



Town of Three Hills

Proposed
2026 Operating Budget

Budget Overview

The 2026 budget continues to build on the ongoing work of staff and Council to provide a high-quality explanation of the Town's finances, expectations and achievements to the public, which focuses on providing services at the level expected by Council and the public while planning for the future. Inflationary pressures and the unknown consequences of the international landscape continue to impact the Town's budget as the cost of goods and services continues to increase at a greater rate than our revenues.

Overall, the proposed budget contains operating expense increases over the prior year. Council approval of new services and initiatives will be discussed during budget deliberations; the final revenue needs of the Town will be determined based on the results of these decisions.

Within the budget, service levels are being maintained, and a few new spending initiatives and community group requests are being presented, totalling \$28,500. The difference between the changes in expenses and revenues is a budget shortfall of \$214,850. **It is important to note this shortfall includes the \$67,336 increase to the Police Funding Model recently announced by the Province** and the increased costs associated with the Town assuming the operations of the Community Drop-In Centre (\$10,150). This results in a tax revenue increase requirement of 5.17%.

Departmental budgets are prepared and justified using two components: a continuation budget (Base Budget) and a proposed change or expansion budget (Service Level Adjustments). The base budget includes inflationary increases and costs incurred by the Town beyond normal inflation, as well as expenditures where the Town has made a legal or budgetary commitment. The inclusion of these costs in the base budget will allow the Town to maintain the same high levels of service provided in the current year with similar operating funds. Other ongoing annual costs are also included in the base budget include wage settlements, employee health insurance, and numerous operating costs needed to provide daily services.

The following guidelines were paramount in budget preparation:

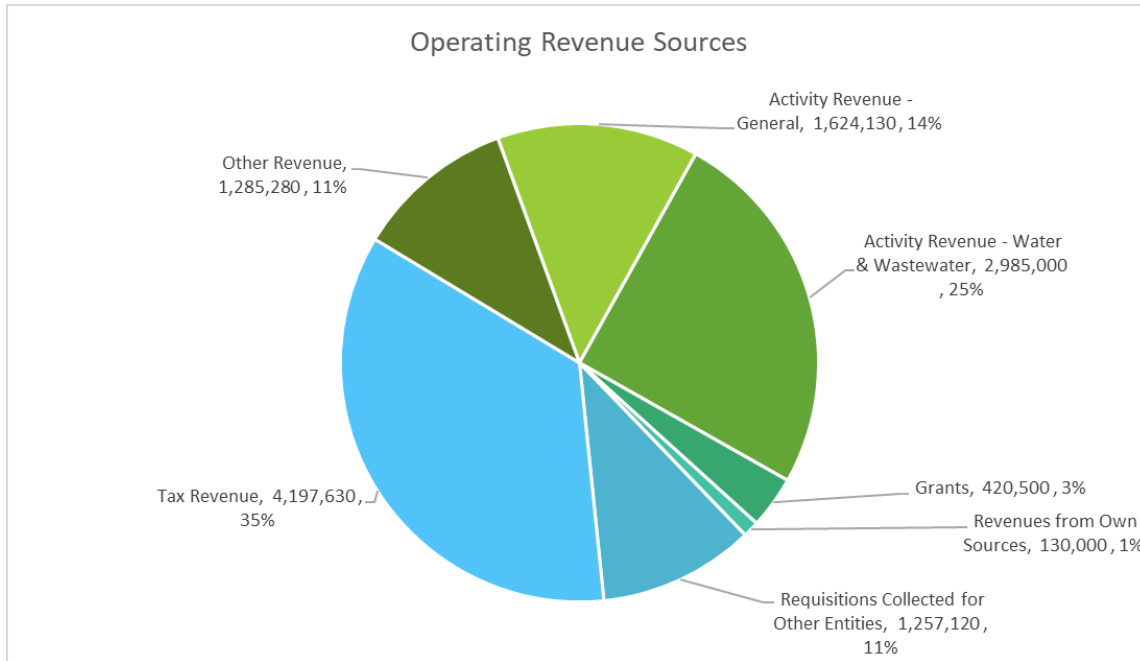
- keep tax rates competitive,
- mitigate negative future budget changes,
- maintain existing service level standards.

Generally, costs are being allocated to the proper fund. However, there are instances where operating or administrative costs have not been properly apportioned. To partially correct this in 2022, the Town incorporated administration fees as a mechanism to capture cost allocations that were not fully implemented. These fees encompass a wide range of cost centres and include items such as administrative support costs, facility and equipment allocations, public works support and other items. In 2026, these allocations have remained.

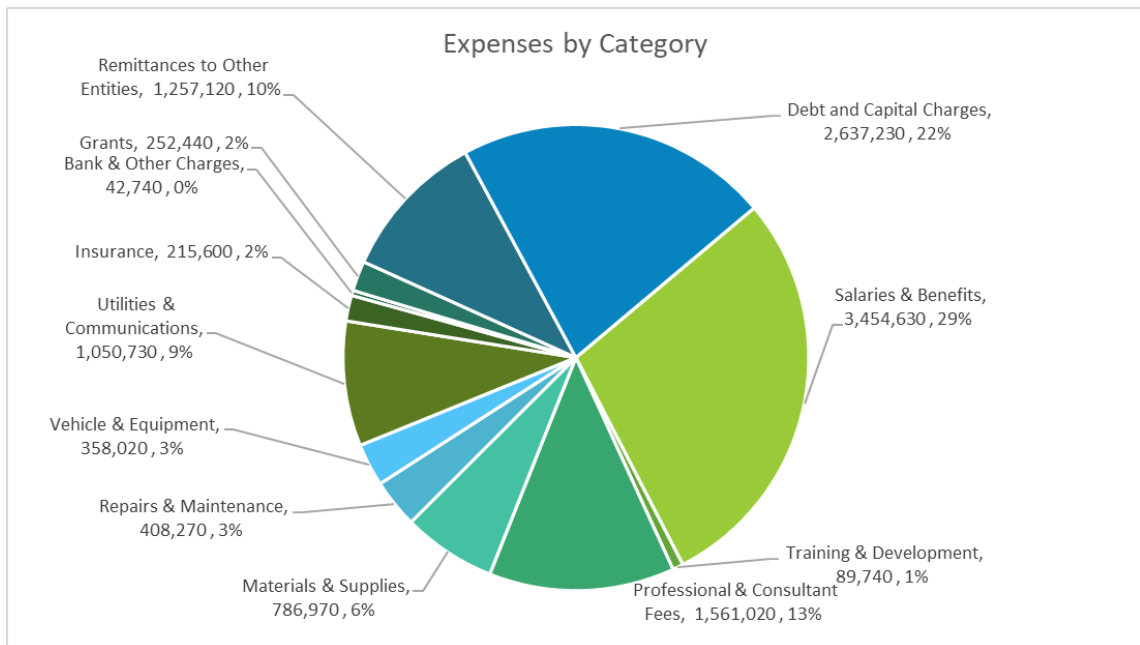
Budget Overview

Sources and Uses of Funds

The total source of funds for the 2026 Operating Budget is \$11,899,660. The revenue detail for each area is found within the budget document – either in the summary section or in the budget detail for that department. The chart below shows the funding sources by major category.



The total expenses for the 2026 Operating Budget is \$12,114,510. The chart below shows the amount of sources by cost component.



Budget Overview

Consolidated Budget Summary

The Consolidated Budget Summary shows the revenues and expenditures by component type and the budget position of the operating budget. The budget includes amounts needed to maintain existing services and proposed service level increases or enhancements.

	Projected 2024 Actual	Projected 2025 Actual	2025 Budget	Proposed 2026 Budget	Change (\$)	Change (%)
Summary						
Salaries & Benefits	3,015,480	3,149,443	3,397,890	3,454,630	56,740	1.7
Training & Development	44,024	48,217	81,840	89,740	7,900	9.7
Professional & Consultant Fees	1,263,491	1,443,756	1,420,990	1,656,020	235,030	16.5
Materials & Supplies	746,907	623,902	827,580	793,970	(33,610)	(4.1)
Repairs & Maintenance	236,926	264,426	299,170	408,270	109,100	36.5
Vehicle & Equipment	246,949	218,678	265,050	256,020	(9,030)	(3.4)
Utilities & Communications	1,000,089	965,976	1,068,760	1,050,730	(18,030)	(1.7)
Insurance	170,630	201,340	205,740	215,600	9,860	4.8
Pumphouse Failure	-	-	-	-	-	-
Bank & Other Charges	31,999	22,028	42,740	42,740	-	-
Grants	263,747	232,314	221,910	252,440	30,530	13.8
Remittances to Other Entities	995,858	1,137,217	1,137,220	1,257,120	119,900	10.5
Operating Expenses	8,016,100	8,307,298	8,968,890	9,477,280	508,390	5.7
Debt	900,036	98,365	861,970	861,980	10	0.0
Transfers	1,855,280	1,719,520	1,719,530	1,725,250	5,720	0.3
Landfill Closure Costs	50,000	50,000	50,000	50,000	-	-
Debt and Capital Charges	2,805,316	1,867,885	2,631,500	2,637,230	5,730	0.2
Total Expenses	10,821,417	10,175,183	11,600,390	12,114,510	514,120	4.4
Departmental Revenue						
Activity Revenue - General	(1,747,493)	(1,740,893)	(1,666,880)	(1,624,130)	42,750	(2.6)
Activity Revenue - Water & Wastewater	(2,712,226)	(2,659,572)	(2,897,500)	(2,985,000)	(87,500)	3.0
Insurance Proceeds - Pumphouse	-	-	(20,000)	-	20,000	(100.0)
Grants	(423,501)	(434,610)	(420,500)	(420,500)	-	-
Revenues from Own Sources	(396,429)	(98,405)	(65,000)	(130,000)	(65,000)	100.0
Requisitions Collected for Other Entities	(990,047)	(1,136,783)	(1,137,220)	(1,257,120)	(119,900)	10.5
Total Department Revenue	(6,269,696)	(6,070,263)	(6,207,100)	(6,416,750)	(209,650)	3.4
Net Operating Expenditures	4,551,721	4,104,920	5,393,290	5,697,760	304,470	5.6
Corporate Revenue						
Tax Revenue	(3,644,700)	(4,084,973)	(4,075,440)	(4,197,630)	(122,190)	3.0
Other Revenue	(1,510,618)	(1,261,894)	(1,317,850)	(1,285,280)	32,570	(2.5)
Total Corporate Revenue	(5,155,318)	(5,346,867)	(5,393,290)	(5,482,910)	(89,620)	1.7
General (Surplus)/Deficit	(603,597)	(1,241,947)	-	214,850	214,850	-

*For the projected 2025 actual, the debenture (loan) payments have not been applied yet. This will reduce the Surplus for 2025 Actual by approximately \$689,080.

