


2026 CAPITAL & OPERATING BUDGET



COUNTY OF ST. PAUL

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WHO WE ARE

The County of St. Paul is a vibrant community whose **mission** is to **create desirable rural experiences**.

Our **vision** is to **be the leader in rural success**.

Our **Core Values** are:



Community at the Core – Community and people are top-of-mind in everything we do. We build relationships, work together, and support our neighbours.



Accountability in Action – We are reliable, consistent, accessible, and informative. We take responsibility and understand that we answer to the public. Follow-through is expected and delivered.



Lead and Succeed – Empowering people and creating positive environments which foster success. We work together to inspire and influence others: creating together, achieving together, and sharing success together.



Unwavering Integrity – Doing the right thing for the right reasons with open and honest communication. We take actions that generate trust. Decisions are based on people and on creating a better life for residents.



Innovate to Elevate – Thinking outside the box and proactively solving problems. We seek continuous improvement and foster growth. We actively seek innovative ways to excel and enhance services to stakeholders.



GUIDING DOCUMENTS

Based on our mission, vision, and core values, the County of St. Paul has three guiding documents:



Budget Narrative (the “What”)

Outlines the annual projects and associated costs through the Operational and Capital Budget.



Operational Plan (the “How”)

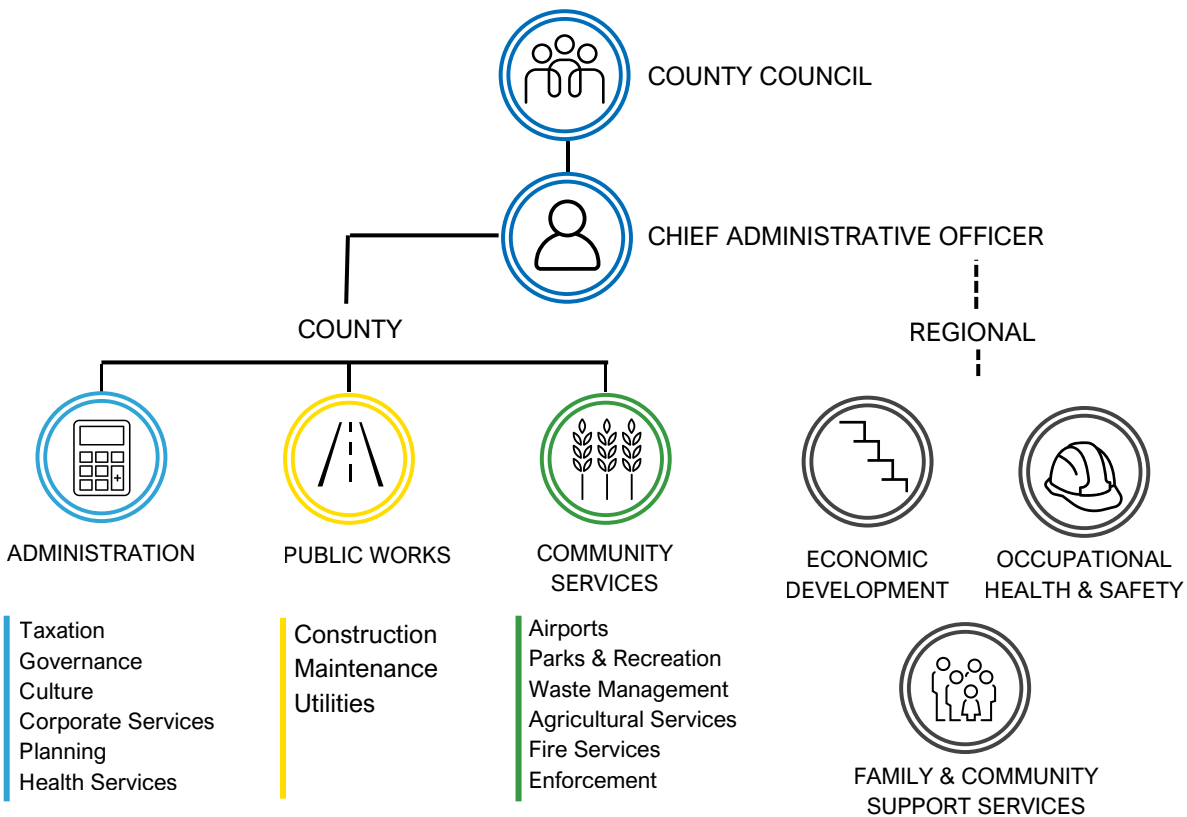
Explains the tactics and methods to complete the annual projects.



