

# BUDGET IN BRIEF FISCAL YEAR 2025 AND BEYOND

The Town of Edson's annual budget establishes the services, programs, and infrastructure offered to residents and businesses. The 2025 budget provided a high quality of life at an affordable cost.



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## Welcome

I am pleased to present the brief overview of this year's budget for Fiscal Year 2025. The 2025 Budget was developed with moderate revenue projections and is designed to continue delivering essential services to our citizens and businesses.

This condensed budget document, aims to address any questions the public may have and to reinforce our commitment to budget transparency.

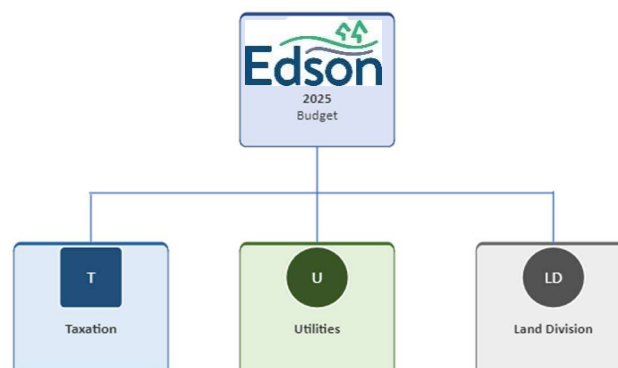
**Christine Beveridge, CLGM**  
**Chief Administrative Officer**

The 2025 Budget reflects a strategic approach to achieve balance across several critical aspects of municipal governance and financial planning. Its core focus includes:

1. **Service Costs and Revenue Streams:** Ensuring that the service cost aligns with the municipality's ability to generate adequate and sustainable revenue.
2. **Infrastructure Affordability and Demand:** Striking a balance between investing in infrastructure to meet community demand and ensuring affordability for taxpayers.
3. **Financial Sustainability:** Building a robust financial foundation by emphasizing accurate reporting, sound budgeting practices, and effective reserve management. This approach aims to identify and allocate funds in the current budget to address future needs proactively.

## Town Funds Overview

The accounts of the Town are organized into funds. A fund is a group of related accounts used to control money that has been earmarked for specific activities or objectives. By keeping revenue allocated to its appropriate fund, the Town can ensure that revenue are spent on expenses it was collected for. For example, that means that the Town will not raise the water rate (utility fund) to support police services (tax fund). Of the Town's approved budget, most of the larger spending decisions occur in the Town's Taxation Fund.



## Strategic Plan Summary



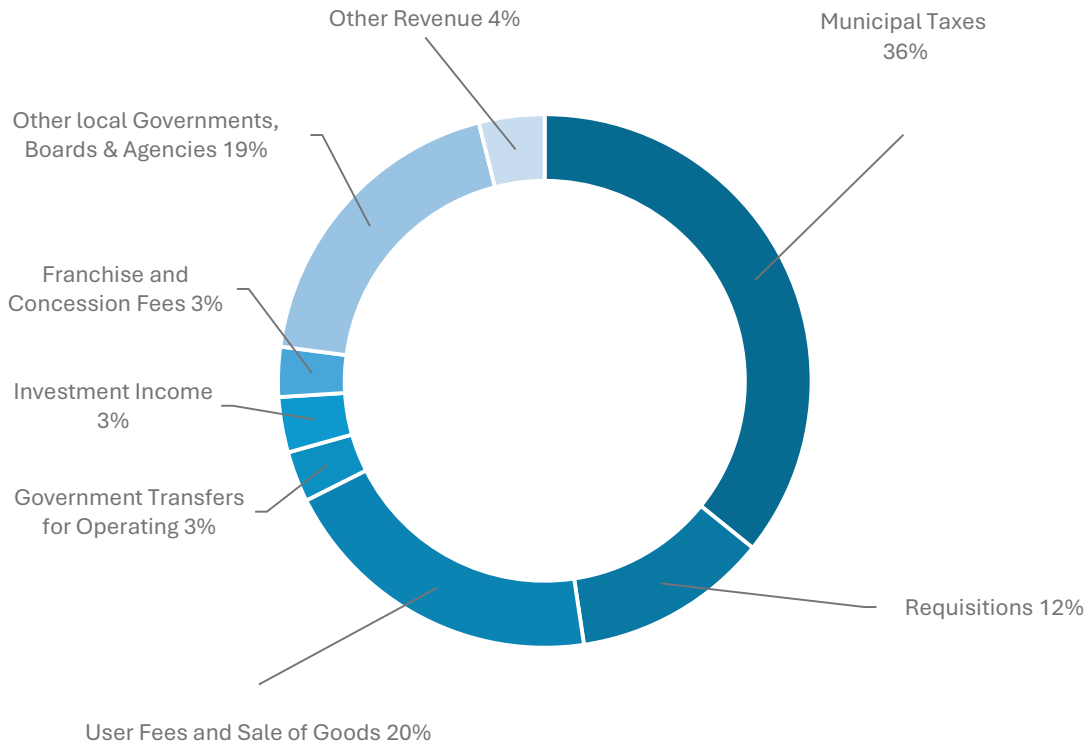
## What's New in the Operating Budget?

