



BUDGET



PROPOSED OPERATING AND CAPITAL BUDGET

Land Acknowledgement

The City of Red Deer acknowledges the Indigenous Communities governed by Treaty No. 6 and Treaty No. 7 and District 3 of the Otipemisiwak Métis Government as the Land we are situated on. The commitment of The City of Red Deer is to work alongside Indigenous Peoples in building a welcoming and inclusive community.

Central Alberta is a significant historical landscape of the ancestral territories of the Cree, Blackfoot and Métis people. It was a place to meet in peace and trade, hold ceremonies and co-exist. This area marked the crossing of the province from north to south and was a place for traders to venture into the mountains in the west. East of Red Deer was the largest Métis Settlement west of Red River.

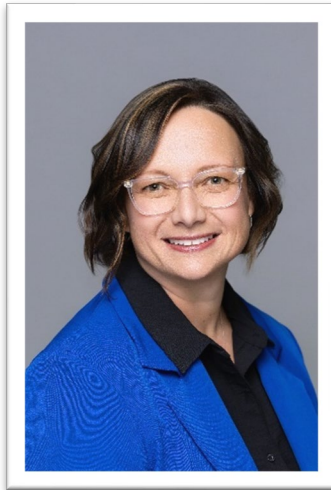
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BUDGET 2026 IN VIEW

SECTION I: INTRODUCTION



Message from the City Manager

Building a Connected, Sustainable, and Vibrant Red Deer

Budgeting is more than an exercise in balancing numbers - it is how we align our resources with our purpose, our priorities, and our people. The 2026 Proposed Budget reflects the next step in Red Deer's journey toward a financially sustainable, future-focused, and community-centered city.

Over the past several years, Council has made tough but necessary decisions, and those choices are making a real difference. Our reserve health is stabilizing, our financial risks are reducing, and our organization is becoming more disciplined and resilient. These improvements did not happen by accident - they are the result of clear direction, strong governance, and a commitment to long-term thinking. By the end of 2025, operating reserves will move from a deficit position and well into the positive with a planned

replenishment reserve contribution of over \$10M, well on our way to the target minimum threshold of \$25M.

This budget is built directly on the direction set by the previous Council. It reflects the priorities and resolutions carried forward, including the emphasis on financial sustainability, strengthened governance, and alignment across the corporation. The Enterprise Alignment Framework continues to guide how we connect our long-range vision to everyday decisions by bringing planning, performance, and financial stewardship together into a unified approach.

As we look ahead, our path is clear. This budget continues the work of strengthening our financial position by advancing the recommendations from the Roadmap to Financial Sustainability. These actions reinforce accountability, transparency, and a disciplined approach to resource management.

To ground this work, the 2026 Proposed Budget focuses on the four Council priorities for 2025 - financial stewardship, economic development, community safety and wellbeing, and community acumen - and aligns them with our long-term vision, Red Deer 2050. This ensures our resources are directed to what matters most and that we remain focused, intentional, and future-ready.

There are three key takeaways from this budget:

- Our financial foundations are improving thanks to difficult decisions made in the past term, and the results are visible in our strengthened reserves.
- This budget is grounded in clear Council direction, building on prior resolutions and maintaining continuity in our long-term goals.
- We are strengthening our financial sustainability by advancing the Financial Roadmap and directing resources to the 2025 Council priorities that move us toward Red Deer's 2050 vision.

Our community's strength has always come from its people - their ideas, their dedication, and their desire to see Red Deer thrive. This budget is an investment in that shared future.

With gratitude for Council's leadership, our employees' commitment, and our community's trust, I am pleased to present the 2026 Proposed Budget: Aligning Resources for Red Deer's Future.

Tara Lodewyk
City Manager, City of Red Deer

Message from the Executive Director, Corporate Performance & Supports

Last year, Council made a series of difficult but necessary decisions to stabilize The City's financial foundation. Those choices - including the approved tax increase - focused on long-term sustainability rather than short-term relief. Because of that leadership, we are now seeing measurable improvements in our financial position: key reserves are being replenished, risks are being reduced, and the gap between revenues and expenditures is narrowing.

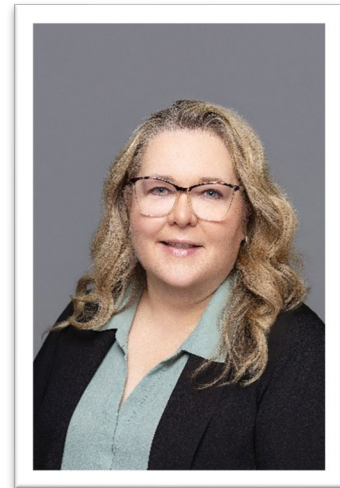
Across the organization, we have continued to exercise disciplined financial management. Departments have worked diligently to manage inflationary pressures, adjust service delivery where required, and identify sustainable efficiencies. These efforts are supported by the Financial Roadmap, which is strengthening financial governance, maturing our budgeting practices, and improving transparency in how we report and manage our resources.

A key focus of this year's budget is investing in the corporate capacity, infrastructure, systems, and processes that form the foundation of a strong and resilient organization. These investments directly advance the Roadmap's recommendations - modernizing core functions, improving data and financial systems, and ensuring our internal supports are equipped to meet the needs of a growing community. Strengthening these foundations today positions The City for greater automation, efficiency, consistency, and sustainability in the years ahead.

For 2026, the proposed property tax increase of **7.36%** reflects the ongoing work required to maintain essential services and uphold our commitment to long-term fiscal health. For every \$100,000 of residential assessed value, this represents approximately \$54.21 per year - an investment that supports community safety, infrastructure reliability, and core programs that residents depend on every day.

This budget strikes a deliberate balance: ensuring fiscal responsibility while investing in the systems, people, and infrastructure that will sustain Red Deer for the future. We are strengthening internal capacity, deploying resources wherever possible, modernizing financial tools, and aligning resources to respond to our community's evolving needs - consistent with Council's 2025 priorities and the long-term vision for Red Deer 2050.

Together, these efforts reinforce a clear and steady direction: a more resilient City, supported by strong financial stewardship and a shared commitment to serving the community with integrity and care.



Tricia Hercina, MBA
Executive Director - Corporate Performance & Supports

Executive Summary – 2026 Proposed Operating and Capital Budget

Purpose and Context

The 2026 Proposed Budget represents the next step in The City of Red Deer’s journey toward financial sustainability and strategic alignment. It is designed to stabilize the organization’s fiscal foundation, maintain essential services, and invest in systems and infrastructure that support long-term resilience.

Key Highlights

- **Property Tax Increase:** A proposed **7.36%** increase, equating to approximately \$54.21 annually per \$100,000 of residential assessed value. This adjustment addresses inflationary pressures, contractual obligations, and reserve replenishment needs while sustaining core services.
- **Reserve Health:** Operating reserves will continue to be replenished with further planned contribution of approximately \$10M toward the target minimum threshold of \$25M.
- **Financial Roadmap Implementation:** Continued execution of recommendations to strengthen governance, modernize financial systems, and embed lifecycle-based asset management.
- **Capital Investment Focus:** Prioritization of asset preservation and lifecycle management to maintain reliability and mitigate risk. Strategic use of debt remains within legislative and Council limits.

Budget Approach

Requests are organized into four categories to ensure transparency and disciplined planning:

1. **Sustain Services:** Maintain current service levels and regulatory compliance.
2. **Adjust & Align Service Levels:** Right-size services to match community needs and organizational capacity.
3. **Accommodate Growth:** Address operating impacts of new development and infrastructure.
4. **Strategic Investments:** Advance financial sustainability through system modernization and capacity building.

Financial Profile

- **Operating Budget:** \$17.1M in total requests across all categories, with the largest share directed to sustaining services and strategic investments.
- **Capital Budget:** Focused on infrastructure preservation and improvements, with limited discretionary growth projects deferred to future years.
- **Debt Position:** Projected at \$343.9M by year-end 2025, representing 51% of the MGA debt limit and 68% of Council’s internal limit—well within policy thresholds.

Strategic Alignment

Every funding request is evaluated against:

- **Council’s 2025 Priorities** (Financial Stewardship, Economic Development, Community Safety & Wellbeing, and Community Acumen)
- **Red Deer 2050 Desired States** (People, Culture, Places, Prosperity, Environment)
- **Enterprise Alignment Framework**, ensuring resources are directed toward long-term value and measurable outcomes.

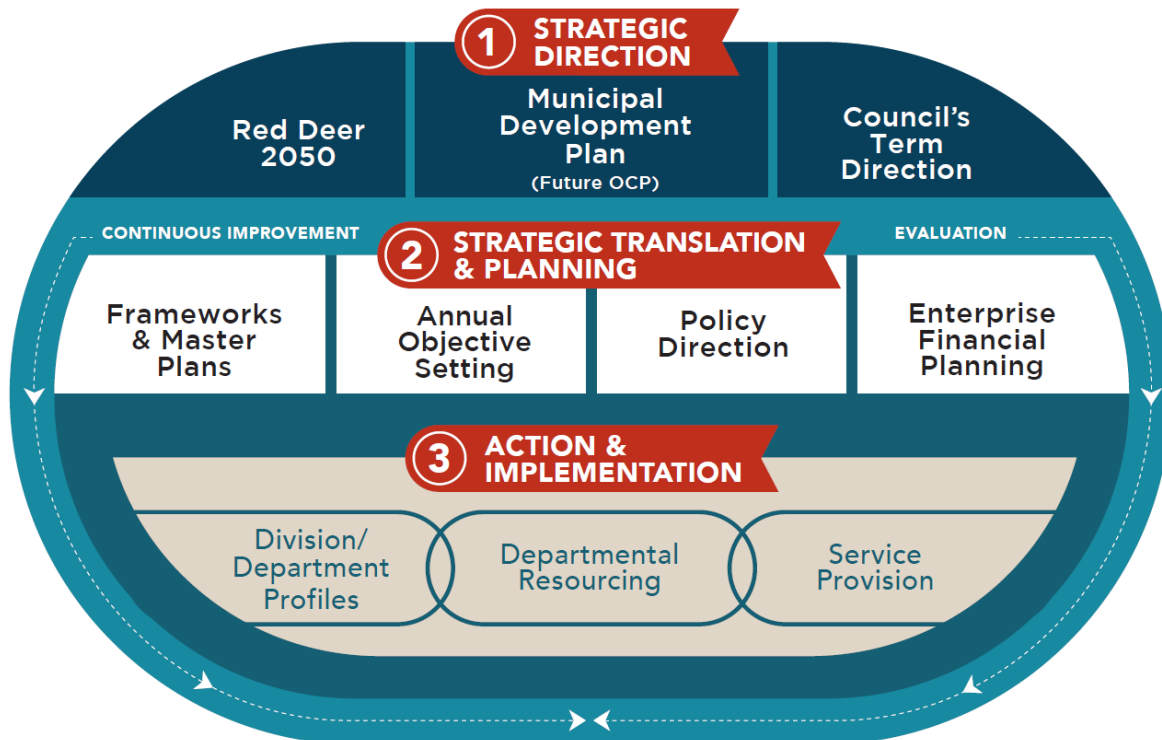
Looking Ahead

The 2026 Budget sets the stage for continued progress:

- Advancing reserve policy compliance by 2027 and target balances by 2030.
- Advancing **“Our City, One Voice”** improving governance, efficiency, and alignment.
- Preparing for future capital needs through disciplined planning and lifecycle asset management.

Aligning Resources for Red Deer's Future

Budgeting is more than a financial exercise; it is how The City of Red Deer turns strategy into action. Through our Enterprise Financial Planning process, we connect long-term vision, strategic planning, and day-to-day delivery. This process is a core part of our Enterprise Alignment Framework, which guides how we work together across the organization. It ensures that every investment we make is intentional, transparent, and directed toward what matters most to our community.



Budgeting within the Enterprise Alignment Framework

Within the Enterprise Alignment Framework, Enterprise Financial Planning acts as the bridge between strategic translation and implementation. It connects Council's direction, corporate objectives, and service delivery so that resources are used wisely and consistently. This approach embeds continuous improvement into how we plan, evaluate, and adapt. The budget is not only a financial plan, but also a strategic roadmap that shows how we are advancing our collective priorities.

For 2026, every new or expanded funding request has been reviewed through a strategic lens. Each request must demonstrate how proposed investments contribute to Red Deer 2050, align with Council's 2025 Priorities, and strengthen The City's capacity to deliver results for residents. This process helps us focus our limited resources on initiatives that create the greatest long-term value for the community.

Connecting the Budget to Red Deer 2050

Red Deer 2050 outlines our shared vision of being *vibrant and visionary, grounded in connection and growing in diversity*. To move that vision forward, the plan defines five **Desired States** that describe the kind of community we aspire to be:

- **People** - Red Deerians shape their city through inclusion, participation, and shared purpose.
- **Culture** - Creativity, diversity, and belonging define who we are and how we live together.
- **Places** - Vibrant, safe, and connected spaces bring people together to live, work, and play.
- **Prosperity** - A resilient, innovative economy supports opportunity and growth for all.
- **Environment** - We act as stewards of our natural surroundings and model sustainability.

Starting with Budget 2026, every funding request identifies its alignment with one or more of these Desired States. This integration helps Council, Administration, and the community see how today's financial choices are directly connected to the future Red Deerians have envisioned. It keeps our decisions grounded in what matters most to the people we serve.

Alignment with Council's 2025 Priorities

In 2025, Council identified four key priorities to guide the organization's focus and decision-making:

1. **Financial Stewardship** - Making responsible, sustainable choices that protect public resources.
Examples of how administration is responding to this include establishing a strong financial baseline, improving reporting frequency and breadth, and creating service profiles.
2. **Economic Development** - Strengthening Red Deer's position as a regional hub for growth and innovation.
Examples of how administration is responding to this include supporting the Economic Development Ad Hoc committee and working on downtown governance.
3. **Community Safety and Wellbeing** - Fostering a compassionate, inclusive, and secure community.
Examples of how administration is responding to this include downtown integrating mechanisms, supporting housing and homelessness planning and alignment and improving business-led activations.
4. **Community Acumen** - Enhancing decision-making, communication, and accountability across the organization.
Examples of how administration is responding to this include a customer service strategy, organizational values framework and implementing a restructuring process.

These priorities provide a practical framework for evaluating all funding requests. Combined with Red Deer 2050, they create a clear connection between near-term actions and our long-term aspirations.

It is important to note that the planning cycles of priority setting, and budget planning are typically out of sync during an election year. New Council will set priorities in the new year and operations planning cycles will follow.

Building a Strategic and Sustainable Future

The 2026 Budget reflects our ongoing commitment to balance. It meets immediate service needs while strengthening The City's financial resilience and long-term sustainability. By linking decisions to the Enterprise Alignment Framework, Red Deer 2050, and Council's Priorities, we are ensuring that our financial choices today help build Red Deer in a way that is connected, diverse, and vibrant for generations to come.

Red Deer has a resilient and diverse economy, shaped by its location between Calgary and Edmonton and its strong ties to agriculture, energy and manufacturing. Red Deer serves as a regional hub for commerce and industry, supporting a mix of small businesses and larger enterprises.

Demographics



Population
112,173



Median Age
39 years



22%
hold a bachelor's degree or higher

Income and employment



Median Individual Income
\$51,230



Median Household Income
\$98,557

67%
Labour Participation Rate



7%
Unemployment Rate

Jobs and Industry



95%
of businesses are small businesses

Business Licences
6.2%
in 2025

Building permits issues up
10.6%
in 2024



Housing



Households
44,757



Median Home Value
\$344,714



21%
Spend more than 30% of income on shelter costs

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BUDGET 2026 IN VIEW

SECTION 2: BACKGROUND

Budget Process

The City of Red Deer develops each annual budget using a traditional/exception-based budgeting process. This budget process focuses on areas of change, including factors for community growth and inflation. Changes in operations are identified by management through budget requests which are then iteratively added to prior year budget to create the current year budget. Changes identified by management include both budget additions and reductions.

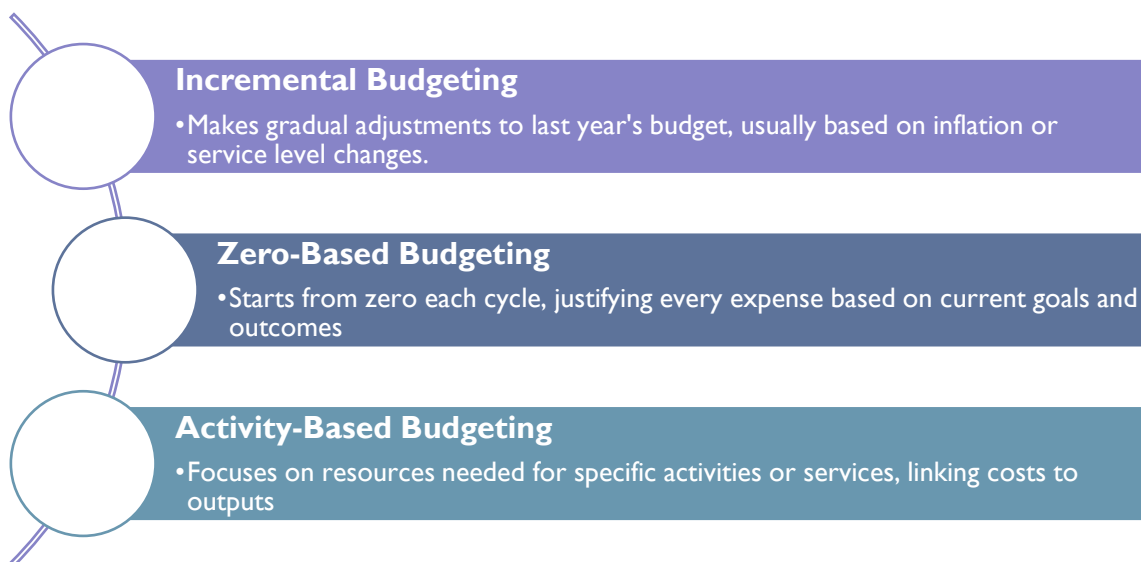
When contemplation changes, Administration may receive direction from Council, it will contemplate feedback received from our community during the past year and it consults with its own subject matter experts. Once Administration has a proposed budget, it is then shared with Council and the public. Questions of clarity are received; Council enters a debate and then ultimately approves a budget. Once a budget is approved, Administration implements its contents.

The utility-funded Utilities budget is separated from the tax and self-funded budgets and debated in advance. The 2026 Utilities Budget was approved during the September 2, 2025, Council meeting.

Understanding Budgeting: Turning Strategy into Action:

Budgeting is more than a financial exercise; it is how organizations translate plans into action. It connects priorities, resources, and performance to ensure that every dollar contributes to meaningful outcomes for the community. At its simplest, a budget is a written plan that estimates the financial performance of a department, service, or organization for a specific period.

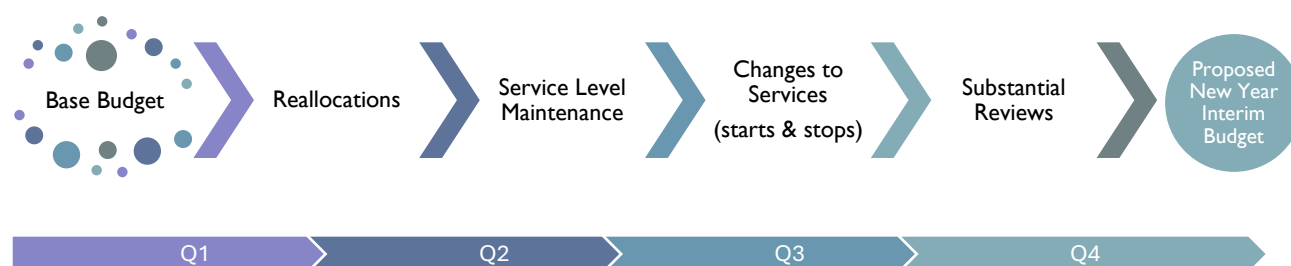
Across government and business, several budgeting methods are used to plan, manage, and evaluate spending. Each approach offers different benefits depending on the goals and context of the organization.



Choosing the Right Approach

Most organizations, including The City of Red Deer use a hybrid approach, blending methods to achieve balance between stability and innovation. Incremental budgeting supports steady service delivery, while zero-based and activity-based reviews ensure alignment with strategy, efficiency, and accountability.

Our current state process is based on an incremental or exception-based budgeting process. From a simplified perspective the process resembles the following:



Council Direction

Within those process steps, Administration applies several different lenses to the process. For 2026, one of those lenses was the Council resolution as follows:

Guided by City Council's resolution on May 20, 2025, the 2026 capital and tax supported budgets were prepared with the following guiding principles:

- *Budget must be balanced without the use of Operating Reserve Tax Supported reserves*
- *Budget expense increase should be limited to inflationary factors, plus 1%-2% of total Operating Budget Tax Supported to be applied to increasing the operating reserve account.*
- *Windfall revenue (carbon tax relief, GIPOT, etc.) are to be used to build operating reserves and not used to support other areas of expenses.*
- *Zero based budgeting will be used for in-depth review in select departments, to be identified by Council and may be referred to Audit Committee for review.*
- *All Capital commitments from past budgets are to be included in the Capital budget plan along with their known sources of funding*
- *Capital expense reporting are to be reported against budgeted amounts.*

Looking Ahead to the 2027 Budget

Budget 2026 introduces a zero-based budgeting review within a selected service area. Over the next several years, Administration will work with Audit Committee to contemplate where and when targeted budgeting approaches would benefit the process, aligning resource allocation more closely with priority outcomes.

Process improvements aligned with the Financial Roadmap implementation will continue through 2026 and into the 2027 budget cycle, including:

- Standardizing the annual operating budget calendar to support coordinated planning and decision-making.
- Strengthening the link between capital and operating budgets to ensure new assets are supported by appropriate operating resources.
- Formalizing in-year budget revision procedures to enhance clarity, accountability, and consistency.
- Advancing long-term financial planning to better anticipate emerging needs and fiscal pressures.
- Enhancing asset management practices to support sustainable infrastructure planning and lifecycle stewardship.

These actions will further embed disciplined financial management practices and reinforce alignment between budget decisions, corporate priorities, and long-term community outcomes.

“Our City, One Voice” Transformation

Organizational Structure and Transformation

What is “Our City, One Voice”?

“Our City, One Voice” describes how we work together as one organization to serve Red Deer. Just as residents contribute through taxes to support services that benefit the whole community, every team, department, and division contributes to the greater good of our enterprise. It is about being aligned around a shared purpose that evolves as community needs change, while always remaining focused on serving the people of Red Deer. It reflects our commitment to public service, delivered together, in the same direction, as one city and with one voice.

Why This Matters

Led by the City Manager, this organizational transformation is about creating clarity, consistency, and coordination across the enterprise. By aligning similar work, strengthening enterprise supports, and improving governance, The City will be better positioned to deliver on Council’s Term Direction, the Municipal Development Plan, and Red Deer 2050.

Our focus remains on ensuring that every team member understands where we are going and how their work contributes to the community we serve. This alignment of people, processes, and priorities will strengthen our ability to make disciplined, evidence-based decisions and deliver exceptional results for Red Deer.

Moving from the Current State to a New Model

The City of Red Deer is amid an important transformation designed to strengthen how we serve our community, make decisions, and align resources with Council’s direction and Red Deer’s long-term vision. This transformation is guided by our commitment to becoming an organization that is aligned, connected, and moving as one.

Historically, The City's structure has been based on a departmental model focused on programs and services. While this has supported delivery of essential municipal functions, the organization is now shifting to a four-pillar model that emphasizes collaboration, alignment, and enterprise-wide accountability.

This transition reflects our belief that structure should evolve alongside strategy. The four-pillar model organizes the organization into clear areas of accountability that together enable "Our City, One Voice."

1. Office of the Mayor and Council

Provides dedicated political support to the Mayor and City Council, helping elected officials fulfill their legislative and representative responsibilities. Office of Mayor and Council serves only elected officials and is distinct from the administrative organization, which remains accountable to the City Manager.

2. Office of the City Manager

Ensures the organization operates with clear direction, accountability, and alignment to Council's priorities and Red Deer's long-term vision. This office oversees enterprise-wide strategy, governance, risk, and communications, enabling a coordinated approach to decision-making and the achievement of corporate outcomes.

3. Corporate Performance & Supports

Provides the talent, systems, and resources that sustain effective operations. This includes finance, human resources, technology, and organizational performance functions that ensure The City's long-term capacity, financial health, and ability to adapt to emerging needs.

4. Operational Services

Delivers the programs, infrastructure, and frontline services that residents, businesses, and visitors depend on. This pillar focuses on reliability, responsiveness, and community well-being through public works, recreation, development, and community safety services.

A Living Structure

The City's organizational chart represents a point-in-time view of how work is currently aligned. It reflects our best understanding of where functions fit today, recognizing that further refinement will continue as the transformation progresses. Over time, structure, policy, process, systems, and culture will evolve to reflect a fully realized "Our City, One Voice" organization. A further updated organization structure will be shared by the end of 2025.

The 2026 Budget therefore reflects The City's current operating structure, not its final design.

Departments remain in their existing configurations for budget and reporting purposes to ensure stability and accountability. As functional alignment deepens, future budgets will reflect this evolution, capturing efficiencies, clarifying accountabilities, and improving transparency in how we resource The City's priorities.

Organizational Structure

2025

THE CITY OF RED DEER Organizational Chart



BUDGET 2026 IN VIEW

SECTION 3: SERVICE PROFILES



SERVICE PROFILES

SERVICE PROFILES - INTRODUCTION


This section brings together the profiles of each department within The City of Red Deer. The purpose of these profiles is to create a shared understanding of departmental responsibilities, helping align services, planning, and decision-making across the organization.

Department profiles serve as an important reference tool. They highlight the core responsibilities, key services, and areas of focus for each department. By documenting this information in one place, The City can:

- Strengthen understanding of how services are organized and delivered.
- Support collaboration across departments and with community partners.
- Ensure decision-makers have a clear view of organizational roles and responsibilities.
- Provide a foundation for planning, reporting, and accountability.

Together, these profiles offer a comprehensive picture of The City's service landscape. By capturing the work of each department, this document supports Council, staff, and stakeholders in shaping a strong, responsive, and resilient community. Beyond serving as an informational resource, the profiles also provide context for strategic decision-making, guide future planning, and demonstrate how every department contributes to the collective success of the organization.

In doing so, this document not only strengthens alignment within The City but also enhances transparency and trust with the community we serve.



OFFICE OF MAYOR AND COUNCIL

Led by: Darren Kutz
Chief of Staff (Interim)

Provides dedicated political support to enable the Mayor and individual City Councillors in fulfilling their legislative, representative, and political responsibilities. This office serves only elected officials and is distinct from the City Manager (CAO) and City Clerk, who are responsible for administrative and legislative processes.



OFFICE OF CITY MANAGER

ENTERPRISE GOVERNANCE & ALIGNMENT



Led by:

Lisa Perkins

Executive Advisor, Enterprise Governance &
Alignment

and

Ryan Veldkamp

Director Enterprise Strategy

Ensures The City operates with clear direction, accountability, and alignment to Council's priorities and long-term vision. This function oversees enterprise-wide strategy, governance, policy, risk, and communications so the organization can achieve its "Our City, One Voice" vision. It provides the foresight, standards, and alignment required for effective decision-making and long-term resilience.

DEPARTMENTS:

Legal & Legislative Services

Community & Public Relations

Enterprise Strategy Office

Legal & Legislative Services Department Profile

Led by: Michelle Baer - Legal & Legislative Services Manager

Description

Legal & Legislative Services provides professional legal services for The City of Red Deer, including City Council, administration, and quasi-judicial boards. As the office of the City Solicitor, the department offers expert legal advice across all areas of municipal operations, ensuring that decisions and actions are legally sound and aligned with governing legislation. It oversees legislative governance, including meeting management and agenda preparation, bylaw and policy development, and election administration. In addition, the department leads enterprise risk management, insurance administration, and corporate policy development - providing a comprehensive approach to legal oversight and organizational resilience. As a foundational corporate service, it upholds transparency, accountability, and the rule of law across the organization while enabling effective governance at all levels.

Value and Benefits

This department safeguards The City's legal interests, enables effective decision-making, and supports democratic governance. Its work minimizes legal and reputational risks, facilitates efficient municipal operations, and helps ensure that Council decisions are enforceable and defensible. By ensuring compliance with provincial legislation and municipal bylaws, it reduces risk exposure, enhances public trust, and enables seamless execution of Council's direction. Legal and Legislative Services also supports good governance by providing expert legal counsel, facilitating open government, and promoting clarity in municipal decision-making frameworks.

Customers

Primary customers include City Council, City Manager's Office, all internal departments, administrative tribunals, and quasi-judicial bodies. External customers include Red Deer residents, businesses, candidates in municipal elections, and provincial and federal government entities engaging with The City. The department does not provide legal advice to individual Councillors acting in a personal capacity.

What We Deliver

The department delivers legal advice, legislative support, contract and bylaw drafting, meeting management, corporate policy development, Access to Information (ATI) coordination, enterprise risk management, insurance program oversight, and election administration. It ensures access to accurate and timely legislative and legal resources for both internal and external stakeholders.

Partners

Key partners include Alberta Municipal Affairs, external legal counsel, Elections Alberta, professional associations (e.g., Society of Local Government Managers), and community organizations involved in civic engagement. Internally, strong partnerships exist with all City departments to proactively address legal and governance needs.

Key Assets

Critical assets include a skilled team of legal professionals, legislative officers, and municipal clerks. The department relies on legal research tools, governance software (e.g., electronic agenda management systems), and secure records and document management systems.

What We've Heard & What We're Watching

Stakeholders value clear, consistent governance processes and accessible public information. There is growing demand for enhanced digital access to legislative information and increased transparency in decision-making. The department is monitoring evolving legislation (e.g., Municipal Government Act updates), changes in Access to Information (ATI) compliance expectations, and broader trends in public sector governance, such as open data and electronic voting.

What Council Has Directed

Council emphasized the importance of strong governance, open and accessible meetings, and readiness for the next municipal election cycle. Legal and Legislative Services is also supporting Council's focus on transparency, accountability, and risk management as outlined in the Strategic Plan 2023-2026.

Community & Public Relations Department Profile

Led by: Tara Shand - Community & Public Relations Manager

Description

Community & Public Relations is responsible for the strategic management of relationships between The City of Red Deer and its diverse publics. Through effective communication, the department builds mutual understanding, helps achieve organizational goals, and serves the public interest. Community & Public Relations delivers integrated services across five primary areas: corporate communications, marketing, public participation, corporate events, and customer experience. Community & Public Relations staff contribute by understanding The City's structure and strategy, identifying reputational risks, and serving on cross-functional teams.

Value and Benefits

By fostering transparency, trust, and engagement, this department plays a key role in enhancing public confidence in local government. It helps The City respond effectively to emerging issues, builds a positive civic reputation, and empowers residents to participate in decisions that affect their lives. The department supports strategic priorities such as public accountability, connected communities, and inclusive engagement.

Outcomes Community & Public Relations contributes to five key organizational outcomes:

Increased Trust in Municipal Government: Fosters public trust through transparent, consistent communication and issues management.

Connected Staff: Internal communications and events help employees feel informed, engaged, and part of a unified organization.

Return on Investment: Marketing efforts drive participation in City programs and services, increasing revenue and community benefit.

Positive Customer Experiences: Builds a consistent service culture by empowering staff and ensuring citizens receive timely, quality responses.

Informed Decision Making: Public participation ensures decisions are shaped by meaningful community input and support Council in achieving sustainable outcomes.

Customers

Community & Public Relations serves both internal and external clients. External customers include residents, businesses, community groups, Indigenous communities, and media. Internal clients include City Council, senior leadership, and all departments seeking communications, engagement, or public information support.

What We Deliver

Community & Public Relations delivers strategic communication, public participation, marketing, corporate events, and customer experience services. The team acts as a conduit between the community and the organization, translating complex information for residents while also ensuring City leaders understand community perspectives, concerns, and expectations. Community & Public Relations manages issues, designs inclusive engagement processes, and supports internal communications to align staff around

strategic goals. Through this work, the department helps build mutual understanding, strengthen relationships, and elevate public trust in City programs and services.

Partners

Community & Public Relations collaborates closely with all City departments and branches, and externally with media, stakeholders such as community groups, Indigenous communities, not-for-profits, and other government agencies. The department brokers, leads, or supports all communication and engagement efforts depending on accountability.

Key Assets

Community & Public Relations relies on a team of skilled and accredited professionals with expertise in strategic communications, engagement, marketing, event planning, and customer experience. The department's key assets include trusted relationships across the organization and community, strong digital and media platforms, brand and visual identity tools, and a deep understanding of municipal operations. These assets enable Community & Public Relations to deliver timely, effective, and inclusive communication that supports organizational goals and community connection.

What We've Heard & What We're Watching

Citizens expect accessible, responsive communication and meaningful participation. Internally, staff value being informed and connected. Community & Public Relations is tracking public trust, employee engagement, misinformation trends, technology shifts, and evolving public expectations. Departmental metrics are linked to formal outcomes and measured annually to guide continuous improvement.

What Council Has Directed

Council has emphasized the importance of open, transparent government and meaningful public engagement as part of its commitment to building a connected community. The Strategic Plan 2023-2026 identifies "Connected" as one of its four strategic pillars, calling for a community that is engaged, trusting, and informed. Community & Public Relations plays a critical role in delivering on this by facilitating authentic public participation, strategic storytelling, coordinated media relations, and high-quality internal and external communications.

Council has also highlighted the importance of exceptional customer service across all City departments. Community & Public Relations leads efforts to build a customer service culture by supporting communication, accessibility, and responsiveness, ensuring all residents can access the information and services they need in the way that works best for them. This includes digital innovation, consistent service standards, and frontline support to the corporate customer service team.

Enterprise Strategy Office Department Profile

Led by: Ryan Veldkamp - Director Enterprise Strategy

Description

The Enterprise Strategy Office helps The City of Red Deer think and act strategically, supporting today's decisions that move us toward the community we aspire to be. As the steward of the Enterprise Alignment Framework (EAF), Enterprise Strategy Office leads organization-wide strategic alignment and cross-departmental coordination, ensuring that key plans and initiatives connect to Red Deer 2050, the Municipal Development Plan, and Council's Strategic Direction. Through facilitation, engagement, and strategic advisement, the Enterprise Strategy Office transforms long-term vision into coordinated, practical actions across The City.

Value and Benefits

The Enterprise Strategy Office strengthens organizational focus and accountability by connecting day-to-day operations with Council's priorities and the community's long-term vision. It enables informed decision-making, coordinated service delivery, and enterprise-wide transformation. By aligning strategic plans, monitoring performance, and guiding transformative change, the Enterprise Strategy Office helps ensure that The City's collective efforts and investments are focused on achieving meaningful outcomes for Red Deerians.

Customers

Primary customers include City Council, the City Manager, and all departments across The City. The Enterprise Strategy Office also drives outcomes for broader stakeholders, including community organizations and the public, by advancing strategic direction and ensuring accountability through performance reporting.

What We Deliver

The Enterprise Alignment Framework and strategic planning support.

Facilitation and advisement on Council's Strategic Plan and Red Deer 2050 implementation.

Annual Objectives & Key Results (OKRs) in partnership with Council and administration.

Strategic metrics monitoring and performance reporting.

Leadership on transformative organizational change initiatives, such as "Our City, One Voice".

Strategic engagement and facilitation to support Council direction, executive planning, and enterprise transformation, including sessions with leadership, staff, and partners on vision, priorities, and change initiatives.

Partners

Key partners include all City departments, Council, the City Manager's Office, the Strategic Metrics Monitoring & Reporting Team, and cross-functional project teams. Externally, Enterprise Strategy Office engages with community organizations during visioning and strategic planning initiatives.

Key Assets

Enterprise Strategy Office's core assets include its skilled team with expertise in strategy, facilitation, and transformative change management; strategic planning tools such as the Enterprise Alignment Framework; performance dashboards; and established processes for Council and enterprise-wide engagement.

What We've Heard & What We're Watching

Red Deerians value coordinated action, transparency, and progress toward the Red Deer 2050 vision. ESO monitors how well plans align with strategic priorities, and how effectively departments deliver on outcomes. Key focus areas include growing expectations for performance measurement, data-informed decisions, and more responsive, agile public service.

What Council Has Directed

The Enterprise Strategy Office ensures that Council's strategic direction is translated into enterprise priorities, tracked through metrics, and reported publicly. It plays a central role in advancing Council's long-term vision for Red Deer as "vibrant and visionary, grounded in connection and growing in diversity."

In 2025, Council provided the City Manager Mandate Priorities, emphasizing:

Financial Stewardship: Promoting accountability, efficiency, and aligning resources with measurable community outcomes.

Economic Development: Supporting a business-friendly environment, housing as an economic driver, and downtown revitalization.

Community Safety & Wellbeing: Addressing homelessness and addiction, enhancing public safety, and fostering inclusivity.

Community Acumen: Encouraging clear communication, collaboration, responsiveness, and trust-building with the community.

Enterprise Strategy Office supports these priorities by enabling enterprise-wide strategic alignment, driving transformation, and ensuring that initiatives and metrics remain connected to Council's evolving direction and the outcomes valued by the community.



CORPORATE PERFORMANCE & SUPPORTS

Led by: Tricia Hercina
Executive Director

Provides The City with the talent, systems, and resources necessary for effective and sustainable operations. This includes financial stewardship, workforce development, technology, and organizational supports. Its role is to enhance enterprise capacity, monitor performance, and enable the organization to respond responsibly to changing needs and risks

DEPARTMENTS:

Financial Services

Business Excellence

Revenue & Assessment Services

Human Resources

Information & Technology Services

Financial Services Department Profile

Led by: Tricia Hercina - Executive Director Corporate Performance & Supports

Description

The Financial Services Department provides centralized financial leadership and governance for The City of Red Deer. As a corporate function, it ensures municipal financial operations are transparent, compliant, and sustainable. Structured across three key areas; Budget & Investments, Procurement, and Systems & Methods. Financial Services supports sound decision-making, operational efficiency, and financial health. The department leads enterprise-wide planning and reporting, investment management, audit coordination, and financial systems oversight, directly advancing Council's strategic priority of Financial Stewardship.

Value and Benefits

Financial Services protects public trust and enables smart resource management. It ensures City operations are financially sound, aligned with best practices, and accountable to Council and citizens. Through strategic forecasting, policy stewardship, and integrated systems, Financial Services supports city-wide financial health. The department strengthens Red Deer's fiscal maturity through initiatives like the Long-Term Financial Roadmap and provides departments with tools and guidance to manage their budgets effectively.

Customers

Financial Services supports City Council, Leadership, and all departments with financial planning, procurement, reporting, and compliance. It serves residents by upholding transparency and affordability. External customers include vendors, auditors, regulators, and other orders of government who rely on timely payments, financial disclosures, and reporting.

What We Deliver

Financial Services delivers:

- Operating and capital budget planning and forecasting
- Financial reporting, statements, and variance monitoring
- Corporate financial policies, internal controls, and compliance tools
- Procurement services and trade agreement compliance
- Investment and treasury operations
- Financial system integration and support
- Audit coordination and legislative reporting
- Implementation of the Long-Term Financial Roadmap

Partners

Financial Services works with Council, Enterprise Leadership Team, Corporate Services, and department leaders to align fiscal strategies. External partners include auditors, banks, vendors, governments, and peer municipalities. These relationships support audit readiness, financial compliance, and shared financial innovation.

Key Assets

Key assets include:

- Enterprise financial systems and data tools

- Investment and treasury infrastructure
- Corporate financial policy suite
- Highly trained financial analysts and procurement professionals
- Centralized reporting tools and audit processes
- Strategic knowledge and internal advisory capacity

What We've Heard & What We're Watching

Departments are seeking clearer financial policies, better system integration, and more agile budgeting tools. Externally, there is increased demand for financial transparency, efficient procurement, and capital project reporting. Financial Services is monitoring inflation impacts, changes in provincial funding, and opportunities for improved digital financial systems. The Long-Term Financial Roadmap reflects Council's priorities and aligns with the Red Deer 2050 vision for fiscal sustainability.

What Council Has Directed

Council has prioritized Financial Stewardship, emphasizing transparency, sustainable budgeting, and improved financial reporting. Financial Services delivers on this mandate through corporate budgeting, investment oversight, and by modernizing financial systems and policies to meet current and future needs.

Business Excellence Department Profile

Led by: Cindy Corah - Business Excellence Manager (Interim)

Description

The Business Excellence department is a strategic enabler within the Community Services Division, advancing operational effectiveness, financial stewardship, and service excellence. Business Excellence connects strategy to execution by supporting internal departments with financial planning, business intelligence, customer service, analytics and grant administration. Business Excellence's work ensures that Community Services is agile, data-informed, citizen-focused, and fiscally responsible.

Value and Benefits

Business Excellence delivers value by strengthening divisional performance, transparency, and responsiveness. It enhances decision-making through data insights, streamlines service experiences, and strengthens financial oversight. Through strategic coordination and alignment, to building financial literacy, Business Excellence fosters a culture of continuous improvement supporting Red Deer's long-term resilience and quality of life.

Customers

Business Excellence serves internal customers across Community Services departments, Leadership and Council by providing processes, tools, analysis, and coordination to improve service delivery and accountability.

Externally, Business Excellence supports residents, grant recipients, vendors, and other orders from the government through service coordination, reporting, and stewardship of community investments.

What We Deliver

Business Excellence provides integrated business support including:

- Customer service operations (e.g., Report-a-Problem, Utilities, Parks & Public Works, Business Excellence)
- Grant and contract management (administering \$15M+ annually)
- Financial forecasting, analysis, and literacy training
- Performance analytics and business intelligence
- Program evaluation and community research
- Marketing, sponsorship, and business development

Partners

Business Excellence partners with Parks & Public Works, Utilities, Transit & Fleet and Safe & Healthy Communities internal departments daily through embedded supports, supporting corporate style business requirement functions.

Business Excellence collaborates with corporate departments (Financial Services, Information & Technology Services, Human Resources, Legal & Legislative Service, Community & Public Relations) to complement centralized supports and liaise with operational departments where appropriate.

Externally, Business Excellence works closely with community organizations, vendors, sponsors, and funders to ensure coordinated, accountable, and impactful service delivery.

These partnerships strengthen cross-departmental alignment, ensure compliance with corporate standards, support effective service delivery and intergovernmental priorities.

Key Assets

Business Excellence relies on:

- Skilled multidisciplinary professionals in finance, analytics, customer service, research and evaluation
- Financial models, dashboards, and business systems
- Customer interaction platforms and internal support tools
- Policies, frameworks, and compliance mechanisms
- Training resources and collaborative networks

What We've Heard & What We're Watching

Residents seek responsive front-line service, greater transparency and clear communication related to City actions. Business Excellence monitors community feedback and internal consultations to enhance service delivery and alignment. Internally, departments in Community Services rely on Business Excellence's customer services support and financial insights to navigate changes, challenges and opportunities.

Business Excellence monitors inflationary pressures, workforce management challenges, digital service demands, digital transformation needs and increasing expectations for transparency and accountability in community investments with alignment to Red Deer 2050 and Council's strategic priorities.

What Council Has Directed

Council has called for a focus on financial sustainability, service efficiency, and community wellness. Business Excellence delivers on this by leading operational reviews, enhancing financial literacy, and ensuring funding decisions align with public priorities and long-term strategic goals.

Revenue & Assessment Services Department Profile

Led by: Joanne Parkin - Revenue & Assessment Services Manager

Description

Revenue & Assessment Services manages The City's largest revenue streams through property assessment, taxation, utility billing, and accounts receivable services. The department ensures accurate and equitable property valuations, timely billing and collections, and the stewardship of payment systems in alignment with provincial legislation and internal financial controls.

Value and Benefits

By managing significant annual revenues, the department ensures stable cash flow to support core services and infrastructure. Through fair assessment practices, regulatory compliance, and transparent billing, it builds public trust and supports long-term financial sustainability. Its work reinforces internal controls and contributes to a predictable, equitable tax system.

Customers

Primary customers include Red Deer property owners, utility account holders, businesses, and developers. Internal customers include City Council, the Utilities department, Emergency Services, and other municipal departments. The department also works with provincial regulators and regional billing partners.

What We Deliver

The department delivers over 42,000 annual property assessments on \$21 billion worth of property, collects \$228 million in property tax revenue, and bills monthly utilities for over 33,000 accounts with \$83 million in annual revenue. It manages payments for all City services, processes over 317,000 payment transactions annually, oversees accounts receivable of over \$40 million, and sets enterprise-wide standards for credit management.

Partners

Key partners include Alberta Municipal Affairs, the Assessment Review Board, Utilities, Financial Services, Legal & Legislative Services, Emergency Services, Land and Economic Development, and external service providers such as billing and collections vendors.

Key Assets

The department relies on an accurate property inventory, integrated billing and assessment systems, up-to-date land ownership data, and a team of accredited professionals with specialized knowledge in valuation, taxation, and revenue services.

What We've Heard & What We're Watching

Residents value clear communication and easy-to-use digital tools. The department is seeking to modernize aging software, monitoring regulatory changes (e.g. Municipal Government Act (MGA), Community Organization Property Tax Exemption Regulation (COPTER), ISO 20022), and watching trends such as rising assessment appeals and economic shifts impacting bad debt, cashflow, and shifts in the tax base. It is also continually evaluating service delivery to meet changing demographics and customer expectations.

What Council Has Directed

Council has directed Administration to bring forward a bylaw for first reading to enable a vote on disestablishing the Business Improvement Areas by Q1 2026.

Council further directed 2026 budget requests include potential grant funding to cover the Business Improvement Area levy, the 2025 under collection, and administrative costs, pending the outcome of the vote.

Human Resources Department Profile

Led by: Priya Kingsley - Human Resources Manager

Description

Human Resources provides strategic and operational support to ensure The City of Red Deer has a capable, diverse, and resilient workforce. The department leads people-related policies and programs, supporting more than 1,500 employees across all divisions. Its role is to align workforce planning, talent management, and organizational culture with The City's mission of delivering high-quality, citizen-focused services.

Value and Benefits

Human Resources creates value by ensuring employees are safe, supported, and positioned for success in their roles. A healthy, skilled, and engaged workforce strengthens The City's ability to deliver essential services consistently and efficiently. By managing recruitment, retention, and employee development, Human Resources reduces turnover, builds institutional knowledge, and fosters an inclusive workplace that reflects Red Deer's growing diversity. These benefits ripple outward, as citizens ultimately experience better service when staff are well-trained, engaged, and motivated.

Customers

Human Resources serves all City divisions, leaders, and employees as its primary customers, providing expertise in areas such as staffing, training, labour relations, and workplace safety. Council relies on City Administration and Human Resources for advice and practices that support strategic workforce planning. Indirectly, citizens, businesses, and community organizations benefit from reliable, professional municipal services made possible by Human Resources work in maintaining a capable and stable workforce.