Strategic Plan (the “Why”)

Council’s vision that directs how annual projects are selected to achieve their goals.

Previously, these documents were published separately by Q2 of the operating year. With 2026 following a Municipal Election and Council undergoing a new orientation process under the Municipal Government Act, the Budget Narrative and Operational Plan will be combined in this document. The Strategic Plan will come at a later date.



CAO SUMMARY

The County of St. Paul continues to carry forward prior-year surplus funds to support operations and reduce potential tax increases for residents. Further to this, the County consistently applies for competitive grants to complete projects that would otherwise be funded through additional taxation, such as certain construction projects and economic development opportunities. These funds help projects to be carried out sustainably and in a timely fashion. Other grant funds are used for effective future planning.

BUDGET SURPLUS

In 2025, the County had a budget surplus of \$2.5 million. This was largely due to every department coming in under budget in almost every expense, showing responsible decision-making by ensuring only required dollars were spent. The County also underestimated revenue for 2025, such as custom snow removal and private gravel sales. Council moved this surplus to the Capital Equipment Replacement Reserve and General Operation Reserve.

GRANTS

Continuing Items

The following grants were either awarded directly to the County or to regional/neighbouring partners. The County thanks these partners, including the Town of St. Paul (TSP), Town of Elk Point (TEP), and Summer Village of Horseshoe Bay (SVHB), for collaborating with us on a number of these projects.

County-Managed

Alberta Community Partnership (ACP)

- Regional Recreation Facility Assessment & Aquatic Study (2024)
- Agricultural Assessment Study (2025)

Canada's Rural Transit Fund (RTSF)

- Public Transportation Study (2024)
- Capital Fund Asset Replacement (2024)

CanExport Community Investments (CECI)

- FDI Planning and Analysis (2025)

Northern & Regional Economic Development (NRED) Program

- Windsor Salt Property Feasibility Study (2025)


Regionally-Managed

Alberta Community Partnership (ACP)

- Detailed Engineering Stormwater Pre-Designs and Implementation Strategy (TSP, 2020)
- St. Paul North ASP (TSP, 2021)
- Regional Waterways Access, Health & Feasibility Study (SVHB, 2024)
- Regional Trail Design Plan (SVHB, 2025)
- Regional Waste Management Service Delivery (TSP, 2025)
- Regional Meat Processing (MD of Bonnyville, 2025)

Indigenous Reconciliation

- Indigenous Flight Training (University nuhelot'jne thaiyots'j nistameyimâkanak Blue Quills, 2025)



2025 grants focused primarily on feasibility studies, regional strategies, and planning work across agriculture, tourism, investment attraction, infrastructure, and workforce development. Key projects included: ongoing agricultural sector analysis and meat processing feasibility; regional trail and tourism infrastructure planning; investment readiness and industrial gap analysis; recreation and housing planning support; and regional transportation funding applications. Workforce initiatives focused on procurement readiness and labour market coordination.

These projects positioned the region with technical data, implementation pathways, and partnership structures needed to move toward investment attraction and project execution. Most 2025 grant activity concluded in planning or early implementation transition phases.

2026 County Grants

- **LGFF – Capital (\$1,499,656)**
 - Funds qualifying equipment purchases for the maintenance/construction of safe roadways and responsible infrastructure maintenance.
- **LGFF – Operating (\$226,672)**
 - Split between the operational needs of Transportation, Parks, and Culture departments.
- **STIP (\$1,185,000)**
 - Competitive grant approved for 1BF6575 Frog Creek bridge.
- **CCBF (\$400,000)**
 - To be allocated toward the road construction project 5C2602.

The 2026 grant environment has been highly competitive, resulting in several regional funding applications not receiving support through the Alberta Community Partnership program despite strong project evaluations. As a result, STEP and municipal partners are exploring alternative funding sources and implementation pathways for priorities such as trail development, investment attraction, industrial readiness, transportation initiatives, recreation planning, and Indigenous-led aviation development, while continuing to advance workforce development and destination marketing activities.

Overall, grant revenue in 2026 will depend on timing, affecting program delivery throughout the year.