Council approved to maintain current service levels in the 2025 budget and the addition of the following programs within the scope of this budget:

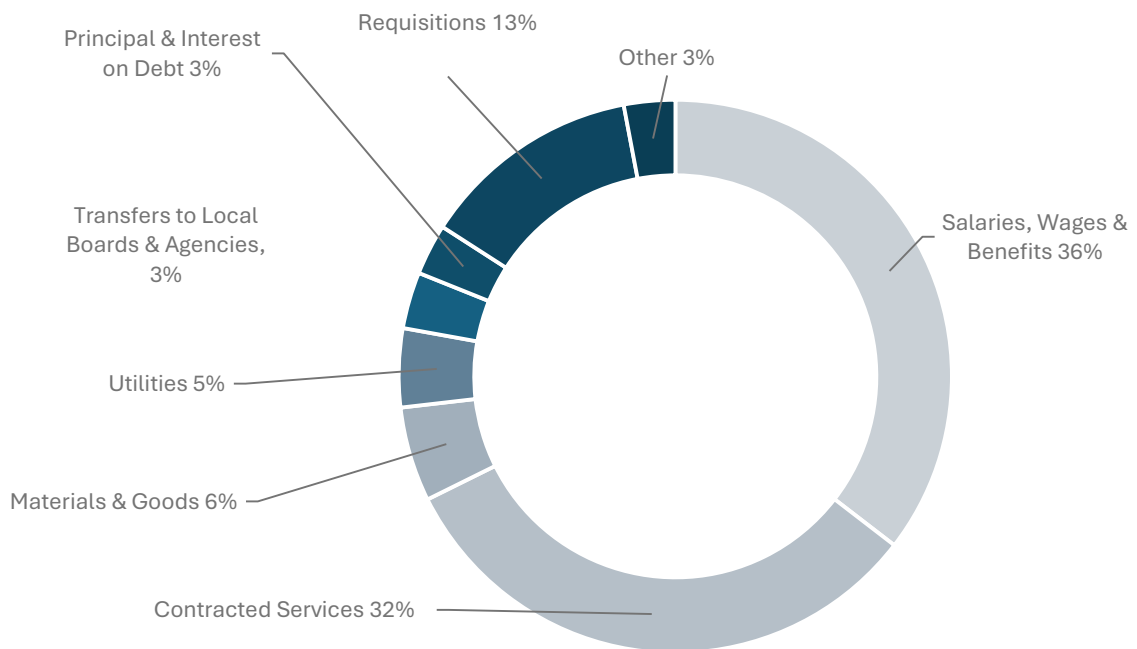
- Subdivision Land – Hillendale Infrastructure Assessment
- Municipal Development Plan Revision/Update
- Update to Orthophoto
- Economic Development – Invest Edson, Ambassador Program, Community Improvement Program, Promotional Videos and Photos (*Subject to Grants*)
- Municipal Internship Program (*Subject to Grant*)
- Infrastructure – New Lane Paving Pilot Program, Snow removal contract for Parking lots and new Wildlife Management program.
- RCMP Contract increase
- Fire Smart Program (*Subject to Grants*)
- FCSS – Community Needs Assessment
- Public Transportation – Move Edson Grant increase
- Community Development – Community Grants Program
- Community Services – Warming Centre Emergency Support
- Records Management and Digitization System

