



**North  
Battleford**

Treaty Six Territory | Heartland of the Métis | Saskatchewan | Canada



# 2026 MUNICIPAL BUDGET

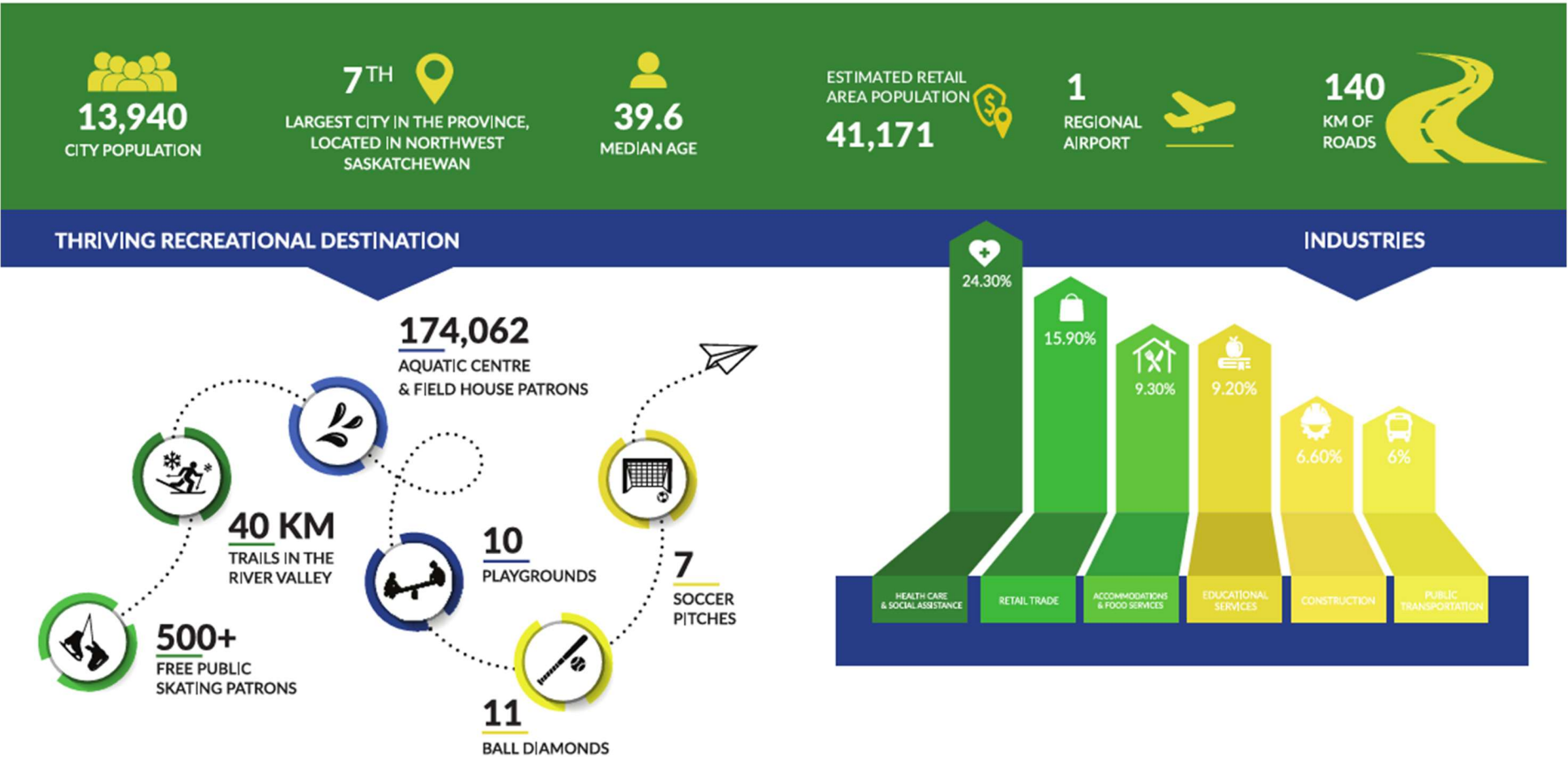
## 2026 Budget

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# North Battleford at a Glance



### About the City of North Battleford

North Battleford is the largest city in northwest Saskatchewan and has served as a service centre and transportation hub for over 100 years. North Battleford was incorporated as a village in 1906, became a Town in 1907, and a City in 1913.

The City of North Battleford acknowledges that it exists on Treaty 6 Territory and the Homeland of the Métis. We pay our respect to the Indigenous ancestors of this place and reaffirm our relationship with one another.

Situated along the banks of the North Saskatchewan River, the city offers direct access to Finlayson Island Nature Park and breathtaking views of the River Valley.

North Battleford is home to one post-secondary institution, North West College, which partners with the University of Saskatchewan and University of Regina to offer university-level courses locally.

The City's main economic sectors include healthcare and social services, retail trade, accommodation, food services, agricultural, and education.

North Battleford serves its residents with a wide variety of cultural and recreational facilities. The community actively works to attract various tournaments, conferences, and events throughout the year.

Offering a blend of affordability in real estate and proximity to recreation both in the community and at nearby lakes, North Battleford stands out as a welcoming and opportune place to live, work, and play.

## City of North Battleford Strategic Plan 2025 to 2029

In early 2025, City Council and Administration collaborated to develop the City of North Battleford's 2025-2029 Strategic Plan. This plan outlines key priorities that define the City's mission, vision, and goals, and describes how these will be achieved over time. With Council's strategic direction, Administrations proposes and prepares annual budgets to support these initiatives, which may include studies, master plans, operational plans, or capital investments.

### Our Mission

The City of North Battleford improves the quality of life of its residents by providing leadership and sustainable services.

### Our Vision

The heart of northwest Saskatchewan; a diverse, progressive, and vibrant centre with abundant and accessible opportunities, a strong vision and growing economy, and an enviable quality of life.

The Strategic Plan identifies four strategic pillars, accompanied by specific areas and commitments, to guide change in the City over the next four years and beyond.

### Our 4 Pillars



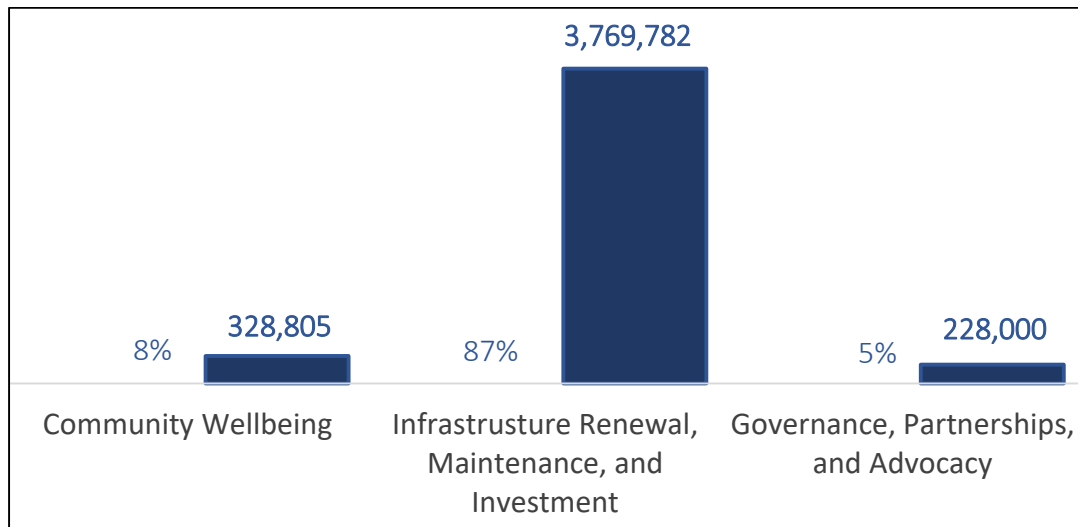
### Our 7 Values

These seven values serve Council and employees when making strategic decisions. They help to ensure that choices align with the organization's beliefs and long-term vision.





The proposed 2026 budget provides all essential services and is aligned with the current strategic goals. The capital budget supports the plan in the following way:



## Budget Fund Structure

The City is organized into two major funds (divisions): General and Utilities, each with its own separate operating and capital budgets. The City also has the Underground Pipe and Asphalt Replacement (UPAR) Fund, which is the third fund, established in 2015. The Funds (divisions) include:

- **General Fund**
- **Utilities Fund**
- **Underground Pipe and Asphalt Replacement (UPAR) Fund**

## Basis of Budgeting

The City's basis of budgeting is the same as the basis of accounting. All budget items noted in this document reflect financial transactions that are planned to happen during the 2026 calendar year.

## Basis of Accounting

This budget document uses cash-based accounting, which is the opposite of the accounting method used to prepare the financial statements. The financial statements are prepared on an accrual basis, which recognizes revenue as it is earned and expenses when a liability is incurred. Since the budget is prepared on a cash-based accounting method, income and expenses are recognized when the cash is received or paid. *The Cities Act* requires that the estimated revenues and transfers must be sufficient to cover expenditures or in preparation to balance the budget.



## Legislative Framework

The City of North Battleford contains a budget preparation process to allocate resources effectively. In doing this, the City must adhere to *The Cities Act*. The Act sets out the rules for how the City must handle its funds, including budgeting, planning for future expenses, and maintaining asset record. The Act also provides legislative requirements as follows:

- The fiscal year for the City is January 1 to December 31 (*S126*)
- City Council shall adopt an Operating and a Capital Budget (*S128(1)*)

## Department/Fund Relationship

The City has nine departments that are categorized into the two funds (general & utility) as noted below:

|                               | General Fund | Utility Fund |
|-------------------------------|--------------|--------------|
| General Governmental Services | ✓            |              |
| Policing Services             | ✓            |              |
| Fire and Protective Services  | ✓            |              |
| Operations Services           | ✓            |              |
| Waste Management Services     | ✓            |              |
| EPAI Services                 | ✓            |              |
| Parks & Recreation Services   | ✓            |              |
| Water                         |              | ✓            |
| Sanitary Sewer                |              | ✓            |

### Annual Budget Process

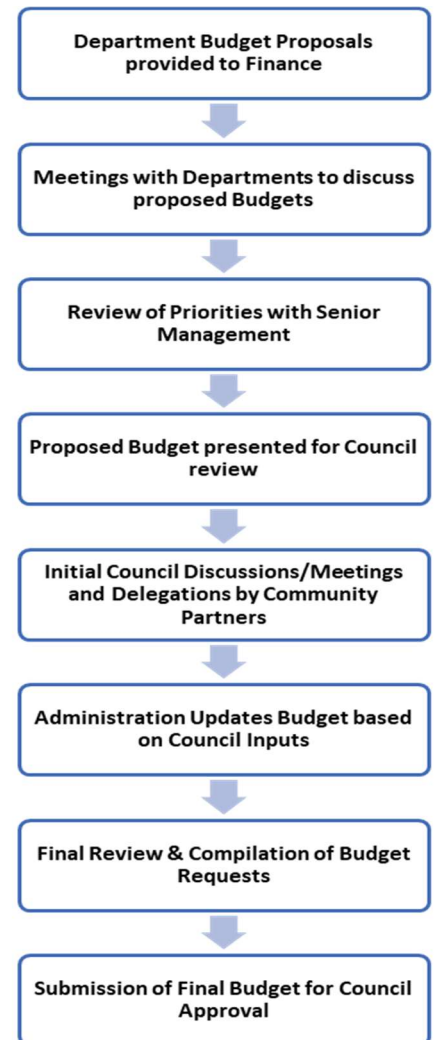
The budget process involves review of prior year budget figures, year-to-date actuals, and forecasted plans to develop a budget for the upcoming year. Departmental Directors are provided guidelines to help them put together proposals for their respective departments to ensure that spending is kept to a minimum, while still maintaining service levels. Directors work together with their management teams to collaborate and determine what the priorities and needs are, while remaining aligned with the goals and objectives of Council and the Strategic Plan.

The budget process lasts several months, beginning each summer and finishing with Council's approval in December.

Administration is now presenting the proposed general, utility, and UPAR fund budgets for the year ending December 31<sup>st</sup>, 2026. Feedback will be incorporated into the 2026 budget with the necessary adjustments. This process ensures that the final approved budget accurately reflects the collaborative discussions that take place during budget deliberations.

Typically, the goal is to have the budget approved in December. This allows Administration time to plan for major capital projects in the upcoming year and communicate any utility rate changes to residents in a timely manner. Refer to Appendix 1 for the budget process timetable.

Any material changes to the approved budget are presented to Council throughout the year, and a written resolution is prepared during a public City Council meeting. Throughout the year, quarterly reports are provided to Council during public meetings, which compare budget actuals to ensure accountability and transparency.



## City Administration

### Senior Management Overview

The City Directors, along with their departmental employees, are responsible for carrying out everyday duties at the City, per their job descriptions and functional responsibilities.

The City's senior management team includes:

- City Manager – **Dr. Randy Patrick**
- City Clerk / Deputy City Manager – **Stacey Hadley**
- Director of Finance – **Margarita Pena**
- Director of Engineering, Planning, Asset Management, and Infrastructure – **James Johansen**
- Director of Operations Services - **Stewart Schafer**
- Director of Protective Services/Fire Chief – **Lindsay Holm**
- Director of Parks & Recreation Services – **Cheryl DeNeire**

The City of North Battleford (out-of-scope) organization chart is in Appendix 2.

## Budget Overview

The 2026 budget contains the operating and capital budgets for the City's three main funds: General Fund, Utility Fund, and the UPAR Fund. This document outlines the City's revenue and spending plans and provides updates about the City's reserve balances, borrowing levels, and long-term planning. A ten-year capital plan is also included to outline the City's planned investments for capital assets.

The operating budget primarily covers the day-to-day operations required to deliver service levels for residents. Examples include utilities, wages, maintenance, and fuel. The operating budget is mainly funded through property taxes and user fees. Capital budgets are generally funded through grants, reserves, and/or borrowing. It includes expenditures such as fleet, infrastructure, machinery, and software. Capital expenditures can influence future operating costs. For example, some software will require annual ongoing support, or, a new or expanded facility may require additional staffing levels and higher utility costs.

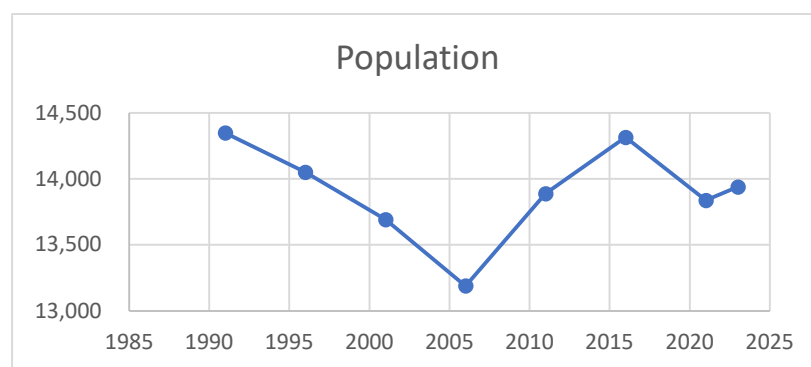
The 2026 budget has been planned to achieve the City's strategic goals. This budget considers programs and service levels provided to the community. Some of services provided to residents include policing, fire and protective services, parks, recreational facilities, and natural areas, snow clearing, roadways maintenance, and the provision of safe drinking water to the community.

When the budget is prepared, Administration considers several factors which influence the final decision and recommendations to Council to achieve the strategic goals.

## General Fund Pressures

Some of the influencing factors in 2026 are as follows:

1. **Aging Infrastructure:** Like many municipalities across the country, a significant part of the City's infrastructure is aging. This requires persistent and increasing investments to uphold current service levels and maintain public safety.
2. **Inflation remains a considerable challenge** facing operating and capital costs challenges. Some of the main operating cost increases include rising prices of asphalt, vehicles, and chemicals for the aquatic centre.
3. **Recreation Facilities:** The City of North Battleford currently operates a wide variety of recreation facilities, which is unprecedented in the province for a City with under 14,000 residents. The City's recreation facilities are larger in size, with some of them aging and facing significant investment to maintain safe service delivery for our residents. In addition, the City has numerous parks and green spaces, equaling 780 acres, which require continual maintenance and care each week.
4. **Government grants:** Provincial and Federal grants are calculated based on the latest census data. The City's population has been stagnant or declining since 1991 and has not seen growth since an incremental increase was observed in 2016. Its current population, last measured in 2021, is 13,940, closer to population data from 2011. With this in mind, the grants given to the City by the Federal and Provincial governments have remained relatively stable; however, the City is competing with the rapid growth of other cities in Saskatchewan which leads to a possible decrease in future years of funding from those sources. The next Census will take place in May 2026. The following chart provides the North Battleford population for the past 32 years:



5. **Recreation facility user fees:** In the Spring of 2026, Administration will review its "Leisure Services Fees & Charges" Policy to ensure that recovery ratios are analyzed and to provide an indication if user-fees are aligned with the facilities' costs.

### Utility Fund Pressures

1. **Aging Infrastructure:** The City is currently operating two aged water treatment plants. Water Treatment Plant No. 1 was constructed in the 1940s and expanded in 2011. The FE Holliday Water Treatment Plant was constructed in 1950, expanded in 1980, and upgraded in 1989. The 2026 budget and beyond contains a few initiatives for consideration, such as an Actiflo™ system and backup generators.
2. **Challenge with water supply issues:**
  - a. **Water Treatment Plant No. 1:** In recent years, there has been a significant decline in wellfield water production. To mitigate this, a large operating cost to rejuvenate the wells is required on an ongoing basis. Long-term, additional wells will be required to maintain wellfield production. These are included for budget consideration in the City's 10-year capital plan.
  - b. **FE Holliday Water Treatment Plant:** River dredging is currently working. Continual maintenance of the intake will still be required in the future to ensure water supply is maintained. Long-term, there is additional work and planning as it relates to the intake and river channels.
3. **Water flow capability enhancement:** Due to the size of some current pipes, there is concern about water flow capabilities to areas considered under-serviced within the city, or, in some cases, not serviced by modern standards. Significant capital investment is required to improve the pipes to provide adequate water flow.
4. **Distribution System:**
  - a. In 2021, there was an estimated 23.9 km or 22.9% cast iron piping within the City's distribution system that exceeded their life expectancy by 12 to 23 years.
  - b. With some system reconfiguration and upgraded pumping at the Fairview Heights reservoir, the City can increase water flow demands.
5. **Inflation:** Inflation continues to be a challenge as some of the industry indices continue to increase over and above the Consumer Price Index (CPI). Some examples include the cost of some chemicals, laboratory equipment, utilities, and professional and service contracts. While these prices continue to rise, the City tries to keep its utility rates within benchmark averages across Saskatchewan.
6. **Legislative requirements:** The Water Security Agency (WSA) highly recommends water and sewage assessments every five years. The latest assessment started in 2025 and will be completed in 2026.
7. **Preventative maintenance:** The wastewater treatment plant requires maintenance to its centrifuges every five years. The last time this work was done was in 2020. Additionally, the gas sensors at the plant are now obsolete and will need to be replaced for safety reasons.

8. Riverview lift station upgrades: In 2026, Administration will be working towards improving the capacity and effluent quality at this location.

### Budget Priorities

The 2026 budget will aim to maintain service levels and priorities from previous years. All proposed programs are in line with legislative requirements and Council's strategic plan, with special focus on the following pillars:

1. Economic Diversity and Community Growth
2. Community Wellbeing
3. Governance, Partnerships, and Advocacy

The proposed budget will discuss how the budget will boost these service levels to create potential growth and improve the quality of life within the community, using innovative solutions to keep the community safe.

As in previous years, City Administration remains dedicated to recognizing opportunities for cost containment and exploring innovative cost-saving measures. This commitment will be balanced with our active support for pivotal projects and expansion initiatives.

### Budget At a Glance

The 2026 General Fund budget contains an increase in revenues of \$1,102,639, bringing total projected revenues to \$37,921,776. Operating expenses are projected to increase by \$695,325, resulting in total projected expenses of \$34,523,241. Total capital expenditures are projected at \$4,326,587. This fund maintains the service levels compared to previous years, as well as:

1. New Initiatives:
  - a. Downtown safety initiatives
  - b. Support of the Urban Forestry Plan with tree pruning and GIS tree inventory
  - c. A tree disease and remediation program
  - d. Economic Development initiatives including: incentivizing tourism and attendance by City representatives at an upcoming economic development conference
  - e. Airport future capital development study
  - f. Advocacy initiatives
2. Capital Expenditures: All projects presented as part of the 2026 budget have been carefully considered and support the strategic plan.

3. Inflation/Tariffs: Prices for building construction are still impacting the cost of roadways and buildings. Tariffs on imported goods, especially steel, vehicles, and machinery, will significantly impact operations with restrained budgets.
4. Planning for a future arena rehabilitation or new construction.
5. Contractual Obligations:
  - a. Increase to RCMP contracts
  - b. City employees contract increases
6. Proposed Property Tax Increase:

| 2026 Proposed Plan Increase            | Impact (\$)      | Tax Rate Impact |
|--|------------------|-----------------|
| <b>City operations</b>                 | \$275,842        | 1.533%          |
| <b>Capital increase – Under \$100k</b> | 180,000          | 1.000%          |
| <b>Capital increase - Large Fleet</b>  | 137,500          | 0.763%          |
| <b>Total</b>                           | <b>\$557,952</b> | <b>3.296%</b>   |

7. RCCF Levy: In anticipation of plans to either rehabilitate the existing arena or constructing a new one, the 2026 budget proposes the following increase:
  - a. 10% increase for residential, multi-residential, and condominium properties
8. Proposed Waste Management Increase:
  - a. Recycling monthly fee – 1.7%, equivalent to \$0.21 per month
  - b. Garbage monthly fee – 1.7%, equivalent to \$0.13 per month

The 2026 UPAR budget contains an increase in revenues and capital expenditure of \$212,738. The 2026 budget will address:

1. Capital Expenditures: Specifically, roadways and sidewalks or connecting sidewalks concerns
2. Inflation: Cost of concrete and asphalt
3. Proposed 2026 Increase: 5% to the surface portion of the levy



## General Fund and UPAR Budget Impact

The table below shows the 2026 financial impact to residential and commercial properties with average taxable assessments of \$192,871 and \$195,077, respectively, with the proposed 3.296% property tax increase, RCCF for residential, multi-residential and condominiums properties at 10% and UPAR increase at 5%:

| <b>Residential Property</b> |           |          |  |
|-----------------------------|-----------|----------|--|
| 2025 average taxable value  | 192,871   |          |  |
| Frontage                    | 50        |          |  |
|                             | Projected | Actual   |  |
|                             | 2026      | 2025     |  |
| Municipal Tax               | 1,388.60  | 1,344.29 |  |
| RCCF                        | 208.26    | 189.33   |  |
| Base Tax                    | 922.81    | 893.36   |  |
| Total Levies                | 2,519.67  | 2,426.98 |  |
| UPAR - levies               | 265.65    | 253.00   |  |
| UPAR - Charges              | 71.91     | 71.91    |  |
| Total                       | 2,857.23  | 2,751.89 |  |

|                        |        |
|------------------------|--------|
| Net increase over 2025 | 105.34 |
| Per month              | 8.78   |

| <b>Commercial Property</b> |           |          |  |
|----------------------------|-----------|----------|--|
| 2025 average taxable value | 195,077   |          |  |
| Frontage                   | 50        |          |  |
|                            | Projected | Actual   |  |
|                            | 2026      | 2025     |  |
| Municipal Tax              | 4,527.11  | 4,382.66 |  |
| RCCF                       | 310.17    | 310.17   |  |
| Total Levies               | 4,837.28  | 4,692.83 |  |
| UPAR - levies              | 265.65    | 253.00   |  |
| UPAR - Charges             | 88.38     | 88.38    |  |
| Total                      | 5,191.31  | 5,034.21 |  |

|                        |        |
|------------------------|--------|
| Net increase over 2025 | 157.10 |
| Per month              | 13.09  |

The 2026 Utility Fund budget contains an increase in revenues of \$243,600, bringing total projected revenues of \$9,808,170. Operating expenses are projected to increase by \$36,821, resulting in total projected expenses of \$7,851,397. Total capital expenditures are projected to be \$2,016,633. This fund maintains the service levels compared to previous years as well as:

1. New Initiatives:
  - a. Enhance operational efficiency in plant systems
  - b. Ensure a secured and sustainable water source by applying for grants to support infrastructure maintenance and accommodate to future growth
  - c. Increase fire flow capacity
2. Capital Expenditures: All projects presented as part of the 2026 budget have been carefully considered and support the strategic plan.
3. Inflation: Maintain the service levels with inflation constraints.
4. Contractual/Legislative Obligations:
  - a. City employees contract increases
  - b. WSA - Water Assessments

5. Utility rate increases:
  - a. Water Services: 5%
  - b. Sanitary Sewer Services: 2.9%
6. Septic receiving station: 25%

### Utility Fund Budget Impact

Due to the complexities, City Administration is recommending a 2.9% increase in 2026 for sewer base and consumption rates, and 5% increase in 2026 for water base and consumption rates.

The main factors that were taken into consideration when setting utility rates included things like high inflationary prices, capital requirements of aging infrastructure, volume of water produced, and water services billed for the last several years.

### Impact to the Utility Bill

The table below shows the monthly financial impact to 2026 residential utility rates:

|                   | 2025  |        | 2026                   | Increased<br>Rate<br>Impact |
|-------------------|-------|--------|------------------------|-----------------------------|
|                   | Rate  | 10m3   | 10m3                   |                             |
| Water consumption | 1.90  | 19.00  | 19.95                  | 0.95                        |
| Water base        | 20.24 | 20.24  | 21.25                  | 1.01                        |
| Sewer consumption | 1.66  | 16.60  | 17.08                  | 0.48                        |
| Sewer base        | 28.49 | 28.49  | 29.32                  | 0.83                        |
| Recycling fee     | 7.82  | 7.82   | 7.95                   | 0.13                        |
| Garbage fee       | 12.43 | 12.43  | 12.64                  | 0.21                        |
|                   |       | 104.58 | 108.19                 | 3.61 per month              |
|                   |       |        |                        | 43.37 per year              |
|                   |       |        | Average total increase | 3.46%                       |

## 2026 Budget – Targeted Savings, Efficiencies and Continuous Improvement

The City remains committed to targeting savings, exploring efficiencies and continuing to improve in financial, operational, and capital processes. The 2026 proposed budget contains the following initiatives:

1. First Nations Service agreements – City Council and Administration continue to develop service agreements with the Nations. These service agreements are crucial for the City as they outline the services that the City provides such as policing, fire and protective services, road maintenance, recreational facilities and its fee. Any development will have a positive mill rate impact to either residential or commercial properties.
2. The 2026 budget proposes a reduction of \$75,000 on staff vacancies, for a total of \$225,000 (2025: \$300,000). Administration has been able to fill vacancies faster compared to previous years.
3. Procurement Opportunities – Administration continues to prepare Requests for Proposals (RFP) and Requests for Quotes (RFQ) to explore better pricing and allowing a fair competition amongst vendors. The City is also a member of a purchasing group which already completed the RFP process for hundreds of suppliers. The City continues to explore potential savings through larger procurement groups.
4. Energy and Process Assessment – The City completed an energy audit of the InnovationPlex and grant applications were submitted for a major solar project in 2022. This project was not selected at this time, but a revised project application will again be submitted when another grant opportunity becomes available. Due to rising energy costs, continuous assessments and improvements remain a priority for City Administration.
5. Improved financial reporting processes:
  - a. In 2025, the City adopted a new Tax Enforcement policy which provides guidance on how to handle tax enforcement. This topic remains an important issue for the City as we work to reduce our tax receivable balance in 2026.
  - b. Quarterly financials will continue to be presented for Council and the public. This assists Council with monitoring budget implementation.
6. Services to residents and local partners improvement
  - a. Local group partnerships – numerous local organizations continue to enjoy improved financial performance by accessing City pricing and financial management knowledge.
  - b. The Voyent Alert! text-based application was used extensively this year to inform citizens about emergencies, traffic issues, and property tax-related deadlines in a proactive manner.
  - c. Water Utility Customer Portal – Citizens can now monitor their water usage, identify leaks and create alerts.
  - d. Administration is planning to review levels of service with Council to ensure charges and fees are aligned with future developments approved by Council.
7. Risk Management: Building appraisals – the City's insurer is planned to start appraisals to all buildings and all equipment. The City's insurance corporation is planning to cover the cost of

some of the appraisals. Appraisals ensures that insurance coverage is neither too low (under-insured) nor unnecessarily high (over-insured).

## Looking Forward – 2027 Operating Plan

1. SK Recycle Transition – The Government of Saskatchewan is currently updating the Household Package and Paper Stewardship Program Regulations and has specified transitioning timelines to adopt the new regulations. The City will be transitioning to the new regulations in 2028. This transition will have some cost implications in 2028.
2. Water Treatment Plant Capacity issues: The City's reservoirs have inadequate storage for the city's needs as the water tower is nearing the end of its life as a reservoir. Further investment would be required to meet those requirements.
3. An additional City Council meeting is scheduled for February 2026 after the by-election to support the newly elected councillor and provide existing council members with an opportunity for more detailed discussions on how the utility budget was prepared.