ASSET MANAGEMENT

Integrated into core County operations, Asset Management ensures the County makes informed decisions for the replacement and maintenance of County infrastructure and other assets. Asset Management processes are critical to support the development of long-term financial plans. Understanding the scope and scale of the assets managed by the County and ensuring appropriate fiscal planning is critical to sustainable operations, creating stronger predictability for required revenue.

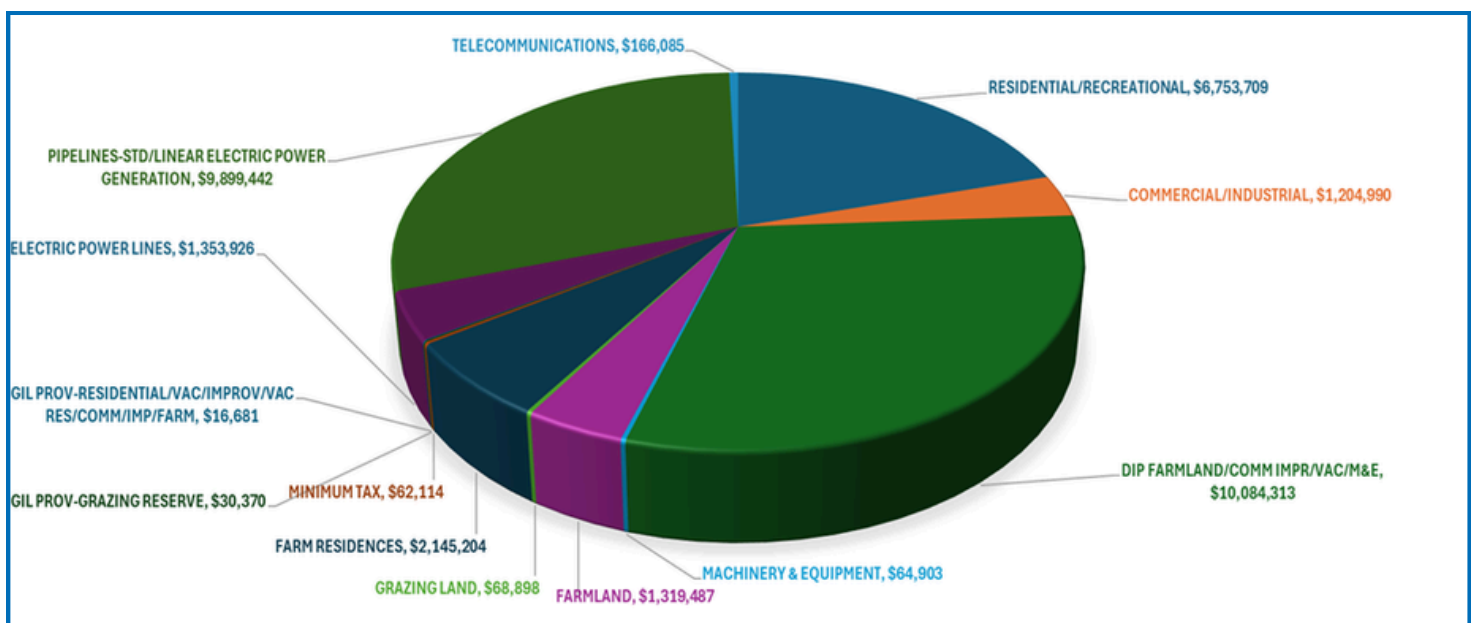
The County’s net financial assets as of December 31, 2025, are \$15,415,004. Our non-financial assets, which include inventory and prepaids (not tangible capital assets), are \$7,216,019. Our tangible capital assets were valued at \$114,677,680 at the end of 2025.

Long-term Financial Plan Toolkit

The Long-term Financial Plan Model, which assists the County in assessing future capital projects and how to pay for them sustainably, will be integrated into the new financial software (currently being implemented). This will simplify how staff can use the information to stay on track with a solid financial forecast. An achievable long-term financial plan is key to supporting an appropriate asset management plan.