# Approved Operating Budget Overview

## Revenues



## Expenses



## Revenue and Expenditures Breakdown

	<b>Taxation</b> <i>Funded by:</i> <i>Property Taxes</i>	<b>Utilities</b> <i>Funded by:</i> <i>Utility Revenue</i>	<b>Land Division</b> <i>Funded by: Land</i> <i>Sales</i>	<b>2025</b> <b>Budget</b>	<b>2024</b> <b>Budget</b>
<b>Revenues</b>					
Municipal Taxes	\$ 13,486,132			\$ 13,486,132	\$ 13,361,207
Requisitions	4,482,695			4,482,695	4,470,520
Local Improvements	129,180	186,548		315,728	566,610
User Fees and Sale of Goods	590,151	6,106,722	225,000	6,921,873	6,918,897
Government Transfers for Operating	1,156,446			1,156,446	778,901
Investment Income	1,250,000			1,265,000	178,000
Penalties and Cost of Taxes	251,501	16,000		267,501	173,500
Fine Revenue	731,200			731,200	980,700
Licenses and Permits	118,965			118,965	116,000
Franchise and Concession Contracts	1,143,000			1,143,000	1,010,000
Rental and Leases	626,731			626,731	593,629
Other local Governments	5,045,403	197,817		5,243,220	4,800,000
Other Local Boards & Agencies	1,854,643			1,854,643	1,343,413
Other Revenue					5,000
<b>Total Revenue before Transfers</b>	<b>\$ 30,866,047</b>	<b>\$ 6,507,087</b>	<b>\$ 225,000</b>	<b>\$ 37,613,134</b>	<b>\$ 35,296,377</b>
Transfers from Reserves	783,656	493,551	50,000	1,337,207	1,003,876
Internal Transfers	1,263,439	31,000		1,267,439	1,057,815
<b>Total Revenues</b>	<b>\$ 32,913,142</b>	<b>\$ 7,031,638</b>	<b>\$ 275,000</b>	<b>\$ 40,217,780</b>	<b>\$ 37,358,068</b>
<b>Expenses</b>					
Salaries, Wages & Benefits	\$ 11,061,579	\$ 1,323,525		\$ 12,302,369	\$ 11,412,825
Contracted Services	9,313,831	1,766,500	95,000	11,175,331	10,593,294
Materials & Goods	1,601,005	317,100		1,918,105	1,821,730
Cost of Sales			35,000	35,000	-
Utilities	1,224,400	379,500		1,594,400	1,547,913
Transfers to Local Boards & Agencies	1,038,262	100,000		1,148,262	1,171,375
Bank charges	13,000			13,000	13,000
Interest on Long-Term Debt	14,707	283,936		298,643	308,528
Principal Debt Payments	174,998	602,821		777,819	743,278
Requisitions	4,482,695			4,482,695	4,470,520
Accretion expense	15,000	190,000		205,000	-
Bad Debt & Incentive Program	624,064	500		624,564	50,500
<b>Total Expenses before Transfers</b>	<b>\$ 29,563,541</b>	<b>\$ 4,963,882</b>	<b>\$ 130,000</b>	<b>\$ 34,575,188</b>	<b>\$ 32,132,963</b>
Transfers to reserves	2,453,328	1,589,347	145,000	4,187,675	4,167,291
Internal Transfers	806,529	460,909		1,267,438	1,057,815
<b>Total Expenses</b>	<b>\$ 32,823,398</b>	<b>\$ 7,014,138</b>	<b>\$ 275,000</b>	<b>\$ 40,030,301</b>	<b>\$ 37,358,069</b>
<b>Total Operating Surplus/(Deficit)</b>	<b>\$ 89,744</b>	<b>\$ 17,500</b>	<b>\$ -</b>	<b>\$ 187,479</b>	<b>(\$1)</b>

## Capital Improvement Plan

Every year, the Town develops a capital improvement plan for the next five years. Capital improvement plans include projects such as street construction, park improvements, water infrastructure, traffic systems, public buildings, sewer lines, etc. Since capital projects tend to be costly, the Town seeks revenue supports to reduce the impact on the current property owners. Considerable thought goes into intergenerational equity and how to distribute the cost of infrastructure that was created in the past, and disbursed to property owners today and into the future.