## 2026 Budget Overview and Financial Planning

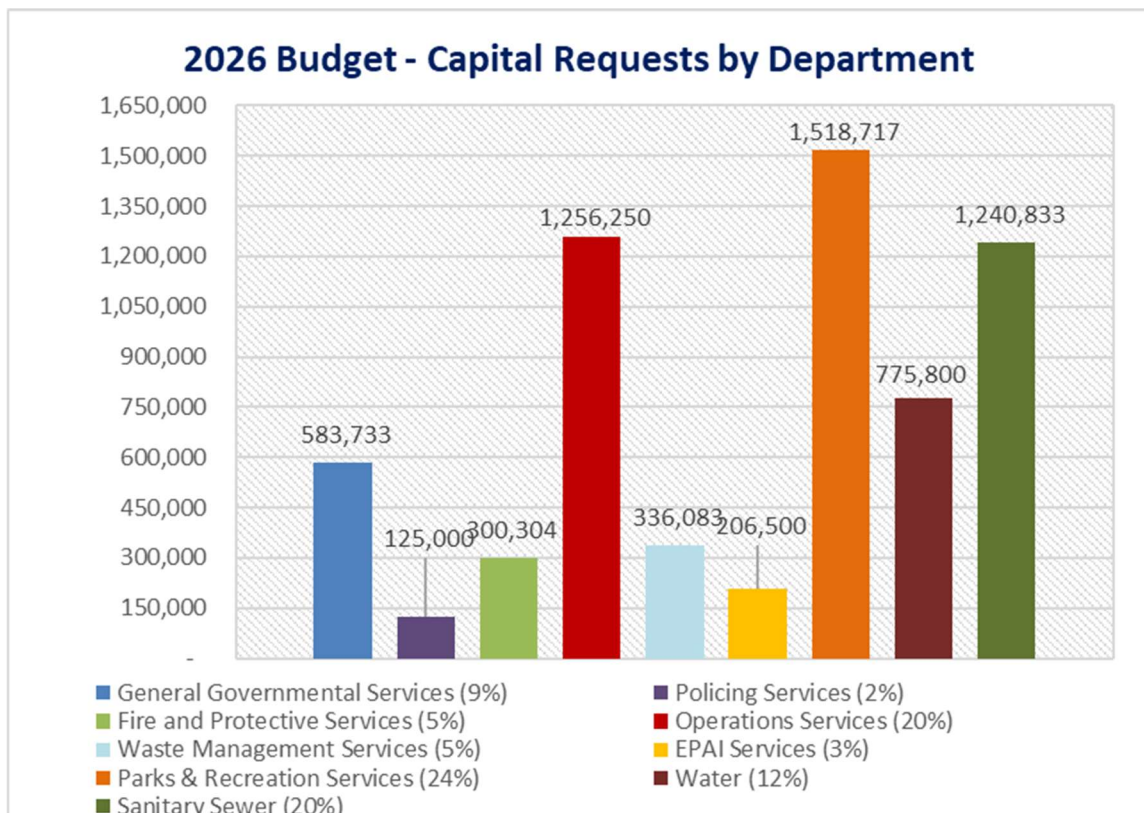
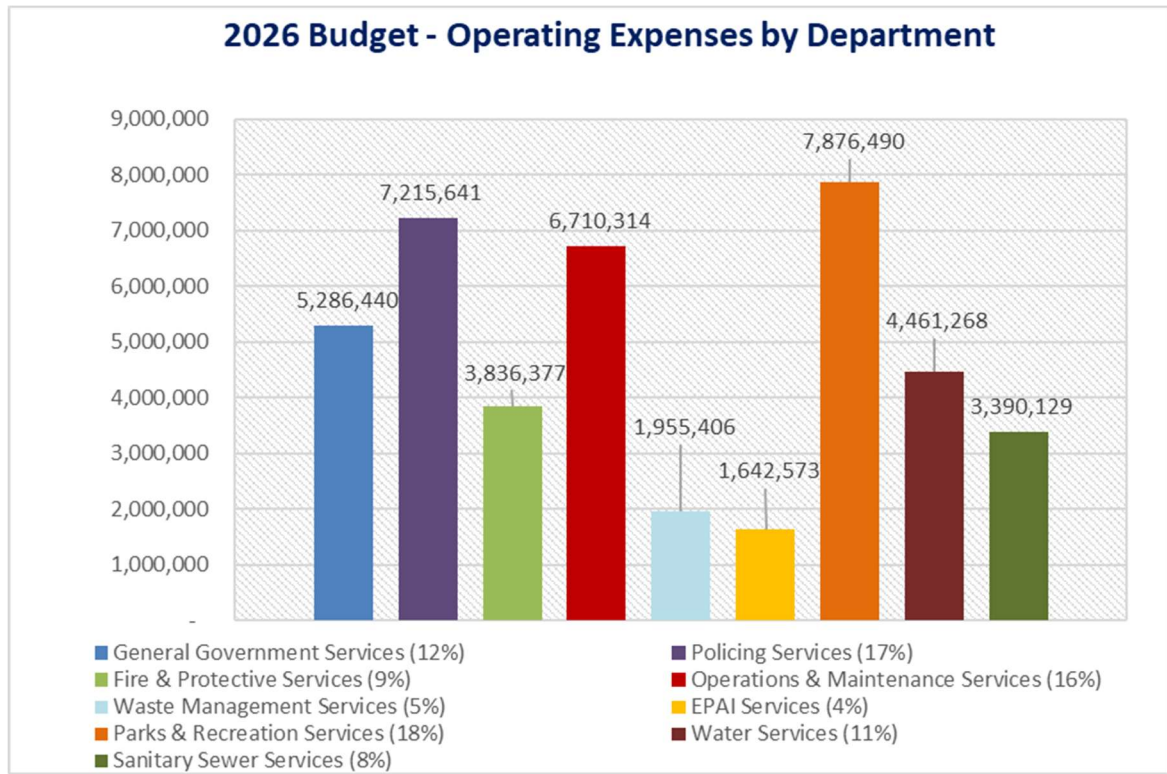
### Departmental Overview

The following pages outline the City's revenue and spending for 2026. The details below are broken down by individual departments and are highlighted in the upcoming section of this document.

**City of North Battleford**  
**Consolidated Statement of Operations**  
**Forecast for the year ended December 31, 2026**

|   | % change   | 2026 Budget         | 2025 Budget         | 2025 Actual<br>as of Nov 6, 2025 | 2024 Actual         |
|---|------------|---------------------|---------------------|----------------------------------|---------------------|
| <b>Revenues</b>   |            |                     |                     |                                  |                     |
| Taxes and Other Unconditional Revenue   | 4%         | \$ 27,512,965       | \$ 26,477,932       | \$ 26,787,464                    | \$ 25,962,519       |
| Fees and Charges  | 2%         | 15,299,015          | 14,984,315          | 12,842,387                       | 14,557,255          |
| Conditional Grants  | (7%)       | 1,520,216           | 1,634,802           | 1,298,472                        | 1,679,767           |
| Tangible Capital Asset Sales - Gain   | -          | -                   | -                   | 37,054                           | 165,555             |
| Land Sales - Gain   | -          | -                   | -                   | 20,934                           | 26,645              |
| Investment Income and Commissions   | 0%         | 688,000             | 685,000             | 663,759                          | 883,440             |
| Other Revenues  | 7%         | 1,832,226           | 1,714,135           | 1,527,826                        | 1,762,905           |
| <b>Total Revenues</b>   | <b>3%</b>  | <b>46,852,422</b>   | <b>45,496,183</b>   | <b>43,177,896</b>                | <b>45,038,088</b>   |
| <b>Expenses, less amortization</b>  |            |                     |                     |                                  |                     |
| General Government Services   | 5%         | 5,286,440           | 5,018,328           | 4,366,823                        | 5,094,236           |
| Policing Services   | 1%         | 7,215,641           | 7,150,628           | 3,050,147                        | 6,668,538           |
| Fire & Protective Services  | 2%         | 3,836,377           | 3,743,680           | 2,741,934                        | 3,492,067           |
| Operations Services   | (0%)       | 6,710,314           | 6,737,755           | 5,422,527                        | 6,133,431           |
| Waste Management Services   | 2%         | 1,955,406           | 1,912,344           | 1,244,689                        | 1,588,256           |
| Engineering and Planning Services   | 0%         | 1,642,573           | 1,638,371           | 1,077,645                        | 1,432,697           |
| Parks & Recreation Services   | 3%         | 7,876,490           | 7,626,811           | 5,938,986                        | 7,178,572           |
| Water Services  | (1%)       | 4,461,268           | 4,498,409           | 3,343,081                        | 4,413,167           |
| Sanitary Sewer Services   | 2%         | 3,390,129           | 3,316,167           | 2,430,075                        | 2,755,873           |
| <b>Total Expenses</b>   | <b>2%</b>  | <b>42,374,638</b>   | <b>41,642,493</b>   | <b>29,615,908</b>                | <b>38,756,838</b>   |
| <b>Surplus (Deficit) of Revenues over Expenses<br/>before Other Capital Contributions</b> | <b>16%</b> | <b>\$ 4,477,784</b> | <b>\$ 3,853,691</b> | <b>\$ 13,561,988</b>             | <b>\$ 6,281,250</b> |

General Operations & Utilities Services Summary Graphs





## 2026 Budget – Long Term Planning

### ***Looking Forward – Capital Financial Planning***

Long-term financial planning is key when considering future infrastructure as the City's borrowing limit is \$55 million.

Based on the key pressures and/or concerns, Administration has put together the larger projects expected within the next 20 years, as follows:

|   |         |                   |                    |
|---|---------|-------------------|--------------------|
| Infrastructure for College  | General | 2026-2027         | \$5,000,000        |
| Access Communications Centre – Structural Upgrades  | General | 2026-2028         | \$1.2M - \$5.5M    |
| Corrective action to repair Force Main  | Utility | 2026              | \$950,000 - \$1.2M |
| Upgrading Territorial Drive East to a 4-Lane Road   | General | 2027-2034         | \$40,000,000       |
| Backup generator at No. 1 WTP   | Utility | 2028              | \$3,000,000        |
| Fairview reservoir backup generator and electrical. Pumps, piping, mechanical, and upgrades | Utility | 2028              | \$8,500,000        |
| Construction of landfill cell #4  | General | 2028-2034         | \$3,132,000        |
| Arena   | General | 2029              | \$80,000,000       |
| ActiFlo at FE Holliday WTP  | Utility | 2029              | \$12,150,000       |
| New watermain from River Valley Centre to Pēyak Trail                                       | Utility | 2030              | \$3,000,000        |
| 114 <sup>th</sup> Street – New storage reservoir, complete with pumps                       | Utility | 2032              | \$18,800,000       |
| Backup generator at FE Holliday WTP   | Utility | 2032              | \$3,000,000        |
| Potential Regional projects   | General | 2033              | \$10,000,000       |
| Fire hall upgrades  | General | 2034              | \$10,000,000       |
| FE Holliday – additional filters, piping, valves, controls, building, clear well            | Utility | 2035              | \$10,000,000       |
| Fairview Reservoir upgrade of pumps and fill and discharge piping                           | Utility | 2035              | \$8,500,000        |
| Airport runway & taxi-way lights  | General | 2031              | \$1,900,000        |
| New Water Treatment Plant   | Utility | 2042              | \$118,000,000      |
| Water distribution piping upgrades  | Utility | Approx. \$1M/yr   | \$6,815,300        |
| Sanitary sewer piping upgrades  | Utility | Approx. \$100k/yr | \$850,000          |



## Self-Funding Through Reserves

Within the 2026 budget, \$72,002 has been identified to be set aside into a separate reserve/bank account to replace funds drawn in previous years to support the acquisition of new equipment.

This is all part of Administration's goal to move away from the use of outside funding and/or borrowing, to eventually become self-sufficient in funding infrastructure as needs arise.

### ***Reserve "Transfers-In"***

The three reserve "transfers-in" being made in 2026 are as follows:

1. *2019 Waste Management loader purchase* – Advance amount: \$328,000. Repayment amount is \$44,564 per year over 10 years at 6% interest. The last payment will be made in 2029.
2. *2023 Fire Department pumper truck* - Advance amount: \$300,000. Repayment of \$326,084 over 4 years at 6% interest at \$81,521 per year. The last payment was in 2025.
3. *2021 CSO vehicle purchase* – Advance amount: \$45,000. Repayment amount is \$9,511 per year for 5 years at 6% interest. The last payments will be made in 2026.
4. *2025 Tracked skid steer* – advance amount: \$111,320. Annual repayment amount including interest is \$17,927 per year over 8 years at 6% interest. The last payment will be made in 2032.
5. *2026 Riverview Lift Station Upgrade* – The 2026 budget proposes to internally borrow \$407,500 to fund the required upgrades. Repayment amount is \$55,366 per year over 10 years at 6% interest. The repayments will not start until 2027.

### ***Repayment Schedule***

| Item               | 2020-21         | 2022             | 2023             | 2024             | 2025             | 2026             |
|--------------------|-----------------|------------------|------------------|------------------|------------------|------------------|
| Loader re-payment  | \$89,128        | \$44,564         | \$ 44,564        | \$ 44,564        | \$ 44,564        | <b>\$ 44,564</b> |
| Pumper truck       |                 | 81,521           | 81,521           | 81,521           | 81,521           | <b>0</b>         |
| CSO vehicle        |                 | 9,511            | 9,511            | 9,511            | 9,511            | <b>9,511</b>     |
| Tracked skid steer |                 |                  |                  |                  | 17,927           | <b>17,927</b>    |
| <b>Total</b>       | <b>\$89,128</b> | <b>\$135,596</b> | <b>\$135,596</b> | <b>\$135,596</b> | <b>\$153,942</b> | <b>\$72,002</b>  |

The key to achieving the goal in the above table will be implementing a disciplined approach to repay the amounts drawn down from the capital fund through increases to existing revenue streams.

## City Long-Term Debt

Long-term debt is a tool that helps the City fund major capital projects by allowing the City to meet its goals and make payments for a certain number of years. The maximum borrowing limit was set at \$55 million by the Saskatchewan Municipal Board (SMB) in 2019. The 2026 budget does not propose any additional borrowing. All loan repayments will continue throughout the 2026 year.

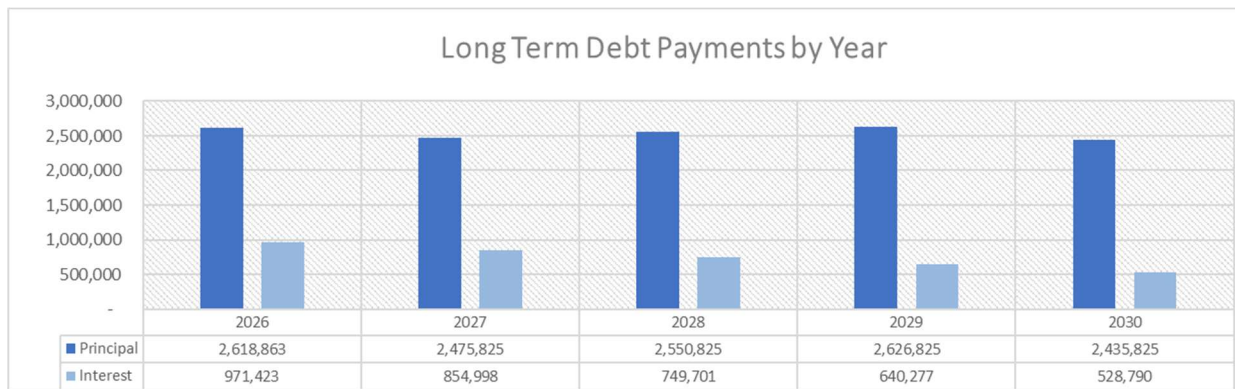
The City will be paying \$2.62 million in principal debt repayments and \$0.971 million in interest payments in 2026. The following are details of the projected balance, by loan outstanding, as of December 31, 2026. This information is to be used for future reference and planning.

| Purpose of Borrowing  | General Fund        | Utilities Fund      | Maturity Date        |
|---|---------------------|---------------------|----------------------|
| Utilities - New Wastewater Treatment Plant  |                     | \$3,646,000         | October 2030         |
| General – InnovationPlex (incl. Pool, Field House, Dekker Centre, and Curling Rink) | \$4,202,500         |                     | May 2032             |
| General - Land Development  | 1,523,200           |                     | September 2039       |
| General - Road Infrastructure   |                     | 1,460,000           | September 2039       |
| General – Parks & Recreation Facilities Betterments                                 | 525,100             |                     | November 2040        |
| General – Land Acquisitions   | 328,100             |                     | November 2040        |
| General – Waste Facility Equipment  | 1,640,300           |                     | November 2040        |
| General – Road Infrastructure   | 787,500             |                     | November 2040        |
| Utilities – Water Well  |                     | 328,000             | November 2040        |
| General – Parks & Recreation Facilities Betterments                                 | 341,400             |                     | November 2041        |
| General – RCMP Cellblock Upgrade  | 651,000             |                     | November 2041        |
| General – Parks & Recreation Facilities Betterments                                 | 1,229,000           |                     | January 2043         |
| General – Road Infrastructure   | 377,000             |                     | January 2043         |
| General – Development Projects  | 159,300             |                     | January 2043         |
| Utilities – Water & Sewer Facilities  |                     | 546,000             | November 2041        |
| Utilities – Sewer Main Force  |                     | 6,418,000           | October 2046         |
| <b>TOTALS</b>   | <b>\$11,764,400</b> | <b>\$12,398,000</b> | <b>\$ 24,162,400</b> |

### ***Long-term Debt per Person***

|                           | <u><b>2026</b></u> | <u><b>2027</b></u> | <u><b>2028</b></u> | <u><b>2029</b></u> | <u><b>2030</b></u> |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Gross External Debt       | \$ 24,162,387      | \$ 21,686,562      | \$ 19,135,736      | \$ 16,508,911      | \$ 14,073,085      |
| Population                | 13,940             | 13,940             | 13,940             | 13,940             | 13,940             |
| Debt per Person           | \$ 1,733           | \$ 1,556           | \$ 1,373           | \$ 1,184           | \$ 1,010           |
|                           |                    |                    |                    |                    |                    |
|                           | <u><b>2026</b></u> | <u><b>2027</b></u> | <u><b>2028</b></u> | <u><b>2029</b></u> | <u><b>2030</b></u> |
| Debt repayment per person | \$ 258             | \$ 239             | \$ 237             | \$ 234             | \$ 213             |

### ***Long-term Debt Repayments by Year***



## Long-term Debt – Payment Schedule

The following schedule contains the principal and interest payments from 2026 through maturity of the loans per fund.

| Year |           | Utility Fund    |                |             | General Fund     |                                |                                 |                                  |                | TOTAL        |
|------|-----------|-----------------|----------------|-------------|------------------|--------------------------------|---------------------------------|----------------------------------|----------------|--------------|
|      |           | Sanitary Sewage | Sanitary Sewer | Sewer trunk | Land Development | Multi purpose Leisure/Leisure/ | Multi purp. Leisure/ Transp/Eng | Multi purp. Plann/WatSew/Leisure | Innovationplex |              |
| 2026 | Principal | 859,000         | 86,128         | 229,000     | 89,872           | 201,000                        | 53,000                          | 107,000                          | 775,825        | \$ 2,618,863 |
|      | Interest  | 236,398         | 61,950         | 200,252     | 64,644           | 130,092                        | 33,199                          | 87,150                           | 149,060        | 971,423      |
| 2027 | Principal | 906,000         | 90,043         | 237,000     | 93,957           | 207,000                        | 56,000                          | 110,000                          | 775,825        | 2,475,825    |
|      | Interest  | 184,712         | 58,008         | 191,812     | 60,531           | 121,946                        | 31,580                          | 83,140                           | 123,269        | 854,998      |
| 2028 | Principal | 954,000         | 93,468         | 244,000     | 97,532           | 215,000                        | 57,000                          | 114,000                          | 775,825        | 2,550,825    |
|      | Interest  | 131,591         | 54,133         | 185,045     | 56,487           | 114,983                        | 29,896                          | 79,418                           | 98,147         | 749,701      |
| 2029 | Principal | 1,004,000       | 97,383         | 252,000     | 101,617          | 221,000                        | 58,000                          | 117,000                          | 775,825        | 2,626,825    |
|      | Interest  | 76,344          | 50,388         | 177,063     | 52,579           | 107,406                        | 27,997                          | 74,897                           | 73,603         | 640,277      |
| 2030 | Principal | 782,000         | 101,298        | 259,000     | 105,702          | 230,000                        | 61,000                          | 121,000                          | 775,825        | 2,435,825    |
|      | Interest  | 18,858          | 46,326         | 170,247     | 48,340           | 99,583                         | 26,260                          | 70,486                           | 48,688         | 528,790      |
| 2031 | Principal | -               | 106,191        | 268,000     | 110,809          | 236,000                        | 62,000                          | 124,000                          | 775,825        | 1,682,825    |
|      | Interest  | -               | 42,093         | 160,962     | 43,923           | 91,483                         | 24,111                          | 66,268                           | 23,801         | 452,641      |
| 2032 | Principal | -               | 110,106        | 275,000     | 114,894          | 245,000                        | 65,000                          | 128,000                          | 323,261        | 1,261,261    |
|      | Interest  | -               | 37,984         | 155,441     | 39,635           | 83,558                         | 22,190                          | 61,082                           | 2,575          | 402,464      |
| 2033 | Principal | -               | 114,511        | 284,000     | 119,489          | 253,000                        | 66,000                          | 132,000                          | -              | 969,000      |
|      | Interest  | -               | 32,985         | 144,760     | 34,419           | 74,245                         | 20,137                          | 56,415                           | -              | 362,961      |
| 2034 | Principal | -               | 119,404        | 293,000     | 124,596          | 262,000                        | 68,000                          | 137,000                          | -              | 1,004,000    |
|      | Interest  | -               | 28,233         | 142,257     | 29,460           | 65,515                         | 18,015                          | 51,425                           | -              | 334,904      |
| 2035 | Principal | -               | 124,787        | 302,000     | 130,213          | 271,000                        | 71,000                          | 140,000                          | -              | 1,039,000    |
|      | Interest  | -               | 23,332         | 127,064     | 24,346           | 56,263                         | 15,834                          | 46,286                           | -              | 293,124      |
| 2036 | Principal | -               | 129,681        | 311,000     | 135,319          | 279,000                        | 73,000                          | 144,000                          | -              | 1,072,000    |
|      | Interest  | -               | 18,197         | 118,491     | 18,988           | 46,841                         | 13,650                          | 41,311                           | -              | 257,479      |
| 2037 | Principal | -               | 135,064        | 321,000     | 140,936          | 290,000                        | 74,000                          | 149,000                          | -              | 1,110,000    |
|      | Interest  | -               | 12,785         | 108,002     | 13,341           | 36,992                         | 11,222                          | 35,440                           | -              | 217,782      |
| 2038 | Principal | -               | 140,936        | 331,000     | 147,064          | 299,000                        | 78,000                          | 154,000                          | -              | 1,150,000    |
|      | Interest  | -               | 7,073          | 98,464      | 7,380            | 26,482                         | 8,863                           | 29,865                           | -              | 178,127      |
| 2039 | Principal | -               | 96,894         | 341,000     | 101,106          | 309,000                        | 79,000                          | 158,000                          | -              | 1,085,000    |
|      | Interest  | -               | 1,467          | 88,300      | 1,531            | 15,990                         | 6,393                           | 24,140                           | -              | 137,822      |
| 2040 | Principal | -               | -              | 352,000     | -                | 292,000                        | 82,000                          | 163,000                          | -              | 889,000      |
|      | Interest  | -               | -              | 78,062      | -                | 1,596                          | 3,864                           | 18,216                           | -              | 101,739      |
| 2041 | Principal | -               | -              | 362,000     | -                | -                              | 78,000                          | 168,000                          | -              | 608,000      |
|      | Interest  | -               | -              | 67,418      | -                | -                              | 1,229                           | 12,024                           | -              | 80,671       |
| 2042 | Principal | -               | -              | 374,000     | -                | -                              | -                               | 173,000                          | -              | 547,000      |
|      | Interest  | -               | -              | 55,803      | -                | -                              | -                               | 5,691                            | -              | 61,494       |
| 2043 | Principal | -               | -              | 385,000     | -                | -                              | -                               | 44,000                           | -              | 429,000      |
|      | Interest  | -               | -              | 44,419      | -                | -                              | -                               | 396                              | -              | 44,815       |
| 2044 | Principal | -               | -              | 397,000     | -                | -                              | -                               | -                                | -              | 397,000      |
|      | Interest  | -               | -              | 32,805      | -                | -                              | -                               | -                                | -              | 32,805       |
| 2045 | Principal | -               | -              | 409,000     | -                | -                              | -                               | -                                | -              | 409,000      |
|      | Interest  | -               | -              | 20,529      | -                | -                              | -                               | -                                | -              | 20,529       |
| 2046 | Principal | -               | -              | 422,000     | -                | -                              | -                               | -                                | -              | 422,000      |
|      | Interest  | -               | -              | 7,999       | -                | -                              | -                               | -                                | -              | 7,999        |

## Recreation & Cultural Capital Facilities Levy

The Recreation & Cultural Capital Facilities Levy (RCCF) was started in 2006 and applies to all property owners in North Battleford. The RCCF Levy now generates approximately \$1.4 million annually to pay for the debt associated with the construction of the InnovationPlex, Curling Rink, and the Dekker Centre. The InnovationPlex long-term debt will mature in 2032. The 2026 anticipated payments on interest and principal are estimated to be \$924,886. The 2026 budget proposes an increase to the RCCF levy. One of the Strategic Pillars in the 2025–2029 Strategic Plan is to evaluate the rehabilitation or replacement of the Access Communications Centre. Throughout 2025, Administration and City Council have actively engaged in this initiative.

To support this effort, the 2026 budget recommends increasing the RCCF levy beginning in 2026. The goal is to maximize the fund's surplus and allocate any excess toward the rehabilitation or replacement of the Centre.

The proposed increases per year from 2026 through 2031 are as follows:

- Residential, multi-residential, and condominiums 10%

The following reflects the financial impact that residential properties should expect:

| Year | RCCF prior increase | 10% increase | Adjusted RCCF |
|------|---------------------|--------------|---------------|
| 2026 | 189.33              | 18.93        | 208.26        |
| 2027 | 208.26              | 20.83        | 229.09        |
| 2028 | 229.09              | 22.91        | 252.00        |
| 2029 | 252.00              | 25.20        | 277.20        |
| 2030 | 277.20              | 27.72        | 304.92        |
| 2031 | 304.92              | 30.49        | 335.41        |
| 2032 | 335.41              | -            | 335.41        |

The table below outlines the financial status and provides future financial planning information:

- Annual loan principal and interest repayments from inception in 2006 through 2032.
- Demonstrates that the annual levy will be sufficient to cover the cumulative InnovationPlex & New Arena project debt.

Assumptions:

- A new proposed loan of \$20M is taken in 2028 to start the arena project, site servicing, and demolition of the existing building. Loan repayments and interest are reflected on the table below (interest rate is assumed at 3%).

Risk Management:

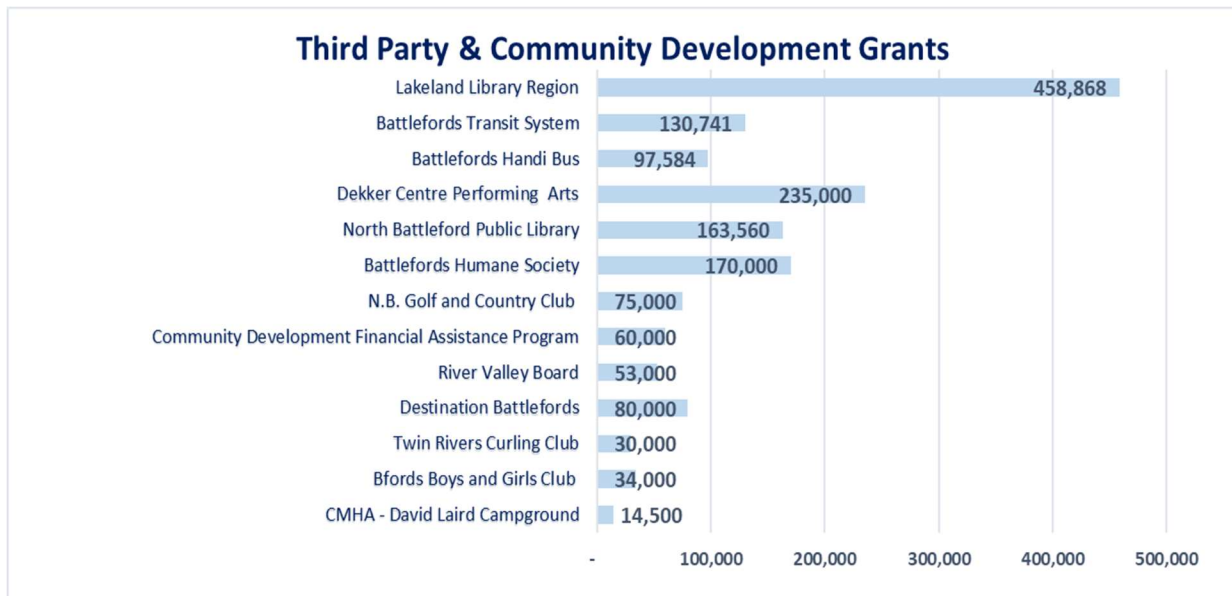
- Interest rate is the risk that the future cash flows of a loan advance will fluctuate due to changes in market interest rates. Our highest current interest is at 5.35% and our lowest is 2.46%.

| Recreation long-term borrowing |           |  |                                |                              |
|--------------------------------|-----------|--|--------------------------------|------------------------------|
| Year                           | Levied    | Loan principal<br>and interest<br>repayments | Levies less loan<br>repayments | Total Surplus<br>/ (Deficit) |
| 2006                           | 382,636   | -  | 382,636                        | 382,636                      |
| 2007                           | 385,172   | -  | 385,172                        | 767,808                      |
| 2008                           | 776,654   | -  | 776,654                        | 1,544,462                    |
| 2009                           | 772,756   | -  | 772,756                        | 2,317,218                    |
| 2010                           | 772,147   | -  | 772,147                        | 3,089,365                    |
| 2011                           | 1,366,475 | 45,471                                       | 1,321,004                      | 4,410,369                    |
| 2012                           | 1,375,148 | 1,524,849                                    | (149,701)                      | 4,260,668                    |
| 2013                           | 1,354,977 | 2,141,801                                    | (786,824)                      | 3,473,843                    |
| 2014                           | 1,365,358 | 2,096,283                                    | (730,925)                      | 2,742,919                    |
| 2015                           | 1,414,389 | 2,054,058                                    | (639,669)                      | 2,103,250                    |
| 2016                           | 1,446,640 | 2,123,240                                    | (676,600)                      | 1,426,651                    |
| 2017                           | 1,440,057 | 2,305,793                                    | (865,736)                      | 560,914                      |
| 2018                           | 1,318,682 | 2,250,343                                    | (931,661)                      | (370,747)                    |
| 2019                           | 1,462,714 | 2,193,313                                    | (730,599)                      | (1,101,346)                  |
| 2020                           | 1,463,227 | 2,139,062                                    | (675,835)                      | (1,777,181)                  |
| 2021                           | 1,490,120 | 2,079,006                                    | (588,886)                      | (2,366,067)                  |
| 2022                           | 1,498,598 | 1,442,847                                    | 55,751                         | (2,310,316)                  |
| 2023                           | 1,483,682 | 998,199                                      | 485,483                        | (1,824,833)                  |
| 2024                           | 1,497,547 | 974,422                                      | 523,125                        | (1,301,707)                  |
| 2025                           | 1,457,466 | 949,050                                      | 508,416                        | (793,292)                    |
| 2026                           | 1,555,628 | 924,886                                      | 630,742                        | (162,549)                    |
| 2027                           | 1,657,344 | 899,094                                      | 758,249                        | 595,700                      |
| 2028                           | 1,769,231 | 2,207,429                                    | (438,199)                      | 157,501                      |
| 2029                           | 1,892,307 | 2,182,886                                    | (290,579)                      | (133,078)                    |
| 2030                           | 2,027,690 | 2,157,970                                    | (130,280)                      | (263,358)                    |
| 2031                           | 2,176,612 | 2,133,083                                    | 43,529                         | (219,829)                    |
| 2032                           | 2,176,612 | 1,659,292                                    | 517,320                        | 297,491                      |

## Growing the Community

The City continues to grow in both population and economy; therefore, it is important to continue providing services and funding to community organizations which help grow the City of North Battleford and communities situated along the North Saskatchewan River Valley.

The City's operating budget includes over \$1.6 million in funding requests to the organizations noted below to help provide additional social and community support for citizens.