What We Deliver

Human Resources delivers a broad range of services: recruitment and onboarding, workforce and succession planning, compensation and benefits, labour and employee relations, payroll services, and occupational health and safety. It also provides corporate training, leadership development, organizational wellness initiatives, and policy development. Collectively, these services ensure that City staff are equipped with the right skills, supported with the right resources, and guided by fair and transparent practices.

Partners

Human Resources works closely with internal partners including all levels of leadership, departments and union representatives. Externally, Human Resources partners with post secondary educational institutions for the delivery of leadership development programs; collaborates with provincial agencies on employment standards and workplace safety; works with consultants, service providers, legal experts to deliver benefits programs and maintain compliance.

Key Assets

The department's key assets include a team of skilled professionals with expertise in Human Resources consulting services that support the full employee journey, including compensation, benefits and rewards, employee and labour relations, occupational health, safety and security, learning and development, diversity and inclusion. Human Resources and Information & Technology Services are in the process of implementing a new Human Capital Management (HCM) system to replace the existing systems that have

been in place for 30+ years. The new system will provide efficient and readily accessible data to employees and managers. The relationships with management, employees and 4 unions, facilitate collaboration, and an engaged workplace culture.

What We've Heard & What We're Watching

Employees and leaders have expressed the importance of a respectful, safe, and supportive workplace with clear opportunities for growth. Feedback emphasizes the need for streamlined processes, and HR information system with accessible data. Council's Strategic Plan highlights a healthy, equipped, and competitive workforce as critical to Red Deer's success. Looking forward, Human Resources is monitoring key challenges such as increased competition for talent, evolving employee expectations for flexibility and wellbeing, mental health supports, and the integration of digital solutions to improve service delivery and employee experience.

Information & Technology Services Department Profile

Led by: Gaetano Mazzuca - Chief Information Officer

Description

The Information & Technology Services department leads The City of Red Deer's digital systems, infrastructure, and information management. Guided by The City's Corporate Information & Technology Master Plan (2019), Information & Technology Services uses smart technology, data-driven decisions, and digital services to support both internal operations and community goals.

Its mission is to keep The City's digital environment stable, secure, and sustainable, while driving innovation and delivering services that help staff and citizens. Information & Technology Services works across departments to ensure strong governance and stewardship of digital assets, forming the backbone of modern municipal service delivery.

Value and Benefits

Information & Technology Services provides the digital foundation for nearly every City service. With a secure and reliable infrastructure, staff and stakeholders can work confidently and efficiently. The department also leads innovation efforts, improving mobility, accessibility, and collaboration through ongoing upgrades and smarter use of data.

By focusing on long-term planning, Information & Technology Services ensures digital investments support The City's future. It also guides the organization in managing risks and opportunities as Red Deer becomes more digitally connected.

Customers

Information & Technology Services supports every City department, as most services and projects involve digital components, and manages a Project Listing of almost 200 initiatives, engagement in most projects across The City. While it doesn't typically interact with the public directly, it provides tools and platforms that enable citizen-facing services.

What We Deliver

Information & Technology Services has a formal catalogue of services (35), spanning core technology operations and support (some 15,000 annual tickets); infrastructure and cloud; cyber and digital security. This also includes digital investment and governance; application stewardship and digital system services; information management (Records & Information Management, Archives, digital Information Management standards and compliance); data stewardship and intelligence services; enterprise architecture, and Information & Technology Services specialized project and change delivery.

Partners

Core partnerships in supporting City business are sibling services: Corporate Performance & Supports, Legal & Legislative Services, Human Resources, and Financial Services as well as the Open Data/Data Use Groups, Digital Investment and System Advisories. External partnerships include RedNet, CIOCAN, MISA.

Key Assets

Information & Technology Services has staff in seven diverse areas ranging from Archives to Physical Network, cybersecurity to project management. It maintains 245 servers, 125 network switches, 4 primary

data centres, 84km of fiber optic network; recycles electrons daily, through information assets include 540 terabytes of digital data; extensive archives, GIS data layers (7,000+ features) and corporate applications portfolio of over 250 apps.

What We've Heard & What We're Watching

Stakeholders appreciate Information & Technology Services responsiveness and strong infrastructure but note limited capacity and a need for modernization and innovation leadership. The department's vision aligns with Red Deer 2050 and Council's goals for economic growth, efficient services, and digital inclusion.

Key trends to watch:

- Rising cyber threats
- Growing demand for digital self-service
- Vendor cost increases with lower value
- Automation, Audio and Video, Artificial Intelligence/Machine Learning, and intelligence services as core capabilities

What Council Has Directed

Council has emphasized the importance of strengthening cybersecurity posture and resilience; improving citizen-facing digital services and transparency; insuring technology investments balance sustainment with enhancement; leveraging data to support evidence-based decision-making.



OPERATIONS

Led by:
Ken McMullen
General Manager & Chief of Emergency
Services
and
Sarah Tittlemore
General Manager

Delivers the programs, services, and infrastructure that citizens, businesses, and visitors depend on every day. This includes community safety, utilities, parks, infrastructure maintenance, transportation, recreation, social wellness, and development services. The focus is on providing reliable, responsive, and citizen-centered service delivery that enhances Red Deer's quality of life and overall community well-being.

DEPARTMENTS:

Municipal Policing Services
Emergency Services
Inspections & Licensing
Engineering Services
City Planning & Growth
Land & Economic Development
Park & Public Works
Safe & Healthy Communities
Transit & Fleet
Utilities

Municipal Policing Services Department Profile

Led by: John Ferguson - Municipal Police Services Manager

Description

Municipal Policing Services delivers policing and community safety for The City of Red Deer through The City's Community Peace Officer (CPO) program and a contract with the RCMP. Municipal Policing Services staff support frontline RCMP officers and specialized units by managing communications, client services, exhibits, records, court liaison, victim services, prisoner detention, and administrative functions. Key roles include answering calls, assisting the public, handling evidence, maintaining police records, processing court disclosures, supporting victims, and overseeing detainees. Community Peace Officers enforce municipal bylaws and key provincial statutes, conduct traffic enforcement, and carry out proactive patrols across parks, trails, transit systems, and recreation centres. They also respond to urban encampments and support public safety initiatives, with enhanced Criminal Code authorities in the downtown core for investigating theft and mischief under \$5,000. The Municipal Policing Services team also includes administrative and analytical staff who contribute to operational effectiveness and community safety.

Value and Benefits

Municipal Policing Services supports frontline policing in Red Deer by ensuring critical systems run smoothly and reliably. From answering emergency calls and managing evidence to processing court files and assisting victims, these dedicated teams help law enforcement work efficiently and build public trust. Their efforts go beyond enforcement, contributing to prevention, accountability, and community care making Red Deer a safer and more welcoming city.

Customers

Municipal Policing Services supports both the public and internal City operations. Externally, Municipal Policing Services serves Red Deer's 113,000 residents, businesses, and community agencies by providing safety services, justice system support, and bylaw enforcement. Internally, Municipal Policing Services assists City Council, RCMP, Community Peace Officers, and other departments with accurate records, communications, and operational support to ensure a trusted and accountable policing system.

What We Deliver

Municipal Policing Services provides essential behind-the-scenes support that keeps policing in Red Deer effective and accountable. From answering calls and managing records to assisting victims and processing court files, Municipal Policing Services ensures smooth operations across the justice system. Community Peace Officers add visible enforcement through traffic safety, bylaw compliance, and proactive patrols that help keep neighbourhoods, parks, and downtown areas safe and welcoming.

Partners

Municipal Policing Services works closely with the RCMP, Crown Prosecutor's Office, and Court Services to ensure effective law enforcement and justice processes. Within The City, Municipal Policing Services partners with The City Manager's office, and departments such as Parks, Transit, and Social Diversion, to address safety, encampments, and bylaw concerns. Collaboration with community agencies, nonprofits, and local businesses extends policing efforts beyond enforcement, helping support vulnerable residents and strengthen neighbourhood safety. Provincial and federal partners also play a vital role through policing standards, funding, and shared systems.

Key Assets

Municipal Policing Services operates out of two City-owned RCMP buildings, providing a visible and accessible presence in Red Deer. The fleet includes 14 marked CPO vehicles and a side-by-side, with in-car video systems being added. Body-worn cameras have been issued to all CPOs to further enhance accountability, transparency and operational effectiveness. Municipal Policing Services staff use specialized tools and software to support investigations, manage records, and enable data-driven policing across the community.

What We've Heard & What We're Watching

Red Deer's policing strategy is shaped by community input, legislative changes, and a commitment to proactive, accountable public safety. Despite a drop in crime rates, public concern remains, driving the need for visible policing and strong community partnerships. Through consultation, the 2024-2026 Annual Policing Plan identifies three key priorities: intelligence-led response, enhanced visibility, and stronger community engagement. A new municipal policing committee, mandated by Alberta's Police Act, further strengthens accountability and public trust. These efforts align with Red Deer's broader Community Safety Strategy, promoting prevention, well-being, and inclusive public safety.

What Council Has Directed

On April 2, 2024, Council adopted the 2024-2026 Annual Policing Plan, developed in partnership with the Red Deer RCMP through public consultations. The plan focuses on intelligence-led response, increased police visibility, and stronger community engagement. In February 2025, Council reinstated a seven-member policing committee under Alberta's Police Amendment Act to enhance accountability, set priorities, and represent community interests in policing.

RCMP Profile

Led by: Holly Glassford - Superintendent (Non-City Staff)

Description

The City of Red Deer contracts the RCMP to provide policing services, representing the largest municipal RCMP contract in Alberta and the Prairie Provinces. Our mission is to enhance public safety through modern, data-driven, intelligence-led strategies in partnership with the community.

Red Deer RCMP operations are supported by municipal, provincial, and federal staff, along with sworn members from diverse backgrounds. We enforce laws, conduct investigations, and deliver crime prevention and education programs.

Value and Benefits

Guided by the RCMP's core values of integrity, respect, compassion, responsibility, and service excellence, we work to maintain peace and order, contributing to a safer and healthier community and economy. Strong partnerships allow us to draw on resources and expertise to address complex challenges, focusing on crime drivers while supporting victims.

Beyond general duty policing, Red Deer RCMP operates twelve specialized units covering areas such as crime reduction, mental health crises, domestic violence, opioid response, police dog services, traffic, intelligence, and forensic identification.

Customers

The Red Deer RCMP serves both internal and external customers. Internally, we support The City of Red Deer as the contracting authority, municipal departments, and our own members and staff who depend on each other for effective operations. Externally, our primary customers are residents, businesses, schools, and community organizations who rely on safe environments to thrive. We also partner with social agencies, healthcare providers, and other governments to address complex needs, while ensuring visitors and commuters experience a safe and welcoming city.

What We Deliver

The Red Deer RCMP's service delivery model is built on four pillars: technology, people, intelligence, and education. Technology enhances public safety through tools such as Remotely Piloted Aircraft Systems (RPAS), which support high-risk calls and missing person searches; Automated License Plate Readers (ALPRs), which identify stolen or suspect vehicles; and CAPTURE (Community Assisted Policing Through Use of Recorded Evidence), a registry of 450+ community cameras aiding investigations. These innovations improve efficiency, evidence gathering, and deployment of resources. Our people and programs further strengthen community safety. General Duty Patrol officers provide first response and visible policing, supported by specialized units such as General Investigation, Crime Reduction, Downtown Patrol, Police and Crisis Team, Intimate Partner Violence, and Virtual Opioid Dependency Program. Police Dog Services, Traffic Services, Forensic Identification, ALERT, and Victim Services add depth in enforcement and support, alongside municipal staff and Community Peace Officers. Intelligence-led approaches like the PINPOINT program and Crime Analysts are strategically employed to enhance policing efforts, while education initiatives, such as CPTED, Youth & Community Action, and ongoing officer training, promoting prevention, resilience, and strong community relationships.

Partners

The Red Deer RCMP works with community partners to respond to issues pertaining to social and economic factors, family, and mental health, while assisting in connecting people to housing, health care, employment, addictions services, and other essential supports. Partnerships with Alberta Health Services, Safe Harbour, Salvation Army, The Mustard Seed, and many others ensure vulnerable residents receive holistic assistance, improving outcomes beyond enforcement and strengthening community safety.

Key Assets

Human resources are our most critical asset, as the effectiveness of policing depends on the skills, dedication, and professionalism of our members, civilian staff, and community peace officers. Supporting them are numerous physical assets essential to operations, including a fleet of marked and unmarked police vehicles that enable rapid response and visible community presence. Officers are equipped with service firearms, protective gear, and other tactical equipment designed to ensure both officer and public safety. Additional tools such as body-worn cameras, in-car video systems, and specialized technology further enhance accountability, transparency, and operational effectiveness. Together, these human and physical resources provide the foundation for delivering safe, professional, and responsive policing to the citizens of Red Deer.

What We've Heard & What We're Watching

Surveys of Red Deer residents identified safety in the downtown and trail systems as key concerns, informing the strategic development of the Annual Policing Plan (APP) in partnership with City Council. Aligned with the “Red Deer 2050” vision and Council’s Strategic Plan, the RCMP continues to focus on APP priorities to enhance service delivery. In support of these goals, the Drone as First Responder program is being developed in collaboration with Red Deer Emergency Services and The City of Red Deer.

What Council Has Directed

The Red Deer RCMP prioritizes intelligence-led policing, public safety, and community engagement by using data-driven strategies, specialized units, and modern technology to address persons crimes, property offenses, and street-level drug activity. Key programs—including Virtual Opioid Dependency Program (VODP), Police and Crisis Team (PACT), Victim Services Unit (VSU), Downtown Patrol Unit (DPU), and Drones - support vulnerable populations, enhance investigative outcomes, and improve response times. RCMP members receive ongoing training, mentorship, and skills development to maintain operational excellence. Visibility and safety are reinforced through patrols, traffic enforcement, by-law compliance, and collaborative initiatives with City partners, justice agencies, and community organizations, while youth programs, diversity initiatives, and restorative justice efforts strengthen community trust and engagement.

Emergency Services Department Profile

Led by: Curtis Schaefer - Chief of Emergency Services (Interim)

Description

The Emergency Services Department provides integrated fire, emergency medical, 911 dispatch, and emergency management services (EMS) to ensure the safety and wellbeing of Red Deerians 24 hours a day, 365 days a year. The department protects lives, property, and the environment through prevention, preparedness, and response. Working at the core of community safety, Emergency Services supports The City's vision of a vibrant, connected, and resilient Red Deer, aligning with Council's priority for a safe and secure city under the Community Safety & Wellbeing focus area.

Value and Benefits

Emergency Services protects Red Deer's quality of life by ensuring people feel safe in their homes, workplaces, and public spaces. The department's quick and coordinated response to fires, medical emergencies, and disasters saves lives, reduces property loss, and builds community resilience. Beyond emergency response, proactive education, prevention, and preparedness efforts help residents and businesses reduce risk and recover faster when incidents occur. This work directly supports Council's vision for a safe, inclusive, and resilient city where all Red Deerians are protected and supported in times of need.

Customers

Emergency Services serves all residents, visitors, and businesses in Red Deer by responding to emergencies and supporting community safety every day. Key external customers include citizens requiring fire suppression, medical assistance, and emergency support, as well as regional partners who rely on Red Deer's 911 dispatch services. Internally, the department supports City departments and Council through emergency planning, training, and coordination to ensure organizational readiness and continuity during critical events.

What We Deliver

Emergency Services delivers fire suppression, emergency medical response, 911 call-taking and dispatch, and emergency management coordination for the community. The department provides fire prevention inspections, public safety education, and emergency preparedness training to reduce risk and improve readiness. Through the Emergency Coordination Centre, it coordinates City-wide responses during major incidents and disasters. Every service is designed to protect life, property, and the environment while maintaining public confidence in Red Deer's safety and resilience.

Partners

Emergency Services relies on strong partnerships to deliver seamless emergency response and community protection. Key partners include Alberta Health Services (AHS) for integrated EMS delivery and RCMP for coordinated incident response. The department works closely with regional fire departments, Dispatch and Communications partners, and provincial and federal emergency management agencies to ensure effective preparedness and mutual aid. Internally, collaboration with departments such as Parks and Public Works, Communications, and Corporate Services supports infrastructure resilience, public information, and operational readiness across the organization.

Key Assets

Emergency Services relies on a network of highly trained personnel, specialized equipment, and strategically located facilities to protect the community. Key assets include Red Deer's emergency services stations, fire apparatus, ambulances, and the 911 Communications Centre, which serves as the critical hub for emergency call taking and dispatch. The department's greatest asset is its skilled workforce of firefighter/paramedics, dispatchers, and emergency management professionals who provide expertise, leadership, and compassion during every incident. Supporting technologies such as computer-aided dispatch systems and emergency operations software ensure rapid, coordinated, and data-driven response across all services.

What We've Heard & What We're Watching

Residents express appreciation for Red Deer's reliable and professional emergency response, emphasizing the importance of compassionate care, and public safety visibility. Feedback from community engagement and Council discussions highlights continued expectations for timely service and investment in emergency readiness as The City grows.

Looking ahead, Emergency Services is monitoring increasing call volumes, city growth, and changes in the complexity of emergencies driven by population change, extreme weather, and social challenges. The department is also watching the evolution of regional dispatch integration, emergency management partnerships, and emerging technologies that can improve service delivery. These trends will inform future planning to ensure Red Deer remains safe, resilient, and well-prepared in alignment with the Red Deer 2050 vision and Council's Strategic Plan priorities.

What Council Has Directed

City Council has directed continued focus on maintaining a safe and secure community through reliable, high-quality emergency response and preparedness. This includes sustaining 24/7 fire, EMS, and dispatch operations, strengthening emergency management capacity, and ensuring regional collaboration to enhance efficiency and resilience. Council has also emphasized financial sustainability and service optimization, guiding Emergency Services to balance community expectations for rapid response and safety with long-term fiscal responsibility. These directions align with the Community Safety & Wellbeing and Connected & Engaged City priorities in the 2023-2026 Strategic Plan.

Inspections & Licencing Department Profile

Led by: Erin Stuart - Inspections & Licensing Manager

Description

The Inspections & Licensing Department ensures safe, livable, and vibrant communities by managing permits, inspections, licensing, enforcement, and public parking. It supports development, protects public safety, and promotes business vitality through efficient service delivery and regulatory compliance.

Value and Benefits

The department supports Red Deer's strategic goals by enabling safe construction, fair business practices, and accessible transportation. It fosters community health through bylaw enforcement, animal licensing, and event permitting. Transparent processes and responsive services build civic trust and support economic resilience.

Customers

Inspections & Licensing serves internal departments including Planning, Land & Economic Development, Engineering, Parks & Public Works, Legal & Legislative Services, and Council. Externally, it supports contractors, developers, businesses, animal owners, and the public, while partnering with industry groups, RCMP, Alberta Health Services, and community organizations.

What We Deliver

The department delivers safety codes permits, development approvals, business and vehicle-for-hire licensing, animal control, and parking management. It enforces bylaws, supports special events, and provides customer service, records access, and coordinated inspections.

Partners

Key partners include internal departments, Alberta Animal Services, HotSpot, MRWC, Central Alberta Humane Society, RCMP, AHS, SCAN, and Safety Codes Council. These partnerships enable efficient service delivery, enforcement coordination, and community engagement.

Key Assets

Inspections & Licensing operates with 30.8 staff. It manages \$20 million in parking infrastructure and relies on systems like Tempest and HotSpot for licensing, permitting, and enforcement. Technical staff ensure compliance with safety codes and zoning regulations.

What We've Heard & What We're Watching

Customers expect faster service and more online options. Rising frustration and mistrust in government processes has been experienced by customers. Recruitment for technical roles is difficult, impacting service delivery. Aging technology limits efficiency, and there is growing demand for digital transformation. These items combined contribute to decreased staff morale and negative impacts to staff health.

What Council Has Directed

Council directed a Q3 2025 report on parking operations, including financials, performance indicators, and grant obligations to inform future decisions on the Paid Parking System.

Engineering Services Department Profile

Led by: Russ Watts - Engineering Services Manager

Description

Engineering Services plans and manages Red Deer's transportation, water, wastewater, and storm drainage systems to ensure they are safe, sustainable, and affordable. The department oversees traffic operations, road and bridge construction, utility infrastructure, and development coordination. It ensures infrastructure meets long-term community needs while protecting public safety and supporting growth.

Value and Benefits

Engineering Services delivers infrastructure that supports safe mobility, efficient development, and community growth. It acts as a technical resource for planning and development, manages capital projects, and ensures financial responsibility. The department fosters collaboration across City divisions and with external partners, delivering solutions that benefit the entire organization and community.

Customers

Engineering Services serves internal departments such as Planning, Inspections & Licensing, Economic Development, Utilities, Parks, and Transit. Externally, it supports developers, contractors, provincial agencies, and the public, ensuring safe and efficient infrastructure delivery.

What We Deliver

The department delivers transportation planning, utility network design, traffic operations, capital project management, and development coordination. It maintains design standards, manages off-site levies, and provides technical guidance to internal and external stakeholders.

Partners

Key partners include internal departments, franchise utilities, telecommunications providers, consultants, and contractors. Engineering Services collaborates with provincial agencies on major infrastructure projects and supports regional planning efforts.

Key Assets

Engineering Services manages \$1.2 billion in off-site levy infrastructure, \$90 million in traffic signals, and \$49 million in street lighting. The department's 31 staff bring deep technical expertise that reduces consulting costs and supports efficient development.

What We've Heard & What We're Watching

Residents value meaningful engagement and reduced red tape. There is growing interest in local procurement and coordinated project delivery. Internally, resource constraints and aging technology are challenges. Strategic priorities include proactive infrastructure management, support for housing diversity, and alignment with growth trends.

What Council Has Directed

Council has directed Engineering Services to prioritize financial sustainability, infrastructure modernization, and strategic growth. The department is advancing transportation planning, supporting housing initiatives, and improving public engagement.

City Planning & Growth Department Profile

Led by: Emily Damberger - City Planning & Growth Manager

Description

City Planning & Growth leads strategic land use planning to shape Red Deer's future. The department manages growth, zoning, development approvals, and long-range planning to create livable, inclusive communities. City Planning & Growth balances technical analysis, public input, and legislative requirements to guide sustainable development and ensure alignment with infrastructure and services. It coordinates regional planning and supports climate resilience, housing diversity, and economic vitality.

Value and Benefits

City Planning & Growth delivers resilient, well-planned communities through policy development, public engagement, and strategic coordination. It advances Council's Strategic Plan and Vision 2050 by enabling efficient growth, protecting natural and cultural assets, and fostering vibrant neighborhoods. City Planning & Growth supports investment readiness, downtown revitalization, and inclusive housing strategies, while aligning development with infrastructure and environmental goals.

Customers

City Planning & Growth serves internal departments including Council, Land & Economic Development, Engineering Services, Financial Services, Inspections & Licensing, Utilities, Parks & Public Works, and Emergency Services. Externally, it supports developers, business groups, community organizations, provincial agencies, and the public through planning services and engagement.

What We Deliver

City Planning & Growth delivers municipal development plans, zoning bylaws, area structure plans, and redevelopment strategies. It manages heritage planning and housing policy integration. The department supports Council briefings, FOIP requests, and interdepartmental initiatives that guide land use and community development.

Partners

Key partners include internal departments, Council committees, and external stakeholders such as BILD Central Alberta, Red Deer County, industry groups, community groups, and provincial agencies. City Planning & Growth collaborates across sectors to align planning with community needs and strategic priorities.

Key Assets

City Planning & Growth's assets include planning documents (MDP, IDP, ASPs, Zoning Bylaw), policy tools, GIS data, and digital platforms. The department's staff manage an operating budget and generate planning revenue. Their expertise supports evidence-based decision-making and strategic growth.

What We've Heard & What We're Watching

Stakeholders seek streamlined processes, vibrant downtown development, and more housing options. Public engagement is strong, with feedback shaping zoning reforms and housing strategies. Trends include economic uncertainty, paused zoning reforms, and growing developer interest. City Planning & Growth monitors funding opportunities, governance reviews, and housing supply concerns.

What Council Has Directed

Council has directed City Planning & Growth to pause the Housing Accelerator Fund. This reflects a commitment to community-driven planning and responsive policy development.

Land & Economic Development Department Profile

Led by: Emily Damberger - Land & Economic Development Manager (Interim)

Description

Land & Economic Development drives Red Deer's business growth and manages City-owned land. It supports business attraction, retention, and expansion, while planning, servicing, and marketing residential, commercial, and industrial lands. Land & Economic Development aligns with strategic plans to diversify the economy, grow the tax base, and create vibrant communities. It partners with stakeholders to deliver investment tools, incentive programs, and land development that position Red Deer for long-term prosperity.

Value and Benefits

Land & Economic Development delivers economic resilience through land development, business support, and strategic partnerships. It transforms City-owned land into serviced lots, generates financial returns, and expands the tax base. Land & Economic Development fosters investor confidence, supports downtown revitalization, and enables growth that private developers may not pursue. It aligns with Council's strategic goals and collaborates across departments to deliver city-wide value.

Customers

Land & Economic Development serves internal departments including Council, City Planning & Growth, Engineering Services, Financial Services, Inspections & Licensing, and Parks & Public Works. Externally, it supports developers, investors, business associations, tourism, airport stakeholders, and provincial and federal agencies.

What We Deliver

Land & Economic Development delivers land development planning, site servicing, and marketing. It manages incentive programs, investment tools, and business facilitation. The department oversees land bank assets, supports economic development partners, and provides market intelligence to guide investment decisions.

Partners

Key partners include internal departments, economic development committees, tourism, airport, developers, and government agencies. Land & Economic Development collaborates with regional and provincial stakeholders to promote Red Deer as an investment destination.

Key Assets

Land & Economic Development manages residential, commercial, and industrial land holdings valued at over \$31 million. It operates programs, digital platforms, and market studies. The department's staff support strategic land and economic development initiatives.

What We've Heard & What We're Watching

Stakeholders want a vibrant downtown and streamlined investment processes. Developers seek more medium-density housing and local engagement. Land & Economic Development monitors funding opportunities, economic trends, and governance reviews. It aligns with Vision 2050 by promoting connectivity, diversity, and competitiveness.

What Council Has Directed

Council has directed the Ad Hoc Economic Development Committee to establish an arm's-length economic development organization whom is to return with a business plan, governance framework, and budget for 2025-2026.

Parks & Public Works Department Profile

Led by: Greg Sikora - Parks & Public Works Manager

Description

Parks & Public Works maintains Red Deer's parks, trails, open spaces, boulevards, roads, sidewalks, bridges, cemeteries, playgrounds, and road signage. Known as a "city in a park," Red Deer relies on this department to ensure residents experience safe, efficient mobility and welcoming green spaces that shape The City's character and daily life.

Value and Benefits

The department enhances mobility by keeping people, goods, and services moving safely and efficiently across The City. Snow and ice control is a critical service that ensures year-round safety and accessibility for residents and businesses. More broadly, the department improves quality of life with clean, accessible outdoor environments and dependable transportation networks, while reinforcing Red Deer's identity as a community where nature and urban life are seamlessly

Customers

All residents, visitors, and businesses depend on these services daily, particularly for safe travel and access to parks and public spaces. Other City departments also rely on well-maintained roads, bridges, and trails to support their program delivery.

What We Deliver

Core services include snow and ice control, road, sidewalk, and bridge repair, park and forestry care, cemetery services, Waskasoo Park node management, playground maintenance, road and wayfinding signage, and urban encampment supports. Snow and ice control is one of the most visible and valued services, protecting public safety and ensuring The City remains connected during winter months. These services sustain safe mobility, attractive public spaces, and resilient infrastructure year-round.

Partners

The department partners with community groups, environmental organizations, contractors, and provincial agencies. Internally, it works closely with Safe and Healthy Communities, Emergency Services, Planning, Engineering Services, Utility Services, and Transit & Fleet to coordinate projects and ensure efficient delivery. These partnerships are critical to strengthening mobility, community safety, and the overall quality of Red Deer's public spaces.

Key Assets

Critical assets include Red Deer's transportation network of roads, sidewalks, bridges, trails, traffic infrastructure, cemeteries, playgrounds, and extensive parks and natural areas. Skilled staff and specialized expertise are essential for maintaining these systems and supporting community mobility. Strong partnerships also help maximize resources, coordinate efforts, and leverage expertise to keep Red Deer's assets safe, functional, and welcoming.

What We've Heard & What We're Watching

Residents are proud of Red Deer's reputation as a "city in a park" and want clean, safe, and accessible outdoor spaces. They also expect reliable trails, manicured turf, timely snow and ice control, and

appropriate responses to urban encampments. Businesses and drivers emphasize safe, efficient mobility. The department is monitoring rising costs, aging infrastructure, workforce shortages, and extreme weather impacts on transportation and outdoor spaces.

What Council Has Directed

Council has directed Parks & Public Works to focus on safe, accessible, accountable, and well-maintained road infrastructure in service of integrated mobility. Council has also emphasized the importance of maintaining Red Deer's coveted park and open space system while recognizing that pressing social challenges require more effort to manage and protect these community assets.

Safe & Healthy Community Department Profile

Led by: Bobby-Jo Stannard - Safe & Healthy Communities Manager

Description

Safe & Healthy Communities ensures Red Deer is safe, inclusive, and resilient. The department leads social and physical wellbeing, sport development and supports collaboration to strengthen neighbourhoods and improve quality of life.

Value and Benefits

This department protects vulnerable populations and ensures safe, welcoming neighbourhoods. It primarily supports the provision of community development, recreation facilities, sport and culture programming. By addressing both immediate needs and long-term prevention, it reduces downstream costs and supports a healthier, more inclusive community. Its efforts help Red Deerians feel secure, connected, and supported in their daily lives.

Customers

Safe & Healthy Communities serves all Red Deerians. Primary customers include residents, businesses, community organizations, and Council. The department also supports other City divisions through safety, social development expertise.

What We Deliver

We deliver a wide range of services that strengthen Red Deer's sense of community and enhance quality of life. From supporting vibrant neighborhoods, cultural diversity, and arts opportunities, to maintaining safe, sustainable, and accessible public facilities, our work creates welcoming spaces for connection, recreation, and civic life. Through inclusive programs such as swimming lessons, fitness classes, and camps, we promote active lifestyles and build community connections for all ages and abilities. At the same time, we address diverse social needs by fostering safety, resilience, and access to housing supports. Together, these services ensure Red Deer remains a safe, healthy, and inclusive community where all residents can thrive.

Partners

Key partners include community agencies (diversity and inclusion committees, environmental organizations, local sport organizations, community associations, housing and social services partners) downtown businesses, Indigenous organizations, RCMP/Municipal Policing, other levels of government (federal, provincial and municipal) and internal City divisions. Collaboration with these partners ensures coordinated responses to community needs and maximizes impact.

Key Assets

The department relies on skilled staff, safe and well-maintained public (recreation; Collicutt, G.H. Dawe, Recreation Center, Setters Place, Kinsmen Community Arenas, Michener Aquatic Centre, Servus Arena, Bower Ponds, Woody's Track cultural; Red Deer Museum, Red Deer Public Library, Memorial Center, Cronquist House, Festival Hall community; neighbourhood activity centers) and civic (City Hall, Intermediate School, Civic Yards, Waste/Water Treatment, Sorenson Station, Fire Halls, Archives, Cemeteries, Landfill) facilities, and software (SmartSimple). Strong partnerships, research, and engagement also guide effective action.

What We've Heard & What We're Watching

Residents value feeling safe, supported, and included in their community. Feedback highlights the importance of visible safe and well-maintain facilities, community activations, and investment in prevention. At the end of 2023 we conducted the second iteration of the Recreation Customer Satisfaction Survey. There were a total of 2184 responses collected online through the Intelli system and onsite at facilities. In 2023, the average rating for customer service and facility conditions on a 5-point scale are 4.6 and 4.4 respectively.

The department is watching trends in housing affordability, mental health and addictions, and rising demand for social supports, which continue to place pressure on services.

This work directly supports Red Deer 2050's vision of a community that is grounded in connection, growing in diversity, and vibrant and visionary. It also aligns with the 2023-2026 Strategic Plan focus on Community Health & Wellbeing, advancing Council's goals for an inclusive, safe, and resilient city.

What Council Has Directed

Council has directed The City to strengthen community safety, enhance supports for vulnerable populations and downtown businesses, and advance coordinated responses to social challenges. This direction has guided investments in crisis response, housing, and preventative programming.

Transit & Fleet Department Profile

Led By: Jeremy Bouw - Transit & Fleet Manager

Description

Transit & Fleet keeps Red Deer moving. Transit provides safe, reliable, and accessible transportation for residents, while Fleet ensures City departments have the vehicles and equipment needed to deliver essential services. Transit & Fleet connects people, places, and City operations. In the coming years, we are focused on reliability, affordability, and sustainability, including the transition to electric buses, improved transit routes, and efficient fleet management. These efforts align with Council's priorities and the Red Deer 2050 vision of a vibrant, connected, and sustainable city.

Value & Benefits

Public transit connects people to work, school, and community while easing congestion and supporting environmental goals. Fleet Services ensures City vehicles are safe, cost-effective, and available when needed, maximizing the value of public investment.

Customers

Transit: Residents, students, workers, and visitors.

Fleet: Internal City departments, including emergency response, utilities, parks, and public works.

What We Deliver

Fixed route and accessible transit services, supported by bus stops and terminals.

Vehicle procurement, fueling, maintenance, and lifecycle management for The City's diverse fleet.

Partners

Provincial and federal governments for funding.

Regional partners for integrated service delivery.

Community groups to enhance accessibility.

Internal City divisions that depend on fleet support.

Transit and Fleet partner with Red Deer Schools and Red Deer County for service delivery, the provincial and federal government for grant funding, community groups to enhance accessibility, and internal City departments that depend on fleet support.

Key Assets

Transit buses and accessible vehicles.

Maintenance facilities and fueling infrastructure.

Specialized fleet equipment and heavy machinery.

What We've Heard & What We're Watching

Residents want reliable, affordable, and frequent transit.

What Council Has Directed

Advance sustainable transit options, optimize fleet use, and deliver cost-efficient, reliable service.

Utilities Services Department Profile

Led by: Jim Jorgensen - Utilities Services Manager

*As a reminder, the Utilities 2026 utility-funded budget was approved September of 2025.

Description

The Utilities Services Department delivers water, wastewater, stormwater, electric, and waste management services for Red Deer. It ensures safe drinking water, responsible wastewater treatment, effective stormwater control, reliable electric distribution, and efficient waste collection and disposal. By managing these essential services, Utilities Services protects public health, supports growth, and safeguards the environment.

Value and Benefits

Utilities Services provides the core services that residents depend on every day. Access to clean water, dependable electricity, wastewater and stormwater systems, and effective waste management protect community health and safety while supporting sustainability. Recycling and diversion programs reduce landfill use and create a cleaner city. Efficient delivery of these services keeps Red Deer affordable, resilient, and attractive for investment.

Customers

Utilities Services serves all residents, businesses, and institutions in Red Deer. Internally, it supports City Council and other departments by maintaining the infrastructure that enables growth and service delivery. Externally, Utilities Services also provides regional services, supporting surrounding municipalities with solutions that benefit the wider Central Alberta region.

What We Deliver

Utilities Services provides treatment plant operations for water and wastewater, delivers construction and maintenance supports, provides waste collection and diversion programs. It also operates recycling and landfill services. It operates The City's electric distribution grid. Beyond daily delivery, Utilities Services invests in upgrading infrastructure to meet demand, comply with regulations, and prepare for Red Deer's long-term growth.

Partners

Key internal partners include City Council and other City departments. Externally, Utilities Services works with provincial and federal regulators, industry partners, contractors, and technology providers to meet safety and environmental standards. Regional municipalities are important service providers in the delivery of water and wastewater services beyond City boundaries. Utilities Services also collaborates with community organizations to advance water conservation, energy efficiency, and waste diversion.

Key Assets

Utilities Services relies on water treatment and distribution systems, wastewater treatment plants, stormwater ponds and drainage networks, electric distribution infrastructure, and landfill and recycling facilities. Skilled staff, modern technologies, and a strong safety culture are critical assets that ensure reliable service and long-term resilience.

What We've Heard & What We're Watching

Residents value reliable, affordable utility services and environmental responsibility. Feedback emphasizes expanding recycling, improving energy efficiency, and investing in infrastructure to support growth. Customers also expect clear communication during service disruptions and transparency in rates. Looking forward, Utilities Services is monitoring population growth, aging infrastructure, climate change impacts, and evolving regulations.

What Council Has Directed

Council has directed Utilities Services to prioritize modernized governance options serving rate payers and citizens with financial sustainability, modernize infrastructure, and focus on core services. Direction also includes advancing environmental initiatives in waste diversion, energy efficiency, and water conservation, while improving communication, transparency, and resilience planning to respond to growth and climate-related risks.

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BUDGET 2026 IN VIEW

SECTION 4: FINANCIAL PROFILE

City of Red Deer Financial Profile Overview

The City's financial profile reflects both the current state of the organization's financial position and the broader context influencing long-term sustainability. Over the past two years, Administration and Council have taken intentional steps to stabilize The City's financial foundations with continued discipline toward long-term sustainability. While progress has been made, The City continues to face financial pressures that require measured decision-making to maintain services, protect infrastructure, and support Red Deer's future growth.

Present Financial Position

The City has been operating with a structural deficit in the tax-supported operating budget, where annual revenues have not fully kept pace with the cost of delivering services. To maintain service levels in recent years, reserves were used to offset ongoing operating costs. This practice, while helpful in mitigating immediate tax impacts, is not sustainable.

For 2026, the proposed budget addresses the ongoing sustainability challenges through a 7.36% tax increase, combined with continued operational discipline and service alignment efforts across the organization. This approach reduces reliance on reserves and moves The City closer to a balanced and sustainable operating position. While cost pressures remain - driven by inflation, contractual obligations, and service expectations - The City's financial trajectory is improving as financial strategies are more directly addressed.

Capital Funding and Investment Requirements

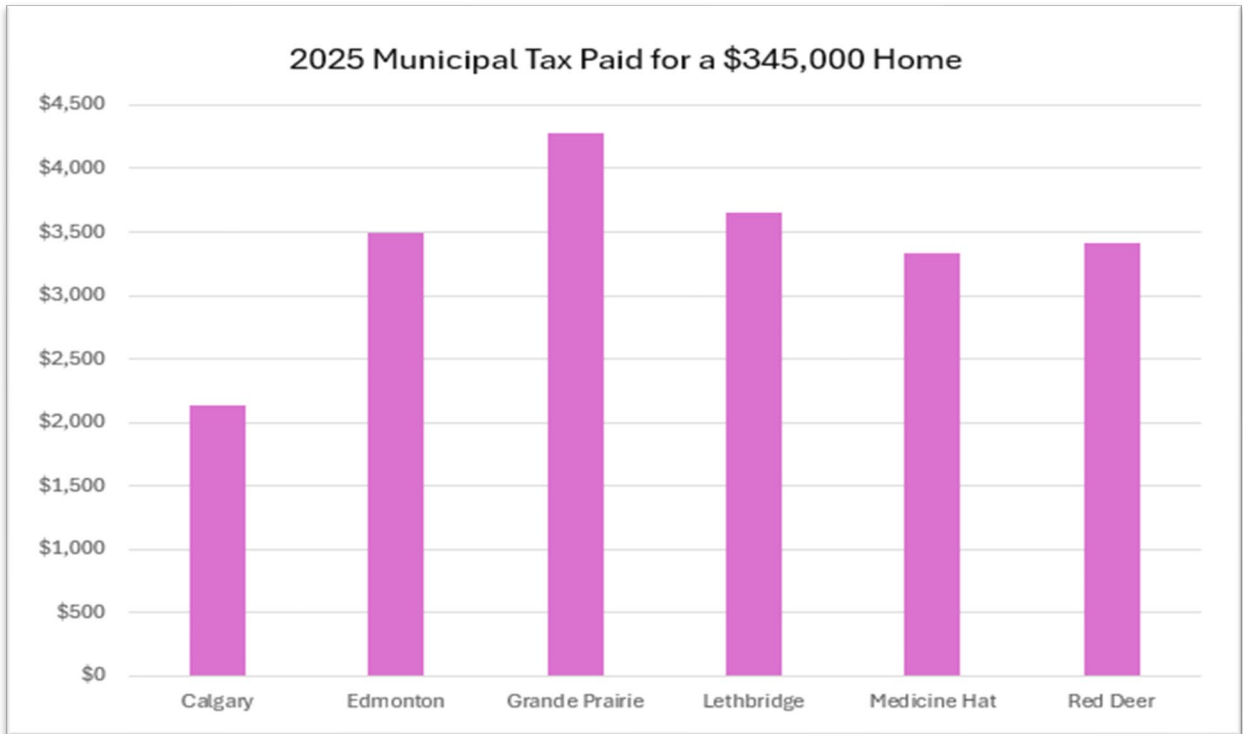
The City's long-term financial health is also shaped by the condition and investment in our capital infrastructure. The capital program supports the maintenance of essential assets such as parks, roads, recreation facilities, utilities, fleet equipment, and community spaces. In recent years, capital reserves have declined, and grant funding has stabilized at lower levels than historically provided, while the cost to maintain and renew aging infrastructure continues to rise.

A key focus of this year's capital planning is on asset preservation and lifecycle management. The recommended capital plan prioritizes projects required to maintain the reliability, safety, and service quality of The City's existing infrastructure, while placing more discretionary, lower-risk asset preservation or growth-oriented work into future years. This approach balances affordability with risk mitigation for responsible stewardship of community assets.

Debt will be used strategically to support large, long-term capital investments where appropriate. The City remains within both legislative and Council-established debt limits, though available debt capacity continues to narrow. This reinforces the need for disciplined prioritization to ensure future flexibility is retained.

Red Deer's Property Tax Position

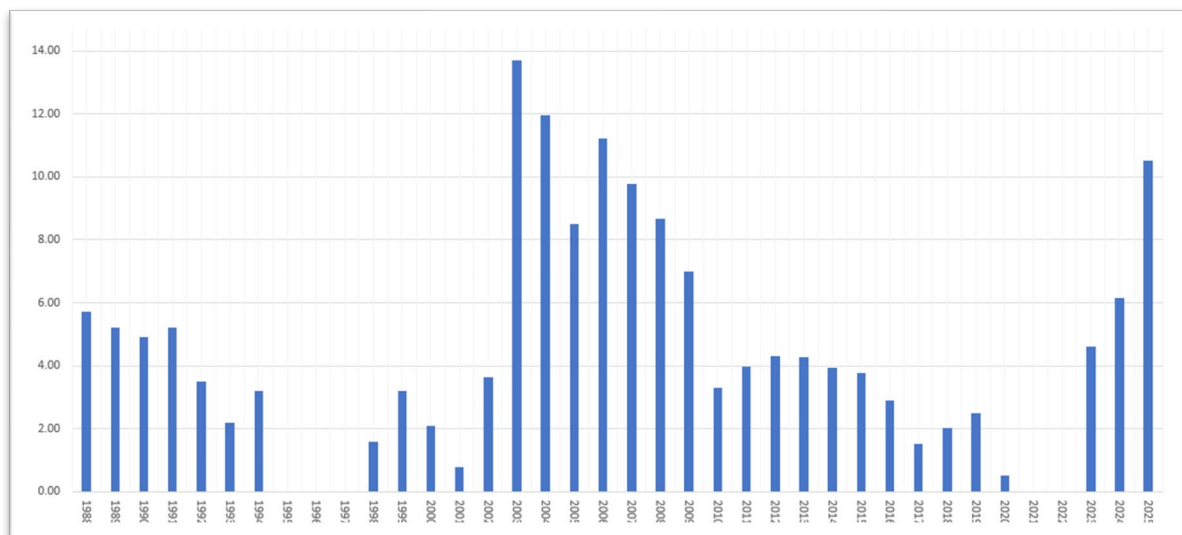
Red Deer continues to maintain a competitive property tax position when compared to similar Alberta cities. Residential property taxes remain in line with peer municipalities, and non-residential tax rates are positioned considerably below the average of our comparators for 2025. As a hub city, Red Deer continues to provide services and infrastructure that benefit the broader region, requiring thoughtful consideration of revenue sources, service expectations, and long-term investment needs.



Source for 2025 Comparators: wowa.ca

As a reminder to the historical nature of property taxes in Red Deer, we share this 30+ year historical reference chart for your review. It is evident after years of low or no tax increases it appears there is consistently a need to recover with much higher increases than one may anticipate would have been needed if a steadier rate had been sustained.

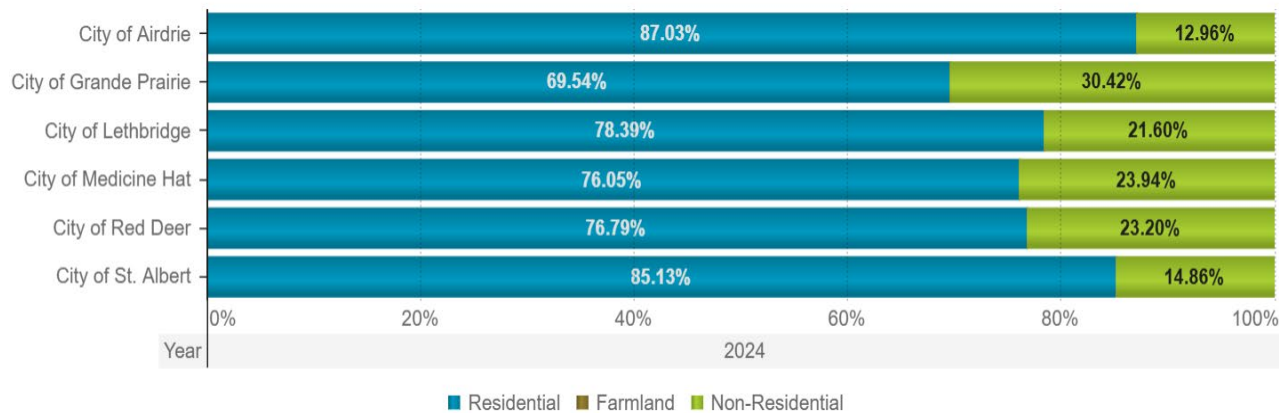
City of Red Deer Historical Property Tax Increases



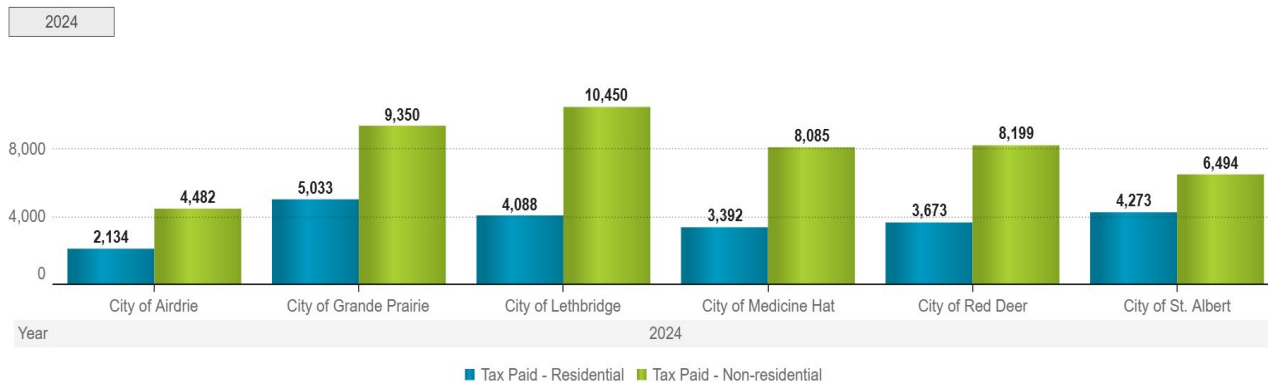
Municipal Comparators

The following snapshots are provided for context as to how we compare to other Alberta municipalities. The information and definitions provided are the most up to date data from the Government of Alberta's, Municipal Measurement Index data source.