Budget Overview

Assessments

Understanding Property Assessments

Your property assessment significantly influences the amount of property taxes you pay. On or before March 1 of each year, the Town makes the assessment roll public, showing the fair market value of a property as of July 1 of the prior year. The Town contracts out assessment services to Wild Rose Assessment Services and assessment practices and methodologies are governed through the *Municipal Government Act (MGA)*.

In addition, the valuation date and condition date specified by the *MGA* are also used to determine the assessed value of your property. The valuation date is a fixed date at which time all properties are assessed, ensuring that all properties are valued as of the same date. For example, the valuation date for the 2026 tax year is July 1, 2025. The condition date is defined as the characteristics and physical condition of the property on December 31 of the year before the year in which a tax is imposed.

Once assessments for all Town properties are known, the tax rate is calculated by dividing tax revenue requirements across property classifications and properties. Its important to remember comparing property taxes to other communities is difficult due to variables such as levels of service or industry and the number/type of commercial businesses within the comparative tax base.

Taxable Assessment History

	2021	2022	2023	2024	2025
Residential	256,056,730	261,876,920	278,361,500	293,850,750	320,168,700
Farmland	210,560	210,560	211,000	211,000	411,000
Non-Residential (Commercial)	59,012,050	56,365,990	58,896,200	64,855,820	67,057,900
Machinery & Equipment	1,329,330	1,360,280	1,656,090	1,981,690	2,038,780
Linear and DIP		4,918,150	5,524,170	5,673,520	5,869,090
Total Assessed Value	316,608,670	324,731,900	344,648,960	366,572,780	395,545,470

*based on the respective Tax Rate Bylaws

Grants and Funding to Other Organizations

The Town provides grants or funding for various reasons:

- to assist community groups in providing programming,
- towards youth or family programs,
- to organizations providing municipal services in lieu of the Town,
- for promotional or other purposes.

The Municipal Grants to Community Groups provides financial support to not-for-profit organizations and volunteer groups within Town which render a service to the residents. This support is provided in recognition of the value these organizations and groups provide to the well-being and growth of the community and in helping the Town retain a strong community focus. Grant requests are assessed in terms of the need for the project; cost-effectiveness, financial viability, contribution to the quality of life in the community and community involvement/response.

Budget Overview

	Proposed 2026	2025	2024
Community Grants Program			
Three Hills Minor Ball Association	1,000		
Three Hills Minor Volleyball Association	1,100		
Three Hills Good Health Club	5,000	600	
Hillside Lanes Bowling	630		3,420
Three Hills Curling Club	3,000		6,500
Lunch With Friends Society		5,532	
Kneehill Adult Learning			10,000
Kneehill Historical Society			5,080
Municipal Programming			
Kneehill Regional FCSS (includes Grant Writer starting 2026 - \$9,361)	62,510	52,154	44,652
Marigold Library System	21,681	20,897	20,485
Three Hills Library	111,500	109,000	108,000
Shared Service Agreements			
Kneehill County - Fire Apparatus		9,000	245,890
To other Organizations			
Kneehill Historical Society	2,750	2,750	2,750
Three Hills Arts Academy	5,000	5,000	5,000
Three Hills and District Chamber of Commerce	6,000	6,000	6,000
Three Hills Chamber of Commerce - Water Tower Lighting			40,000
Kneehill Medical Clinic Rent Stabilization Pilot Program	22,589	22,589	9,413
STARS Air Ambulance		3,300	
Senior's Outreach (Bus)	7,500	7,500	7,500
Senior's Outreach - Community Centre (Utilities Assistance)		5,000	
Three Hills Beautification	5,000	5,000	3,000
Total	255,260	254,322	517,690

Service Level Initiatives

Specific new initiatives, requests from groups or service level adjustments have been included in the budget. Each of these potential new items will be reviewed in the context of the overall financial viability and Council direction.

	Service Level Adjustment	New Program or Service	Service Level Change
STARS Air Ambulance Request		5,000	5,000
Heartland Training and Support (Farm Safety Centre) Request		500	500
Stray Animal Control		10,000	10,000
Gopher Control		5,000	5,000
Citizens on Patrol		5,000	5,000
Parade Float		3,000	3,000
		28,500	28,500

STARS Air Ambulance Funding Request - \$5,000 for 4 years

At the January 12, 2026, Council meetings, STARS Air Ambulance presented to Council and requested a contribution towards their operations for \$5,000/year for 4 years. At the January 26, 2026, Council meeting, Council directed Administration to bring this request forward to the 2026 Operating Budget deliberations. In 2025, we donated \$3,212 to STARS, representing a \$1/capita donation.

Heartland Training and Support (Farm Safety Centre) Funding Request - \$500

At the November 24, 2025, Council meeting, Council received correspondence from Heartland Training and Support requesting \$500 to assist with their farm safety offering. Council directed Administration to bring this request forward to the Operating budget deliberations.

Budget Overview

Stray Animal Control - \$10,000

We have received requests from the RCMP and the Peace Officers to deal with stray animals in Town. Currently, when a dog or cat is found at large throughout the community, there is nowhere to take the animal to safely care for it until the owner is found. We have found a company that can offer the service from Red Deer. This number is a placeholder as, each time they would have to deal with an animal, they would charge to and from Red Deer and the cost of boarding the animal.

Gopher Control - \$5,000

At the March 17, 2026, Special Council Meeting, Council discussed options for gopher control, including potential eradication on private property where landowners do not comply. Administration has included funding in the budget to address these situations as required.

Citizens on Patrol - \$5,000

At the March 23, 2026, Council directed Administration to bring a funding request from Citizens on Patrol to the 2026 Operating Budget deliberations for consideration.

Parade Float - \$3,000

Councillor Sept requested for there to be additional money added for enhancements to the parade float.

Large Operational Projects

This is a new section for the 2026 Operating Budget, highlighting major operational projects for the year. Previously, this information was included in a briefing note. If a large operational project costs over \$10,000 it has been highlighted in this section. These projects are included within the specific departmental budgets.

	Project Value
Water Meter Replacements	10,000
Water Treatment Plant - Under Drain Filter Cleansing (2)	95,000
Water Treatment Plant - Pond Aeration	12,500
Water Reservoir - Exterior Coating	95,000
Pump Maintenance Program	16,200
Pumphouse - Concrete Epoxy	10,000
Airport - Runway Lighting (2025 Carryover)	27,600
Landfill Environmental Level 2 Assessment	51,000
Council Strategic Planning Assistance	10,000
Finance Department Assistance	50,000
Arena Grease Trap Replacement	15,000
	392,300

Water Meter Replacements - \$10,000

This will allow the Town to acquire 14 residential water meters to continue replacing meters as they reach the end of their useful life.

Water Treatment Plant - Filter - Under Drain Cleansing (2) - \$95,000

2 of the 3 underdrains at the water treatment plant are operating at 40%. This maintenance would bring the 2 filters back up to 100%.

Budget Overview

Water Treatment Plant – Pond Aeration Repairs - \$12,500

The current aerating system at the water treatment plant is not functioning properly. This system plays a role in the pre-treatment of water coming into the plant and lowers the amount of chemicals used in the treatment process.

Water Reservoir (Pumphouse) – Exterior Coating - \$95,000

The exterior of the reservoir is beginning to deteriorate with age. The coating will help slow the deterioration and extend the life of the reservoir.

Pump Maintenance Program - \$16,200

Annual maintenance of pumps at various facilities is completed by staff; however, more thorough rebuilds are required to be completed every so often to ensure the longevity and operating efficiency of the pumps.

Pumphouse Concrete Epoxy - \$10,000

At the new Pumphouse, the contractor will be applying an epoxy coating to the concrete pad at the bulk fill station due to warranty issues with the concrete pad. This portion is funded through the original project insurance proceeds. The additional money is for applying the same coating to the concrete sidewalks around the facility to ensure the long-term integrity of the concrete. This has already been agreed upon with the contractor.

Airport Runway Lights (2025 Carry Over) - \$27,600

Several runway lights are no longer working, and further maintenance is required to ensure the ones that are working continue to. The intent was to complete the project last year; however, the pricing came in significantly higher than budgeted.

Landfill Environmental Assessment – Level II Assessment - \$51,000

This assessment is required by Alberta Environment and is related to increased chlorides found in the ground surrounding the landfill.

Council Strategic Planning Support - \$10,000

To support the execution of strategic planning with Council, ensuring adequate resources for facilitation, coordination, and implementation.

Finance Department Support - \$50,000

To stabilize and strengthen the finance department, address capacity gaps, process inefficiencies, and overdue system improvements. This investment is intended to restore accuracy, timeliness, and internal controls, ensuring the department can effectively support organizational decision-making.

Arena Grease Trap Replacement - \$15,000

The existing grease trap in the arena's commercial kitchen is deteriorating significantly, with the sides and bottom actively rusting and metal flaking away. This structural failure presents an imminent risk of leakage, which could lead to plumbing issues, contamination concerns, and potential regulatory non-compliance.

Budget Overview

Expenditures by Department

Total Expenditures by Department show the total departmental costs without any revenue offsets.