### Lakeland Library Region

**\$436,843**

The Lakeland Library Region acts as the head office for the libraries in our region. The Library plays a vital role in providing equitable access to information, resources, and safe gathering space for community. The City of North Battleford is the largest funder for the Lakeland Region, providing \$436,843 (2025 - \$436,843). This amount helps pay for the annual operating and security costs that support improved literacy in our communities. The Library has requested additional funding in the amount of \$22,025, bringing the total requested amount to \$458,868. **The additional request has not been included in the budget.**

### Battlefords Transit System (including Handi-Bus)

**\$228,325**

Battlefords Transit System provides residents with transportation allowing those who have no other mode of transportation to still be active members of the community. In 2026, the City will provide



\$130,741 to the Transit System and \$97,584 to Handi-Bus operations. In comparison to 2025, the Transit System request has been decreased by \$47,338 and \$10,842 respectively.

**The Dekker Centre for the Performing Arts**  
**\$235,000**

The Dekker Centre for the Performing Arts is the only modern performing arts centre in the Battlefords. This facility hosts many different types of professional acts and entertainment from across North America.

In 2025, the City provided a \$227,610 operating grant to the Board of the Dekker Centre for the Performing Arts. The City also pays for the cost of maintaining the facility. In 2026, there was an additional approved amount of \$7,390 for the Dekker Centre, bringing the total to \$235,000.

**North Battleford Library**  
**\$163,560**

The City provides the North Battleford Library with an annual grant of \$163,560 (2025 - \$153,560) for facility operations. The City also provides building maintenance, which includes janitorial supplies, utilities, and other maintenance needs. In 2026, additional funding in the amount of \$10,000 was approved, bringing the total request from the Library to \$163,560.

**Animal Control/Battlefords Humane Society**  
**\$170,000**

The Humane Society provides shelter for many animals in the Battlefords. This initiative encourages responsible pet ownership and provides an alternative to adopt rather than buy.

The City provides a \$170,000 annual operating grant (2025 - \$160,000), and the City incurs additional costs for building maintenance and improvements. The City's Community Safety Officers are also called by the Humane Society to assist with animal control. The City and the Humane Society have an agreement in place which will expire in 2030.

**North Battleford Golf and Country Club (NBGCC)**  
**\$75,000**

The City provides a \$75,000 grant (2025 - \$75,000) to NBGCC to be used for capital asset purchases.

**Community Development Financial Assistance Program**

**\$60,000**

Each year, the City provides a set amount of discretionary assistance funding to local non-profit organizations which play strategic, unique, and essential roles in the community. The subcommittee annually reviews applications and funding recommendations from that committee are brought to Council for approval during budget deliberations. For more details on the organizations which have applied for assistance, see Appendix 4.

**River Valley Committee**

**\$53,000**

The City, in partnership with the Town of Battleford, provides funding of \$53,000 (2025 - \$53,000) based on an agreed formula to fund the cost of upkeep and beautification of the River Valley.

**Destination Battlefords**

**\$80,000**

The City, in conjunction with Hotels Association, provides annual funding to Destination Battlefords. The 2026 budget proposes an increase in funding in the amount of \$40,000, bringing the total amount to \$80,000 (2025 - \$40,000). This is an initiative that is discussed in detail under the Economic Development section.

**Twin Rivers Curling Club**

**\$30,000**

The City provides an operating grant to the Twin Rivers Curling Club to assist the Curling Club with operations of the Northland Power Curling Centre.

**Battlefords Boys and Girls Club (BGC)**

**\$34,000**

The City provides the Boys and Girls Club with a \$34,000 grant (2025 - \$28,000) for their summer playground program. In addition, the City provides costs of the water and sewer consumption for the splash park. In 2026, the additional funding amount of \$6,000 was approved, bringing the total request from the Boys & Girls Club to \$34,000.

**Canadian Mental Health Association, Battlefords Branch**  
**\$14,500**

The City provides Canadian Mental Health Association with \$14,500 annually. This amount includes an operating grant of \$13,000 and \$1,500 for internet costs. Additionally, the City pays 50% of the costs associated with maintenance of the septic tanks at the David Laird Campground. The CMHA staff and program participants help provide customer service to campers. The agreement with CMHA expires in 2026.

## General Fund

### General Fund – Operating

The General Fund Operating Budget includes the revenue and expenses associated with delivering basic City services such as Administrative Services, City Operations, Parks & Recreation Services, Policing, Fire Protection, and Solid Waste Management. The General Fund is comprised of various revenue streams such as general taxation based on assessed property values, government transfers, grants, and taxes in lieu from other Government agencies.

### General Fund – 2026 Operating Budget compared to Operating Budget 2025

City of North Battleford

General Fund- Consolidated Statement of Operations

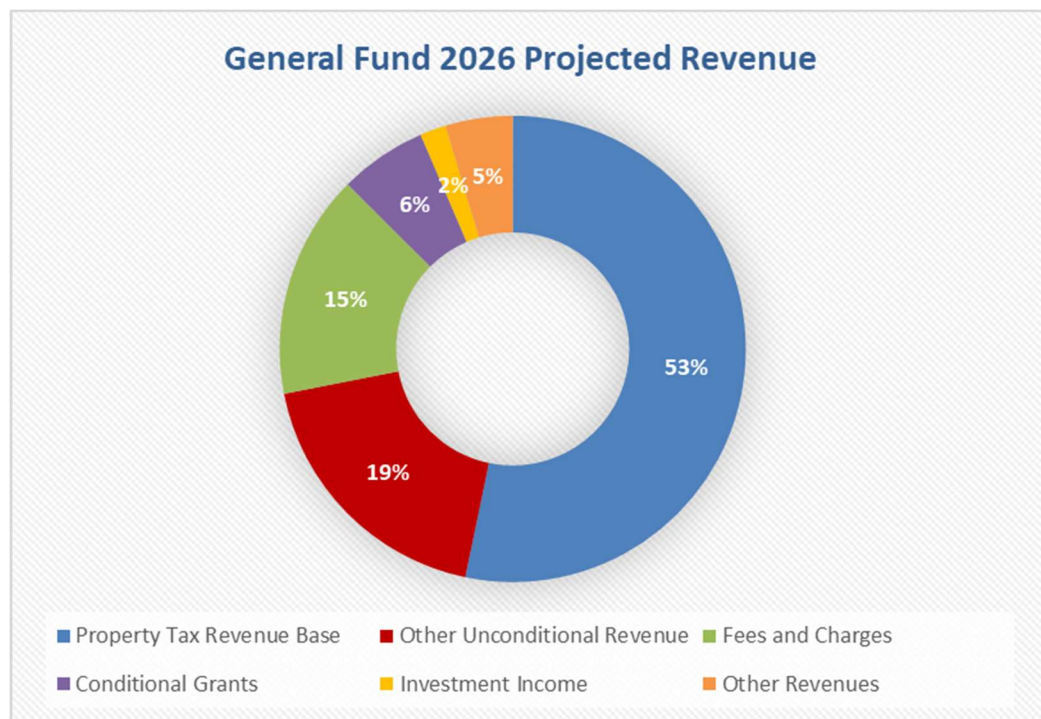
Forecast for the year ended December 31, 2026

| Revenues  | Budget to Budget Variances |                  | 2026 Budget       | 2025 Budget       | 2025 Actual          | 2024 Actual          |
|---|----------------------------|------------------|-------------------|-------------------|----------------------|----------------------|
|   | %                          | \$               |                   |                   | as of Nov 6, 2025    | (excl. amortization) |
| Taxes and Other Unconditional Revenue   | 4%                         | 1,035,034        | \$ 27,512,965     | \$ 26,477,932     | \$ 26,787,464        | \$ 25,962,519        |
| Fees and Charges  | 1%                         | 36,600           | 5,766,345         | 5,729,745         | 5,026,374            | 5,712,495            |
| Conditional Grants  | (7%)                       | (114,586)        | 1,520,216         | 1,634,802         | 1,298,472            | 945,767              |
| - Capital   | 5%                         | 27,500           | 625,023           | 597,523           | -                    | 2,366,202            |
| - Community capital pledges/contribution  | -                          | -                | -                 | -                 | -                    | 16,533               |
| Tangible Capital Asset Sales - Gain   | -                          | -                | -                 | -                 | 37,054               | 165,555              |
| Lot Options   | -                          | -                | -                 | -                 | 20,934               | 26,645               |
| Investment Income and Commissions   | 0%                         | -                | 665,000           | 665,000           | 640,279              | 824,018              |
| Other Revenues  | 7%                         | 118,092          | 1,832,226         | 1,714,135         | 1,527,826            | 1,762,905            |
| <b>Total Revenues</b>   | <b>3%</b>                  | <b>1,102,639</b> | <b>37,921,776</b> | <b>36,819,137</b> | <b>35,338,403</b>    | <b>37,782,641</b>    |
| <b>Expenses, less amortization</b>  |                            |                  |                   |                   |                      |                      |
| General Government Services   | 5%                         | 268,113          | 5,286,440         | 5,018,328         | 4,366,823            | 5,094,236            |
| Policing Services   | 1%                         | 65,013           | 7,215,641         | 7,150,628         | 3,050,147            | 6,668,538            |
| Fire & Protective Services  | 2%                         | 92,697           | 3,836,377         | 3,743,680         | 2,741,934            | 3,492,067            |
| Operations Services   | (0%)                       | (27,441)         | 6,710,314         | 6,737,755         | 5,422,527            | 6,133,431            |
| Waste Management Services   | 2%                         | 43,062           | 1,955,406         | 1,912,344         | 1,244,689            | 1,588,256            |
| Engineering and Planning Services   | 0%                         | 4,202            | 1,642,573         | 1,638,371         | 1,077,645            | 1,432,697            |
| Parks & Recreation Services   | 3%                         | 249,679          | 7,876,490         | 7,626,811         | 5,938,986            | 7,178,572            |
| <b>Total Expenses</b>   | <b>2%</b>                  | <b>695,325</b>   | <b>34,523,241</b> | <b>33,827,916</b> | <b>23,842,752</b>    | <b>31,587,798</b>    |
| <b>Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions</b> |                            | <b>407,314</b>   | <b>3,398,534</b>  | <b>2,991,220</b>  | <b>11,495,651</b>    | <b>6,194,843</b>     |
| Debt principal due  | 1%                         | (13,218)         | (1,182,747)       | (1,169,529)       | -                    | -                    |
| Debt issue and reserve transfer   | 16%                        | 306,282          | 2,182,802         | 1,876,520         | -                    | -                    |
| Transfers to Reserves   | (53%)                      | 81,936           | (72,002)          | (153,938)         | -                    | -                    |
| Capital Expenditure   | 22%                        | (782,314)        | (4,326,587)       | (3,544,273)       | -                    | -                    |
| <b>Projected Financial Position</b>   |                            |                  | <b>\$ 0</b>       | <b>\$ 0</b>       | <b>\$ 11,495,651</b> | <b>\$ 6,194,843</b>  |

### **General Fund Projected Revenue 2026**

The General Fund Revenue is funded from a variety of sources and not solely from property taxation. In fact, general property taxation only accounts for approximately 53% of the projected revenue collected by the General Fund in 2026. The balance of the revenue comes from provincial transfer payments and/or grants, user fees and charges at City facilities, conditional grants, curbside garbage collection revenues, and more. The following chart outlines the sources of anticipated revenue for 2026:

| Revenue Type                | 2026                 | 2025                | %Change      |
|-----------------------------|----------------------|---------------------|--------------|
| Property Tax Revenue Base   | \$ 20,191,948        | \$ 19,611,526       | 2.96%        |
| Other Unconditional Revenue | 7,321,017            | 6,866,406           | 6.62%        |
| Fees and Charges            | 5,766,345            | 5,729,745           | 0.64%        |
| Conditional Grants          | 2,145,239            | 2,232,325           | -3.90%       |
| Investment Income           | 665,000              | 665,000             | 0.00%        |
| Other Revenues              | 1,832,226            | 1,714,135           | 6.89%        |
|                             | <b>\$ 37,921,776</b> | <b>36,819,137.0</b> | <b>2.99%</b> |
|                             | <b>53%</b>           |                     |              |



**Property Tax Revenue** - Property Tax includes residential and commercial property tax levies, abatements, penalties on arrears, and trailer levies.

**Other Unconditional Revenue** – includes funds from the Municipal Operating Grant from the Province, Saskatchewan Property Management Corporation, SaskPower surcharge, the Battlefords Housing Authority, as well as grants-in-lieu of taxes received from the Federal and Provincial Governments to offset their exemptions from paying local property taxes.

**Fees and Charges** – includes RCMP criminal record checks, fire services fees, bylaw fines (local and provincial), aviation fuel, cemetery fees, waste disposal fees, building licenses, building permits, fees from development agreements, rent from City properties, recreational fees, and gallery fees.

**Conditional Grants** – includes Provincial grants for policing, planning, waste management, Handi-Bus accessible transit, the airport, and parks & recreation service grants.

**Investment Income** – includes earned interest, dividends and gain/(loss) on sale of investments on the City's cash reserves.

**Other Revenues** - includes facility rent from the RCMP detachment and revenue from the residential garbage roll out cart program.

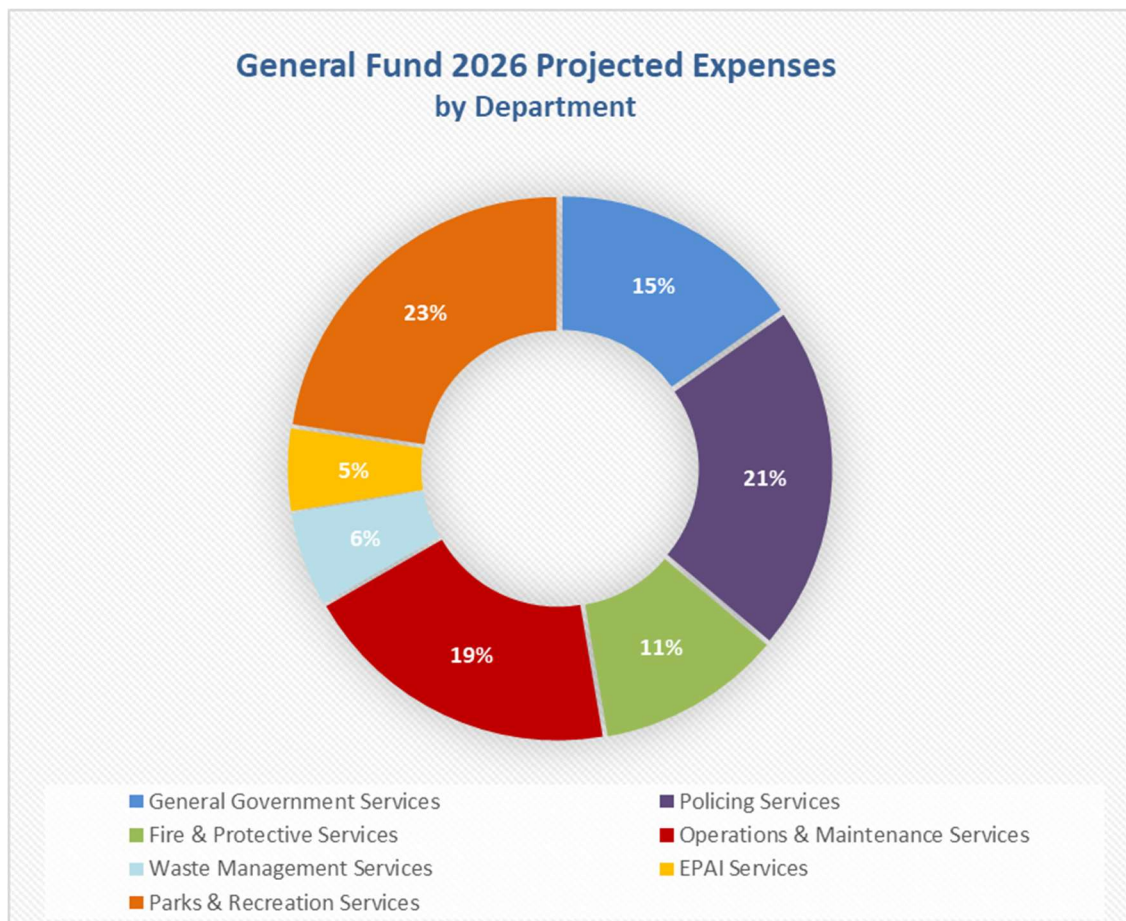
## **General Fund Projected Expenses 2026**

### ***Departmental Expenses***

The revenue of the General Fund is used to fund the general costs of City Hall, Engineering, Planning Services, Fire and Protective Services, the RCMP, City Operations, Waste Management Services, and Parks & Recreation Services.

### **2026 Expense by Department**

The following chart illustrates where the General funds are expected to be spent in 2026 by department:

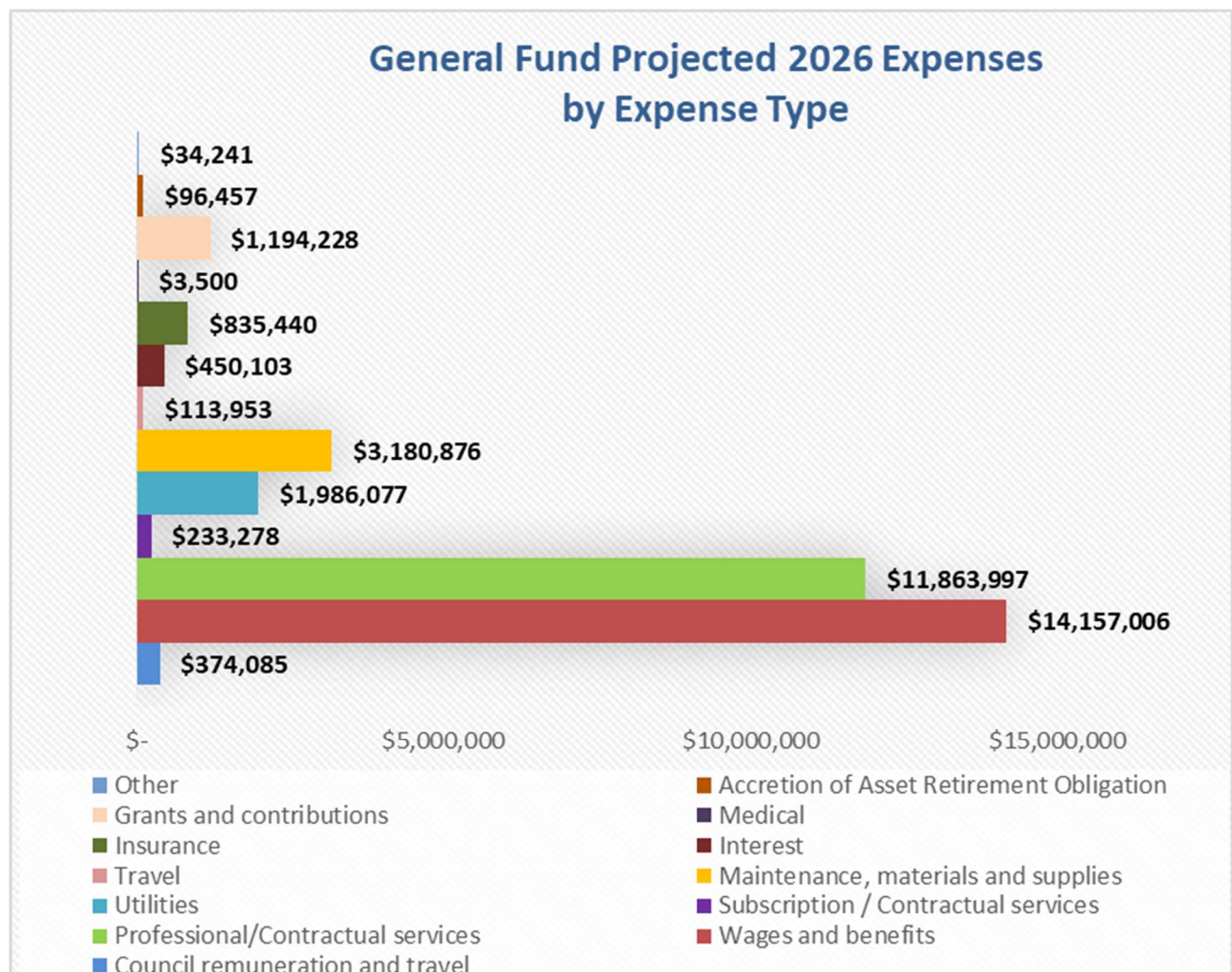




### 2026 Expense by Type Compared to 2025 Budget

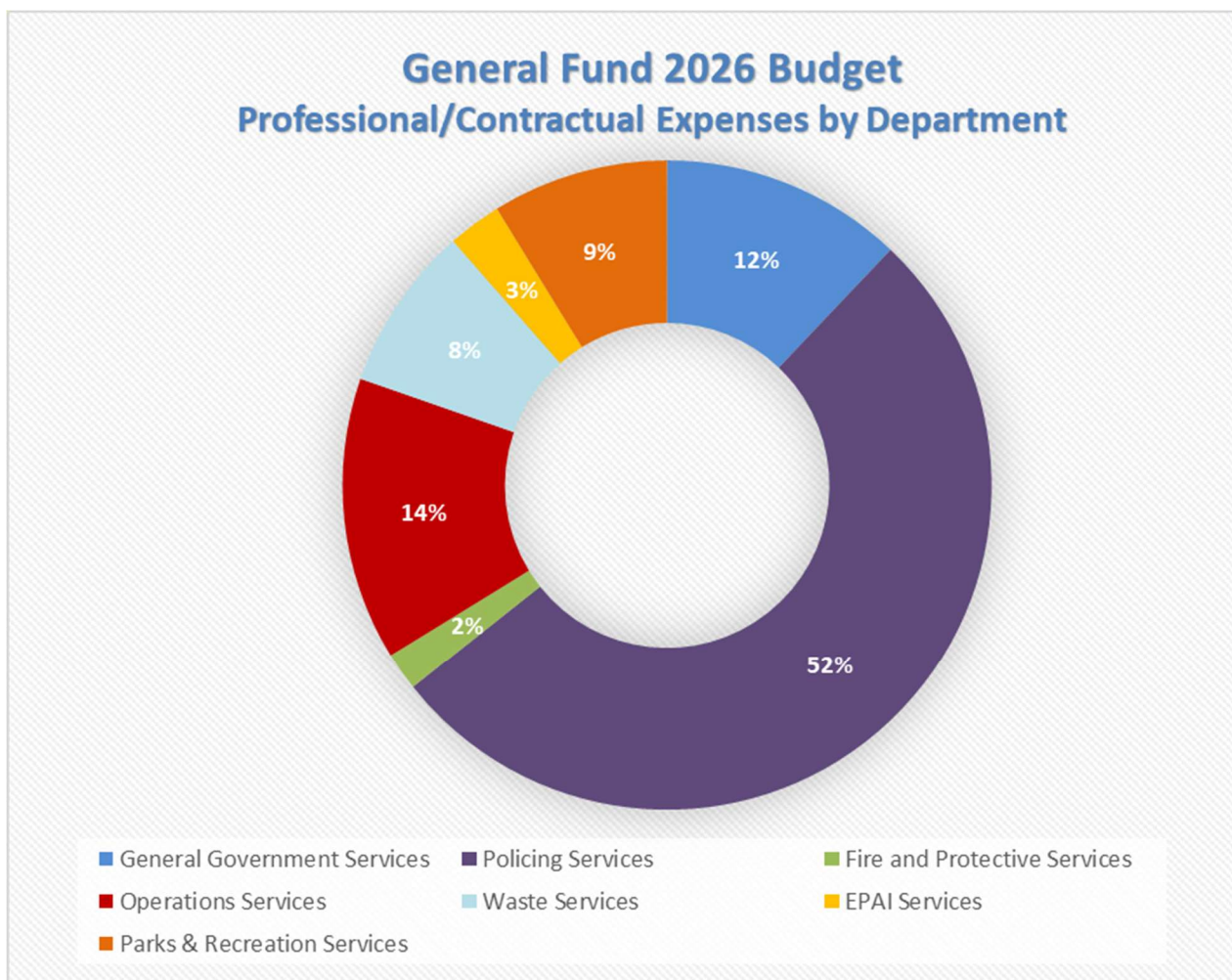
The following chart illustrates where the General funds are expected to be spent in 2026, indicated by expense type:

| General Fund Expenses - Budget 2026      | Budget to Budget Variances |                   | 2026 Budget          | 2025 Budget          | 2025 Actual          | 2024 Actual          |
|--|----------------------------|-------------------|----------------------|----------------------|----------------------|----------------------|
|  | %                          | \$                |                      |                      | as of Nov 6, 2025    | (excluding amort.)   |
| Council remuneration and travel          | 9%                         | \$ 31,407         | \$ 374,085           | \$ 342,678           | \$ 276,857           | \$ 351,311           |
| Wages and benefits                       | 5%                         | 623,788           | 14,157,006           | 13,533,218           | 11,000,826           | 12,926,582           |
| Professional/Contractual services        | 1%                         | 111,419           | 11,863,997           | 11,752,577           | 6,150,893            | 10,527,882           |
| Subscription/Memberships                 | 6%                         | 13,321            | 233,278              | 219,957              | 117,701              | 176,846              |
| Utilities                                | (11%)                      | (239,547)         | 1,986,077            | 2,225,624            | 1,687,264            | 2,203,782            |
| Maintenance, materials and supplies      | 7%                         | 214,799           | 3,180,876            | 2,966,077            | 2,383,414            | 2,845,045            |
| Travel                                   | 20%                        | 18,733            | 113,953              | 95,220               | 49,515               | 51,477               |
| Accretion of asset retirement obligation | (2%)                       | (1,923)           | 96,457               | 98,380               | -                    | 103,542              |
| Interest                                 | (7%)                       | (31,966)          | 450,103              | 482,070              | 380,480              | 526,638              |
| Allowance for uncollectibles             | -                          | -                 | -                    | -                    | 508                  | 208,969              |
| Insurance                                | 3%                         | 24,240            | 835,440              | 811,200              | 755,401              | 741,723              |
| Medical                                  | 0%                         | -                 | 3,500                | 3,500                | -                    | 883                  |
| Grants and contributions                 | (5%)                       | (65,687)          | 1,194,228            | 1,259,915            | 724,213              | 891,586              |
| Other                                    | (9%)                       | (3,259)           | 34,241               | 37,500               | 315,595              | 31,532               |
| <b>Total General Fund Expenses</b>       | <b>2%</b>                  | <b>\$ 695,325</b> | <b>\$ 34,523,241</b> | <b>\$ 33,827,916</b> | <b>\$ 23,842,752</b> | <b>\$ 31,587,798</b> |



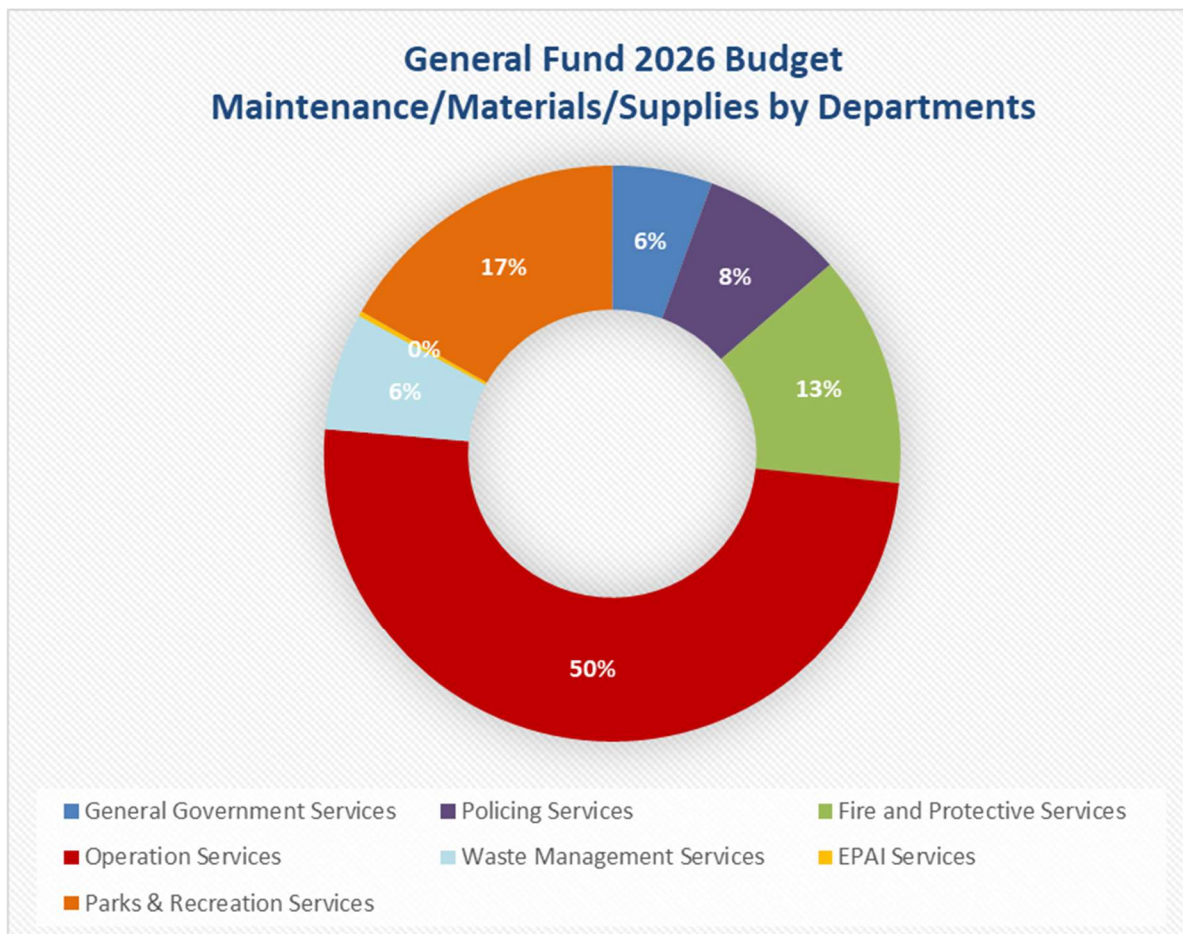
**General Fund 2026 Budget - Professional/Contractual Expenses by Department**

| Department                   | 2026                 | 2025                 | Difference        |
|------------------------------|----------------------|----------------------|-------------------|
| General Government Services  | \$ 1,434,485         | \$ 1,413,205         | 21,280            |
| Policing Services            | 6,195,944            | 6,196,854            | (910)             |
| Fire and Protective Services | 226,418              | 291,832              | (65,414)          |
| Operations Services          | 1,672,440            | 1,688,976            | (16,536)          |
| Waste Services               | 975,419              | 968,495              | 6,924             |
| EPAI Services                | 316,836              | 270,020              | 46,816            |
| Parks & Recreation Services  | 1,042,455            | 923,197              | 119,258           |
|                              | <b>\$ 11,863,997</b> | <b>\$ 11,752,579</b> | <b>\$ 111,418</b> |



**General Fund 2026 Budget - Maintenance/Materials/Supplies by Department**

| Department                   | 2026                | 2025                | Difference        |
|------------------------------|---------------------|---------------------|-------------------|
| General Government Services  | \$ 178,640          | \$ 166,500          | 12,140            |
| Policing Services            | 254,760             | 178,848             | 75,912            |
| Fire and Protective Services | 413,925             | 355,669             | 58,256            |
| Operation Services           | 1,581,668           | 1,609,718           | (28,050)          |
| Waste Management Services    | 209,008             | 193,492             | 15,516            |
| EPAI Services                | 9,000               | 6,100               | 2,900             |
| Parks & Recreation Services  | 533,875             | 455,750             | 78,125            |
|                              | <b>\$ 3,180,876</b> | <b>\$ 2,966,077</b> | <b>\$ 214,799</b> |





## General Fund – Capital

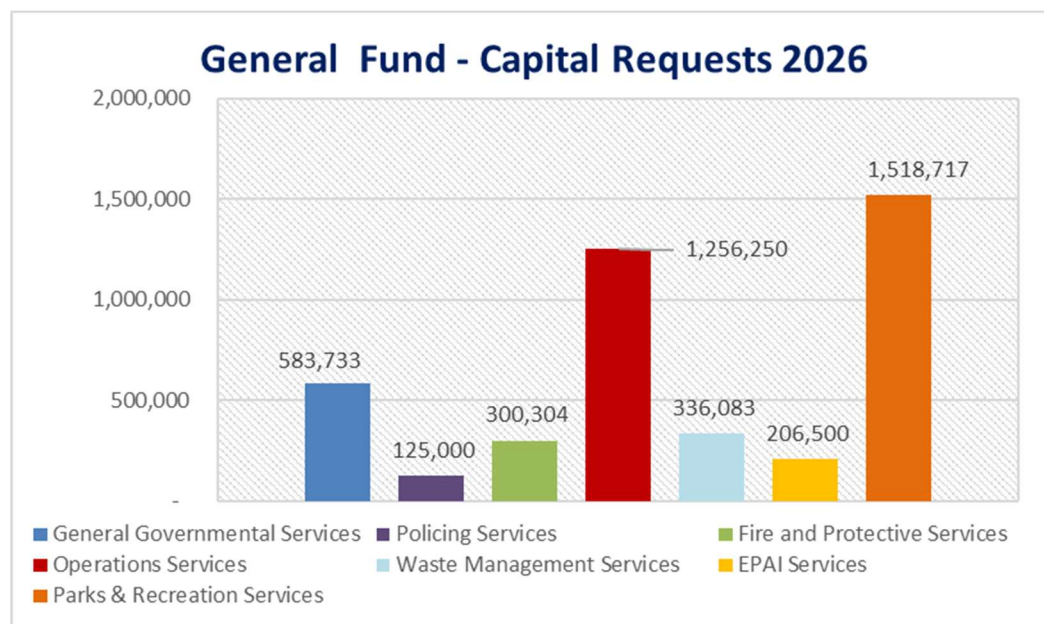
The General Fund Capital includes the capital expenses associated with capital purchases through the General Fund, whether they are betterment or replacement of existing assets, or the purchase of new assets. A capital expenditure includes all costs required to acquire, install, and/or upgrade the asset. The General Fund Capital is planned with a ten-year horizon, with assets funded either through reserves (savings) or debt.