Composition of Assessment shows the percentage of municipal properties that are classified as residential, non-residential and farmland. It represents the make-up of the municipality's property tax base.



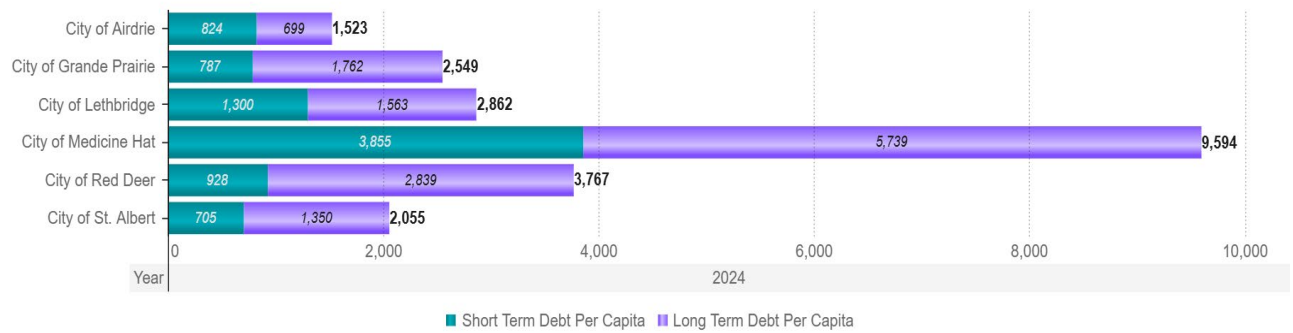
Municipal Tax Levy shows an approximation of the municipality's portion of a tax notice. Taxes collected for schools and seniors lodging are not included as they are collected by the province.



Municipal Debt Per Capita shows the short term and long-term debt divided by the municipality's population (Note 2).

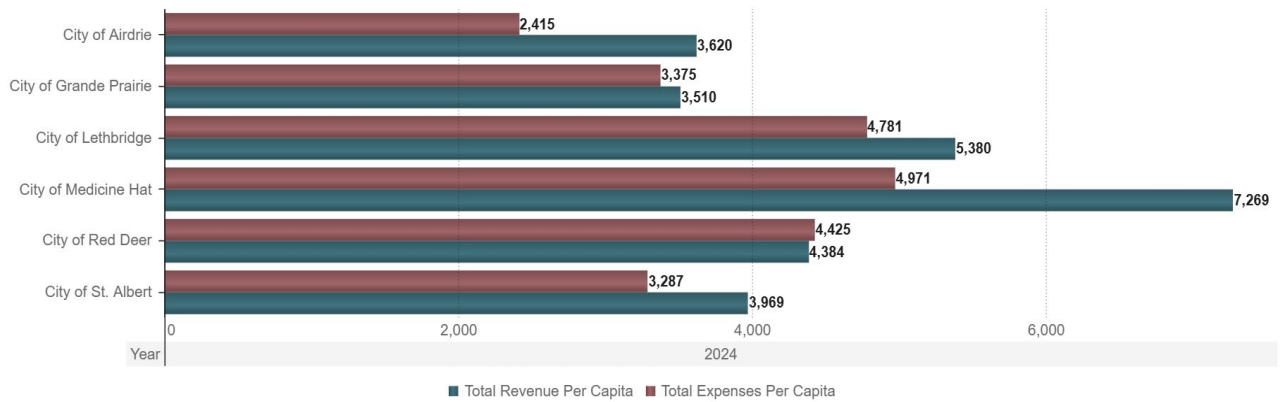
- Short term debt is considered anything less than a year, while long term debt is anything greater than a year.
- Note 2. Municipal Debt Per Capita: Municipal debt per capita does not mean that residents are solely responsible for the debt. A municipality's debt is shared among residential, commercial, industrial property owners.

2024



Revenue and Expenses Per Capita shows a municipality's total revenue and expenses divided by its population

2024



Advancing the Financial Roadmap to Sustainability: The Path Forward

Future Financial Outlook

Looking ahead, The City will continue implementing Financial Roadmap recommendations at a measured and deliberate pace. The focus will be on improving financial governance and planning practices while prioritizing investments that support long-term sustainability.

Key areas of focus include:

- Stabilizing the operating budget and further reducing reliance on reserves for ongoing costs.
- Maintaining and renewing critical infrastructure to protect long-term value and service reliability.
- Prioritizing services to ensure resources are aligned to community needs and organizational capacity.
- Supporting balanced construction growth that strengthens Red Deer's economic base.

This reflects The City's continued commitment to stabilizing our financial foundations with disciplined, long-term planning at the center of decision-making.

Strategic Opportunities

- Strengthening financial policy and governance to ensure clarity, consistency, and accountability.
- Enhancing financial reporting, data quality, and analytical capabilities to support informed decision-making.
- Investing in systems and tools that modernize budgeting, forecasting, and asset planning activities.
- Aligning organizational structure and capacity to better integrate financial leadership across departments.
- Implementing lifecycle-based asset management to support long-term planning and funding decisions.

Investment Priorities in the 2026 Budget

- Finance capacity and organizational alignment to strengthen strategic financial leadership.
- Technology upgrades for integrated planning, forecasting, and reporting systems.
- Policy renewal, including reserve management, debt limits, and lifecycle capital funding standards.
- Asset management maturity, including data, condition assessment, and reinvestment planning.
- Change management and culture-building to support financial discipline across the organization.

Path Forward & Accountability

Implementation of the Financial Roadmap will continue to be phased and coordinated. Progress will be monitored and reported regularly to Council through performance metrics, financial health indicators, and capital planning updates. Future budgets will continue to align investments with the roadmap's priorities, supporting predictable, transparent, and sustainable financial decision-making.

The Commitment to The Community

As The City moves forward, the message is clear: The City of Red Deer is not merely responding to past pressures, we are taking deliberate and measured steps to build a stronger, more resilient financial future.

Stabilizing our financial foundations with continued discipline toward long-term sustainability means investing in our systems, our policies and our people not simply asking for more taxes or deferring needs. This is about making sure The City is ready to deliver the services and infrastructure our community expects and deserves.

Growth and Municipal Financial Performance

Understanding the Financial Impact of Growth

Growth contributes to The City's financial performance by expanding the tax base, increasing economic activity, and supporting a vibrant community. However, growth affects the community and finances in different ways, and its impact is not immediate or uniform across the tax-supported budget.

Residential Growth

While residential development supports community vitality, residential growth generally results in higher long-term service and infrastructure costs than the taxes it generates. New neighborhoods require roads, parks, utilities, transit access, emergency response coverage, and ongoing maintenance. These lifecycle and operating costs typically exceed the annual municipal revenue collected from residential properties, particularly in lower-density areas.

Non-Residential Growth

Commercial and industrial development contribute more positively to municipal financial sustainability. Non-residential properties generally have higher assessed values and tax rates, and they require proportionally less municipal infrastructure per dollar of taxation. Not every project produces the same return, but commercial activity and employment growth are key contributors to improving The City's long-term financial position.

Growth is a Contributor - Not the Sole Solution

While growth is an important contributor to Red Deer's long-term financial health, it cannot be relied upon alone to resolve The City's structural financial challenges. Growth requires:

- **Upfront municipal investment**
New development often needs roads, utilities, parks, and emergency service coverage before tax revenue is realized. These upfront costs can create financial pressure, especially if growth does not occur as quickly as planned or if servicing costs exceed initial estimates.
- **Long-term maintenance commitments**
Every new neighbourhood or asset adds future operating and lifecycle costs. If growth expands faster than the City's ability to fund maintenance, the result can be increased asset deterioration, higher long-term liabilities, and widening gaps in service levels.
- **Exposure to market conditions**
Growth is influenced by factors outside municipal control; such as interest rates, construction costs, labour availability, and regional economic shifts. Sudden market slowdowns can stall development, reduce construction activity, and delay tax revenue, leaving the City with sunk servicing costs and lower-than-projected returns.

Growth rates naturally fluctuate over time, and it is unlikely that population or assessment growth alone would generate the revenue needed to balance the operating budget or rebuild reserves. For these reasons, growth must be treated as one part of a broader financial strategy, supported by disciplined budgeting, sustainable service levels, and long-term financial planning.

Balanced and Sustainable Approach

The key consideration is balance.

Red Deer needs to continue being a city where:

- Residents want to live
- Businesses choose to invest
- Families can grow
- Employees and employers find opportunity

A balanced approach means supporting both quality of life and economic competitiveness, while continuing to strengthen long-term financial sustainability. Growth increases revenues, but it also increases service responsibilities and different types of growth have different financial outcomes.

This reinforces the importance of stabilizing our financial foundations with continued discipline toward long-term sustainability as we plan, budget, and make investment decisions.

Where Property Tax Dollars Go

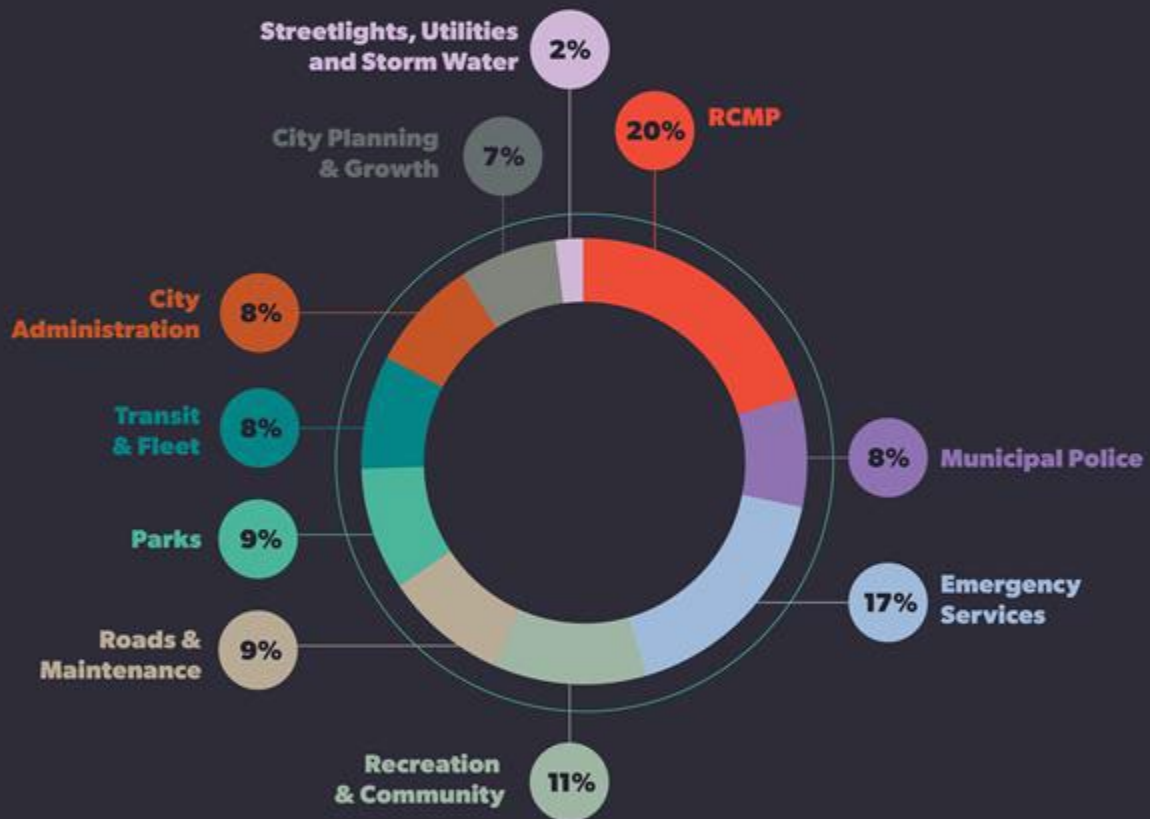
Of the total property taxes collected:

- Approximately 22% is directed to the province for education
- Approximately 0.2% supports Bridges Community Living for affordable seniors' housing
- The remaining 78% funds municipal programs and services

City Council's contemplation of this budget is directly related to the municipal programs and services section of the total property taxes. City Council does not have direct control over the other two components of the property taxes. These municipal programs and services investments support community safety, recreation, mobility, parks and natural areas, transit, growth planning, and essential civic operations and infrastructure that maintain Red Deer's livability and resilience.

WHERE DO MY TAX DOLLARS GO?

Here is how the **municipal portion** of your tax dollar is used, based on the 2025 approved budget.



BUDGET **2026** IN VIEW

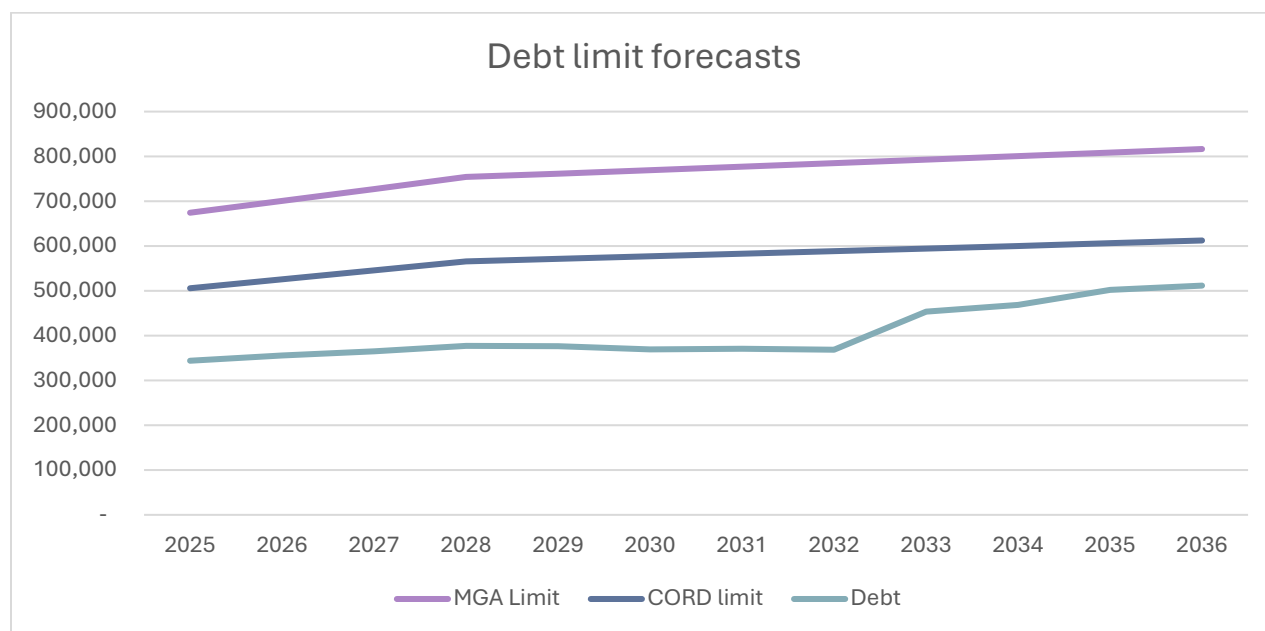
Long-term debt

By December 31, 2025, The City's debt is projected to be \$343.9 million. Debt continues to support and fund long-term capital projects and is governed by The City's own policy and by the Municipal Government Act. At December 31, 2025, The City anticipates using 51% of the MGA debt limit.

The Municipal Government Act defines the limitations of available debt capacity for Alberta municipalities. Red Deer City Council has an additional policy limiting utilization of debt to 75% of the allowable debt under the MGA. This section includes all city-wide debt including utilities.

Assumptions:

- All numbers in this section are in 000's
- All debt on open jobs that has been committed but not yet borrowed is being included as part of the 2025 debt calculation, assuming full borrowing. (This is unlikely to happen in practicality but aligns with how reserves are projected to include committed amounts in calculations.)
- Based on an average of \$40/\$1000 principal repayment annually on new debt.
- Assuming all borrowing happens in the year it is approved, and repayments start the following year.



At the end of 2025 if the City borrows all the outstanding debt, utilization would be sitting at 51% of MGA debt limit and 68% of CORD debt limit with unused debt room of \$330,345 based on MGA limit and \$161,733 based on the CORD limit.

The borrowing is forecasted to remain below both the MGA and CORD limits, however the restricting factor for use of debt is the ability to repay it out of reserves, particularly the CPR for the principal on tax supported items and ORTS for the interest.

Debt is facilitated through the Province's Loans to Local Authorities. As at September 29, 2025, the following lending rates were available:

10-year term - 3.46%

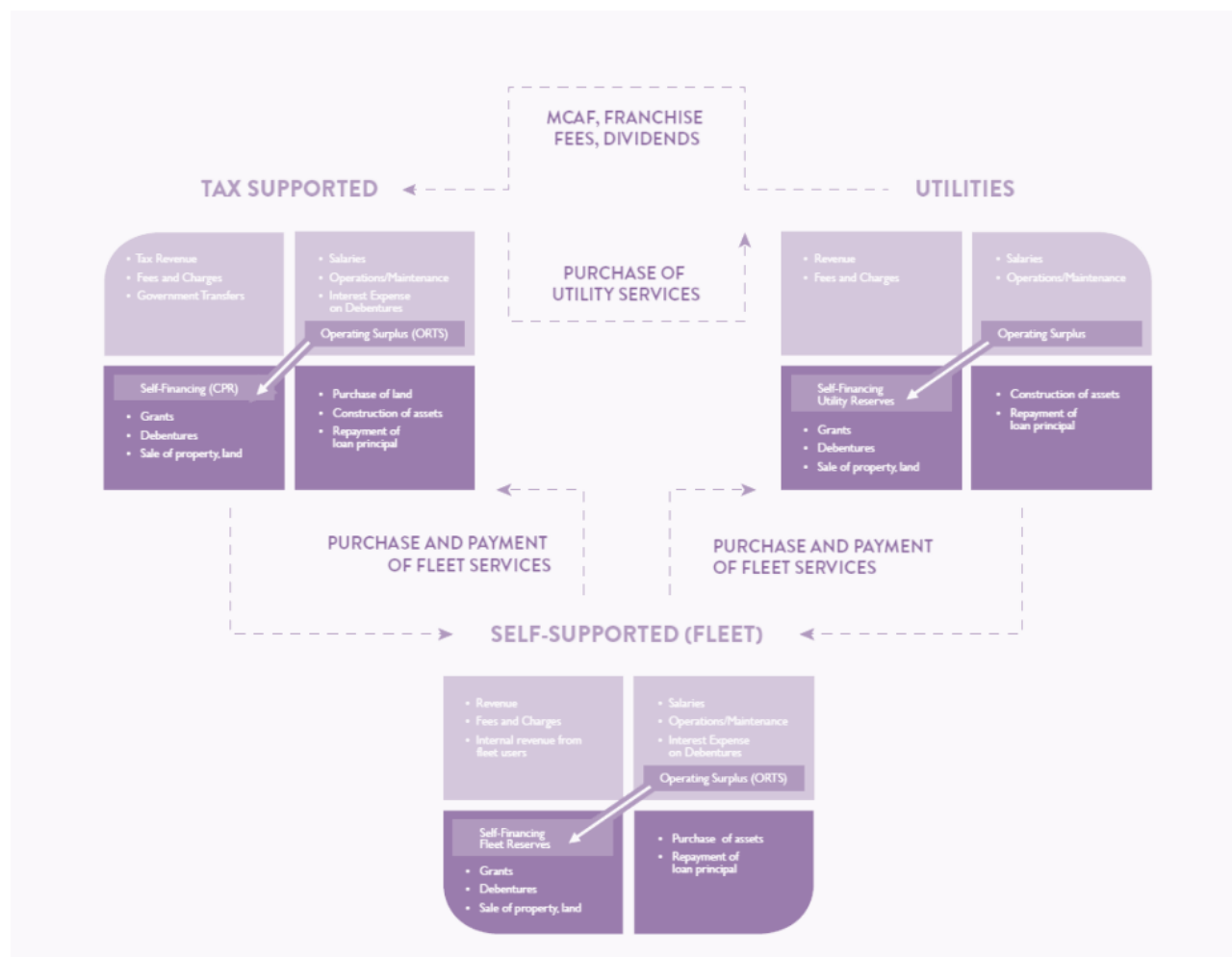
20 year term - 4.17%

30 year term - 4.45%

Reserves

Reserves represent certain amounts, as approved by City Council, set aside in accumulated surplus for future operating and capital purposes. Think of reserves as The City's savings accounts. This section discusses tax-supported reserves; however, it is important to note that utility-funded reserves operate similarly.

To illustrate this process graphically, each fund (tax, utilities and self) is accounted for as three similar-functioning entities. For the tax supported fund, operating surpluses in ORTS are transferred to the Capital Projects Reserve, once the ORTS policy balance targets are met.

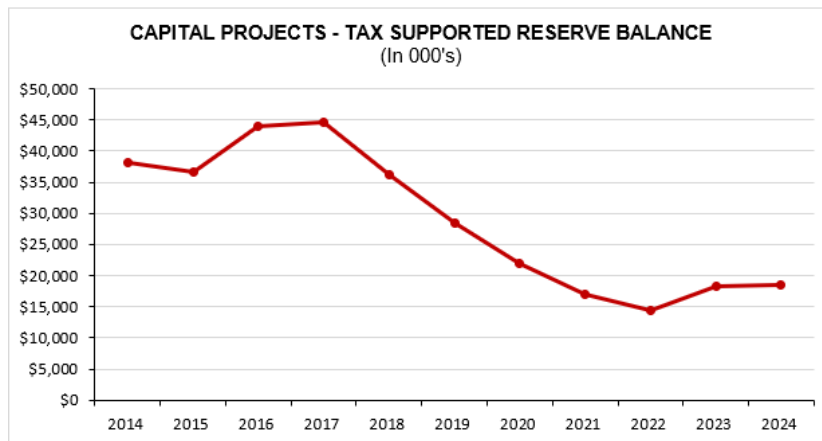


Capital Projects Reserve - tax supported

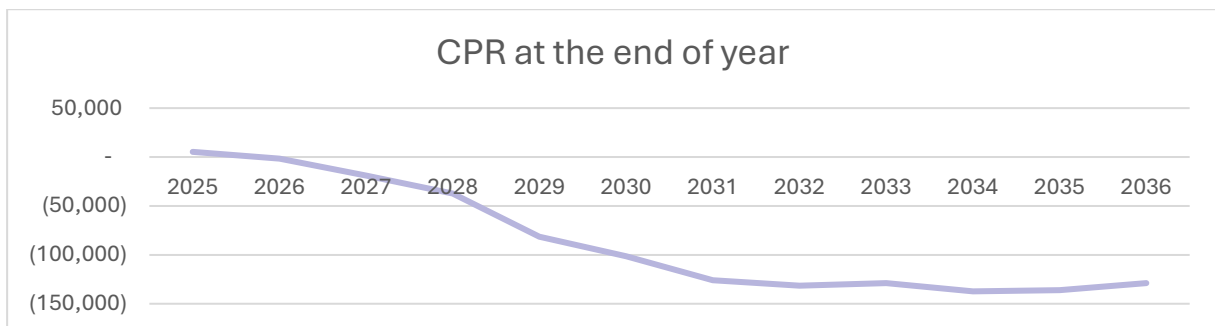
The Capital Projects Reserve (CPR) is used to fund tax-supported capital projects across The City. This can include recreation facilities, transportation amenities like roads, trails and sidewalks, and growth-related fleet assets. This critical reserve is also the source of tax-supported debenture principal and interest payments.

The CPR is funded by transfers from the Operating Reserve - Tax Supported. This is a key sustainability focus, highlighting the tightly integrated financial positions of these reserves. The long-term sustainability of this reserve will figure prominently in the Financial Roadmap implementation plan to achieve solutions that support sustainability in the long-term. The current balance of the CPR is \$20 million. Administration

tracks approved funding coming from the CPR, and existing commitments exceed this balance. A 10-year history of year-end balances in the CPR is below.



The graphic below represents the forecasted position of the CPR based on the capital plan as it exists today. This is not presented to generate controversy; rather, it illustrates the desire to reach a financial balance, where capital projects can continue to be funded, and new debentures can be contemplated in a systematic way that meets the capital planning needs of the community.

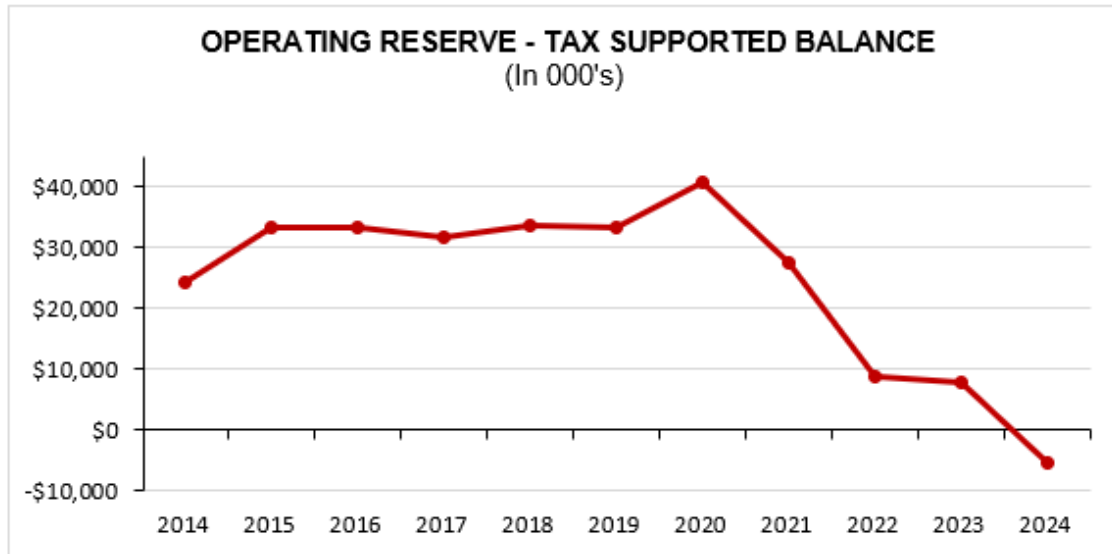


Operating Reserve - Tax Supported (ORTS)

The purpose of this reserve is to manage one-time, unexpected emergent financial needs and should not be used to address ongoing pressures or base budget items. Unexpected financial needs would include accidents or disasters beyond the support of insurance proceeds, changes in regulation requiring spending or urgent matters deemed by Council requiring funding.

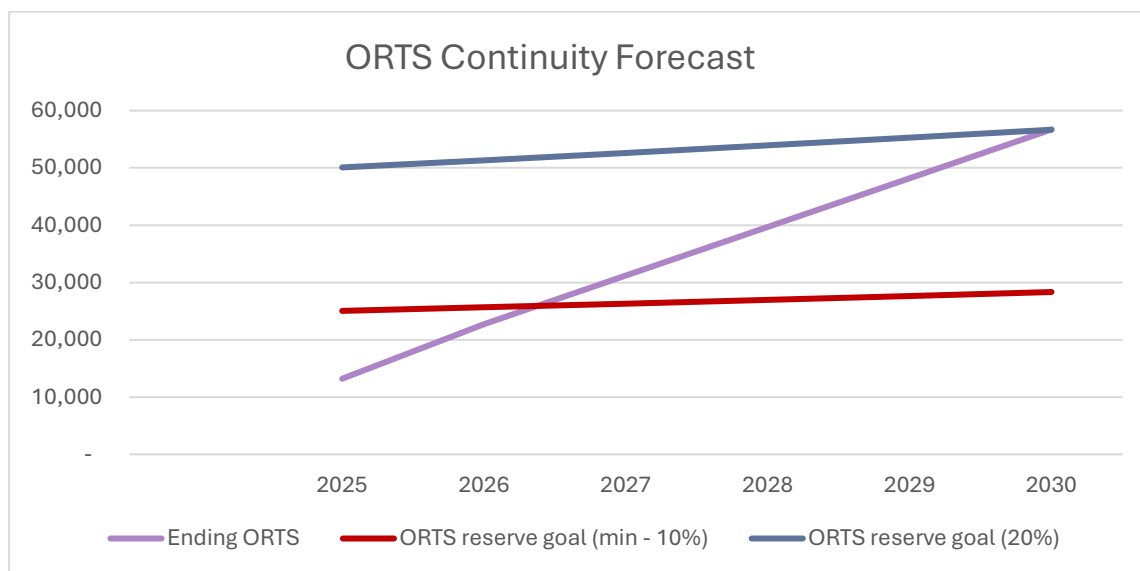
At December 31, 2024, the reserve balance was in a deficit position of \$5.4 million. In Budget 2025, tax rate increases were approved to address the growth of The City and the deficiency in this reserve. In fiscal 2025, The City anticipates a positive contribution to the reserve in the amount of \$18.6 million with ongoing contributions of approximately \$10 million.

As established by Council policy, uncommitted reserve balances shall have a minimum balance of 10% and a targeted balance of 20% of total budgeted operating expenses, excluding non-cash amortization expenses. The City is currently below the minimum balance and anticipates compliance in fiscal 2027 and achievement of the target balance by 2030. These estimates have been prepared with the assumption of no significant one-time funding requests out of the reserve.



Operating Reserve - Tax Supported Forecast

Presented below is a projection, based on current ORTS utilization and contributions. This projection does not yet contemplate how contributions will be made to the capital projects reserve. That work will be done as part of the Financial Roadmap to determine the best timing for utilization and contributions.



Previous ORTS Forecast is based on the following utilization and contribution assumptions:

| | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|-------------------------------|-----------------|-----------------|-----------------|-----------------|----------------|---------------|
| Opening OTRS | (5,447) | 13,200 | 22,700 | 31,200 | 39,700 | 48,200 |
| Contribution | 10,500 | 10,500 | 10,500 | 10,500 | 10,500 | 10,500 |
| One-time utilization | - | (1,000) | (2,000) | (2,000) | (2,000) | (2,000) |
| Operating Variance | 8,147 | - | - | - | - | - |
| Ending ORTS | 13,200 | 22,700 | 31,200 | 39,700 | 48,200 | 56,700 |
| ORTS reserve goal (min 10%) | 25,040 | 25,666 | 26,308 | 26,965 | 27,639 | 28,330 |
| ORTS reserve goal (20%) | 50,080 | 51,332 | 52,615 | 53,931 | 55,279 | 56,661 |
| ORTS projected vs goal | (36,880) | (28,632) | (21,415) | (14,231) | (7,079) | 39 |

Grant Revenues

Operating Grants

Operating grants are received by The City and these are most often directed towards specific purposes. For example, Family and Community Support Services (FCSS) grants are provided for social supports to the community. There is a small discretionary operating grant in the Local Government Fiscal Framework (LGFF) of approximately \$1.4 million per year that municipalities can direct to any number of operating needs.

Discretionary operating grants are not a significant revenue source for municipalities.

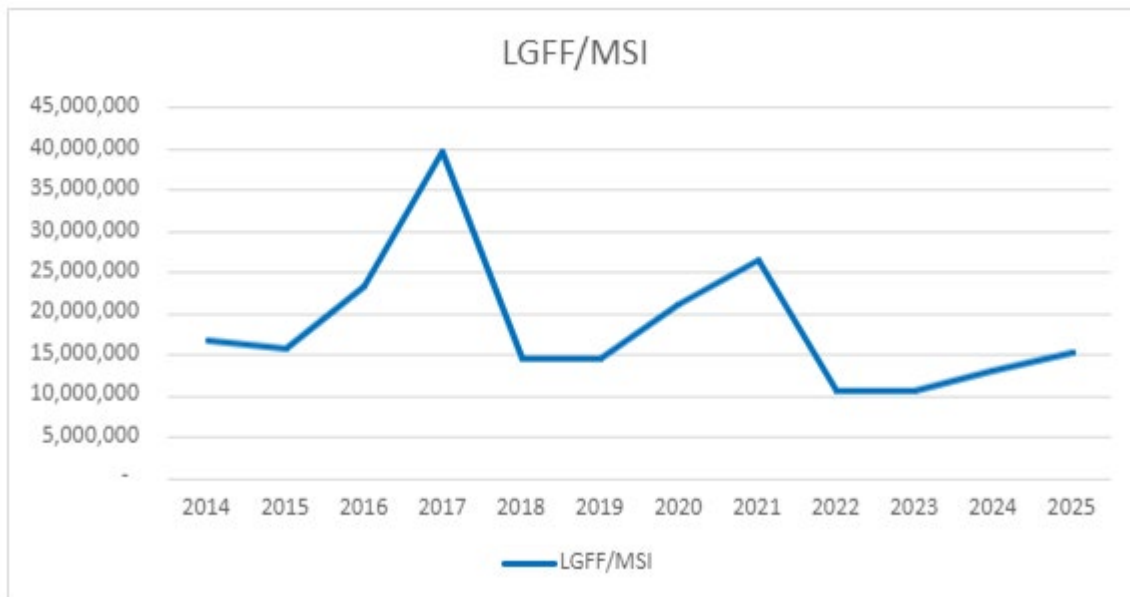
Capital Grants

Municipalities are heavily reliant on capital grant funding to assist with financing infrastructure projects. The City receives grants from both senior levels of government.

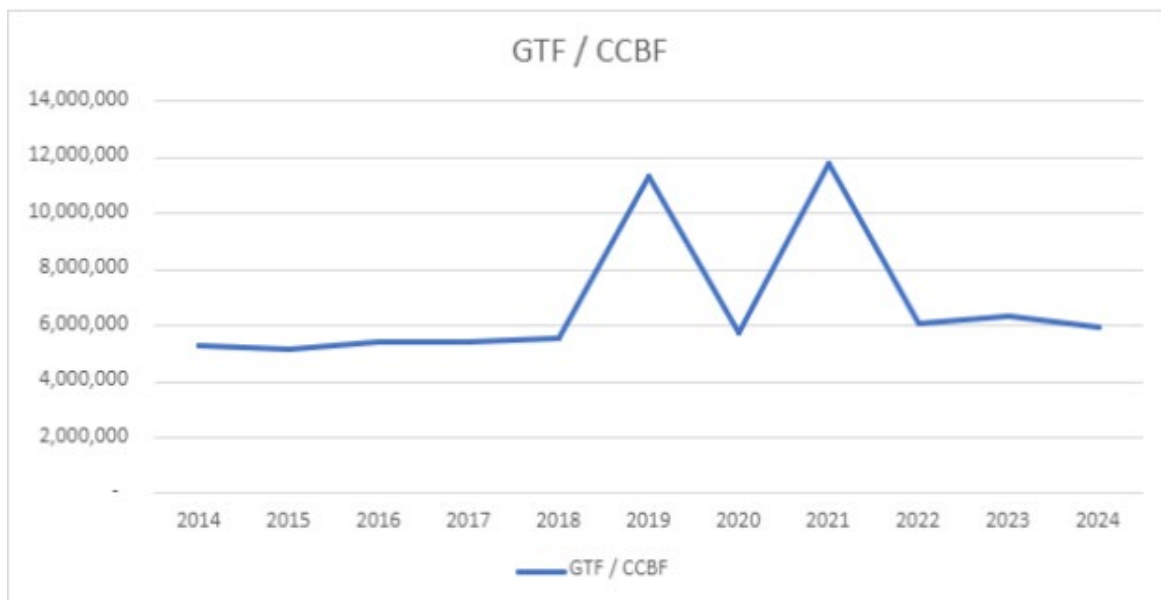
The first significant capital grant program is the LGFF, which replaced the Municipal Sustainability Initiative program in 2024. The overall funding trend of LGFF/MSI has been that of a reduction. Since 2024, however, there has been more predictability in the grant totals received, as grant levels are tied to the financial performance of the Province. Anticipated LGFF funding for 2026 is \$14.8 million.

The new LGFF program is administered on a claims basis. This means that municipalities need to use cash on hand to pay for expenditures and submit a claim to receive funds. This makes cash planning more challenging than in the past, where grants were received by municipalities prior to expenditure of funds.

Grant opportunities can be dynamic, and municipalities maximize grants as much as possible. For example, a new grant that was not contemplated in a budget can shift funding across the capital budget and capital plan. These changes are reported to Council through the capital budget process, and final funding profiles for capital projects are reported through the annual Capital Information Report.



- The next significant grant for municipalities is the Canada Community Building Fund.
- This grant replaced the Gas Tax Fund in 2021 and provides approximately \$6 million in capital funding each year.
- It generally funds tax supported capital projects and is also provided on a claims basis.



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BUDGET 2026 IN VIEW

SECTION 5: OPERATING BUDGET REQUESTS

THE 2026 BUDGET APPROACH

The 2026 budget approach was filtered through four categories that support disciplined planning and transparent decision-making. These categories reflect the difference between maintaining services, adjusting service levels, responding to growth, and advancing long-term financial sustainability. Organizing requests in this way is intended to support clear and efficient decision making.

1) Sustain Services (*Stabilizes services we already deliver*)

Maintains the services and service levels that Red Deerians rely on day-to-day.

Includes:

- Base budget adjustments for inflation and contract changes
- Lifecycle/maintenance operating impacts of existing assets
- Regulatory/legislative compliance requirements

2) Adjust and Align Service Levels (*Refine where we invest our effort*)

Changes to ensure service levels balancing demand, community needs, and organizational capacity.

May include:

- Service level increases or reductions
- Workforce/resource realignment
- Efficiency improvements (doing things smarter, leaner, or differently)

3) Accommodate Growth (*Respond where the community is expanding*)

Costs driven by population, neighbourhood expansion, or new assets added to the network.

Includes:

- Operating impacts of new capital projects
- Increased demand as neighbourhoods grow
- Support for business and economic activity expansion

4) Strategic Investment for Long-Term Sustainability (*Advances the Financial Roadmap & Addressing Root Causes*)

Intentional investment required to stabilize the financial foundation and improve future performance.

Includes:

- Strengthening financial systems, data, and reporting
- Reserve sustainability and lifecycle planning
- Organizational capacity to enable better long-term decisions

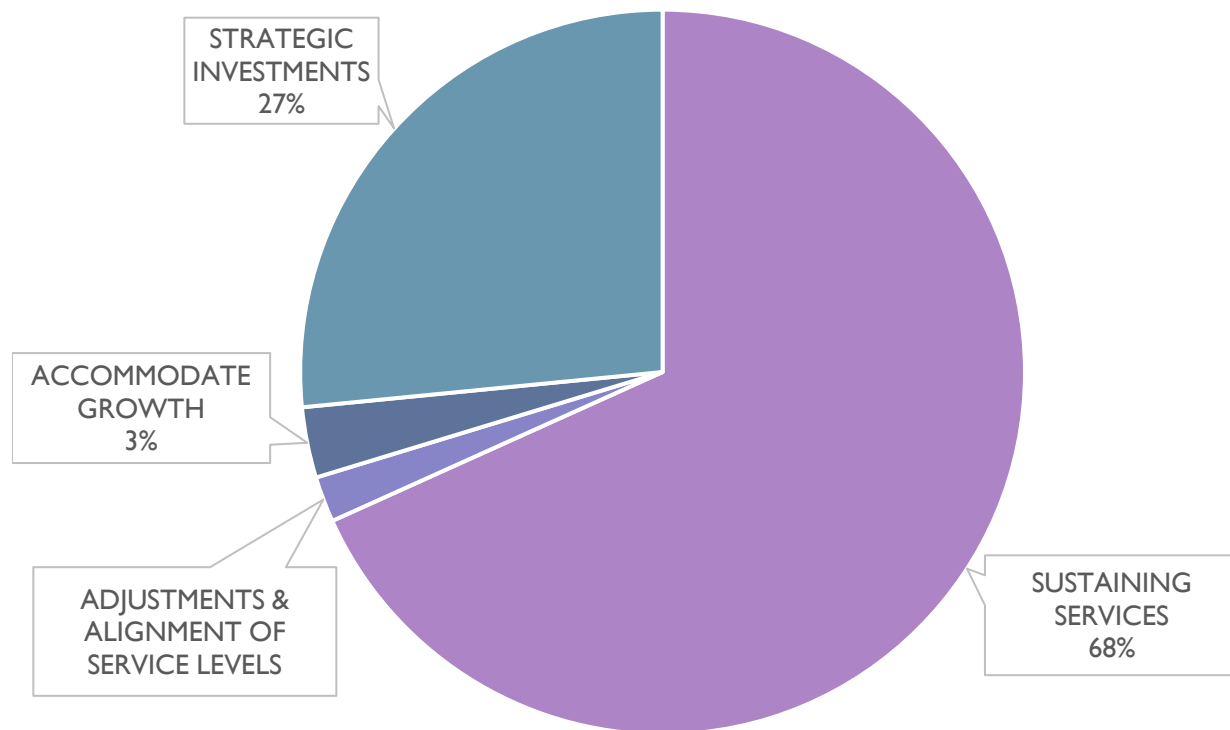
| Category | Purpose | Examples |
|---|---|--|
| Sustain Core Services | Maintain what we provide today safely and reliably. | Contract obligations, inflation, asset lifecycle. |
| Adjust and Align Service Levels | Ensure services match community need and capacity. | Service level changes, efficiencies, realignments. |
| Accommodate Growth | Support population and neighbourhood expansion. | New facility operations, additional services such as transit coverage. |
| Strategic Investments for Sustainability | Improve financial resilience and system maturity. | Roadmap actions, systems modernization, reserve strategy. |

OPERATING BUDGET DETAILS SUMMARY

| BUDGET APPROACH CATEGORY | Tax Revenue Ongoing | ORTS One Time | Hybrid ORTS One Time | CPR One Time | Hybrid CPR One Time | Totals |
|---|---------------------|-------------------|----------------------|--------------------|---------------------|---------------------|
| SUSTAINING SERVICES | \$ 10,086,493 | \$ 56,000 | \$ - | \$1,531,859 | \$ - | \$11,444,174 |
| ADJUSTMENTS & ALIGNMENT OF SERVICE LEVELS | \$ 335,871 | \$ - | \$ - | \$ - | \$ 12,500 | \$ 348,371 |
| ACCOMMODATE GROWTH | \$ (308,227) | \$(183,000) | \$ - | \$ - | \$1,030,000 | \$ 538,773 |
| STRATEGIC INVESTMENTS | \$ 2,982,162 | \$1,009,258 | \$ 550,000 | \$ - | \$ - | \$ 4,541,420 |
| TOTALS | \$13,096,299 | \$ 882,258 | \$ 550,000 | \$1,531,859 | \$1,042,500 | \$17,102,916 |

*A note of clarity that brackets in these charts represent a reduction to overall budget or an increased contribution / revenue.

Summary of 2026 Budget Requests, sorted by Budget Approach Category



SUSTAINING SERVICES BUDGET REQUESTS

Proposed Resolution: Resolved that Council of The City of Red Deer approves the sustaining services budget requests as listed in the 2026 Budget Book in report dated December 8, 2025, from the identified funding sources.

Sustaining Services Budget Requests - Alignment to Council Outcomes

The sustaining services requests represent the essential work required to maintain stability, compliance, and operational reliability across the organization. These adjustments ensure that The City continues to deliver safe, reliable, and financially responsible services aligned with Council's four desired outcomes.

| Council Outcome | Aligned Requests to Sustaining Services | How Each Contributes |
|------------------------------|--|---|
| Community Safety & Wellbeing | Parks Labour for Water and Wastewater; RCMP Services; Animal Services; Construction Maintenance Service Levels; Contaminated Site Costs; False Alarm Fees & Charges | Maintains community safety, regulatory compliance, and environmental health. Supports reliable policing, enforcement, and operational safety across critical infrastructure. |
| Financial Stewardship | Property Tax Penalties Revenue; Fleet Transparency; Fleet Reserve Sustainability; Insurance; Natural Gas; Electrical Charges; Water & WM Charges; Personnel Provision; Targeted Inflation; Cemetery Fees; Debentures; Rec Fees; Amenities & Growth Contribution; Digital Advertising Revenue Reduction; External Audit Fee Increase; Westerner Loan Interest; Land Bank Reconciliation | Reinforces financial discipline, transparency, and accuracy. Aligns revenues and costs with real conditions, protects reserves, maintains creditworthiness, and ensures budget integrity. |
| Community Acumen | Legislative Services Supports; Integrity Commissioner Adjustment; ITS Funding Source Shift; Custodial & Building Maintenance Services | Strengthens accountability, transparency, and operational responsiveness. Improves governance capacity, data systems, and consistent service delivery across departments. |
| Economic Development | Recreation Fees & Charges Adjustment; Amenities & Growth Contribution; Westerner Loan Interest & Amortization | Supports Red Deer's business climate and quality of life. Sustains amenities and facilities that attract investment, maintain community vibrancy, and reinforce fiscal health. |

Budget Request Descriptive Summaries

2026_BRL_1025 - Parks labour for Construction Maintenance Water and Wastewater

Increase Parks and Public Works labour to meet rising corrective and maintenance demands for water and wastewater. Analysis of spending and variances indicates sustained workload growth. Additional capacity supports timely service delivery and asset care. This improves reliability and aligns resources with actual needs.

2026_BRO_1006 - Transit School Board Contract Revenue

Reflect contractual increases for student transit services provided to the Public and Catholic school boards. Approximately 3,000 students use these routes to access schools. The new agreement covers September 2024 to June 2029, with 2026 adjustments incorporated. This maintains service stability for families and schools.

2026_BRO_1019 - Animal Services

Increase funding to reflect CPI-driven costs under the third-party animal control contract. The adjustment maintains current service levels and humane, effective animal services. It supports public safety and community standards for responsible pet ownership. This aligns the budget with contractual obligations.

2026_BRO_1029 - Construction Maintenance Service Levels

Increase corrective and maintenance funding to sustain effective water and wastewater operations. Drivers include operational changes, inflation in construction materials and contracts, and internal charges from Parks and Public Works. Additional resources support efficiency, asset reliability, and regulatory compliance. This aligns budgets funded by utilities with the service needs demonstrated.