Expenditures by Department

	Projected 2024 Actual	Projected 2025 Actual	2025 Budget	Proposed 2026 Budget	Change (\$)	Change (%)
Legislative	256,066	236,946	273,570	292,640	19,070	7.0
Administrative	878,502	1,107,424	1,052,620	1,129,930	77,310	7.3
Police Protection	(6,482)	167,420	166,220	234,760	68,540	41.2
Fire Protection	212,309	182,450	211,040	220,570	9,530	4.5
Disaster Services	58,114	32,609	34,830	35,580	750	2.2
Bylaw Enforcement	27,395	34,871	46,560	62,140	15,580	33.5
Operations	1,275,853	1,320,777	1,392,670	1,382,000	(10,670)	(0.8)
Airport	256,294	184,446	247,890	226,100	(21,790)	(8.8)
Storm Water	25,920	17,173	27,470	23,200	(4,270)	(15.5)
Cemetery	10,934	12,643	14,510	10,950	(3,560)	(24.5)
Water Treatment	2,041,553	1,440,385	2,149,020	2,346,820	197,800	9.2
Water Distribution	449,862	377,235	423,600	547,530	123,930	29.3
Sewer	659,807	405,019	611,120	601,110	(10,010)	(1.6)
Solid Waste	168,327	175,178	174,670	178,000	3,330	1.9
Recycling	77,424	46,663	48,760	39,710	(9,050)	(18.6)
Landfill	414,609	470,654	500,060	446,880	(53,180)	(10.6)
Planning	76,040	145,358	81,880	81,010	(870)	(1.1)
Subdivision	-	-	1,500	1,500	-	-
Economic Development	19,146	16,519	15,760	16,350	590	3.7
Recreation Administration	95,019	96,485	102,280	105,210	2,930	2.9
FCSS	44,652	52,154	52,150	62,510	10,360	19.9
Library Services	158,868	157,272	158,930	165,680	6,750	4.2
Aquatic Centre	719,794	692,813	758,400	770,200	11,800	1.6
Centennial Arena	688,255	619,451	728,390	747,490	19,100	2.6
Parks & Playgrounds	364,951	354,459	431,250	428,470	(2,780)	(0.6)
Splash Park	34,528	11,343	22,190	19,660	(2,530)	(11.4)
Campground	124,026	99,648	137,670	126,770	(10,900)	(7.9)
Community Centre	55,074	68,107	65,210	79,060	13,850	21.2
General Government	577,372	512,468	532,950	475,560	(57,390)	(10.8)
Remittances to Other Entities	995,858	1,137,217	1,137,217	1,257,120	119,903	10.5
Total	10,760,070	10,175,187	11,600,390	12,114,510	514,120	4.4

Budget Overview

Description of Revenue and Expenditure Types

These descriptions explain the categories shown in the departmental and summary tables.

Departmental Revenue

Includes revenues that can be directly attributable to the activities of a department or program. These revenues are broken down into three categories:

- revenue that is generated due to the actions of the department. Examples of activity revenue are water & wastewater connection charges and fees, planning fees and recreation revenues for day camps or programs,
- revenues that include grants from third parties that are allocated to specific programs or activities; examples of grants are funding for protective services or recreation programs, and
- revenue that cannot be generally categorized within other revenues but is attributable to a specific department. This includes the water & wastewater rate or internal allocations.

Tax Revenue

Taxation is the major source of revenue for the Town. Tax rates applied to the various property classes are determined by the total tax levy requirement and the allocation by class of the assessed current market values of real property within the Town. This category includes general levies, payments in lieu of taxes and local improvement rates.

Other Corporate Revenue

Includes revenues that cannot be generally attributable to any one department or activity. Examples include interest revenue, equalization grants, and other general grants or miscellaneous income.

Requisitions Collected for Other Entities

Funds collected for third-party organizations that can requisition property taxes on our residents, in this case for the Kneehill Housing Corporation (seniors' housing) and for educational purposes.

Expenditures

Salaries & Benefits

Remuneration for salary, benefit and honorarium expenses.

Training & Development

Expenses consist of mileage claims, meeting costs, training, conferences and memberships.

Professional and Consultant Fees

Includes services such as legal and audit charges, along with engineering and consultant fees.

Materials & Supplies

Includes most general purchases, including office supplies and equipment, hardware & software, tools and equipment, along with other miscellaneous items.

Repairs & Maintenance

Refers to repairs and maintenance costs associated with buildings or larger pieces of equipment, such as pumps or building components.

Budget Overview

Vehicle & Equipment

Fuel, repairs, maintenance and insurance costs relating to vehicles and smaller or mobile pieces of equipment.

Utilities & Communications

Telephone, internet and building utility costs (gas, electricity, water and sewer).

Insurance

Insurance costs incurred by the Town.

Bank & Other Charges

Banking and interest charges, along with other items such as easement fees and miscellaneous items.

Grants

Amounts budgeted to support other agencies or services, or grants provided to the community.

Remittances to Other Entities

Amounts remitted to other organizations that were collected via Town property tax bills.

Debt & Capital Charges

Includes principal and interest charges for long-term debt, contributions to reserves or contributions to the capital program.

Budget Overview



Legislative Services

Council is the legislative and policy-making body of the Town and represents the residents of Three Hills. Council is the governing body of the municipal corporation and the custodian of its powers, both legislative and administrative. The MGA provides that Council can only exercise the powers of the municipal corporation in the proper form, either by bylaw or resolution.

	Projected 2024 Actual	Projected 2025 Actual	2025 Budget	Proposed 2026 Budget	Change (\$)	Change (%)
Salaries & Benefits	117,547	113,554	128,980	126,340	(2,640)	(2.0)
Training & Development	12,638	12,926	22,380	26,500	4,120	18.4
Materials & Supplies	34,896	66,109	72,640	62,070	(10,570)	(14.6)
Utilities & Communications	-	-	3,600	3,600	-	-
Insurance	375	375	380	380	-	-
Grants	90,610	41,263	40,590	56,750	16,160	39.8
Total	256,066	236,946	273,570	292,640	19,070	7.0
Departmental Revenues	-	-	-	-	-	-
Net Operating Expenses	256,066	236,946	273,570	292,640	19,070	7.0
Debt and Capital Charges	-	-	-	-	-	-
Tax Levy Requirement	256,066	236,946	273,570	292,640	19,070	7.0

Administrative Services



The Chief Administrative Officer (CAO), appointed by Council, is the head of the organization and is responsible for leading, planning, organizing and directing the administration of the Town toward the fulfillment of the goals, objectives and policies as determined by the Council. The CAO coordinates the day-to-day activities of the Town, introduces new methods and procedures among Town departments and appries Council of operational results. The department also provides support services to the Town's departments in the form of:

- personnel management,
- records management,
- ensure legal compliance of the organization,
- maintenance of Bylaws and Policies,
- agenda preparation for Council meetings,
- apply for grants to fund Town projects, and
- facilitate annual review of the strategic work plan.

For budgeting and reporting purposes, Administrative Services includes the Office of the CAO, support staff and the Finance Department. The Finance Department is responsible for the management of the fiscal affairs of the Town and supporting the financial-related operations of other Town departments. It collects, records, deposits and disburses all funds for the Town. The department is also responsible for the development of the annual budget,

Administrative Services

long-range financial plans, assisting Town leadership with policy decisions that may impact Town finances and developing and implementing policies and procedures that serve to protect all Town assets.

	Projected 2024 Actual	Projected 2025 Actual	2025 Budget	Proposed 2026 Budget	Change (\$)	Change (%)
Salaries & Benefits	517,744	681,643	717,270	746,770	29,500	4.1
Training & Development	15,285	17,946	25,950	26,550	600	2.3
Professional & Consultant Fees	156,095	233,450	110,080	147,480	37,400	34.0
Materials & Supplies	95,854	87,197	93,040	99,740	6,700	7.2
Repairs & Maintenance	6,780	1,682	5,000	5,000	-	-
Vehicle & Equipment	4,044	1,032	4,950	4,950	-	-
Utilities & Communications	37,362	34,358	44,990	44,010	(980)	(2.2)
Insurance	14,723	17,443	15,710	16,110	400	2.5
Bank & Other Charges	1,505	1,363	4,320	4,320	-	-
Total	849,392	1,076,114	1,021,310	1,094,930	73,620	7.2
Departmental Revenues	(51,942)	(39,299)	(42,940)	(42,940)	-	-
Net Operating Expenses	797,450	1,036,815	978,370	1,051,990	73,620	7.5
Debt and Capital Charges	29,110	31,310	31,310	35,000	3,690	11.8
Tax Levy Requirement	826,560	1,068,125	1,009,680	1,086,990	77,310	7.7

Protective Services



Three Hills remains a vibrant and safe community and is honoured to have several volunteers and professionals that constitute the Protective Services sector of our Town. Protective Services is made up of Police, Fire, Disaster Services (Emergency Management) and Bylaw Enforcement.

Police Protection

The Town is required to contribute towards a portion of RCMP detachment costs based on calculations provided by the Provincial government. It's anticipated that the costs will increase by 40.22% in 2026, following a 39% increase in 2025.

Fire Protection

The department moved into its new building in the Spring of 2012. The department helps to protect residents and minimize the risk of fires in the community. The fire department works with local groups and agencies to provide education and to assist in planning and prepping for emergency situations.

Disaster Services

As a member of a partnership with surrounding municipalities, known as the Kneehill Regional Emergency Management Agency (KREMA). This partnership consists of Kneehill County, the Village of Carbon, Acme, Linden

Protective Services

and the Town of Trochu. All Town staff have the Basic Emergency Management Course as well as the ICS 100 course.

Bylaw Enforcement

Responsible for the enforcement of bylaws passed by Council and is committed to providing a desired quality of life for citizens and visitors through education to raise awareness of community standards and enforcement of Town Bylaws. They ensure timely compliance with a professional, unbiased approach. Kneehill County Peace Officers provide municipal enforcement for the Town, working to ensure compliance with bylaws and investigate incoming complaints. Spot enforcement operations are also conducted in high-traffic or problem areas in the Town.

	Projected 2024 Actual	Projected 2025 Actual	2025 Budget	Proposed 2026 Budget	Change (\$)	Change (%)
Police						
Professional & Consultant Fees	(6,482)	167,420	166,220	234,760	68,540	41.2
Total Police	(6,482)	167,420	166,220	234,760	68,540	41.2
Fire						
Salaries & Benefits	82,251	76,474	86,650	89,530	2,880	3.3
Training & Development	907	387	6,200	5,300	(900)	(14.5)
Professional & Consultant Fees	14,492	16,381	21,580	24,040	2,460	11.4
Materials & Supplies	18,504	17,369	21,090	22,890	1,800	8.5
Repairs & Maintenance	4,942	1,980	7,000	7,000	-	-
Vehicle & Equipment	6,415	6,248	10,130	13,130	3,000	29.6
Utilities & Communications	27,043	26,257	28,950	28,200	(750)	(2.6)
Insurance	11,685	9,424	10,510	10,480	(30)	(0.3)
Grants	-	9,000	-	-	-	-
Total Fire	166,239	163,520	192,110	200,570	8,460	4.4
Emergency Mgt						
Salaries & Benefits	32,275	31,862	31,890	32,640	750	2.4
Training & Development	-	-	2,100	2,100	-	-
Utilities & Communications	747	747	840	840	-	-
Total Emergency Mgt	33,114	32,609	34,830	35,580	750	2.2
Bylaw						
Salaries & Benefits	18,205	22,792	23,160	23,740	580	2.5
Professional & Consultant Fees	6,100	12,079	23,300	38,300	15,000	64.4
Materials & Supplies	55	-	100	100	-	-
Insurance	865	-	-	-	-	-
Total Bylaw	25,225	34,871	46,560	62,140	15,580	33.5
	Projected 2024 Actual	Projected 2025 Actual	2025 Budget	Proposed 2026 Budget	Change (\$)	Change (%)
Salaries & Benefits	132,731	131,128	141,700	145,910	4,210	3.0
Training & Development	907	387	8,300	7,400	(900)	(10.8)
Professional & Consultant Fees	14,110	195,880	211,100	297,100	86,000	40.7
Materials & Supplies	18,651	17,369	21,190	22,990	1,800	8.5
Repairs & Maintenance	4,942	1,980	7,000	7,000	-	-
Vehicle & Equipment	6,415	6,248	10,130	13,130	3,000	29.6
Utilities & Communications	27,790	27,004	29,790	29,040	(750)	(2.5)
Insurance	12,550	9,424	10,510	10,480	(30)	(0.3)
Grants	-	9,000	-	-	-	-
Total	218,096	398,420	439,720	533,050	93,330	21.2
Departmental Revenues	(369,490)	(104,736)	(109,100)	(109,100)	-	-
Net Operating Expenses	(151,394)	293,684	330,620	423,950	93,330	28.2
Debt and Capital Charges	73,240	18,930	18,930	20,000	1,070	5.7
Tax Levy Requirement	(78,154)	312,614	349,550	443,950	94,400	27.0