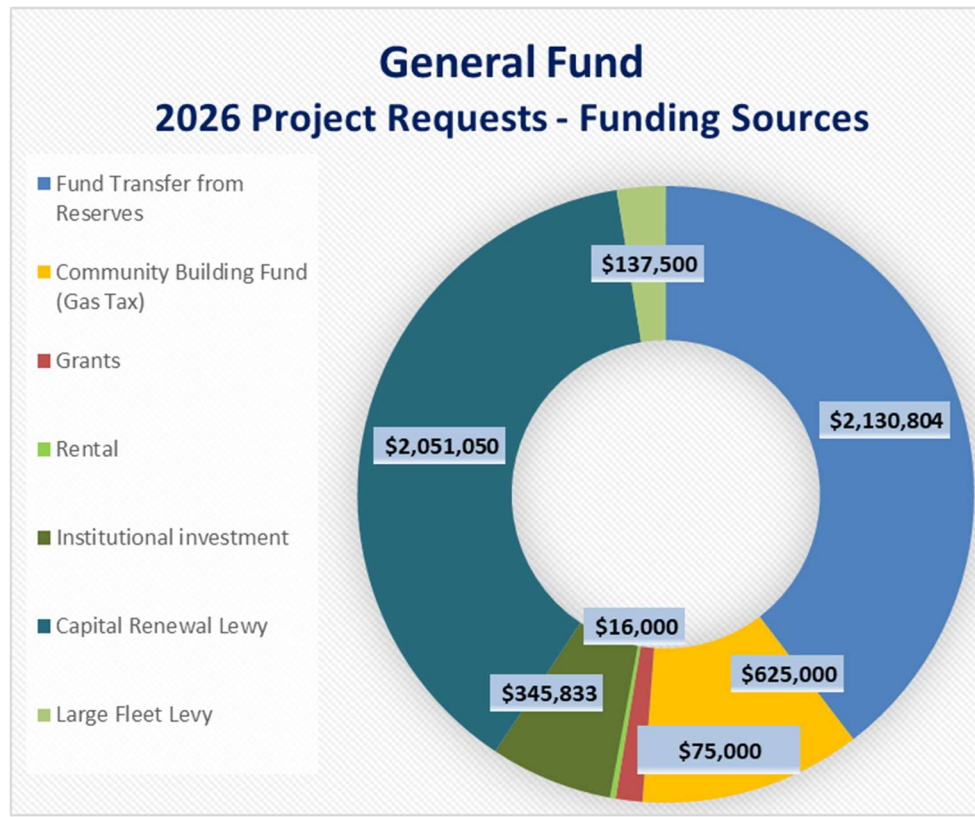
For comparison purposes, the financial tables below report on 2026 budget amounts, along with 2025 actual and budget figures.

### General Fund – Projected 2026 capital spend by Department, as compared to 2025

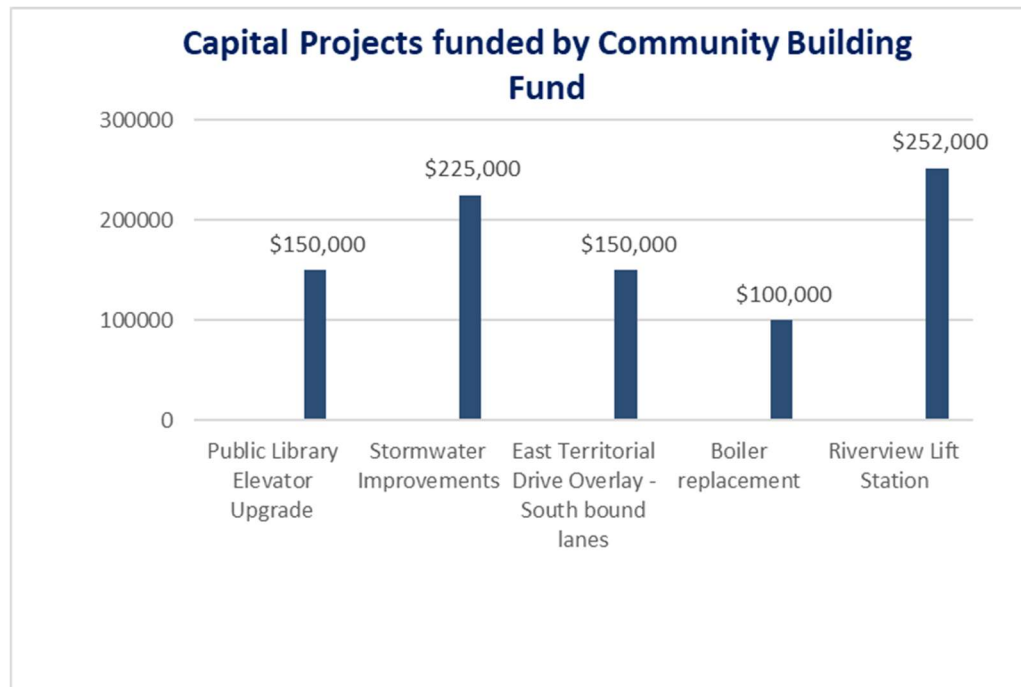
| Department                    | 2026                | 2025                |
|-------------------------------|---------------------|---------------------|
| General Governmental Services | 583,733             | \$ 252,000          |
| Policing Services             | 125,000             | \$ 230,000          |
| Fire and Protective Services  | 300,304             | \$ 553,189          |
| Operations Services           | 1,256,250           | \$ 1,351,167        |
| Waste Management Services     | 336,083             | \$ 116,667          |
| EPAI Services                 | 206,500             | \$ 520,000          |
| Parks & Recreation Services   | 1,518,717           | \$ 521,250          |
|                               | <b>\$ 4,326,587</b> | <b>\$ 3,544,273</b> |

*Note 1: - Includes the additional request for Annual Capital Renewal and fleet large replacement levies totaling \$317,500, equivalent to 1.764% tax increase.*





**2026 Capital Projects funded by the Community Building Fund (formerly Gas Tax Fund)**



## Utility Fund

### Utilities Fund – Operating Budget

The Utilities Fund Operating Budget includes the revenue and costs associated with delivering potable water to residents and the transporting and processing of sanitary sewer waste. The Utility Fund revenues rely on fees from consumers, whether they are residential, commercial, or industrial utility users, and funds from the Community Building Fund (formerly Gas Tax Fund).

### Utilities Fund - 2026 Budget compared to Budget 2025

City of North Battleford

Utilities Fund - Consolidated Statement of Operations

Forecast for the year ended December 31, 2026

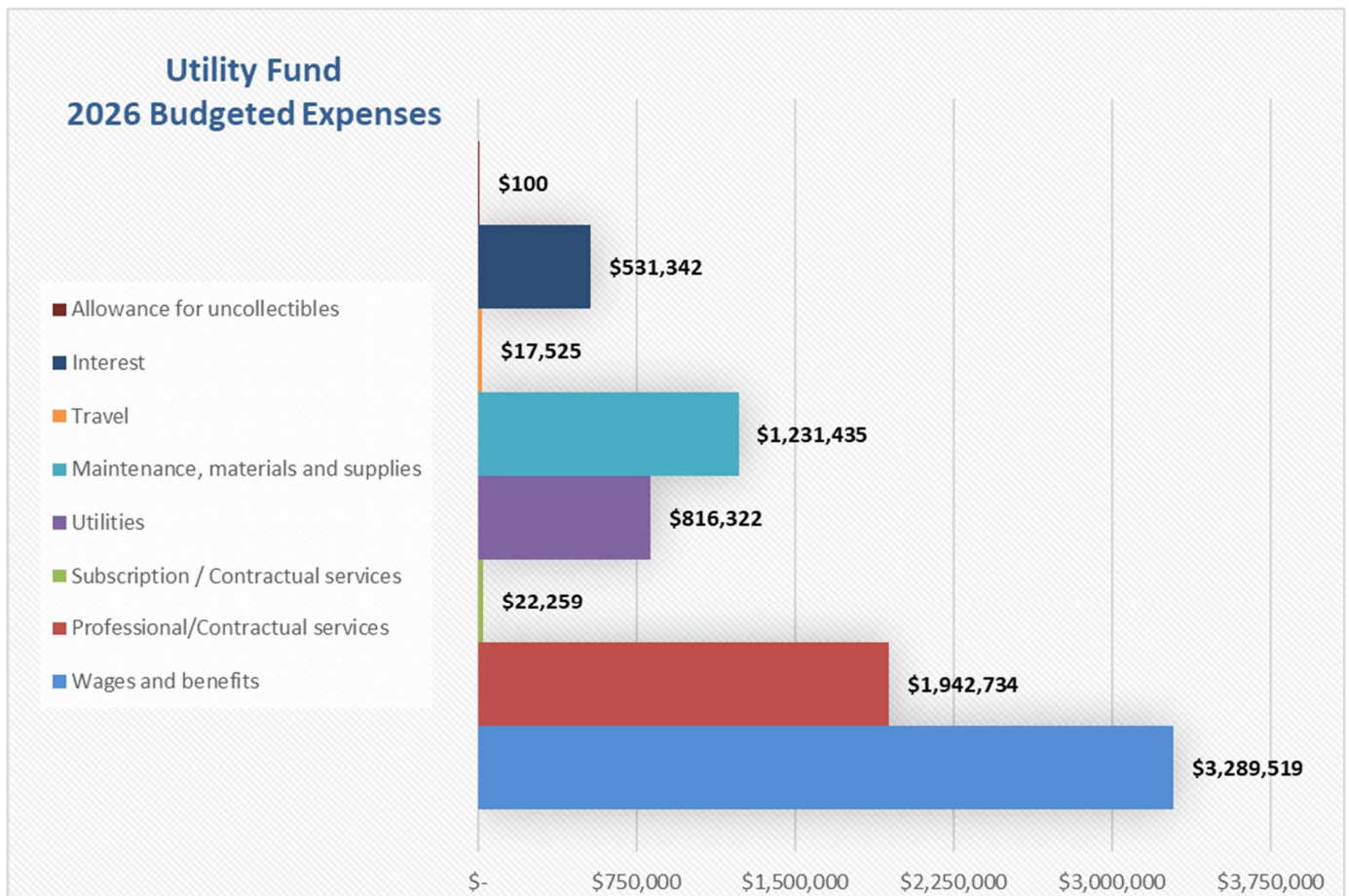
|   | Budget to Budget Variances |                | 2026 Budget      | 2025 Budget      | 2025 Actual<br>as of Nov 6, 2025 | 2024 Actual<br>(excluding amort.) |
|---|----------------------------|----------------|------------------|------------------|----------------------------------|-----------------------------------|
| Revenues  | %                          | \$             |                  |                  |                                  |                                   |
| Fees and charges  | 3%                         | \$ 278,100     | \$ 9,532,670     | \$ 9,254,570     | \$ 7,808,766                     | \$ 8,811,174                      |
| Conditional grants  |                            |                |                  |                  |                                  |                                   |
| - Capital   |                            | (37,500)       | 252,500          | 290,000          | -                                | -                                 |
| Investment income and commissions   | 15%                        | 3,000          | 23,000           | 20,000           | 23,480                           | 59,422                            |
| <b>Total Revenue</b>  | <b>3%</b>                  | <b>243,600</b> | <b>9,808,170</b> | <b>9,564,570</b> | <b>7,832,245</b>                 | <b>8,870,596</b>                  |
| <b>Expenses, less amortization</b>  |                            |                |                  |                  |                                  |                                   |
| Water services  | (1%)                       | (37,141)       | 4,461,268        | 4,498,409        | 3,343,081                        | 4,413,167                         |
| Sanitary sewer services   | 2%                         | 73,962         | 3,390,129        | 3,316,167        | 2,430,075                        | 2,755,873                         |
| <b>Total Expenses</b>   | <b>0%</b>                  | <b>36,821</b>  | <b>7,851,397</b> | <b>7,814,576</b> | <b>5,773,157</b>                 | <b>7,169,040</b>                  |
| <b>Surplus (Deficit) of Revenues over Expenses<br/>before Other Capital Contributions</b> | <b>12%</b>                 | <b>206,779</b> | <b>1,956,773</b> | <b>1,749,993</b> | <b>2,059,089</b>                 | <b>1,701,557</b>                  |
| Debt principal due  | (12%)                      | 160,210        | (1,218,079)      | (1,378,289)      | -                                | -                                 |
| Debt issue and reserve transfer   | (24%)                      | (392,857)      | 1,277,939        | 1,670,796        | -                                | -                                 |
| Capital Expenditure   | (1%)                       | 25,867         | (2,016,633)      | (2,042,500)      | -                                | -                                 |
| <b>Projected Financial Position</b>   |                            |                | <b>\$ 0</b>      | <b>\$ -</b>      | <b>\$ 2,059,089</b>              | <b>\$ 1,701,557</b>               |

### Utility Fund - 2026 Budgeted Revenue compared to 2025 Budget

| Utilities Revenue     | Budget 2026         | Budget 2025         | Variance          | % Change     |
|-----------------------|---------------------|---------------------|-------------------|--------------|
| Water Fees            | \$ 4,704,443        | \$ 4,784,503        | -\$ 80,060        | -1.67%       |
| Sanitary Sewer Fees   | 5,103,727           | 4,780,067           | 323,660           | 6.77%        |
| <b>Total Revenues</b> | <b>\$ 9,808,170</b> | <b>\$ 9,564,570</b> | <b>\$ 243,600</b> | <b>2.55%</b> |

**Utility Fund - 2026 Budgeted Expense (by Expense Type) compared to 2025 Budget**

| Utility Fund Expenses - Budget 2026      | Budget to Budget Variances |                  | 2026 Budget         | 2025 Budget         | 2025 Actual<br>as of Nov 6, 2025 | 2024 Actual<br>(excluding amort.) |
|--|----------------------------|------------------|---------------------|---------------------|----------------------------------|-----------------------------------|
|  | %                          | \$               |                     |                     |                                  |                                   |
| Wages and benefits                       | 4%                         | 125,623          | \$ 3,289,519        | \$ 3,163,896        | \$ 1,882,830                     | \$ 3,045,159                      |
| Professional/Contractual services        | 1%                         | 10,858           | 1,942,734           | 1,931,877           | 930,837                          | 1,757,105                         |
| Subscription/Memberships                 | 0%                         | 60               | 22,259              | 22,199              | 10,897                           | 15,740                            |
| Utilities                                | (11%)                      | (98,644)         | 816,322             | 914,966             | 556,047                          | 839,173                           |
| Maintenance, materials and supplies      | 6%                         | 64,500           | 1,231,435           | 1,166,935           | 512,079                          | 1,049,379                         |
| Travel                                   | (8%)                       | (1,529)          | 17,525              | 19,053              | 1,491                            | 8,094                             |
| Accretion of asset retirement obligation | -                          | 162              | 162                 | -                   | -                                | 160                               |
| Interest                                 | (11%)                      | (64,210)         | 531,342             | 595,551             | 258,848                          | 454,229                           |
| <b>Total Utility Fund Expenses</b>       | <b>0%</b>                  | <b>\$ 36,821</b> | <b>\$ 7,851,397</b> | <b>\$ 7,814,576</b> | <b>\$ 4,153,030</b>              | <b>\$ 7,169,040</b>               |





## Utilities Fund – Capital Budget

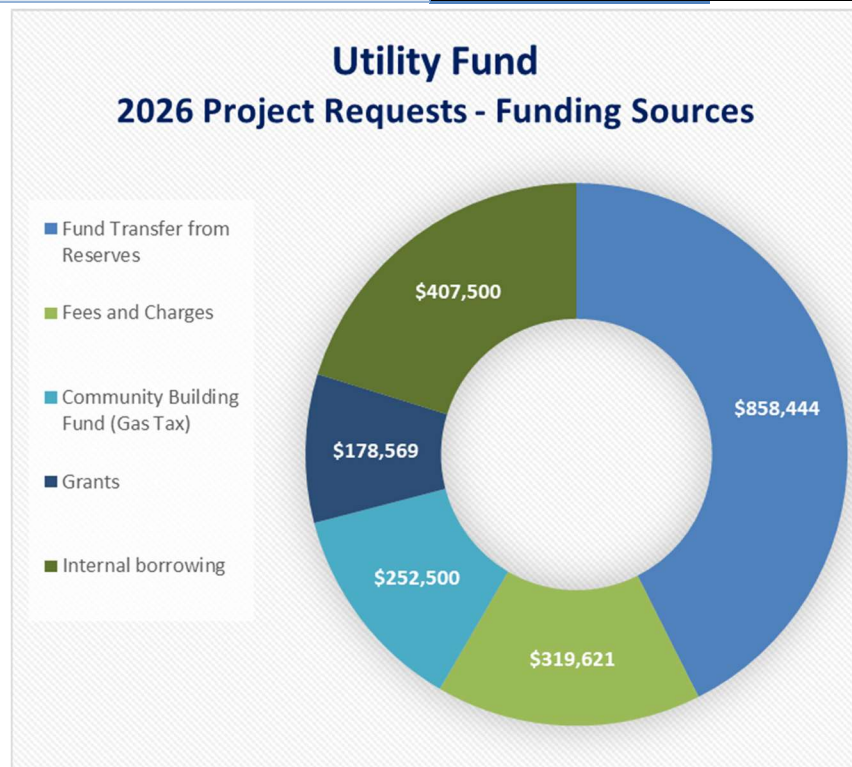
The Utilities Fund Capital Budget includes betterments or replacement of existing assets, or the purchase of new assets.

The Utilities Fund Capital is planned over a ten-year horizon with assets funded through fees and charges, grants, reserves (savings), and/or debt. The 2026 Capital Budget proposes a \$2,016,634 capital expenditure plan for the current year. This plan has taken into consideration the capital needs of the City due to aging infrastructure, updating fleet on an ongoing basis to maintain levels of service, and investing in infrastructure to support future developments.

Funding sources for the 2026 Capital Plan include a rate increase, grant funding through utilization of the Community Building Fund (Gas Tax) funding provided by the Provincial Government, transfer(s) from City reserves, and internal borrowing.

### Utilities Fund –2026 Capital Requests by Department as compared to 2025

| Department     | 2026         | 2025         |
|----------------|--------------|--------------|
| Water          | \$ 775,800   | \$ 1,182,500 |
| Sanitary Sewer | \$ 1,240,833 | \$ 860,000   |
|                | \$ 2,016,633 | \$ 2,042,500 |



## Underground Pipe and Asphalt Replacement (UPAR) Fund

The UPAR program was implemented in 2015 to provide clear and predictable funding for the replacement of aging and deteriorating infrastructure. While the program has significantly accelerated the rate of replacement, the challenge of aging infrastructure has not diminished, and the rising rate of inflation is dramatically impacting the amount of work that can be done with the available funds.

Life expectancy of different infrastructure located in roadways is 25 to 100 years. At current funding levels, approximately 3.5 blocks (0.65 km) per year is being replaced. At this rate, it will take 28 years to replace all the cast iron water main pipes. The City has 321 blocks (59.5 km) of asbestos cement water line, the oldest of which require replacement due to these lines nearing the end of their useful life.

To align with the City's strategic goals of Community Wellbeing and Economic Diversity and Community Growth, the UPAR program will continue to collect revenue from all properties through a combination of a frontage-based levy and an infrastructure utility fee. These revenues will be used to complete projects which include replacement of potable water and sanitary sewer mains and services, removal and installation of sidewalks, accessibility ramps, lane crossings, curbs, and gutters.

The 2026 budget recommends 5% levy increase on the tax side, resulting in total estimated revenues of \$3,950,376.

The 2026 budget will prioritize Toplift Paving projects, selected based on the following criteria:

1. An AI condition assessment of the surfaces
2. Exclusion of road segments with cast iron pipes
3. Consideration of sidewalk curb, and gutter conditions (concrete requiring substantial rehabilitation was removed, as the focus is on asphalt)
4. Removal of short projects
5. Consolidation of road segments into logical project groupings

**City of North Battleford**  
**UPAR Fund - Statement of Operations**  
**Forecast for the year ended December 31, 2026**

|  | Budget to Budget Variances |                  | 2026 Budget         | 2025 Budget         | 2025 Actual<br>as of Nov 6, 2025 | 2024 Actual         |
|--|----------------------------|------------------|---------------------|---------------------|----------------------------------|---------------------|
|  | %                          | \$               |                     |                     |                                  |                     |
| <b>Revenues</b>                                    |                            |                  |                     |                     |                                  |                     |
| Frontage Levy                                      | 5%                         | \$ 89,000        | \$ 1,869,000        | \$ 1,780,000        | \$ 1,783,961                     | \$ 1,753,299        |
| Base Utility Fees                                  | 6%                         | 123,738          | 2,081,376           | 1,957,638           | 1,634,469                        | 1,943,108           |
| <b>Total Revenue</b>                               | <b>6%</b>                  | <b>212,738</b>   | <b>3,950,376</b>    | <b>3,737,638</b>    | <b>3,418,430</b>                 | <b>3,696,407</b>    |
| <b>Capital Investment</b>                          |                            |                  |                     |                     |                                  |                     |
| Surface  | 137%                       | 2,348,837        | 4,058,837           | 1,710,000           | 2,056,573                        | 3,688,557           |
| Underground  | (95%)                      | (2,000,000)      | 100,000             | 2,100,000           | 1,614,167                        | 1,831,820           |
| <b>Total Expenses</b>                              | <b>9%</b>                  | <b>348,837</b>   | <b>4,158,837</b>    | <b>3,810,000</b>    | <b>3,670,740</b>                 | <b>5,520,377</b>    |
| <b>Capital Grant</b>                               | -                          | -                | -                   | -                   | -                                | 734,000             |
| <b>Surplus (Deficit) of Revenues over Expenses</b> | <b>188%</b>                | <b>(136,099)</b> | <b>(208,461)</b>    | <b>(72,362)</b>     | <b>(252,310)</b>                 | <b>(1,089,970)</b>  |
| Carry Over from Previous Year (Estimated)          |                            |                  | 2,312,268           | 1,547,214           | -                                | -                   |
| Carry Over from Previous Year                      |                            |                  | -                   | -                   | 2,312,268                        | 2,601,263           |
| <b>Carry Over Surplus (Deficit)</b>                | <b>43%</b>                 | <b>628,955</b>   | <b>\$ 2,103,807</b> | <b>\$ 1,474,852</b> | <b>\$ 2,059,958</b>              | <b>\$ 1,511,293</b> |

**UPAR Fund 2026 Projected Budget:**

Administration maintains UPAR revenues and expenses separate from the General & Utility Fund to provide complete transparency to rate payers. Reporting on these separately shows that the UPAR revenue raised is always spent on the assigned projects outlined in the budget.

Therefore, the 2026 Projected UPAR budget is as follows:

|                                  |                     |
|----------------------------------|---------------------|
| Carryover Surplus 2024           | \$ 2,601,263        |
| Estimated 2025 revenues          | 3,418,430           |
| Estimated 2025 expenditures      | (3,707,425)         |
| Estimated Carryover Surplus 2025 | \$2,312,268         |
| Budgeted Revenue 2026            | 3,950,376           |
| <b>Projected 2026 Budget</b>     | <b>\$ 6,262,644</b> |

## General Fund Operating Budgets by Department

### General Government Services

#### Summary

General government provides corporate support services to Council & Administration which includes City Council, Legislative Services, Information Technology, Human Resources, Occupational Health & Safety, Communications, and Financial Services & Payroll.

#### Programs and Services Provided

- Ensure policies, programs and services align with *The Cities Act*, municipal resolutions, and bylaws.
- Ensures City complies with labour laws and regulations.
- Coordination of departments.
- Ensure that available human resources align with the City's objectives and foster an efficient, positive, safe, and inclusive culture.
- Public Relations, Communications, and Intergovernmental Relations.
- Social media creation and web content administration.
- Short and long-term operating and capital financial planning and budgeting; Billing and accounting for City revenues; Accounts payable; Financial reporting; Employee Payroll.
- Maintain IT infrastructure and software licensing. Ensure security of virtual environments. Troubleshoots issues and hardware repair.

#### Strategic Plan Initiatives

- Focused initiatives are in place to promote the region through economic development by attendance at the International Council of Shopping Centers (ISCS) Conference in British Columbia.
- Taxation study to review commercial and residential taxation strategies, to ensure fair taxation models in relation to assessment values.
- Deployment of additional security cameras in the downtown core to assist RCMP and Community Safety Officers in surveillance of at-risk areas.
- Downtown improvement strategies.
- Implementation and enhancements of Community Safety & Wellbeing Plan.
- Investing in advocacy improves the chances of securing funding for Council priorities. It also strengthens the City's voice in Regional, Provincial, and Federal decisions that directly impact North Battleford's initiatives in support of Council's Strategic Priorities.

## General Government Budget

City of North Battleford

Schedule of Operations by Division

Forecast for the year ended December 31, 2026

|  | Budget to Budget Variances |              | 2026 Budget    | 2025 Budget    | 2025 Actual       | 2024 Actual        |
|--|----------------------------|--------------|----------------|----------------|-------------------|--------------------|
|  | %                          | \$           |                |                | as of Nov 6, 2025 | (excluding amort.) |
| GENERAL GOVERNMENT SERVICES                          |                            |              |                |                |                   |                    |
| Operating Revenue                                    |                            |              |                |                |                   |                    |
| Other Segmented Revenue                              |                            |              |                |                |                   |                    |
| Fees and Charges                                     |                            |              |                |                |                   |                    |
| - Sales of supplies                                  | (5%)                       | (5,200)      | \$ 93,500      | \$ 98,700      | \$ 116,004        | \$ 94,228          |
| - Taxation Services                                  | 24%                        | 4,000        | 21,000         | 17,000         | 57,342            | 25,383             |
| - Expense Recoveries                                 | 0%                         | -            | 5,000          | 5,000          | 7,959             | 17,441             |
| Total Fees and Charges                               | (1%)                       | (1,200)      | 119,500        | 120,700        | 181,305           | 137,052            |
| - Tangible capital asset sales - gain (loss)         | -                          | -            | -              | -              | 37,054            | 165,555            |
| - Investment & Interest                              | 0%                         | -            | 665,000        | 665,000        | 640,279           | 824,018            |
| Total Other Segmented Revenue                        | (0%)                       | (1,200)      | 784,500        | 785,700        | 858,638           | 1,126,626          |
| Conditional Grants and Donations                     |                            |              |                |                |                   |                    |
| - Grants   | -                          | -            | -              | -              | 284,672           | 4,950              |
| Total Operating Revenue                              | 0%                         | (1,200)      | 784,500        | 785,700        | 1,143,309         | 1,131,576          |
| Operating Expenses                                   |                            |              |                |                |                   |                    |
| Council remuneration and travel                      | 9%                         | 31,407       | 374,085        | 342,678        | 276,857           | 351,311            |
| Wages and benefits                                   | 9%                         | 185,695      | 2,199,562      | 2,013,867      | 1,861,113         | 2,198,027          |
| Professional/Contractual services                    | 2%                         | 21,280       | 1,434,485      | 1,413,205      | 899,308           | 1,191,014          |
| Subscription/Memberships                             | (3%)                       | (2,670)      | 90,845         | 93,515         | 52,592            | 68,881             |
| Utilities  | (18%)                      | (26,700)     | 120,400        | 147,100        | 102,988           | 156,852            |
| Maintenance, materials and supplies                  | 7%                         | 12,140       | 178,640        | 166,500        | 113,382           | 146,647            |
| Travel   | 20%                        | 6,170        | 37,173         | 31,003         | 14,927            | 13,027             |
| Accretion of asset retirement obligation             | 2%                         | 9            | 469            | 460            | -                 | 461                |
| Allowance for uncollectibles                         | -                          | -            | -              | -              | 508               | 208,969            |
| Insurance  | 6%                         | 40,240       | 710,240        | 670,000        | 639,041           | 607,214            |
| Medical  | 0%                         | -            | 3,000          | 3,000          | -                 | -                  |
| Grants and contributions                             | 0%                         | -            | 135,000        | 135,000        | 120,700           | 150,164            |
| Other  | 27%                        | 541          | 2,541          | 2,000          | 285,405           | 1,669              |
| Total Government Services Expenses                   | 5%                         | \$ 268,113   | 5,286,440      | 5,018,328      | 4,366,823         | 5,094,236          |
| Capital  |                            |              |                |                |                   |                    |
| Conditional Grants                                   |                            |              |                |                |                   |                    |
| - Capital Grants                                     | -                          | -            | -              | -              | -                 | -                  |
| General Government Services Surplus (Deficit)        | 6%                         | \$ (269,313) | \$ (4,501,940) | \$ (4,232,628) | \$ (3,223,514)    | \$ (3,962,660)     |
| Capital Expenditure                                  | 132%                       | (331,733)    | (583,733)      | (252,000)      | -                 | -                  |
| Total General Government Services Financial Position | 13%                        | \$ (601,046) | \$ (5,085,674) | \$ (4,484,628) | \$ (3,223,514)    | \$ (3,962,660)     |

### Revenues

General Government revenue is projected to remain consistent with the previous year's budget.