2026_BRO_1058, 2026_BRO_1082, 2026_BRO_1104 - Contaminated Site Management

Funding is required to continue monitoring and assessing environmental conditions at identified contaminated and snow storage sites, including Capstone and existing snow storage locations. This work includes groundwater testing, installation of monitoring wells, and preliminary design of potential remediation measures. These activities fulfill regulatory obligations, inform future capital remedies, and reduce the risk of long-term environmental and financial liability. Proactive monitoring and timely response support environmental stewardship, protect public and ecological health, and demonstrate responsible management of City-owned lands.

2026_BRO_1071 - 2026 RCMP Contract Services

Provide for anticipated wage and equipment cost increases under the RCMP agreement, which expires in March 2026. Budgeting assumes a 13.5% vacancy rate (154 of 178 established positions) and mandated safety equipment costs. This maintains financial readiness renewed contract outcomes. It supports officers and community safety.

2026_BLS_2003 - ITS Funding Source Shift

We have 2 occupied and fully utilized positions who were formerly grant funded. The grant funding eligibility has shifted, and these roles are no longer eligible, now requiring tax funding to support business continuity. These positions now provide applications, infrastructure, and project support across The City. Realigning the funding source maintains grant integrity while sustaining the broader IT operating model. This supports consistent service levels and access to corporate IT capabilities.

2026_BRO_1002 - Grant in Lieu of Taxes (GIPOT) Restoration

Reflect the full reinstatement of provincial Grant in Lieu of Taxes (GIPOT) funding for provincially owned buildings, increasing from 75% in 2025 to 100% in 2026. The 50% restoration is recorded in 2026, as the 2025 budget pre-dated the provincial announcement. In accordance with Council direction from May 20, 2025, the full amount is transferred to reserves to support long-term financial sustainability.

2026_BRO_1003 - Property Tax Penalty Revenue

Increase budgeted penalty revenue in line with growth in total property tax levies. There is no change to penalty rates. The adjustment reflects higher volumes rather than policy changes. This aligns revenue forecasts with actual penalty revenues collected.

2026_BRO_1005 - Corporate Fleet Transparency

Update Fleet Services budgets to reflect higher depreciation, parts, and other cost drivers across an 800-unit fleet. As a self-supported operation, Fleet relies on internal recoveries from business units to cover full costs. Adjustments align with revised usage plans, insurance, leases, and market conditions. This maintains transparency and sustainability of fleet operations.

2026_BRO_1007 - Corporate Fleet Reserve Sustainability

Increase transfers to the Fleet capital reserve to support long-term replacement needs. The adjustment ensures the reserve keeps pace with asset lifecycles and market costs. Sustainable funding reduces risk of service disruptions from aging equipment. This supports reliable operations across City departments.

2026_BRO_1011 - Property Rental

Align lease revenue and property tax expense budgets to reflect actuals from existing land lease agreements. The adjustment improves budget accuracy and transparency for ongoing property management activities.

2026_BRO_1012 - Land Bank Revenue and Capital

Update Land Bank revenue and expenditure budgets to reflect current market activity and development plans. Forecasted revenues total \$6.1M with associated resale and capital preparation costs. The adjustment aligns funding with expected activity and supports transparent land management.

2026_BRO_1024 - Tax Supported Insurance

Increase tax-supported insurance budgets to secure cyber insurance to manage growing risk and to address market premium increases and prior shortfalls. Adjustments include property, CGL and property valuation program costs. A small provision for not-at-fault claim deductibles improves responsiveness without disrupting operations. These changes demonstrate prudent risk management and fiscal planning.

2026_BRO_1025 - Tax Supported Natural Gas

Update natural gas budgets for tax-supported facilities based on consumption and variance trends. Carbon tax relief timing and consumption changes will be analyzed at year-end to inform final adjustments. This aligns budgets with actual usage while supporting reserve policy direction. It maintains service continuity across facilities.

2026_BRO_1026 - Tax Supported Electrical Charges

Update electricity budgets for tax-supported facilities based on usage and variance analysis. Adjustments reflect current consumption patterns and utility pricing. Right-sizing supports accurate forecasting and operational reliability. This maintains transparency in corporate energy costs.

2026_BRO_1051 - Tax Supported Water and Waste Management Charges

Update internal water, wastewater, and waste charges for tax-supported departments based on annual utility rate setting. Adjustments reflect the cost of services provided by Utilities. This ensures accurate cost allocation across City operations. It supports transparent, user-pay principles.

2026_BRO_1053 - 2026 Tax Supported Personnel Provision

Provide corporate funding for expected personnel cost changes, including collective agreements, evaluations, market impacts and benefits. The annual provision ensures departments can meet known compensation obligations. This maintains stable service delivery during the budget year. It supports prudent, centralized personnel planning.

2026_BRO_1056 - Targeted Inflation

Provide targeted inflation adjustments for unique input costs to sustain established service levels. Pressures include pool chemicals, road paint, concrete, and asphalt increases based on supplier data and market analysis. A customized municipal basket supports realistic budgeting for unavoidable escalations. This maintains reliability and safety of front-line services.

2026_BRO_1057 - Cemetery Revenue

Increase cemetery fees by approximately 8% to achieve a 25% tax subsidy target (from 31% in the base budget). Adjustments apply across burial, niche, liner and related revenue lines. This aligns with Council-approved pricing frameworks and cost recovery goals. It balances affordability with financial sustainability.

2026_BRO_1060 - Provincial Highway Maintenance

Maintain primary highway connector roads within City limits after provincial grant consolidation into the LGFF program. Funding ensures continued upkeep of high-traffic connectors without reducing resources for arterial, collector, and local roads. This investment sustains roadway safety, mobility, and network reliability.

2026_BRO_1062 - 2026 Tax Supported Debentures

Increase Capital Projects Reserve transfers to cover principal and interest for newly issued tax-supported debentures. This reflects the financing profile of prior-year capital approvals. Provisioning ensures timely, predictable debt service. It maintains creditworthiness and policy compliance.

2026_BRO_1063 - Outreach and Support Services Initiative (OSSI) Restructure

Restructure budget following The City's transition from Community Based Organization under the Outreach and Support Services Initiative Agreement to Data Stewardship and Coordinated Access roles for the Government of Alberta. Funding aligns operations with new responsibilities, preventing major revenue and grant variances. This action supports compliance, strategic continuity, and service stability.

2026_BRO_1064 - Recreation Revenue Adjustment

Adjust recreation facility rental and admission fees; about 4% overall, scheduled to be implemented September 1, 2026, to address rising operating costs. Changes follow established pricing frameworks and consider accessibility and affordability. Implementation in September provides groups time to plan. This supports financial sustainability of community amenities.

2026_BRO_1068 - Custodial and Building Maintenance Services

Approximately \$35K approved in 2026 utility budgets to transfer appropriate charges in facility maintenance funding from tax-supported to utility-supported budgets. The redistribution aligns costs with where services are delivered. Overall service levels for custodial and maintenance remain unchanged. This improves cost transparency and allocation accuracy. This is a tax savings.

2026_BRO_1072 - Base Microsoft Licensing Cost Increases

Address global Microsoft licensing changes that remove prior municipal discounts and increase baseline costs. The request funds status-quo licensing levels at renewal. This avoids service disruption to core productivity and collaboration tools. It reflects unavoidable price uplifts under the new model. Staff digital adoption growth also attributed to the increase in licensing costs.

2026_BRO_1075 - Hardware and Software Maintenance Fees

Increase funding for off-site backups, VMware licensing, and network switch management software from the 2024/25 refresh. These costs are required to maintain secure, reliable operations of core infrastructure. The adjustment reflects vendor pricing and expanded asset base. It sustains continuity of digital services.

2026_BRO_1078 - False Alarm Revenue

Set a single false alarm fee of \$118 for residential and commercial incidents requiring officer attendance. Residential alarms are currently subsidized; the change reflects full cost recovery and a \$5,350 revenue increase. No fee applies where no attendance is required or where a bona fide incident occurred. This promotes fairness and efficient policing response.

2026_BRO_1083 - 2026 Amenities and Growth Contribution

Continue the 1% annual contribution to the Capital Projects Reserve to support tax-supported amenities. This addresses a known sustainability risk identified in Budget 2023. Long-term financial health requires healthy reserves. Stable funding supports long-term capital needs and economic health.

2026_BRO_1084 – Tax Supported Amortization

The addition of new tax-supported infrastructure requires updates to the enterprise's anticipated amortization expenses. These adjustments reflect standard accounting treatment and are fully offset through equity entries, resulting in no impact to the tax requirement.

2026_BRO_1085 - Digital Advertising Revenue Reduction

Eliminate an unrealized digital advertising revenue line established in 2021-2022. The opportunity did not materialize across City websites and CCTV screens, creating ongoing negative variance. Removing the line improves budget accuracy and transparency. This right-sizes revenue expectations to actual performance.

2026_BRO_1088 - Accretion Expense

Record annual accretion expense related to the City's existing Asset Retirement Obligations under the accounting standard implemented in 2024. This entry ensures accurate recognition of future asset remediation costs and maintains compliance with financial reporting requirements.

2026_BRO_1089 - Regional Assessment Review Board Revenue

Align revenue budgets with membership fees collected from 36 partner municipalities participating in the Central Alberta Regional Assessment Review Board. This correction reflects the true financial performance of the regional service model and reinforces transparency and accountability.

2026_BRO_1092 - 2026 ENG Offsite Debenture

Reallocate budget across offsite accounts to align with forecasted interest and principal payments on existing debentures. The adjustment reduces reported variances and strengthens fiscal accountability. There is no net financial impact to the organization.

2026_BRO_1096 - External Audit Fee Increase

Increase operating budgets for external audit and actuarial services to meet evolving standards and workload. Prior internal absorption is no longer sustainable given stricter requirements and rising costs. Funding ensures The City remains audit-ready with accurate financial disclosures. This supports transparency and accountability.

2026_BRO_1102 - 2026 Utility Contributions to Tax

Record increased utility contributions to the tax-supported budget consistent with the approved 2026 Utility Budget. This reflects updated cost-sharing and financial performance of utility operations. The adjustment supports corporate services funded by tax. It aligns with Council's budget decisions.

2026_BRO_1087 - Westerner Loan Interest and Amortization

Recognize annual amortization revenue of \$347,889 and interest income of \$303,113 under the amended Westerner loan bylaw. Interest accrues despite temporary suspension of principal payments, increasing budgeted interest by \$113,489. These adjustments align with the updated loan structure. They improve accuracy of financial forecasting.

2026_BRL_1008, 2026_BRL_1013, 2026_BRO_1013 - 2026_BRO_1091 - Land Bank Reconciliation

This reconciliation aligns Land Bank-related accounting, budgeting, and support costs with their appropriate tax-supported funding sources. The adjustments correct historical miscoding, ensure consistent treatment of financial and asset management activities, and reflect current organizational structure and service delivery. Aligning these costs accurately strengthens financial stewardship, improves transparency in reporting, and reduces the risk of misstatement. This work supports clear accountability and ensures funding sources properly represent where services are delivered and how assets are managed.

2026_BRO_1016 - Integrity Commissioner Adjustment

Adjust budget provision related to the Integrity Commissioner. The change reflects updated requirements and expected activity levels. Right-sizing ensures compliance and timely response to matters that arise. This supports transparent and accountable governance.

2026_BRS_2002, 2026_BLS_2004 - Legislative Service Capacity

Establish ongoing funding to ensure continuity of legislative services, mitigate compliance risk, and support succession planning. Additional capacity provides required redundancy for statutory duties, agenda and minutes preparation, records management, signing authorities and procedural guidance. It addresses increasing legislative complexity and workload, improving turnaround times and customer service.

| Sustaining Services Financial Details | | | | | | | | |
|---------------------------------------|---|--|---------------------|---------------|----------------------|--------------|---------------------|--------------|
| Priority Alignment | Reference | Request Name | Tax Revenue Ongoing | ORTS One Time | Hybrid ORTS One Time | CPR One Time | Hybrid CPR One Time | Totals |
| Community Safety & Wellness | 2026_BRL_1025 | Parks Labour for CM Water and Wastewater | \$ 230,178 | \$ - | \$ - | \$ - | \$ - | \$ 230,178 |
| Community Safety & Wellness | 2026_BRO_1006 | Transit School Board Contract Increase | \$ (53,544) | \$ - | \$ - | \$ - | \$ - | \$ (53,544) |
| Community Safety & Wellness | 2026_BRO_1019 | Animal Services Contract | \$ 35,460 | \$ - | \$ - | \$ - | \$ - | \$ 35,460 |
| Community Safety & Wellness | 2026_BRO_1029 | Construction Maintenance Service Levels | \$(230,177) | \$ - | \$ - | \$ - | \$ - | \$ (230,177) |
| Community Safety & Wellness | 2026_BRO_1058 2026_BRO_1082 2026_BRO_1104 | Contaminated Site Management | \$ 75,000 | \$ 50,000 | \$ - | \$ - | \$ - | \$ 125,000 |
| Community Safety & Wellness | 2026_BRO_1071 | 2026 RCMP Services | \$1,597,576 | \$ - | \$ - | \$ - | \$ - | \$ 1,597,576 |
| Financial Sustainability | 2026_BLS_2003 | ITS Funding Source Shift | \$ 277,092 | \$ - | \$ - | \$ - | \$ - | \$ 277,092 |
| Financial Sustainability | 2026_BRO_1002 | Grant in Lieu Expense for Provincial Buildings | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Financial Sustainability | 2026_BRO_1003 | Property Tax Penalties Revenue | \$ 50,000 | \$ - | \$ - | \$ - | \$ - | \$ 50,000 |
| Financial Sustainability | 2026_BRO_1005 | Corporate Fleet Transparency | \$ 334,644 | \$ - | \$ - | \$ - | \$ - | \$ 334,644 |
| Financial Sustainability | 2026_BRO_1007 | Corporate Fleet Reserve Sustainability | \$1,000,000 | \$ - | \$ - | \$ - | \$ - | \$ 1,000,000 |
| Financial Sustainability | 2026_BRO_1011 | Property Rental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Financial Sustainability | 2026_BRO_1012 | Land Bank Revenue and Capital | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Financial Sustainability | 2026_BRO_1024 | Tax Supported Insurance | \$ 318,749 | \$ - | \$ - | \$ - | \$ - | \$ 318,749 |
| Financial Sustainability | 2026_BRO_1025 | Tax Supported Natural Gas | \$ 222,272 | \$ - | \$ - | \$ - | \$ - | \$ 222,272 |
| Financial Sustainability | 2026_BRO_1026 | Tax Supported Electrical Charges | \$(116,000) | \$ - | \$ - | \$ - | \$ - | \$ (116,000) |

| | | | | | | | | |
|--------------------------|---------------|---|---------------|------|------|-------------|------|---------------|
| Financial Sustainability | 2026_BRO_1051 | Water and Waste Management Charges | \$ (1,422) | \$ - | \$ - | \$ - | \$ - | \$ (1,422) |
| Financial Sustainability | 2026_BRO_1053 | 2026 Tax Supported Personnel Provision | \$6,200,000 | \$ - | \$ - | \$ - | \$ - | \$ 6,200,000 |
| Financial Sustainability | 2026_BRO_1056 | Targeted Inflation | \$ 430,108 | \$ - | \$ - | \$ - | \$ - | \$ 430,108 |
| Financial Sustainability | 2026_BRO_1057 | Cemetery Revenue | \$ (56,005) | \$ - | \$ - | \$ - | \$ - | \$ (56,005) |
| Financial Sustainability | 2026_BRO_1060 | Provincial Highway Maintenance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Financial Sustainability | 2026_BRO_1062 | 2026 Tax Supported Debentures | \$ - | \$ - | \$ - | \$1,531,859 | \$ - | \$1,531,859 |
| Financial Sustainability | 2026_BRO_1063 | OSSI Grant Restructure | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Financial Sustainability | 2026_BRO_1064 | Recreation Revenue Adjustment | \$(248,948) | \$ - | \$ - | \$ - | \$ - | \$(248,948) |
| Financial Sustainability | 2026_BRO_1068 | Custodial and Building Maintenance Services | \$ (31,777) | \$ - | \$ - | \$ - | \$ - | \$ (31,777) |
| Financial Sustainability | 2026_BRO_1072 | Base Microsoft Licensing Cost Increases | \$ 312,000 | \$ - | \$ - | \$ - | \$ - | \$ 312,000 |
| Financial Sustainability | 2026_BRO_1075 | Hardware and Software Maintenance Fees | \$ 88,000 | \$ - | \$ - | \$ - | \$ - | \$ 88,000 |
| Financial Sustainability | 2026_BRO_1078 | False Alarm Revenue | \$ (5,350) | \$ - | \$ - | \$ - | \$ - | \$ (5,350) |
| Financial Sustainability | 2026_BRO_1083 | 2026 Amenities and Growth Contribution | \$ 1,778,520 | \$ - | \$ - | \$ - | \$ - | \$ 1,778,520 |
| Financial Sustainability | 2026_BRO_1084 | Tax Supported Amortization | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Financial Sustainability | 2026_BRO_1085 | Digital Advertising Revenue Reduction | \$ 20,000 | \$ - | \$ - | \$ - | \$ - | \$ 20,000 |
| Financial Sustainability | 2026_BRO_1088 | Accretion Expense | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Financial Sustainability | 2026_BRO_1089 | Regional Assessment Review Board Revenue | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Financial Sustainability | 2026_BRO_1092 | 2026 ENG Offsite Debenture | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Financial Sustainability | 2026_BRO_1096 | External Audit Fee Increase | \$ 40,000 | \$ - | \$ - | \$ - | \$ - | \$ 40,000 |
| Financial Sustainability | 2026_BRO_1102 | 2026 Utility Contributions to Tax | \$(1,954,041) | \$ - | \$ - | \$ - | \$ - | \$(1,954,041) |
| Economic Development | 2026_BRO_1087 | Westerner loan interest | \$(461,378) | \$ - | \$ - | \$ - | \$ - | \$(461,378) |

| | | and Amortization | | | | | | | |
|-----------------------------|---|---|---------------------|------------------|-------------|--------------------|-------------|-------------|---------------------|
| Economic Development | 2026_BRL_1008 2026_BRL_1013 2026_BRO_1091 | Land Bank Reconciliation | \$ 120,206 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 120,206 |
| Community Acumen | 2026_BRO_1016 | Integrity Commissioner Adjustment | \$ (42,500) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (42,500) |
| Community Acumen | 2026_BLS_2004 2026_BRS_2002 | Legislative Service Capaci | \$ 157,830 | \$ 6,000 | \$ - | \$ - | \$ - | \$ - | \$ 163,830 |
| Totals | | | \$10,086,493 | \$ 56,000 | \$ - | \$1,531,859 | \$ - | \$ - | \$11,674,352 |

ADJUSTMENTS & ALIGNMENT OF SERVICE LEVELS BUDGET REQUESTS SECTION

Proposed Resolution: Resolved that Council of The City of Red Deer approves the adjustments and alignment of service levels budget requests as listed in the 2026 Budget Book in report dated December 8, 2025, from the identified funding sources.

Adjustments & Alignment of Service Levels - Alignment to Council Outcomes

The adjustments and alignment of service level requests ensure that resources, capacity, and service delivery remain appropriately balanced with community expectations and operational realities. These changes address areas where services require right-sizing, restoration, or targeted enhancement to maintain reliability and transparency.

| Council Outcome | Aligned Budget Requests (Adjustments & Alignment of Service Levels) | How Each Contributes |
|------------------------------|---|---|
| Community Safety & Wellbeing | Parkland Ski Club Trail Maintenance Equipment | Supports community wellbeing, safety, and access by maintaining essential outdoor and recreation services. Aligns maintenance capacity to operational demand and preserves service standards. |
| Financial Stewardship | Parks Internal Charges | Improves transparency and accountability by ensuring internal costs accurately reflect service delivery and align with financial reporting standards. |

| | | |
|------------------|---|---|
| Community Acumen | Restore Services to 2024 Levels for Mowing, Spray Parks and Outdoor Rinks | Restores equitable access to community spaces and amenities, reinforcing trust and responsiveness to public expectations. Supports wellbeing, inclusion, and civic pride. |
|------------------|---|---|

Budget Request Descriptive Summaries

2026_BRO_1065 - HYBRID Parkland Ski Club Winter Trail Maintenance Equipment

Provide a grant to Parkland Ski Club (PSC) to replace grooming equipment used to maintain public winter trails. The City's fee-for-service agreement supports fuel, repairs, inspections, and insurance for grooming at key sites. PSC also augments event grooming demands at River Bend and leverages external grants and donations. This maintains winter recreation service levels for residents.

2026_BRL_1017 - Parks Internal Charges

Adjust Parks operating budgets to reflect increased cross-departmental services at utility locations. Services include snow removal, biodiversity management, and turf maintenance at water, wastewater, landfill and electric sites. Realigning internal charges ensures costs match service delivery. This supports transparent budgeting and sustainable operations.

2026_BRL_1022, 2026_BRO_1094 - Restore Services to 2024 Levels for Mowing, Spray Parks and Outdoor Skating Rink

Restore funding for turf mowing, outdoor rink maintenance, and spray park operations to 2024 service levels following 2025 cost-saving reductions. This reinstates public space standards and consistent access to inclusive, family-friendly recreation amenities, supporting community wellbeing, seasonal activation, and alignment with service expectations.

| Adjustments & Alignment Of Service Levels Financial Details | | | | | | | | | | | | | |
|---|--------------------------------|---|---------------------|---------|---------------|---|----------------------|---|--------------|---|---------------------|--------|------------|
| Priority Alignment | Reference | Request Name | Tax Revenue Ongoing | | ORTS One Time | | Hybrid ORTS One Time | | CPR One Time | | Hybrid CPR One Time | | Totals |
| Financial Sustainability | 2026_BRO_1065 | HYBRID Parkland Ski Club Winter Trail Maintenance Equipment | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 12,500 | \$ 12,500 |
| Financial Sustainability | 2026_BRL_1017 | Parks Internal Charges | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ - |
| Community Acumen | 2026_BRL_1022 2026_BRO_1094 | Restore Services to 2024 Levels for Mowing, Spray Parks and ODR | \$ | 335,871 | \$ | - | \$ | - | \$ | - | \$ | - | \$ 335,871 |
| | | | \$ | 335,871 | \$ | - | \$ | - | \$ | - | \$ | 12,500 | \$348,371 |

ACCOMMODATE GROWTH BUDGET REQUESTS SECTION

Proposed Resolution: Resolved that Council of The City of Red Deer approves the accommodate growth budget requests as listed in the 2026 Budget Book in report dated December 8, 2025, from the identified funding sources.

Accommodate Growth - Alignment to Council Outcomes

The accommodate growth requests position The City to responsibly manage the impacts of development, population growth, and changing service demands. These initiatives ensure that infrastructure, safety, and service capacity evolve in step with Red Deer's expanding community and economic activity.

| Council Outcome | Aligned Budget Requests (Accommodate Growth) | How Each Contributes |
|------------------------------|--|--|
| Community Safety & Wellbeing | Corporate Security Capacity; Cybersecurity Capacity; Disclosure & Charge Processing Capacity; Urban Forest Preservation; JJ Gaetz House Activation; Sorensen Washroom Operations | Strengthens safety, compliance, and accessibility across public spaces and digital systems. Enhances resilience to physical and cyber risks, preserves environmental and cultural assets, and maintains community trust through secure, reliable service environments. |
| Economic Development | Construction Growth Property Tax Revenue; Utility Revenue for F3 Network; County Recreation Agreement | Supports fiscal and economic growth through balanced development, regional collaboration, and reinvestment in community-serving infrastructure and recreation amenities. |

Budget Request Descriptive Summaries

2026_BRO_1001 - Construction Growth Property Tax Revenue

To recognize net growth in property tax revenue from new construction, offset by anticipated reductions. Generated from properties that were not previously assessed, typically new residential, commercial or industrial developments and major renovation or expansions that increase assessed value.

2026_BRO_1050 - Utility Revenue for F3 Network

Recognize recoveries from F3 Networks for municipal costs related to fibre build activities. Eligible costs include plan reviews, permits, inspections and any recoverable item under the Municipal Access Agreement

with F3 Networks. This request captures estimated 2026 revenues per the agreement. It aligns budgeted revenue with project activity levels.

2026_BRL_1020, 2026_BRO_1081 - Corporate Security Capacity

Additional capacity to manage rising incident volumes and standardize security systems. The role supports over 32 sites, over 350 cameras, access controls, guard contracts, and staff training. Expanded capacity strengthens risk management and protects staff, facilities and physical assets. This enables a consistent, enterprise-wide security program.

2026_BRL_1021, 2026_BRO_1074 - Cybersecurity Risk Reduction & Response Capacity

Fund additional Cybersecurity support to deploy controls, enforce technical baselines, and prevent incidents. The capacity supports compliance with Bill C-26 and recognized frameworks and improves audit readiness. Dedicated capacity reduces exposure to cyber threats and supports insurance requirements. This investment enhances organizational resilience.

2026_BRL_1026, 2026_BRO_1099 - Disclosure and Charge Processing Capacity

Additional support for disclosure and charge processing is required to meet the growing demands of preparing and distributing disclosure packages, driven by increased RCMP crime reduction strategies and the addition of responsibilities associated with the Digital Evidence Management System of body-worn camera evidence. This meets legal and procedural requirements for timely and accurate disclosures to prevent charges not being approved, stayed, and withdrawn, allowing offenders to evade accountability and compromising public safety.

2026_BRO_1059 - Urban Forest Preservation

Protect the urban forest from wildfire risk, Dutch Elm Disease, and Emerald Ash Borer while maintaining annual replacements. Funding supports FireSmart fuel-load reduction, disease monitoring and containment, and tree planting. These actions preserve canopy health, community safety, and The City's park identity. They also safeguard significant public and private asset value.

2026_BRO_1061 - JJ Gaetz House Activation

Provide operational funding to activate and maintain the historic JJ. Gaetz House and surrounding site. A fee-for-service agreement with WEES will support programming, maintenance, and community use. The site enhances heritage preservation and public education. This investment connects residents to Red Deer's cultural history.

2026_BRO_1066 - Sorensen Washroom Operations

Operational funding to support the newly constructed Sorensen Station washrooms. This follows Council's 2025 direction to include the item for 2026 consideration. Operations supports are required to support cleanliness, safety, and public accessibility. User experience is a key focus for this key transit and public facility.

2026_BRO_1067 - County Recreation Agreement

Recognize ongoing revenue from the cost-sharing agreement with Red Deer County for resident access to City facilities and programs. The grant is population-based and increases with growth. This supports equitable access and shared operating costs. It sustains regional collaboration on recreation services.

ACCOMMODATE GROWTH

| Priority Alignment | Reference | Request Name | Tax Revenue Ongoing | ORTS One Time | Hybrid ORTS One Time | CPR One Time | Hybrid CPR One Time | Totals |
|--|--------------------------------|--|---------------------|--------------------|----------------------|--------------|---------------------|-------------------|
| Economic Development | 2026_BRO_1001 | Construction Growth Property Tax Revenue | \$(700,000) | \$ - | \$ - | \$ - | \$ - | \$(700,000) |
| Economic Development | 2026_BRO_1050 | Utility Revenue for F3 Network | \$ - | \$(200,000) | \$ - | \$ - | \$ - | \$(200,000) |
| Community Safety & Wellness | 2026_BRL_1020 2026_BRO_1081 | Corporate Security Specialist | \$ 145,167 | \$ 6,000 | \$ - | \$ - | \$ - | \$ 151,167 |
| Community Safety & Wellness | 2026_BRL_1021 2026_BRO_1074 | Cybersecurity Technical Analyst | \$ 139,571 | \$ 5,000 | \$ - | \$ - | \$ - | \$ 144,571 |
| Community Safety & Wellness | 2026_BRL_1026 2026_BRO_1099 | Disclosure & Charge Processing Capacity | \$ 92,145 | \$ 6,000 | \$ - | \$ - | \$ - | \$ 98,145 |
| Community Safety & Wellness | 2026_BRO_1059 - | Urban Forest Preservation | \$ - | \$ - | \$ - | \$ - | \$1,030,000 | \$1,030,000 |
| Community Safety & Wellness | 2026_BRO_1061 | JJ Gaetz House Activation | \$ 150,000 | \$ - | \$ - | \$ - | \$ - | \$ 150,000 |
| Community Safety & Wellness | 2026_BRO_1066 | Sorensen Washroom Attendant | \$ 100,000 | \$ - | \$ - | \$ - | \$ - | \$ 100,000 |
| Community Safety & Wellness | 2026_BRO_1067 | County Recreation Agreement | \$(235,110) | \$ - | \$ - | \$ - | \$ - | \$(235,110) |
| | | | \$(308,227) | \$(183,000) | \$ - | \$ - | \$1,030,000 | \$ 538,773 |

STRATEGIC INVESTMENT BUDGET REQUESTS SECTION

Proposed Resolution: Resolved that Council of The City of Red Deer approves the strategic investment budget requests as listed in the 2026 Budget Book in report dated December 8, 2025, from the identified funding sources.

Strategic Investments for Long-Term Sustainability - Alignment to Council Outcomes

The strategic investment requests strengthen The City's long-term sustainability by building financial resilience, modernizing systems, and supporting organizational capacity. These initiatives reinforce Red Deer's foundation for responsible growth, effective service delivery, and a sustainable future.

| Council Outcome | Aligned Budget Requests (Strategic Investments) | How Each Contributes |
|------------------------------|--|--|
| Financial Stewardship | Transit Fleet Inflationary Impacts; Compensation Structure and System Review; Financial Roadmap Implementation | Builds long-term financial stability and sustainability through disciplined cost management, modernized compensation frameworks, and implementation of the Financial Roadmap's core recommendations. |
| Community Acumen | Legislative Service Capacity; Enterprise Staff Functions; Volunteer Appreciation | Strengthens organizational culture, engagement, and capacity to serve the community. Enhances responsiveness, continuity, and collaboration across the organization. |
| Economic Development | Red Deer Airport Authority Capital; Economic Development Arm's Length Transition; Downtown Grant | Supports Red Deer's competitiveness and regional presence through economic diversification, airport reliability, and downtown vitality initiatives. |
| Community Safety & Wellbeing | Asset Management Planning; Digital Services AI Automation; Human Resources Capacity; Annual Storage Area Network Support | Invests in secure systems, data-driven planning, and workforce capacity to maintain service reliability, protect critical assets, and enable safe, efficient operations across the enterprise. |

Budget Request Descriptive Summaries

2026_BRL_I014, 2026_BRO_I055 - Asset Management Planning

Add asset management capacity to support linear and vertical assets. Additional capacity will enable risk-based maintenance planning, lifecycle costing, and service-level decision-making across departments.

Improved data and analysis will enhance long-term infrastructure stewardship. This investment supports sustainable, evidence-based capital planning and long-term financial sustainability.

2026_BRL_1018, 2026_BRO_1076 - Digital Services AI Automation Services

Investing in Digital Services to lead AI oversight and business process automation across the enterprise. The capacity will coordinate safe, compliant AI adoption and deliver high-value workflow automation for priority functions. This addresses growing demand in the CIT Plan and mitigates legal, security, and operational risks. Benefits include efficiency gains, data insights, and improved staff and citizen services.

2026_BRL_1029, 2026_BRO_1079, & BRO_1105 - Human Resources Capacity

Increase HR capacity to strengthen workforce planning, advisory services, and organizational development, while funding external employment law expertise to manage complex labour and compliance matters. This investment enhances engagement, retention, and workplace safety, reduces financial and reputational risk, and positions HR to support a consistent, high-performing organization through ongoing transformation.

2026_BRO_1073 - Annual Storage Area Network Support and Maintenance Fees

Replace the current Storage Area Network approach with two physical Storage Area Network devices to avoid escalating license costs. The related capital request covers procurement, this operating item funds annual support and maintenance. The solution delivers comparable performance at lower lifecycle cost. It supports reliable storage for enterprise systems.

2026_BRO_1097 - Financial Roadmap Implementation

Provide one-time resources to implement financial sustainability recommendations. Funding may include limited-term staffing and technical consulting to mature financial systems, policy and processes. Details will be refined through the implementation plan and reported to Audit Committee and Council. This advances enterprise-wide governance, tools, and reporting improvements.

2026_BRO_1014 - Red Deer Airport Authority Capital

Provide matching capital support with Red Deer County for priority airport maintenance and safety needs. Funding will address paving and equipment requirements to sustain minimal staffing and aging assets at Apron 2, along with IT and safety items. The airport is a key driver of economic development, employment, and medevac services. This investment maintains safe, secure, and reliable operations. Although a capital investment for the Airport, this is funded through City operating dollars.

2026_BRO_1095 - Economic Development Arm's Length Organization Transition

Provide ongoing 2026 funding to establish an arm's-length, Part 9 non-profit economic development organization. Resources will support board setup, strategic planning, and executive recruitment, with potential additional ongoing needs determined for 2027. The model enhances flexibility, industry responsiveness, and performance-driven outcomes. It advances investment attraction and economic diversification goals.

2026_BRO_1100 - Downtown Grant in Lieu Option

Provide a one-time grant to offset the typical annual Business Improvement Area (BIA) tax levy, City administration costs, and prior year under collection as per Council direction from September 15, 2025. Requested by Council after it was resolved that Administration bring a bylaw by April 2026 that would trigger a vote for disestablishment of the BIA.

2026_BRO_1069 - Transit Fleet Inflationary Impacts

This request represents the inflationary pressures on expenditures related to fleet maintenance for Transit buses. These pressures include the cost escalation on Parts and Repairs, as well as the increased demand for repairs related to aging buses reaching the end of their useful life. The request is approximately 50% for Parts and 50% for Repairs. The full financial impacts has been trending to \$2M.

2026_BRO_1080 - Compensation Structure and System Review

Undertake a comprehensive review select compensation structures dating to the 1980s/1998. Consulting support will assess internal and external comparators, design recommended models, and map transition options and costs. Modernized systems will support equity, fiscal responsibility, recruitment and retention. This addresses growing risk in maintaining outdated frameworks.

2026_BRL_1024 - Legislative Service Capacity

Additional term capacity to stabilize operations during turnover and workload growth. The role supports correspondence, stakeholder engagement, committee coordination, and legislative tracking with high accuracy. A term approach is a cost-effective way to maintain service levels while long-term needs are assessed. This supports succession planning and sustained responsiveness to Council and stakeholders.

2026_BRO_1054 - Enterprise Staff Functions

Provide modest corporate funding to support intentional staff engagement and connection activities. These efforts build organizational culture through planned events, meetings, and touchpoints. Stronger engagement supports retention, collaboration, and service excellence. This aligns with enterprise people and culture objectives.

2026_BRO_1090 - Volunteer Appreciation

Shift from a biennial, high-cost volunteer awards event to year-round recognition activities. The new approach reduces costs and staff overtime while increasing ongoing engagement with board and committee volunteers. Personalized, flexible recognition fosters stronger connection and motivation. This reflects fiscal responsibility and a culture of continuous gratitude.

| STRATEGIC INVESTMENTS | | | | | | | | |
|-----------------------|---|--|---------------------|---------------|----------------------|--------------|---------------------|------------|
| Priority Alignment | Reference | Request Name | Tax Revenue Ongoing | ORTS One Time | Hybrid ORTS One Time | CPR One Time | Hybrid CPR One Time | Totals |
| Corporate Investment | 2026_BRL_1014 2026_BRO_1055 | Asset Management Planning | \$ 127,885 | \$ 6,000 | \$ - | \$ - | \$ - | \$ 133,885 |
| Corporate Investment | 2026_BRL_1018 2026_BRO_1076 | Digital Services AI Automation Services | \$ 139,571 | \$ 5,000 | \$ - | \$ - | \$ - | \$ 144,571 |
| Corporate Investment | 2026_BRL_1029 2026_BRO_1105 2026_BRO_1079 | Human Resources Capacity | \$ 413,206 | \$ 10,000 | \$ - | \$ - | \$ - | \$ 423,206 |
| Corporate Investment | 2026_BRO_1073 | Annual Storage Area Network Support and Maintenance Fees | \$ 25,000 | \$ - | \$ - | \$ - | \$ - | \$ 25,000 |

| | | | | | | | | |
|---------------------------------|---------------|--|--------------------|--------------------|-------------------|-------------|-------------|--------------------|
| Corporate Investment | 2026_BRO_1097 | Financial Roadmap Implementation | \$ - | \$ 400,000 | \$ - | \$ - | \$ - | \$ 400,000 |
| Economic Development | 2026_BRO_1014 | Red Deer Airport Authority Capital | \$ - | \$ - | \$ 550,000 | \$ - | \$ - | \$ 550,000 |
| Economic Development | 2026_BRO_1095 | Economic Development Arms Length Organization Transition | \$ 750,000 | \$ - | \$ - | \$ - | \$ - | \$ 750,000 |
| Economic Development | 2026_BRO_1100 | Downtown Grant | \$ - | \$ 336,545 | \$ - | \$ - | \$ - | \$ 336,545 |
| Financial Sustainability | 2026_BRO_1069 | Transit Fleet Inflationary Impacts | \$ 1,500,000 | \$ - | \$ - | \$ - | \$ - | \$ 1,500,000 |
| Financial Sustainability | 2026_BRO_1080 | Compensation Structure and System Review | \$ - | \$ 150,000 | \$ - | \$ - | \$ - | \$ 150,000 |
| Community Acumen | 2026_BRL_1024 | Legislative Service Capacity | \$ - | \$ 101,713 | \$ - | \$ - | \$ - | \$ 101,713 |
| Community Acumen | 2026_BRO_1054 | Enterprise Staff Functions | \$ 16,500 | \$ - | \$ - | \$ - | \$ - | \$ 16,500 |
| Community Acumen | 2026_BRO_1090 | Volunteer Appreciation | \$ 10,000 | \$ - | \$ - | \$ - | \$ - | \$ 10,000 |
| | | | \$2,982,162 | \$1,009,258 | \$ 550,000 | \$ - | \$ - | \$4,541,420 |

BUDGET 2026 IN VIEW

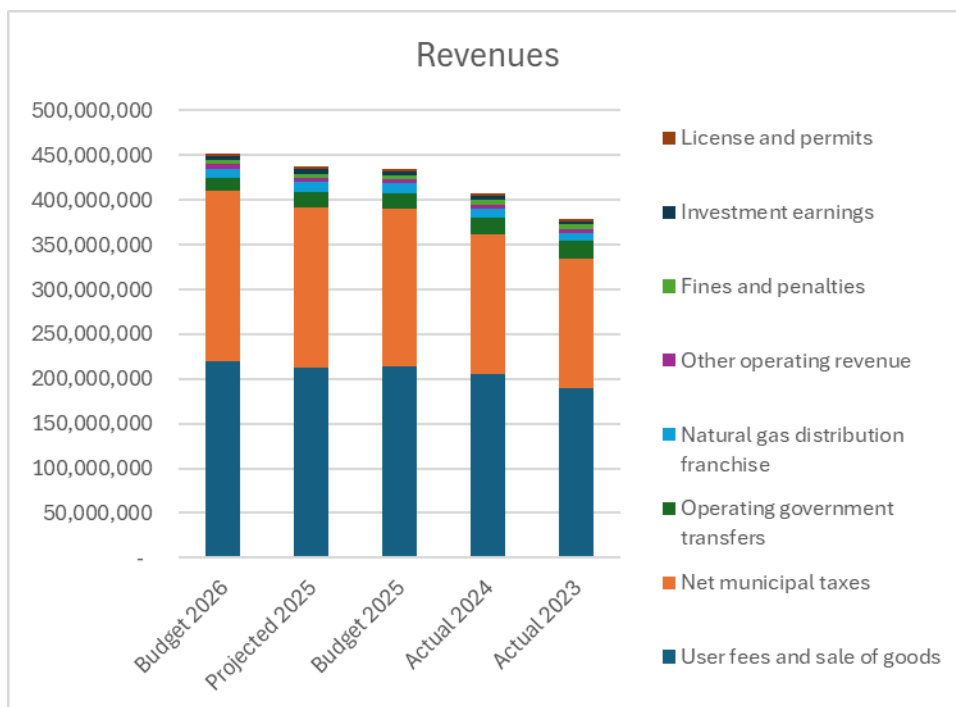
SECTION 6: CITY WIDE OVERVIEWS

Proposed 2026 City-Wide* Operating Budget

*Please note “City-Wide” elements include utility-funded budgets as well for fulsome view.

City-Wide Revenues

| | Budget 2026 | Projected 2025 | Budget 2025 | Actual 2024 | Actual 2023 |
|------------------------------------|--------------------|----------------|-------------|-------------|-------------|
| User fees and sale of goods | 219,727,878 | 212,869,625 | 213,648,487 | 205,451,000 | 189,864,000 |
| Net municipal taxes | 190,459,440 | 178,365,686 | 176,973,141 | 156,415,000 | 145,026,000 |
| Operating government transfers | 14,423,163 | 18,137,582 | 17,460,729 | 18,399,000 | 18,918,000 |
| Natural gas distribution franchise | 10,553,957 | 10,637,018 | 10,553,957 | 10,105,000 | 9,267,000 |
| Other operating revenue | 4,763,892 | 4,554,726 | 4,558,003 | 4,473,000 | 4,729,000 |
| Fines and penalties | 4,504,372 | 5,163,252 | 4,732,822 | 5,923,000 | 4,728,000 |
| Investment earnings | 4,324,842 | 4,363,150 | 3,863,464 | 3,739,000 | 2,828,000 |
| License and permits | 3,802,375 | 3,898,885 | 3,452,608 | 2,672,000 | 3,518,000 |
| | 452,559,919 | 437,989,924 | 435,243,211 | 407,177,000 | 378,878,000 |



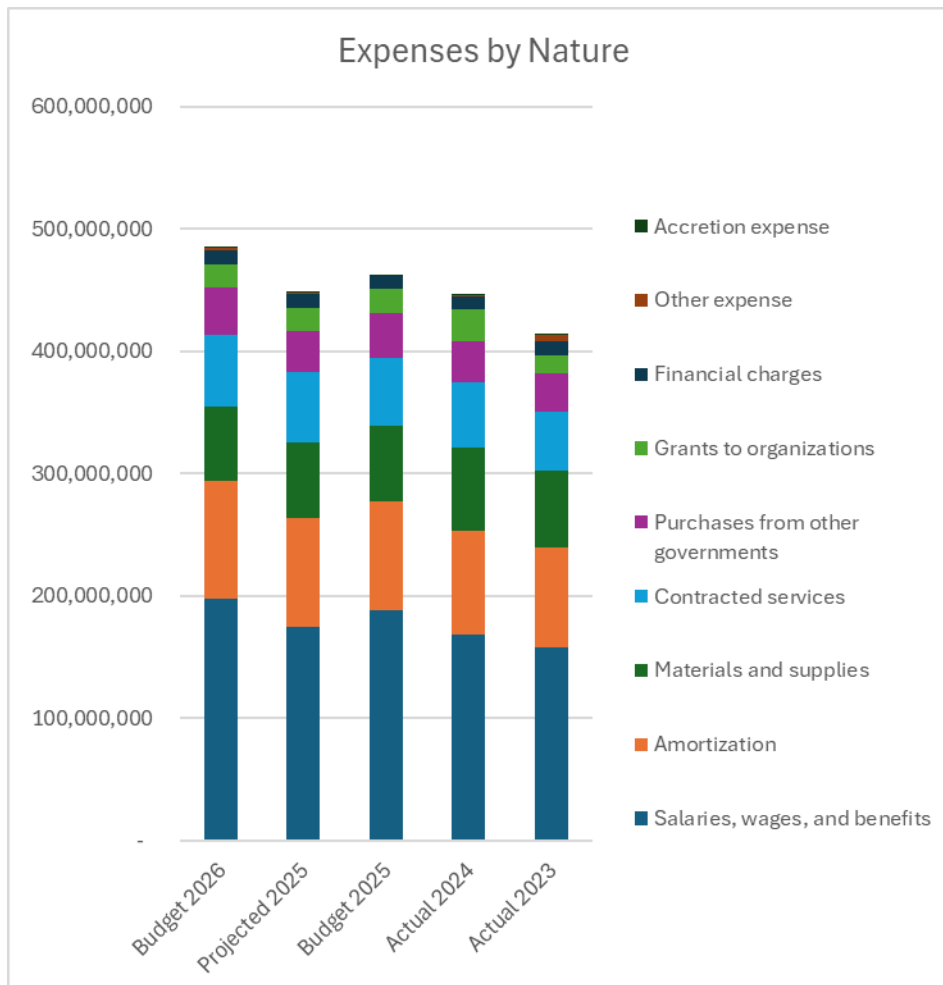
Overall, Budget 2026 reflects a 3.3% increase in total revenues of The City over the 2025 projections. The Budget includes a 7.36% increase in property taxes to maintain essential services and address inflationary cost pressures. This adjustment ensures continued investment in core programs and infrastructure while preserving financial sustainability.

City-Wide Expenses by Type

Expenses by nature shows the type of costs The City incurs to deliver services, such as salaries, contracts, materials, utilities, or debt servicing. → In other words: **what we spend money on**.

Overall, Budget 2026 reflects an 8.1% increase in total expenses of The City over the 2025 projections. The increase is largely driven by increases salaries and wages and purchases from other governments. The increase in salaries and wages negotiated through collective agreements, includes personnel provisions, benefits and increased staffing numbers. The increase in purchases from other governments relates to increased costs associated with the provisions of services from the RCMP.