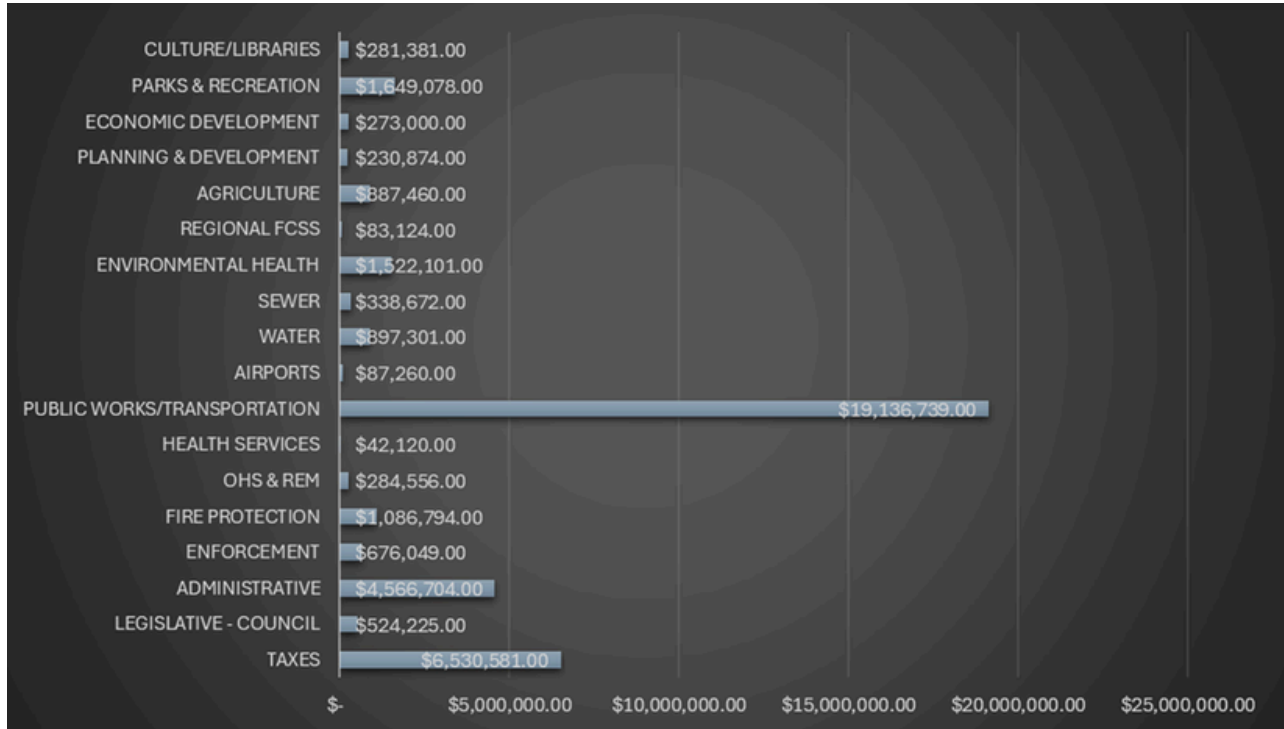
CONSOLIDATED FINANCIAL CHARTS

2026 Tax Revenue



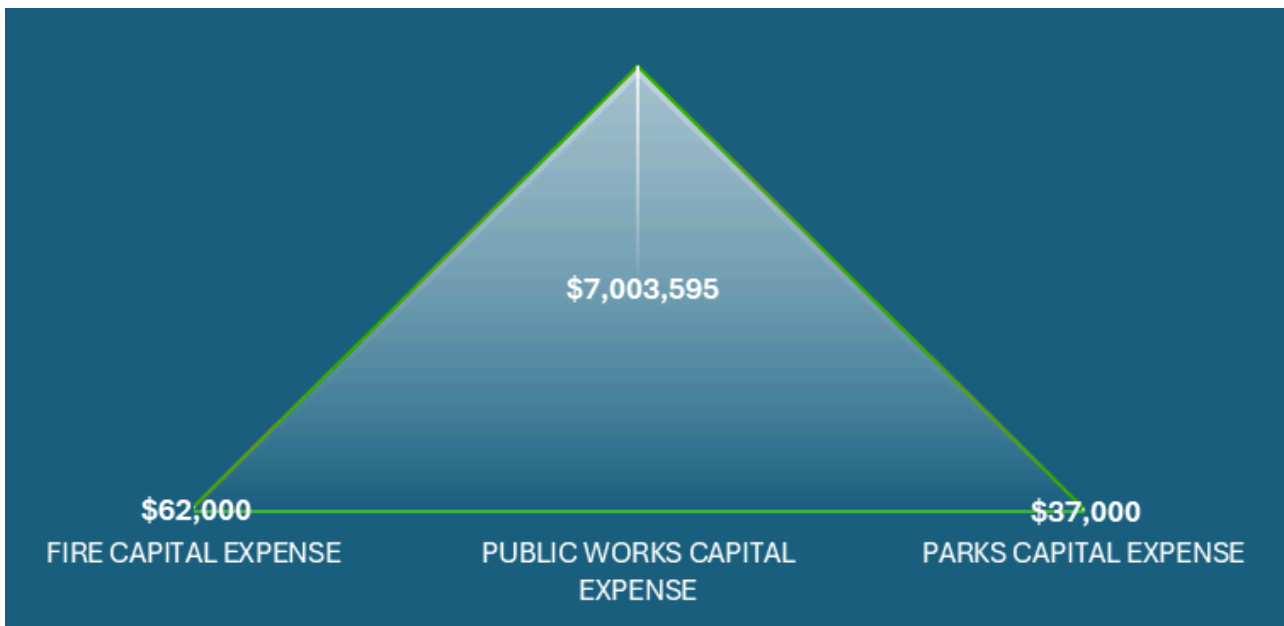
2026 Department Expenditures

This includes costs for staff and Council salaries, contracted services, building and equipment maintenance, and general supplies.



2026 Capital Expenditures

This includes costs for the purchase of new or used equipment.



CONCLUSION

It should be recognized that the surplus realized in 2025 was unplanned but provides an opportunity to realize potential future savings. As noted previously in this narrative, these funds are being held to support future operational costs – specifically, placing some of these funds into a reserve to offset the rising costs of equipment replacements. This reserve allows the County to keep a current fleet of equipment required to maintain and rehabilitate our core infrastructure. Keeping a current fleet has two key impacts on ratepayers: reduced maintenance costs and reduced downtime.

As we continue into 2026, property taxes remain minimally impacted by the costs of the County’s core operations. We do recognize that this may not be apparent in your taxes, as there are increases driven by external sources such as education taxes set by the Province, the requisition and capital planning contributions collected by the MD of St Paul Foundation for senior housing, and the Province’s police funding requirements.

In conclusion, I would like to thank the Senior Leadership Team and Staff for their assistance with the budget preparation. And a special thank you to Laura Pruneau for her work on the budget and to Emma Schreiner Vonk’s on this document.

Respectfully submitted,
Jason Wallsmith, CPA, CMA
Chief Administrative Officer

2026 MUNICIPAL BUDGET

2026 Municipal Budget - FINAL				
	2026 Revenues	2026 Expenditures	2025 Revenues	2025 Expenditures
Operations - Departments				
00 Taxes	33,939,851	6,530,581	32,165,246	6,272,284
11 Legislative	-	524,225	-	529,423
12 Administrative	591,479	4,566,704	661,836	4,548,845
21 Enforcement	2,000	676,049	2,000	573,827
23 Fire Protection	49,920	1,086,794	103,620	1,080,969
24 REM & OHS	140,735	284,556	134,289	275,796
25 Health Services	34,286	42,120	34,286	41,870