### Expenses

General Government expenses are projected to increase by approximately \$268,113, mainly due to the following:

1. **Council remuneration and travel** increased by \$31,407, mostly due to the following:
  - a. Cost-of-living adjustments are increasing by approximately \$4,000

- b. Per diems, hotels and meals have been adjusted to reflect current expenditure levels. The projected costs for these expenses are estimated to be \$36,575 (2025: \$25,500).
  - c. New initiatives in the 2026 budget:
    - i. Increase Council's attendance at an upcoming economic development conference in early 2026. This new initiative enhances the resources for conference participation and directly supports and advances the Strategic Objective for Community Growth, reinforcing Council's commitment to fostering long-term development and investment opportunities. The additional funding required is \$4,700.
    - ii. Increase in funds for advocacy initiatives to strengthen the City's voice at the Regional, Provincial, and Federal level. The additional proposed funding is \$15,000.
2. **Wages and Benefits** are projected to increase by approximately \$185,695 due to:
- a. Reduction of City-wide staffing vacancies to \$225,000 (2025: \$300,000)
  - b. Step increases, wage, and cost-of-living adjustments
  - c. Group benefit adjustments
3. **Professional/contractual services** expenses are projected to increase by \$21,280 compared to 2025. Some of the larger changes in 2026 in comparison to the 2025 Budget are found below:

| Large changes in expense compared to prior year   |            |
|---|------------|
| <b>Human Resources – Advertising</b> ( <i>Total advertising \$60,000</i> )  |            |
| Reduction to planned advertising during 2026  | (\$10,000) |
| <b>Human Resources - Services Contract</b> ( <i>Total HR Services Contract \$45,000</i> )   |            |
| A one-time increase for relocation costs has been included in the budget, with the expectation that this expense will not recur in the following fiscal year. | 20,000     |
| <b>Taxation Services</b>  |            |
| The tax study is expected to be completed in early 2026 and was a one-time expense for that year. \$7,000 remains in the budget for follow-up consultancy.    | (33,000)   |
| <b>City Hall Maintenance - Service Contracts</b> ( <i>Total City Hall services contracts \$61,450</i> )   |            |
| A deep clean and roof patching is planned for the upcoming year   | 24,000     |
| <b>Computer Support - Services Contract</b> ( <i>Total City-wide computer support \$461,566</i> )   |            |
| Removal of payroll license software   | (26,579)   |

| <b>CPTED 2026 initiatives <sup>1</sup> (Total CPTED budget \$81,500)</b> |               |
|--|---------------|
| Downtown lighting grant program  | 9,000         |
| Downtown street cleaning   | 15,000        |
| <b>Civic Election – Advertising and workers</b>                          | <b>22,500</b> |

4. **Utilities** are expected to decrease by \$26,700 due to the removal of the federal consumer carbon tax. The budget also accounts for a 2% fee increase.
5. **Insurance** is expected to increase by \$40,000 as we are planning to conduct some building and equipment appraisals in 2026.

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<sup>1</sup> New initiative in 2026 - Enhancement to current level of service and working towards the Strategic Goal – Community Wellbeing to enhance public safety in the downtown area.



### Capital Expenditures

Capital expenditures for the General Fund include the following:

- General Fund capital expenditures estimated to be \$583,733.
- Since 2019, Administration has been requesting additional tax funding for its capital renewal projects under \$100,000. To date, the approved funds are \$874,600. Administration recommends that 1% be added in 2026. This will be the last proposed increase for projects under \$100,000. The proposed projects are labeled “*capital renewal levies*”.
- For more details on the individual *General Government* capital expenses, see the “*General Government & Policing*” capital expenditures tab:

|  |    |                    |                  | Funding Source               |                             |                 |
|--|----|--------------------|------------------|------------------------------|-----------------------------|-----------------|
|  |    |                    |                  | Capital<br>Renewal<br>Levies | Institutional<br>Investment | Reserves        |
| Asset Management and Work Order Software             | 9  | General Government | 75,400           | 75,400                       |                             |                 |
| City Hall Boiler & Controls replacements Breton Wing | 9  | General Government | 50,000           |                              |                             | 50,000          |
| City Hall renovations - ladies washroom & kitchen    | 15 | General Government | 70,000           | 70,000                       |                             |                 |
| City Hall Roof Replacement                           | 15 | General Government | 233,333          |                              | 233,333                     |                 |
| City-wide security camera solution (Downtown)        | 9  | General Government | 25,000           | 25,000                       |                             |                 |
| RDS Server   | 9  | General Government | 50,000           | 50,000                       |                             |                 |
| Renovation of City Hall upstairs meeting room        | 9  | General Government | 80,000           | 80,000                       |                             |                 |
| <b>TOTAL</b>   |    |                    | <b>\$583,733</b> | <b>\$300,400</b>             | <b>\$233,333</b>            | <b>\$50,000</b> |

## Policing Services

### Summary

Policing services are one of the City's largest expenses funded through Property Tax notices and have been the main driver for tax increases in previous years. The City maintains a contract with the RCMP through the Federal Government, and the City is responsible for covering a significant portion of 37 members within the Battlefords RCMP Detachment. The RCMP is responsible for public safety, law enforcement, and crime prevention within the community. The City is eligible to receive grants to cover some of these costs through the Province's Ministry of Justice.

In addition to these 37 RCMP members, the City is required to provide support staff (FTE=8) for the detachment. The support staff assists with all the detachment RCMP operations, as opposed to being allocated to specifically assist RCMP officers within the City. No other neighboring community provides staff members, nor are there any funding contributions made to the City to cover some of these costs.

### Programs and Services Provided

- Uniformed patrol
- Criminal investigations
- Street crime suppression
- Tactical intelligence
- Community outreach and crime prevention education

### Strategic Plan Initiatives

Providing high quality policing services is critical to ensuring the safety and wellbeing of the community. The RCMP also works in partnership with the City by providing statistics, data, and regular reports to Council and the public during Regular Council Meetings to help advocate for well-placed and innovative resources to target areas of concern.

While an opening date has yet to be confirmed, the former SLGA building on 100th Street has been confirmed as additional office space and the implementation of a regional training hub through a lease with the Provincial Government.

Use of downtown camera technologies for policing.

## Policing Services Budget

| POLICING SERVICES                                 | Budget to Budget Variances |             | 2026 Budget           | 2025 Budget           | 2025 Actual<br>as of Nov 6, 2025 | 2024 Actual<br>(excluding amort.) |
|---|----------------------------|-------------|-----------------------|-----------------------|----------------------------------|-----------------------------------|
|   | %                          | \$          |                       |                       |                                  |                                   |
| <b>Operating Revenue</b>                          |                            |             |                       |                       |                                  |                                   |
| Other Segmented Revenue                           |                            |             |                       |                       |                                  |                                   |
| Fees and Charges                                  |                            |             |                       |                       |                                  |                                   |
| - Policing Fees/Fines                             | 4%                         | 5,000       | \$ 130,000            | \$ 125,000            | \$ 103,738                       | \$ 114,368                        |
| Total Fees and Charges                            | 4%                         | 5,000       | 130,000               | 125,000               | 103,738                          | 114,368                           |
| - Total Police Services Other Revenue             | 23%                        | 95,392      | 509,392               | 414,000               | 393,192                          | 459,567                           |
| Total Other Segmented Revenue                     | 19%                        | 100,392     | 639,392               | 539,000               | 496,929                          | 573,935                           |
| Conditional Grants                                |                            |             |                       |                       |                                  |                                   |
| - Grants  | (10%)                      | (103,497)   | 902,828               | 1,006,325             | 469,668                          | 869,282                           |
| <b>Total Operating Revenue</b>                    | (0%)                       | (3,105)     | <b>1,542,220</b>      | <b>1,545,325</b>      | <b>966,597</b>                   | <b>1,443,217</b>                  |
| <b>Operating Expenses</b>                         |                            |             |                       |                       |                                  |                                   |
| Wages and benefits                                | 0%                         | 1,666       | 686,967               | 685,300               | 481,995                          | 577,796                           |
| Professional/Contractual services                 | (0%)                       | (910)       | 6,195,944             | 6,196,854             | 2,309,177                        | 5,846,539                         |
| Utilities   | (14%)                      | (11,330)    | 71,870                | 83,200                | 64,144                           | 80,692                            |
| Maintenance, materials and supplies               | 42%                        | 75,912      | 254,760               | 178,848               | 190,022                          | 156,537                           |
| Interest  | (5%)                       | (325)       | 6,101                 | 6,426                 | 4,809                            | 6,974                             |
| <b>Total Policing Services Expense</b>            | 1%                         | \$ 65,013   | <b>7,215,641</b>      | <b>7,150,628</b>      | <b>3,050,147</b>                 | <b>6,668,538</b>                  |
| <b>Policing Services Surplus (Deficit)</b>        | 1%                         | \$ (68,118) | <b>\$ (5,673,421)</b> | <b>\$ (5,605,303)</b> | <b>\$ (2,083,550)</b>            | <b>\$ (5,225,321)</b>             |
| Capital Expenditure                               | (46%)                      | 105,000     | (125,000)             | (230,000)             | -                                | -                                 |
| <b>Total Policing Services Financial Position</b> | (1%)                       | \$ 36,882   | <b>\$ (5,798,421)</b> | <b>\$ (5,835,303)</b> | <b>\$ (2,083,550)</b>            | <b>\$ (5,225,321)</b>             |

## Revenues

In 2026, revenue from criminal record checks, false alarms, and rents are expected to increase by \$100,000. Operating grants are projected to rise by approximately \$46,000; however, capital grants are expected to decrease by \$150,000 as the 2025 grant was a one-time request.

## Expenses

### 1. Professional/Contractual Services

- The current *National Police Federation* Collective Bargaining Agreement will expire March 31, 2025. A modest 3.5% increase has been included in this budget to cover unsettled increases. This increase includes salaries for RCMP officers, Commissionaires, fleet, training, and equipment costs.
- The contractual services contain approximately \$106,000 for a new initiative towards Council's Strategic Pillar of Community Wellbeing under innovative solutions with policing. Further discussion and plans will be provided to Council early in 2026.

- Maintenance, materials, and supplies** have increased by \$75,912 due to increased janitorial services contracts for a new agreement signed for the period of August 2025 to December 2027.

### Capital Expenditures

Capital expenditures are estimated to be \$125,000 (see “General Government & Policing” capital expenditures tab for more details on total project costs, funding, etc.):

|   |    |          |                | Funding Source               |                             |          |
|---|----|----------|----------------|------------------------------|-----------------------------|----------|
|   |    |          |                | Capital<br>Renewal<br>Levies | Institutional<br>Investment | Reserves |
| RCMP Air Conditioner                          | 15 | Policing | 10,000         | 10,000                       |                             |          |
| RCMP Detachment Building Replace All Flooring | 15 | Policing | 50,000         | 50,000                       |                             |          |
| RCMP front counter upgrades                   | 9  | Policing | 65,000         | 65,000                       |                             |          |
| <b>TOTAL</b>                                  |    |          | <b>125,000</b> | <b>125,000</b>               |                             |          |

## Fire and Protective Services

### Summary

Fire and Protective Services is dedicated to protecting lives and property in the City through fire prevention, emergency response, and safety enforcement. The department minimizes damage and risk through fire checks, inspections, rescue operations, and hazardous material response. In addition to its emergency services, the department, through the Community Safety Officers, is responsible for bylaw enforcement initiatives, including traffic violations and clean-up orders, safety initiatives, and contributing to a safer and more orderly community. The Fire and Protective Services departments operate under various City bylaws and Legislative Acts including the *Fire Prevention Act*, *Fire Safety Bylaw*, *Police Act*, *the Traffic Safety Act* and *the Alcohol and Gaming Regulations Act* of Saskatchewan.

### Programs and Services Provided

- Fire suppression, investigation, and education
- Response and removal of hazardous materials
- Community Safety and Bylaw programs and initiatives
- Emergency management
- Downtown core foot patrols
- Supports and assists the RCMP with active scene security and impaired driving blitzes

### Strategic Plan Initiatives

In support of the City's strategic objectives for *Community Wellbeing* and *Infrastructure Renewal and Maintenance*, Fire and Protective Services actively identifies and monitors derelict buildings and properties of concern, leveraging available resources to promote improvements. The department also assesses and schedules properties for demolition to help maintain safe, secure, and vibrant neighbourhoods.

## Fire and Protective Budget

| FIRE & PROTECTIVE SERVICES                                     | Budget to Budget Variances |             | 2026 Budget    | 2025 Budget    | 2025 Actual<br>as of Nov 6, 2025 | 2024 Actual<br>(excluding amort.) |
|--|----------------------------|-------------|----------------|----------------|----------------------------------|-----------------------------------|
|  | %                          | \$          |                |                |                                  |                                   |
| <b>Operating Revenue</b>                                       |                            |             |                |                |                                  |                                   |
| Other Segmented Revenue  |                            |             |                |                |                                  |                                   |
| Fees and Charges   |                            |             |                |                |                                  |                                   |
| - Total Fire Services Fees/Fines                               | 0%                         | -           | \$ 80,000      | \$ 80,000      | \$ 353,410                       | \$ 89,001                         |
| - Total Provincial Fines                                       | 0%                         | -           | 225,000        | 225,000        | 136,816                          | 238,636                           |
| - Total Special Constables Fees/Fines                          | 0%                         | -           | 273,000        | 273,000        | 180,942                          | 324,934                           |
| Total Fees and Charges   | 0%                         | -           | 578,000        | 578,000        | 671,169                          | 652,571                           |
| - Total Fire Services Other Revenue                            | 0%                         | -           | 7,100          | 7,100          | 50,865                           | 32,172                            |
| - Total Special Constables Other Revenue                       | -                          | -           | -              | -              | -                                | 300                               |
| Total Other Segmented Revenue                                  | 0%                         | -           | 585,100        | 585,100        | 722,034                          | 685,043                           |
| Conditional Grants   |                            |             |                |                |                                  |                                   |
| - Grants   | -                          | -           | -              | -              | -                                | -                                 |
| <b>Total Operating Revenue</b>                                 | 0%                         | -           | 585,100        | 585,100        | 722,034                          | 685,043                           |
| <b>Operating Expenses</b>                                      |                            |             |                |                |                                  |                                   |
| <b>Special Constables</b>                                      |                            |             |                |                |                                  |                                   |
| Wages and benefits   | 6%                         | 40,222      | 722,339        | 682,117        | 401,966                          | 655,958                           |
| Professional/Contractual services                              | 0%                         | -           | 9,511          | 9,511          | 20                               | 8,245                             |
| Accretion of asset retirement obligation                       | (8%)                       | (194)       | 2,306          | 2,500          | -                                | 2,359                             |
| Subscription/Memberships                                       | 180%                       | 9,000       | 14,000         | 5,000          | 350                              | 2,336                             |
| Utilities  | 14%                        | 750         | 6,000          | 5,250          | 10,190                           | 7,807                             |
| Maintenance, materials and supplies                            | (2%)                       | (1,445)     | 82,325         | 83,770         | 69,045                           | 77,124                            |
| Travel   | 171%                       | 8,200       | 13,000         | 4,800          | 4,911                            | 5,396                             |
| <b>Total Special Constables Expenses</b>                       | 7%                         | 56,533      | 849,481        | 792,948        | 486,482                          | 759,225                           |
| <b>Fire Services</b>   |                            |             |                |                |                                  |                                   |
| Wages and benefits   | 2%                         | 55,592      | 2,315,660      | 2,260,069      | 1,878,104                        | 2,188,120                         |
| Professional/Contractual services                              | (69%)                      | (82,017)    | 36,780         | 118,797        | 28,598                           | 62,721                            |
| Accretion of asset retirement obligation                       | 6%                         | 58          | 958            | 900            | -                                | 900                               |
| Subscription/Memberships                                       | (2%)                       | (759)       | 48,500         | 49,259         | 43,858                           | 41,084                            |
| Utilities  | (8%)                       | (3,698)     | 40,102         | 43,800         | 34,400                           | 44,323                            |
| Maintenance, materials and supplies                            | 22%                        | 60,291      | 329,428        | 269,137        | 121,464                          | 189,169                           |
| Travel   | 4%                         | 269         | 6,300          | 6,031          | 6,389                            | 5,412                             |
| Medical  | 0%                         | -           | 500            | 500            | -                                | 883                               |
| <b>Total Fire Services Expenses</b>                            | 1%                         | 29,735      | 2,778,228      | 2,748,493      | 2,112,814                        | 2,532,611                         |
| <b>Safety &amp; Emergency Preparedness</b>                     |                            |             |                |                |                                  |                                   |
| Professional/Contractual services                              | (25%)                      | (3,397)     | 10,127         | 13,524         | 7,698                            | 23,999                            |
| Subscription/Memberships                                       | 31%                        | 5,346       | 22,416         | 17,070         | 7,208                            | 3,279                             |
| Maintenance, materials and supplies                            | 0%                         | -           | 604            | 604            | -                                | -                                 |
| Travel   | 0%                         | -           | 1,696          | 1,696          | 1,169                            | 155                               |
| <b>Total Safety &amp; Emergency Preparedness Expenses</b>      | 6%                         | 1,949       | 34,843         | 32,894         | 16,075                           | 27,433                            |
| <b>Animal, Humane Society Expenses</b>                         |                            |             |                |                |                                  |                                   |
| Professional/Contractual services                              | 13%                        | 20,000      | 170,000        | 150,000        | 115,438                          | 150,097                           |
| Accretion of asset retirement obligation                       | (25%)                      | (743)       | 2,257          | 3,000          | -                                | 2,911                             |
| Utilities  | (100%)                     | (14,187)    | -              | 14,187         | 9,314                            | 16,634                            |
| Maintenance, materials and supplies                            | (27%)                      | (590)       | 1,568          | 2,158          | 1,412                            | 3,157                             |
| <b>Total Animal, Humane Society Expenses</b>                   | 3%                         | 4,480       | 173,825        | 169,345        | 126,564                          | 172,798                           |
| <b>Total Fire and Protective Services Expenses</b>             | 2%                         | \$ 92,697   | 3,836,377      | 3,743,680      | 2,741,934                        | 3,492,067                         |
| <b>Fire &amp; Protective Services Surplus (Deficit)</b>        | 3%                         | \$ (92,697) | \$ (3,251,277) | \$ (3,158,580) | \$ (2,019,900)                   | \$ (2,807,024)                    |
| Capital Expenditure  | (46%)                      | 252,885     | (300,304)      | (553,189)      | -                                | -                                 |
| Transfer to Reserves   | (90%)                      | 81,521      | (9,511)        | (91,032)       | -                                | -                                 |
| <b>Total Fire &amp; Protective Services Financial Position</b> | (6%)                       | \$ 241,709  | \$ (3,561,092) | \$ (3,802,801) | \$ (2,019,900)                   | \$ (2,807,024)                    |

### ***Revenues***

The 2026 budget proposes to maintain the same revenues as 2025 due to the current vacancy constraints.

### ***Expenses***

Expenses are projected to increase by \$92,697, mainly due to:

#### **Special Constables**

1. **Wages and benefits** are expected to increase by \$40,222 due to cost-of-living increases and changes in employees' step increases.
2. **Subscription and Memberships and Travel** – \$17,000 has been added to the 2026 budget to accommodate for any training needs, as Saskatchewan updated its legislation to expand the Community Safety Officer (CSO) Program, giving CSOs broader authority to address bylaw violations and minor criminal offenses. These changes aim to strengthen community safety through enhanced local enforcement and increased collaboration with police services.

#### **Fire Services**

1. **Wages and benefits:** In 2026, wages & benefits are expected to increase by approximately \$55,592 compared to 2025 due to step increases and cost-of-living increases.
2. **Professional/contractual services:** The main reduction was \$81,521 due to the completion of fire pumper repayments to the reserve account.
3. **Maintenance, materials, and supplies:** The main increase in budget includes an additional \$60,291 for demolition of derelict properties. The total available budget for demolitions in 2026 is expected to be \$172,238. This amount will also assist with demolition of some City's derelict properties. In addition, Administration proposes that \$100,000 from the 2025 fire suppression activities be deferred and appropriated to 2026 building demolitions.

#### **Animal, Humane Society Expenses**

1. **Professional/contractual services** are expected to increase by \$20,000 due to an increase to the contract with the Humane Society, bringing it to \$170,000 per year.



**Capital Expenditures**

Capital expenditures are estimated to be \$300,304 (see *Fire & Protection capital expenditures tab for more details on total project costs, funding, etc.*):

|                         |    |                   |                | Funding Source               |                             |                |
|-------------------------|----|-------------------|----------------|------------------------------|-----------------------------|----------------|
|                         |    |                   |                | Capital<br>Renewal<br>Levies | Institutional<br>Investment | Reserves       |
| Aerial Ladder Truck L12 | 25 | Fire & Protective | 187,804        |                              |                             | 187,804        |
| Pumper Rescue Truck E21 | 25 | Fire & Protective | 112,500        |                              | 112,500                     |                |
| <b>TOTAL</b>            |    |                   | <b>300,304</b> |                              | <b>112,500</b>              | <b>187,804</b> |

## Operations Services

### Summary

Operations Services are responsible for the delivery of public works services related to the development and maintenance of roadway systems, street lighting, fleet services, building maintenance, airport operations and maintenance, and storm collection. This includes the task of effective and timely roadway snow and ice control, paving, pothole repairs, etc. to provide safe and accessible conditions on City streets. The department also coordinates and supports some special events.

### Programs and Services Provided

- Traffic management (signals, lights, markings)
- Maintenance and repair of roadways and sidewalks, including paving, street sweeping, and snow removal
- Stormwater collection
- Local airport services
- Fleet preventative maintenance and procurement
- Building maintenance for all City facilities and green spaces

### Strategic Plan Initiatives

- Ensure surface infrastructure and facilities are maintained and cleaned to provide a safe and welcoming community for our residents and visitors.
- Alley replacement for businesses.
- Highway access roads improvements for businesses.
- Working with EPAI to develop full road and sidewalk condition reports to be used for upcoming UPAR and other operational maintenance projects.
- An Airport Future Planning Development Study will support the North Battleford's strategic goals by identifying opportunities for economic growth through improved aviation services and infrastructure, ensuring long-term sustainability by guiding upgrades that align with safety and operational needs.

## Operations Services Budget

| OPERATIONS SERVICES                                 | Budget to Budget Variances |             | 2026 Budget    | 2025 Budget    | 2025 Actual<br>as of Nov 6, 2025 | 2024 Actual<br>(excluding amort.) |
|---|----------------------------|-------------|----------------|----------------|----------------------------------|-----------------------------------|
|   | %                          | \$          |                |                |                                  |                                   |
| <b>Operating Revenue</b>                            |                            |             |                |                |                                  |                                   |
| Other Segmented Revenue                             |                            |             |                |                |                                  |                                   |
| Fees and Charges                                    |                            |             |                |                |                                  |                                   |
| - Aviation Revenue                                  | 0%                         | 1,200       | \$ 359,500     | \$ 358,300     | \$ 288,574                       | \$ 373,398                        |
| - Expense Recoveries                                | (17%)                      | (700)       | 3,500          | 4,200          | 7,247                            | 33,586                            |
| Total Fees and Charges                              | 0%                         | 500         | 363,000        | 362,500        | 295,821                          | 406,984                           |
| Conditional Grants                                  |                            |             |                |                |                                  |                                   |
| - Grants  | (10%)                      | (10,000)    | 90,000         | 100,000        | 55,582                           | 95,031                            |
| <b>Total Operating Revenue</b>                      | (2%)                       | (9,500)     | 453,000        | 462,500        | 351,403                          | 502,015                           |
| <b>Operating Expenses</b>                           |                            |             |                |                |                                  |                                   |
| <b>Public Works &amp; Fleet</b>                     |                            |             |                |                |                                  |                                   |
| Wages and benefits                                  | 3%                         | 80,680      | 2,659,717      | 2,579,037      | 2,031,639                        | 2,228,612                         |
| Professional/Contractual services                   | (1%)                       | (16,536)    | 1,672,440      | 1,688,976      | 1,346,114                        | 1,445,758                         |
| Subscription/Memberships                            | 11%                        | 1,900       | 19,480         | 17,580         | 6,394                            | 10,987                            |
| Utilities   | (8%)                       | (49,818)    | 579,782        | 629,600        | 526,716                          | 638,319                           |
| Maintenance, materials and supplies                 | (2%)                       | (28,050)    | 1,581,668      | 1,609,718      | 1,339,645                        | 1,590,228                         |
| Travel  | 11%                        | 1,814       | 18,562         | 16,748         | 5,833                            | 11,850                            |
| Accretion of asset retirement obligation            | 0%                         | -           | 615            | 615            | -                                | 606                               |
| Interest  | (4%)                       | (1,431)     | 32,850         | 34,281         | 30,250                           | 54,051                            |
| Insurance   | (11%)                      | (16,000)    | 125,200        | 141,200        | 116,361                          | 134,509                           |
| Other   | 0%                         | -           | 20,000         | 20,000         | 19,574                           | 18,511                            |
| <b>Total Public Works &amp; Operations Expenses</b> | (0%)                       | (27,441)    | 6,710,314      | 6,737,755      | 5,422,527                        | 6,133,431                         |
| <b>Total Operations Services Expenses</b>           | 0%                         | \$ (27,441) | 6,710,314      | 6,737,755      | 5,422,527                        | 6,133,431                         |
| <b>Capital</b>                                      |                            |             |                |                |                                  |                                   |
| Conditional Grants                                  |                            |             |                |                |                                  |                                   |
| - Capital Grants                                    | 5%                         | 27,500      | 625,023        | 597,523        | -                                | 872,726                           |
| <b>Operations Surplus (Deficit)</b>                 | (1%)                       | \$ 45,441   | \$ (5,632,291) | \$ (5,677,732) | \$ (5,071,124)                   | \$ (4,758,690)                    |
| Capital Expenditure                                 | (7%)                       | 94,917      | (1,256,250)    | (1,351,167)    | -                                | -                                 |
| Transfers to Reserves                               | (2%)                       | 415         | (17,927)       | (18,342)       | -                                | -                                 |
| <b>Total Operations Financial Position</b>          | (2%)                       | \$ 140,773  | \$ (6,906,468) | \$ (7,047,241) | \$ (5,071,124)                   | \$ (4,758,690)                    |

### Revenues

Operations revenue is expected to be \$453,000. With a small decrease in revenue of approximately \$9,500 compared to 2025. There is a small grant reduction to the Urban Highways Connector grant as some work is now performed by the Province.

### Expenses

#### Public Works & Fleet

- Wages and benefits** in 2026 are projected to increase by approximately \$80,680 due to cost-of-living increases, and changes in employee step increases. Note that the roadways summer student position will still be required in 2026 to assist with weed control on sidewalks.
- Professional/Contractual services** are projected to decrease by \$16,536 mainly due to the following significant changes:

| Large changes in expense compared to prior year  |           |
|--|-----------|
| <b>Public Works Fleet Service Contract</b> – (Total PW fleet service contracts \$487,521 compared to \$474,594 in 2025) increased by \$12,297 mainly due to:   |           |
| In 2025, the City purchased a Tracked Skid Steer for \$111,320. The 2025 budget proposed it was internally financed over 8 years with an interest rate of 6% per annum. An annual transfer of \$17,927 to reserves is planned until 2032. (see <i>Self-Funding through Reserves</i> section of this document for further discussion) | 17,927    |
| A reduction to the annual GPS software is expected.  | (5,000)   |
| <b>Public Works Shop Service Contract</b> – (Total PW Shop Service Contract \$46,300 compared to \$11,000 in 2025) increased by \$35,300 mainly due to:  |           |
| The addition of a front fence where the animal shelter was operating   | 25,000    |
| Added cost to previously unbudgeted costs for the current maintenance and work order software and adding overhead door inspections   | 10,300    |
| <b>Patching Service Contract</b> – (Total Patching Service Contract \$548,100 compared to \$637,562) decreased by \$89,500 mainly due to:  |           |
| Grinding and Paving Alleys   | 20,000    |
| Completion of one-off projects in 2025   | (210,000) |
| Patching contracts increase  | 60,400    |
| Grind and pave the West Service Road on Highway 4 North  | 40,000    |
| <b>Lane Work Service Contract</b> decreased by \$10,000 for gravel.  |           |
| <b>Airfield Service Contract</b> - (Total Airfield Service Contracts \$185,519 compared to \$160,519) increased by \$25,000 mainly due to:   |           |
| A future airport planning development study  | 25,000    |

3. **Maintenance, materials, and supplies expenses** are projected to decrease by \$28,050, mainly due to the following significant changes:

| Large changes in expense compared to prior year  |          |
|--|----------|
| <b>Fleet Equipment repair</b> – (Total Equipment Repair \$411,500 compared to \$432,500 in 2025) decreased by \$21,000 mainly due: |          |
| 2025 one-time tire purchase  | (21,000) |
| <b>Patching, Grading &amp; Graveling Supplies</b> – (Total Supplies \$280,000)   | 33,000   |
| <b>PW, Oiling, street signs and sidewalks Supplies</b> – (Total Supplies \$121,300)  | (7,600)  |
| <b>Airport Fuel and supplies</b> – (Total Fuel and Supplies \$204,000)   | (30,000) |

4. **Insurance** is expected to decrease by approximately \$16,000 mainly due to adjustment of vehicle registration projections to reflect actuals.

### Capital Expenditures

Capital expenditures are estimated to be \$1,256,250. (See *Operations Capital Expenditures tab* for more details on total project costs, funding, etc.)

Administration is requesting additional tax funding for its large fleet equipment valued over \$400,000, starting with \$137,500, equivalent to 0.764% of a mill rate. This tax increase will go towards the savings for a grader and an airport sweeper.

|  |    |            |                  | Funding Source               |                |                |                |
|--|----|------------|------------------|------------------------------|----------------|----------------|----------------|
|  |    |            |                  | Capital<br>Renewal<br>Levies | 2026<br>Tax    | Gas Tax        | Reserves       |
| 1 ton 4 x 4 with dump box                                    | 9  | Operations | 130,500          |                              |                |                | 130,500        |
| 1/2-ton 4 x 4 pickup truck Crew Cab                          | 9  | Operations | 95,000           | 95,000                       |                |                |                |
| 1/2-ton 4 x 4 pickup truck Regular Cab Long Box              | 5  | Operations | 85,000           | 85,000                       |                |                |                |
| Airport runway signs, lighting and generator                 | 15 | Operations | 250,000          |                              |                |                | 250,000        |
| F550 4x4 curbster garbage truck                              | 15 | Operations | 25,000           |                              |                |                | 25,000         |
| Fleet large equipment (>\$400k) savings                      | 15 | Operations | 137,500          |                              | 137,500        |                |                |
| Parking lot control  | 9  | Operations | 15,000           | 15,000                       |                |                |                |
| Roadways and Carpentry shop renovations                      | 9  | Operations | 10,000           | 10,000                       |                |                |                |
| Stormwater Improvements                                      | 15 | Operations | 225,000          |                              |                | 225,000        |                |
| Tandem Truck complete with box                               | 9  | Operations | 233,250          |                              |                |                | 233,250        |
| Upgrade Power to<br>Fleet/Roadways/Waterworks Shops and Yard | 9  | Operations | 50,000           |                              |                |                | 50,000         |
| <b>TOTAL</b>   |    |            | <b>1,256,250</b> | <b>205,000</b>               | <b>137,500</b> | <b>225,000</b> | <b>688,750</b> |

## Waste Management Services

### Summary

The Waste Management Division operates the Waste Management Facility (WMF) for the City of North Battleford. The WMF accepts waste materials, construction recyclables (concrete and asphalt), household recyclables, and specific hazardous waste streams (used oil, asbestos, household hazardous waste) from within the City and surrounding communities. The City has bi-weekly collection of waste and recycling roll-out bins, serviced by a third-party agent.