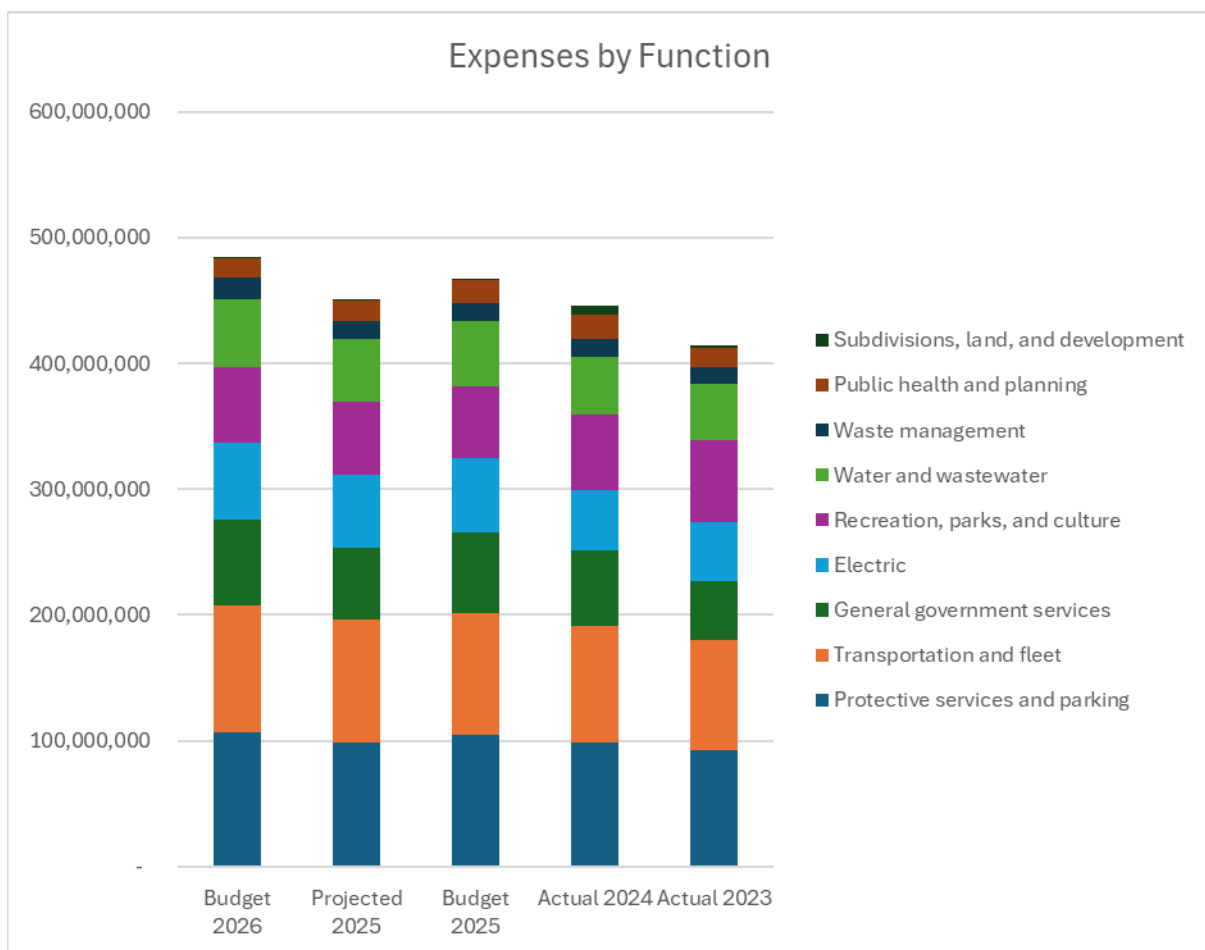
| | Budget 2026 | Projected 2025 | Budget 2025 | Actual 2024 | Actual 2023 |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Salaries, wages, and benefits | 197,796,690 | 174,266,547 | 187,986,123 | 168,838,000 | 158,264,000 |
| Amortization | 96,180,064 | 89,546,723 | 89,077,202 | 84,524,000 | 81,760,000 |
| Materials and supplies | 61,238,665 | 61,433,604 | 61,782,468 | 67,883,000 | 62,200,000 |
| Contracted services | 58,073,604 | 57,901,672 | 56,008,152 | 53,519,000 | 48,811,000 |
| Purchases from other governments | 38,343,562 | 33,413,755 | 36,744,811 | 33,631,000 | 30,984,000 |
| Grants to organizations | 19,414,224 | 18,852,848 | 19,905,746 | 26,110,000 | 14,932,000 |
| Financial charges | 11,278,880 | 11,036,746 | 9,879,267 | 10,522,000 | 10,745,000 |
| Other expense | 1,964,919 | 1,447,193 | 489,489 | 937,000 | 5,684,000 |
| Accretion expense | 225,297 | 215,580 | 215,580 | 242,000 | 426,000 |
| | 484,515,905 | 448,114,668 | 462,088,838 | 446,206,000 | 413,806,000 |



City-Wide Expenses by function

Expenses by function shows what The City spends to deliver services, organized by service area categories. This aligns with what you will often see on annual reporting. → In other words: **what we do**.

| | Budget 2026 | Projected 2025 | Budget 2025 | Actual 2024 | Actual 2023 |
|-------------------------------------|-------------|----------------|-------------|-------------|-------------|
| Protective services and parking | 107,199,631 | 98,721,562 | 104,705,492 | 98,458,000 | 92,580,000 |
| Transportation and fleet | 100,581,315 | 97,564,497 | 96,359,819 | 93,199,000 | 87,960,000 |
| General government services | 67,884,999 | 57,412,055 | 64,122,873 | 59,746,000 | 45,885,000 |
| Electric | 61,268,220 | 57,737,811 | 59,496,959 | 48,042,000 | 47,258,000 |
| Recreation, parks, and culture | 59,634,793 | 58,067,840 | 57,073,642 | 59,972,000 | 64,820,000 |
| Water and wastewater | 54,632,258 | 49,768,433 | 51,767,330 | 45,370,000 | 44,961,000 |
| Waste management | 17,494,558 | 14,607,298 | 14,712,039 | 14,822,000 | 13,377,000 |
| Public health and planning | 14,580,801 | 15,811,058 | 17,536,255 | 19,413,000 | 15,766,000 |
| Subdivisions, land, and development | 1,239,330 | 1,407,565 | 1,935,901 | 7,184,000 | 1,199,000 |
| | 484,515,905 | 451,098,119 | 467,710,310 | 446,206,000 | 413,806,000 |



**Council - Total Operating Budget
BUType**

| | 2025 | 2025 | 2026 | Change from |
|--|-----------------------|--------------------------------|-----------------------|---------------|
| | Final Budget | Quarter 3 Projection Budget | Review | From 2025 |
| Revenues | | | | |
| Net Municipal Taxes | \$ 177,852,141 | \$ 177,773,124 | \$ 191,338,440 | 7.58 % |
| Supplementary & Property Adjustments | \$ (879,000) | \$ 170,585 | \$ (879,000) | - |
| User Fees and Sale of Goods | \$ 213,648,487 | \$ 216,376,274 | \$ 219,727,878 | 2.85 % |
| Operating Government Transfers | \$ 17,460,729 | \$ 18,676,177 | \$ 14,423,163 | (17.40)% |
| Investment Income | \$ 3,863,464 | \$ 4,348,457 | \$ 4,324,842 | 11.94 % |
| Fines and Penalties | \$ 4,732,822 | \$ 5,231,562 | \$ 4,504,372 | (4.83)% |
| Franchise Fees | \$ 10,553,957 | \$ 10,480,979 | \$ 10,553,957 | - |
| Licenses and Permits | \$ 3,452,608 | \$ 4,892,666 | \$ 3,802,375 | 10.13 % |
| Other Revenue | \$ 4,558,003 | \$ 4,627,107 | \$ 4,763,892 | 4.52 % |
| | \$ 435,243,211 | \$ 442,576,931 | \$ 452,559,919 | 3.98 % |
| Expenses | | | | |
| General Government Services | \$ 64,122,873 | \$ 56,678,645 | \$ 67,884,999 | 5.87 % |
| Protective Services | \$ 104,705,492 | \$ 97,605,932 | \$ 107,199,631 | 2.38 % |
| Transportation and Fleet | \$ 96,359,819 | \$ 95,508,631 | \$ 100,581,315 | 4.38 % |
| Water and Wastewater | \$ 51,767,330 | \$ 49,525,828 | \$ 54,632,258 | 5.53 % |
| Waste Management | \$ 14,712,039 | \$ 14,571,390 | \$ 17,494,558 | 18.91 % |
| Public Health & Planning | \$ 17,536,255 | \$ 16,228,733 | \$ 14,580,801 | (16.85)% |
| Subdivisions, Land & Development | \$ 1,935,901 | \$ 1,967,511 | \$ 1,239,330 | (35.98)% |
| Recreation, Parks & Culture | \$ 57,073,642 | \$ 57,380,006 | \$ 59,634,793 | 4.49 % |
| Electric, Light & Power | \$ 59,496,959 | \$ 56,040,006 | \$ 61,268,220 | 2.98 % |
| | \$ 467,710,310 | \$ 445,506,682 | \$ 484,515,905 | 3.59 % |
| Contributed Assets - Revenue | 6,356,873 | 6,379,569 | 5,781,868 | (9.05)% |
| Budgeted Operating Surplus/(Deficit) | \$(26,110,226) | 3,449,818 | \$(26,174,118) | 0.24 % |
| <i>Operating (Deficit)/Surplus Variance</i> | 63,892 | - | - | - |
| Net Reserve Transfers | | | | |
| Operating or Capital Transfers From/(To) | \$ 6,450,635 | \$ (6,078,989) | \$ 7,362,179 | 14.13 % |
| Reserve Transfers - From/(To) | \$ (44,511,344) | \$ (63,603,932) | \$ (53,639,962) | 20.51 % |
| Equity Transfers (Amortization and Contributed Assets) | \$ 82,720,326 | \$ 81,955,416 | \$ 90,398,197 | 9.28 % |
| Long-Term Debt Principal Repayment | \$ (18,549,391) | \$ (18,765,345) | \$ (17,873,830) | (3.64)% |
| Net Transfer from Reserves and Equity | 26,110,226 | (6,492,850) | 26,256,301 | 0.56 % |
| Balance | - | - | - | - |

Proposed Resolution: Resolved that Council of The City of Red Deer approves the 2026 Operating Budget as listed in the 2026 Budget Book in report dated December 8, 2025, from the identified funding sources.

2027 - 2029 Operating Plan

The Municipal Government Act requires that Council review a 3-year operating plan annually.

| Revenues | Informational Requests for Planning Purposes | | |
|--|--|-----------------------|-----------------------|
| | FY27 | FY28 | FY29 |
| Net Municipal Taxes | 213,780,913 | 236,106,092 | 258,265,913 |
| Supplementary & Property Adjustments | (879,000) | (879,000) | (879,000) |
| User Fees and Sale of Goods | 217,010,407 | 217,010,407 | 217,010,407 |
| Operating Government Transfers | 14,128,163 | 14,128,163 | 14,128,163 |
| Investment Income | 4,324,842 | 4,324,842 | 4,324,842 |
| Fines and Penalties | 4,516,872 | 4,516,872 | 4,516,872 |
| Franchise Fees | 10,553,957 | 10,553,957 | 10,553,957 |
| Licenses and Permits | 3,602,375 | 3,602,375 | 3,602,375 |
| Other Revenue | 5,522,764 | 5,573,999 | 6,328,038 |
| | 472,561,293 | 494,937,707 | 517,851,567 |
| Expenses | | | |
| Salaries, Wages, and Benefits | 204,904,162 | 212,129,779 | 220,271,387 |
| Contracted Services | \$ 56,371,525 | \$ 58,516,565 | \$ 61,563,876 |
| Materials and Supplies | \$ 61,175,814 | \$ 61,189,971 | \$ 61,240,712 |
| Purchases from Other Governments | \$ 38,343,562 | \$ 38,343,562 | \$ 38,343,562 |
| Grants to Organizations | \$ 18,851,724 | \$ 18,851,724 | \$ 18,851,724 |
| Amortization of Tangible Capital Assets | \$ 96,180,064 | \$ 96,180,064 | \$ 96,180,064 |
| Accretion Expense | \$ 215,580 | \$ 215,580 | \$ 215,580 |
| Financial Charges | \$ 12,078,880 | \$ 13,078,880 | \$ 14,078,880 |
| Other Expenses | \$ 2,223,319 | \$ 2,214,919 | \$ 2,214,919 |
| | \$ 490,344,630 | \$ 500,721,044 | \$ 512,960,704 |
| Contributed Assets - Revenue | 5,781,868 | 5,781,868 | 5,781,868 |
| Budgeted Operating Surplus/(Deficit) | \$ (12,001,469) | \$ (1,469) | \$ 10,672,731 |
| Internal Transfers | | | |
| Internal Expenses | 36,087,572 | 36,087,572 | 36,017,572 |
| Internal Revenue | 36,005,389 | 36,005,389 | 36,075,389 |
| Net Internal Transfers | (82,183) | (82,183) | (82,183) |
| Net Reserve Transfers | | | |
| Interfund | 2,974,005 | (1,525,995) | (5,040,195) |
| From to Reserves | (62,414,720) | (68,914,720) | (75,214,720) |
| TCA Equity | 90,398,197 | 90,398,197 | 90,398,197 |
| LT Debt Principal Payments | (18,873,830) | (19,873,830) | (20,873,830) |
| Net Transfer from Reserves and Equity | 12,083,652 | 83,652 | (10,730,548) |
| Annual Operating Surplus(Deficit) | 0 | 0 | 0 |

Proposed Resolution: Resolved that Council of The City of Red Deer receives the 2027-2029 Operating Plan as listed in the 2026 Budget Book in report dated December 8, 2025, from the identified funding sources.

2026 Operating Budget by Department



Council - Operating Budget for DPT050 - Taxation Revenue

| | 2025 Final Budget | 2025 Quarter 3 Projection | 2026 Review Budget | Change |
|---|----------------------|------------------------------|-----------------------|-------------|
| Revenues | | | | |
| Net Municipal Taxes | 177,852,141 | 177,773,124 | 191,338,440 | 13,486,299 |
| Supplementary & Property Adjustments | (879,000) | 170,585 | (879,000) | 0 |
| User Fees and Sale of Goods | 14,045 | 14,000 | 0 | (14,045) |
| Fines and Penalties | 962,500 | 1,154,254 | 900,000 | (62,500) |
| Revenues Total | 177,949,686 | 179,111,963 | 191,359,440 | 13,409,754 |
| Expenses | | | | |
| Grants to Organizations | 2,669,000 | 1,274,290 | 12,000 | (2,657,000) |
| Other Expenses | 8,000 | 643,205 | 10,000 | 2,000 |
| Expenses Total | 2,677,000 | 1,917,495 | 22,000 | (2,655,000) |
| Surplus/(Deficit) Before Internal Charges | 175,272,686 | 177,194,468 | 191,337,440 | 16,064,754 |
| Operating Surplus / (Deficit) | 175,272,686 | 177,194,468 | 191,337,440 | 16,064,754 |
| Net Reserves Transfers | | | | |
| Net Tax Requirement / Funding | 175,272,686 | 177,194,468 | 191,337,440 | 16,064,754 |

**Council - Operating Budget for
DPT051 - General Municipal Revenues Department**

| | 2025 Final Budget | 2025 Quarter 3 Projection | 2026 Review Budget | Change |
|--|----------------------|------------------------------|-----------------------|---------|
| Revenues | | | | |
| Operating Government Transfers | 1,389,912 | 1,389,912 | 1,389,912 | 0 |
| Investment Income | 3,839,197 | 4,271,675 | 4,300,575 | 461,378 |
| Fines and Penalties | 75,840 | 62,570 | 75,840 | 0 |
| Franchise Fees | 10,553,957 | 10,480,979 | 10,553,957 | 0 |
| Other Revenue | 67,110 | 86,850 | 67,110 | 0 |
| Revenues Total | 15,926,016 | 16,291,986 | 16,387,394 | 461,378 |
| Expenses | | | | |
| Contributed Assets - Revenue | - | 22,696 | - | - |
| Surplus/(Deficit) Before Internal Charges | 15,926,016 | 16,314,682 | 16,387,394 | 461,378 |
| Operating Surplus / (Deficit) | 15,926,016 | 16,314,682 | 16,387,394 | 461,378 |
| Net Reserves Transfers | | | | |
| Equity Transfers (Amortization and Contributed Assets) | - | 22,696 | - | - |
| Net Reserves Transfers | - | 22,696 | - | - |
| Net Tax Requirement / Funding | 15,926,016 | 16,337,378 | 16,387,394 | 461,378 |

**Council - Operating Budget for
DPT055 - InterCo/Interfund Department**

| | 2025 Final Budget | 2026 Review Budget | Change |
|---|----------------------|-----------------------|-----------|
| Revenues | | | |
| Expenses | | | |
| Salaries, Wages, and Benefits | 7,855,743 | 8,071,497 | 215,754 |
| Expenses Total | 7,855,743 | 8,071,497 | 215,754 |
| Surplus/(Deficit) Before Internal Charges | (7,855,743) | (8,071,497) | (215,754) |
| Internal Charge / Recovery | (3,240,635) | (3,261,230) | (20,595) |
| Operating Surplus / (Deficit) | (11,096,378) | (11,332,727) | (236,349) |
| Net Reserves Transfers | | | |
| Operating or Capital Transfers From/(To) | 11,096,378 | 11,314,406 | 218,028 |
| Net Reserves Transfers | 11,096,378 | 11,314,406 | 218,028 |
| Net Tax Requirement / Funding | 0 | (18,321) | (18,321) |

**Council - Operating Budget for
DPT057 - General Municipal Programs Department**

| | 2025 Final Budget | 2025 Quarter 3 Projection | 2026 Review Budget | Change |
|---|----------------------|------------------------------|-----------------------|--------------|
| Revenues | | | | |
| Other Revenue | - | 4,531 | - | - |
| Revenues Total | - | 4,531 | - | - |
| Expenses | | | | |
| Salaries, Wages, and Benefits | 1,529,247 | 4,123,449 | 6,554,491 | 5,025,244 |
| Contracted Services | (352,460) | 138,216 | (375,935) | (23,475) |
| Financial Charges | 6,775,177 | 6,694,902 | 7,469,668 | 694,491 |
| Other Expenses | 25,494 | 62,985 | 48,969 | 23,475 |
| Expenses Total | 7,977,458 | 11,019,552 | 13,697,193 | 5,719,735 |
| Surplus/(Deficit) Before Internal Charges | (7,977,458) | (11,015,021) | (13,697,193) | (5,719,735) |
| Internal Charge / Recovery | (111,337) | (111,337) | (220,813) | (109,476) |
| Operating Surplus / (Deficit) | (8,088,795) | (11,126,358) | (13,918,006) | (5,829,211) |
| Net Reserves Transfers | | | | |
| Operating or Capital Transfers From/(To) | 38,926,302 | 38,926,302 | 40,880,343 | 1,954,041 |
| Reserve Transfers - From/(To) | (11,700,463) | (16,719,232) | (18,573,769) | (6,873,306) |
| Long-term Debt Principal Repayment | (9,385,945) | (9,628,825) | (10,223,313) | (837,368) |
| Net Reserves Transfers | 17,839,894 | 12,578,245 | 12,083,261 | (5,756,633) |
| Net Tax Requirement / Funding | 9,751,099 | 1,451,887 | (1,834,745) | (11,585,844) |

**Council - Operating Budget for
DPT950 - Office of Mayor & Council Department**

| | 2025 Final Budget | 2025 Quarter 3 Projection | 2026 Review Budget | Change |
|---|-------------------|---------------------------|--------------------|------------|
| Revenues | | | | |
| Operating Government Transfers | 128,074 | - | - | (128,074) |
| Other Revenue | 2,000 | 2,000 | 2,000 | 0 |
| Revenues Total | 130,074 | 2,000 | 2,000 | (128,074) |
| Expenses | | | | |
| Salaries, Wages, and Benefits | 1,290,301 | 1,290,301 | 1,303,860 | 13,559 |
| Contracted Services | 384,589 | 202,678 | 214,015 | (170,574) |
| Materials and Supplies | 97,145 | 97,145 | 97,145 | 0 |
| Grants to Organizations | 11,000 | 11,000 | 11,000 | 0 |
| Expenses Total | 1,783,035 | 1,601,124 | 1,626,020 | (157,015) |
| Surplus/(Deficit) Before Internal Charges | (1,652,961) | (1,599,124) | (1,624,020) | 28,941 |
| Operating Surplus / (Deficit) | (1,652,961) | (1,599,124) | (1,624,020) | 28,941 |
| Net Reserves Transfers | | | | |
| Net Tax Requirement / Funding | (1,652,961) | (1,599,124) | (1,624,020) | 28,941 |

**Council - Operating Budget for
DPT110 - City Manager Department**

| | 2025 Final Budget | 2025 Quarter 3 Projection | 2026 Review Budget | Change |
|--|----------------------|------------------------------|-----------------------|----------|
| Revenues | | | | |
| Expenses | | | | |
| Salaries, Wages, and Benefits | 861,346 | 776,216 | 861,346 | 0 |
| Contracted Services | 152,033 | 73,008 | 105,897 | (46,136) |
| Materials and Supplies | 15,500 | 16,260 | 15,500 | 0 |
| Grants to Organizations | - | 15,822 | - | - |
| Amortization of Tangible Capital Assets | 2,411 | 2,791 | 2,411 | 0 |
| Expenses Total | 1,031,290 | 884,097 | 985,154 | (46,136) |
| Surplus/(Deficit) Before Internal Charges | (1,031,290) | (884,097) | (985,154) | 46,136 |
| Internal Charge / Recovery | (117) | (117) | (95) | 22 |
| Operating Surplus / (Deficit) | (1,031,407) | (884,214) | (985,249) | 46,158 |
| Net Reserves Transfers | | | | |
| Operating or Capital Transfers From/(To) | - | 11,952 | - | - |
| Equity Transfers (Amortization and Contributed Assets) | 2,411 | 2,681 | 2,411 | 0 |
| Net Reserves Transfers | 2,411 | 14,633 | 2,411 | 0 |
| Net Tax Requirement / Funding | (1,028,996) | (869,581) | (982,838) | 46,158 |

**Council - Operating Budget for
DPT120 - Corporate & Employee Services GM Department**

| | 2025 Final Budget | 2025 Quarter 3 Projection | 2026 Review Budget | Change |
|--|----------------------|------------------------------|-----------------------|--------|
| Revenues | | | | |
| Expenses | | | | |
| Salaries, Wages, and Benefits | 391,460 | 379,806 | 391,476 | 16 |
| Contracted Services | 15,963 | 16,347 | 15,963 | 0 |
| Materials and Supplies | 4,900 | 4,997 | 4,900 | 0 |
| Amortization of Tangible Capital Assets | 5,217 | 2,800 | 5,217 | 0 |
| Other Expenses | - | 58,442 | - | - |
| Expenses Total | 417,540 | 462,392 | 417,556 | 16 |
| Surplus/(Deficit) Before Internal Charges | (417,540) | (462,392) | (417,556) | (16) |
| Internal Charge / Recovery | (117) | (117) | (95) | 22 |
| Operating Surplus / (Deficit) | (417,657) | (462,509) | (417,651) | 6 |
| Net Reserves Transfers | | | | |
| Equity Transfers (Amortization and Contributed Assets) | 5,217 | 61,242 | 5,217 | 0 |
| Net Reserves Transfers | 5,217 | 61,242 | 5,217 | 0 |
| Net Tax Requirement / Funding | (412,440) | (401,267) | (412,434) | 6 |

**Council - Operating Budget for
DPT100 - Human Resources Department**

| | 2025 Final Budget | 2025 Quarter 3 Projection | 2026 Review Budget | Change |
|--|----------------------|------------------------------|-----------------------|-----------|
| Revenues | | | | |
| Other Revenue | 86,400 | 156,537 | 86,400 | 0 |
| Revenues Total | 86,400 | 156,537 | 86,400 | 0 |
| Expenses | | | | |
| Salaries, Wages, and Benefits | 3,747,854 | 3,730,972 | 4,259,613 | 511,759 |
| Contracted Services | 791,363 | 693,313 | 994,763 | 203,400 |
| Materials and Supplies | 143,868 | 94,172 | 148,868 | 5,000 |
| Amortization of Tangible Capital Assets | 70,201 | 70,201 | 70,201 | 0 |
| Expenses Total | 4,753,286 | 4,588,658 | 5,473,445 | 720,159 |
| Surplus/(Deficit) Before Internal Charges | (4,666,886) | (4,432,121) | (5,387,045) | (720,159) |
| Internal Charge / Recovery | (1,364) | (964) | (364) | 1,000 |
| Operating Surplus / (Deficit) | (4,668,250) | (4,433,085) | (5,387,409) | (719,159) |
| Net Reserves Transfers | | | | |
| Operating or Capital Transfers From/(To) | - | (240) | - | - |
| Reserve Transfers - From/(To) | 110,250 | 157,540 | 110,250 | 0 |
| Equity Transfers (Amortization and Contributed Assets) | 70,201 | 70,201 | 70,201 | 0 |
| Net Reserves Transfers | 180,451 | 227,501 | 180,451 | 0 |
| Net Tax Requirement / Funding | (4,487,799) | (4,205,584) | (5,206,958) | (719,159) |

**Council - Operating Budget for
DPT115 - Community & Public Relations Department**

| | 2025 Final Budget | 2025 Quarter 3 Projection | 2026 Review Budget | Change |
|--|----------------------|------------------------------|-----------------------|-------------|
| Revenues | | | | |
| User Fees and Sale of Goods | 20,000 | - | 0 | (20,000) |
| Revenues Total | 20,000 | - | 0 | (20,000) |
| Expenses | | | | |
| Salaries, Wages, and Benefits | 1,800,808 | 1,731,839 | 1,811,165 | 10,357 |
| Contracted Services | 343,334 | 305,696 | 208,021 | (135,313) |
| Materials and Supplies | 20,965 | 38,876 | 20,965 | 0 |
| Amortization of Tangible Capital Assets | 216 | - | 216 | 0 |
| Expenses Total | 2,165,323 | 2,076,411 | 2,040,367 | (124,956) |
| Surplus/(Deficit) Before Internal Charges | (2,145,323) | (2,076,411) | (2,040,367) | 104,956 |
| Internal Charge / Recovery | (16,003) | (15,659) | (15,253) | 750 |
| Operating Surplus / (Deficit) | (2,161,326) | (2,092,070) | (2,055,620) | 105,706 |
| Net Reserves Transfers | | | | |
| Reserve Transfers - From/(To) | 51,297 | 73,300 | 51,297 | 0 |
| Equity Transfers (Amortization and Contributed Assets) | 216 | 216 | 216 | 0 |
| Net Reserves Transfers | 51,513 | 73,516 | 51,513 | 0 |
| Net Tax Requirement / Funding | (2,109,813) | (2,018,554) | (2,004,107) | 105,706 |



**Council - Operating Budget for
DPT125 - Revenue & Assessment Services Department**

| | 2025 Final Budget | 2025 Quarter 3 Projection | 2026 Review Budget | Change |
|--|----------------------|------------------------------|-----------------------|----------|
| Revenues | | | | |
| User Fees and Sale of Goods | 213,000 | 281,470 | 248,000 | 35,000 |
| Other Revenue | 320,000 | 321,362 | 285,000 | (35,000) |
| Revenues Total | 533,000 | 602,832 | 533,000 | 0 |
| Expenses | | | | |
| Salaries, Wages, and Benefits | 5,504,326 | 5,312,189 | 5,587,016 | 82,690 |
| Contracted Services | 467,612 | 384,297 | 472,381 | 4,769 |
| Materials and Supplies | 63,603 | 35,440 | 59,834 | (3,769) |
| Amortization of Tangible Capital Assets | 3,623 | 3,623 | 3,623 | 0 |
| Financial Charges | 63,800 | 58,829 | 62,800 | (1,000) |
| Other Expenses | 131,130 | 77,811 | 131,130 | 0 |
| Expenses Total | 6,234,094 | 5,872,189 | 6,316,784 | 82,690 |
| Surplus/(Deficit) Before Internal Charges | (5,701,094) | (5,269,357) | (5,783,784) | (82,690) |
| Internal Charge / Recovery | (3,231) | (7,110) | (2,231) | 1,000 |
| Operating Surplus / (Deficit) | (5,704,325) | (5,276,467) | (5,786,015) | (81,690) |
| Net Reserves Transfers | | | | |
| Operating or Capital Transfers From/(To) | 2,073,021 | 1,865,371 | 2,133,021 | 60,000 |
| Equity Transfers (Amortization and Contributed Assets) | 3,623 | 3,623 | 3,623 | 0 |
| Net Reserves Transfers | 2,076,644 | 1,868,994 | 2,136,644 | 60,000 |
| Net Tax Requirement / Funding | (3,627,681) | (3,407,473) | (3,649,371) | (21,690) |

**Council - Operating Budget for
DPT130 - Information & Technology Services Department**

| | 2025 Final Budget | 2025 Quarter 3 Projection | 2026 Review Budget | Change |
|--|----------------------|------------------------------|-----------------------|-----------|
| Revenues | | | | |
| User Fees and Sale of Goods | 6,000 | 500 | 6,000 | 0 |
| Other Revenue | 167,500 | 148,585 | 167,500 | 0 |
| Revenues Total | 173,500 | 149,085 | 173,500 | 0 |
| Expenses | | | | |
| Salaries, Wages, and Benefits | 6,257,365 | 6,380,822 | 6,896,715 | 639,350 |
| Contracted Services | 4,429,958 | 4,234,166 | 4,262,958 | (167,000) |
| Materials and Supplies | 656,320 | 758,903 | 975,199 | 318,879 |
| Amortization of Tangible Capital Assets | 2,126,849 | 2,126,859 | 2,166,661 | 39,812 |
| Other Expenses | - | (22,979) | - | - |
| Expenses Total | 13,470,492 | 13,477,771 | 14,301,533 | 831,041 |
| Surplus/(Deficit) Before Internal Charges | (13,296,992) | (13,328,686) | (14,128,033) | (831,041) |
| Internal Charge / Recovery | 249,416 | 217,544 | 199,416 | (50,000) |
| Operating Surplus / (Deficit) | (13,047,576) | (13,111,142) | (13,928,617) | (881,041) |
| Net Reserves Transfers | | | | |
| Operating or Capital Transfers From/(To) | (723,495) | (724,145) | (723,495) | 0 |
| Reserve Transfers - From/(To) | (116,792) | (166,887) | (116,792) | 0 |
| Equity Transfers (Amortization and Contributed Assets) | 2,126,848 | 2,126,848 | 2,166,660 | 39,812 |
| Net Reserves Transfers | 1,286,561 | 1,235,816 | 1,326,373 | 39,812 |
| Net Tax Requirement / Funding | (11,761,015) | (11,875,326) | (12,602,244) | (841,229) |

**Council - Operating Budget for
DPT150 - Legal & Legislative Services Department**

| | 2025 Final Budget | 2025 Quarter 3 Projection | 2026 Review Budget | Change |
|--|----------------------|------------------------------|-----------------------|-------------|
| Revenues | | | | |
| User Fees and Sale of Goods | 114,225 | 206,359 | 216,225 | 102,000 |
| Operating Government Transfers | 300,000 | 750,000 | - | (300,000) |
| Fines and Penalties | 29,801 | 30,551 | 29,801 | 0 |
| Revenues Total | 444,026 | 986,910 | 246,026 | (198,000) |
| Expenses | | | | |
| Salaries, Wages, and Benefits | 3,322,014 | 3,188,941 | 2,909,086 | (412,928) |
| Contracted Services | 1,803,281 | 1,849,426 | 1,645,682 | (157,599) |
| Materials and Supplies | 109,248 | 137,800 | 69,948 | (39,300) |
| Amortization of Tangible Capital Assets | 529 | 529 | 529 | 0 |
| Expenses Total | 5,235,072 | 5,176,696 | 4,625,245 | (609,827) |
| Surplus/(Deficit) Before Internal Charges | (4,791,046) | (4,189,786) | (4,379,219) | 411,827 |
| Internal Charge / Recovery | (68,295) | (72,332) | 1,800 | 70,095 |
| Operating Surplus / (Deficit) | (4,859,341) | (4,262,118) | (4,377,419) | 481,922 |
| Net Reserves Transfers | | | | |
| Operating or Capital Transfers From/(To) | 101,274 | 95,834 | 101,274 | 0 |
| Reserve Transfers - From/(To) | 8,098 | 11,572 | 8,098 | 0 |
| Equity Transfers (Amortization and Contributed Assets) | 529 | 529 | 529 | 0 |
| Net Reserves Transfers | 109,901 | 107,935 | 109,901 | 0 |
| Net Tax Requirement / Funding | (4,749,440) | (4,154,183) | (4,267,518) | 481,922 |

**Council - Operating Budget for
DPT260 - Growth & Finance GM Department**

| | 2025 Final Budget | 2025 Quarter 3 Projection | 2026 Review Budget | Change |
|--|----------------------|------------------------------|-----------------------|----------|
| Revenues | | | | |
| Expenses | | | | |
| Salaries, Wages, and Benefits | 803,508 | 678,022 | 832,147 | 28,639 |
| Contracted Services | 37,172 | 18,377 | 36,860 | (312) |
| Materials and Supplies | 3,522 | 2,550 | 3,522 | 0 |
| Amortization of Tangible Capital Assets | 412 | 412 | 412 | 0 |
| Expenses Total | 844,614 | 699,361 | 872,941 | 28,327 |
| Surplus/(Deficit) Before Internal Charges | (844,614) | (699,361) | (872,941) | (28,327) |
| Internal Charge / Recovery | (167) | - | (95) | 72 |
| Operating Surplus / (Deficit) | (844,781) | (699,361) | (873,036) | (28,255) |
| Net Reserves Transfers | | | | |
| Operating or Capital Transfers From/(To) | - | (3,190) | - | - |
| Equity Transfers (Amortization and Contributed Assets) | 412 | 412 | 412 | 0 |
| Net Reserves Transfers | 412 | (2,778) | 412 | 0 |
| Net Tax Requirement / Funding | (844,369) | (702,139) | (872,624) | (28,255) |

**Council - Operating Budget for
DPT140 - Financial Services Department**

| | 2025 Final Budget | 2025 Quarter 3 Projection | 2026 Review Budget | Change |
|---|----------------------|------------------------------|-----------------------|-----------|
| Revenues | | | | |
| Expenses | | | | |
| Salaries, Wages, and Benefits | 3,296,321 | 2,979,758 | 3,316,796 | 20,475 |
| Contracted Services | 517,118 | 597,423 | 707,118 | 190,000 |
| Materials and Supplies | 23,899 | 19,290 | 23,899 | 0 |
| Financial Charges | 5,200 | 5,200 | 5,200 | 0 |
| Expenses Total | 3,842,538 | 3,601,671 | 4,053,013 | 210,475 |
| Surplus/(Deficit) Before Internal Charges | (3,842,538) | (3,601,671) | (4,053,013) | (210,475) |
| Internal Charge / Recovery | (1,150) | (1,150) | (400) | 750 |
| Operating Surplus / (Deficit) | (3,843,688) | (3,602,821) | (4,053,413) | (209,725) |
| Net Reserves Transfers | | | | |
| Net Tax Requirement / Funding | (3,843,688) | (3,602,821) | (4,053,413) | (209,725) |

**Council - Operating Budget for
DPT210 - Engineering Services Department**

| | 2025 Final Budget | 2025 Quarter 3 Projection | 2026 Review Budget | Change |
|--|----------------------|------------------------------|-----------------------|-----------|
| Revenues | | | | |
| User Fees and Sale of Goods | 2,000 | - | 0 | (2,000) |
| Licenses and Permits | 67,452 | 622,871 | 410,465 | 343,013 |
| Other Revenue | 229,069 | 130,759 | 89,545 | (139,524) |
| Revenues Total | 298,521 | 753,630 | 500,010 | 201,489 |
| Expenses | | | | |
| Salaries, Wages, and Benefits | 4,176,266 | 3,821,623 | 4,225,341 | 49,075 |
| Contracted Services | 213,238 | 142,891 | 213,538 | 300 |
| Materials and Supplies | 54,452 | 92,875 | 54,152 | (300) |
| Amortization of Tangible Capital Assets | 66,118 | 44,721 | 66,118 | 0 |
| Financial Charges | 544,192 | 494,737 | 569,235 | 25,043 |
| Expenses Total | 5,054,266 | 4,596,847 | 5,128,384 | 74,118 |
| Surplus/(Deficit) Before Internal Charges | (4,755,745) | (3,843,217) | (4,628,374) | 127,371 |
| Internal Charge / Recovery | (32,680) | (42,013) | (48,402) | (15,722) |
| Operating Surplus / (Deficit) | (4,788,425) | (3,885,230) | (4,676,776) | 111,649 |
| Net Reserves Transfers | | | | |
| Operating or Capital Transfers From/(To) | 304,867 | 361,007 | 304,867 | 0 |
| Reserve Transfers - From/(To) | 1,165,484 | 1,665,403 | 1,087,508 | (77,976) |
| Equity Transfers (Amortization and Contributed Assets) | 66,118 | 44,720 | 66,118 | 0 |
| Long-term Debt Principal Repayment | (621,291) | (594,365) | (518,272) | 103,019 |
| Net Reserves Transfers | 915,178 | 1,476,765 | 940,221 | 25,043 |
| Net Tax Requirement / Funding | (3,873,247) | (2,408,465) | (3,736,555) | 136,692 |

| | 2025 Final Budget | 2025 Quarter 3 Projection | 2026 Review Budget | Change |
|---|----------------------|------------------------------|-----------------------|----------|
| Revenues | | | | |
| User Fees and Sale of Goods | 56,170 | 69,807 | 56,170 | 0 |
| Operating Government Transfers | - | 145,000 | 0 | 0 |
| Revenues Total | 56,170 | 214,807 | 56,170 | 0 |
| Expenses | | | | |
| Salaries, Wages, and Benefits | 1,066,247 | 863,827 | 1,071,723 | 5,476 |
| Contracted Services | 129,528 | 279,748 | 54,688 | (74,840) |
| Materials and Supplies | 5,000 | 4,272 | 5,000 | 0 |
| Expenses Total | 1,200,775 | 1,147,847 | 1,131,411 | (69,364) |
| Surplus/(Deficit) Before Internal Charges | (1,144,605) | (933,040) | (1,075,241) | 69,364 |
| Internal Charge / Recovery | 0 | 7,666 | - | 0 |
| Operating Surplus / (Deficit) | (1,144,605) | (925,374) | (1,075,241) | 69,364 |
| Net Reserves Transfers | | | | |
| Operating or Capital Transfers From/(To) | - | (720) | - | - |
| Net Reserves Transfers | - | (720) | - | - |
| Net Tax Requirement / Funding | (1,144,605) | (926,094) | (1,075,241) | 69,364 |

**Council - Operating Budget for
DPT271 - Inspection & Licensing Department**

| | 2025 Final Budget | 2025 Quarter 3 Projection | 2026 Review Budget | Change |
|--|----------------------|------------------------------|-----------------------|---------------|
| Revenues | | | | |
| User Fees and Sale of Goods | 1,239,274 | 988,550 | 1,226,274 | (13,000) |
| Fines and Penalties | 1,035,150 | 1,028,061 | 1,035,150 | 0 |
| Licenses and Permits | 3,253,238 | 4,122,173 | 3,253,238 | 0 |
| Other Revenue | 5,000 | 44,660 | 5,000 | 0 |
| Revenues Total | 5,532,662 | 6,183,444 | 5,519,662 | (13,000) |
| Expenses | | | | |
| Salaries, Wages, and Benefits | 3,800,597 | 3,165,449 | 3,826,469 | 25,872 |
| Contracted Services | 2,628,842 | 2,272,567 | 2,257,241 | (371,601) |
| Materials and Supplies | 732,979 | 554,307 | 84,042 | (648,937) |
| Amortization of Tangible Capital Assets | 1,220,303 | 1,212,854 | 410,930 | (809,373) |
| Financial Charges | 73,700 | 100,929 | 73,700 | 0 |
| Other Expenses | 38,460 | 51,972 | 38,460 | 0 |
| Expenses Total | 8,494,881 | 7,358,078 | 6,690,842 | (1,804,039) |
| Surplus/(Deficit) Before Internal Charges | (2,962,219) | (1,174,634) | (1,171,180) | 1,791,039 |
| Internal Charge / Recovery | (1,184,004) | (1,062,281) | (163,601) | 1,020,403 |
| Operating Surplus / (Deficit) | (4,146,223) | (2,236,915) | (1,334,781) | 2,811,442 |
| Net Reserves Transfers | | | | |
| Operating or Capital Transfers From/(To) | (37,058) | (39,968) | (37,058) | 0 |
| Equity Transfers (Amortization and Contributed Assets) | 1,220,303 | 1,212,853 | 410,930 | (809,373) |
| Net Reserves Transfers | 1,183,245 | 1,172,885 | 373,872 | (809,373) |
| Net Tax Requirement / Funding | (2,962,978) | (1,064,030) | (960,909) | 2,002,069 |

**Council - Operating Budget for
DPT290 - Land & Economic Development Department**

| | 2025 Final Budget | 2025 Quarter 3 Projection | 2026 Review Budget | Change |
|--|----------------------|------------------------------|-----------------------|-----------------|
| Revenues | | | | |
| User Fees and Sale of Goods | 8,609,260 | 7,331,229 | 6,262,260 | (2,347,000) |
| Other Revenue | 15,700 | 17,250 | 14,700 | (1,000) |
| Revenues Total | 8,624,960 | 7,348,479 | 6,276,960 | (2,348,000) |
| Expenses | | | | |
| Salaries, Wages, and Benefits | 1,451,168 | 1,053,577 | 1,328,940 | (122,228) |
| Contracted Services | 607,965 | 1,366,528 | 601,678 | (6,287) |
| Materials and Supplies | 1,001,231 | 1,010,771 | 475,568 | (525,663) |
| Grants to Organizations | 2,827,311 | 2,722,880 | 2,392,311 | (435,000) |
| Amortization of Tangible Capital Assets | 37,122 | 37,175 | 37,122 | 0 |
| Financial Charges | 76,680 | 72,827 | 36,087 | (40,593) |
| Expenses Total | 6,001,477 | 6,263,758 | 4,871,706 | (1,129,771) |
| Surplus/(Deficit) Before Internal Charges | 2,623,483 | 1,084,721 | 1,405,254 | (1,218,229) |
| Internal Charge / Recovery | (18,145) | (12,595) | (16,132) | 2,013 |
| Operating Surplus / (Deficit) | 2,605,338 | 1,072,126 | 1,389,122 | (1,216,216) |
| Net Reserves Transfers | | | | |
| Operating or Capital Transfers From/(To) | (4,566,908) | (4,323,016) | (3,846,629) | 720,279 |
| Equity Transfers (Amortization and Contributed Assets) | 37,122 | 37,176 | 37,122 | 0 |
| Long-term Debt Principal Repayment | (2,046,539) | (2,046,539) | (1,115,430) | 931,109 |
| Net Reserves Transfers | (6,576,325) | (6,332,379) | (4,924,937) | 1,651,388 |
| Net Tax Requirement / Funding | (3,970,987) | (5,260,253) | (3,535,815) | 435,172 |



**Council - Operating Budget for
DPT470 - Community Services GM Department**

| | 2025 Final Budget | 2025 Quarter 3 Projection | 2026 Review Budget | Change |
|--|----------------------|------------------------------|-----------------------|--------|
| Revenues | | | | |
| Expenses | | | | |
| Salaries, Wages, and Benefits | 573,957 | 556,713 | 574,063 | 106 |
| Contracted Services | 34,159 | 15,544 | 34,159 | 0 |
| Materials and Supplies | 4,566 | 32,734 | 4,566 | 0 |
| Amortization of Tangible Capital Assets | 336 | 335 | 336 | 0 |
| Expenses Total | 613,018 | 605,326 | 613,124 | 106 |
| Surplus/(Deficit) Before Internal Charges | (613,018) | (605,326) | (613,124) | (106) |
| Internal Charge / Recovery | (167) | - | (95) | 72 |
| Operating Surplus / (Deficit) | (613,185) | (605,326) | (613,219) | (34) |
| Net Reserves Transfers | | | | |
| Equity Transfers (Amortization and Contributed Assets) | 336 | 335 | 336 | 0 |
| Net Reserves Transfers | 336 | 335 | 336 | 0 |
| Net Tax Requirement / Funding | (612,849) | (604,991) | (612,883) | (34) |

**Council - Operating Budget for
DPT500 - Safe & Healthy Communities Department**

| | 2025 Final Budget | 2025 Quarter 3 Projection | 2026 Review Budget | Change |
|--|----------------------|------------------------------|-----------------------|-----------------|
| Revenues | | | | |
| User Fees and Sale of Goods | 8,685,254 | 8,956,259 | 9,182,312 | 497,058 |
| Operating Government Transfers | 10,147,626 | 8,790,508 | 7,539,907 | (2,607,719) |
| Investment Income | 18,267 | 35,910 | 18,267 | 0 |
| Other Revenue | 309,024 | 255,932 | 309,024 | 0 |
| Revenues Total | 19,160,171 | 18,038,609 | 17,049,510 | (2,110,661) |
| Expenses | | | | |
| Salaries, Wages, and Benefits | 21,076,862 | 20,858,782 | 21,232,443 | 155,581 |
| Contracted Services | 5,242,757 | 4,949,881 | 5,553,208 | 310,451 |
| Materials and Supplies | 3,725,916 | 3,836,264 | 4,497,889 | 771,973 |
| Grants to Organizations | 11,930,649 | 10,437,496 | 9,378,235 | (2,552,414) |
| Amortization of Tangible Capital Assets | 7,705,116 | 7,728,650 | 8,742,044 | 1,036,928 |
| Accretion Expense | - | - | 229 | 229 |
| Other Expenses | 24,600 | 24,650 | 24,600 | 0 |
| Expenses Total | 49,705,900 | 47,835,723 | 49,428,648 | (277,252) |
| Surplus/(Deficit) Before Internal Charges | (30,545,729) | (29,797,114) | (32,379,138) | (1,833,409) |
| Internal Charge / Recovery | 1,766,135 | 1,923,701 | 831,625 | (934,510) |
| Operating Surplus / (Deficit) | (28,779,594) | (27,873,413) | (31,547,513) | (2,767,919) |
| Net Reserves Transfers | | | | |
| Operating or Capital Transfers From/(To) | 370,138 | 342,546 | 162,626 | (207,512) |
| Reserve Transfers - From/(To) | (260,405) | (372,102) | (247,905) | 12,500 |
| Equity Transfers (Amortization and Contributed Assets) | 7,705,114 | 7,742,522 | 8,742,042 | 1,036,928 |
| Net Reserves Transfers | 7,814,847 | 7,712,966 | 8,656,992 | 842,145 |
| Net Tax Requirement / Funding | (20,964,747) | (20,160,447) | (22,890,521) | (1,925,774) |

**Council - Operating Budget for
DPT850 - CSV Business Excellence Department**

| | 2025 Final Budget | 2025 Quarter 3 Projection | 2026 Review Budget | Change |
|--|----------------------|------------------------------|-----------------------|-----------|
| Revenues | | | | |
| Investment Income | 6,000 | 40,872 | 6,000 | 0 |
| Other Revenue | 73,977 | 54,885 | 73,977 | 0 |
| Revenues Total | 79,977 | 95,757 | 79,977 | 0 |
| Expenses | | | | |
| Salaries, Wages, and Benefits | 3,594,987 | 3,214,409 | 3,333,783 | (261,204) |
| Contracted Services | 528,494 | 402,569 | 212,576 | (315,918) |
| Materials and Supplies | 42,400 | 32,251 | 42,400 | 0 |
| Grants to Organizations | 4,420,446 | 4,420,446 | 4,420,446 | 0 |
| Amortization of Tangible Capital Assets | 108,529 | 108,528 | 108,529 | 0 |
| Financial Charges | 81,427 | 139,992 | 81,427 | 0 |
| Expenses Total | 8,776,283 | 8,318,195 | 8,199,161 | (577,122) |
| Surplus/(Deficit) Before Internal Charges | (8,696,306) | (8,222,438) | (8,119,184) | 577,122 |
| Internal Charge / Recovery | (50,052) | (87,484) | (50,052) | 0 |
| Operating Surplus / (Deficit) | (8,746,358) | (8,309,922) | (8,169,236) | 577,122 |
| Net Reserves Transfers | | | | |
| Operating or Capital Transfers From/(To) | 128,337 | 118,326 | 17,593 | (110,744) |
| Reserve Transfers - From/(To) | (37,565) | (53,678) | (37,565) | 0 |
| Equity Transfers (Amortization and Contributed Assets) | 108,529 | 108,528 | 108,529 | 0 |
| Net Reserves Transfers | 199,301 | 173,176 | 88,557 | (110,744) |
| Net Tax Requirement / Funding | (8,547,057) | (8,136,746) | (8,080,679) | 466,378 |