It can be interpreted as follows:

- **Reserves** – past and current contributions to infrastructure
- **Taxation and user fees** – current contribution to infrastructure
- **Debenture (loans)** – future taxpayers/users' contribution to infrastructure


## Approved Capital Budget Detail


Project Cost Estimate	Revenue Source			
	Reserve	Other Local Govt & Boards	Grants	Debenture
Soccer Shack Repairs	\$ 40,000	\$ 40,000		
New LED lighting Museum	40,000	16,000	24,000	
Backflow Prevention (9) Town Facilities	40,000	40,000		
New Aerial Truck (Held for Alternate revenue sources)	2,750,000	1,500,000		1,250,000
Fire Hose Replacement	10,000	10,000		
Bunker Gear Replacement	16,275	16,275		
Pressure Washer Replacement	6,000	6,000		
New Floor scrubber	5,500	5,500		
Replacement 2008 GMC Sierra 1/2 ton Pickup (Unit V111)	75,000	75,000		
Replacement 2007 GMC Sierra 1/2 ton Crew Cab (Unit V116)	75,000	75,000		
Wase Creek - Phase I (2024)	1,400,000		1,400,000	
8th Ave Rehabilitation (51-52 St) RWS	2,200,000	1,642,155	557,845	
7th Ave Rehabilitation Design	75,000	75,000		
Construction of TWP Rd 532 (2024)	1,500,000		375,000	1,125,000
Asset Data Collector & iPad	16,700	16,700		
New Trail Connection 6th Ave	376,000	250,000	126,000	
Flouride/De-Gas Water Treatment Plant Upgrads	1,200,000	931,728	268,272	
Sanitary Main Upgrade B1 & A6	3,400,000	2,452,270	947,730	
Waste Water Treatment Plant - Upgrade Design	100,000	100,000		
Cemetery Expansion	100,000	100,000		
New Columbarium	30,000	30,000		
YCE Multiplex	27,000,000		8,100,000	18,900,000
Accessible Swing Project	150,600	38,000	112,600	
Vision Park - Phase 3	1,100,000	1,100,000		
New Pool Vacuum	10,000	10,000		
HVAC Heat Pumps Parks Operations Building	70,000	70,000		
Moving Edson - New Accessible Bus	300,000	300,000		
<b>TOTAL</b>	<b>\$42,086,075</b>	<b>\$8,899,628</b>	<b>\$ 8,475,000</b>	<b>\$22,336,447</b>

## Property Tax Comparison (2024-2025)

Based on 4% municipal tax levy increase

Assumes no change in assessed market value, education, or requisition taxes.

		 Property Value				
Residential		\$ 250,000	\$ 350,000	\$ 450,000		
2024		\$ 1,711	\$ 2,395	\$ 3,080	6.8437	Municipal
		\$ 635	\$ 888	\$ 1,142	2.5385	Education
		\$ 132.40	\$ 185.36	\$ 238.32	0.5296	Evergreens Foundation
		\$ 2,478	\$ 3,469	\$ 4,460	9.9118	Total
2025		\$ 1,779	\$ 2,491	\$ 3,203	7.117448	Municipal
		\$ 635	\$ 888	\$ 1,142	2.5385	Education
		\$ 132.40	\$ 185.36	\$ 238.32	0.5296	Evergreens Foundation
		\$ 2,546	\$ 3,565	\$ 4,583	10.185548	Total
		\$ 5.70	\$ 7.98	\$ 10.27	increase per month	

		 Property Value				
Non-residential		\$ 500,000	\$ 1,500,000	\$ 2,000,000		
2024		\$ 3,422	\$ 10,266	\$ 13,687	15.7792	Municipal
		\$ 1,269	\$ 3,808	\$ 5,077	3.736	Education
		\$ 264.80	\$ 794.40	\$ 1,059.20	0.5296	Evergreens Foundation
		\$ 4,956	\$ 14,868	\$ 19,824	20.0448	Total
2025		\$ 3,559	\$ 10,676	\$ 14,235	16.410368	Municipal
		\$ 1,269	\$ 3,808	\$ 5,077	3.736	Education
		\$ 264.80	\$ 794.40	\$ 1,059.20	0.5296	Evergreens Foundation
		\$ 5,093	\$ 15,278	\$ 20,371	20.675968	Total
		\$ 11.41	\$ 34.22	\$ 45.62	increase per month	



## Utility Rate Comparison

\*Based on an average increase of 5% across multiple service fees.