### Programs and Services Provided

- Operation of the Waste Management Facility
- Coordination of household waste and recycling collection
- Hazardous waste disposal (Eco Station, asbestos disposal, light bulbs)
- Regional Household Hazardous Waste Collection
- Provide a recycling program to residents
- Promote waste diversion initiatives
- Education resources to promote awareness of waste reduction and recycling

### Strategic Plan Initiatives

- Ensure evolving environmental regulations are met.
- Encourage and provide services to residents to allow for accessible and innovative waste management options.
- Ensuring long life of existing assets with future-oriented planning.



## Waste Management Budget

| WASTE MANAGEMENT SERVICES                                 | Budget to Budget Variances |              | 2026 Budget  | 2025 Budget  | 2025 Actual<br>as of Nov 6, 2025 | 2024 Actual<br>(excluding amort.) |
|---|----------------------------|--------------|--------------|--------------|----------------------------------|-----------------------------------|
|   | %                          | \$           |              |              |                                  |                                   |
| <b>Operating Revenue</b>                                  |                            |              |              |              |                                  |                                   |
| Other Segmented Revenue                                   |                            |              |              |              |                                  |                                   |
| Fees and Charges  |                            |              |              |              |                                  |                                   |
| Waste and Disposal Fees                                   | 0%                         | \$ -         | \$ 1,311,000 | \$ 1,311,000 | \$ 762,691                       | \$ 1,489,389                      |
| Total Fees and Charges                                    | 0%                         | -            | 1,311,000    | 1,311,000    | 762,691                          | 1,489,389                         |
| Other Revenue, Garbage and Recycling                      | 2%                         | 23,400       | 1,312,234    | 1,288,835    | 855,983                          | 1,237,280                         |
| Total Other Segmented Revenue                             | 1%                         | 23,400       | 2,623,234    | 2,599,835    | 1,618,674                        | 2,726,669                         |
| Conditional Grants  |                            |              |              |              |                                  |                                   |
| - Grants  | 0%                         | -            | 225,066      | 225,066      | 109,009                          | 218,019                           |
| <b>Total Operating Revenue</b>                            | 1%                         | 23,400       | 2,848,300    | 2,824,901    | 1,727,683                        | 2,944,688                         |
| <b>Operating Expenses</b>                                 |                            |              |              |              |                                  |                                   |
| Wages and benefits  | 3%                         | 17,202       | 650,737      | 633,535      | 365,432                          | 611,545                           |
| Professional/Contractual services                         | 1%                         | 6,925        | 975,419      | 968,495      | 436,439                          | 720,689                           |
| Subscription/Memberships                                  | (18%)                      | (1,600)      | 7,400        | 9,000        | 1,079                            | 6,307                             |
| Utilities   | 42%                        | 6,807        | 22,857       | 16,050       | 11,946                           | 16,444                            |
| Maintenance, materials and supplies                       | 8%                         | 15,516       | 209,008      | 193,492      | 132,288                          | 143,903                           |
| Travel  | (20%)                      | (1,900)      | 7,660        | 9,560        | 1,342                            | 3,365                             |
| Accretion of asset retirement obligation                  | 1%                         | 500          | 70,500       | 70,000       | -                                | 75,463                            |
| Interest  | (3%)                       | (387)        | 11,825       | 12,212       | 7,340                            | 10,541                            |
| <b>Total Waste Management Services Expenses</b>           | 2%                         | \$ 43,062    | 1,955,406    | 1,912,344    | 955,866                          | 1,588,256                         |
| <b>Capital</b>  |                            |              |              |              |                                  |                                   |
| Conditional Grants  |                            |              |              |              |                                  |                                   |
| - Capital Grants  | -                          | -            | -            | -            | -                                | -                                 |
| <b>Waste Management Services Surplus (Deficit)</b>        | (2%)                       | \$ (19,663)  | \$ 892,894   | \$ 912,557   | \$ 771,817                       | \$ 1,356,431                      |
| Capital Expenditure                                       | 188%                       | (219,416)    | (336,083)    | (116,667)    | -                                | -                                 |
| Transfers to Reserves                                     | 0%                         | -            | (44,564)     | (44,564)     | -                                | -                                 |
| Transfers from Reserves                                   |                            |              |              |              | -                                | -                                 |
| <b>Total Waste Management Services Financial Position</b> | (32%)                      | \$ (239,078) | \$ 512,248   | \$ 751,326   | \$ 771,817                       | \$ 1,356,431                      |

### Revenues

Total revenues are expected to be \$2,848,300, with a small increase in revenues of approximately \$23,000 due to contractual obligations with the service provider.

The proposed increase is as follows:

Recycling monthly fee – 1.7%, equivalent to \$0.13 per month per household

Garbage monthly fee – 1.7%, equivalent to \$0.21 per month per household

### Expenses

Total projected expenses are estimated to be \$1,955,406, compared to \$1,912,344 in 2025. The expected increase is \$43,062, mainly due to:

- Wages and benefits** are projected to Increase in 2026 by approximately \$17,202 due to cost-of-living increases and changes in employees' step increases.
- Maintenance, materials, and supplies** increased by \$15,516:
  - Supplies for equipment and building repairs are expected to increase by \$35,000 compared to 2025.
  - Diesel and gasoline supplies are expected to decrease by \$20,000.

### ***Capital Expenditures***

Capital expenditures are savings for future equipment and infrastructure estimated to be \$336,083. *(See Operations Capital Expenditures tab for more details on total project costs, funding, etc.)*

|                                |    |                  |                | Funding Source               |                |
|--------------------------------|----|------------------|----------------|------------------------------|----------------|
|                                |    |                  |                | Capital<br>Renewal<br>Levies | Reserves       |
| Landfill Wheel Loader          | 15 | Waste Management | 109,375        |                              | 109,375        |
| New Compactor (annual savings) | 15 | Waste Management | 110,041        |                              | 110,041        |
| WMF Shop/Repair garage         | 3  | Waste Management | 116,667        |                              | 116,667        |
| <b>TOTAL</b>                   |    |                  | <b>336,083</b> |                              | <b>336,083</b> |

## Engineering, Planning & Asset Management Services

### Summary

Engineering & Planning Services manages a wide range of initiatives which include assistance with business licenses and taxi licenses, building permits, neighborhood development, overseeing services and development agreements, sustainability and maintaining critical policy such as Official Community Plan (OCP), and Zoning and Development Bylaws. This department reviews ongoing development proposals in a fair and objective manner, while advising Council on planning processes and development applications. UPAR projects are also managed through services provided.

The department's staff members actively engage with residents, businesses, and developers to assist with inquiries and design reviews. The department administers incentive programs that promote downtown investment and residential development aligning with the strategic plan to assist with the commercial and residential assessment growth.

### Programs and Services Provided

- Urban Planning services
- Development application review
- Administration of the business licensing process
- UPAR planning
- UPAR implementation and project management
- Economic Development, and business and tourism attraction/development.

### Strategic Plan Initiatives

- Review and update of the OCP and Zoning Bylaws to ensure that land use is appropriate and clearly defined, allowing for ease of review of current and future development applications.
- Establish an Economic Development Advisory Committee to guide future development.
- Working with First Nations to encourage investment in the City and Region, and assisting with the development of new urban reserves.
- A roof management plan will assist with the Infrastructure Renewal and Maintenance goal by improving infrastructure, reducing costs, and supporting safe and sustainable public spaces.
- Focused initiatives are in place to promote the region through economic development by attendance at the International Council of Shopping Centers (ISCS) Conference in British Columbia.

## Engineering, Planning & Asset Management Budget

| ENGINEERING AND PLANNING SERVICES                                 | Budget to Budget Variances |            | 2026 Budget    | 2025 Budget    | 2025 Actual<br>as of Nov 6, 2025 | 2024 Actual<br>(excluding amort.) |
|---|----------------------------|------------|----------------|----------------|----------------------------------|-----------------------------------|
|   | %                          | \$         |                |                |                                  |                                   |
| <b>Operating Revenue</b>  |                            |            |                |                |                                  |                                   |
| Other Segmented Revenue   |                            |            |                |                |                                  |                                   |
| Fees and Charges  |                            |            |                |                |                                  |                                   |
| - Business Licenses   | 0%                         | -          | \$ 220,000     | \$ 220,000     | \$ 204,813                       | \$ 219,745                        |
| - Building & Development Permits                                  | 8%                         | 12,500     | 161,720        | 149,220        | 160,841                          | 162,141                           |
| - Development Agreements  | (21%)                      | (16,000)   | 60,000         | 76,000         | 56,260                           | 57,905                            |
| - Land Rent   | 7%                         | 6,000      | 96,000         | 90,000         | 90,188                           | 96,646                            |
| Total Fees and Charges  | 0%                         | 2,500      | 537,720        | 535,220        | 512,101                          | 536,437                           |
| - Lot Options/ Land gain/(loss)                                   |                            | -          | -              | -              | 20,934                           | 26,645                            |
| Total Other Segmented Revenue                                     | 0%                         | 2,500      | 537,720        | 535,220        | 533,036                          | 563,083                           |
| Conditional Grants  |                            |            |                |                |                                  |                                   |
| - Grants  | -                          | -          | -              | -              | 43,563                           | 90,815                            |
| <b>Total Operating Revenue</b>                                    | 0%                         | 2,500      | 537,720        | 535,220        | 576,599                          | 653,898                           |
| <b>Operating Expenses</b>   |                            |            |                |                |                                  |                                   |
| <b>Business Licenses</b>  |                            |            |                |                |                                  |                                   |
| Wages and benefits  | 4%                         | 2,734      | 67,183         | 64,449         | 46,411                           | 68,752                            |
| Professional/Contractual services                                 | 0%                         | -          | 75,000         | 75,000         | 96,260                           | 87,742                            |
| Maintenance, materials and supplies                               | 19%                        | 400        | 2,500          | 2,100          | 2,599                            | 2,828                             |
| <b>Total Business Licenses</b>                                    | 2%                         | 3,134      | 144,683        | 141,549        | 145,271                          | 159,322                           |
| <b>Economic Development</b>                                       |                            |            |                |                |                                  |                                   |
| Wages and benefits  | 3%                         | 4,240      | 156,847        | 152,607        | 127,716                          | 149,320                           |
| Professional/Contractual services                                 | 8%                         | 2,616      | 35,636         | 33,020         | 24,199                           | 5,198                             |
| Subscription/Memberships  | 6%                         | 229        | 4,027          | 3,798          | 1,566                            | 32,290                            |
| Travel  | 3%                         | 160        | 5,347          | 5,187          | 2,359                            | 1,796                             |
| Grants and contributions  | (20%)                      | (78,687)   | 308,325        | 387,012        | 40,000                           | 40,000                            |
| <b>Total Economic Development</b>                                 | (12%)                      | (71,442)   | 510,181        | 581,624        | 195,839                          | 228,604                           |
| <b>Engineering</b>  |                            |            |                |                |                                  |                                   |
| Wages and benefits  | 6%                         | 13,694     | 259,145        | 245,451        | 198,669                          | 205,584                           |
| Professional/Contractual services                                 | 286%                       | 40,000     | 54,000         | 14,000         | 8,440                            | -                                 |
| Subscription/Memberships  | 102%                       | 4,300      | 8,500          | 4,200          | -                                | 1,104                             |
| Maintenance, materials and supplies                               | 38%                        | 1,500      | 5,500          | 4,000          | 5,724                            | 5,084                             |
| Travel  | 81%                        | 1,800      | 4,020          | 2,220          | 1,336                            | 790                               |
| <b>Total Engineering</b>  | 23%                        | 61,294     | 331,165        | 269,871        | 214,169                          | 212,561                           |
| <b>Planning</b>   |                            |            |                |                |                                  |                                   |
| Wages and benefits  | 7%                         | 13,954     | 224,031        | 210,077        | 283,796                          | 377,977                           |
| Professional/Contractual services                                 | 3%                         | 4,200      | 152,200        | 148,000        | 88,862                           | 187,048                           |
| Subscription/Memberships  | 0%                         | -          | 5,200          | 5,200          | 1,185                            | 3,085                             |
| Maintenance, materials and supplies                               | -                          | 1,000      | 1,000          | -              | 1,085                            | 1,878                             |
| Travel  | 9%                         | 300        | 3,720          | 3,420          | 1,647                            | 805                               |
| Interest  | (4%)                       | (8,238)    | 187,392        | 195,630        | 145,790                          | 184,235                           |
| Grants and contributions  | 0%                         | -          | 83,000         | 83,000         | -                                | 77,182                            |
| <b>Total Planning</b>   | 2%                         | 11,216     | 656,543        | 645,328        | 522,366                          | 832,211                           |
| <b>Total Engineering and Planning Services Expenses</b>           | 0%                         | \$ 4,202   | 1,642,573      | 1,638,371      | 1,077,645                        | 1,432,697                         |
| <b>Total Engineering and Planning Services Surplus (Deficit)</b>  | 0%                         | \$ (1,702) | \$ (1,104,853) | \$ (1,103,151) | \$ (501,046)                     | \$ (778,800)                      |
| Capital Expenditure   | (60%)                      | 313,500    | (206,500)      | (520,000)      |                                  | -                                 |
| <b>Total Engineering and Planning Services Financial Position</b> | (19%)                      | \$ 311,798 | \$ (1,311,353) | \$ (1,623,151) | \$ (501,046)                     | \$ (778,800)                      |

### Revenues

The projected revenues for Engineering & Planning Services for 2026 is \$537,720, which is comparable to 2025.

## ***Expenses***

Business licenses and planning services will remain relatively comparable to the 2025 budget. A projected increase to overall expenses for the 2026 budget is \$3,134 more than the 2025 budget. Some major changes are due to:

### **Economic Development**

1. **Professional and Contractual services** are projected to remain comparable to 2025. This category includes \$9,300 for a City booth space at the economic development conference in early 2026. The new proposal increases funding for continuing business development and attraction initiatives. The resources for conference participation directly supports and advances the Strategic Objective for Community Growth, reinforcing Council's commitment to fostering long-term development and investment opportunities.
2. **Grants and contributions** are expected to be reduced by \$78,687 due to the following:
  - a. Public Transit and Handi-Bus funding amounts are expected to decrease by approximately \$118,687.
  - b. Administration is recommending a \$40,000 increase to provide consideration of a dedicated tourism budget to complement the City's current support of the Destination Marketing Organization (DMO), which works in partnership with the Hotels Association to attract events from outside the community. While the DMO is focused on destination marketing and event attraction, a stand-alone City allocation would allow us to invest in visitor services, cultural and recreational event support, beautification initiatives, and tourism product development that directly enhances the visitor experience after events are secured. This approach ensures that the City is not only bringing visitors here through the DMO's efforts, but also providing quality experiences, amenities, and community vibrancy encouraging longer stays, repeat visits, and positive word-of-mouth promotion. A dedicated tourism budget would strengthen our role in advancing Council's economic and community development goals, while ensuring alignment with regional marketing efforts and the Strategic Plan on Economic Diversity and Community Growth. The City will make this contribution with the understanding that tourism partners will increase their contribution.

### **Engineering**

1. **Professional and Contractual Services** increased by \$61,294 mainly due to:
  - a. Increased allocation for technical opinions: \$10,000
  - b. Creating a roof management plan: \$30,000

### **Planning**

1. **Professional and Contractual Expenses** – Includes an increase of public notices and the updating of the Official Community Plan. This is expected to be completed in 2026.

### Capital Expenditures

Capital expenditures are estimated to be \$206,500. (See EPAI Capital Expenditures tab for more details on total project costs, funding, etc.):

|  |    |      |                | Funding Source                     |                  |               |
|--|----|------|----------------|------------------------------------|------------------|---------------|
|  |    |      |                | Grant/Capital<br>Renewal<br>Levies | Grant/Gas<br>Tax | Reserves      |
| East Territorial Drive Overlay - South bound lanes | 15 | EPAI | 150,000        |                                    | 150,000          |               |
| Oil Storage Tanks and Dispensers                   | 15 | EPAI | 30,000         |                                    |                  | 30,000        |
| Tilt Bed Flat Deck Trailer                         | 15 | EPAI | 26,500         | 26,500                             |                  |               |
| <b>TOTAL</b>                                       |    |      | <b>206,500</b> | <b>26,500</b>                      | <b>150,000</b>   | <b>30,000</b> |

## Parks & Recreation Services

### Summary

Parks & Recreation provides services through community recreation initiatives, galleries management, upkeep of parks and green spaces, cemetery operations, coordination of select special events, and recreational programming. The department regularly assesses its programs, services, and facilities in alignment with City policies.

Through the provision and maintenance of parks, open spaces, skating rinks, arenas, and recreation centres, the Parks & Recreation Department enhances residents' quality of life by promoting diverse opportunities for physical activity and healthy living.

### Programs and Services Provided

- Maintain parks and green spaces
- Maintain playgrounds, sport fields/courts, and trails
- Offer direct delivery programs and community events
- Coordinate facility bookings and scheduling
- Manage the operations of arenas
- Offers cultural programming (including libraries)
- Maintenance and management of City cemeteries

### Strategic Plan Initiatives

- Implementing projects from the Regional Recreation Plan
- Collaborating with regional communities and organizations to develop formal partnerships for the Regional Arena & Events Centre project
- Explore new technologies for parks maintenance, including GPS-enabled equipment
- Implementation of Urban Forestry Management Plan



## Parks & Recreation Budget

| PARKS & RECREATION SERVICES                                     | Budget to Budget Variances |                | 2026 Budget    | 2025 Budget    | 2025 Actual<br>as of Nov 6, 2025 | 2024 Actual<br>(excluding amort.) |
|---|----------------------------|----------------|----------------|----------------|----------------------------------|-----------------------------------|
|   | %                          | \$             |                |                |                                  |                                   |
| <b>Operating Revenue</b>  |                            |                |                |                |                                  |                                   |
| Other Segmented Revenue   |                            |                |                |                |                                  |                                   |
| Fees and Charges  |                            |                |                |                |                                  |                                   |
| - Recreation Fees & Services                                    | (2%)                       | (17,600)       | \$ 1,122,625   | \$ 1,140,225   | \$ 971,583                       | \$ 1,198,958                      |
| - Galleries   | 17%                        | 5,700          | 39,500         | 33,800         | 33,521                           | 41,865                            |
| - Recreation Facilities Rental                                  | 4%                         | 40,500         | 1,025,500      | 985,000        | 808,251                          | 1,008,259                         |
| - Cemetery  | 0%                         | -              | 180,000        | 180,000        | 173,513                          | 160,197                           |
| Total Other Segmented Revenue                                   | 1%                         | 28,600         | 2,367,625      | 2,339,025      | 1,813,355                        | 2,409,279                         |
| Conditional Grants  |                            |                |                |                |                                  |                                   |
| - Grants  | (0%)                       | (1,089)        | 302,322        | 303,411        | 335,979                          | 401,670                           |
| <b>Total Operating Revenue</b>                                  | 1%                         | 27,511         | 2,669,947      | 2,642,436      | 2,149,334                        | 2,810,950                         |
| <b>Operating Expenses</b>                                       |                            |                |                |                |                                  |                                   |
| <b>Recreational Facilities &amp; Programing</b>                 |                            |                |                |                |                                  |                                   |
| Wages and benefits  | 5%                         | 138,941        | 2,855,190      | 2,716,249      | 2,207,601                        | 2,549,409                         |
| Professional/Contractual services                               | 14%                        | 81,828         | 666,410        | 584,582        | 421,647                          | 523,900                           |
| Subscription/Memberships  | (17%)                      | (2,475)        | 11,860         | 14,335         | 3,114                            | 7,352                             |
| Utilities   | (12%)                      | (122,807)      | 893,515        | 1,016,322      | 789,378                          | 962,868                           |
| Accretion of asset retirement obligation                        | (7%)                       | (1,429)        | 18,721         | 20,150         | -                                | 20,091                            |
| Maintenance, materials and supplies                             | 21%                        | 70,000         | 401,250        | 331,250        | 280,044                          | 403,388                           |
| Travel  | 1%                         | 50             | 5,750          | 5,700          | 3,182                            | 3,869                             |
| Interest  | (9%)                       | (21,585)       | 211,935        | 233,520        | 190,296                          | 270,836                           |
| Grants and contributions  | 2%                         | 10,000         | 600,403        | 590,403        | 552,013                          | 559,739                           |
| Other   | (25%)                      | (3,800)        | 11,700         | 15,500         | 10,616                           | 11,352                            |
| <b>Total Recreational Facilities &amp; Programing</b>           | 3%                         | 148,722        | 5,676,733      | 5,528,011      | 4,457,973                        | 5,312,805                         |
| <b>Galleries</b>  |                            |                |                |                |                                  |                                   |
| Wages and benefits  | 3%                         | 9,170          | 334,425        | 325,255        | 229,175                          | 270,877                           |
| Professional/Contractual services                               | 41%                        | 31,805         | 108,820        | 77,015         | 56,819                           | 73,256                            |
| Subscription/Memberships  | 0%                         | -              | 200            | 200            | 230                              | 140                               |
| Utilities   | (11%)                      | (6,062)        | 48,153         | 54,215         | 46,073                           | 56,761                            |
| Maintenance, materials and supplies                             | 5%                         | 1,700          | 32,950         | 31,250         | 23,141                           | 33,931                            |
| Travel  | 80%                        | 200            | 450            | 250            | 2,779                            | 79                                |
| <b>Total Galleries</b>  | 8%                         | 36,813         | 524,998        | 488,185        | 358,217                          | 435,044                           |
| <b>Cemeteries</b>   |                            |                |                |                |                                  |                                   |
| Wages and benefits  | 4%                         | 5,617          | 163,587        | 157,970        | 137,468                          | 145,337                           |
| Professional/Contractual services                               | (49%)                      | (975)          | 1,025          | 2,000          | 173                              | 1,338                             |
| Utilities   | 4%                         | 1,098          | 26,448         | 25,350         | 6,368                            | 31,417                            |
| Maintenance, materials and supplies                             | 2%                         | 150            | 9,550          | 9,400          | 5,326                            | 6,899                             |
| <b>Cemeteries Total</b>   | 3%                         | 5,890          | 200,610        | 194,720        | 149,334                          | 184,991                           |
| <b>Parks &amp; Forestry</b>                                     |                            |                |                |                |                                  |                                   |
| Wages and benefits  | 7%                         | 54,382         | 861,617        | 807,235        | 596,755                          | 699,269                           |
| Subscription/Memberships  | 6%                         | 50             | 850            | 800            | -                                | -                                 |
| Professional/Contractual services                               | 3%                         | 6,600          | 266,200        | 259,600        | 204,220                          | 200,338                           |
| Utilities   | (7%)                       | (13,599)       | 176,951        | 190,550        | 84,506                           | 191,666                           |
| Maintenance, materials and supplies                             | 7%                         | 6,275          | 90,125         | 83,850         | 74,005                           | 84,274                            |
| Travel  | 19%                        | 1,670          | 10,275         | 8,605          | 2,475                            | 4,934                             |
| Accretion of asset retirement obligation                        | (16%)                      | (124)          | 631            | 755            | -                                | 751                               |
| Grants and contributions  | 5%                         | 3,000          | 67,500         | 64,500         | 11,500                           | 64,500                            |
| <b>Total Parks &amp; Forestry Expenses</b>                      | 4%                         | 58,254         | 1,474,149      | 1,415,895      | 973,461                          | 1,245,731                         |
| <b>Total Parks &amp; Recreation Services Expenses</b>           | 3%                         | \$ 249,679     | 7,876,490      | 7,626,811      | 5,938,986                        | 7,178,572                         |
| <b>Capital</b>  |                            |                |                |                |                                  |                                   |
| Conditional Grants  |                            |                |                |                |                                  |                                   |
| - Capital grants  | -                          | -              | -              | -              | -                                | 1,493,476                         |
| - Community capital pledges/contributions                       | -                          | -              | -              | -              | -                                | 16,533                            |
| <b>Total Capital</b>  | -                          | -              | -              | -              | -                                | 1,510,009                         |
| <b>Parks &amp; Recreation Services Surplus (Deficit)</b>        | 4%                         | \$ (222,168)   | \$ (5,206,543) | \$ (4,984,375) | \$ (3,789,652)                   | \$ (2,857,613)                    |
| Capital Expenditure   | 191%                       | (997,467)      | (1,518,717)    | (521,250)      | -                                | -                                 |
| <b>Total Parks &amp; Recreation Services Financial Position</b> | 22%                        | \$ (1,219,635) | \$ (6,725,260) | \$ (5,505,625) | \$ (3,789,652)                   | \$ (2,857,613)                    |

## Revenues

Overall revenues are expected to increase by \$27,511 in 2026 compared to 2025, mainly due to the following:

1. **Recreation Fees & Services** are projected to be \$1,122,625 compared to \$1,140,225 in 2025, resulting in a decrease of \$17,600. The main changes are as follows:
  - a. Swimming pool registrations and the sale of goods and services have been budgeted at an increase of \$32,000.
  - b. Field House rentals and sales of service are anticipated to decrease by \$50,000. The 2024 budget reported an increase in annual membership purchases by First Nations and Kanawayimik Child & Family Services, which was subsequently reflected in the projected revenue for 2025. In 2025, the purchasing approach shifted from annual memberships to single use passes, resulting in an adjustment to the Field House's revenue objectives in 2025. The 2026 budget accounts for this revised purchasing trend.
2. **Recreation Facility Rentals** are projected to be \$1,025,500 compared to \$985,000 in 2025, resulting in an increase of \$40,500. This is mainly due to the following:
  - a. Swimming pool rentals have been budgeted to increase approximately \$10,000 to align with 2025 actuals.
  - b. Don Ross Arena rent is anticipated to increase by approximately \$21,000 compared to 2025.

## Expenses

Overall expenses are expected to increase by \$229,289. The main changes are as follows:

1. **Recreational Facilities & Programming**
  - a. **Wages and Benefits** in 2026 are projected to increase approximately \$138,941. This is due to changes in steps and wage adjustments per the collective agreement.
  - b. **Professional and Contractual Services** are expected to decrease by \$74,438 mainly due to the larger items noted below:

| Large changes in expense compared to prior year  |          |
|--|----------|
| <b>Special Projects</b> – With the New Arena planning underway, planning expenses are estimated for the 2026 year  | 129,000  |
| <b>Access Communication Centre Services Contract</b> – <i>(Total ACC services contracts \$43,380 compared to \$71,200 in 2025)</i> decrease by \$27,820 mainly due to: |          |
| Exterior Building Graffiti Removal   | (2,000)  |
| Compressor Rebuild – 2025 non-recurrent cost   | (14,300) |
| General Contracted Repairs   | (7,500)  |

|   |          |
|---|----------|
| <b>Don Ross Arena Services Contract</b> – (Total DRA service contracts \$4,100 compared to \$17,800 in 2025) decreased \$13,700 mainly due to:          |          |
| Panel relocation – 2025 non-recurrent cost  | (14,000) |
| <b>Public Library Service Contract</b> – (Total library service contract \$13,950 compared to \$7,500 in 2025) increased by \$6,450 mainly due to:      |          |
| Library brick work repair   | 6,000    |
| <b>NationsWEST Field House Service Contract</b> – (Total NWF service contract \$32,255 compared to \$60,230 in 2025) decreased by 27,975 mainly due to: |          |
| Curtain repairs – 2025 non-recurrent cost   | (33,000) |
| Elevator Service  | 1,900    |
| Fire Alarm Panel Testing  | 1,200    |

- Utilities** are expected to decrease by \$122,807 due to the removal of the federal consumer carbon tax. The budget also accounts for a 2% fee increase.
- Maintenance, materials, and supplies** are expected to increase by \$70,000 in comparison to 2025 budget.

| Large changes in expense compared to prior year  |         |
|--|---------|
| <b>Access Communications Centre</b> – (Total Building Maintenance and Supplies \$39,800 compared to \$30,100 in 2025) increased by \$70,000 mainly due to:   |         |
| Equipment rental and repairs   | 7,700   |
| Supplies and janitor supplies  | 5,000   |
| <b>Parks and Urban Forestry</b> – Personal Protective Equipment (PPE) supplies (Total PPE supplies \$6,900 compared to \$600 in 2025)  | 6,300   |
| <b>CO-OP Aquatic Centre</b> – (Total Building Maintenance & Equipment Repairs \$132,750 compared to \$96,250 in 2025) increased by \$36,700 mainly due to:   |         |
| Equipment repairs to accessible lift and the underwater vacuum – 2025 non-recurrent cost   | (5,500) |
| Shutdown planned repairs   | 32,500  |
| <b>Don Ross Complex</b> – (Total Building Maintenance & Supplies \$30,500 compared to \$20,000 in 2025) increased mainly due to:   |         |
| Building and Maintenance – Repairs to roof leak, and roof top units (RTU) filters  | 6,000   |
| Janitorial Supplies – The 2026 budget is adjusting the supplies to actual usage  | 4,000   |
| <b>The Dekker Centre for the Performing Arts</b> – (Total Building Maintenance \$8,000 compared to \$3,800 in 2025) increased mainly to additional repairs to the HVAC system and some other minor repairs |         |

4. **Interest** on long-term debt is expected to decrease by \$21,585 due to some long-term loans moving closer to maturity.

### Galleries

Overall expenses are projected to increase by \$36,813, primarily due to increased costs at the Allen Sapp Gallery.

1. **Professional and Contractual Services** are expected to increase by \$31,805, which includes window replacements totaling \$25,000 and a fall protection inspection costing \$3,000.

### Parks & Forestry

Overall expenses are expected to increase by \$55,254. The main variances are as follows:

1. **Wages and benefits** are expected to be increased by \$54,382 due to step increases and cost-of-living adjustments.
2. **Professional and Contractual Services** are expected to increase by \$6,600 mainly due to the larger items noted below:

| Large changes in expense compared to prior year  |          |
|--|----------|
| <b>Pest Control</b> – Chemical and service contracts are expected to increase due inflationary pressures   | 2,700    |
| <b>Urban Forestry</b> – <i>(Total Service Contracts \$151,000 compared to \$149,000)</i> increased by \$2,000 mainly to the following, which includes a new City initiative: |          |
| Pruning emergency trees & weeping birch  | (20,000) |
| Tree disease testing and resolution  | 31,500   |
| Urban Forestry Management Study – <i>2025 non-recurrent cost</i>   | (40,000) |
| Contract pruning – recurring cost with annual increase proposals for the next 3 years  | 20,000   |
| GIS inventory implementation   | 9,000    |
| Flowers contract increase  | 1,500    |
| <b>Parks Shop</b> - overhead door inspection   | 1,200    |

3. **Utilities** are expected to be decreased by \$13,599 due the removal of the federal consumer carbon tax. The budget also accounts for a 2% fee increase.