**Council - Operating Budget for
DPT885 - Transit & Fleet Department**

| | 2025 Final Budget | 2025 Quarter 3 Projection | 2026 Review Budget | Change |
|--|----------------------|------------------------------|-----------------------|----------------------|
| Revenues | | | | |
| User Fees and Sale of Goods | 6,496,616 | 7,007,622 | 6,550,160 | 53,544 |
| Operating Government Transfers | - | 313,437 | - | - |
| Other Revenue | - | 4,824 | - | - |
| Revenues Total | 6,496,616 | 7,325,883 | 6,550,160 | 53,544 |
| Expenses | | | | |
| Salaries, Wages, and Benefits | 17,672,788 | 17,292,901 | 17,679,500 | 6,712 |
| Contracted Services | 3,743,407 | 5,298,817 | 3,985,831 | 242,424 |
| Materials and Supplies | 7,010,756 | 7,255,913 | 7,227,588 | 216,832 |
| Amortization of Tangible Capital Assets | 10,750,377 | 10,750,377 | 12,128,658 | 1,378,281 |
| Financial Charges | 4,200 | 8,084 | 4,200 | 0 |
| Other Expenses | 0 | (31,269) | 1,500,000 | 1,500,000 |
| Expenses Total | 39,181,528 | 40,574,823 | 42,525,777 | 3,344,249 |
| Surplus/(Deficit) Before Internal Charges | (32,684,912) | (33,248,940) | (35,975,617) | (3,290,705) |
| Internal Charge / Recovery | 14,736,835 | 13,919,225 | 15,245,327 | 508,492 |
| Operating Surplus / (Deficit) | (17,948,077) | (19,329,715) | (20,730,290) | (2,782,213) |
| Net Reserves Transfers | | | | |
| Operating or Capital Transfers From/(To) | (38,387) | (38,637) | (38,387) | 0 |
| Reserve Transfers - From/(To) | (7,015,157) | (10,024,221) | (7,127,025) | (111,868) |
| Equity Transfers (Amortization and Contributed Assets) | 10,750,379 | 10,807,600 | 12,128,660 | 1,378,281 |
| Net Reserves Transfers | 3,696,835 | 744,742 | 4,963,248 | 1,266,413 |
| Net Tax Requirement / Funding | (14,251,242) | (18,584,973) | (15,767,042) | (1,515,800) |

**Council - Operating Budget for
DPT310 - Parks & Public Works Department**

| | 2025 Final Budget | 2025 Quarter 3 Projection | 2026 Review Budget | Change |
|--|----------------------|------------------------------|-----------------------|--------------------|
| Revenues | | | | |
| User Fees and Sale of Goods | 1,095,504 | 906,858 | 1,147,503 | 51,999 |
| Operating Government Transfers | 273,000 | 273,000 | 273,000 | 0 |
| Licenses and Permits | 33,385 | 23,740 | 34,789 | 1,404 |
| Other Revenue | 783,918 | 438,736 | 790,487 | 6,569 |
| Revenues Total | 2,185,807 | 1,642,334 | 2,245,779 | 59,972 |
| Expenses | | | | |
| Salaries, Wages, and Benefits | 17,301,119 | 16,388,744 | 17,708,436 | 407,317 |
| Contracted Services | 4,877,477 | 5,594,856 | 5,959,957 | 1,082,480 |
| Materials and Supplies | 3,041,745 | 3,293,230 | 3,200,415 | 158,670 |
| Grants to Organizations | 990,439 | 1,001,100 | 1,125,439 | 135,000 |
| Amortization of Tangible Capital Assets | 27,786,893 | 28,071,781 | 29,016,468 | 1,229,575 |
| Accretion Expense | - | - | 9,256 | 9,256 |
| Financial Charges | - | (1,988) | - | - |
| Other Expenses | - | (294,381) | - | - |
| Expenses Total | 53,997,673 | 54,053,342 | 57,019,971 | 3,022,298 |
| Contributed Assets - Revenue | 1,798,329 | 1,798,329 | 1,798,329 | 0 |
| Surplus/(Deficit) Before Internal Charges | (50,013,537) | (50,612,679) | (52,975,863) | (2,962,326) |
| Internal Charge / Recovery | (6,042,488) | (5,321,234) | (6,026,622) | 15,866 |
| Operating Surplus / (Deficit) | (56,056,025) | (55,933,913) | (59,002,485) | (2,946,460) |
| Net Reserves Transfers | | | | |
| Operating or Capital Transfers From/(To) | - | (6,460) | - | - |
| Reserve Transfers - From/(To) | 295,347 | 422,032 | 1,005,347 | 710,000 |
| Equity Transfers (Amortization and Contributed Assets) | 25,988,561 | 26,273,451 | 27,218,139 | 1,229,578 |
| Net Reserves Transfers | 26,283,908 | 26,689,023 | 28,232,742 | 1,948,834 |
| Net Tax Requirement / Funding | (29,772,117) | (29,244,890) | (30,769,743) | (997,626) |

**Council - Operating Budget for
Sec250 - Street & Traffic Light Section**

| | 2025 Final Budget | 2025 Quarter 3 Projection | 2026 Review Budget | Change |
|--|----------------------|------------------------------|-----------------------|-----------|
| Revenues | | | | |
| Expenses | | | | |
| Salaries, Wages, and Benefits | 750,712 | 566,519 | 761,067 | 10,355 |
| Contracted Services | 82,819 | 99,770 | 82,819 | 0 |
| Materials and Supplies | 1,295,939 | 1,079,614 | 1,295,939 | 0 |
| Amortization of Tangible Capital Assets | 2,205,445 | 2,316,989 | 2,331,328 | 125,883 |
| Other Expenses | - | 12,793 | - | - |
| Expenses Total | 4,334,915 | 4,075,685 | 4,471,153 | 136,238 |
| Surplus/(Deficit) Before Internal Charges | (4,334,915) | (4,075,685) | (4,471,153) | (136,238) |
| Internal Charge / Recovery | (67,385) | (124,537) | (68,125) | (740) |
| Operating Surplus / (Deficit) | (4,402,300) | (4,200,222) | (4,539,278) | (136,978) |
| Net Reserves Transfers | | | | |
| Equity Transfers (Amortization and Contributed Assets) | 2,205,445 | 2,316,989 | 2,331,328 | 125,883 |
| Net Reserves Transfers | 2,205,445 | 2,316,989 | 2,331,328 | 125,883 |
| Net Tax Requirement / Funding | (2,196,855) | (1,883,233) | (2,207,950) | (11,095) |

**Council - Operating Budget for
Sec335 - Storm Sewer System Section**

| | 2025 Final Budget | 2025 Quarter 3 Projection | 2026 Review Budget | Change |
|--|----------------------|------------------------------|-----------------------|----------|
| Revenues | | | | |
| Expenses | | | | |
| Salaries, Wages, and Benefits | 761,253 | 547,533 | 768,631 | 7,378 |
| Contracted Services | 374,749 | 207,549 | 302,220 | (72,529) |
| Materials and Supplies | 92,030 | 92,030 | 63,997 | (28,033) |
| Amortization of Tangible Capital Assets | 4,326,293 | 4,326,293 | 4,420,992 | 94,699 |
| Expenses Total | 5,554,325 | 5,173,405 | 5,555,840 | 1,515 |
| Contributed Assets - Revenue | 3,362,389 | 3,362,389 | 3,362,389 | 0 |
| Surplus/(Deficit) Before Internal Charges | (2,191,936) | (1,811,016) | (2,193,451) | (1,515) |
| Internal Charge / Recovery | (259,622) | (191,250) | (270,463) | (10,841) |
| Operating Surplus / (Deficit) | (2,451,558) | (2,002,266) | (2,463,914) | (12,356) |
| Net Reserves Transfers | | | | |
| Operating or Capital Transfers From/(To) | (333,798) | (333,798) | (327,379) | 6,419 |
| Equity Transfers (Amortization and Contributed Assets) | 963,905 | 963,905 | 1,058,604 | 94,699 |
| Net Reserves Transfers | 630,107 | 630,107 | 731,225 | 101,118 |
| Net Tax Requirement / Funding | (1,821,451) | (1,372,159) | (1,732,689) | 88,762 |

**Council - Operating Budget for
DPT200 - Protective Services GM Department**

| | 2025 Final Budget | 2025 Quarter 3 Projection | 2026 Review Budget |
|---|----------------------|------------------------------|-----------------------|
| Revenues | | | |
| Expenses | | | |
| Salaries, Wages, and Benefits | 330,689 | 283,476 | 330,689 |
| Contracted Services | 13,206 | 6,793 | 13,206 |
| Materials and Supplies | 1,029 | 861 | 1,029 |
| Expenses Total | 344,924 | 291,130 | 344,924 |
| Surplus/(Deficit) Before Internal Charges | (344,924) | (291,130) | (344,924) |
| Operating Surplus / (Deficit) | (344,924) | (291,130) | (344,924) |
| Net Reserves Transfers | | | |
| Net Tax Requirement / Funding | (344,924) | (291,130) | (344,924) |

**Council - Operating Budget for
DPT220 - Emergency Services Department**

| | 2025 Final Budget | 2025 Quarter 3 Projection | 2026 Review Budget | Change |
|--|----------------------|------------------------------|-----------------------|----------------|
| Revenues | | | | |
| User Fees and Sale of Goods | 16,887,071 | 17,925,668 | 16,887,071 | 0 |
| Operating Government Transfers | 2,982,312 | 4,614,091 | 3,004,312 | 22,000 |
| Licenses and Permits | 46,769 | 70,000 | 46,769 | 0 |
| Other Revenue | 6,500 | 336,533 | 6,500 | 0 |
| Revenues Total | 19,922,652 | 22,946,292 | 19,944,652 | 22,000 |
| Expenses | | | | |
| Salaries, Wages, and Benefits | 42,940,590 | 39,901,449 | 43,604,395 | 663,805 |
| Contracted Services | 1,821,200 | 1,713,428 | 1,836,273 | 15,073 |
| Materials and Supplies | 1,657,348 | 1,913,804 | 1,738,648 | 81,300 |
| Amortization of Tangible Capital Assets | 1,953,025 | 1,984,562 | 1,988,777 | 35,752 |
| Accretion Expense | - | - | 232 | 232 |
| Financial Charges | - | 250 | - | - |
| Other Expenses | 200,000 | 206,876 | 200,000 | 0 |
| Expenses Total | 48,572,163 | 45,720,369 | 49,368,325 | 796,162 |
| Surplus/(Deficit) Before Internal Charges | (28,649,511) | (22,774,077) | (29,423,673) | (774,162) |
| Internal Charge / Recovery | (2,908,226) | (3,204,047) | (3,026,471) | (118,245) |
| Operating Surplus / (Deficit) | (31,557,737) | (25,978,124) | (32,450,144) | (892,407) |
| Net Reserves Transfers | | | | |
| Operating or Capital Transfers From/(To) | (1,358,627) | (2,221,564) | (1,358,627) | 0 |
| Reserve Transfers - From/(To) | 6,000 | 8,574 | 6,000 | 0 |
| Equity Transfers (Amortization and Contributed Assets) | 1,953,025 | 1,984,562 | 1,988,777 | 35,752 |
| Net Reserves Transfers | 600,398 | (228,428) | 636,382 | 35,984 |
| Net Tax Requirement / Funding | (30,957,339) | (26,206,552) | (31,813,762) | (856,423) |

**Council - Operating Budget for
DPT490 - Municipal Policing Services Department**

| | 2025 Final Budget | 2025 Quarter 3 Projection | 2026 Review Budget | Change |
|--|----------------------|------------------------------|-----------------------|-------------|
| Revenues | | | | |
| User Fees and Sale of Goods | 326,454 | 336,910 | 326,454 | 0 |
| Operating Government Transfers | 2,239,805 | 2,400,229 | 2,216,032 | (23,773) |
| Fines and Penalties | 2,022,511 | 2,526,736 | 2,022,511 | 0 |
| Licenses and Permits | 51,764 | 53,882 | 57,114 | 5,350 |
| Other Revenue | 481,316 | 613,174 | 481,316 | 0 |
| Revenues Total | 5,121,850 | 5,930,931 | 5,103,427 | (18,423) |
| Expenses | | | | |
| Salaries, Wages, and Benefits | 11,433,725 | 10,876,140 | 11,585,159 | 151,434 |
| Contracted Services | 908,681 | 1,260,429 | 911,738 | 3,057 |
| Materials and Supplies | 539,632 | 485,515 | 428,694 | (110,938) |
| Purchases from Other Governments | 36,744,811 | 33,413,811 | 38,343,562 | 1,598,751 |
| Amortization of Tangible Capital Assets | 1,236,062 | 1,272,237 | 1,244,249 | 8,187 |
| Financial Charges | 2,400 | 5,084 | 2,400 | 0 |
| Expenses Total | 50,865,311 | 47,313,216 | 52,515,802 | 1,650,491 |
| Surplus/(Deficit) Before Internal Charges | (45,743,461) | (41,382,285) | (47,412,375) | (1,668,914) |
| Internal Charge / Recovery | (388,111) | (405,517) | (383,027) | 5,084 |
| Operating Surplus / (Deficit) | (46,131,572) | (41,787,802) | (47,795,402) | (1,663,830) |
| Net Reserves Transfers | | | | |
| Operating or Capital Transfers From/(To) | - | 11,038 | - | - |
| Equity Transfers (Amortization and Contributed Assets) | 1,236,060 | 1,272,237 | 1,244,247 | 8,187 |
| Net Reserves Transfers | 1,236,060 | 1,283,275 | 1,244,247 | 8,187 |
| Net Tax Requirement / Funding | (44,895,512) | (40,504,527) | (46,551,155) | (1,655,643) |

BUDGET 2026 IN VIEW

SECTION 7: 2026 CAPITAL BUDGET & PLAN

Capital Budget

The 2025 Capital Budget reflects The City's commitment to fiscal discipline while ensuring strategic investment in infrastructure that supports both current and future community needs. Our approach balances preservation, enhancement and growth priorities within the constraints of available funding and reserve capacity.

Infrastructure Preservation (Maintain What We Have) (Category IP)

Preserving existing infrastructure is our priority. These investments focus on renewing, and replacing assets such as roads, utilities, stormwater systems, and community facilities. This work keeps services reliable, reduces risk, and prevents higher costs in the future by addressing wear and aging before they become failures.

Infrastructure Improvements (Make What We Have Work Better) (Category IE)

These projects improve the safety, reliability, and performance of existing infrastructure. Improvements may include upgrading engineered structures, modernizing public facilities, or integrating new technology required to meet regulations, accessibility standards, or operational needs. They ensure our infrastructure keeps pace with changing safety codes, service demands, and community expectations.

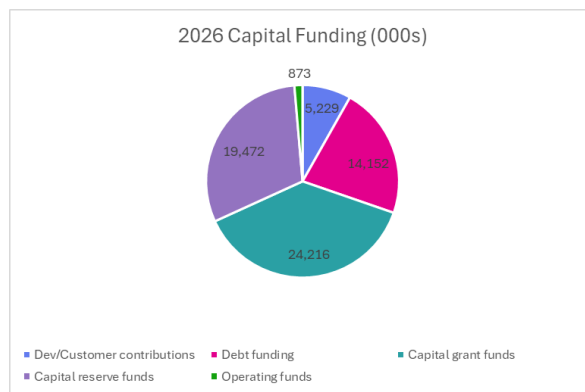
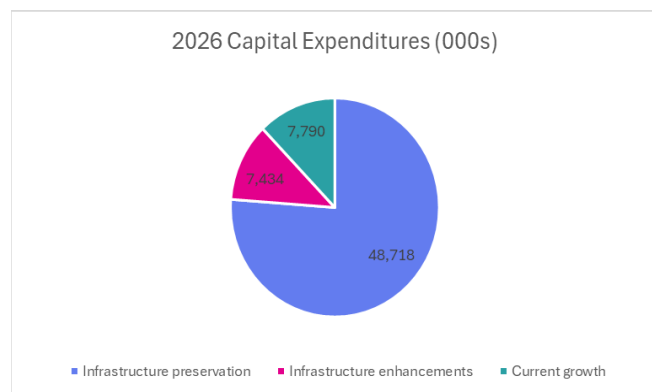
Current Growth (Serving Development Already Underway) (Category CG)

Capital funding in this category supports infrastructure needed to service development that is already happening. Examples include extending roads, servicing new neighbourhood phases, improving intersections, and expanding utilities and technology. These investments ensure growth can proceed safely, efficiently, and in a fiscally responsible way.

Future Growth (Planning Ahead) (Category FG)

If you ever choose to add it in the future:

Projects that prepare land or infrastructure for anticipated long-term development, ensuring strategic, cost-effective expansion aligned with land use plans and infrastructure master plans.



2026 Capital Budget Requests

Pages 133-142 provide details of all projects contemplated for the 2026 capital budget. High level descriptions, project totals, as well as anticipated funding sources for each project are provided.

City Of Red Deer
Funding Sources Summary (000's) - Tax or Landbank Capital Request

Page: 1



| Capital Budget Request | | Narratives | FY26 | | | | | | |
|---|----------|------------|--|-------|----------|------|-------|---------|-----------|
| | | | Funding Sources (Post Inflation Amount) | | | | | | |
| | Category | Department | Budget Request Summary | Total | Dev/Cust | Debt | Grant | Reserve | Operating |
| 2023_ENG_BRC_0261 Street Light Infrastructure Replacement Program | IP | ENG | Infrastructure replacement/rebuild for end of life and failure of key components, underground ducts, wiring, bases and structures | 2,060 | - | - | 2,060 | - | - |
| 2023_ESD_BRC_0011 - Suppression PPE | IP | ESD | Bunker gear is on a replacement schedule to comply with NFPA and manufacturer standards. In addition, new recruits are supplied with a set upon hiring. The capital request will also cover other PPE such as Ballistic stab vests. | 425 | - | - | - | 425 | - |
| 2025_BRC_0037 - Parking Lot Preservation | IP | INL | This request represents the required preservation of parking lot assets. This includes items such as curb stop repairs, crack sealing, milling and filling driving lanes. | 16 | - | - | - | 16 | - |
| 2026_BRC_0025 - RedNet Network Refresh Project | IP | ITS | Replacement of the aging firewalls and network switches that provide connectivity for the City of Red Deer, and our partners (AHS, RDP, RDPL, RDCRS, and RDPSD) | 110 | - | - | - | 110 | - |
| 2025_BRC_0041 - Recreation Facilities Preservation | IP | SHC | The Recreation Facilities Preservation project is focused on preserving the community's recreational assets. This project covers the Collicutt Centre, GH Dawe Centre, Golden Circle, Michener Centre, Pickleball courts, Recreation Centre, and Rotary Recreation Park. | 830 | - | - | 682 | 148 | - |
| 2025_BRC_0045 - Neighbourhood Facilities Preservation | IP | SHC | The Neighbourhood Facilities Preservation project is focused on preserving the community's recreational assets. This project covers Bower Ponds, Central Storage Building, Community Activity Centres, Setters Place, Kinsmen Arenas, Memorial Centre & Festival Hall, Northside Community Centre, and Servus Arena. | 1,310 | - | - | 1,060 | 251 | - |

City Of Red Deer
Funding Sources Summary (000's) - Tax or Landbank Capital Request

Page: 2



| Capital Budget Request | | Narratives | FY26 | | | | | | |
|---|----------|------------|---|-------|----------|------|-------|---------|-----------|
| | | | Funding Sources (Post Inflation Amount) | | | | | | |
| | Category | Department | Budget Request Summary | Total | Dev/Cust | Debt | Grant | Reserve | Operating |
| 2025_BRC_0049 - Civic Facilities Preservation | IP | SHC | The Civic Facilities Preservation project is focused on preserving the community's civic assets. This project covers City Hall, Civic Yards, Emergency Services, Transit, and Intermediate School. | 1,566 | - | - | 977 | 589 | - |
| 2025_BRC_0051 - Community Development Facilities Preservation | IP | SHC | The Community Development Facilities Preservation project is focused on preserving the community's cultural and historic assets. This project covers the Cronquist House, Red Deer Museum, and Red Deer Public Library. | 144 | - | - | - | 144 | - |
| 2023_CMD_BRC_0001 Capital Budget Contingency | IP | CMD | Capital Budget Policy 5320 - C which states: The capital budget will include a contingency amount equal to \$200,000 per year. | 200 | - | - | - | 200 | - |
| 2023_ENG_BRC_0038 Road/Sidewalk Program | IP | ENG | This initiative involves the maintenance and rehabilitation of sidewalks and trails, upgrades to transit stops, and road modifications related to transit bus movement (e.g. corner widening). This work will occur in various locations throughout the City and individual projects are prioritized based on need to meet our multimodal transportation goals. | 309 | - | - | - | 309 | - |
| 2023_ENG_BRC_0252 Signal Modification/Work Program | IP | ENG | This is an annual program to make modifications to individual components of traffic signal infrastructure to support changes in traffic standards and traffic pattern changes. | 258 | - | - | - | 258 | - |
| 2023_ENG_BRC_0255 Signal Infrastructure Replacement Program | IP | ENG | This is an annual program to address the issue of aged traffic signal infrastructure in the City that has been identified as having adverse impacts on traffic operations and efficiencies. | 3,090 | - | - | 3,090 | - | - |
| 2023_ENG_BRC_0258 Traffic Control System Replacement | IP | ENG | Replace obsolete technology with modernized traffic signal control for on street operation and management, 5 years to complete | 1,545 | - | - | 1,545 | - | - |

City Of Red Deer
Funding Sources Summary (000's) - Tax or Landbank Capital Request

Page: 3



| Capital Budget Request | | Narratives | FY26 | | | | | | |
|---|----------|------------|---|-------|----------|------|-------|---------|-----------|
| | | | Funding Sources (Post Inflation Amount) | | | | | | |
| | Category | Department | Budget Request Summary | Total | Dev/Cust | Debt | Grant | Reserve | Operating |
| 2023_ENG_BRC_0264 - Municipal 3rd Party Capital Work | IP | ENG | Municipal Third Party Work is to enable Engineering Services to undertake the construction of City assets that are being paid for through Customer Contributions. Examples of this type of work could include the construction of sidewalks, road improvements or in some cases to bring City services to areas in advance of planned construction. | 1,545 | 1,545 | - | - | - | - |
| 2023_ESD_BRC_0002 - Fire and Rescue Equipment | IP | ESD | These projects are for the replacement of specialized equipment as they reach the end of their lifespan and for specialized equipment to improve operational safety and efficiencies. | 113 | - | - | - | 113 | - |
| 2023_ESD_BRC_0005 Emergency Medical Services Equipment | IP | ESD | Replacement schedule of medical equipment on ambulances to ensure a standardized replacement of current equipment to meet medical standards. | 124 | - | - | - | 124 | - |
| 2023_BRC_0001 - Physical Security Infrastructure - Standardization and Upgrades | IP | HRD | This project aims to centralize and standardize electronic security systems across all facilities onto a single platform, enhancing security risk evaluation, cost efficiency, and access point monitoring. While not all security risks will be addressed within this budget, annual funding starting in 2020 will support ongoing upgrades and replacements based on assessed priorities. | 84 | - | - | - | 84 | - |
| 2025_BRC_0038 - MPS Infrastructure Maintenance and Safety Equipment | IP | MPS | Both detachments' infrastructure is greater than ten years in age and require maintenance and/or replacement. | 41 | - | - | - | 41 | - |

City Of Red Deer
Funding Sources Summary (000's) - Tax or Landbank Capital Request

Page: 4



| Capital Budget Request | | | Narratives | FY26 | | | | | |
|---|----------|------------|---|---|----------|------|-------|---------|-----------|
| | | | | Funding Sources (Post Inflation Amount) | | | | | |
| | Category | Department | Budget Request Summary | Total | Dev/Cust | Debt | Grant | Reserve | Operating |
| 2025_BRC_0067 - Parks Major Amenity Plan | IP | PPW | The budget provides for ongoing major preservation and replacement of park infrastructure including picnic shelters, washroom facilities, playgrounds, boat launches, floating docks, fountains, staircases, boardwalks , and other various park site amenities. Many of these assets were constructed in the mid-1980s and are approaching or at end of life. | 2,650 | - | - | 2,120 | 530 | - |
| 2025_BRC_0068 - Red Deer Cemetery Preservation | IP | PPW | Red Deer Cemetery Preservation is focused on the cemetery infrastructure including roads, fencing, site rehabilitation. | 258 | - | - | - | 258 | - |
| 2025_BRC_0071 - PPW Preservation Annual Program | IP | PPW | The PPW Preservation - Annual Program project is focused on preserving the community's recreational assets. This project entails recurring annual capital work at different locations throughout the city. | 1,988 | - | - | 808 | 1,180 | - |
| 2025_BRC_0072 - Bridge Rehabilitation and Replacement | IP | PPW | The City owns and operates a total of 69 bridge structures of which 34 are on roadways and 35 on trails within the park system, valued at hundreds of millions of dollars. Many of these structures were constructed many years ago, necessitating proactive preservation and reconstruction efforts to ensure their intended functionality. Detailed capital works have been developed for all asset structures based on periodic condition assessments and because conditions are a function of time and exposure, scope and timelines are subject to change. | 5,871 | - | - | 4,697 | 1,174 | - |

City Of Red Deer
Funding Sources Summary (000's) - Tax or Landbank Capital Request

Page: 5



| Capital Budget Request | | Narratives | FY26 | | | | | | |
|--|----------|------------|--|-------|----------|-------|-------|---------|-----------|
| | | | Funding Sources (Post Inflation Amount) | | | | | | |
| | Category | Department | Budget Request Summary | Total | Dev/Cust | Debt | Grant | Reserve | Operating |
| 2025_BRC_0073 - Parks Facilities and Amenities Preservation | IP | PPW | The Parks Facilities & Amenities Preservation project is focused on maintaining the community's Parks' assets. This project covers Fort Normandeau, Gaetz Lakes, Heritage Ranch, Kerrywood Nature Centre, Lions Campground, and Riverbend Golf and Recreation Area, and other Parks' amenities. | 1,737 | - | - | 1,225 | 512 | - |
| 2025_BRC_0074 - Paved Network Roadway Management | IP | PPW | The management of a paved network should be viewed from a proactive and holistic approach, which encompasses various treatments at different stages, with the intent of maximizing the asset's overall service life. Annually, the paved roadway network conditions are assessed and Public Works develops programs to keep roadways in good shape for the safety and convenience of the users. A successful pavement management program includes Preventative Road Management activities, mid-life cycle repaving (rehabilitation) and finally end of service life reconstruction components. | 7,210 | - | 7,210 | - | - | - |
| 2023_ELP_BRC_0052 Electric Traffic Light Upgrades & Replacements | IP | UTL | This request is to address unplanned impacts and upgrades to preserve safe system operations to the infrastructure of Red Deer's 150 traffic signal-controlled intersections. | 77 | - | - | - | 77 | - |
| 2023_ELP_BRC_0053 Electric Street Light Upgrades & Replacements | IP | UTL | The request is for the ongoing replacement of the 11,000 street lights in Red Deer including LED lights, poles, cabling, controls, and set-up. | 439 | - | - | - | 439 | - |

City Of Red Deer
Funding Sources Summary (000's) - Tax or Landbank Capital Request

Page: 6



| Capital Budget Request | | Narratives | FY26 | | | | | | |
|---|----------|------------|---|-------|----------|-------|-------|---------|-----------|
| | | | Funding Sources (Post Inflation Amount) | | | | | | |
| | Category | Department | Budget Request Summary | Total | Dev/Cust | Debt | Grant | Reserve | Operating |
| 2023_ENV_BRC_0001 Storm Water Infrastructure - Annual Program | IP | UTL | This request is to: clear storm water infrastructure rights of way; replace, upgrade or reline storm infrastructure that has deteriorated; preserve catch basins; and reconstruct existing storm water outfalls on the river and creeks. This is a step toward an annual investment target established by the stormwater master plan and a feasibility study. | 6,942 | - | 6,942 | - | - | - |
| 2023_ESD_BRC_0007 - Emergency Communication Equipment | IP | ESD | Equipment and Software required to upgrade technology for the RMS system in the Dispatch Centre. | 69 | - | - | - | 21 | 48 |
| 2026_BRC_0036 - Corporate Systems | IE | ITS | Phase 2 of the Corporate Systems project represents the transformation of our people processes at The City. These functions include incident management, performance and competency management and extended information access to all staff at The City. Our financial sustainability depends on stable information, modernized processes and improved data regarding our workforce, this implementation will complement the requires for The City to achieve its financial sustainability. | 2,625 | - | - | - | 2,625 | - |
| 2026_BRC_0007 - RCMP Building Renovations | IE | MPS | The RCMP Main and North Detachments require renovations and better space utilization to support RCMP and MPS needs. | 52 | - | - | - | 52 | - |

City Of Red Deer
Funding Sources Summary (000's) - Tax or Landbank Capital Request

Page: 7



| Capital Budget Request | | Narratives | | FY26 | | | | | |
|--|----------|------------|---|---|----------|------|-------|---------|-----------|
| | | | | Funding Sources (Post Inflation Amount) | | | | | |
| | Category | Department | Budget Request Summary | Total | Dev/Cust | Debt | Grant | Reserve | Operating |
| 2025_BRC_0066 - Park Land Acquisition | IE | PPW | Parkland acquisitions are required to meet the vision of the River Valley and Tributary Park Concept Plan land preservation identified in the Environmental Master Plan land for constructing the amenities identified in the Community Asset Needs Assessment and land for High School Site Developments. This capital request only includes park expansion lands within existing annexed areas. | 2,060 | - | - | - | 2,060 | - |
| 2026_BRC_0033 - Parks Major Amenity Enhancement | IE | PPW | The budget provides for parks major amenity enhancements and as per Council direction includes Highland Green Escarpment Lighting. | 155 | - | - | - | 155 | - |
| 2025_BRC_0047 - Neighbourhood Facilities Enhancement | IE | SHC | The Neighbourhood Facilities Enhancement project is focused on improving the community's facilities. This project covers Bower Ponds, Central Storage Building, Community Activity Centres, Setters Place, Kinsmen Arenas, Memorial Centre & Festival Hall, Northside Community Centre, and Servus Arena. | 206 | - | - | - | 206 | - |
| 2025_BRC_0048 - Civic Facilities Enhancement | IE | SHC | The Civic Facilities Enhancement project is focused on improving the community's civic assets. This project covers City Hall, Civic Yards, Emergency Services, Transit, and Intermediate School. | 438 | - | - | - | 438 | - |
| 2025_BRC_0052 - Community Development Facilities Enhancement | IE | SHC | The Community Development Facilities Enhancement project is focused on improving the community's cultural and historic assets. This project covers the Cronquist House, Red Deer Museum, and Red Deer Public Library. | 464 | - | - | - | 464 | - |
| 2025_BRC_0062 - Alto Reste Cemetery Columbarium | IE | PPW | Red Deer Cemetery Columbarium growth and asset preservation includes budget to increase the Columbarium capacity and ensure existing assets preserved. | 251 | - | - | - | 251 | - |

City Of Red Deer
Funding Sources Summary (000's) - Tax or Landbank Capital Request

Page: 8



| Capital Budget Request | | Narratives | | FY26 | | | | | |
|--|----------|------------|---|---|----------|------|-------|---------|-----------|
| | | | | Funding Sources (Post Inflation Amount) | | | | | |
| | Category | Department | Budget Request Summary | Total | Dev/Cust | Debt | Grant | Reserve | Operating |
| 2025_BRC_0070 - Parks Facilities and Amenities Enhancement | IE | PPW | The Parks Facilities & Amenities Enhancement project is focused on improving the community's Parks' assets. This project covers Centennial Plaza, the IWPS Yard, and Riverbend Golf and Recreation Area in 2025 as well as other parks amenities in the 10 year plan. | 670 | - | - | 536 | 134 | - |
| 2026_BRC_0032 - PPW Enhancement | IE | PPW | The budget provides for Parks & Public Works (PPW) enhancements which includes a Fleet GPS/AVL System Expansion. | 515 | - | - | 412 | 103 | - |
| 2025_BRC_0005 - Highway 2A and Township Road 391 Intersection Improvements | CG | ENG | Completion of functional planning study to determine intersection improvements required to address safety issues. | 515 | - | - | 515 | - | - |
| 2025_BRC_0008 - Teasdale Drive Extension | CG | ENG | Extension of Teasdale Drive to provide necessary road access for the proposed Timber Ridge Middle School. | 1,035 | - | - | - | 1,035 | - |
| 2025_BRC_0010 - Capstone Development - Remaining roadworks | CG | ENG | Construction of the remaining road network to complete Capstone (Primary Access Road, Green Spine Road and Frontage Road) | 3,090 | - | - | 3,090 | - | - |
| 2025_BRC_0011 - Capstone Development - Lookout Deck | CG | ENG | Construction of lookout over the Red Deer River adjacent to Canada 150 Square | 52 | - | - | - | 52 | - |
| 2025_BRC_0014 - Capstone Development - Cronquist Square | CG | ENG | Construction of Cronquist Square | 26 | - | - | - | 26 | - |
| 2026_BRC_0026 - 2026 Storage Area Network Refresh | CG | ITS | Replacing virtual SAN (Storage Area Network) with two physical SAN devices to reduce overall licensing expenses. | 524 | - | - | - | 524 | - |
| 2023_ENG_BRC_0107 New Signals (Up To 2 Per Year) | CG | ENG | New locations to be determined based on Traffic Signal Warrant Study | 515 | 103 | - | 412 | - | - |
| 2023_ENG_BRC_0251 Traffic Safety Initiatives Program | CG | ENG | Periodic studies, review recommendations and improvements at problematic intersections. Solutions are to be low cost engineering modifications to improve safety. | 155 | - | - | - | 155 | - |

City Of Red Deer
Funding Sources Summary (000's) - Tax or Landbank Capital Request

Page: 9



| Capital Budget Request | | Narratives | FY26 | | | | | | |
|---|----------|------------|---|---------------|--------------|---------------|---------------|---------------|------------|
| | | | Funding Sources (Post Inflation Amount) | | | | | | |
| | Category | Department | Budget Request Summary | Total | Dev/Cust | Debt | Grant | Reserve | Operating |
| 2023_ITS_BRC_0001 - 2025 Information Technology Refresh | CG | ITS | This is the annual core hardware, software and infrastructure update and replacement budget, inclusive of desktop and server side assets. | 1,292 | - | - | - | 467 | 824 |
| 2026_BRC_0016 - RDDA Software upgrade | CG | ENG | Red Deer Development Agreement system update | 7 | - | - | - | 7 | - |
| 2023_ENG_BRC_0101 - Trunk SW26 800m 750mm | CG | ENG | Storm line serving the Emerson and neighbouring east quarter. | 581 | 581 | - | - | - | - |
| Total Budget Items | - | - | - | 56,236 | 2,229 | 14,152 | 23,227 | 15,755 | 873 |

Proposed Resolution: Resolved that Council of The City of Red Deer approves the 2026 Tax and Landbank Capital Requests as listed in the 2026 Budget Book in report dated December 8, 2025, from the identified funding sources.

City Of Red Deer
Funding Sources Summary (000's) - Fleet Capital Request

Page: 1



| Capital Budget Request | | | Narratives | FY26 | | | |
|---|----------|------------|--|---|----------|-------|---------|
| | | | | Funding Sources (Post Inflation Amount) | | | |
| | Category | Department | Budget Request Summary | Total | Dev/Cust | Grant | Reserve |
| 2025_BRC_0054 - Fleet Fuel System | IP | TRN | Ongoing upkeep of the Civic Yards Fuel Station (Gas/Diesel & CNG) and the replacement of existing fuel tanks, compressors, pumps, hardware and controls. | 550 | - | - | 550 |
| 2025_BRC_0056 - Garage Shop Equipment | IP | TRN | Annual request to replace and add large shop equipment or specialized tools to preserve Fleet vehicles | 52 | - | - | 52 |
| 2025_BRC_0057 - Transit Technology Replacement | IP | TRN | Fund the replacement of expiring technology on Conventional Transit and Action Bus | 88 | - | - | 88 |
| 2025_BRC_0059 - Transit Fleet Refurbishment Program | IP | TRN | Refurbishment of (5) transit buses per year for the next 3 years and bridge the gap until new buses in our Fleet arrive. | 1,060 | - | 400 | 660 |
| 2025_BRC_0060 - Transit Bus Replacement - Convention and Action Bus | IP | TRN | Transit Convention and Action Bus replacement, while maximizing the use of the Canada Public Transit Fund grant funding | 5,957 | 3,000 | 589 | 2,368 |
| Total Budget Items | - | - | - | 7,706 | 3,000 | 989 | 3,717 |

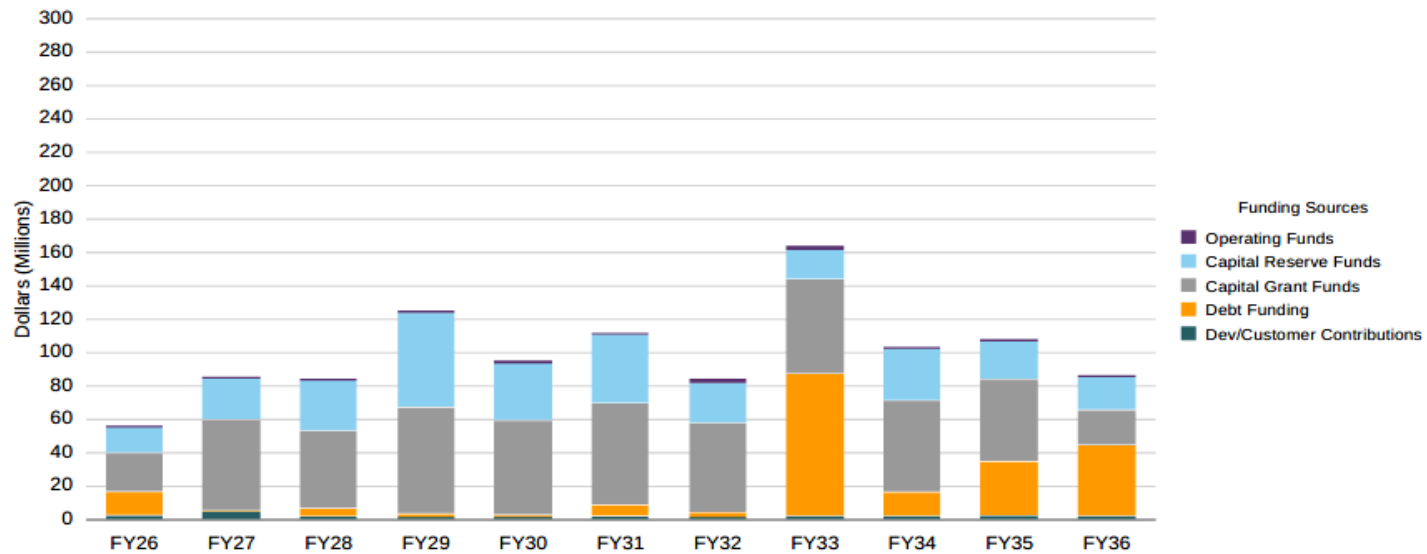
Proposed Resolution: Resolved that Council of The City of Red Deer approves the 2026 Fleet Capital Requests as listed in the 2026 Budget Book in report dated December 8, 2025, from the identified funding sources.

2027-2036 Capital Plan

The following charts provide, for tax or land and for fleet the anticipated total project funding profiles for 2027 through 2036, as well as totals over the entire capital horizon. As a general statement, the further out the year, the lower the confidence level in estimations. Planning evolves annually to meet available funding sources and risk assessments.

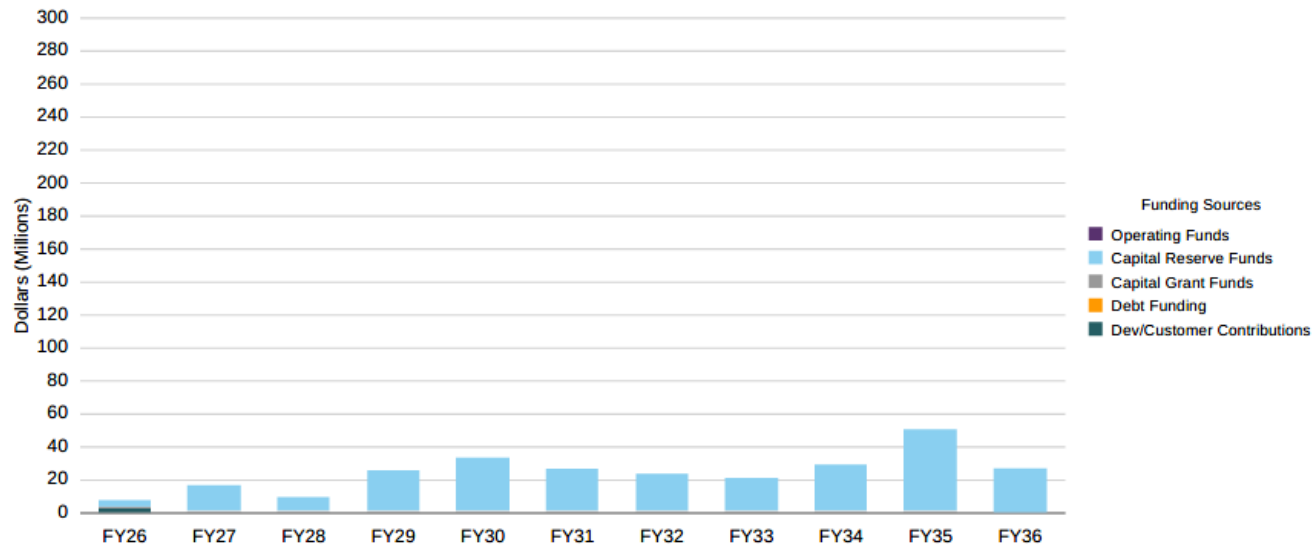
Capital Budget and Plan by Funding Source (000's)
- Tax or Landbank Capital Request

| Fund Type / Amount | FY26 | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 | FY33 | FY34 | FY35 | FY36 | All Years |
|------------------------------|---------------|---------------|---------------|----------------|---------------|----------------|---------------|----------------|----------------|----------------|---------------|------------------|
| Dev/Customer Contributions | 2,229 | 4,703 | 1,623 | 1,662 | 1,700 | 1,740 | 1,780 | 1,820 | 1,862 | 2,096 | 1,949 | 23,164 |
| Debt Funding | 14,152 | 296 | 4,752 | 1,443 | 797 | 6,726 | 2,267 | 85,241 | 14,307 | 32,412 | 42,389 | 204,781 |
| Capital Grant Funds | 23,227 | 54,595 | 46,653 | 63,867 | 56,574 | 60,965 | 53,623 | 56,640 | 54,842 | 49,277 | 21,038 | 541,302 |
| Capital Reserve Funds | 15,755 | 24,924 | 30,356 | 57,036 | 34,682 | 41,545 | 24,355 | 17,870 | 31,392 | 23,184 | 20,146 | 321,244 |
| Operating Funds | 873 | 937 | 1,017 | 1,237 | 1,376 | 901 | 2,247 | 2,387 | 1,005 | 988 | 1,008 | 13,975 |
| Total Capital Funding | 56,236 | 85,455 | 84,401 | 125,245 | 95,129 | 111,877 | 84,271 | 163,958 | 103,407 | 107,957 | 86,530 | 1,104,466 |



Capital Budget and Plan by Funding Source (000's)
- Fleet Capital Request

| Fund Type / Amount | FY26 | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 | FY33 | FY34 | FY35 | FY36 | All Years |
|------------------------------|--------------|---------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| Dev/Customer Contributions | 3,000 | 0 | - | - | - | - | - | - | - | - | - | 3,000 |
| Debt Funding | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Grant Funds | 989 | 989 | 989 | 989 | 989 | 989 | 989 | 989 | 989 | 989 | - | 9,890 |
| Capital Reserve Funds | 3,717 | 15,648 | 8,567 | 24,738 | 32,420 | 25,856 | 22,763 | 20,174 | 28,289 | 49,719 | 27,000 | 258,891 |
| Operating Funds | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Capital Funding | 7,706 | 16,637 | 9,556 | 25,727 | 33,409 | 26,845 | 23,752 | 21,163 | 29,278 | 50,708 | 27,000 | 271,781 |



The following tables provide the financial detail of the proposed capital plan for each project, sorted by capital category, for the project lists.