32 Transportation (Public Works)	5,327,492	19,136,739	3,672,835	18,019,429
33 Airport	-	87,260	-	44,820
41 Water	554,416	897,301	552,916	921,367
42 Sewer	101,120	338,672	101,220	343,124
43 Environmental Health (Waste Management)	314,300	1,522,101	249,300	1,495,143
51 FCSS	-	83,124	-	83,124
62 ASB	186,950	887,460	174,450	842,548
66 Planning & Development	89,825	230,874	59,825	206,390
68 Economic Development	113,419	273,000	145,782	273,000
72 Parks & Recreation	340,965	1,649,078	342,765	1,804,163
74 Culture (Library)	73,803	281,381	73,803	233,452
Capital Expenditures		7,102,595		6,978,770
Other:				
Removal of amortization expense		(6,276,121.00)		(6,276,121.00)
Disposal of capital assets (Net Book Value)	256,913		241,250	
Funding from Restricted Surplus :				
Funding from MD Foundation for debenture principal pmt	104,057		104,057	
Funding from Reserve for Future Operations				
Funding from Reserve for FCSS				
Funding from Reserve - Transportation	5,000		5,000	
Funding from Reserve for Future Expenditures			50,000	
Funding from Reserve for Future Expenditures (2026 Capital)				
Funding from Reserve - Community Reserve Fund	7,500		2,500	
Funding from Reserve - Public Reserve				
Funding from Reserve - Water Facilities				
Funding from Reserve - Waste Management			5,000	
Funding from Reserves - Fire	62,000		1,801,901	
Operating Reserve - Gravel Levy 1-1-8111-32	57,702	82,432	34,952	49,932
Replacement Reserve - MD Foundation (2026-2030)		300,000		200,000
Replacement Reserve - Community Reserve				30,000
Replacement Reserve - Ashmont Water		18,720		18,720
Replacement Reserve - Mallaig Water		18,360		18,360
Replacement Reserve - Lottie Lake Water		15,300		15,300
Replacement Reserve - Ashmont Sewer		12,480		12,480
Replacement Reserve - Mallaig Sewer		12,240		12,240
Replacement Reserve - Capital LAM Project				135,000
Replacement Reserve - Parks & Recreation				15,000
Replacement Reserve - Transportation		500,000		500,000
Replacement Reserve - Fire General		110,000		500,000
Replacement Reserve - Waste Mgmt				81,000
Replacement Reserve - Future Operating		500,000		
Debenture Principal Payments		859,471		832,997
Total	42,353,733	42,353,496	40,718,833	40,713,251
Surplus/(Deficit)	236		5,582	