### **2026 RCCF Levy**

As previously discussed in the budget document, Administration is proposing a 10% increase to the RCCF levy to be applied to residential properties. This adjustment would allow the City to request a loan to support the construction of a new Arena, with the levy revenues covering both interest costs and loan repayments until the InnovationPlex loans are fully repaid.

### Capital Expenditures

Capital expenditures are estimated to be \$1,518,717. (See Parks & Recreation Capital Expenditures tab for more details)

|   |    |            |                  | Funding Source            |                |                |               |
|---|----|------------|------------------|---------------------------|----------------|----------------|---------------|
|   |    |            |                  | Capital Renewal<br>Levies | Gas Tax        | Reserves       | Rental        |
| NWF - Accessible Main Washroom Sinks              | 9  | Recreation | 25,000           | 25,000                    |                |                |               |
| Allen Sapp Gallery - Art Vault                    | 9  | Recreation | 75,000           |                           | 75,000         |                |               |
| Allen Sapp Gallery - Boiler Replacement           | 15 | Recreation | 100,000          |                           | 100,000        |                |               |
| Allen Sapp Gallery - Brick Repointing             | 15 | Recreation | 30,000           | 30,000                    |                |                |               |
| Chapel Gallery - Air conditioner                  | 9  | Recreation | 26,667           | 26,667                    |                |                |               |
| NWF - Court Floor & Track Resurfacing & Re-lining | 9  | Recreation | 95,000           |                           |                | 95,000         |               |
| NWF - Front Desk Countertop Replacement           | 9  | Recreation | 40,000           | 40,000                    |                |                |               |
| Don Ross Arena - Ice Edgers                       | 9  | Recreation | 17,550           | 17,550                    |                |                |               |
| Dekker Centre - Lighting Upgrade- Main Theatre    | 9  | Recreation | 30,000           |                           |                | 30,000         |               |
| Don Ross Community Centre - Replace Roof          | 9  | Recreation | 212,500          |                           |                | 212,500        |               |
| Parks - Security Cameras System Replacement       | 15 | Recreation | 13,500           | 13,500                    |                |                |               |
| Don Ross Arena - Showers & Changerooms Retrofit   | 15 | Recreation | 55,000           |                           |                | 55,000         |               |
| Library - Public Library Elevator upgrade         | 15 | Recreation | 150,000          |                           | 150,000        |                |               |
| Library - Public Library Roof Replacement         | 15 | Recreation | 125,000          |                           |                | 125,000        |               |
| COOP Aquatic Centre – Concession renovations      | 9  | Recreation | 16,000           |                           |                |                | 16,000        |
| Parks - Irrigation System Replacement             | 15 | Parks      | 95,000           | 95,000                    |                |                |               |
| Parks - Large acreage 16-foot Mower               | 9  | Parks      | 58,000           | 58,000                    |                |                |               |
| Parks - Playground Structure- Riverview Park      | 15 | Parks      | 40,000           | 40,000                    |                |                |               |
| Parks - Security Cameras System Replacement       | 15 | Parks      | 13,500           | 13,500                    |                |                |               |
| Parks - Splash Park replacement – Kinsmen Park    | 15 | Parks      | 100,000          |                           |                | 100,000        |               |
| Parks - Tennis Court Resurfacing                  | 15 | Parks      | 126,000          |                           |                | 126,000        |               |
| Parks – Electric Autonomous Mower                 | 9  | Parks      | 75,000           | 75,000                    |                |                |               |
| <b>TOTAL</b>                                      |    |            | <b>1,518,717</b> | <b>434,217</b>            | <b>325,000</b> | <b>743,500</b> | <b>16,000</b> |

## Facilities Statement of Operations

### InnovationPlex Recreation & Cultural Centre (all components)

The following is the Summary Statement of Operations for all InnovationPlex components (Swimming Pool, Field House, Curling Arena, Performing Arts Centre, and InnovationPlex grounds) combined:

| Innovationplex Recreation & Cultural Centre<br>Statement of Operations |                            |           |                |                |                                  |                                   |  |
|--|----------------------------|-----------|----------------|----------------|----------------------------------|-----------------------------------|--|
|  | Budget to Budget Variances |           | 2026 Budget    | 2025 Budget    | 2025 Actual<br>as of Nov 6, 2025 | 2024 Actual<br>(excluding amort.) |  |
|  | %                          | \$        |                |                |                                  |                                   |  |
| Revenue  |                            |           |                |                |                                  |                                   |  |
| Rental   | 9%                         | \$ 20,000 | \$ 245,000     | \$ 225,000     | \$ 207,139                       | \$ 233,894                        |  |
| Registrations  | 0%                         | -         | 41,000         | 41,000         | 34,539                           | 38,466                            |  |
| Sale of Goods  | 17%                        | 2,000     | 14,000         | 12,000         | 15,273                           | 12,915                            |  |
| Sale of Service  | (3%)                       | (27,000)  | 888,000        | 915,000        | 774,837                          | 963,914                           |  |
| Total Revenue  | (0%)                       | (5,000)   | 1,188,000      | 1,193,000      | 1,031,788                        | 1,249,189                         |  |
| Expenses   |                            |           |                |                |                                  |                                   |  |
| Wages and benefits   | 5%                         | 97,187    | 1,864,846      | 1,767,658      | 1,412,207                        | 1,602,365                         |  |
| Professional/Contractual services                                      | (4%)                       | (18,202)  | 397,955        | 416,157        | 288,998                          | 378,479                           |  |
| Utilities  | (10%)                      | (46,085)  | 437,955        | 484,040        | 389,505                          | 479,243                           |  |
| Maintenance, materials and supplies                                    | 17%                        | 40,000    | 276,450        | 236,450        | 191,880                          | 281,420                           |  |
| Travel   | 0%                         | -         | 1,500          | 1,500          | 985                              | 1,372                             |  |
| Bank charges   | 31%                        | 3,400     | 14,400         | 11,000         | 15,985                           | 14,210                            |  |
| Other  | (24%)                      | (3,000)   | 9,500          | 12,500         | 10,376                           | 9,352                             |  |
| Total Expense  | 3%                         | 73,301    | 3,002,606      | 2,929,305      | 2,310,018                        | 2,766,440                         |  |
| Surplus (Deficit)  | 5%                         | (78,301)  | \$ (1,814,606) | \$ (1,736,305) | \$ (1,278,230)                   | \$ (1,517,251)                    |  |



Nations WEST Field House

**Field House  
Statement of Operations**

|                                     | Budget to Budget Variances |                 | 2026 Budget         | 2025 Budget         | 2025 Actual<br>as of Nov 6, 2025 | 2024 Actual<br>(excluding amort.) |
|-------------------------------------|----------------------------|-----------------|---------------------|---------------------|----------------------------------|-----------------------------------|
|                                     | %                          | \$              |                     |                     |                                  |                                   |
| <b>Revenue</b>                      |                            |                 |                     |                     |                                  |                                   |
| Rental                              | 5%                         | \$ 10,000       | \$ 195,000          | \$ 185,000          | \$ 154,877                       | \$ 193,437                        |
| Registrations                       | 0%                         | -               | 41,000              | 41,000              | 34,539                           | 38,466                            |
| Sale of Service                     | (32%)                      | (60,000)        | 125,000             | 185,000             | 102,817                          | 229,862                           |
| <b>Total Revenue</b>                | <b>(12%)</b>               | <b>(50,000)</b> | <b>361,000</b>      | <b>411,000</b>      | <b>292,232</b>                   | <b>461,765</b>                    |
| <b>Expenses</b>                     |                            |                 |                     |                     |                                  |                                   |
| Wages and benefits                  | 4%                         | 20,122          | 527,340             | 507,218             | 430,330                          | 490,775                           |
| Professional/Contractual services   | (46%)                      | (27,975)        | 32,455              | 60,430              | 43,924                           | 29,897                            |
| Utilities                           | (17%)                      | (23,638)        | 114,362             | 138,000             | 105,264                          | 126,452                           |
| Maintenance, materials and supplies | 1%                         | 300             | 59,400              | 59,100              | 43,672                           | 56,407                            |
| Bank charges                        | 40%                        | 1,600           | 5,600               | 4,000               | 5,473                            | 5,538                             |
| <b>Total Expense</b>                | <b>(4%)</b>                | <b>(29,591)</b> | <b>739,157</b>      | <b>768,748</b>      | <b>628,662</b>                   | <b>709,069</b>                    |
| <b>Surplus (Deficit)</b>            | <b>6%</b>                  | <b>(20,409)</b> | <b>\$ (378,157)</b> | <b>\$ (357,748)</b> | <b>\$ (336,430)</b>              | <b>\$ (247,304)</b>               |
| <b>Cost recovery ratio</b>          |                            |                 | 48.84%              | 53.46%              | 46.48%                           | 65.12%                            |

**Revenues**

Revenues are expected to decrease by \$50,000. The main changes are as follows:

1. A \$10,000 increase in rental revenues is projected for 2026.
2. Sale of Services are predicted to decrease by \$60,000 primarily due to: The 2024 budget reported an increase in annual membership purchases by First Nations and Kanaweyimik Child & Family Services, which was subsequently reflected in the projected revenue for 2025. In 2025, the purchasing approach shifted from annual memberships to single use passes, resulting in an adjustment to the Field House's revenue objectives in 2025. The 2026 budget accounts for this revised purchasing trend.

**Expenses**

Overall expenses are expected to decrease by \$29,409. The main changes are as follows:

1. **Wages and Benefits** in 2026 are projected to increase approximately \$20,122. This is due to changes in steps and wage adjustments per the collective agreement.
2. **Professional and Contractual** expenses are projected to decrease by \$27,975 mainly due to the removal of \$33,000 for the curtain repair in 2025 - *non-recurrent cost*.

- Utilities** are expected to be decreased by \$23,638 due the removal of the federal consumer carbon tax. The budget also accounts for a 2% fee increase.

### The Battlefords CO-OP Aquatic Centre

| Swim Pool<br>Statement of Operations |                            |    |          |                |                |                                  |                                   |
|--------------------------------------|----------------------------|----|----------|----------------|----------------|----------------------------------|-----------------------------------|
|                                      | Budget to Budget Variances |    |          | 2026 Budget    | 2025 Budget    | 2025 Actual<br>as of Nov 6, 2025 | 2024 Actual<br>(excluding amort.) |
|                                      | %                          | \$ |          |                |                |                                  |                                   |
| Revenue                              |                            |    |          |                |                |                                  |                                   |
| Rental                               | 25%                        | \$ | 10,000   | \$ 50,000      | \$ 40,000      | \$ 52,262                        | \$ 40,457                         |
| Sale of Goods                        | 17%                        |    | 2,000    | 14,000         | 12,000         | 15,273                           | 12,915                            |
| Sale of Service                      | 5%                         |    | 33,000   | 738,000        | 705,000        | 669,520                          | 718,717                           |
| Donations                            |                            |    | -        | -              | -              | -                                | -                                 |
| Total Revenue                        | 6%                         |    | 45,000   | 802,000        | 757,000        | 737,056                          | 772,089                           |
| Expenses                             |                            |    |          |                |                |                                  |                                   |
| Wages and benefits                   | 6%                         |    | 77,065   | 1,337,506      | 1,260,440      | 981,877                          | 1,111,589                         |
| Professional/Contractual services    | 8%                         |    | 2,125    | 27,850         | 25,725         | 30,130                           | 56,762                            |
| Utilities                            | (7%)                       |    | (23,256) | 311,094        | 334,350        | 273,858                          | 338,021                           |
| Maintenance, materials and supplies  | 20%                        |    | 33,500   | 202,450        | 168,950        | 121,618                          | 192,390                           |
| Travel                               | 0%                         |    | -        | 1,500          | 1,500          | 985                              | 1,372                             |
| Bank charges                         | 26%                        |    | 1,800    | 8,800          | 7,000          | 10,512                           | 8,671                             |
| Other                                | (24%)                      |    | (3,000)  | 9,500          | 12,500         | 10,376                           | 9,352                             |
| Total Expense                        | 5%                         |    | 88,234   | 1,898,699      | 1,810,465      | 1,429,439                        | 1,718,159                         |
| Surplus (Deficit)                    | 4%                         |    | (43,234) | \$ (1,096,699) | \$ (1,053,465) | \$ (692,383)                     | \$ (946,070)                      |
| Cost recovery ratio                  |                            |    |          | 42.24%         | 41.81%         | 51.56%                           | 44.94%                            |

### **Revenues**

The 2026 budget anticipates revenues to increase by \$45,000, bringing the total revenues to \$802,000 (2025: \$757,000).

### **Expenses**

Overall expenses are expected to increase by \$88,234. The main changes are as follows:

- Wages and Benefits** in 2026 are projected to increase by \$77,065. This is due to changes in steps and wage adjustments per the collective agreement.
- Utilities** are expected to be decreased by \$23,638 due the removal of the federal consumer carbon tax. The budget also accounts for a 2% fee increase.
- Maintenance, materials, and supplies** are expected to increase from \$168,950 in 2025 to \$202,450. The \$33,500 increase is mainly due to the planned summer shut down for maintenance. It is anticipated that the aquatic centre will close for 3 to 4 weeks. The total cost of the summer maintenance shutdown is projected to be \$67,350 compared to \$34,850 in

2025. Planned work includes regrouting, replacing non-functional underwater lights, repairing concrete seals, and other necessary maintenance tasks.

### Northland Power Curling Centre

#### Curling Centre Statement of Operations

|                                     | Budget to Budget Variances |                | 2026 Budget        | 2025 Budget        | 2025 Actual<br>as of Nov 6, 2025 | 2024 Actual<br>(excluding amort.) |
|-------------------------------------|----------------------------|----------------|--------------------|--------------------|----------------------------------|-----------------------------------|
|                                     | %                          | \$             |                    |                    |                                  |                                   |
| <b>Revenue</b>                      |                            |                |                    |                    |                                  |                                   |
| Sale of Service                     |                            | \$ -           | \$ -               | \$ -               | \$ 2,500                         | \$ -                              |
| <b>Total Revenue</b>                | <b>0%</b>                  | <b>-</b>       | <b>0</b>           | <b>0</b>           | <b>2,500</b>                     | <b>0</b>                          |
| <b>Expenses</b>                     |                            |                |                    |                    |                                  |                                   |
| Professional/Contractual services   | (4%)                       | (3,167)        | 72,350             | 75,517             | 33,135                           | 55,041                            |
| Utilities                           | (12%)                      | (600)          | 4,600              | 5,200              | 3,710                            | 4,436                             |
| Maintenance, materials and supplies | 43%                        | 2,000          | 6,600              | 4,600              | 14,608                           | 12,380                            |
| <b>Total Expense</b>                | <b>(2%)</b>                | <b>(1,767)</b> | <b>83,550</b>      | <b>85,317</b>      | <b>51,453</b>                    | <b>71,856</b>                     |
| <b>Surplus (Deficit)</b>            | <b>(2%)</b>                | <b>1,767</b>   | <b>\$ (83,550)</b> | <b>\$ (85,317)</b> | <b>\$ (48,953)</b>               | <b>\$ (71,856)</b>                |

#### ***Assumptions considered in preparation of budget:***

1. No changes requested for operating grant provided - \$36,000.

#### ***Expenses***

The 2026 proposed budget contains comparable expenses to the 2025 budget. The main changes relate to the fall restraint recertification, elevator services, and ice plant repairs.

## The Dekker Centre for the Performing Arts

### Performing Arts Centre Statement of Operations

|                                     | Budget to Budget Variances |                 | 2026 Budget         | 2025 Budget         | 2025 Actual<br>as of Nov 6, 2025 | 2024 Actual<br>(excluding amort.) |
|-------------------------------------|----------------------------|-----------------|---------------------|---------------------|----------------------------------|-----------------------------------|
|                                     | %                          | \$              |                     |                     |                                  |                                   |
| <b>Revenue</b>                      |                            |                 |                     |                     |                                  |                                   |
| Sale of Service                     | 0%                         | \$ -            | \$ 25,000           | \$ 25,000           | \$ -                             | \$ 15,336                         |
| <b>Total Revenue</b>                | <b>0%</b>                  | <b>-</b>        | <b>25,000</b>       | <b>25,000</b>       | <b>0</b>                         | <b>15,336</b>                     |
| <b>Expenses</b>                     |                            |                 |                     |                     |                                  |                                   |
| Professional/Contractual services   | 4%                         | 10,815          | 265,300             | 254,485             | 181,808                          | 236,779                           |
| Utilities                           | 22%                        | 1,410           | 7,900               | 6,490               | 6,673                            | 10,334                            |
| Maintenance, materials and supplies | 111%                       | 4,200           | 8,000               | 3,800               | 11,983                           | 20,244                            |
| <b>Total Expense</b>                | <b>6%</b>                  | <b>16,425</b>   | <b>281,200</b>      | <b>264,775</b>      | <b>200,465</b>                   | <b>267,356</b>                    |
| <b>Surplus (Deficit)</b>            | <b>7%</b>                  | <b>(16,425)</b> | <b>\$ (256,200)</b> | <b>\$ (239,775)</b> | <b>\$ (200,465)</b>              | <b>\$ (252,020)</b>               |

### Revenues

Sale of Service are remaining on the same level in comparison to 2025 (\$2 per ticket sold is payable to the City of North Battleford).

### Expenses

- Professional and Contractual Services** – The main increase of \$3,425 are mainly due to:
  - \$2,700 Fall restraint recertification and overhead door service
  - A \$7,390 operating grant funding increase was requested. The operating grant (which is part of *Professional and Contractual Services* above) has not been adjusted to reflect this request. The same funding amount as 2025, \$227,610, is currently reflected in the budget.
- Maintenance, Materials, and Supplies** – expected to increase by \$4,200 compared to 2025 mainly due to building maintenance and repairs.

## Don Ross Complex

### Don Ross Complex Statement of Operations

|  | Budget to Budget Variances |                 | 2026 Budget         | 2025 Budget         | 2025 Actual<br>as of Nov 6, 2025 | 2024 Actual<br>(excluding amort.) |
|--|----------------------------|-----------------|---------------------|---------------------|----------------------------------|-----------------------------------|
|  | %                          | \$              |                     |                     |                                  |                                   |
| <b>Revenue</b>                           |                            |                 |                     |                     |                                  |                                   |
| Rental                                   | 0%                         | \$ -            | \$ 390,500          | \$ 390,500          | \$ 463,943                       | \$ 408,549                        |
| Sale of Service                          | 27%                        | 400             | 1,900               | 1,500               | 2,045                            | 1,876                             |
| <b>Total Revenue</b>                     | <b>0%</b>                  | <b>400</b>      | <b>392,400</b>      | <b>392,000</b>      | <b>465,988</b>                   | <b>410,424</b>                    |
| <b>Expenses</b>                          |                            |                 |                     |                     |                                  |                                   |
| Wages and benefits                       | 3%                         | 9,243           | 286,619             | 277,376             | 218,559                          | 261,261                           |
| Professional/Contractual services        | (3%)                       | (800)           | 26,325              | 27,125              | 35,314                           | 29,695                            |
| Utilities                                | (16%)                      | (32,113)        | 167,029             | 199,142             | 142,888                          | 174,624                           |
| Maintenance, materials and supplies      | 48%                        | 11,400          | 35,100              | 23,700              | 33,378                           | 32,480                            |
| Accretion of asset retirement obligation |                            | 156             | 10,456              | 10,300              | -                                | 10,265                            |
| Bank charges                             | 34%                        | 1,100           | 4,300               | 3,200               | 5,090                            | 4,277                             |
| <b>Total Expense</b>                     | <b>(2%)</b>                | <b>(11,014)</b> | <b>529,829</b>      | <b>540,843</b>      | <b>435,229</b>                   | <b>512,602</b>                    |
| <b>Surplus (Deficit)</b>                 | <b>(8%)</b>                | <b>11,414</b>   | <b>\$ (137,429)</b> | <b>\$ (148,843)</b> | <b>\$ 30,759</b>                 | <b>\$ (102,178)</b>               |

Cost recovery ratio

74.06%

72.48%

107.07%

80.07%

### **Expenses**

Overall expenses are projected to be \$529,829 in 2026, compared to \$540,843 in 2025 with expenses expected to decrease by approximately \$11,000. The main changes are as follows:

1. **Utilities** are expected to be decreased by \$32,113 due the removal of the federal consumer carbon tax. The budget also accounts for a 2% fee increase.
2. **Maintenance, Materials and Supplies** – the proposed 2026 budget of \$35,100 includes a approximately an additional \$11,000 for roof leaks repairs and supplies.

## Don Ross Arena

### Don Ross Arena Statement of Operations

|                                     | Budget to Budget Variances |                 | 2026 Budget        | 2025 Budget         | 2025 Actual        | 2024 Actual        |
|-------------------------------------|----------------------------|-----------------|--------------------|---------------------|--------------------|--------------------|
|                                     | %                          | \$              |                    |                     | as of Nov 6, 2025  | (excluding amort.) |
| <b>Revenue</b>                      |                            |                 |                    |                     |                    |                    |
| Rental                              | 11%                        | \$ 21,000       | \$ 211,000         | \$ 190,000          | \$ 140,280         | \$ 210,878         |
| <b>Total Revenue</b>                | <b>11%</b>                 | <b>21,000</b>   | <b>211,000</b>     | <b>190,000</b>      | <b>140,280</b>     | <b>210,878</b>     |
| <b>Expenses</b>                     |                            |                 |                    |                     |                    |                    |
| Wages and benefits                  | 6%                         | 9,517           | 176,712            | 167,195             | 123,945            | 157,210            |
| Professional/Contractual services   | (77%)                      | (13,700)        | 4,100              | 17,800              | 13,411             | 8,090              |
| Utilities                           | (20%)                      | (26,300)        | 102,300            | 128,600             | 92,766             | 104,726            |
| Maintenance, materials and supplies | 0%                         | 50              | 18,550             | 18,500              | 4,501              | 11,062             |
| <b>Total Expense</b>                | <b>(9%)</b>                | <b>(30,433)</b> | <b>301,662</b>     | <b>332,095</b>      | <b>234,623</b>     | <b>281,089</b>     |
| <b>Surplus (Deficit)</b>            | <b>(36%)</b>               | <b>51,433</b>   | <b>\$ (90,662)</b> | <b>\$ (142,095)</b> | <b>\$ (94,343)</b> | <b>\$ (70,211)</b> |

|                     |        |        |        |        |
|---------------------|--------|--------|--------|--------|
| Cost recovery ratio | 69.95% | 57.21% | 59.79% | 75.02% |
|---------------------|--------|--------|--------|--------|

### Revenue

Increased rentals/bookings revenue are expected in 2026.

### Expenses

1. **Professional and contractual services** are expected to decrease by \$13,700; this change relates to the completion of a one-time project in 2025.
2. **Utilities** are expected to be decreased by \$26,300 due the removal of the federal consumer carbon tax. The budget also accounts for a 2% fee increase.

## Access Communications Centre

### Access Communications Centre Statement of Operations

|  | Budget to Budget Variances |                 | 2026 Budget         | 2025 Budget         | 2025 Actual<br>as of Nov 6, 2025 | 2024 Actual<br>(excluding amort.) |
|--|----------------------------|-----------------|---------------------|---------------------|----------------------------------|-----------------------------------|
|  | %                          | \$              |                     |                     |                                  |                                   |
| <b>Revenue</b>                           |                            |                 |                     |                     |                                  |                                   |
| Rental                                   | 0%                         | \$ -            | \$ 320,000          | \$ 320,000          | \$ 229,282                       | \$ 299,963                        |
| <b>Total Revenue</b>                     | <b>0%</b>                  | <b>-</b>        | <b>320,000</b>      | <b>320,000</b>      | <b>229,282</b>                   | <b>299,963</b>                    |
| <b>Expenses</b>                          |                            |                 |                     |                     |                                  |                                   |
| Wages and benefits                       | 3%                         | 9,431           | 293,613             | 284,182             | 253,354                          | 304,671                           |
| Professional/Contractual services        | (39%)                      | (27,820)        | 43,380              | 71,200              | 38,984                           | 55,416                            |
| Utilities                                | (9%)                       | (15,635)        | 164,615             | 180,250             | 150,586                          | 184,836                           |
| Maintenance, materials and supplies      | 30%                        | 12,550          | 54,050              | 41,500              | 40,235                           | 67,425                            |
| Accretion of asset retirement obligation |                            | (1,585)         | 8,265               | 9,850               | -                                | 9,826                             |
| <b>Total Expense</b>                     | <b>(4%)</b>                | <b>(23,059)</b> | <b>563,923</b>      | <b>586,982</b>      | <b>483,160</b>                   | <b>622,174</b>                    |
| <b>Surplus (Deficit)</b>                 | <b>(9%)</b>                | <b>23,059</b>   | <b>\$ (243,923)</b> | <b>\$ (266,982)</b> | <b>\$ (253,878)</b>              | <b>\$ (322,211)</b>               |
| <b>Cost recovery ratio</b>               |                            |                 | 56.75%              | 54.52%              | 47.45%                           | 48.21%                            |

### Revenues

Revenues will remain consistent with the 2025 budget. Recovery rates will be assessed during the 2026 year, and any recommended changes will be brought forward for Council's consideration.

### Expenses

#### Large changes in expense compared to prior year

**Professional/Contractual Services** – (Total Professional and Contractual services \$43,380 compared to \$71,200 in 2025) decreased by \$27,820 mainly due removal of 2025 non-recurrent costs

**Maintenance, Materials and Supplies** – (Total for maintenance, materials and supplies \$54,050 compared to \$41,500 in 2025) increased by \$12,550, mainly due to the following:

|   |       |
|---|-------|
| Equipment Repair and building maintenance | 7,000 |
| Facility supplies                         | 5,000 |



## Allen Sapp Gallery

### Allen Sapp Gallery Statement of Operations

|                                     | Budget to Budget Variances |                 | 2026 Budget         | 2025 Budget         | 2025 Actual         | 2024 Actual         |
|-------------------------------------|----------------------------|-----------------|---------------------|---------------------|---------------------|---------------------|
|                                     | %                          | \$              |                     |                     | as of Nov 6, 2025   | (excluding amort.)  |
| <b>Revenue</b>                      |                            |                 |                     |                     |                     |                     |
| Sale of Goods                       | 20%                        | \$ 3,000        | \$ 18,000           | \$ 15,000           | \$ 16,669           | \$ 17,633           |
| Sale of Service                     | 36%                        | 2,000           | 7,500               | 5,500               | 7,033               | 9,236               |
| Donations                           | 0%                         | -               | 4,500               | 4,500               | 3,331               | 4,139               |
| Grants                              | 0%                         | -               | 67,300              | 67,300              | 50,770              | 67,500              |
| <b>Total Revenue</b>                | <b>5%</b>                  | <b>5,000</b>    | <b>97,300</b>       | <b>92,300</b>       | <b>77,803</b>       | <b>98,508</b>       |
| <b>Expenses</b>                     |                            |                 |                     |                     |                     |                     |
| Wages and benefits                  | 3%                         | 5,612           | 196,209             | 190,596             | 130,555             | 137,779             |
| Professional/Contractual services   | 43%                        | 30,025          | 99,770              | 69,745              | 47,617              | 66,217              |
| Utilities                           | (12%)                      | (6,062)         | 45,678              | 51,740              | 43,510              | 54,200              |
| Maintenance, materials and supplies | 3%                         | 600             | 23,300              | 22,700              | 17,389              | 21,867              |
| Travel                              | 80%                        | 200             | 450                 | 250                 | 2,633               | 79                  |
| Archives                            | 0%                         | -               | 2,050               | 2,050               | 1,628               | 5,551               |
| <b>Total Expense</b>                | <b>9%</b>                  | <b>30,376</b>   | <b>367,457</b>      | <b>337,081</b>      | <b>243,330</b>      | <b>285,694</b>      |
| <b>Surplus (Deficit)</b>            | <b>10%</b>                 | <b>(25,376)</b> | <b>\$ (270,157)</b> | <b>\$ (244,781)</b> | <b>\$ (165,527)</b> | <b>\$ (187,185)</b> |

|                     |        |        |        |        |
|---------------------|--------|--------|--------|--------|
| Cost recovery ratio | 26.48% | 27.38% | 31.97% | 34.48% |
|---------------------|--------|--------|--------|--------|

### Revenues

The 2026 budget anticipates revenues to increase by \$5,000, bringing the total revenues to \$97,300 (2025: \$92,300).

### Expenses

Overall expenses are projected to be \$367,457 in 2026, compared to \$337,081 in 2025. This is an expected increase of \$30,376. The main changes are as follows:

1. **Professional and Contractual** expenses are projected to increase by \$30,025 mainly due to windows replacements totaling \$25,000 and a fall protection inspection of \$3,000.
2. **Utilities** are expected to decrease by \$6,062 due to the removal of the federal consumer carbon tax. The budget also accounts for a 2% fee increase.

## Chapel Gallery

### Chapel Gallery Statement of Operations

|                                     | Budget to Budget Variances |                | 2026 Budget         | 2025 Budget         | 2025 Actual<br>as of Nov 6, 2025 | 2024 Actual<br>(excluding amort.) |
|-------------------------------------|----------------------------|----------------|---------------------|---------------------|----------------------------------|-----------------------------------|
|                                     | %                          | \$             |                     |                     |                                  |                                   |
| <b>Revenue</b>                      |                            |                |                     |                     |                                  |                                   |
| Rental                              | 18%                        | \$ 700         | \$ 4,500            | \$ 3,800            | \$ 4,010                         | \$ 6,504                          |
| Sale of Service                     | 0%                         | -              | 3,000               | 3,000               | 100                              | 2,635                             |
| Donations                           | 0%                         | -              | 2,000               | 2,000               | 973                              | 1,717                             |
| Grants                              | 0%                         | -              | -                   | -                   | -                                | -                                 |
| <b>Total Revenue</b>                | <b>8%</b>                  | <b>700</b>     | <b>9,500.00</b>     | <b>8,800.00</b>     | <b>5,083.32</b>                  | <b>10,856.40</b>                  |
| <b>Expenses</b>                     |                            |                |                     |                     |                                  |                                   |
| Wages and benefits                  | 3%                         | 3,558          | 138,216             | 134,658             | 70,977                           | 133,098                           |
| Professional/Contractual services   | 24%                        | 1,780          | 9,050               | 7,270               | 6,276                            | 3,975                             |
| Utilities                           | 0%                         | -              | 2,475               | 2,475               | 2,043                            | 2,560                             |
| Maintenance, materials and supplies | 16%                        | 1,100          | 7,800               | 6,700               | 3,007                            | 9,718                             |
| <b>Total Expense</b>                | <b>4%</b>                  | <b>6,438</b>   | <b>157,541</b>      | <b>151,103</b>      | <b>82,304</b>                    | <b>153,917</b>                    |
| <b>Surplus (Deficit)</b>            | <b>4%</b>                  | <b>(5,738)</b> | <b>\$ (148,041)</b> | <b>\$ (142,303)</b> | <b>\$ (77,220)</b>               | <b>\$ (143,061)</b>               |

### Revenues

The 2026 budget anticipates that revenues will increase by \$700, bringing the total revenues to \$9,500 (2025: \$8,800).