Works and Infrastructure



Works and Infrastructure

The Public Works (or Operations) Department is responsible for maintaining the integrity and safety of Three Hill's transportation infrastructure and is a major contributor to the community's public safety with snow removal and sanding of roads, clearing sidewalks, pathways and street sweeping in the spring. Staff also complete the road line painting and repair street signage and potholes throughout the year. The department works alongside the Utility Department running equipment during infrastructure repairs and assisting all other departments as required in the maintenance of all Town facilities. The department is also responsible for stormwater management and maintenance of the related public storm sewers, and retention/detention ponds that are under the Town's authority.

The Three Hills Airport is located 4 kilometers east of Three Hills. Staff are responsible for the maintenance of the airport, including snow and ice control operations.

The Cemetery is located on the outskirts of Town. Over the last ten years, we have expanded the cemetery to allow for future development. The Town Cemetery consists of four main sections and the Catholic Church has a private area located to the east of the Town Cemetery.

Works and Infrastructure

	Projected 2024 Actual	Projected 2025 Actual	2025 Budget	Proposed 2026 Budget	Change (\$)	Change (%)
Operations						
Salaries & Benefits	498,826	449,787	484,460	490,470	6,010	1.2
Training & Development	1,697	55	1,940	4,190	2,250	116.0
Professional & Consultant Fees	29,050	6,939	30,110	30,110	-	-
Materials & Supplies	34,175	32,288	40,410	41,560	1,150	2.8
Repairs & Maintenance	66,778	66,795	74,000	74,000	-	-
Vehicle & Equipment	138,098	124,848	122,730	102,200	(20,530)	(16.7)
Utilities & Communications	218,114	218,739	220,680	221,160	480	0.2
Insurance	17,400	25,281	22,240	22,910	670	3.0
Bank & Other Charges	1,705	345	400	400	-	-
Total Operations	1,005,843	925,077	996,970	987,000	(9,970)	(1.0)
Airport						
Professional & Consultant Fees	35,682	16,051	35,560	37,060	1,500	4.2
Materials & Supplies	196,923	125,043	175,250	175,250	-	-
Repairs & Maintenance	2,381	19,847	16,770	1,520	(15,250)	(90.9)
Vehicle & Equipment	675	2,051	-	-	-	-
Utilities & Communications	9,129	9,185	9,540	9,750	210	2.2
Insurance	670	2,515	2,520	2,520	-	-
Bank & Other Charges	2,584	1,504	-	-	-	-
Total Airport	248,044	176,196	239,640	226,100	(13,540)	(5.7)
Storm Water						
Professional & Consultant Fees	3,860	9,171	15,000	10,000	(5,000)	(33.3)
Repairs & Maintenance	-	-	5,000	5,000	-	-
Utilities & Communications	1,970	2,002	1,470	2,200	730	49.7
Bank & Other Charges	6,000	6,000	6,000	6,000	-	-
Total Storm Water	11,830	17,173	27,470	23,200	(4,270)	(15.5)
Cemetery						
Professional & Consultant Fees	2,565	466	500	500	-	-
Materials & Supplies	2,127	6,663	7,600	4,700	(2,900)	(38.2)
Repairs & Maintenance	67	354	500	500	-	-
Vehicle & Equipment	235	-	750	750	-	-
Total Cemetery	4,994	7,483	9,350	6,450	(2,900)	(31.0)
Total	1,270,711	1,125,929	1,273,430	1,242,750	(30,680)	(2.4)
Departmental Revenues	(236,658)	(248,144)	(267,030)	(244,080)	22,950	(8.6)
Net Operating Expenses	1,034,053	877,785	1,006,400	998,670	(7,730)	(0.8)
Debt and Capital Charges	298,290	409,110	409,110	399,500	(9,610)	(2.3)
Tax Levy Requirement	1,332,343	1,286,895	1,415,510	1,398,170	(17,340)	(1.2)

Water and Wastewater



Water and Wastewater

The Water and Wastewater (or Utility) Department has the responsibility for the repair and continued maintenance of the Water Treatment Plant (WTP), Water Distribution, Wastewater Treatment, Wastewater Collection and Stormwater Management systems. In addition, the Utility Department is responsible for meter reading and continued maintenance of the water meter program. Utility operators work closely with Alberta Environment to meet the required Approvals and staying on top of their education and training for CEU's to meet their requirements as a Utility Operator for the Town. The Town owns and operates a regional water treatment system that provides water to Three Hills, Trochu, and portions of Kneehill County. The water that enters the WTP is drawn from the Red Deer River east of Town. Staff work hard to protect health by delivering clean, reliable drinking water to the community.

Wastewater is water that has been used in homes and businesses in ways that negatively impact its quality. It is largely made up of human waste, oils, grease, chemicals, dirt and soaps from sinks, showers and washing machines and effluent from industries, commercial businesses and institutions. This water is removed from homes and businesses by over 26km of sewer pipes and ends up at the sewage lagoons located south of Three Hills. Once treated, a portion of this water is recycled and used to water the Three Hills Golf Course.

Water and Wastewater

	Projected 2024 Actual	Projected 2025 Actual	2025 Budget	Proposed 2026 Budget	Change (\$)	Change (%)
Water Treatment						
Salaries & Benefits	217,178	327,937	379,990	384,150	4,160	1.1
Training & Development	5,295	6,940	7,360	7,760	400	5.4
Professional & Consultant Fees	275,774	194,476	209,930	308,360	98,430	46.9
Materials & Supplies	173,328	127,352	208,110	207,510	(600)	(0.3)
Repairs & Maintenance	1,439	1,487	-	-	-	-
Vehicle & Equipment	8,687	11,506	4,660	4,940	280	6.0
Utilities & Communications	216,595	209,395	231,380	227,570	(3,810)	(1.6)
Insurance	31,581	53,880	55,290	56,770	1,480	2.7
Bank & Other Charges	778	-	2,500	2,500	-	-
Total Water Treatment	930,655	932,973	1,099,220	1,199,560	100,340	9.1
Water Distribution						
Salaries & Benefits	243,296	152,666	178,730	181,030	2,300	1.3
Training & Development	856	1,562	2,000	2,000	-	-
Professional & Consultant Fees	59,358	59,071	64,230	81,070	16,840	26.2
Materials & Supplies	24,972	32,231	33,890	33,890	-	-
Repairs & Maintenance	50,290	68,977	41,800	152,400	110,600	264.6
Vehicle & Equipment	14,406	12,456	30,780	27,500	(3,280)	(10.7)
Utilities & Communications	41,593	30,286	48,020	41,540	(6,480)	(13.5)
Insurance	15,091	19,986	24,150	28,100	3,950	16.4
Bank & Other Charges	-	-	-	-	-	-
Total Water Distribution	449,862	377,235	423,600	547,530	123,930	29.3
Wastewater						
Salaries & Benefits	122,622	100,232	115,580	117,150	1,570	1.4
Training & Development	-	231	500	500	-	-
Professional & Consultant Fees	83,577	93,084	89,080	96,920	7,840	8.8
Materials & Supplies	26,685	24,419	41,470	20,870	(20,600)	(49.7)
Repairs & Maintenance	42,807	23,697	65,000	58,000	(7,000)	(10.8)
Vehicle & Equipment	9,288	63	120	120	-	-
Utilities & Communications	9,429	9,606	9,130	10,160	1,030	11.3
Insurance	3,281	2,504	2,270	2,310	40	1.8
Bank & Other Charges	5,600	5,600	5,600	5,600	-	-
Total Wastewater	303,289	259,436	328,750	311,630	(17,120)	(5.2)
Total Water and Wastewater	1,683,806	1,569,644	1,851,570	2,058,720	207,150	11.2
Departmental Revenues	(2,712,226)	(2,659,624)	(2,917,500)	(2,985,000)	(67,500)	2.3
Net Operating Expenses	(1,028,420)	(1,089,980)	(1,065,930)	(926,280)	139,650	(13.1)
Debt and Capital Charges	1,467,416	652,995	1,332,170	1,436,740	104,570	7.8
Tax Levy Requirement	438,996	(436,985)	266,240	510,460	244,220	91.7

Waste Management



Waste Management

Residential and commercial waste and recycling pickup and disposal services are contracted to E360 Environmental Solutions. Residential properties have curbside waste pickup weekly and recycling pickup every second week. Commercial properties utilize bins and carts for their pickups. The Town also operates the Three Hills Landfill, located south of Town. The landfill accepts most types of common refuse, and the Town accepts some recyclables at the site.