TAXATION

The Taxation Budget includes revenue from taxes and related areas of penalties, costs, and returns on investments. Expenses include the requisitions for Educational Property Tax, Seniors Housing (MD of St. Paul Foundation), and Designated Industrial Property Assessment. *No salaries are reported in this department.*

County Property Taxes are due annually on June 30. A 3% late penalty is applied on July 1.

County of St. Paul No. 19					
Dept 00 - Taxation					
2026 Final Operational Budget					
	2024 Actuals	2024 Budget	2025 Actuals	2025 Budget	2026 Budget
Revenue:					
TAXES	28,435,395	28,438,373	31,175,549	31,214,978	33,170,121
OTHER REVENUE/OWN SOURCES	1,151,376	853,593	855,687	950,069	769,530
REVENUE - OTHER SOURCES	840	-	483	200	200
TOTAL REVENUE	29,587,612	29,291,966	32,031,720	32,165,247	33,939,851
Expenditures:					
REQUISITION - DESIG IND DIP	59,417	59,417	58,909	58,909	63,346
SENIOR FOUNDATION REQUISITIONS	933,164	934,157	1,366,663	1,366,663	1,161,171
EDUCATION REQ - ASFF	4,390,587	4,397,415	4,842,545	4,846,711	5,306,064
TOTAL EXPENDITURES	5,383,168	5,390,989	6,268,118	6,272,283	6,530,581
NET OPERATING	24,204,443	23,900,977	25,763,602	25,892,964	27,409,270
EXCESS (DEFICIENCY)	24,204,443	23,900,977	25,763,602	25,892,964	27,409,270

MUNICIPAL TAX RATE

The Municipal Tax Rate is set in an annual bylaw, passed by Council with the final budget before tax notices are sent to residents. The County determines this rate using the most recent assessment value. Assessment looks at several factors, including the value of the land, local market values, and home improvements.