City Of Red Deer
Capital Plan Category (000's) - Tax or Landbank Capital Request
- Total Organization



Page: 1

| Infrastructure Preservation | DPT | FY26 | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 | FY33 | FY34 | FY35 | FY36 |
|---|-----|-----------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Budget Items | | Post Inflation Amount | | | | | | | | | | |
| 2023_CMD_BRC_0001 Capital Budget Contingency | CMD | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | - |
| 2023_ENG_BRC_0010 Mobility Program | ENG | - | - | - | - | - | - | 237 | - | - | - | - |
| 2023_ENG_BRC_0038 Road/Sidewalk Program | ENG | 309 | - | - | - | - | - | - | - | - | - | - |
| 2023_ENG_BRC_0252 Signal Modification/Work Program | ENG | 258 | 264 | 271 | 277 | 340 | 348 | 356 | 364 | 372 | 508 | 520 |
| 2023_ENG_BRC_0255 Signal Infrastructure Replacement Program | ENG | 3,090 | 3,170 | 3,246 | 3,324 | 3,401 | 3,479 | 3,559 | 3,641 | 3,725 | 3,810 | 3,898 |
| 2023_ENG_BRC_0258 Traffic Control System Replacement | ENG | 1,545 | 1,585 | 1,623 | 1,108 | 567 | 580 | 593 | 485 | 372 | 254 | 260 |
| 2023_ENG_BRC_0261 Street Light Infrastructure Replacement Program | ENG | 2,060 | 2,114 | 2,164 | 2,216 | 2,267 | 2,319 | 2,373 | 2,427 | 2,483 | 2,540 | 2,599 |
| 2023_ENG_BRC_0264 - Municipal 3rd Party Capital Work | ENG | 1,545 | 1,585 | 1,623 | 1,662 | 1,700 | 1,740 | 1,780 | 1,820 | 1,862 | 1,905 | 1,949 |
| 2023_ESD_BRC_0002 - Fire and Rescue Equipment | ESD | 113 | 442 | 2,447 | 174 | 529 | 414 | 238 | 147 | 205 | 230 | - |
| 2023_ESD_BRC_0003 Fire Training Facility | ESD | - | 1,206 | 158 | 451 | 158 | - | 134 | - | 256 | 413 | - |
| 2023_ESD_BRC_0005 Emergency Medical Services Equipment | ESD | 124 | 236 | 190 | 106 | 183 | 111 | 316 | 117 | 119 | 122 | - |
| 2023_ESD_BRC_0007 - Emergency Communication Equipment | ESD | 69 | 361 | 189 | 396 | 672 | - | 1,500 | 1,449 | 2,906 | - | - |
| 2023_ESD_BRC_0011 - Suppression PPE | ESD | 425 | 349 | 357 | 366 | 374 | 383 | 391 | 400 | 410 | 419 | - |
| 2023_BRC_0001 - Physical Security Infrastructure - Standardization and Upgrades | HRD | 84 | 87 | 90 | 92 | 95 | - | - | - | - | - | - |
| 2025_BRC_0037 - Parking Lot Preservation | INL | 16 | 19 | 10 | 10 | - | - | - | - | - | 24 | - |
| 2026_BRC_0025 - RedNet Network Refresh Project | ITS | 110 | - | - | - | - | - | - | 146 | - | - | - |
| 2023_ITS_BRC_0007 Radio System Replacement/Refresh | ITS | 0 | - | 938 | - | - | - | 478 | 219 | - | - | - |
| 2023_ITS_BRC_0011 Emergency Services Radio System Infrastructure | ITS | 0 | - | 172 | - | - | 941 | - | - | - | - | - |
| 2026_BRC_0027 - Council Chamber Technology Refresh | LGS | - | - | - | - | - | 702 | - | - | - | - | - |
| 2025_BRC_0034 - Replacement of Operational Support Cameras | MPS | - | - | - | 23 | 23 | 47 | 48 | 24 | 25 | 25 | - |
| 2025_BRC_0035 - Equipment Tracking Software Request | MPS | - | - | - | - | 201 | - | - | - | - | - | - |
| 2025_BRC_0036 - CCTV Replacement Project | MPS | - | - | - | - | - | - | - | 244 | - | - | - |
| 2025_BRC_0038 - MPS Infrastructure Maintenance and Safety Equipment | MPS | 41 | 11 | 87 | 11 | 499 | 499 | 440 | 13 | 200 | 337 | - |
| 2026_BRC_0023 - Radio Console Replacement | MPS | - | 487 | - | - | - | - | - | - | - | - | - |
| 2023_MPS_BRC_0003 - Police Building Renovation | MPS | 0 | 211 | 216 | 222 | 227 | 232 | 237 | 243 | 248 | 254 | 260 |
| 2025_BRC_0067 - Parks Major Amenity Plan | PPW | 2,650 | 1,585 | 1,731 | 1,851 | 2,664 | 1,913 | 1,791 | 2,263 | 1,887 | 2,477 | - |
| 2025_BRC_0068 - Red Deer Cemetery Preservation | PPW | 258 | 106 | 108 | - | - | - | - | - | - | - | - |
| 2025_BRC_0071 - PPW Preservation Annual Program | PPW | 1,988 | 2,911 | 2,516 | 2,582 | 2,641 | 2,673 | 2,740 | 2,803 | 2,874 | 2,947 | - |

City Of Red Deer
Capital Plan Category (000's) - Tax or Landbank Capital Request
- Total Organization



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| Infrastructure Preservation | DPT | FY26 | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 | FY33 | FY34 | FY35 | FY36 |
|--|-----|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Budget Items | | Post Inflation Amount | | | | | | | | | | |
| 2025_BRC_0072 - Bridge Rehabilitation and Replacement | PPW | 5,871 | 9,828 | 6,709 | 31,027 | 19,305 | 22,440 | 14,313 | 19,200 | 16,140 | 5,938 | - |
| 2025_BRC_0073 - Parks Facilities and Amenities Preservation | PPW | 1,737 | 1,831 | 2,064 | 1,781 | 2,897 | 1,218 | 564 | 1,068 | 1,450 | 1,638 | - |
| 2025_BRC_0074 - Paved Network Roadway Management | PPW | 7,210 | 18,282 | 19,046 | 20,168 | 19,158 | 20,642 | 22,185 | 22,452 | 23,217 | 24,132 | - |
| 2025_BRC_0041 - Recreation Facilities Preservation | SHC | 830 | 1,910 | 2,145 | 765 | 3,638 | 2,641 | 1,140 | 939 | 1,974 | 2,279 | - |
| 2025_BRC_0045 - Neighbourhood Facilities Preservation | SHC | 1,310 | 928 | 2,485 | 1,669 | 6,711 | 826 | 1,394 | 1,595 | 1,378 | 1,448 | - |
| 2025_BRC_0049 - Civic Facilities Preservation | SHC | 1,566 | 2,142 | 1,590 | 1,877 | 2,554 | 2,335 | 3,569 | 2,703 | 8,158 | 5,258 | - |
| 2025_BRC_0051 - Community Development Facilities Preservation | SHC | 144 | 117 | 476 | 367 | 202 | 53 | 463 | 13 | 435 | 216 | - |
| 2023_ELP_BRC_0052 Electric Traffic Light Upgrades & Replacements | UTL | 77 | 79 | 81 | 249 | 255 | 261 | 284 | 290 | 297 | 304 | 311 |
| 2023_ELP_BRC_0053 Electric Street Light Upgrades & Replacements | UTL | 439 | 380 | 318 | 312 | 235 | 240 | 246 | 251 | 257 | 263 | 269 |
| 2023_ENV_BRC_0001 Storm Water Infrastructure - Annual Program | UTL | 6,942 | 7,651 | 8,376 | 8,909 | 9,681 | 9,996 | 10,392 | 10,583 | 10,801 | 11,050 | 11,304 |
| Total | | 41,012 | 60,078 | 61,627 | 82,195 | 81,377 | 77,233 | 71,960 | 76,102 | 82,252 | 68,989 | 21,369 |

| Infrastructure Enhancements | DPT | FY26 | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 | FY33 | FY34 | FY35 | FY36 |
|--|-----|-----------------------|-------|-------|--------|-------|--------|------|------|-------|-------|------|
| Budget Items | | Post Inflation Amount | | | | | | | | | | |
| 2026_BRC_0036 - Corporate Systems | ITS | 2,625 | 2,704 | - | - | - | - | - | - | - | - | - |
| 2026_BRC_0034 - New Contract Inventory System | LGS | - | 116 | - | - | - | - | - | - | - | - | - |
| 2026_BRC_0035 - Risk Management Information System | LGS | - | 37 | - | - | - | - | - | - | - | - | - |
| 2026_BRC_0007 - RCMP Building Renovations | MPS | 52 | - | - | - | - | - | - | - | - | - | - |
| 2026_BRC_0024 - Record Management System | MPS | - | 70 | - | - | - | - | - | - | - | - | - |
| 2025_BRC_0062 - Alto Reste Cemetery Columbarium | PPW | 251 | 107 | 368 | - | 306 | - | 261 | - | 273 | - | - |
| 2025_BRC_0063 - Alto Reste Cemetery Site Development | PPW | - | - | 1,407 | - | - | - | - | - | - | - | - |
| 2025_BRC_0065 - New Development Level 3 and 4 landscaping | PPW | - | 0 | 325 | 332 | 340 | 348 | - | 364 | - | 0 | - |
| 2025_BRC_0066 - Park Land Acquisition | PPW | 2,060 | - | 3,278 | - | 0 | - | - | - | 7,829 | - | - |
| 2025_BRC_0069 - TRC Convent Hill Discovery | PPW | - | 106 | 325 | - | - | - | - | - | - | - | - |
| 2025_BRC_0070 - Parks Facilities and Amenities Enhancement | PPW | 670 | 2,911 | 2,110 | 1,662 | 283 | 377 | 297 | 303 | 310 | 318 | - |
| 2026_BRC_0032 - PPW Enhancement | PPW | 515 | - | - | - | - | - | - | - | - | - | - |
| 2026_BRC_0033 - Parks Major Amenity Enhancement | PPW | 155 | - | - | - | - | - | - | - | - | - | - |
| 2025_BRC_0044 - Recreation Facilities Enhancement | SHC | 0 | 241 | 7,150 | 28,530 | 227 | 0 | - | - | 0 | - | - |
| 2025_BRC_0047 - Neighbourhood Facilities Enhancement | SHC | 206 | 285 | 2,776 | 150 | 2,511 | 12,861 | 107 | 164 | 3,787 | 1,772 | - |

City Of Red Deer
Capital Plan Category (000's) - Tax or Landbank Capital Request
- Total Organization



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| Infrastructure Enhancements | DPT | FY26 | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 | FY33 | FY34 | FY35 | FY36 |
|--|-----|-----------------------|---------------|---------------|---------------|--------------|---------------|------------|------------|---------------|--------------|----------|
| Budget Items | | Post Inflation Amount | | | | | | | | | | |
| 2025_BRC_0048 - Civic Facilities Enhancement | SHC | 438 | 79 | 0 | 4,987 | 3,854 | 3,943 | 0 | 36 | 664 | 0 | - |
| 2025_BRC_0052 - Community Development Facilities Enhancement | SHC | 464 | 4,227 | - | - | - | - | - | - | - | - | - |
| Total | | 7,434 | 10,884 | 17,738 | 35,660 | 7,521 | 17,528 | 664 | 868 | 12,863 | 2,089 | - |

| Current Growth | DPT | FY26 | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 | FY33 | FY34 | FY35 | FY36 |
|--|-----|-----------------------|-------|-------|------|-------|-------|-------|--------|-------|-------|--------|
| Budget Items | | Post Inflation Amount | | | | | | | | | | |
| 2025_BRC_0002 - Roundabout at 60 Street and 54 Avenue | ENG | - | 2,748 | - | - | - | - | - | - | - | - | - |
| 2025_BRC_0005 - Highway 2A and Township Road 391 Intersection Improvements | ENG | 515 | 6,235 | - | - | - | - | - | - | - | - | - |
| 2025_BRC_0006 - 30 Avenue Multi-Use Trail from 19 St to 55 St | ENG | - | 1,797 | - | - | - | - | - | - | - | - | - |
| 2025_BRC_0007 - West Park - Capstone Sanitary Improvements | ENG | - | 132 | - | - | - | - | 1,685 | - | - | - | - |
| 2025_BRC_0008 - Teasdale Drive Extension | ENG | 1,035 | 0 | - | - | - | - | - | - | - | - | - |
| 2025_BRC_0010 - Capstone Development - Remaining roadworks | ENG | 3,090 | - | - | - | - | - | - | - | - | - | - |
| 2025_BRC_0011 - Capstone Development - Lookout Deck | ENG | 52 | 1,215 | - | - | - | - | - | - | - | - | - |
| 2025_BRC_0012 - Capstone Development - Promenade | ENG | - | - | - | - | 227 | 2,377 | - | - | - | - | - |
| 2025_BRC_0013 - Capstone Development - Green Spine Park | ENG | - | 79 | 1,393 | - | - | - | - | - | - | - | - |
| 2025_BRC_0014 - Capstone Development - Cronquist Square | ENG | 26 | 286 | - | - | - | - | - | - | - | - | - |
| 2025_BRC_0015 - Capstone Development - Ross Street Extension | ENG | - | - | - | 166 | 1,909 | - | - | - | - | - | - |
| 2025_BRC_0016 - Capstone Development - Welcome Square | ENG | - | - | - | - | - | 290 | 2,233 | - | - | - | - |
| 2025_BRC_0022 - Highway 11A from QEII to Taylor Drive - 2 lanes to 4 lanes | ENG | - | - | - | - | - | - | - | - | - | 9,780 | - |
| 2025_BRC_0023 - Highway 11A and Taylor Drive Roundabout | ENG | - | - | - | - | - | - | - | - | - | - | 14,103 |
| 2025_BRC_0039 - Hazlett Drainage Improvement | ENG | - | - | - | - | 0 | - | - | - | 2,483 | - | - |
| 2025_BRC_0040 - Lift Station - SE5 | ENG | - | 0 | - | - | - | - | - | 8,566 | - | - | - |
| 2025_BRC_0042 - Trunk NE36 NW31 - 1400m 600mm | ENG | - | 0 | - | - | - | - | - | 5,057 | - | - | - |
| 2025_BRC_0046 - 30 Ave Northland Drive Trail -Evergreen to Riverbend Rec | ENG | - | - | - | - | 1,757 | - | - | - | - | - | - |
| 2026_BRC_0008 - Gaetz Ave 34 St to 37 St Upgrades | ENG | - | - | - | - | - | - | - | - | - | - | 10,135 |
| 2026_BRC_0009 - Capstone Development South River Walk Playground | ENG | - | - | 298 | - | - | - | - | - | - | - | - |
| 2026_BRC_0010 - Trunk RvrsdDr and NLD 4400m 900mm | ENG | - | - | - | - | - | - | - | 16,062 | - | - | 0 |

City Of Red Deer
Capital Plan Category (000's) - Tax or Landbank Capital Request
- Total Organization



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| Current Growth | DPT | FY26 | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 | FY33 | FY34 | FY35 | FY36 |
|--|-----|-----------------------|---------------|--------------|--------------|--------------|---------------|--------------|---------------|--------------|---------------|---------------|
| Budget Items | | Post Inflation Amount | | | | | | | | | | |
| 2026_BRC_0011 - Reservoir N of 11A SE4 | ENG | - | - | - | - | - | - | - | 24,474 | - | - | 0 |
| 2026_BRC_0012 - Trunk SW3 S4 SE5 2900m 750mm | ENG | - | - | - | - | - | - | - | 8,810 | - | - | 0 |
| 2026_BRC_0013 - Trunk SE4 350m 600mm | ENG | - | - | - | - | - | - | - | 1,118 | - | - | 0 |
| 2026_BRC_0015 - Trunk NE NW3 350m 750mm | ENG | - | - | - | - | - | - | - | 1,129 | - | - | 0 |
| 2026_BRC_0016 - RDDA Software upgrade | ENG | 7 | - | - | - | - | - | - | - | - | - | - |
| 2026_BRC_0017 - Gaetz Ave 78 St to Hwy 11A 6 Laning of roadway | ENG | - | - | - | - | - | - | - | - | - | - | 20,555 |
| 2026_BRC_0028 - Trunk SE27 800m 450 to 525mm Storm | ENG | - | - | 1,474 | - | - | - | - | - | - | - | - |
| 2026_BRC_0029 - Trunk NW3 NE4 1900m 750 to 450mm Sani | ENG | - | - | - | - | - | - | - | 4,708 | - | - | - |
| 2026_BRC_0030 - Trunk Taylor and Hwy 11A 200m 400mm Water | ENG | - | - | - | - | - | - | - | - | 955 | - | - |
| 2026_BRC_0031 - Trunk S4 900m 750mm Water | ENG | - | - | - | - | - | - | - | - | 3,041 | - | - |
| 2023_ENG_BRC_0040 - 80th Avenue - Phase 1 - Highway 11A to 77 Street | ENG | - | - | - | - | - | - | - | - | - | 22,251 | - |
| 2023_ENG_BRC_0078 32 St / Taylor Dr Intersection | ENG | - | - | - | - | 457 | 6,726 | - | - | - | - | - |
| 2023_ENG_BRC_0083 Michener Avenue - From 55 Street To 50 M North Of Michener | ENG | - | - | - | - | - | - | - | - | - | 1,651 | - |
| 2023_ENG_BRC_0084 Gaetz Ave (19 St To 30 St) Rehabilitation | ENG | - | - | - | - | - | 3,479 | 3,559 | - | - | - | 18,151 |
| 2023_ENG_BRC_0089 Sanitary Model Update | ENG | - | 148 | - | - | - | - | 166 | - | - | - | - |
| 2023_ENG_BRC_0101 - Trunk SW26 800m 750mm | ENG | 581 | - | 0 | 1,443 | - | - | - | - | - | - | - |
| 2023_ENG_BRC_0105 Water Model Update | ENG | - | 148 | - | - | - | - | 166 | - | - | - | - |
| 2023_ENG_BRC_0107 New Signals (Up To 2 Per Year) | ENG | 515 | - | - | - | - | - | - | - | - | 953 | - |
| 2023_ENG_BRC_0251 Traffic Safety Initiatives Program | ENG | 155 | 159 | 162 | 166 | 170 | 174 | 178 | 182 | 186 | 191 | 195 |
| 2023_ENG_BRC_0267 Stormwater Model Update | ENG | - | - | - | - | 340 | - | - | - | - | 381 | - |
| 2025_BRC_0028 - RedNet Upgrades | ITS | 0 | - | - | - | - | 1,667 | - | - | - | - | - |
| 2026_BRC_0026 - 2026 Storage Area Network Refresh | ITS | 524 | - | - | - | - | 585 | - | - | - | - | - |
| 2023_ITS_BRC_0001 - 2025 Information Technology Refresh | ITS | 1,292 | 1,438 | 1,269 | 1,339 | 1,371 | 1,633 | 1,725 | 1,565 | 1,627 | 1,673 | 2,023 |
| 2025_BRC_0001 - Assessment Valuation System | RAS | - | - | 331 | 4,163 | - | - | - | - | - | - | - |
| 2026_BRC_0006 - RAS System Enhancement for Tempest JDE AR Camalot and GIS | RAS | - | 108 | 110 | 113 | - | - | - | - | - | - | - |
| Total | | 7,790 | 14,493 | 5,036 | 7,390 | 6,231 | 16,932 | 9,712 | 71,671 | 8,292 | 36,879 | 65,162 |

City Of Red Deer
Capital Plan Category (000's) - Tax or Landbank Capital Request
- Total Organization



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| Future Growth | DPT | FY26 | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 | FY33 | FY34 | FY35 | FY36 |
|--|-----|-----------------------|------|------|------|------|------------|--------------|---------------|------|----------|------|
| Budget Items | | Post Inflation Amount | | | | | | | | | | |
| 2023_ENG_BRC_0192 - Trunk S3 CPRail - RD River | ENG | - | - | - | - | - | - | - | 15,317 | - | 0 | - |
| 2023_MPS_BRC_0006 Police And Emergency Services Building | MPS | - | - | - | - | - | 183 | 1,935 | - | - | - | - |
| Total | | - | - | - | - | - | 183 | 1,935 | 15,317 | - | 0 | - |

| Summary - Initiative | | FY26 | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 | FY33 | FY34 | FY35 | FY36 |
|-------------------------------|--|-----------------------|---------------|---------------|----------------|---------------|----------------|---------------|----------------|----------------|----------------|---------------|
| | | Post Inflation Amount | | | | | | | | | | |
| Infrastructure Preservation | | 41,012 | 60,078 | 61,627 | 82,195 | 81,377 | 77,233 | 71,960 | 76,102 | 82,252 | 68,989 | 21,369 |
| Infrastructure Enhancements | | 7,434 | 10,884 | 17,738 | 35,660 | 7,521 | 17,528 | 664 | 868 | 12,863 | 2,089 | - |
| Current Growth | | 7,790 | 14,493 | 5,036 | 7,390 | 6,231 | 16,932 | 9,712 | 71,671 | 8,292 | 36,879 | 65,162 |
| Future Growth | | - | - | - | - | - | 183 | 1,935 | 15,317 | - | 0 | - |
| All Capital Categories | | 56,236 | 85,455 | 84,401 | 125,245 | 95,129 | 111,877 | 84,271 | 163,958 | 103,407 | 107,957 | 86,530 |

City Of Red Deer
Capital Plan Category (000's) - Fleet Capital Request
- Total Organization



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| Infrastructure Preservation | DPT | FY26 | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 | FY33 | FY34 | FY35 | FY36 |
|---|-----|------------------------------|---------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Budget Items | | Post Inflation Amount | | | | | | | | | | |
| 2025_BRC_0053 - Fleet Replacement | TRN | - | 13,579 | 6,347 | 14,383 | 21,499 | 21,375 | 17,476 | 15,136 | 22,951 | 44,067 | 26,935 |
| 2025_BRC_0054 - Fleet Fuel System | TRN | 550 | - | - | - | - | - | - | - | - | - | - |
| 2025_BRC_0056 - Garage Shop Equipment | TRN | 52 | 53 | 54 | 55 | 57 | 58 | 593 | 61 | 62 | 64 | 65 |
| 2025_BRC_0057 - Transit Technology Replacement | TRN | 88 | - | - | - | - | - | - | - | - | - | - |
| 2025_BRC_0059 - Transit Fleet Refurbishment Program | TRN | 1,060 | 0 | - | - | - | - | - | - | - | - | - |
| 2025_BRC_0060 - Transit Bus Replacement - Convention and Action Bus | TRN | 5,957 | 2,894 | 3,038 | 11,166 | 11,725 | 5,276 | 5,540 | 5,817 | 6,108 | 6,413 | - |
| Total | | 7,706 | 16,525 | 9,440 | 25,604 | 33,280 | 26,709 | 23,610 | 21,014 | 29,121 | 50,544 | 27,000 |

| Infrastructure Enhancements | DPT | FY26 | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 | FY33 | FY34 | FY35 | FY36 |
|-------------------------------|-----|------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|----------|
| Budget Items | | Post Inflation Amount | | | | | | | | | | |
| 2025_BRC_0058 - City Trailers | TRN | 0 | 111 | 117 | 123 | 129 | 135 | 142 | 149 | 157 | 164 | - |
| Total | | 0 | 111 | 117 | 123 | 129 | 135 | 142 | 149 | 157 | 164 | - |

| Summary - Initiative | | FY26 | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 | FY33 | FY34 | FY35 | FY36 |
|-----------------------------|--|-----------------------|--------|-------|--------|--------|--------|--------|--------|--------|--------|--------|
| | | Post Inflation Amount | | | | | | | | | | |
| Infrastructure Preservation | | 7,706 | 16,525 | 9,440 | 25,604 | 33,280 | 26,709 | 23,610 | 21,014 | 29,121 | 50,544 | 27,000 |
| Infrastructure Enhancements | | 0 | 111 | 117 | 123 | 129 | 135 | 142 | 149 | 157 | 164 | - |
| All Capital Categories | | 7,706 | 16,637 | 9,556 | 25,727 | 33,409 | 26,845 | 23,752 | 21,163 | 29,278 | 50,708 | 27,000 |

Proposed Resolution: Resolved that Council of The City of Red Deer receives the 2027-2036 Capital Plan as listed in the 2026 Budget Book in report dated December 8, 2025, from the identified funding sources.

Prior Approved Open Capital Commitments

Following is the Capital Commitments are provided to reconcile outstanding capital projects, their anticipated spends or decommitments, and capital approved for 2025, to arrive at a total current commitment amount. Committed funding is also provided for information.

Open Capital Commitments with funding sources – projected to December 31, 2025 – For Information

Capital Commitments Summary, Including 2026 Budget Requests

| Section | Capital Commitments Dec 31, 2024 | 2025 Capital Budget | Projected Spend to Dec 31, 2025 | Surplus to be De-Committed | Commitments Dec 31, 2025 | 2026 Capital Budget | Projected Capital Commitments Jan 1, 2026 | Funding | | | |
|---|--|------------------------|---------------------------------------|-------------------------------|-----------------------------|------------------------|--|----------------|---------------|---|----------------|
| | | | | | | | | Reserves | Debt | Grants, Customer Contributions & Other | Total |
| Human Resources | 252 | 81 | (171) | - | 162 | 84 | 246 | 246 | - | - | 246 |
| Mayor & City Manager | 300 | 157 | (143) | - | 314 | 200 | 514 | 514 | - | - | 514 |
| Revenue & Assessment | - | 260 | - | - | 260 | - | 260 | 260 | - | - | 260 |
| Information Technology | 12,478 | 3,862 | (6,900) | - | 9,440 | 4,551 | 13,991 | 13,406 | - | 585 | 13,991 |
| City Clerk | - | 624 | - | - | 624 | - | 624 | 624 | - | - | 624 |
| Engineering Services | 46,569 | 11,213 | (9,782) | (14,328) | 33,672 | 14,781 | 48,453 | 15,754 | (3,705) | 36,404 | 48,453 |
| Emergency Services | 3,764 | 1,122 | (1,609) | - | 3,277 | 731 | 4,008 | 3,183 | - | 825 | 4,008 |
| Street & Traffic Lights | 1,228 | 493 | (779) | - | 942 | 516 | 1,458 | 1,000 | - | 458 | 1,458 |
| Parking | 1,716 | 17 | (138) | (1,000) | 595 | 16 | 611 | 32 | - | 579 | 611 |
| Subdivision Fund | 26,200 | 17,240 | (600) | (3,498) | 39,342 | - | 39,342 | 114,735 | 6,401 | (81,794) | 39,342 |
| Fleet & Materials | 27,791 | 30,137 | (16,370) | - | 41,558 | 7,706 | 49,264 | 46,365 | 593 | 2,306 | 49,264 |
| Parks & Public Works Adm | 43,202 | 24,080 | (30,473) | - | 36,809 | 15,584 | 52,393 | 3,675 | 26,218 | 22,500 | 52,393 |
| Storm Sewer System | 2,863 | 6,311 | (5,268) | - | 3,906 | 6,942 | 10,848 | 205 | 7,330 | 3,313 | 10,848 |
| Police Administration | 739 | 119 | (760) | (110) | (12) | 93 | 81 | 84 | - | (3) | 81 |
| SHC Administration | 343 | - | - | - | 343 | - | 343 | 94 | - | 249 | 343 |
| Facilities & Asset Management | 3,529 | 5,699 | (3,698) | - | 5,530 | 4,128 | 9,658 | 2,782 | 1,701 | 5,175 | 9,658 |
| Recreation | 182 | 385 | (452) | - | 115 | 830 | 945 | 158 | 77 | 710 | 945 |
| Parks | 12,504 | 500 | (6,519) | - | 6,485 | 7,780 | 14,265 | 6,551 | 125 | 7,589 | 14,265 |
| Tax, Landbank, and Fleet Capital | 183,660 | 102,300 | (83,662) | (18,936) | 183,362 | 63,942 | 247,304 | 209,668 | 38,740 | (1,104) | 247,304 |

Tax, Land and Fleet Prior Approved Capital Project by Section (This provides further detail for each department at The City.)

| 100 HUMAN RESOURCES | | | | | | | | | | | | | | | | | |
|---------------------|-----------------------------|-----------------|---|--------------------------------|----------------------------|--|-----------|-----------|------------|----------------------|---------------------|----------|----------|------------|-----------|---------------|------------|
| | | | | | | Remaining Cost Disbursements to Completion | | | | | Funding Sources | | | | | | |
| Budget Year | Project Name | Original Budget | Outstanding Commitments (as of Dec 31/24) | 2025 Budget & Approved Changes | Surplus To Be De-committed | 2025 | 2026 | 2027 | 2028 | Est. Completion Date | Customer/ Developer | Debt | Grants | Reserves | Transfers | Other Funding | Total |
| BY2017 | 70230 PHYSICAL SECURITY INF | 1,776 | 252 | - | - | 100 | - | - | - | Jun-26 | - | - | - | 252 | - | - | 252 |
| BY2025 | 70447 PHYSICAL SECURITY INF | - | - | 81 | - | - | 90 | 92 | 100 | Dec-28 | - | - | - | 81 | - | - | 81 |
| Total | | 1,776 | 252 | 81 | - | 100 | 90 | 92 | 100 | | - | - | - | 333 | - | - | 333 |

| 110 MAYOR & CITY MANAGER | | | | | | | | | | | | | | | | | |
|--------------------------|-----------------------------|-----------------|---|--------------------------------|----------------------------|--|----------|----------|----------|----------------------|---------------------|----------|----------|------------|-----------|---------------|------------|
| | | | | | | Remaining Cost Disbursements to Completion | | | | | Funding Sources | | | | | | |
| Budget Year | Project Name | Original Budget | Outstanding Commitments (as of Dec 31/24) | 2025 Budget & Approved Changes | Surplus To Be De-committed | 2025 | 2026 | 2027 | 2028 | Est. Completion Date | Customer/ Developer | Debt | Grants | Reserves | Transfers | Other Funding | Total |
| BY2021 | 70382 WEA FACILITY CONDTIO | 102 | 250 | (16) | - | 102 | - | - | - | Dec-25 | - | - | - | 86 | - | - | 86 |
| BY2024 | 70429 CM OFFICE SPACE RECON | 50 | 50 | - | - | - | - | - | - | Dec-25 | - | - | - | - | - | - | - |
| BY2025 | 70430 2025 CAPITAL BDGT CON | - | - | 173 | - | - | - | - | - | Dec-25 | - | - | - | 173 | - | - | 173 |
| Total | | 152 | 300 | 157 | - | 102 | - | - | - | | - | - | - | 259 | - | - | 259 |

| 125 REVENUE & ASSESSMENT | | | | | | | | | | | | | | | | | |
|--------------------------|----------------------------|-----------------|---|--------------------------------|----------------------------|--|----------|----------|------------|----------------------|---------------------|----------|----------|------------|-----------|---------------|------------|
| | | | | | | Remaining Cost Disbursements to Completion | | | | | Funding Sources | | | | | | |
| Budget Year | Project Name | Original Budget | Outstanding Commitments (as of Dec 31/24) | 2025 Budget & Approved Changes | Surplus To Be De-committed | 2025 | 2026 | 2027 | 2028 | Est. Completion Date | Customer/ Developer | Debt | Grants | Reserves | Transfers | Other Funding | Total |
| BY2025 | 70448 ASSESSMENT VALUATION | - | - | 260 | - | - | - | - | 260 | Dec-29 | - | - | - | 260 | - | - | 260 |
| Total | | - | - | 260 | - | - | - | - | 260 | | - | - | - | 260 | - | - | 260 |

| 130 INFORMATION TECHNOLOGY | | | | | | | | | | | | | | | | | |
|----------------------------|-----------------------------|-----------------|---|--------------------------------|----------------------------|--|--------------|----------|----------|----------------------|---------------------|----------|------------|--------------|--------------|---------------|---------------|
| | | | | | | Remaining Cost Disbursements to Completion | | | | | Funding Sources | | | | | | |
| Budget Year | Project Name | Original Budget | Outstanding Commitments (as of Dec 31/24) | 2025 Budget & Approved Changes | Surplus To Be De-committed | 2025 | 2026 | 2027 | 2028 | Est. Completion Date | Customer/ Developer | Debt | Grants | Reserves | Transfers | Other Funding | Total |
| BY2022 | 70238 WEBSITE REV REDESIGN | 650 | 577 | - | - | 168 | 393 | - | - | Dec-26 | - | - | - | 577 | - | - | 577 |
| BY2023 | 70244 ESRI MAPPING & GEOSPA | 199 | 121 | - | - | 8 | - | - | - | Dec-25 | - | - | - | 121 | - | - | 121 |
| BY2023 | 70246 DATA ANALYTICS & BUSI | 238 | 213 | - | - | 135 | 75 | - | - | Dec-26 | - | - | - | 213 | - | - | 213 |
| BY2023 | 70248 RADIO SYS REPLACEMENT | 28 | 28 | - | - | - | - | - | - | Dec-25 | - | - | - | 28 | - | - | 28 |
| BY2024 | 70245 ES RADIO SYS INFRASTR | 955 | 955 | - | - | 600 | - | - | - | Dec-25 | - | - | 955 | - | - | - | 955 |
| BY2024 | 70247 REDNET UPGRADES | 898 | 898 | - | - | 226 | 62 | - | - | Dec-26 | - | - | - | 898 | - | - | 898 |
| BY2025 | 70158 EBA ARCHITECTURE | 9,797 | 9,686 | 2,322 | - | 370 | 733 | - | - | Dec-26 | - | - | - | 5,251 | 6,757 | - | 12,008 |
| BY2025 | 70249 2025 INFORMATION TECH | - | - | 1,071 | - | 578 | - | - | - | Jun-26 | - | - | - | 217 | (89) | - | 128 |
| BY2025 | 70251 RADIO SYS REPLACEMENT | - | - | 390 | - | - | - | - | - | Dec-25 | - | - | - | 390 | - | - | 390 |
| BY2025 | 70252 DATA ANALYTICS & BUSI | - | - | 78 | - | 78 | - | - | - | Dec-25 | - | - | - | 78 | - | - | 78 |
| Total | | 12,765 | 12,478 | 3,862 | - | 2,163 | 1,263 | - | - | | - | - | 955 | 7,773 | 6,669 | - | 15,396 |

| 180 CITY CLERK | | | | | | | | | | | | | | | | | |
|----------------|-----------------------------|-----------------|---|--------------------------------|----------------------------|--|------------|----------|----------|----------------------|---------------------|----------|----------|------------|-----------|---------------|------------|
| | | | | | | Remaining Cost Disbursements to Completion | | | | | Funding Sources | | | | | | |
| Budget Year | Project Name | Original Budget | Outstanding Commitments (as of Dec 31/24) | 2025 Budget & Approved Changes | Surplus To Be De-committed | 2025 | 2026 | 2027 | 2028 | Est. Completion Date | Customer/ Developer | Debt | Grants | Reserves | Transfers | Other Funding | Total |
| BY2025 | 70431 COUNCIL CHAMBERS TECH | - | - | 624 | - | - | 624 | - | - | Dec-26 | - | - | - | 624 | - | - | 624 |
| Total | | - | - | 624 | - | - | 624 | - | - | | - | - | - | 624 | - | - | 624 |

| 210 ENGINEERING SERVICES | | | | | | | | | | | | | | | | | |
|--------------------------|-----------------------------|-----------------|---|--------------------------------|----------------------------|--|------|------|------|----------------------|---------------------|----------|--------|----------|-----------|---------------|--------|
| | | | | | | Remaining Cost Disbursements to Completion | | | | | Funding Sources | | | | | | |
| Budget Year | Project Name | Original Budget | Outstanding Commitments (as of Dec 31/24) | 2025 Budget & Approved Changes | Surplus To Be De-committed | 2025 | 2026 | 2027 | 2028 | Est. Completion Date | Customer/ Developer | Debt | Grants | Reserves | Transfers | Other Funding | Total |
| PRE2012 | 40148 AREA IMPROVEMENTS-KIN | 90 | 359 | - | - | - | - | - | - | | 90 | - | - | - | 269 | - | 359 |
| PRE2012 | 40154 32 ST & GAETZ AV INTE | 15,104 | 198 | - | - | - | - | - | - | | - | - | 1,216 | - | 9 | (1,121) | 104 |
| PRE2012 | 40190 NORTH HIGHWAY CONNECT | 79,445 | 898 | - | - | - | - | - | - | | (3,073) | (17,697) | 6,236 | 11,474 | 3,851 | (362) | 428 |
| BY2017 | 40323 67 ST CORRIDOR IMP 67 | 12,027 | (131) | (345) | - | - | - | - | - | | (36) | (483) | - | 43 | - | - | (476) |
| BY2017 | 48048 AREA1:HAZLETT LAKE OV | 3,109 | 3,111 | - | 820 | - | - | - | - | Dec-25 | - | 844 | - | - | - | - | 844 |
| BY2018 | 40416 RM/FC PROJ MGMT&ENG D | 3,095 | 994 | (0) | 837 | - | 15 | 15 | - | Dec-27 | - | - | 761 | 233 | - | - | 994 |
| BY2019 | 11005 RM/FC PWS- ASPHALT&C | 9,360 | 4,154 | - | 225 | 15 | - | - | - | Dec-27 | - | 207 | - | - | - | - | 207 |
| BY2020 | 40441 2020 TRAFFIC CONTROL | 2,018 | 554 | - | - | 260 | - | - | - | Mar-26 | - | - | 392 | 161 | - | - | 554 |
| BY2020 | 40443 NORTHLAND DR PROJECT | 28,412 | 21,828 | - | 11,855 | - | - | - | - | Mar-26 | 15,098 | 5,067 | - | - | 99 | - | 20,265 |
| BY2021 | 40447 2021 SAFE ROUTE TO SC | 256 | 94 | (2) | 91 | 2 | - | - | - | Dec-25 | - | - | 92 | 0 | - | - | 92 |
| BY2022 | 40454 2022 SIGNAL INFRA REP | 839 | 673 | - | - | 597 | - | - | - | Dec-25 | - | - | 673 | - | - | - | 673 |
| BY2022 | 40455 2022 TRAFFIC CONTRL S | 2,097 | 2,097 | - | - | 329 | - | - | - | Dec-25 | - | - | 2,097 | - | - | - | 2,097 |
| BY2022 | 40459 2022 MUNICIPAL 3RD PA | 1,313 | 638 | - | - | 5 | 5 | 5 | - | Dec-27 | 638 | - | - | - | (0) | - | 638 |
| BY2023 | 40345 SOUTH EAST SECTOR TRA | 25,904 | 7,435 | - | 500 | 18 | 5 | 5 | - | Dec-27 | - | - | 1,800 | 1,452 | - | - | 3,252 |
| BY2023 | 40463 TRANSPORTATION MODEL | 156 | 156 | (122) | - | 126 | 51 | - | - | Dec-26 | - | - | - | 34 | (0) | - | 34 |
| BY2023 | 40466 2023 TRAFFIC SAFETY I | 206 | 152 | - | - | - | 64 | - | - | Dec-26 | - | - | - | 152 | - | - | 152 |
| BY2023 | 40469 2023 MUNICIPAL 3RD PA | 1,547 | 1,547 | - | - | 0 | - | - | - | Dec-25 | 1,547 | - | - | - | - | - | 1,547 |
| BY2024 | 40470 2024 TRAFFIC SAFETY I | 205 | 205 | 7 | - | 26 | 32 | - | - | Dec-27 | - | - | - | 58 | - | - | 58 |
| BY2024 | 40471 2024 SIGNAL MODIFICAT | 296 | 296 | (0) | - | 83 | - | - | - | Dec-25 | - | - | 296 | - | - | - | 296 |

| | | | | | | | | | | | | | | | | | |
|--------------|-----------------------------|----------------|---------------|---------------|---------------|--------------|--------------|-----------|-----------|--------|---------------|----------------|---------------|---------------|--------------|----------------|---------------|
| BY2024 | 40473 2024 MUNICIPAL 3RD PA | 1,587 | 1,312 | - | - | 35 | 35 | 35 | 35 | Dec-29 | 1,136 | - | - | (20) | - | - | 1,116 |
| BY2025 | 40474 2025 TRAFFIC SAFETY I | - | - | 156 | - | 35 | 65 | - | - | Dec-26 | - | - | 156 | - | - | - | 156 |
| BY2025 | 40475 2025 SIGNAL MODIFICAT | - | - | 260 | - | 223 | - | - | - | Dec-25 | - | - | 260 | - | - | - | 260 |
| BY2025 | 40476 2025 SIGNAL INFRA REP | - | - | 1,557 | - | 1,427 | - | - | - | Mar-26 | - | - | 1,557 | - | - | - | 1,557 |
| BY2025 | 40477 CAPSTONE DEV - 54AV E | - | - | 5,148 | - | 2,004 | 1,848 | - | - | Dec-28 | - | 5,148 | - | - | - | - | 5,148 |
| BY2025 | 40478 CAPSTONE DEV - GREEN | - | - | 1,972 | - | 85 | 1,847 | - | - | Dec-28 | - | 1,972 | - | - | - | - | 1,972 |
| BY2025 | 40479 30AVE/CARRINGTON DUAL | - | - | 182 | - | 6 | - | - | - | Dec-25 | - | - | 182 | - | - | - | 182 |
| BY2025 | 40480 HWY 2A & TWP RD 391 I | - | - | 104 | - | 4 | - | - | - | Dec-25 | - | - | - | 104 | - | - | 104 |
| BY2025 | 40481 TEASEDALE DRIVE EXTEN | - | - | 156 | - | - | 156 | - | - | Dec-28 | - | - | - | 156 | - | - | 156 |
| BY2025 | 40482 RDDA SOFTWARE UPGRADE | - | - | 141 | - | - | 141 | - | - | Dec-26 | - | - | - | 141 | - | - | 141 |
| BY2025 | 40483 67 ST CORRIDOR - TAYL | - | - | 104 | - | 36 | - | - | - | Dec-25 | - | - | 104 | - | - | - | 104 |
| BY2025 | 40484 2025 MUNICIPAL 3RD PA | - | - | 1,557 | - | - | - | - | - | Dec-25 | 1,557 | - | - | - | - | - | 1,557 |
| BY2025 | 40485 ROW PURCHASE S0661 | - | - | 27 | - | 2 | - | - | - | Dec-25 | - | - | - | 27 | - | - | 27 |
| BY2025 | 48052 STORMWATER MODEL UPDA | - | - | 311 | - | 54 | 119 | - | - | Dec-26 | - | - | - | 311 | - | - | 311 |
| Total | | 187,065 | 46,569 | 11,213 | 14,328 | 5,373 | 4,384 | 60 | 35 | | 16,958 | (4,941) | 15,820 | 14,327 | 4,228 | (1,483) | 44,908 |

| 220 EMERGENCY SERVICES | | | | | | | | | | | | | | | | | |
|------------------------|-----------------------------|-----------------|---|--------------------------------|----------------------------|--|------|------|------|----------------------|--------------------|------|--------|----------|-----------|---------------|-------|
| Budget Year | Project Name | Original Budget | Outstanding Commitments (as of Dec 31/24) | 2025 Budget & Approved Changes | Surplus To Be De-committed | Remaining Cost Disbursements to Completion | | | | Est. Completion Date | Funding Sources | | | | | | |
| | | | | | | 2025 | 2026 | 2027 | 2028 | | Customer/Developer | Debt | Grants | Reserves | Transfers | Other Funding | Total |
| BY2019 | 70313 2019 COMMUNICATIONS E | 2,293 | 807 | - | - | - | 403 | - | - | Mar-26 | - | - | - | 807 | - | - | 807 |
| BY2021 | 70362 2021/22 FIRE RESCUE E | 82 | 40 | - | - | 31 | - | - | - | Dec-25 | - | - | - | 36 | 4 | - | 40 |
| BY2022 | 70289 911 EMERGENCY COMM PR | 1,544 | 849 | - | - | - | 212 | 64 | 511 | Dec-33 | - | - | - | 254 | 595 | - | 849 |
| BY2022 | 70371 2021/22 FIRE TRAINING | 89 | 56 | - | - | 23 | - | - | - | Dec-25 | - | - | - | 39 | 18 | - | 56 |

| | | | | | | | | | | | | | | | | | |
|--------------|---------------------------------|--------------|--------------|--------------|----------|------------|--------------|-----------|------------|--------|----------|----------|--------------|--------------|--------------|----------|--------------|
| BY2023 | 70391 Suppression PPE | 645 | 13 | - | - | - | - | - | - | - | - | - | 1 | - | - | - | 1 |
| BY2023 | 70392 AHS CONTRACT NEGOTIAT | 330 | 53 | - | - | 19 | - | - | - | Dec-25 | - | - | 12 | - | 42 | - | 53 |
| BY2023 | 70396 2023 FIRE RESCUE EQUI | 596 | 277 | - | - | 73 | 147 | - | - | Mar-26 | - | - | 277 | - | - | - | 277 |
| BY2023 | 70406 2023 EMS EQUIPMENT | 74 | 74 | - | - | 67 | - | - | - | Dec-25 | - | - | 74 | - | - | - | 74 |
| BY2023 | 70413 911 EMERGENCY COMM EQ | 1,602 | 1,595 | 415 | - | 220 | 1,790 | - | - | Jun-26 | - | - | 855 | 415 | 740 | - | 2,010 |
| BY2025 | 70432 Emerg Medical Service | - | - | 98 | - | 98 | - | - | - | Dec-25 | - | - | - | 98 | - | - | 98 |
| BY2025 | 70441 SUPPRESSION PPE 2025 | - | - | 332 | - | 186 | - | - | - | Dec-25 | - | - | - | 332 | - | - | 332 |
| BY2025 | 70442 FIRE RESCUE EQUIP 2025 | - | - | 210 | - | 93 | 35 | - | - | Jun-26 | - | - | - | 210 | - | - | 210 |
| BY2025 | 70446 FTF - SMOKE MACHINE | - | - | 67 | - | - | - | - | - | Dec-25 | - | - | - | 29 | - | - | 29 |
| Total | | 7,255 | 3,764 | 1,122 | - | 808 | 2,588 | 64 | 511 | | - | - | 1,218 | 2,219 | 1,399 | - | 4,835 |

| 250 STREET & TRAFFIC LIGHTS | | | | | | | | | | | | | | | | | |
|-----------------------------|--------------------------------|-----------------|---|--------------------------------|----------------------------|--|------------|----------|----------|----------------------|---------------------|----------|------------|------------|-----------|---------------|--------------|
| | | | | | | Remaining Cost Disbursements to Completion | | | | Funding Sources | | | | | | | |
| Budget Year | Project Name | Original Budget | Outstanding Commitments (as of Dec 31/24) | 2025 Budget & Approved Changes | Surplus To Be De-committed | 2025 | 2026 | 2027 | 2028 | Est. Completion Date | Customer/ Developer | Debt | Grants | Reserves | Transfers | Other Funding | Total |
| BY2012 | 21856 ST LIGHT CABLE REPL D | 411 | 21 | - | - | - | - | - | - | Dec-25 | - | - | - | 21 | - | - | 21 |
| BY2019 | 22667 2019 TRAFFIC LT UPGRA | 433 | 121 | - | - | 57 | - | - | - | Dec-25 | - | - | - | 121 | - | - | 121 |
| BY2020 | 22724 ST LIGHT REPL/UPGRADE | 458 | 36 | - | - | - | - | - | - | Dec-25 | (4) | - | - | 21 | 19 | - | 36 |
| BY2020 | 22725 TRAFFIC LT REPL/UPGRA | 127 | 54 | - | - | - | - | - | - | Dec-25 | - | - | - | 54 | - | - | 54 |
| BY2021 | 22786 ELP ST LT REPL/UGRD 2 | 841 | 841 | - | - | 363 | 169 | - | - | Dec-26 | - | - | 841 | - | - | - | 841 |
| BY2021 | 22787 ELP TRAF LT REPL/UPGR | 155 | 155 | - | - | 113 | - | - | - | Dec-25 | - | - | - | 155 | - | - | 155 |
| BY2025 | 23013 2025 ELECTRIC TRAFFIC | - | - | 78 | - | 20 | 58 | - | - | Dec-26 | - | - | - | 78 | - | - | 78 |
| BY2025 | 23014 2025 ELECTRIC STREET | - | - | 415 | - | 67 | 335 | - | - | Dec-26 | - | - | - | 415 | - | - | 415 |
| Total | | 2,426 | 1,228 | 493 | - | 620 | 562 | - | - | | (4) | - | 841 | 865 | 19 | - | 1,721 |