	Projected 2024 Actual	Projected 2025 Actual	2025 Budget	Proposed 2026 Budget	Change (\$)	Change (%)
Solid Waste						
Professional & Consultant Fees	158,817	172,599	172,010	175,340	3,330	1.9
Materials & Supplies	8,135	2,412	2,250	2,250	-	-
Vehicle & Equipment	1,375	-	-	-	-	-
Insurance	-	167	410	410	-	-
Total Solid Waste	168,327	175,178	174,670	178,000	3,330	1.9
Recycling						
Professional & Consultant Fees	63,887	38,612	37,360	29,090	(8,270)	(22.1)
Materials & Supplies	1,980	750	2,590	2,590	-	-
Repairs & Maintenance	3,117	-	1,000	500	(500)	(50.0)
Utilities & Communications	7,552	7,270	7,780	7,500	(280)	(3.6)
Insurance	888	31	30	30	-	-
Total Recycling	77,424	46,663	48,760	39,710	(9,050)	(18.6)
Landfill						
Salaries & Benefits	186,256	203,484	209,010	214,170	5,160	2.5
Training & Development	544	715	1,100	1,100	-	-
Professional & Consultant Fees	60,193	105,916	116,290	105,190	(11,100)	(9.5)
Materials & Supplies	20,894	9,359	12,450	8,450	(4,000)	(32.1)
Repairs & Maintenance	1,235	6,850	9,500	8,500	(1,000)	(10.5)
Vehicle & Equipment	15,769	15,769	23,980	25,670	1,690	7.0
Utilities & Communications	5,465	7,164	5,460	7,220	1,760	32.2
Insurance	3,944	553	950	980	30	3.2
Bank & Other Charges	499	124	600	600	-	-
Total Landfill	294,799	349,934	379,340	371,880	(7,460)	(2.0)
Total Waste Management	540,550	571,775	602,770	589,590	(13,180)	(2.2)
Departmental Revenues	(812,184)	(767,031)	(757,720)	(766,930)	(9,210)	1.2
Net Operating Expenses	(271,634)	(195,256)	(154,950)	(177,340)	(22,390)	14.4
Debt and Capital Charges	119,810	120,720	120,720	75,000	(45,720)	(37.9)
Tax Levy Requirement	(151,824)	(74,536)	(34,230)	(102,340)	(68,110)	199.0

Planning and Development



Planning and Development manages land use planning processes within the Town to ensure that the environmental, social, and fiscal effects of development are considered in decision-making. The department advises Council, the Municipal Planning Commission, and other Town Departments on issues related to the development within the community.

Planning and Development works to ensure that change and development take place in an organized, well-planned way, and in compliance with provincial legislation and municipal regulations and bylaws, while also maintaining and enhancing the natural and man-made environments that contribute to a high quality of life.

Economic Development is also part of the Planning and Development department, serving the community to enhance our quality of life by working with existing and prospective businesses and community partners to create a diverse economy that is resilient to change.

Planning and Development

	Projected 2024 Actual	Projected 2025 Actual	2025 Budget	Proposed 2026 Budget	Change (\$)	Change (%)
Planning						
Salaries & Benefits	43,986	49,013	49,930	51,180	1,250	2.5
Training & Development	490	699	1,000	1,880	880	88.0
Professional & Consultant Fees	20,313	92,553	23,780	20,780	(3,000)	(12.6)
Materials & Supplies	10,823	3,093	6,760	6,760	-	-
Insurance	428	-	410	410	-	-
Total Planning	76,040	145,358	81,880	81,010	(870)	(1.1)
Subdivision						
Professional & Consultant Fees	-	-	1,500	1,500	-	-
Total Subdivision	-	-	1,500	1,500	-	-
Economic Development						
Professional & Consultant Fees	5,520	5,520	5,520	5,520	-	-
Materials & Supplies	11,426	9,400	9,000	8,900	(100)	(1.1)
Vehicle & Equipment	239	-	180	180	-	-
Utilities & Communications	1,485	1,599	1,060	1,750	690	65.1
Insurance	476	-	-	-	-	-
Total Economic Development	19,146	16,519	15,760	16,350	590	3.7
Total Planning and Development	95,186	161,877	99,140	98,860	(280)	(0.3)
Departmental Revenues	(47,805)	(151,342)	(26,500)	(26,000)	500	(1.9)
Net Operating Expenses	47,381	10,535	72,640	72,860	220	0.3
Debt and Capital Charges	-	-	-	-	-	-
Tax Levy Requirement	47,381	10,535	72,640	72,860	220	0.3

Recreation and Cultural Programs



The Recreation and Cultural Programs department is comprised of three areas: Recreation Administration, Family and Community Support Services (FCSS), and the Public Library. The department is responsible for the oversight, operations and scheduling of all outdoor recreational areas, parks, and indoor recreational buildings such as the arena and community centre.

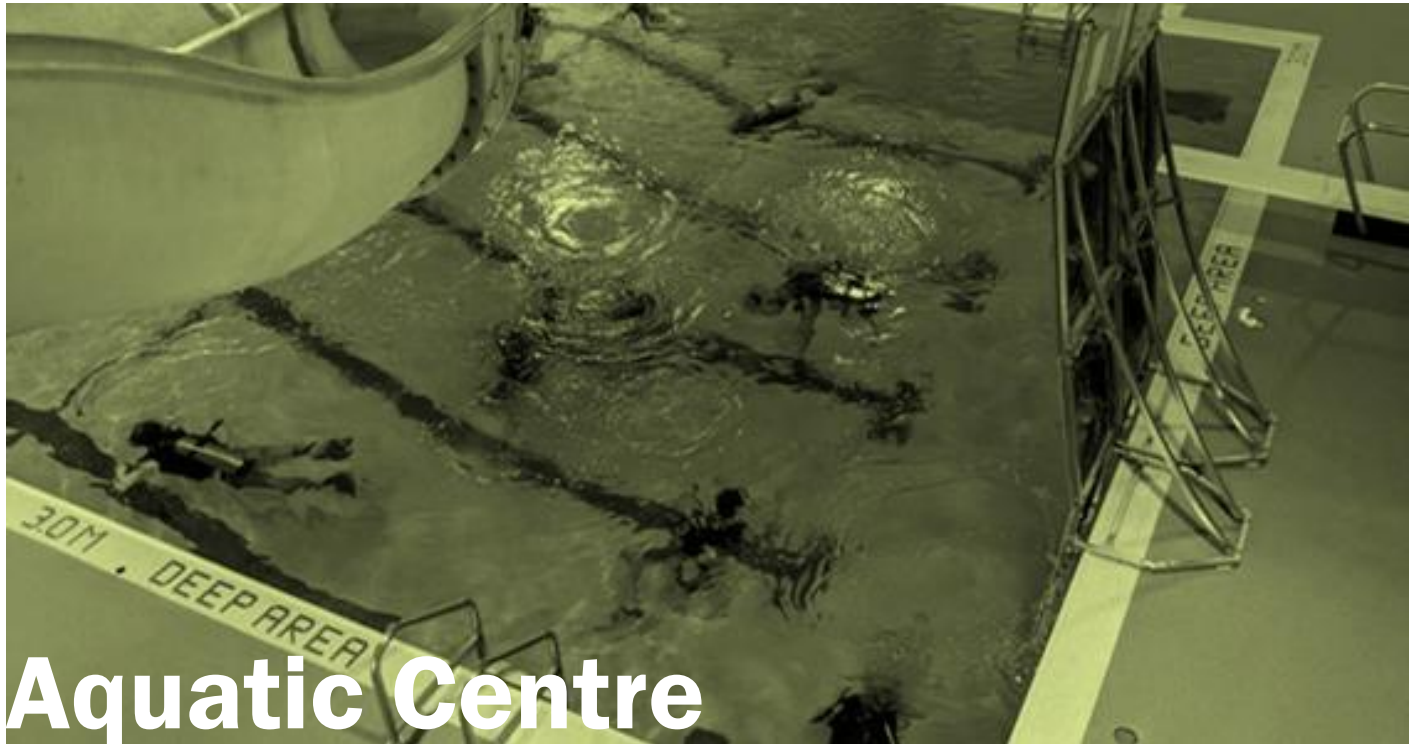
Family and Community Support Services (FCSS) is a partnership between the municipal and provincial governments established to develop, support and fund preventive social programming to enhance the well-being of individuals, families, and communities. The program is municipally driven and governed by the Family and Community Support Services Act which emphasizes prevention, volunteerism, and local autonomy.

The Three Hills Library opened in August of 1949 and its mission is to create connections that inspire discovery, growth, and imagination by sharing ideas, resources, and experiences with the community it serves.

Recreation and Cultural Programs

	Projected 2024 Actual	Projected 2025 Actual	2025 Budget	Approved 2026 Budget	Change (\$)	Change (%)
Recreation Administration						
Salaries & Benefits	90,462	92,644	95,330	97,750	2,420	2.5
Training & Development	1,658	2,808	2,450	2,960	510	20.8
Materials & Supplies	1,870	993	3,420	3,420	-	-
Utilities & Communications	1,029	40	1,080	1,080	-	-
Total Recreation Administration	95,019	96,485	102,280	105,210	2,930	2.9
FCSS						
Grants	44,652	52,154	52,150	62,510	10,360	19.9
Total FCSS	44,652	52,154	52,150	62,510	10,360	19.9
Library						
Professional & Consultant Fees	718	2,948	3,530	4,930	1,400	39.7
Repairs & Maintenance	785	11	2,000	3,000	1,000	50.0
Utilities & Communications	13,558	13,418	13,230	13,500	270	2.0
Insurance	8,072	3,748	3,750	3,820	70	1.9
Grants	128,485	129,897	129,170	133,180	4,010	3.1
Total Library	151,618	150,022	151,680	158,430	6,750	4.5
Total Rec & Cultural Prog	291,289	298,661	306,110	326,150	20,040	6.5
Departmental Revenues	-	-	-	-	-	-
Net Operating Expenses	291,289	298,661	306,110	326,150	20,040	6.5
Debt and Capital Charges	-	-	-	-	-	-
Tax Levy Requirement	291,289	298,661	306,110	326,150	20,040	6.5

Aquatic Centre



The Aquatic Centre is one of the most popular facilities in Three Hills. Over 50,000 visitors come to the pool annually. This fabulous facility was built and opened to the public in June 1987. The pool has many attractions from a waterslide to a steam room and hot tub. In addition to its physical features, the pool hosts a full range of programming options, from Aqua Aerobics to Senior/Adult classes.

The pool provides courses and classes to the community focused on water safety education, fitness and enjoyment in the water for all ages. Other programs include lessons for all ages from 6 months old to 99+. Summer and after school lessons are offered to the Town residents and surrounding community. The pool has a significant and successful partnership with the local schools (in and out of Town) offering Red Cross School Swimming Lessons to help improve skills, fitness and prevent injury.