### Residential

	Low Consumer (10m <sup>3</sup> )			Medium Consumer (25m <sup>3</sup> )			High Consumer (60m <sup>3</sup> )		
	2024 Fees	2025 Proposed Fees	Increase	2024 Fees	2025 Proposed Fees	Increase	2024 Fees	2025 Proposed Fees	Increase
	Monthly	Monthly		Monthly	Monthly		Monthly	Monthly	
Water & Wastewater Consumption	\$ 38.80	\$ 42.68	\$ 3.88	\$ 97.00	\$ 106.70	\$ 9.70	\$ 232.80	\$ 256.08	\$ 23.28
Water & Wastewater Administration	13.25	14.58	1.33	13.25	14.58	1.33	13.25	14.58	1.33
WWTP & Storm	16.25	16.25	-	16.25	16.25	-	16.25	16.25	-
Waste & Recycling	29.51	30.40	0.89	29.51	30.40	0.89	29.51	30.40	0.89
<b>Total</b>	<b>\$ 97.81</b>	<b>\$ 103.91</b>	<b>\$ 6.10</b>	<b>\$ 156.01</b>	<b>\$ 167.93</b>	<b>\$ 11.92</b>	<b>\$ 291.81</b>	<b>\$ 317.31</b>	<b>\$ 25.50</b>

### Non-Residential

	Low Consumption (10m <sup>3</sup> )			Medium Consumption (80m <sup>3</sup> )			High Consumption (850m <sup>3</sup> )		
	2024 Fees	2025 Proposed Fees	Increase	2024 Fees	2025 Proposed Fees	Increase	2024 Fees	2025 Proposed Fees	Increase
	Monthly	Monthly		Monthly	Monthly		Monthly	Monthly	
Water & Wastewater Consumption	\$38.80	\$42.68	\$3.88	\$310.40	\$341.44	\$31.04	\$3,298	\$3,628	\$329.80
Water & Wastewater Administration	13.25	14.58	1.33	13.25	14.58	1.33	13.25	14.58	1.33
WWTP & Storm	16.25	16.25	-	16.25	16.25	-	16.25	16.25	-
Waste & Recycling	18.60	19.16	0.56	18.60	19.16	0.56	18.60	19.16	0.56
<b>Total</b>	<b>\$86.90</b>	<b>\$92.67</b>	<b>\$5.77</b>	<b>\$358.50</b>	<b>\$391.43</b>	<b>\$32.93</b>	<b>\$3,346.10</b>	<b>\$3,677.79</b>	<b>\$331.69</b>

Note: No Recycling Fee for Non-Residential Properties

## Landfill Tipping Fees

- An increase of approximately 3% to match regional landfill rates from \$61 per tonne to \$64 per tonne would increase Town revenues by approximately \$11,400. This fee would be charged to residents of the Town of Edson and Yellowhead County.
- Residents outside the Edson and Yellowhead County regions would be charged a separate rate of \$80 per tonne which would be in line with comparable municipalities. This separate fee class would increase Town revenues by approximately \$16,000.
- Overall increase to Town revenue resulting from the change in landfill tipping fees and fee structure totals \$27,400.

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## Taxation User Fees Overview

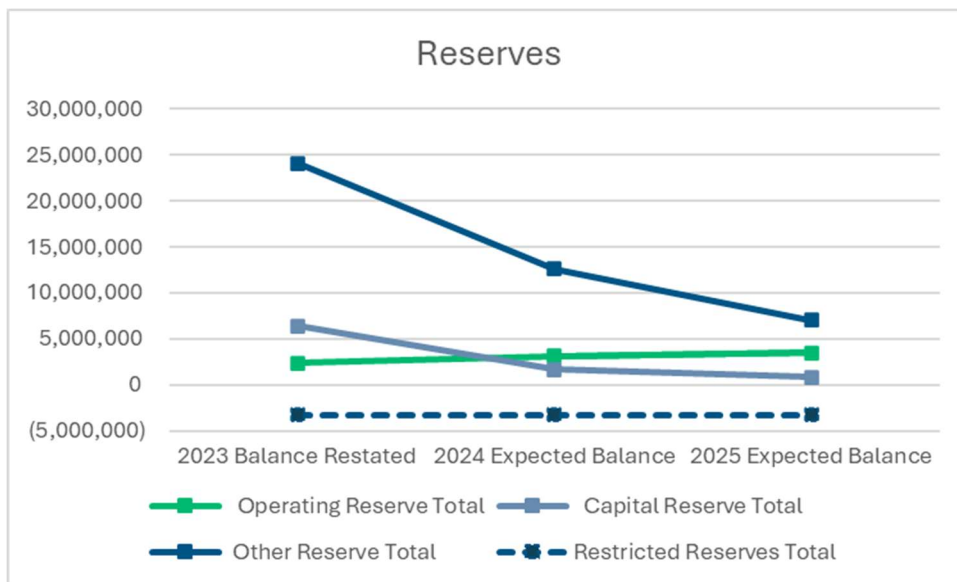
- An increase of approximately 3% in various user fee categories (User fees, Sale of Goods, Penalties, Licences and Permits but excluding the Leisure Centre user fees) to account for inflation would increase Town revenues by approximately \$28,500.
- Leisure Centre user fees will include a 3% increase for inflation effective September 1, 2025, this change in fees will increase Town revenues by approximately \$5,300.
- Overall increase to Town revenue resulting from the change in user fees totals of \$33,800.