### Expenses

Overall expenses are expected to increase by \$6,438. The main changes are as follows:

1. **Wages and Benefits** in 2026 are projected to increase by \$3,558. This is due to changes in steps and wage adjustments per the collective agreement.
2. **Professional and Contractual** expenses are projected to increase by \$1,780 mainly due to minor replacement and services.

## Utility Fund Operating Budgets by Department

### Water Utility Services

#### Summary

Water Utility Services provides the delivery of clean, potable water to the community by managing the water distribution system, treatment process, pumps, and storage facilities that bring water from the watershed into the City's system.

#### Programs and Services Provided

- Operation of two water treatment plants, one supplied by the well field, the other supplied by surface (river) water.
- Repair and maintenance of water distribution systems, including underground infrastructure, reservoirs and the water tower.
- Water supply – 14 wells
- Water Distribution – 1 booster stations and 127.52 kms of water mains

#### Strategic Plan Initiatives

- Review of Utility rate strategies to ensure appropriate charges to residential, commercial and industrial users. It will also ensure financial sustainability for the City and aligns utility revenues with long-term capital planning, helping the City maintain service levels, and to invest in aging infrastructure.
- Ensure environmental monitoring and reporting is accurate and complete and processes are operating efficiently to provide safe potable water to all users of the water treatment system.
- Seeking funding for major system upgrades to allow for growth and ensure quality services into the future.

## Water Utility Budget

| WATER SERVICES                                 | Budget to Budget Variances |             | 2026 Budget  | 2025 Budget  | 2025 Actual<br>as of Nov 6, 2025 | 2024 Actual<br>(excluding amort.) |
|--|----------------------------|-------------|--------------|--------------|----------------------------------|-----------------------------------|
|  | %                          | \$          |              |              |                                  |                                   |
| <b>Operating Revenue</b>                       |                            |             |              |              |                                  |                                   |
| Other Segmented Revenue                        |                            |             |              |              |                                  |                                   |
| Fees and Charges                               |                            |             |              |              |                                  |                                   |
| - Water Fees                                   | 5%                         | \$ 201,941  | \$ 4,625,443 | \$ 4,423,503 | \$ 3,758,351                     | \$ 4,240,083                      |
| - Water Works Expense Recovery                 | 10%                        | 5,000       | 56,000       | 51,000       | 61,282                           | 74,792                            |
| Total Fees and Charges                         | 5%                         | 206,941     | 4,681,443    | 4,474,503    | 3,819,633                        | 4,314,875                         |
| - Investment & Interest                        | 15%                        | 3,000       | 23,000       | 20,000       | 23,480                           | 59,422                            |
| Total Other Segmented Revenue                  | 5%                         | 209,941     | 4,704,443    | 4,494,503    | 3,843,112                        | 4,374,297                         |
| Conditional Grants                             |                            |             |              |              |                                  |                                   |
| - Grants                                       | -                          | -           | -            | -            | -                                | -                                 |
| <b>Total Operating</b>                         | 5%                         | 209,941     | 4,704,443    | 4,494,503    | 3,843,112                        | 4,374,297                         |
| <b>Operating Expenses</b>                      |                            |             |              |              |                                  |                                   |
| Wages and benefits                             | 4%                         | 75,844      | 1,826,726    | 1,750,881    | 1,525,164                        | 1,841,315                         |
| Professional/Contractual services              | (3%)                       | (39,883)    | 1,360,694    | 1,400,577    | 996,416                          | 1,357,196                         |
| Subscription/Memberships                       | 0%                         | 60          | 14,564       | 14,504       | 9,417                            | 14,490                            |
| Utilities                                      | (12%)                      | (62,407)    | 456,019      | 518,426      | 373,742                          | 472,493                           |
| Maintenance, materials and supplies            | (0%)                       | (250)       | 770,550      | 770,800      | 407,197                          | 675,010                           |
| Travel   | (13%)                      | (1,529)     | 10,171       | 11,699       | 1,256                            | 5,940                             |
| Accretion of asset retirement obligation       | -                          | 162         | 162          | -            | -                                | 160                               |
| Interest                                       | (29%)                      | (9,140)     | 22,283       | 31,423       | 29,888                           | 46,563                            |
| <b>Total Water Services Expenses</b>           | -1%                        | (37,141)    | 4,461,268    | 4,498,409    | 3,343,081                        | 4,413,167                         |
| <b>Capital</b>                                 |                            |             |              |              |                                  |                                   |
| Conditional Grants                             |                            |             |              |              |                                  |                                   |
| - Capital Grants                               | (100%)                     | (290,000)   | 0            | 290,000      | -                                | -                                 |
| <b>Water Services</b>                          | (15%)                      | \$ (42,918) | \$ 243,175   | \$ 286,093   | \$ 500,031                       | \$ (38,870)                       |
| Capital Expenditure                            | (34%)                      | 406,700     | (775,800)    | (1,182,500)  | -                                | -                                 |
| <b>Total Water Services Financial Position</b> | (41%)                      | \$ 363,782  | \$ (532,625) | \$ (896,407) | \$ 500,031                       | \$ (38,870)                       |

## Revenues

### Water fees

The City generates a portion of its revenue for the Utility Fund through fees on utility bills. Administration is proposing a 5% increase for these fees in 2026. The proposed charges will be noted in *Bylaw 1706 – Waterworks* and are made up of base fees and consumption fees (per cubic metre used). This increase will support capital requests and initiate funding for aging infrastructure in need of replacement.

## Expenses

Overall expenses are projected to decrease in 2026 compared to Budget 2025 by \$37,141, mainly due to:

1. **Wages and Benefits:** projected to increase by approximately \$75,844 due to changes in steps and wage adjustments per the collective agreement.
2. **Professional/contractual services** are projected to decrease in 2026 compared to 2025 by \$39,883.

| Large changes in expense compared to prior year  |          |
|--|----------|
| <b>Water Administration Service Contract</b> – (Total Water Administration Service Contract \$9,475 to compared \$37,975 in 2025) decreased by \$28,500 mainly due to:   |          |
| Study on water rates – 2025 non-recurring cost   | (30,000) |
| <b>No. 1 Water Plant Service Contract</b> – (Total No. 1 Water Plant Service Contract \$445,514 compared to \$492,712 in 2025) decreased by \$47,198 mainly due to:  |          |
| Back Wash Filter Ventilation System – completed in 2025  | (20,000) |
| Back Wash and Effluent Discharge Assessment required by Code   | (10,000) |
| SCADA programming for the well field - completed in 2025   | (60,000) |
| Riverbank stabilization  | 50,000   |
| <b>FE Holliday Water Plant Service Contract</b> – (Total FE Holliday Water Plant Service Contract \$202,447 compared to \$273,240 in 2025) decreased by \$70,793 mainly due to:  |          |
| Back Wash and Effluent Discharge Assessment  | (8,000)  |
| VFD on Distribution Pump on A-Train – non-recurring cost   | 3,000    |
| Replacement of Train A filter discharge header pipe – completed in 2025  | (15,000) |
| Filter Media Top-Up  | (10,000) |
| Flow meter on Discharge Train A line – completed in 2025   | (20,000) |
| Solid Contact Unit (SCU) structural inspection – non-recurring cost  | (20,000) |
| <b>Mains Service Contract</b> – (Total Mains Service Contract \$375,000 compared to \$325,000 in 2025) increased by \$50,000 mainly for the installation of new monitoring pressure sustaining valves                                |          |
| <b>Service Contracts</b> – (Total Service Contracts \$180,109 compared to \$159,000 in 2025) increased by \$21,109 mainly due to:  |          |
| Replacing House connections  | 8,000    |
| Pavement and sidewalk restoration  | 6,000    |
| Water meter software upgrade   | 4,959    |
| <b>Water Tower Service Contract</b> – (Total Water Tower Service Contract \$38,600 compared to 18,600 in 2025) increased by \$20,000 to paint the centre leg   |          |
| <b>SaskHospital Reservoir Service Contract</b> – (Total SaskHospital Reservoir Service Contract \$10,750 compared to \$750 in 2025) increased by \$10,000 mainly due to installing a recirculation pump to increase storage capacity |          |

3. **Utilities** budget has been decreased by \$62,407 in comparison to 2025 due to the removal of the federal consumer carbon tax. The budget also accounts for a 2% fee increase.

4. **Maintenance, materials, and supplies:** While no significant changes are proposed for this line item, the budget proposes a reduction in postage fees—from \$24,000 to \$8,000. Some additional postage may be required in 2026 for purposes other than utility bills. The City encourages residents to subscribe for email delivery of utility bills. A \$2 administration fee will be applied to paper bills. Currently, 37.4% of residents receive utility bills by email. We are planning to implement the monthly bills and administration fee in the following months:

| City Area                            | Current Billing Cycle |                             | 2026 Proposal          |                |
|--------------------------------------|-----------------------|-----------------------------|------------------------|----------------|
|                                      | Bill in               | Service Period              | Monthly Billing Starts | Service Period |
| Killdeer & West                      | January               | October, November, December | February               | January 2026   |
| Fairview Heights, Confederation Park | February              | November, December, January | March                  | February 2026  |
| Riverview, College Heights, Comm/Ind | March                 | December, January, February | April                  | March 2026     |

### Capital Expenditures

Capital expenditures are estimated to be \$775,800 (see *Water & Sewer Services capital expenditures tab* for more details on total project costs, funding, etc.):

|  |    |       |                | Funding Source |                |                |
|--|----|-------|----------------|----------------|----------------|----------------|
|  |    |       |                | Grant          | Fees & Charges | Reserves       |
| Backup generator at WTP#1 and well field   |    | Water | 100,000        | 100,000        |                |                |
| Fairview Reservoir Backup Generator and Electrical. Pumps, piping and Mechanical and Upgrades (40% cost share) | 15 | Water | 157,138        | 78,569         |                | 78,569         |
| FE Electrical Switchgear Upgrade - North Bank  | 15 | Water | 66,667         |                |                | 66,667         |
| Raw Water Pump at FE Holliday - Phase 2  |    | Water | 70,229         |                | 35,114         | 35,115         |
| Replacement of Canada Valve Darling Hydrants 2026  | 15 | Water | 110,000        |                | 110,000        |                |
| Water Distribution Piping upgrades (non-plant) Fire Flows downtown area  |    | Water | 271,766        |                | 33,971         | 237,796        |
| <b>TOTAL</b>   |    |       | <b>775,800</b> | <b>178,569</b> | <b>179,085</b> | <b>418,146</b> |



## Sanitary Sewer Utility Services

### Summary

Sanitary sewer services provide collection and treatment of wastewater, and collection and disposal of solid waste. The Wastewater Treatment Plant provides Class IV treatment of wastewater before returning the effluent to the river.

### Programs and Services Provided

- Operation of wastewater treatment plant
- Repair and maintenance of sanitary sewer collection systems, including underground infrastructure and lift stations
- Wastewater Collection – 4 sewage lift stations, 1 leechate lift station, and 115.04 km of sewer mains

### Strategic Plan Initiatives

Ensure environmental monitoring and reporting is accurate and complete, and processes are operating efficiently to provide safe effluent from the wastewater treatment process.

Review of Utility rate strategies to ensure appropriate charges to residential, commercial, and industrial users. It will also ensure financial sustainability for the City and aligns utility revenues with long-term capital planning, helping the City maintain service levels, and to invest in aging infrastructure.

## Sanitary Sewer Utility Budget

| SANITARY SEWER SERVICES                                 | Budget to Budget Variances |              | 2026 Budget  | 2025 Budget  | 2025 Actual<br>as of Nov 6, 2025 | 2024 Actual<br>(excluding amort.) |
|---|----------------------------|--------------|--------------|--------------|----------------------------------|-----------------------------------|
|   | %                          | \$           |              |              |                                  |                                   |
| <b>Operating Revenue</b>                                |                            |              |              |              |                                  |                                   |
| Other Segmented Revenue                                 |                            |              |              |              |                                  |                                   |
| Fees and Charges  |                            |              |              |              |                                  |                                   |
| - Sanitary Sewer Fees                                   | 2%                         | \$ 71,159    | \$ 4,800,527 | \$ 4,729,367 | \$ 3,983,467                     | \$ 4,484,162                      |
| - Sanitary Sewer Expense Recovery                       | 0%                         | -            | 50,700       | 50,700       | 5,666                            | 12,137                            |
| Total Other Segmented Revenue                           | 1%                         | 71,159       | 4,851,227    | 4,780,067    | 3,989,133                        | 4,496,300                         |
| Conditional Grants                                      |                            |              |              |              |                                  |                                   |
| - Grants  | -                          | -            | -            | -            | -                                | -                                 |
| <b>Total Operating Revenue</b>                          | 1%                         | 71,159       | 4,851,227    | 4,780,067    | 3,989,133                        | 4,496,300                         |
| <b>Operating Expenses</b>                               |                            |              |              |              |                                  |                                   |
| Wages and benefits                                      | 4%                         | 49,779       | 1,462,794    | 1,413,015    | 1,082,085                        | 1,203,844                         |
| Professional/Contractual services                       | 10%                        | 50,740       | 582,040      | 531,300      | 337,437                          | 399,908                           |
| Subscription/Memberships                                | 0%                         | -            | 7,695        | 7,695        | 1,540                            | 1,250                             |
| Utilities   | (9%)                       | (36,237)     | 360,303      | 396,540      | 376,583                          | 366,680                           |
| Maintenance, materials and supplies                     | 16%                        | 64,750       | 460,885      | 396,135      | 260,599                          | 374,369                           |
| Travel  | 0%                         | -            | 7,354        | 7,354        | 257                              | 2,154                             |
| Interest  | (10%)                      | (55,070)     | 509,058      | 564,128      | 371,574                          | 407,667                           |
| <b>Total Sanitary Sewer Services Expenses</b>           | 2%                         | 73,962       | 3,390,129    | 3,316,167    | 2,430,075                        | 2,755,873                         |
| <b>Capital</b>  |                            |              |              |              |                                  |                                   |
| Conditional Grants                                      |                            |              |              |              |                                  |                                   |
| - Capital Grants  | -                          | 252,500      | 252,500      | -            | -                                | -                                 |
| <b>Total Sanitary Sewer Services</b>                    | 17%                        | \$ 249,698   | \$ 1,713,598 | \$ 1,463,900 | \$ 1,559,058                     | \$ 1,740,427                      |
| Capital Expenditure                                     | 44%                        | (380,833)    | (1,240,833)  | (860,000)    | -                                | -                                 |
| <b>Total Sanitary Sewer Services Financial Position</b> | (22%)                      | \$ (131,136) | \$ 472,764   | \$ 603,900   | \$ 1,559,058                     | \$ 1,740,427                      |

### Revenues

Sanitary Sewer Services revenue is expected to increase by \$71,160. This includes a 2.9% proposed increase on base and removal fees (per cubic metre). The fees charged by the City are noted in the *Sewerage System Bylaw No. 1707*.

### Expenses

Overall expenses are projected to increase by \$73,962 in 2026 compared to the 2025 budget due to the following the main changes:

- Wages and Benefits** are projected to increase by approximately \$49,779 due to changes in steps and wage adjustments per the collective agreement.
- Professional and contractual services** are projected to increase in 2026 compared to Budget 2025 by \$50,740 (approximately 10%), mainly due to the following:

| Large changes in expense compared to prior year   |          |
|---|----------|
| <b>Treatment Plant Service Contract</b> – (Total Treatment Plant Service Contract \$371,300 compared to \$313,800 in 2025) increased by \$57,500 mainly due to: |          |
| Vac Truck Service – removal of the bi-reactors cleaning   | (25,000) |
| Cleaning the Lystek Lagoon cover and vac services   | 5,000    |
| Inspection and repairs to centrifuge  | 70,000   |

|   |          |
|---|----------|
| Added cost to previously unbudgeted costs for the current maintenance and work order software and adding an overhead door inspections                 | 11,300   |
| <b>WMF Lift Service Contract</b> – <i>(Total WMF Lift Service Contract \$1,500 compared to \$11,500 in 2025)</i> decreased by \$10,000 mainly due to: |          |
| Preventative checks completed to the leechate force main – <i>non-recurring cost.</i>   | (10,000) |

3. **The utilities** budget has been decreased by \$36,237 due to the removal of the federal consumer carbon tax. The budget also accounts for a 2% fee increase.
4. **Maintenance, materials, and supplies** are expected to increase in 2026 by \$64,750 due to the following:

| Large changes in expense compared to prior year  |
|--|
| <b>Treatment Plant Equipment Repairs</b> – <i>(Total Treatment Plant Equipment Repairs \$101,000 compared to \$47,000 in 2025)</i> increased by \$54,000 mainly due to the current sensors not being supported anymore |
| <b>Treatment Plant Chemicals</b> – <i>(Total Treatment Plant Chemicals \$185,000 compared to \$195,000 in 2025)</i> decreased by \$10,000  |
| <b>Treatment Plant Supplies</b> – <i>(Total Treatment Plant Supplies \$42,500 compared to \$26,200 in 2025)</i> increased by \$16,300 mainly for fall protection replacement and purchase of a calibration station.    |

### Capital Expenditures

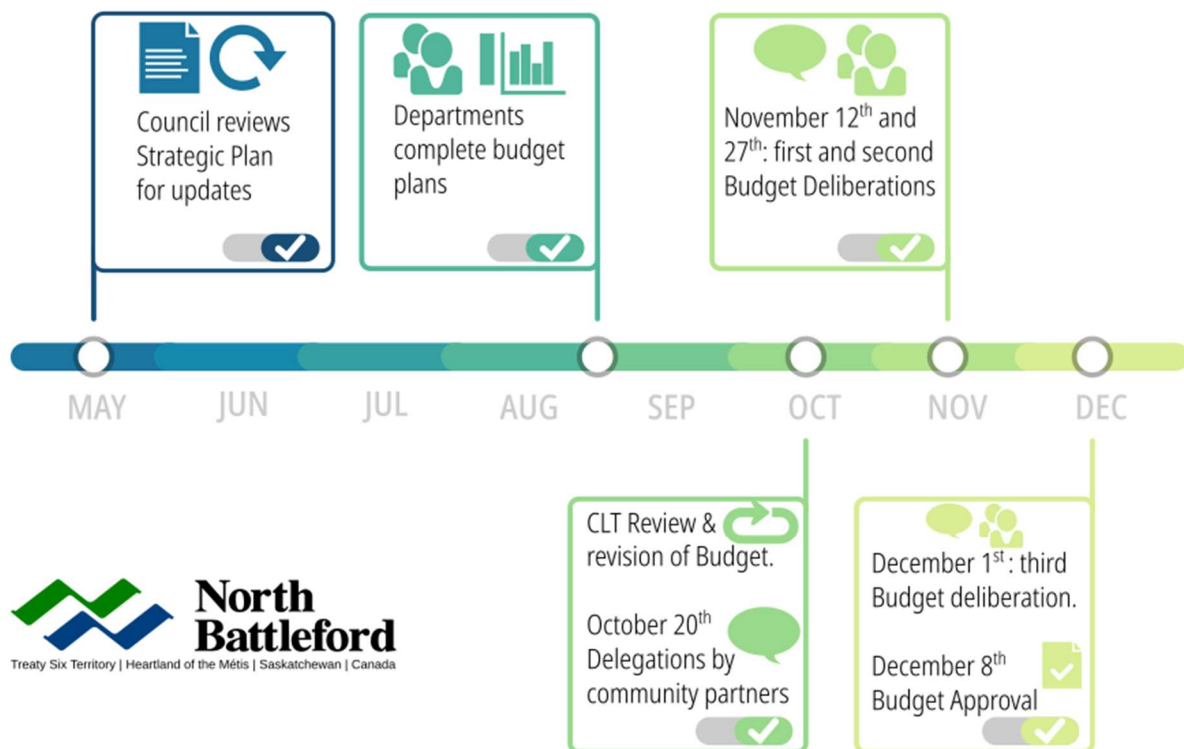
Capital expenditures are estimated to be \$1,240,833. (See Water & Sewer Services capital expenditures tab for more details on total project costs, funding, etc.)

|   |    |                |                  | Funding Source |                 |                |                |
|---|----|----------------|------------------|----------------|-----------------|----------------|----------------|
|   |    |                |                  | Gas tax        | Internal borrow | Fees & Charges | Reserves       |
| 2025 VTSCADA upgrade (replacing outdated software)                                | 9  | Sanitary Sewer | 75,000           |                |                 |                | 75,000         |
| 2026 SCADA computer Upgrades (hardware)   | 9  | Sanitary Sewer | 75,000           |                |                 |                | 75,000         |
| Electric Gate w/ FOB control at sumpage lagoon                                    |    | Sanitary Sewer | 70,000           |                |                 | 70,000         |                |
| New Heating Pipes Mains at the WWTP   | 9  | Sanitary Sewer | 70,000           |                |                 |                | 70,000         |
| Paving at WWTP Phase 3  | 1  | Sanitary Sewer | 20,000           |                |                 |                | 20,000         |
| Reconstruction of the Parson Industrial Park Lift Station (includes Backup power) | 9  | Sanitary Sewer | 50,000           |                |                 |                | 50,000         |
| Relining sewer line   | 15 | Sanitary Sewer | 75,000           |                |                 | 75,000         |                |
| Riverview lift station upgrade  | 25 | Sanitary Sewer | 660,000          | 252,500        | 407,500         |                |                |
| Vac Truck   | 5  | Sanitary Sewer | 145,833          |                |                 |                | 145,833        |
| <b>TOTAL</b>  |    |                | <b>1,240,833</b> | <b>252,500</b> | <b>407,500</b>  | <b>145,000</b> | <b>435,833</b> |

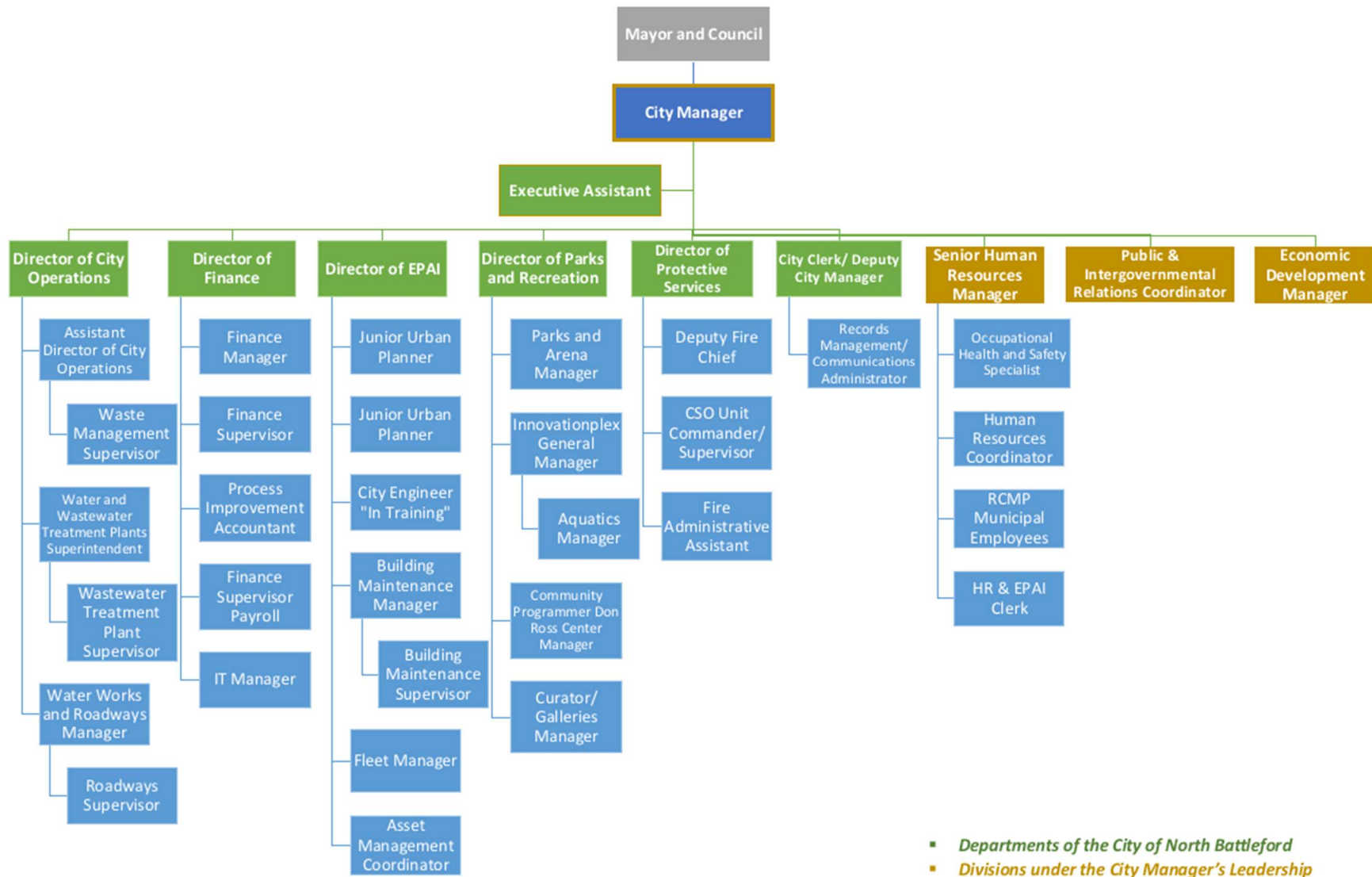
## Appendices

### Appendix 1 – 2026 Budget Timetable

# — 2026 — BUDGET TIMELINE



## Appendix 2 – Organizational Chart



**Appendix 3 – Community Development Financial Assistance Program Grants**

| Organization                             | Approved         |
|--|------------------|
|  | <b>2026</b>      |
| <b>Boys and Girls Club</b>               | \$ 23,800        |
| <b>Battlefords Sexual Assault Centre</b> | 3,700            |
| <b>Midwest Food Resources</b>            | 3,000            |
| <b>Miywasin Kikinaw (BATC)</b>           | 25,000           |
| <b>Citizens on Patrol</b>                | 2,500            |
| <b>Big Brothers Big Sisters</b>          | 2,000            |
| <b>Total</b>                             | <b>\$ 60,000</b> |



## Appendix 4 – Amortization Reconciliation

|  | % change | 2026 Budget    | 2025 Budget    | 2025 Actual<br>as of Nov 6, 2025 | 2024 Actual |
|--|----------|----------------|----------------|----------------------------------|-------------|
| <b>Surplus / (Deficit) before Amortization</b> | 14%      | 3,398,534      | 2,991,220      | -                                | 6,194,843   |
| <b>Amortization</b>                            | 10%      | (5,892,792)    | (5,369,928)    |                                  | (5,640,023) |
| <b>Surplus / (Deficit) with Amortization</b>   | 5%       | \$ (2,494,258) | \$ (2,378,708) | \$ -                             | \$ 554,820  |

City of North Battleford  
Utilities Fund - Amortization Reconciliation  
Forecast for the year ended December 31, 2026

|  | % change | 2026 Budget | 2025 Budget | 2025 Actual<br>as of Nov 6, 2025 | 2024 Actual |
|--|----------|-------------|-------------|----------------------------------|-------------|
| <b>Surplus / (Deficit) with Amortization</b> | 12%      | 1,956,773   | 1,749,993   | -                                | 1,701,557   |
| <b>Amortization</b>                          | 33%      | (2,671,329) | (2,008,731) | -                                | (2,179,738) |
| <b>Surplus / (Deficit) with Amortization</b> | 176%     | (714,556)   | (258,738)   | -                                | (478,181)   |

## Appendix 5 – Consolidated Schedule of Accumulated Surplus December 31, 2024

*This is an excerpt from the December 31, 2024, Audited Consolidated Financial Statement.*

### **Notes to Consolidated Financial Statements**

for the year ended December 31, 2024

#### **24. Consolidated Schedule of Accumulated Surplus**

|   | 2023                  | Changes             | 2024                  |
|---|-----------------------|---------------------|-----------------------|
| <b>Unappropriated Surplus (Deficit)</b>                           |                       |                     |                       |
| Government activities   | \$ 4,518,297          | \$ 2,797,714        | \$ 7,316,011          |
| Water   | 1,507,143             | 662,554             | 2,169,697             |
| Sanitary sewer  | (6,866,470)           | (274,456)           | (7,140,925)           |
| Consolidated entities   | 142,789               | (89,312)            | 53,477                |
| Transit services  | 135,695               | (205,279)           | (69,584)              |
| <b>Total Unappropriated Surplus (Deficit)</b>                     | <b>(562,546)</b>      | <b>2,891,221</b>    | <b>2,328,676</b>      |
| <b>Appropriated Reserves</b>                                      |                       |                     |                       |
| General government  | 2,276,903             | (156,592)           | 2,120,311             |
| Fire and protective   | 1,124,523             | 74,930              | 1,199,453             |
| Operations  | 2,437,548             | 335,440             | 2,772,988             |
| Waste management  | 987,013               | (225,410)           | 761,603               |
| EPAI  | 299,784               | 74,517              | 374,301               |
| Policing initiatives  | (99,030)              | 61,109              | (37,921)              |
| Parks & Recreation  | 1,137,411             | (1,455,503)         | (318,092)             |
| Water   | 2,296,277             | 515,802             | 2,812,079             |
| Sanitary sewer  | 3,718,367             | 195,829             | 3,914,196             |
| <b>Total Appropriated Reserve</b>                                 | <b>14,178,796</b>     | <b>(579,878)</b>    | <b>13,598,918</b>     |
| <b>Net Investment in Tangible Capital Assets</b>                  |                       |                     |                       |
| Tangible capital assets (Note 22)                                 | 196,615,009           | 993,960             | 197,608,969           |
| Less: Related long term debt                                      | (31,804,992)          | 2,692,962           | (29,112,030)          |
| <b>Net Investment in Tangible Capital Assets</b>                  | <b>164,810,017</b>    | <b>3,686,922</b>    | <b>168,496,939</b>    |
| <b>Accumulated Surplus excluding remeasurement gains (losses)</b> | <b>\$ 178,426,267</b> | <b>\$ 5,998,265</b> | <b>\$ 184,424,533</b> |

## Appendix 6 – Five Year Financial Overview

|                                | 2022       | 2023       | 2024       | Budget 2025 | Budget 2026 |
|--------------------------------|------------|------------|------------|-------------|-------------|
| <b>Revenue</b>                 | 48,096,546 | 50,255,188 | 47,195,508 | 45,496,183  | 46,684,297  |
| <b>Expenses</b>                | 44,528,785 | 47,267,080 | 40,255,288 | 41,618,993  | 42,548,917  |
| <b>Capital Asset Additions</b> | 14,785,830 | 12,572,071 | 9,606,923  | 5,586,773   | 6,166,220   |

### City of North Battleford - Five Year Financial Overview