	Projected 2024 Actual	Projected 2025 Actual	2025 Budget	Approved 2026 Budget	Change (\$)	Change (%)
Aquatic Centre						
Salaries & Benefits	462,118	424,099	453,490	445,870	(7,620)	(1.7)
Training & Development	1,756	2,256	4,780	4,430	(350)	(7.3)
Professional & Consultant Fees	16,132	9,508	15,840	14,800	(1,040)	(6.6)
Materials & Supplies	40,766	29,937	34,750	35,650	900	2.6
Repairs & Maintenance	7,300	20,875	13,950	24,950	11,000	78.9
Vehicle & Equipment	15,836	10,814	16,500	26,500	10,000	60.6
Utilities & Communications	136,169	132,664	153,090	146,060	(7,030)	(4.6)
Insurance	12,756	17,231	17,550	17,960	410	2.3
Bank & Other Charges	1,841	959	3,980	3,980	-	-
Total Aquatic Centre	694,674	648,343	713,930	720,200	6,270	0.9
Departmental Revenues	(280,791)	(266,246)	(275,300)	(268,300)	7,000	(2.5)
Net Operating Expenses	413,883	382,097	438,630	451,900	13,270	3.0
Debt and Capital Charges	25,120	44,470	44,470	50,000	5,530	12.4
Tax Levy Requirement	439,003	426,567	483,100	501,900	18,800	3.9

Centennial Arena



The Three Hills Centennial Arena is a state-of-the-art recreational facility containing the following features:

- 200' x 85' ice surface
- multiple large meeting rooms for events
- seating for over 660 spectators
- heated 1st and 2nd floor viewing mezzanines

	Projected 2024	Projected 2025	2025 Budget	Proposed 2026 Budget	Change (\$)	Change (%)
Arena						
Salaries & Benefits	178,519	192,112	194,140	199,500	5,360	2.8
Training & Development	-	295	400	500	100	25.0
Professional & Consultant Fees	29,108	31,456	31,980	50,250	18,270	57.1
Materials & Supplies	15,037	17,604	25,570	22,540	(3,030)	(11.8)
Repairs & Maintenance	38,912	36,891	35,250	30,700	(4,550)	(12.9)
Vehicle & Equipment	7,801	11,372	17,760	21,710	3,950	22.2
Utilities & Communications	190,863	183,359	191,370	189,210	(2,160)	(1.1)
Insurance	31,007	30,440	30,630	31,300	670	2.2
Bank & Other Charges	1,358	602	1,540	1,540	-	-
Total Arena	492,605	504,131	528,640	547,250	18,610	3.5
Departmental Revenues	(185,422)	(169,493)	(171,360)	(165,050)	6,310	(3.7)
Net Operating Expenses	307,183	334,638	357,280	382,200	24,920	7.0
Debt and Capital Charges	190,657	115,320	199,750	200,240	490	0.2
Tax Levy Requirement	497,840	449,958	557,030	582,440	25,410	4.6

Parks and Recreation Facilities



Parks and Recreation Facilities

The Recreation and Community Facilities department is comprised of all municipal Parks and Playgrounds, the Rob Naylor Splash Park, Three Hills Campground, and the Community Memorial Centre. The Parks and Recreation Department along with the Recreation Administration department are responsible for the operations, scheduling and upkeep of 5 municipal playgrounds and over 30 acres of public green space and responsible for the maintenance, janitorial and scheduling of the Community Memorial Centre.

The Community Memorial Centre features a large kitchen with commercial appliances, a main auditorium with sound system and stage, 2 large auxiliary rooms and 4 bathrooms. The Community Centre is heavily utilized for local sports organizations, wedding receptions, family gatherings and corporate events.

The Community Drop-In Centre features a kitchen, multiple pool tables and space available for rent. Various community groups also utilize the space for their needs. The Town assumed operating responsibilities for this space in 2026.

The Rob Naylor Splash Park opened in 2011 and consists of a heated wading pool and numerous water features. The park was named after a beloved teacher and Councillor. His dream was to offer this type of facility to the residents of Three Hills. The Splash Park offers free family fun to the residents of the Town.

Parks and Recreation Facilities

The Three Hills Campground currently has 47 sites, a camp concession which is available for rent, shower facilities, three ball diamonds and a playground.

	2024 Projected Actual	2025 Projected Actual	2025 Budget	Proposed 2026 Budget	Change (\$)	Change (%)
Parks						
Salaries & Benefits	204,197	231,145	249,280	254,340	5,060	2.0
Training & Development	2,897	1,397	3,680	3,970	290	7.9
Professional & Consultant Fees	39,142	27,360	64,190	49,190	(15,000)	(23.4)
Materials & Supplies	14,059	12,369	21,300	17,900	(3,400)	(16.0)
Repairs & Maintenance	3,245	6,835	9,400	18,700	9,300	98.9
Vehicle & Equipment	18,093	21,841	28,310	25,470	(2,840)	(10.0)
Utilities & Communications	13,392	13,032	12,820	13,400	580	4.5
Insurance	6,601	6,577	7,760	8,000	240	3.1
Bank & Other Charges	1,955	1,893	2,500	2,500	-	-
Total Parks	303,581	322,449	399,240	393,470	(5,770)	(1.4)
Splash Park						
Professional & Consultant Fees	4,720	3,000	5,400	5,400	-	-
Materials & Supplies	3,024	1,400	2,800	2,300	(500)	(17.9)
Repairs & Maintenance	-	366	3,800	2,800	(1,000)	(26.3)
Vehicle & Equipment	5,639	215	3,300	2,000	(1,300)	(39.4)
Utilities & Communications	5,606	5,471	6,000	6,250	250	4.2
Insurance	1,769	891	890	910	20	2.2
Total Splash Park	20,758	11,343	22,190	19,660	(2,530)	(11.4)
Campground						
Professional & Consultant Fees	75,378	59,344	75,180	67,680	(7,500)	(10.0)
Materials & Supplies	2,253	1,708	3,350	3,000	(350)	(10.4)
Repairs & Maintenance	3,163	1,431	5,200	9,200	4,000	76.9
Utilities & Communications	34,799	34,613	48,930	40,640	(8,290)	(16.9)
Insurance	2,052	1,150	1,150	1,170	20	1.7
Bank & Other Charges	801	122	2,580	2,580	-	-
Total Campground	118,446	98,368	136,390	124,270	(12,120)	(8.9)
Community Centre						
Professional & Consultant Fees	2,870	4,597	2,200	4,900	2,700	122.7
Materials & Supplies	4,184	6,244	4,710	5,260	550	11.7
Repairs & Maintenance	3,686	6,348	4,000	6,500	2,500	62.5
Vehicle & Equipment	350	463	900	900	-	-
Utilities & Communications	28,191	26,771	29,340	35,090	5,750	19.6
Insurance	6,971	9,144	9,140	11,030	1,890	20.7
Bank & Other Charges	362	-	380	380	-	-
Total Community Centre	46,614	53,567	50,670	64,060	13,390	26.4
Total Parks and Facilities	489,399	485,727	608,490	601,460	(7,030)	(1.2)
Departmental Revenues	(215,593)	(208,213)	(216,430)	(201,230)	15,200	(7.0)
Net Operating Expenses	273,806	277,514	392,060	400,230	8,170	2.1
Debt and Capital Charges	-	-	-	-	-	-
Tax Levy Requirement	273,806	277,514	392,060	400,230	8,170	2.1

*the Community Drop-In Centre expenses have been included within the Community Centre expenses for the 2026 budget.

General Government



The General Government section is comprised of several elements which have not been identified within specific departments. Expenditures and revenues in this classification generally pertain to Town operations as a whole or the benefits are shared across the entire Town including bank charges or legal fees.

General Government are financial items that support the general operations of the Town, with the focus being on revenue collection, accounting for requisitions collected for other entities and internal fund transfers. In addition to taxation revenue, revenues consist of interest charged on outstanding accounts, investment income, transfers from reserves or general contributions from other municipalities.

	2024 Projected Actual	2025 Projected Actual	2025 Budget	Proposed 2026 Budget	Change (\$)	Change (%)
Professional & Consultant Fees	65,961	79,037	95,620	95,850	230	0.2
Materials & Supplies	4,843	9,963	5,030	6,370	1,340	26.6
Bank & Other Charges	7,068	3,518	12,340	12,340	-	-
Remittances to Other Entities	995,858	1,137,217	1,137,217	1,257,120	119,903	10.5
Total	1,073,730	1,229,735	1,250,207	1,371,680	121,473	9.7
Departmental Revenues	(6,575,801)	(6,803,055)	(6,816,510)	(7,091,030)	(274,520)	4.0
Net Operating Expenses	(5,502,071)	(5,573,320)	(5,566,303)	(5,719,350)	(153,047)	2.7
Debt and Capital Charges	499,500	419,950	419,960	361,000	(58,960)	(14.0)
Tax Levy Requirement	(5,002,571)	(5,153,370)	(5,146,343)	(5,358,350)	(212,007)	4.1

Revenues

Revenues have been broken down into three categories: departmental revenues that can be allocated towards a specific department or activity (which reduces that department's Tax Levy Requirement), requisitions collected for other entities, and corporate revenues that are considered general in nature. The tables below show a breakdown of the different revenue types.

Departmental Revenues

Activity Revenues

Activity revenues are revenues that are a direct result of the operations of individual departments. Recreation programs and planning fees are examples of activity revenues. Most activity revenues are budgeted using trend analysis mixed with anticipated usage or uptake and may be variable from year to year. Others, such as utility rates, are based on base and consumption fees set by the Town.

Grants

Grants are transfers from other levels of government or agencies, normally to cover shared or purchased services. Employment grants from federal and provincial agencies are also shown here. Grant amounts are generally known during budgeting as they are negotiated amounts or based on prior year actuals.

Revenues from Own Sources

Includes revenues or transfers controlled by the Town and approved during the budget process.

Requisitions Collected for Other Entities

Funds collected for third-party organizations that can requisition property taxes on our residents, in this case for Kneehill Housing Corporation and for educational purposes.

Corporate Revenues

Taxation

Taxation represents the largest source of revenue for the operating revenue. Allowances and contingencies for appeals and other changes to property values are estimated within the budget.

Other Revenues

Includes revenues generated by the Town through general operations and cannot be allocated to any one department or activity, such as interest on outstanding taxes. These revenues are estimated using historical data with future projections and tend to be conservative in nature.