## Reserve Projections

Reserves, at the discretion of Council, are a funding source to mitigate the impact of fluctuations in operating costs and revenue reductions over multiple budget cycles. In addition, reserves are used as a strategy to fund capital programs or projects. Reserves help to eliminate fluctuating taxation rates resulting in a more horizontal tax rate with an incline for inflation.

A further distinction is made between Restricted and Unrestricted Reserves:

- **Restricted Reserve** - established by provincial or municipal legislation for a prescribed purpose.
- **Unrestricted Reserve** - established at Council’s direction to fund current or future expenditures. Unrestricted Reserves are categorized into Operating, Capital and Other.



## Debt Profile and Analysis

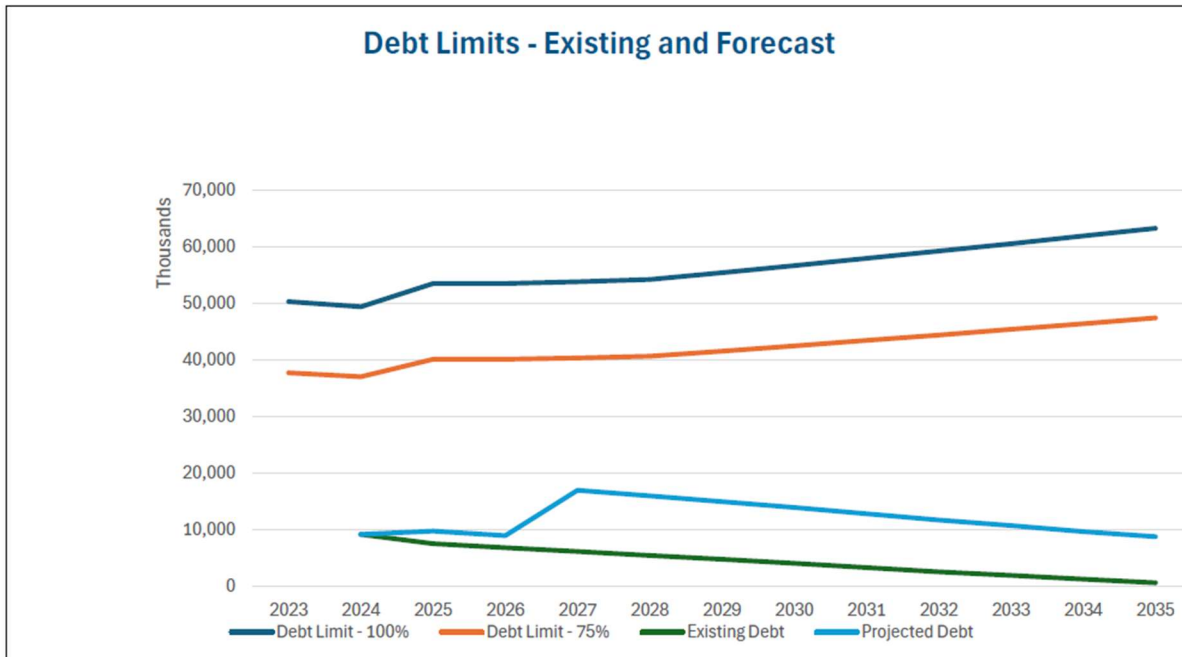
### Debt Management – Existing Debt

Department	Debenture	Year Borrowed	Term	Debenture Rate	Amount Borrowed
32 - Roads	13th Avenue Rebuild	2006	20 Years	4.699%	\$ 415,000
32 - Roads	Imperial Oil Service Road	2005	20 Years	4.254%	\$ 300,000
32 - Roads	Motco Road	2005	20 Years	4.569%	\$ 1,188,500
32 - Roads	63rd Street Road Rebuild	2008	20 years	4.551%	\$ 860,514
41 - Water	Highway Watermain	2007	25 years	4.890%	\$ 2,439,666
42 - Sewer	Wastewater Treatment Plant	2016	20 years	3.058%	\$ 10,324,990

### Debt Payments Existing Debt

The Town pays principal and interest payments at various predetermined times throughout the year to pay for previously issued debt for major capital projects. The Town’s Utility fund has received debt for the construction of the Wastewater Treatment Plant that is supported by revenue from the utility user fees.