| 280 PARKING | | | | | | | | | | | | | | | | | |
|--------------|-----------------------------|-----------------|---|--------------------------------|----------------------------|--|-----------|----------|----------|----------------------|---------------------|----------|--------------|-----------|-----------|---------------|--------------|
| | | | | | | Remaining Cost Disbursements to Completion | | | | | Funding Sources | | | | | | |
| Budget Year | Project Name | Original Budget | Outstanding Commitments (as of Dec 31/24) | 2025 Budget & Approved Changes | Surplus To Be De-committed | 2025 | 2026 | 2027 | 2028 | Est. Completion Date | Customer/ Developer | Debt | Grants | Reserves | Transfers | Other Funding | Total |
| BY2022 | 70377 INSTALL NEW PARKING P | 2,796 | 1,687 | - | 1,000 | - | - | - | - | Dec-25 | - | - | 1,687 | - | - | - | 1,687 |
| BY2023 | 70389 PARKADE INFRA PRESERV | 40 | 29 | - | - | 29 | - | - | - | Dec-25 | - | - | - | 29 | - | - | 29 |
| BY2025 | 70440 2025 INL PARKING LOT | - | - | 17 | - | - | 17 | - | - | Dec-26 | - | - | - | 17 | - | - | 17 |
| Total | | 2,836 | 1,716 | 17 | 1,000 | 29 | 17 | - | - | | - | - | 1,687 | 45 | - | - | 1,732 |

| 296 SUBDIVISION FUND | | | | | | | | | | | | | | | | | |
|----------------------|-----------------------------|-----------------|---|--------------------------------|----------------------------|--|--------------|------------|------------|----------------------|---------------------|--------------|----------|---------------|---------------|-----------------|---------------|
| | | | | | | Remaining Cost Disbursements to Completion | | | | | Funding Sources | | | | | | |
| Budget Year | Project Name | Original Budget | Outstanding Commitments (as of Dec 31/24) | 2025 Budget & Approved Changes | Surplus To Be De-committed | 2025 | 2026 | 2027 | 2028 | Est. Completion Date | Customer/ Developer | Debt | Grants | Reserves | Transfers | Other Funding | Total |
| UNCLASS | 30179 PARENT-SECTION 13/OVE | 7,138 | 7,026 | - | - | - | - | - | - | | - | - | - | 7,142 | - | (117) | 7,026 |
| UNCLASS | 30183 QUEEN'S BUSINESS PK-P | 25,985 | (24,378) | 16,715 | - | - | 10 | 10 | 10 | | (603) | - | - | 38,331 | 4,390 | (49,781) | (7,663) |
| UNCLASS | 30189 GARDEN HEIGHTS (PAREN | 873 | 873 | - | - | - | - | - | - | | - | - | - | (101) | 973 | - | 873 |
| UNCLASS | 30193 RIVERLANDS COMMERCIAL | 25,256 | 27,118 | (234) | 3,498 | 367 | 1,075 | 650 | 400 | | - | 6,227 | - | 21,331 | 1,368 | (2,924) | 26,003 |
| UNCLASS | 30198 TIMBERLANDS PARENT | 27,810 | 14,114 | 677 | - | 30 | 150 | 150 | 150 | | (39) | - | - | 28,554 | 7,945 | (25,955) | 10,505 |
| UNCLASS | 30200 DOJAHN LANDS (PARENT) | 1,043 | 928 | 82 | - | - | - | - | - | | - | - | - | 1,125 | 39 | (154) | 1,009 |
| BY2022 | 30273 BUFFALO SITE DEVELOPM | 516 | 521 | (0) | - | 0 | - | - | - | | - | - | - | 521 | (0) | - | 521 |
| Total | | 88,621 | 26,200 | 17,240 | 3,498 | 397 | 1,235 | 810 | 560 | | (642) | 6,227 | - | 96,903 | 14,716 | (78,931) | 38,273 |

| 300 FLEET & MATERIALS | | | | | | | | | | | | | | | | | |
|-----------------------|------------------------------|-----------------|---|--------------------------------|----------------------------|--|------|------|-------|----------------------|---------------------|------|--------|----------|-----------|---------------|-------|
| | | | | | | Remaining Cost Disbursements to Completion | | | | | Funding Sources | | | | | | |
| Budget Year | Project Name | Original Budget | Outstanding Commitments (as of Dec 31/24) | 2025 Budget & Approved Changes | Surplus To Be De-committed | 2025 | 2026 | 2027 | 2028 | Est. Completion Date | Customer/ Developer | Debt | Grants | Reserves | Transfers | Other Funding | Total |
| BY2016 | 10950 2016 FLEET PURCHASES | 10,214 | 457 | - | - | 200 | - | - | - | Jun-26 | - | - | (136) | 1,040 | (3) | (455) | 446 |
| BY2018 | 10995 2018 FLEET REPLACEMENT | 6,588 | 1,555 | 324 | - | 1 | - | - | - | Jun-26 | - | - | 20 | 2,707 | - | (849) | 1,878 |
| BY2019 | 11009 2019 FLEET GROWTH TAX | 392 | 84 | 11 | - | - | 62 | - | - | Dec-26 | - | - | - | 95 | - | - | 95 |
| BY2019 | 11012 2019 FLEET REPLACEMENT | 6,265 | 1,328 | 362 | - | 129 | - | - | - | Jun-26 | - | - | (2) | 2,231 | (0) | (620) | 1,609 |
| BY2020 | 11042 2020 FLEET REPLACEMENT | 3,464 | 1,155 | 739 | - | 0 | - | - | - | Dec-25 | - | - | (312) | 2,465 | - | (311) | 1,841 |
| BY2021 | 61499 2021 FLEET/GARAGE SHO | 266 | 116 | - | - | - | 10 | 94 | - | Dec-27 | - | - | - | 116 | 6 | (1) | 121 |
| BY2021 | 61500 2021 FLEET REPLACEMENT | 2,811 | 497 | - | - | 120 | - | - | - | Dec-26 | - | - | - | 571 | - | (103) | 468 |
| BY2021 | 61503 2021 FLEET GROWTH - T | 199 | 145 | - | - | - | 71 | - | - | Dec-26 | - | - | - | 145 | - | - | 145 |
| BY2021 | 61505 2021 FLEET GROWTH - U | 683 | 276 | - | - | - | 277 | - | - | Dec-26 | - | - | - | 276 | - | - | 276 |
| BY2022 | 61501 2022 FLEET REPLACEMENT | 6,214 | 3,291 | 755 | - | - | 72 | - | 2,470 | Dec-28 | - | - | - | 4,303 | - | (386) | 3,917 |
| BY2022 | 61502 2022 FLEET/GARAGE SHO | 82 | 44 | - | - | 5 | 10 | 16 | - | Dec-27 | - | - | - | 44 | - | - | 44 |
| BY2022 | 61506 2022 FLEET GROWTH - T | 121 | 121 | - | - | - | - | - | 121 | Dec-28 | - | - | - | 121 | - | - | 121 |
| BY2022 | 61529 2022 FLEET REPL EMTS M | 2,386 | 1,034 | - | - | 258 | - | - | - | Dec-25 | - | - | - | 1,034 | - | - | 1,034 |
| BY2022 | 61530 2022 FLEET GROWTH - U | 400 | 400 | - | - | - | 400 | - | - | Dec-26 | - | - | - | 400 | - | - | 400 |
| BY2023 | 61551 FLEET FUEL SYSTEM | 966 | 966 | - | - | - | 400 | 566 | - | Dec-27 | - | - | - | 966 | - | - | 966 |
| BY2023 | 61552 FLEET MANAGEMENT SYST | 318 | 318 | - | - | - | 200 | 118 | - | Dec-27 | - | - | - | 318 | - | - | 318 |
| BY2023 | 61553 2023/24 FLT/GARAGE SH | 97 | 89 | - | - | - | 10 | 10 | 10 | Dec-29 | - | - | - | 89 | - | - | 89 |
| BY2023 | 61554 2023/24 FLEET GROWTH | 3,612 | 1,076 | 39 | - | - | - | 40 | 868 | Dec-28 | - | - | 1,076 | 39 | - | - | 1,115 |
| BY2023 | 61555 2023/24 FLEET GROWTH | 1,565 | 672 | - | - | - | - | 150 | - | Dec-29 | - | - | - | 672 | - | - | 672 |
| BY2023 | 61556 2023-24 MULTI-YR FLT | 8,323 | 2,733 | - | - | - | - | 450 | - | Dec-29 | - | - | - | 2,964 | - | (314) | 2,650 |

| | | | | | | | | | | | | | | | | | |
|--------|-------------------------------|--------|--------|--------|---|-------|-------|-------|--------|--------|---|-----|-------|--------|---|---------|--------|
| BY2023 | 61557 2023/24 FLEET REPLACE | 16,075 | 10,837 | 1,488 | - | - | 846 | 1,130 | 6,919 | Dec-28 | - | - | - | 12,992 | - | (1,076) | 11,916 |
| BY2023 | 61559 2023/24 FLT REP RIGHT | 1,298 | 597 | - | - | - | 60 | 372 | - | Dec-27 | - | - | - | 597 | - | - | 597 |
| BY2025 | 61601 2025 FLEET REPLACEMENT | - | - | 17,716 | - | 1,525 | 1,293 | 3,375 | 5,000 | Dec-30 | - | - | - | 17,716 | - | (106) | 17,610 |
| BY2025 | 61602 2025 GARAGE SHOP EQUI | - | - | 130 | - | - | 10 | 10 | 10 | Dec-29 | - | - | - | 130 | - | - | 130 |
| BY2025 | 61603 2025 CT TRAILERS | - | - | 231 | - | - | 231 | - | - | Dec-26 | - | - | - | 231 | - | - | 231 |
| BY2025 | 61604 2025 TRANSIT FLEET RE | - | - | 1,060 | - | 100 | 960 | - | - | Dec-26 | - | - | - | 1,060 | - | - | 1,060 |
| BY2025 | 61605 TRANSIT BUS REPLACEMENT | - | - | 1,018 | - | 262 | 755 | - | - | Dec-26 | - | 814 | - | 204 | - | - | 1,018 |
| BY2025 | 61606 2025 FLEET GROWTH-PAR | - | - | 4,306 | - | - | 575 | 2,837 | 624 | Dec-28 | - | - | 1,267 | 3,039 | - | - | 4,306 |
| BY2025 | 61608 2025 FLEET GROWTH UTI | - | - | 1,961 | - | - | 204 | 567 | - | Dec-27 | - | - | - | 1,961 | - | (2) | 1,959 |
| Total | | 72,339 | 27,791 | 30,137 | - | 2,602 | 6,445 | 9,733 | 16,022 | | - | 814 | 1,912 | 58,523 | 3 | (4,222) | 57,030 |

| 310 PARKS & PUBLIC WORKS ADM | | | | | | | | | | | | | | | | | |
|------------------------------|-----------------------------|-----------------|---|--------------------------------|----------------------------|--|------|------|------|----------------------|---------------------|------|--------|----------|-----------|---------------|-------|
| | | | | | | Remaining Cost Disbursements to Completion | | | | Funding Sources | | | | | | | |
| Budget Year | Project Name | Original Budget | Outstanding Commitments (as of Dec 31/24) | 2025 Budget & Approved Changes | Surplus To Be De-committed | 2025 | 2026 | 2027 | 2028 | Est. Completion Date | Customer/ Developer | Debt | Grants | Reserves | Transfers | Other Funding | Total |
| BY2014 | 10932 SNOW STORAGE SITE | 4,272 | 585 | - | - | - | - | - | - | | (14) | 572 | - | - | 27 | - | 585 |
| BY2016 | 61326 2016 CPR PED BR ASSES | 3,834 | 1,433 | - | - | 159 | 570 | - | - | Dec-26 | - | - | 1,433 | - | - | - | 1,433 |
| BY2017 | 10979 2017 SNOW DUMP POND R | 609 | 16 | - | - | - | - | - | - | Dec-25 | - | - | - | 16 | - | - | 16 |
| BY2019 | 40422 RM/FC GREENWAY DEVT - | 408 | 408 | - | - | - | 408 | - | - | Dec-26 | - | - | - | 408 | - | - | 408 |
| BY2019 | 40423 RM/FC GREENWAY DEVT - | 265 | 265 | - | - | - | 265 | - | - | Dec-26 | - | 265 | - | - | - | - | 265 |
| BY2019 | 40424 RM/FC UPGRADES LIGHTI | 1,147 | 1,132 | - | - | 105 | 200 | - | - | Dec-26 | - | - | 1,132 | - | - | - | 1,132 |
| BY2020 | 11035 2020 UPGRADE GPS/AVL | 145 | 21 | - | - | 9 | - | - | - | | - | - | - | 21 | - | - | 21 |
| BY2020 | 11056 2020 SNOW DUMP SEDIME | 662 | - | - | - | 68 | 70 | - | - | Dec-28 | - | - | - | - | - | - | - |
| BY2021 | 11058 2021 PAVED ROADWAY NE | 1,907 | 0 | - | - | - | - | - | - | | - | - | 0 | - | - | - | 0 |
| BY2021 | 11064 2021 BRIDGE MAINTENAN | 1,279 | 4 | - | - | 1 | - | - | - | Dec-25 | - | - | 4 | - | - | - | 4 |

| | | | | | | | | | | | | | | | | | |
|--------------|-----------------------------|---------------|---------------|---------------|----------|---------------|---------------|--------------|------------|--------|------------|---------------|---------------|--------------|-----------|--------------|---------------|
| BY2021 | 11067 2021 WASKASOO CREEK R | 300 | 7 | - | - | - | - | - | - | Dec-25 | - | - | - | 7 | - | - | 7 |
| BY2021 | 11068 2021 DEVELOPMENT AGRE | 36 | 21 | - | - | - | - | - | - | | 21 | - | - | - | - | - | 21 |
| BY2021 | 11069 2021 GUARDRAILS RETAI | 236 | 24 | - | - | 7 | - | - | - | Dec-25 | - | - | - | 24 | - | - | 24 |
| BY2022 | 11070 2022 PAVED ROADWAY NE | - | (5,169) | 5,169 | - | - | 500 | - | - | Dec-26 | - | - | - | - | - | - | - |
| BY2022 | 11077 2022 BRIDGE MAINTENAN | 1,416 | 113 | - | - | 14 | - | - | - | Dec-25 | - | - | 113 | - | - | - | 113 |
| BY2022 | 11079 2022 DEVELOPMENT AGRE | 37 | 37 | - | - | - | - | - | - | | 37 | - | - | - | - | - | 37 |
| BY2022 | 11080 2022 GUARDRAILS RETAI | 201 | 199 | - | - | 8 | 93 | - | - | Jul-26 | - | - | - | 199 | - | - | 199 |
| BY2022 | 26660 RM/FC ELP-STANDARD ST | 688 | 688 | - | - | 588 | - | - | - | | - | 688 | - | - | - | - | 688 |
| BY2022 | 26661 RM/FC ELP-BURY OVERHE | 794 | 794 | - | - | - | - | - | - | Dec-25 | - | - | - | 794 | - | - | 794 |
| BY2023 | 11082 2023 Infra Preservati | 18,465 | 17,604 | (12,762) | - | - | 906 | - | - | Dec-26 | 37 | - | 4,725 | 80 | - | - | 4,842 |
| BY2023 | 11090 2023 PAVED ROADWAY NE | - | (2,893) | 2,893 | - | - | - | - | - | Dec-25 | - | - | - | - | - | - | - |
| BY2023 | 11106 2023 Bridge Rehabilit | 4,640 | 4,640 | (22) | - | 219 | 243 | - | - | Dec-26 | - | - | 4,640 | - | - | - | 4,640 |
| BY2023 | 11113 2024 Infra Preservati | 15,849 | 3,525 | - | - | 731 | 611 | 230 | 65 | Aug-28 | 38 | - | 3,611 | - | - | (125) | 3,525 |
| BY2023 | 11139 2024 BRIDGE REHAB | 19,702 | 19,702 | - | - | 6,439 | 6,230 | - | - | Dec-26 | - | 13,253 | 6,449 | - | - | - | 19,702 |
| BY2023 | 70388 2024 ANNEXATION RAIL | 48 | 48 | - | - | - | - | - | - | | - | - | - | 48 | - | - | 48 |
| BY2025 | 11140 2025 WASHROOMS &PICNI | - | - | 311 | - | - | 180 | 131 | - | Dec-27 | - | - | 249 | 62 | - | - | 311 |
| BY2025 | 11141 2025 PPW PRESERVATION | - | - | 2,073 | - | 517 | 635 | 224 | - | Dec-27 | - | - | 1,659 | 415 | - | - | 2,073 |
| BY2025 | 11152 2025 BRIDGE REHABILAT | - | - | 18,523 | - | 1,701 | 14,000 | 2,000 | 450 | Dec-28 | - | 18,523 | - | - | - | - | 18,523 |
| BY2025 | 11153 2025 PARKS FACILITIES | - | - | 628 | - | 77 | 479 | - | - | Dec-26 | - | - | 502 | 126 | - | - | 628 |
| BY2025 | 11156 2025 PAVED NETWORK RO | - | - | 7,266 | - | 1,561 | 749 | - | - | Dec-28 | - | 1,453 | 5,813 | - | - | - | 7,266 |
| Total | | 76,939 | 43,202 | 24,080 | - | 12,204 | 26,139 | 2,585 | 515 | | 118 | 34,755 | 30,329 | 2,200 | 27 | (125) | 67,304 |

| 335 STORM SEWER SYSTEM | | | | | | | | | | | | | | | | | |
|------------------------|------------------------------|-----------------|---|--------------------------------|----------------------------|--|--------------|------------|----------|----------------------|---------------------|------------|--------------|--------------|------------|---------------|--------------|
| | | | | | | Remaining Cost Disbursements to Completion | | | | | Funding Sources | | | | | | |
| Budget Year | Project Name | Original Budget | Outstanding Commitments (as of Dec 31/24) | 2025 Budget & Approved Changes | Surplus To Be De-committed | 2025 | 2026 | 2027 | 2028 | Est. Completion Date | Customer/ Developer | Debt | Grants | Reserves | Transfers | Other Funding | Total |
| BY2019 | 81104 RM/FC EVS-STORM INFRA | 933 | 42 | - | - | - | - | - | - | Dec-25 | - | - | - | 42 | - | - | 42 |
| BY2021 | 81302 2021 STORM INFR ANNUA | 987 | 331 | - | - | 331 | - | - | - | | - | - | 1,183 | (840) | 39 | - | 383 |
| BY2021 | 81355 2021 WESTERNER STORMWV | 2,115 | 6 | - | - | - | - | - | - | | - | - | - | 6 | - | - | 6 |
| BY2021 | 81357 2021 CIVIC YARDS FLOO | 1,654 | 53 | - | - | 0 | - | - | - | | - | 921 | (590) | (247) | - | - | 83 |
| BY2021 | 81359 2021 STORM PIPE RE-LI | 1,972 | 465 | - | - | 464 | - | - | - | Dec-25 | - | - | 411 | 57 | - | - | 467 |
| BY2023 | 81458 2023 STORM INFR ANNUA | 1,392 | 986 | - | - | 388 | 414 | - | - | Dec-26 | - | - | 537 | (8) | 458 | - | 986 |
| BY2024 | 81587 2024 DEV SERVICING - | 153 | 153 | - | - | - | - | - | - | Dec-25 | - | - | - | - | 153 | - | 153 |
| BY2024 | 81607 2024 STORM INFRASTRUC | 4,712 | 826 | - | - | - | 500 | - | - | Dec-26 | - | - | - | 826 | - | - | 826 |
| BY2025 | 81629 2025 STORM INFR - ANN | - | - | 4,847 | - | 1,482 | 885 | 368 | - | Dec-27 | - | - | 4,847 | - | - | - | 4,847 |
| BY2025 | 81634 2025 STORM INFRA ONE | - | - | 1,313 | - | 182 | 1,127 | - | - | Dec-26 | - | - | 1,313 | - | - | - | 1,313 |
| BY2025 | 81682 2025 DEVELOPMENT SERV | - | - | 151 | - | - | - | - | - | Dec-26 | 151 | - | - | - | - | - | 151 |
| Total | | 13,917 | 2,863 | 6,311 | - | 2,848 | 2,926 | 368 | - | | 151 | 921 | 7,701 | (164) | 651 | - | 9,259 |

| 490 POLICE ADMINISTRATION | | | | | | | | | | | | | | | | | |
|---------------------------|------------------------------|-----------------|---|--------------------------------|----------------------------|--|------|------|------|----------------------|---------------------|------|--------|----------|-----------|---------------|-------|
| | | | | | | Remaining Cost Disbursements to Completion | | | | | Funding Sources | | | | | | |
| Budget Year | Project Name | Original Budget | Outstanding Commitments (as of Dec 31/24) | 2025 Budget & Approved Changes | Surplus To Be De-committed | 2025 | 2026 | 2027 | 2028 | Est. Completion Date | Customer/ Developer | Debt | Grants | Reserves | Transfers | Other Funding | Total |
| BY2019 | 70316 RCMP PARKING LOT EXPA | 1,499 | 57 | (6) | 46 | 6 | - | - | - | | - | - | - | 50 | - | - | 50 |
| BY2023 | 70390 2023 RCMP BUILDING RE | 625 | 256 | - | - | 17 | - | - | - | Dec-25 | - | - | 68 | - | - | - | 68 |
| BY2023 | 70420 MPS IIM & SAFETY EQUIP | 742 | 426 | (62) | 64 | 223 | 35 | - | - | Mar-26 | - | - | 0 | 253 | - | - | 253 |

| | | | | | | | | | | | | | | | | | |
|--------------|-----------------------------|--------------|------------|------------|------------|------------|-----------|----------|----------|--------|----------|----------|------------|------------|----------|----------|------------|
| BY2025 | 70436 2025 MPS INFR&MAIN | - | - | 83 | - | 69 | - | - | - | Dec-25 | - | - | - | 83 | - | - | 83 |
| BY2025 | 70439 2025 MPS BUILDING REN | - | - | 104 | - | 78 | 26 | - | - | Mar-26 | - | - | 83 | 21 | - | - | 104 |
| Total | | 2,866 | 739 | 119 | 110 | 393 | 61 | - | - | | - | - | 151 | 407 | - | - | 558 |

| 500 SHC ADMINISTRATION | | | | | | | | | | | | | | | | | |
|------------------------|-----------------------------|-----------------|---|--------------------------------|----------------------------|--|----------|----------|----------|----------------------|---------------------|----------|------------|-----------|-----------|---------------|------------|
| | | | | | | Remaining Cost Disbursements to Completion | | | | | Funding Sources | | | | | | |
| Budget Year | Project Name | Original Budget | Outstanding Commitments (as of Dec 31/24) | 2025 Budget & Approved Changes | Surplus To Be De-committed | 2025 | 2026 | 2027 | 2028 | Est. Completion Date | Customer/ Developer | Debt | Grants | Reserves | Transfers | Other Funding | Total |
| BY2022 | 61306 RPC INFRA MAINT - PAR | 458 | 343 | - | - | - | - | - | - | | - | - | 250 | 94 | - | - | 343 |
| Total | | 458 | 343 | - | - | - | - | - | - | | - | - | 250 | 94 | - | - | 343 |

| 501 FACILITIES & ASSET MANAGEMENT | | | | | | | | | | | | | | | | | |
|-----------------------------------|-----------------------------|-----------------|---|--------------------------------|----------------------------|--|------|------|------|----------------------|---------------------|------|--------|----------|-----------|---------------|-------|
| | | | | | | Remaining Cost Disbursements to Completion | | | | | Funding Sources | | | | | | |
| Budget Year | Project Name | Original Budget | Outstanding Commitments (as of Dec 31/24) | 2025 Budget & Approved Changes | Surplus To Be De-committed | 2025 | 2026 | 2027 | 2028 | Est. Completion Date | Customer/ Developer | Debt | Grants | Reserves | Transfers | Other Funding | Total |
| UNCLASS | 61166 2009 MEMORIAL CENTRE | 2,738 | 261 | - | - | 67 | 45 | - | - | Dec-26 | - | 261 | - | - | - | - | 261 |
| BY2019 | 61351 CRONQ HOUSE PRESERV-P | 53 | - | - | - | - | - | - | - | | - | - | - | - | - | - | - |
| BY2019 | 61440 2019 MUSEUM ENHANCEME | 516 | 134 | - | - | 47 | - | - | - | Dec-25 | - | - | - | 134 | (0) | - | 134 |
| BY2020 | 11055 2020 FACILITY MGMT (P | 163 | 70 | - | - | 40 | 30 | - | - | Dec-26 | - | - | - | 81 | (11) | - | 70 |
| BY2021 | 61469 2021 KINSMEN ARENA-PR | 212 | - | - | - | - | - | - | - | | - | - | - | (10) | 10 | - | - |
| BY2021 | 61477 2021 MUSEUM PRESERVAT | 113 | 70 | - | - | 70 | - | - | - | Dec-25 | - | - | 57 | 13 | - | - | 70 |
| BY2021 | 61482 2021 FAC CONDITION & | 16 | 9 | - | - | - | - | - | - | Dec-25 | - | - | - | 9 | - | - | 9 |
| BY2022 | 61490 2022 J GAETZ HOUSE P | 649 | 649 | - | - | 150 | 81 | - | - | Dec-26 | - | - | 649 | - | - | - | 649 |
| BY2022 | 61493 2022 CRONQUIST HOUSE | 161 | 4 | - | - | - | 3 | - | - | Dec-26 | - | - | - | 4 | - | - | 4 |

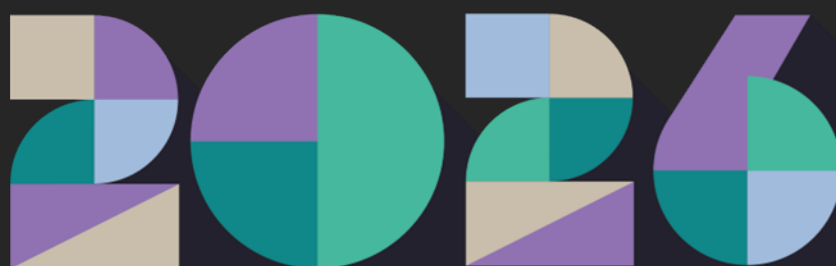
| | | | | | | | | | | | | | | | | | |
|--------------|-------------------------------|---------------|--------------|--------------|----------|--------------|--------------|------------|----------|--------|------------|--------------|--------------|--------------|----------|----------|--------------|
| BY2022 | 61496 2022 GOLDEN CIRCLE PR | - | - | - | - | - | - | - | - | Dec-25 | - | - | - | - | - | - | - |
| BY2023 | 61531 SHC PRESERVATION PARE | 5,481 | 2,331 | 350 | - | - | 877 | 354 | - | Dec-27 | 133 | 773 | 1,431 | 235 | 1 | - | 2,573 |
| BY2025 | 61609 2025 RECREATION FACIL | - | - | 394 | - | 96 | 294 | - | - | Dec-26 | - | 394 | - | - | - | - | 394 |
| BY2025 | 61617 2025 NEIGHBORHD FACLI | - | - | 519 | - | 199 | 210 | - | - | Dec-26 | - | 519 | - | - | - | - | 519 |
| BY2025 | 61624 2025 CIVIC FACILITIES | - | - | 1,246 | - | 136 | 672 | 438 | - | Dec-27 | - | - | 1,007 | 239 | - | - | 1,246 |
| BY2025 | 61627 2025 CIVIC FACILITIES | - | - | 2,505 | - | 905 | 898 | 108 | - | Dec-27 | - | 857 | 1,571 | 78 | - | - | 2,505 |
| BY2025 | 61634 2025 COMUNITY DEVELOPMN | - | - | 685 | - | 68 | 577 | - | - | Dec-26 | 330 | - | - | 356 | - | - | 685 |
| Total | | 10,103 | 3,529 | 5,699 | - | 1,778 | 3,687 | 900 | - | | 463 | 2,805 | 4,714 | 1,138 | 1 | - | 9,120 |

| 700 RECREATION | | | | | | | | | | | | | | | | | |
|----------------|-----------------------------|-----------------|---|--------------------------------|----------------------------|--|------------|----------|----------|----------------------|---------------------|------------|------------|-----------|-----------|---------------|------------|
| | | | | | | Remaining Cost Disbursements to Completion | | | | | Funding Sources | | | | | | |
| Budget Year | Project Name | Original Budget | Outstanding Commitments (as of Dec 31/24) | 2025 Budget & Approved Changes | Surplus To Be De-committed | 2025 | 2026 | 2027 | 2028 | Est. Completion Date | Customer/ Developer | Debt | Grants | Reserves | Transfers | Other Funding | Total |
| BY2019 | 61430 GH DAWE CENTRE ENHANC | 40,160 | (137) | - | - | - | - | - | - | Dec-25 | - | (1) | (137) | - | 3 | - | (135) |
| BY2021 | 61471 2021 COLLICUTT PRESER | 2,078 | 0 | - | - | - | - | - | - | | - | - | - | 0 | - | - | 0 |
| BY2023 | 61531 SHC PRESERVATION PARE | 944 | 319 | - | - | 90 | 184 | - | - | Dec-26 | - | - | 276 | 43 | - | - | 319 |
| BY2025 | 61609 2025 RECREATION FACIL | - | - | 385 | - | 103 | 190 | - | - | Dec-26 | - | 385 | - | - | - | - | 385 |
| Total | | 43,181 | 182 | 385 | - | 193 | 375 | - | - | | - | 384 | 139 | 43 | 3 | - | 570 |

| 800 PARKS | | | | | | | | | | | | | | | | | |
|-------------|------------------------------|-----------------|---|--------------------------------|----------------------------|--|--------|------|------|----------------------|---------------------|------|--------|----------|-----------|---------------|-------|
| | | | | | | Remaining Cost Disbursements to Completion | | | | | Funding Sources | | | | | | |
| Budget Year | Project Name | Original Budget | Outstanding Commitments (as of Dec 31/24) | 2025 Budget & Approved Changes | Surplus To Be De-committed | 2025 | 2026 | 2027 | 2028 | Est. Completion Date | Customer/ Developer | Debt | Grants | Reserves | Transfers | Other Funding | Total |
| UNCLASS | 61143 NEW PARK LAND - PAREN | 4,207 | 2,599 | - | - | - | - | - | - | | - | 250 | - | 4,229 | (1,880) | - | 2,599 |
| BY2016 | 61333 2016 NE HIGH SCH SITE | 399 | 155 | - | - | - | 244 | - | - | Dec-26 | - | - | - | 155 | - | - | 155 |
| BY2016 | 61338 2016 RIVER BEND REC A | 1,875 | 26 | - | - | - | - | - | - | | - | - | - | 26 | (0) | - | 26 |
| BY2017 | 61373 2017 GAETZ LAKE SANCT | 550 | 396 | - | - | 145 | 192 | - | - | Dec-26 | - | - | - | 396 | - | - | 396 |
| BY2019 | 61353 PARKS SIGN CAPITAL RE | 343 | 160 | - | - | - | 159 | - | - | Dec-26 | - | - | - | 39 | 121 | - | 160 |
| BY2020 | 61246 ALTO RESTE CEMETERY - | 593 | 297 | - | - | - | 66 | - | - | Sep-26 | - | - | - | 88 | 209 | - | 297 |
| BY2020 | 61354 NATURAL AREA/SLOPE-PA | 102 | 31 | - | - | 8 | - | - | - | Dec-25 | - | - | - | 31 | - | - | 31 |
| BY2020 | 61464 2020 RECREATION AMENI | 905 | 596 | - | - | - | - | - | - | Dec-25 | 660 | - | - | (63) | (0) | - | 596 |
| BY2021 | 61352 PARKS MAJOR AMENITIES | 2,525 | 200 | - | - | 18 | 80 | - | - | Dec-26 | - | - | (568) | 575 | 193 | - | 200 |
| BY2021 | 61470 2021 HERITAGE /WASKAS | 690 | 4 | - | - | 4 | - | - | - | Dec-25 | - | - | 4 | - | - | - | 4 |
| BY2021 | 61512 PARK LAND ACQUISITION | 10,100 | - | - | - | - | 10,098 | - | - | Dec-26 | - | - | - | - | - | - | - |
| BY2021 | 61513 2021 PARK LOT OVERLAY | 75 | 75 | - | - | - | 67 | - | - | Dec-25 | - | - | - | 75 | - | - | 75 |
| BY2021 | 61515 2021 KWNC & ALLEN BUN | - | 52 | - | - | - | - | - | - | | - | - | 7 | - | - | - | 7 |
| BY2021 | 61519 PARKS SIGN REPLACEMENT | 113 | 113 | - | - | - | 113 | - | - | Dec-26 | - | - | - | 113 | - | - | 113 |
| BY2022 | 61308 RIVER BEND CAPITAL - | 574 | 114 | - | - | - | - | - | - | | - | - | - | (547) | 661 | - | 114 |
| BY2022 | 61494 2022 LIONS CAMPGROUND | 107 | 107 | - | - | 3 | 20 | 75 | - | Oct-27 | - | - | - | 107 | - | - | 107 |
| BY2022 | 61497 2022 HERITAGE /WASKAS | 21 | 14 | - | - | 14 | - | - | - | Dec-25 | - | - | - | 14 | - | - | 14 |
| BY2022 | 61521 2022 ASPHALT COURT OV | 47 | 47 | - | - | - | - | - | - | | - | - | 47 | - | - | - | 47 |
| BY2022 | 61522 REC AMENITY - NEW PAR | 257 | 127 | - | - | - | - | - | - | | 170 | - | - | (43) | 0 | - | 127 |
| BY2022 | 61523 2022 KWNC & ALLEN BUN | 91 | 91 | - | - | - | 85 | - | - | Dec-26 | - | - | - | 91 | - | - | 91 |

| | | | | | | | | | | | | | | | | | |
|--------------|------------------------------|---------------|---------------|------------|----------|------------|---------------|-----------|------------|--------|------------|------------|--------------|--------------|--------------|----------|---------------|
| BY2022 | 61524 PARKS SIGN REPLACEMENT | 115 | 115 | - | - | - | 115 | - | - | Dec-26 | - | - | - | 115 | - | - | 115 |
| BY2022 | 61526 2022 A.R.CEMETARY COL | 73 | - | - | - | - | - | - | - | | - | - | - | - | - | - | - |
| BY2023 | 11082 2023 Infra Preservati | 1,754 | 1,363 | - | - | - | 224 | - | - | Dec-26 | - | - | 1,226 | 138 | - | - | 1,363 |
| BY2023 | 11109 Infrastructure Enhanc | 330 | 226 | - | - | - | 60 | - | 124 | Dec-28 | - | - | 166 | 60 | - | - | 226 |
| BY2023 | 11112 2023 Community Playgr | - | (500) | 500 | - | - | - | - | - | Dec-25 | 0 | - | - | - | - | - | 0 |
| BY2023 | 61531 SHC PRESERVATION PARE | 6,216 | 6,095 | - | - | 307 | 168 | - | - | Dec-26 | - | - | 5,698 | 397 | - | - | 6,095 |
| Total | | 32,063 | 12,504 | 500 | - | 499 | 11,692 | 75 | 124 | | 830 | 250 | 6,580 | 5,994 | (695) | - | 12,960 |

BUDGET



IN VIEW

SECTION 8: APPENDICIES

Appendix I: Acronyms

- AHS - Alberta Health Services
- A/I ML - Artificial Intelligence and Machine Learning
- ALERT - Alberta Law Enforcement Response Teams
- ALPR - Automated License Plate Readers
- APP - Annual Policing Plan
- ASP - Area Structure Plan
- ATIA - Access to Information Act; formerly FOIPP
- BRC - Budget Request Capital
- BIA — Business Improvement Area
- BRL - Budget Request Labour
- BRO - Budget Request Operating
- BRS - Budget Request Confidential
- CAD - Computer-Aided Dispatch
- CAEP - Central Alberta Economic Partnership
- CAPTURE - Community Assisted Policing Through Use of Recorded Evidence
- CBE - Community Services Business Excellence Department
- CCBF - Canada Community Building Fund
- CESD - Corporate & Employee Services Division
- CGL - Commercial General Liability
- CIOCAN - Chief Information Officers Association of Canada
- CIS Controls - Centre for Internet Security Controls
- CIT - Corporate Information Technology
- COPTER - Community Organization Property Tax Exemption Regulation
- CPG - City Planning & Growth
- CPR - Capital Projects Reserve or Community & Public Relations Department
- CPTED - Crime Prevention Through Environmental Design
- CRTC - Canadian Radio-television and Telecommunications Commission
- CSV - Community Services Division
- CUPE - Canadian Union of Public Employees

- DCPC - Disclosure & Charge Processing Clerk
- DEMS - Digital Evidence Management System
- DPSD - Development & Protective Services Division
- DPU - Downtown Patrol Unit
- EAF - Enterprise Alignment Framework
- ELT - Executive Leadership Team
- EMS - Emergency Medical Services
- ENG - Engineering Services Department
- ESD - Emergency Services Department
- ESO - Enterprise Strategy Office
- HYBRID - A budget request funded by operating that is capital in nature
- FIN - Financial Services Department
- FTE - Full-Time Equivalent
- GIS - Geographic Information System
- GMIS - Government Management Information Sciences
- GTF - Gas Tax Fund
- HCM - Human Capital Management System
- HRD - Human Resources Department
- ICMA - International City/County Management Association
- IDP - Intermunicipal Development Plan
- IM - Information Management
- INL - Inspections & Licensing Department
- IPF - Integrated Planning Framework
- ISO 20022 - Global standard for financial information transfers
- I&TS - Information & Technology Services Department
- JOIN - Justice Online Information Network
- LCA - Leadership Connect and Advance
- LED - Land & Economic Development Department
- LGFF - Local Government Fiscal Framework
- LLS - Legal & Legislative Services Department

- MDP - Municipal Development Plan
- MISA - Municipal Information Systems Association
- MPS - Municipal Policing Services Department
- MSI - Municipal Sustainability Initiative
- NG911 - Next Generation 911
- NIST - National Institute of Standards and Technology
- NOLT - New Operational Leadership Team
- OCP - Official City Plan
- OMC - Office of Mayor & Council
- PCSR - Police Client Services Representative
- PLN - City Planning & Growth
- POPA - Protection of Privacy Act
- PPW - Parks and Public Works Department
- PSC - Parkland Ski Club
- PIT - Principal, Interest, and Tax
- PFT - Permanent Full-Time
- PSAP - Public Safety Answering Point
- RIM - Records & Information Management Section
- RAS - Revenue & Assessment Services Department
- RCMP - Royal Canadian Mounted Police
- RPAS - Remotely Piloted Aircraft Systems
- SCADA/OT - Supervisory Control and Data Acquisition / Operational Technology
- SCAN - Safer Communities and Neighbourhoods
- SHC - Safe & Healthy Communities Department
- TRD - Tourism Red Deer
- TRN - Transit & Fleet Department
- UTL - Utility Services Department
- VODP - Virtual Opioid Dependency Program
- VSU - Victim Services Unit
- WEES - Waskasoo Environmental Education Society

Appendix 11: Foundational Terms & Concepts

The following is not meant to be an exhaustive list of all terms and concepts that exist within the environment that The City operates in. The intention is to provide some additional reference for our readers. Administration intends to build this out over time to grow what key references have been identified as useful in understanding what impacts exist within the scope of a municipality's financial operations.

Funds: The City has 3 funds: operating, capital and reserve funds. The operating fund is where day-to-day operations are done. A reserve fund is a Council-created savings that has a specific purpose. A capital fund is where The City constructs or purchases new capital assets.

Fund Types: The City uses 3 main fund 'types'. These are Utility Supported funds, Self Supported funds and Tax Supported funds. The distinction indicates the type of business for that fund. For example, the utility type generates revenues from utility charges, saves surpluses in a utility reserve and funds much of its capital from its capital reserve.

Expenses by Function: Municipalities report year end results of their operations in their financial statements by function, which are groupings of similar activities. These are classifications that are, to some degree, prescribed by the Municipal Government Act. The City uses the same functional classifications in budget documents, where possible, to allow comparability between the budget and financial statements. The definition of the functional areas is below.

- **General Government Services:** this classification includes activities that provide for the overall operation of The City. These functions include Mayor & City Council, legislative, general administration, property assessment, taxation administration, licensing and elections
- **Protective Services and Parking:** the activities in this function provide for public safety of the residents of Red Deer and include municipal policing services, contracted RCMP, bylaw enforcement, parking operations, disaster management, and fire and ambulance services.
- **Transportation and Fleet:** These functions report on activities related to public transportation, including roads and streets, public transit, storm sewers and drainage and The City's equipment pool.
- **Public Health and Planning:** These are activities that relate to the development and management of social issues in the community, including public housing, addressing at-risk groups, and related research activities.
- **Recreation, Parks and Culture:** These are activities that relate to providing recreational and cultural opportunities to the community.
- **Subdivisions, Land and Development:** This function reports on activities that relate to the development of land and infrastructure for use by The City or for resale.
- **Water and Wastewater:** This classification of activities relates to acquiring, treating and supplying water; and collection or removal and treatment and disposal of sanitary sewage.
- **Waste Management:** this function reports activities related to the collection of recyclables, garbage and other waste material, the maintenance and operation of sanitary landfill sites, and management of solid waste landfill closure and post-closure.
- **Electric:** This function reports activities related to the operation and maintenance of electric transmission and distribution facilities and delivery of power.

Expenses by Type: In our We report, in our financial statements, a schedule that details expenses by type, as well as providing this information in budget for departments. These include:

- **Salaries, Wages & Benefits:** This is the full cost of staffing for The City, including base pay, overtime, and employee and employer's share of benefits.
- **Contracted Services:** These are services procured by The City from outside sources, and include utility services, consulting and legal services, training and development, building repair and maintenance, software and computer maintenance, equipment and land rental, advertising, and insurance.
- **Materials and Supplies:** These are items purchased for use by The City for use within operations. These items include fuel, tires and parts, equipment below the Tangible Capital Assets threshold, asphalt and concrete, media materials, and utilities from external suppliers.
- **Purchases from other Governments:** Municipalities can purchase services from other orders of government. For The City, this is the RCMP contract expense.
- **Grants to Organizations:** All grants provided to organizations, including library, school requisitions, and recreation and culture grant opportunities.
- **Financial Charges:** Financial charges include credit card processing fees, foreign exchange charges, bank interest and debenture interest charges.
- **Amortization:** These are non-cash expenses that represent the systematic allocation of a tangible capital asset over time.
- **Accretion Expense:** A non-cash expense that quantifies a future obligation regarding the removal of a long-lived asset. For The City, these include removal of hazardous materials from buildings or landfill closure and post-closure requirements.
- **Other Expenses:** This includes all other external expenses that can't be classified into the types above.

Operating Reserve Tax Supported – ORTS: This is a reserve account that is directly connected to operational financial results. Expenses that only occur in one year, or are for emergent circumstances, are traditionally drawn from here. At year end, if operating revenues are greater than expenses, The City has a surplus that is transferred to this reserve. Similarly, if expenses are greater than revenues, a transfer will be made from the operating reserve to fund operations.

Capital Projects Reserve – CPR: The Capital Projects Reserve (CPR) is another type of 'savings account' in our tax supported operations. We use this reserve to buy tax supported assets, like roads, parks, and recreation facilities for the citizens of Red Deer to enjoy. The CPR is funded by excess funds from the ORTS above. The CPR is important because it is the only internal source of funding for tax supported facilities and infrastructure.

Fleet Reserves: The City centrally manages its Fleet Services with over 1000 units and leases them to all departments within the organization. Surpluses from operations increase the fleet reserve balance, in a similar fashion to other reserves.

Land Bank Reserve: The Land Bank reserve has two components; land inventory for sale and a cash component used for future development. Land sales fund future development & land purchases. The Land Bank benefits the community financially as its operating contributions and annual dividend payment contribute to reducing the impact to the tax base. It also provides funding for capital projects such as community infrastructure in Capstone and greenspace preservation. The Land Bank exists to proactively manage city-owned properties, which attract and encourage private sector development. To enhance

long-term growth and prosperity for Red Deer, the land bank develops available land for a wide range of residential, industrial and mixed-use projects. The Land Bank is responsible for creating these unique opportunities for the private sector through land development, management and marketing, providing options for every level of developer.

Utility Reserves: Utility Reserves are specific reserves set up for each utility type (Water, Wastewater and Electric). Utility Reserves are generated in the same way as other reserves; surpluses from operations are transferred here to fund future asset needs. These reserves are very well managed and are long-term in their approach. This allows a higher level of confidence (though not absolute) that future infrastructure needs can be met.

Franchise Fee Revenue: Franchise fees are revenue from franchise or concession agreements whereby The City contracts a service which would provide to a franchise or holder in return for a percentage of gross sales or retail revenue. One example of this revenue is ATCO gas franchise fee. Franchise fees are general revenues to The City.

Donations: Donations are funds received from external parties where no benefit is expected from the donor. These are revenues to The City. Municipalities in Canada are allowed to issue tax receipts to donors for cash and non-cash gifts. Donations aren't a major source of revenue to Canadian municipalities currently.

Debt & Loans to Local Authorities: The City is able to borrow funds from Loans to Local Authorities, part of the provincial Ministry of Treasury Board and Finance. Municipalities have a limitation imposed on them by the provincial government through the Municipal Government Act. As debt is repaid, payments are made back to the province from the Capital Reserve Fund. Interest payments are recorded as operating expenses.

User Fees & Charges Revenue: User Fees & Charges is a broad category of operating revenues. These include utility charges, recreation revenues, land sales and transit fees. Fees & Charges are shown as operating revenues.

Fines & Penalties Revenue: Penalties are revenue from penalties and interest charges to tax roll, water, and sewer charges. Fines are revenue from an infraction or uncontested infraction of a law or a bylaw of the municipality. Fines and penalties are operating revenues. Fine and penalty revenue can be a difficult revenue stream to predict, as they depend on noncompliance or failure to act.

Grants to The City: Municipalities receive grants from other levels of government. One grant stream is directed to capital asset purchases so additional or enhanced infrastructure can be provided to the community. Operating grants fund services that are provided to the community.

Grants from The City: The City can also act as a grant provider, where grants are provided to community groups, for example. When The City provides a grant to an organization, it is recorded as an expense to The City. Grants are an important funding source to many community groups to provide services.

Operating Transfers: Operating transfers are made between the three fund types when one fund receives services from another. For example, Utilities pays the Fleet department monthly fees for the equipment it uses to supply services.

- Transfers from (to) reserve: Each fund (Tax, Utility, Self) transfers operating surpluses to or from, their respective reserves.

- **Transfers from (to) capital:** Transfers to and from capital are made to fund the acquisition or construction of tangible capital assets for The City.

Internal Transfers: Full cost accounting is used in certain cases within City operations to ensure that costs of utilizing internal services are accounted for. Although this does not represent a cash transaction, the funds are accounted for so that these costs are understood as what would exist should The City have to procure the services from outside sources.

Budget Variance: A budget variance is an accounting term that describes when actual costs and/or revenues are either higher or lower than what was originally planned in the budget. Variances can fluctuate amongst the many different business units differently from year to year, influenced by irregular or unanticipated changes in expenses and revenues due to external and internal variables. They can also arise due to significant 'surprises' such as weather events, infrastructure failures or price fluctuations.

For Further Information

Throughout the year, the most up to date information can be found in the following places:

reddeer.ca/budget

For further information on opportunities for City of Red Deer public participation opportunities:

engage.reddeer.ca/

If you'd like to stay up to date with what is happening on City Council agenda's, please check out:

meeting.reddeer.ca