	Projected 2024 Actual	Projected 2025 Actual	2025 Budget	Proposed 2026 Budget	Change (\$)	Change (%)
Activity Revenues						
Administration & Finance	(4,940)	(4,750)	(4,900)	(4,900)	-	-
Business Licences	(24,013)	(25,019)	(22,960)	(22,960)	-	-
Police Protection	(3,779)	(3,136)	(4,320)	(4,320)	-	-
Fire Protection	(56,909)	(30,535)	(45,000)	(45,000)	-	-
Bylaw Enforcement	(5,411)	(10,855)	(7,780)	(7,780)	-	-
Municipal Airport	(188,715)	(196,817)	(215,000)	(192,050)	22,950	(10.7)
Water Revenues	(2,036,826)	(1,944,843)	(2,202,750)	(2,119,530)	83,220	(3.8)
Insurance Proceeds - Water	-	-	(20,000)	-	20,000	(100.0)
Wastewater Services	(675,400)	(714,729)	(694,750)	(865,470)	(170,720)	24.6
Garbage Collection	(507,730)	(508,821)	(498,380)	(507,160)	(8,780)	1.8
Recycling Charges	(140,388)	(108,568)	(107,840)	(108,270)	(430)	0.4
Municipal Landfill	(164,066)	(149,642)	(151,500)	(151,500)	-	-
Cemetery Revenues	(18,875)	(20,400)	(19,980)	(19,980)	-	-
Planning Fees	(47,805)	(151,342)	(26,500)	(26,000)	500	(1.9)
Aquatic Centre	(238,791)	(224,246)	(233,300)	(226,300)	7,000	(3.0)
Centennial Arena	(143,422)	(127,493)	(129,360)	(123,050)	6,310	(4.9)
Campground Revenues	(148,562)	(128,184)	(151,000)	(135,800)	15,200	(10.1)
Recreation Revenues	(6,246)	(8,240)	(6,430)	(6,430)	-	-
Community Hall Rentals	(24,785)	(27,389)	(23,000)	(23,000)	-	-
Miscellaneous	(27,056)	(15,456)	(19,630)	(19,630)	-	-
Total Activity Revenues	(4,463,719)	(4,400,465)	(4,584,380)	(4,609,130)	(24,750)	0.5
Grants						
Federal Grants						
Employment	-	(8,400)	(2,500)	(2,500)	-	-
Provincial Grants						
MSI Operating	(221,000)	(221,000)	(221,000)	(221,000)	-	-
Program Related	(5,501)	(8,210)	-	-	-	-
Municipal Contributions						
Fire Protection	(52,000)	(52,000)	(52,000)	(52,000)	-	-
Municipal Airport	(25,000)	(25,000)	(25,000)	(25,000)	-	-
Recreation Programs	(120,000)	(120,000)	(120,000)	(120,000)	-	-
Total Grants	(423,501)	(434,610)	(420,500)	(420,500)	-	-
Revenues from Own Sources						
Sale of Assets	(110,539)	(98,405)	(65,000)	(130,000)	(65,000)	100.0
Transfer from Operating Reserve	(40,000)	-	-	-	-	-
Transfer from Capital Reserve	(245,890)	-	-	-	-	-
Total Revenues from Own Sources	(396,429)	(98,405)	(65,000)	(130,000)	(65,000)	100.0
Total Departmental Revenues	(5,283,649)	(4,933,480)	(5,069,880)	(5,159,630)	(89,750)	1.8

Requisitions Collected for Other Entities

	2024 Actual	2025 Actual	2026 Budget	Change (\$)	Change (%)
Requisitions Collected					
Educational Purposes	946,680	1,086,252	1,207,414	121,162	11.15%
Seniors Housing	49,176	51,084	49,647	-1,437	-2.81%
Policing	178,939	167,420	234,756	67,336	40.22%
Total Requisitions Collected	1,174,795	1,304,756	1,491,817	187,061	

*Policing is collected on behalf of the Province

Corporate Revenues

	Projected 2024 Actual	Projected 2025 Actual	2025 Budget	Proposed 2026 Budget	Change (\$)	Change (%)
Taxation						
Residential Taxes	(2,752,048)	(3,134,678)	(3,109,490)	(3,251,230)	(141,740)	4.6
Commercial Taxes	(776,159)	(823,486)	(845,560)	(819,370)	26,190	(3.1)
Machinery & Equipment Taxes	(25,007)	(26,163)	(26,090)	(26,180)	(90)	0.3
Farmland Taxes	(4,725)	(5,932)	(4,040)	(5,900)	(1,860)	46.0
Taxes - Utilities	(71,613)	(74,676)	(70,960)	(72,050)	(1,090)	1.5
Grants in Lieu of Taxes	(15,148)	(20,038)	(19,300)	(22,900)	(3,600)	18.7
Total Taxation	(3,644,700)	(4,084,973)	(4,075,440)	(4,197,630)	(122,190)	3.0
Other Revenue						
Power & Gas Franchises	(601,555)	(505,537)	(511,630)	(542,550)	(30,920)	6.0
Rentals & Leases	(17,056)	(17,340)	(11,940)	(12,200)	(260)	2.2
Administration Fees	(315,704)	(315,704)	(315,700)	(315,700)	-	-
Interest on Overdue Accounts	(74,526)	(60,965)	(74,830)	(74,830)	-	-
Interest on Investments	(560,674)	(362,348)	(403,750)	(340,000)	63,750	(15.8)
Total Other Revenue	(1,569,515)	(1,261,894)	(1,317,850)	(1,285,280)	32,570	(2.5)

Proposed Staffing

Proposed staffing is expressed in terms of full-time equivalents (FTE's). One FTE is equal to 1,950 or 2,080 hours per year, depending on position. FTE's may consist of full-time, part-time, temporary, seasonal and casual positions.

There are no proposed changes to staffing levels for 2026.

Staffing Complement

	Proposed FTE 2026	Approved FTE 2025	Approved FTE 2024
Administration	6.9	6.9	6.9
Fire Protection	0.5	0.5	0.5
Bylaw and Disaster Services	0.5	0.5	0.5
Public Works	5.8	5.8	5.8
Water and Sewer	6.5	6.5	6.5
Waste Management	1.2	1.2	1.2
Planning	0.7	0.7	0.7
Recreation Administration	1.0	1.0	1.0
Pool	8.4	8.4	8.4
Arena	2.0	2.0	2.0
Parks	3.1	3.1	3.1
Total	36.6	36.6	36.6

Three-Year Operating Budget

In addition to the 2026 budget, the Town forecasts a full three-year operating budget. The three-year budget forecast is for presentation and planning purposes and includes known or reasonably anticipated revenue and expenditure items – for example, costs for major or scheduled repairs on infrastructure are included in the forecast. By preparing a three-year budget forecast, Council and staff can plan and prepare for upcoming expenditures, identify revenue gaps and fully comprehend the impacts of current decisions on future years. Generally, revenue and expenditure types are projected into future years by increasing by a fixed percent. Examples of these amounts are:

Revenues

- Sale of Town services – 0.0% to 3.0%
- Facility revenues (pool, arena, museum) – 0.5% to 2.5%

Expenses

- Salaries – 2.5% to 3.5% – this includes potential future wage settlements and increases in actual staffing levels. Benefits are also pressuring increases here.
- Contracted or consulting services – 4.0% to 7.0%
- Training and development – 0.0% to 5.0%
- Vehicle costs – 2.0% to 5.0%

Basis of Forecasting

The three-year budget forecast is prepared by projecting all accounts based on reasonably assumed percentage increases. Staff then review and make adjustments for known costs or other changes to these percentage increases. It is important to note that these are forecasts only and are used for planning purposes. Council approves its single-year budget, including gross expenditures and tax requisition amounts, annually and is not bound by these projections.

The tables in this section are grouped by functions – i.e. Protective Services includes police, fire and bylaw enforcement while Recreation and Cultural Programs includes recreation administration, FCSS and library services.

Summary by Department - Three-Year Operating Budget Forecast

*to be finalized with Final budget approval

Legislative Services - Three-Year Operating Budget Forecast

	2026 Proposed		2027 Forecast	Budget Change (\$)	Budget Change (%)	2028 Forecast	Budget Change (\$)	Budget Change (%)
	Budget							
Salaries & Benefits	126,340		126,970	630	0.5	128,620	1,650	1.3
Training & Development	26,500		30,210	3,710	14.0	33,650	3,440	11.4
Materials & Supplies	62,070		59,030	(3,040)	(4.9)	61,270	2,240	3.8
Utilities & Communications	3,600		3,600	-	-	3,600	-	-
Grants	56,750		56,750	-	-	56,750	-	-
	292,640		294,210	1,570	0.5	301,810	7,600	2.6
Departmental Revenues	-		-	-	-	-	-	-
Net Operating Expenses	292,640		294,210	1,570	0.5	301,810	7,600	2.6
Debt and Capital Charges	-		-	-	-	-	-	-
Tax Levy Requirement	292,640		294,210	1,570	0.5	301,810	7,600	2.6

Administrative Services - Three-Year Operating Budget Forecast

	2026 Proposed		2027 Forecast	Budget Change (\$)	Budget Change (%)	2028 Forecast	Budget Change (\$)	Budget Change (%)
	Budget							
Salaries & Benefits	746,770		772,160	25,390	3.4	789,150	16,990	2.2
Training & Development	26,550		26,280	(270)	(1.0)	27,540	1,260	4.8
Professional & Consultant Fees	147,480		157,360	9,880	6.7	164,280	6,920	4.4
Materials & Supplies	99,740		105,230	5,490	5.5	118,280	13,050	12.4
Repairs & Maintenance	5,000		5,600	600	12.0	6,330	730	13.0
Vehicle & Equipment	4,950		4,600	(350)	(7.1)	4,710	110	2.4
Utilities & Communications	44,010		39,170	(4,840)	(11.0)	39,990	820	2.1
Insurance	16,110		18,860	2,750	17.1	19,780	920	4.9
Bank & Other Charges	4,320		4,420	100	2.3	4,620	200	4.5
Total	1,094,930		1,133,680	38,750	3.5	1,174,680	41,000	3.6
Departmental Revenues	(42,940)		(43,670)	(730)	1.7	(45,590)	(1,920)	4.4
	-		-	-	-	-	-	-
Net Operating Expenses	1,051,990		1,090,010	38,020	3.6	1,129,090	39,080	3.6
Debt and Capital Charges	35,000		-	(35,000)	(100.0)	-	-	-
Tax Levy Requirement	1,086,990		1,090,010	3,020	0.3	1,129,090	39,080	3.6

Protective Services - Three-Year Operating Budget Forecast

	2026 Proposed		2027 Forecast	Budget Change (\$)	Budget Change (%)	2028 Forecast	Budget Change (\$)	Budget Change (%)
	Budget							
Salaries & Benefits	145,910		150,870	4,960	3.4	153,740	2,870	1.9
Training & Development	7,400		9,110	1,710	23.1	9,830	720	7.9
Professional & Consultant Fees	297,100		370,780	73,680	24.8	380,790	10,010	2.7
Materials & Supplies	22,990		25,680	2,690	11.7	24,810	(870)	(3.4)
Repairs & Maintenance	7,000		7,620	620	8.9	7,760	140	1.8
Vehicle & Equipment	13,130		15,010	1,880	14.3	15,630	620	4.1
Utilities & Communications	29,040		28,400	(640)	(2.2)	29,710	1,310	4.6
Insurance	10,480		10,670	190	1.8	11,000	330	3.1
Total	533,050		618,140	85,090	16.0	633,270	15,130	2.4
Departmental Revenues	(109,100)		(493,350)	(384,250)	352.2	(113,960)	379,390	(76.9)
	-		-	-	-	-	-	-
Net Operating Expenses	423,950		124,790	(299,160)	(70.6)	519,310	394,520	316.1
Debt and Capital Charges	20,000		20,300	300	1.5	20,600	300	1.5
Tax Levy Requirement	443,950		145,090	(298,860)	(67.3)	539,910	394,820	272.1