### Debt Limits – Existing and Forecasted



## Your Tax Dollars at Work

The 2025 Operating Budget is allocated to the departments to deliver specific services as follows. The dollar amount reflects the net tax dollars required for each area.

**Taxation & Accretion \$633,059**-The Non-Residential Property Taxation Incentive Program was introduced in 2020 to encourage development and redevelopment of non-residential properties. The Program expired in 2023, approved development had prorated tax exemptions that will be budgeted for until 2028. Accretion expense is the increase in carrying amount of an Asset Retirement Obligation due to the passage of time.

**General Government \$4,675,293**-comprised of Council and General Administration. Council makes decisions regarding delivery and service levels on behalf of the municipality to balance the needs and wants of the residents in a responsible manner. General Administration is responsible for the administration of the municipality. This function contains the Executive Office, Finance, Human Resources, Communication, Information Technology and Building maintenance.

**Protective Services \$4,933,045**-works to provide safety and security, enhance the quality of life in the community. It is comprised of the functional areas of Police, Fire Services, Disaster (Emergency Management), Municipal Enforcement, support for operations toward an Animal Pound and Yellowhead Regional Emergency Communication Center .

**Transportation Services \$5,592,822**-responsible for the planning, development and maintenance of roadway systems, Public Works, Airport and Engineering.

**Social Programs & Services \$1,012,934**-fosters collaboration with the region's social agencies and plan an active role in the community promoting preventative services, which in turn builds resiliency, leading to a strong health and socially sustainable community. Included in this area is Family Community Social Services (FCSS), Community Development, Cemetery operations, support for public transportation and public health facilities.

**Planning and Economic Development \$494,087**-Planning and Development manages long term land-use planning, current land-use planning and subdivisions, development permits and safety code disciplines. Economic Development is responsible for facilitating programs and services intended to help local business prosper and grow and attract new business and investment.

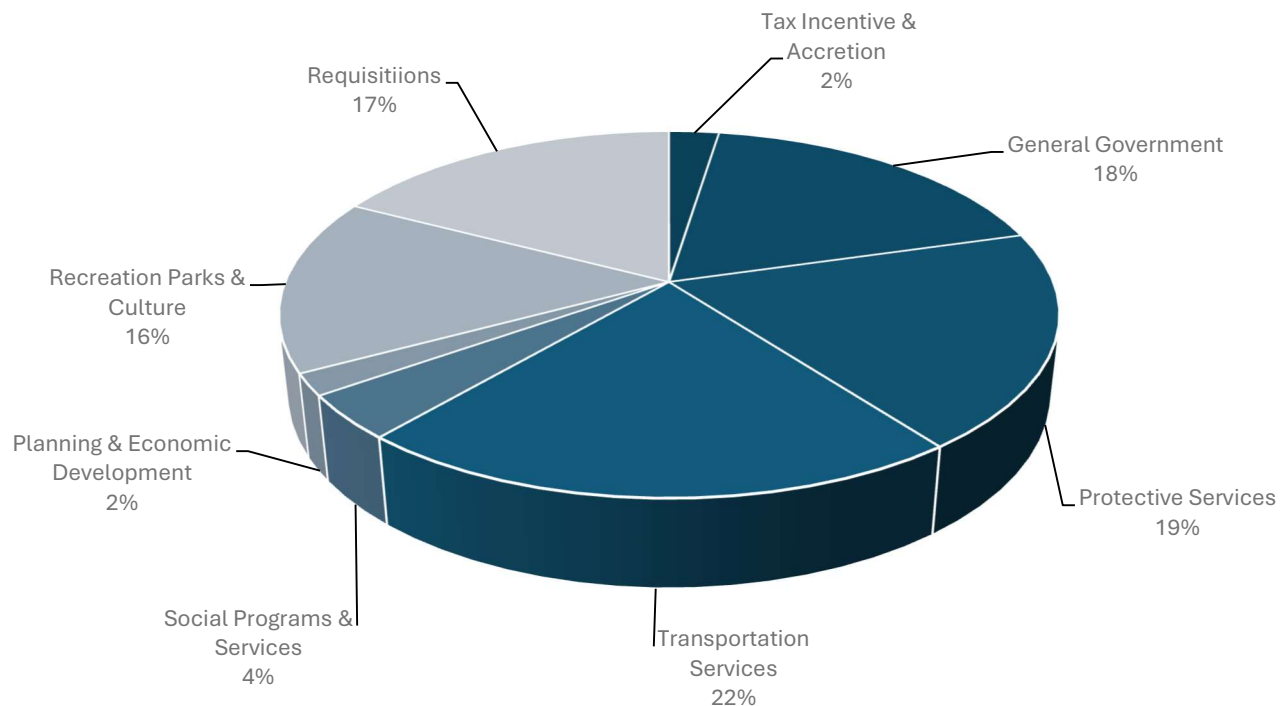
**Recreation Parks and Culture \$3,998,311**-provides recreation and culture services, delivers programs which promote the health and well being of citizens, and engages in activities related to parks maintenance, Griffiths Park Centre and Leisure Centre operation.

**Requisitions \$4,482,695**-Municipalities collect local education property taxes from property owners to pay Education taxes to the province. Other requisitioning authorities include the Evergreens Seniors Foundation.

**Environmental Services or Utilities \$7,004,638 (not tax supported)**-is self supporting, which means the rates a user pays for a utility, such as water and waste removal, fully fund that utility. It is responsible for the construction, operation and maintenance of networks and facilities to support Water, Sanitary sewer, Solid waste, Landfill, Recycling and Storm water.

**Lands And Subdivision \$275,000 (not tax supported)**-is self supporting, which means that land sales support land development.

### Where do taxes dollars go?

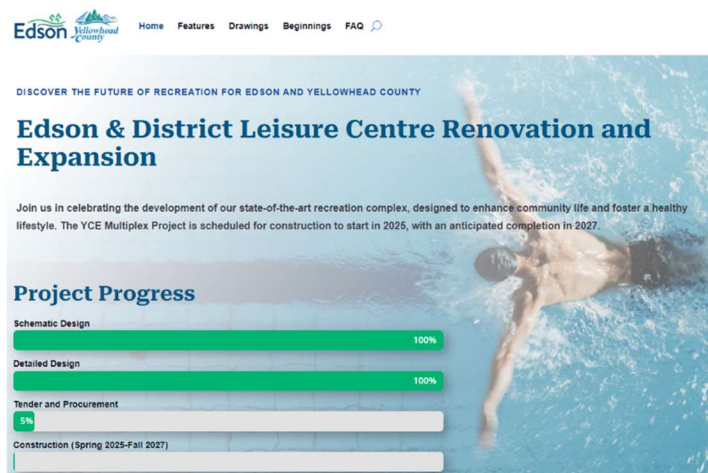


## Major Capital Project Spotlight - YCE Multiplex

- The Town of Edson and Yellowhead County are embarking on a historic joint project designed to serve Edson and the surrounding district.
- This expansion and renovation of the Edson and District Leisure Centre will be a major benefit to the community and to the region, providing increased recreational space and enhancing quality of life for Town and County residents, while serving as a central hub for community gatherings, sports activities, cultural events, and more.
- The YCE Multiplex Project is estimated to cost \$80.2 million, including \$20 million provided through the Federal *Investing in Canada Infrastructure Program* grant. The project highlights regional collaboration as it is supported equally between the Town of Edson and Yellowhead County.
- Substantial construction is expected to start in the spring of 2025.
- The construction is planned to take place in multiple phases to reduce impact to existing programming.
  - **Phase 1** construction of a new ice arena and a new pool, scheduled for completion in 2026.
  - **Phase 2** demolition of the existing Aquatics Centre.
  - **Phase 3** construction of a new lobby, and a gymnasium that includes an elevated walking track.
  - **Phase 4** project renovation completion and conversion of the Memorial Arena to a new curling facility.
  - **Phases 3 and 4** are scheduled for completion in 2027.



Check out the project  
website  
[www.ycemultiplex.ca](http://www.ycemultiplex.ca)



Edson & District Leisure Centre Renovation and Expansion

Join us in celebrating the development of our state-of-the-art recreation complex, designed to enhance community life and foster a healthy lifestyle. The YCE Multiplex Project is scheduled for construction to start in 2025, with an anticipated completion in 2027.

**Project Progress**

Schematic Design	100%
Detailed Design	100%
Tender and Procurement	5%
Construction (Spring 2025-Fall 2027)	0%