Works and Infrastructure – Three-Year Operating Budget Forecast

	2026 Proposed		Budget Change (\$)	Budget Change (%)	2028 Forecast	Budget Change (\$)	Budget Change (%)
	Budget	2027 Forecast					
Salaries & Benefits	490,470	513,030	22,560	4.6	529,960	16,930	3.3
Training & Development	4,190	4,520	330	7.9	5,130	610	13.5
Professional & Consultant Fees	77,670	88,080	10,410	13.4	97,940	9,860	11.2
Materials & Supplies	221,510	227,930	6,420	2.9	243,200	15,270	6.7
Repairs & Maintenance	81,020	86,690	5,670	7.0	93,800	7,110	8.2
Vehicle & Equipment	102,950	94,300	(8,650)	(8.4)	92,410	(1,890)	(2.0)
Utilities & Communications	233,110	217,490	(15,620)	(6.7)	220,320	2,830	1.3
Insurance	25,430	27,820	2,390	9.4	29,320	1,500	5.4
Bank & Other Charges	6,400	6,400	-	-	6,720	320	5.0
Total	1,242,750	1,266,260	23,510	1.9	1,318,800	52,540	4.1
Departmental Revenues	(244,080)	(257,260)	(13,180)	5.4	(280,160)	(22,900)	8.9
Net Operating Expenses	998,670	1,009,000	10,330	1.0	1,038,640	29,640	2.9
Debt and Capital Charges	399,500	407,490	7,990	2.0	413,600	6,110	1.5
Tax Levy Requirement	1,398,170	1,416,490	18,320	1.3	1,452,240	35,750	2.5

Water and Wastewater – Three-Year Operating Budget Forecast

	2026 Proposed		Budget Change (\$)	Budget Change (%)	2028 Forecast	Budget Change (\$)	Budget Change (%)
	Budget	2027 Forecast					
Salaries & Benefits	682,330	723,950	41,620	6.1	758,700	34,750	4.8
Training & Development	10,260	10,550	290	2.8	10,940	390	3.7
Professional & Consultant Fees	486,350	495,100	8,750	1.8	534,710	39,610	8.0
Materials & Supplies	262,270	286,140	23,870	9.1	308,460	22,320	7.8
Repairs & Maintenance	210,400	191,750	(18,650)	(8.9)	205,170	13,420	7.0
Vehicle & Equipment	32,560	31,000	(1,560)	(4.8)	30,690	(310)	(1.0)
Utilities & Communications	279,270	253,860	(25,410)	(9.1)	259,190	5,330	2.1
Insurance	87,180	100,080	12,900	14.8	111,090	11,010	11.0
Bank & Other Charges	8,100	8,100	-	-	8,240	140	1.7
Total	2,058,720	2,100,530	41,810	2.0	2,227,190	126,660	6.0
Departmental Revenues	(2,985,000)	(3,080,160)	(95,160)	3.2	(3,283,030)	(202,870)	6.6
Net Operating Expenses	(926,280)	(979,630)	(53,350)	5.8	(1,055,840)	(76,210)	7.8
Debt and Capital Charges	1,436,740	75,000	(1,361,740)	(94.8)	150,000	75,000	100.0
Tax Levy Requirement	510,460	(904,630)	(1,415,090)	(277.2)	(905,840)	(1,210)	0.1

Waste Management – Three-Year Operating Budget Forecast

	2026 Proposed		Budget Change (\$)	Budget Change (%)	2028 Forecast	Budget Change (\$)	Budget Change (%)
	Budget	2027 Forecast					
Salaries & Benefits	214,170	224,240	10,070	4.7	235,000	10,760	4.8
Training & Development	1,100	1,560	460	41.8	1,560	-	-
Professional & Consultant Fees	309,620	330,360	20,740	6.7	343,570	13,210	4.0
Materials & Supplies	13,290	12,250	(1,040)	(7.8)	12,540	290	2.4
Repairs & Maintenance	9,000	10,220	1,220	13.6	11,050	830	8.1
Vehicle & Equipment	25,670	24,720	(950)	(3.7)	25,210	490	2.0
Utilities & Communications	14,720	14,560	(160)	(1.1)	14,980	420	2.9
Insurance	1,420	1,540	120	8.5	1,600	60	3.9
Bank & Other Charges	600	600	-	-	600	-	-
Total	589,590	620,050	30,460	5.2	646,110	26,060	4.2
Departmental Revenues	(766,930)	(793,010)	(26,080)	3.4	(822,350)	(29,340)	3.7
Net Operating Expenses	(177,340)	(172,960)	4,380	(2.5)	(176,240)	(3,280)	1.9
Debt and Capital Charges	75,000	-	(75,000)	(100.0)	-	-	-
Tax Levy Requirement	(102,340)	(172,960)	(70,620)	69.0	(176,240)	(3,280)	1.9

Planning and Development – Three-Year Operating Budget Forecast

	2026 Proposed		Budget Change (\$)	Budget Change (%)	2028 Forecast	Budget Change (\$)	Budget Change (%)
	Budget	2027 Forecast					
Salaries & Benefits	51,180	53,590	2,410	4.7	55,890	2,300	4.3
Training & Development	1,880	2,820	940	50.0	3,300	480	17.0
Professional & Consultant Fees	27,800	29,660	1,860	6.7	34,490	4,830	16.3
Materials & Supplies	15,660	17,450	1,790	11.4	16,630	(820)	(4.7)
Vehicle & Equipment	180	230	50	27.8	230	-	-
Utilities & Communications	1,750	1,970	220	12.6	2,030	60	3.0
Insurance	410	440	30	7.3	460	20	4.5
Grants	-	-	-	-	-	-	-
Total	98,860	106,160	7,300	7.4	113,030	6,870	6.5
Departmental Revenues	(26,000)	(27,770)	(1,770)	6.8	(30,300)	(2,530)	9.1
Net Operating Expenses	72,860	78,390	5,530	7.6	82,730	4,340	5.5
Debt and Capital Charges	-	-	-	-	-	-	-
Tax Levy Requirement	72,860	78,390	5,530	7.6	82,730	4,340	5.5

Recreation and Cultural Programs – Three-Year Operating Budget Forecast

	2026 Proposed		Budget Change (\$)	Budget Change (%)	2028 Forecast	Budget Change (\$)	Budget Change (%)
	Budget	2027 Forecast					
Salaries & Benefits	97,750	104,300	6,550	6.7	109,410	5,110	4.9
Training & Development	2,960	3,830	870	29.4	4,100	270	7.0
Professional & Consultant Fees	4,930	4,930	-	-	5,620	690	14.0
Materials & Supplies	3,420	5,230	1,810	52.9	6,120	890	17.0
Repairs & Maintenance	3,000	3,000	-	-	3,380	380	12.7
Utilities & Communications	14,580	14,860	280	1.9	15,710	850	5.7
Insurance	3,820	4,120	300	7.9	4,320	200	4.9
Grants	195,690	202,930	7,240	3.7	212,060	9,130	4.5
	326,150	343,200	17,050	5.2	360,720	17,520	5.1
Net Operating Expenses	326,150	343,200	17,050	5.2	360,720	17,520	5.1
Debt and Capital Charges	-	-	-	-	-	-	-
Tax Levy Requirement	326,150	343,200	17,050	5.2	360,720	17,520	5.1

Parks and Facilities – Three-Year Operating Budget Forecast

	2026 Proposed		Budget Change (\$)	Budget Change (%)	2028 Forecast	Budget Change (\$)	Budget Change (%)
	Budget	2027 Forecast					
Salaries & Benefits	899,710	959,990	60,280	6.7	995,510	35,520	3.7
Training & Development	8,900	9,510	610	6.9	9,890	380	4.0
Professional & Consultant Fees	192,220	202,790	10,570	5.5	195,080	(7,710)	(3.8)
Materials & Supplies	86,650	99,470	12,820	14.8	101,460	1,990	2.0
Repairs & Maintenance	92,850	99,720	6,870	7.4	106,200	6,480	6.5
Vehicle & Equipment	76,580	70,760	(5,820)	(7.6)	72,250	1,490	2.1
Utilities & Communications	430,650	380,260	(50,390)	(11.7)	381,020	760	0.2
Insurance	70,370	75,930	5,560	7.9	81,090	5,160	6.8
Bank & Other Charges	10,980	11,350	370	3.4	12,030	680	6.0
Total	1,868,910	1,909,780	40,870	2.2	1,954,530	44,750	2.3
Departmental Revenues	(634,580)	(646,640)	(12,060)	1.9	(664,100)	(17,460)	2.7
Net Operating Expenses	1,234,330	1,263,140	28,810	2.3	1,290,430	27,290	2.2
Debt and Capital Charges	250,240	253,990	3,750	1.5	257,800	3,810	1.5
Tax Levy Requirement	1,484,570	1,517,130	32,560	2.2	1,548,230	31,100	2.0

Corporate Expenses - Three-Year Operating Budget Forecast

	2026 Proposed Budget	2027 Forecast	Budget Change (\$)	Budget Change (%)	2028 Forecast	Budget Change (\$)	Budget Change (%)
Professional & Consultant Fees	95,850	100,350	4,500	4.7	108,980	8,630	8.6
Materials & Supplies	6,370	2,120	(4,250)	(66.7)	4,660	2,540	119.8
Bank & Other Charges	12,340	12,760	420	3.4	13,130	370	2.9
Remittances to Other Entities	1,257,120	1,292,320	35,200	2.8	1,337,550	45,230	3.5
	1,371,680	1,407,550	35,870	2.6	1,464,320	56,770	4.0
Total	1,371,680	1,407,550	35,870	2.6	1,464,320	56,770	4.0
Departmental Revenues	(7,091,030)	(7,282,490)	(191,460)	2.7	(7,581,070)	(298,580)	4.1
Net Operating Expenses	(5,719,350)	(5,874,940)	(155,590)	2.7	(6,116,750)	(241,810)	4.1
Debt and Capital Charges	361,000	366,420	5,420	1.5	371,920	5,500	1.5
Tax Levy Requirement	(5,358,350)	(5,508,520)	(150,170)	2.8	(5,744,830)	(236,310)	4.3



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