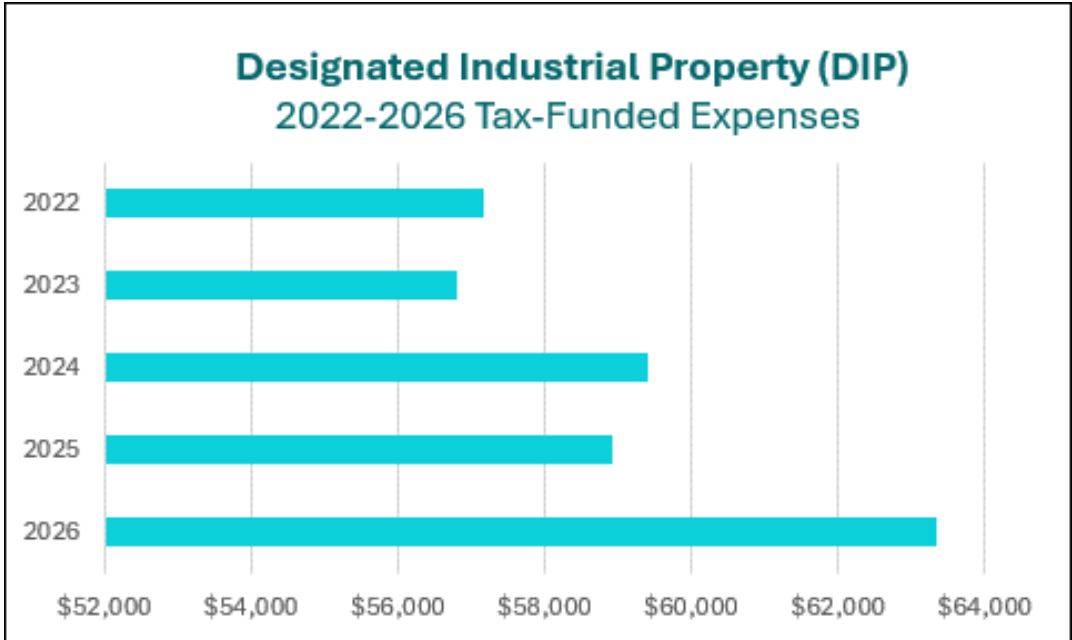
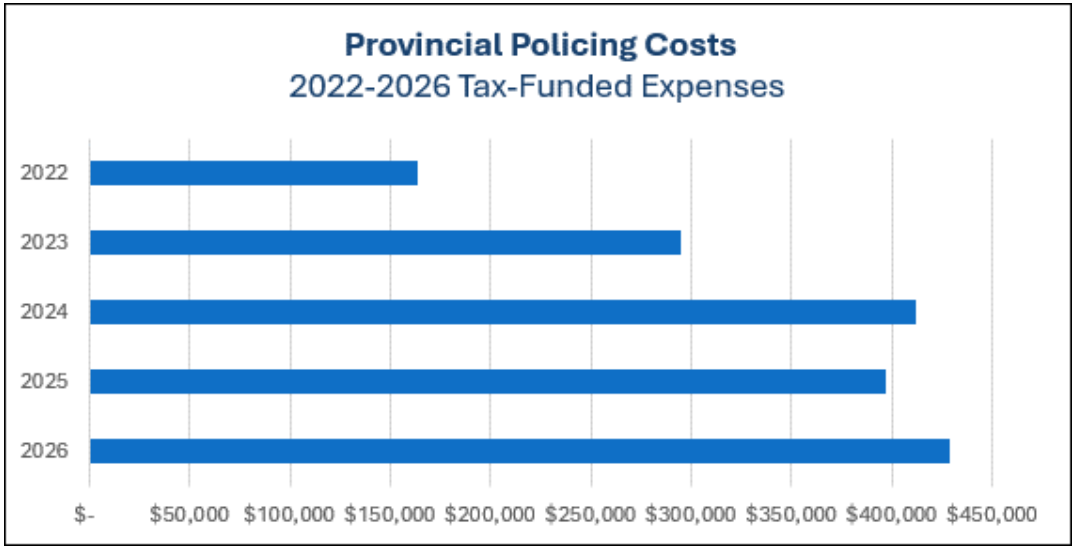
For the 2026 budget, the 2025 assessment rates were used. Compared to 2024, the assessment rate increased by 6%. For 2026, Accurate Assessment Group Ltd. will look at properties in Division 5 and part of Division 4 to determine the County's new assessment rate.

There are four main assessment groups:

- **Residential Properties:** recreational properties, hamlet residences, and rural acreages.
- **Farmland:** Based on land productivity, rather than market values (e.g. a full bush quarter can be assessed at around \$2,500, whereas a fully cleared arable quarter can be assessed at up to \$40,000).
 - An acreage on active farmland may have a reduced residential tax rate, based on the remaining quarter's farmland rate.
- **Non-residential:** Commercial, industrial, and linear properties. Linear properties are oil and gas wells and pipelines, power generation, power lines, and utility lines. These taxpayers also include Designated Industrial Property (DIP) owners, who are assessed at a provincial DIP rate, which the County collects and forwards to the Province.
- **Non-residential Small Business:** Small businesses located in linear areas can apply to the County under the [Non-residential Small Business Sub Class Bylaw](#) for a reduced tax rate. Applications are due annually on December 31 to qualify for a lower rate in the following tax year.

REQUISITIONS

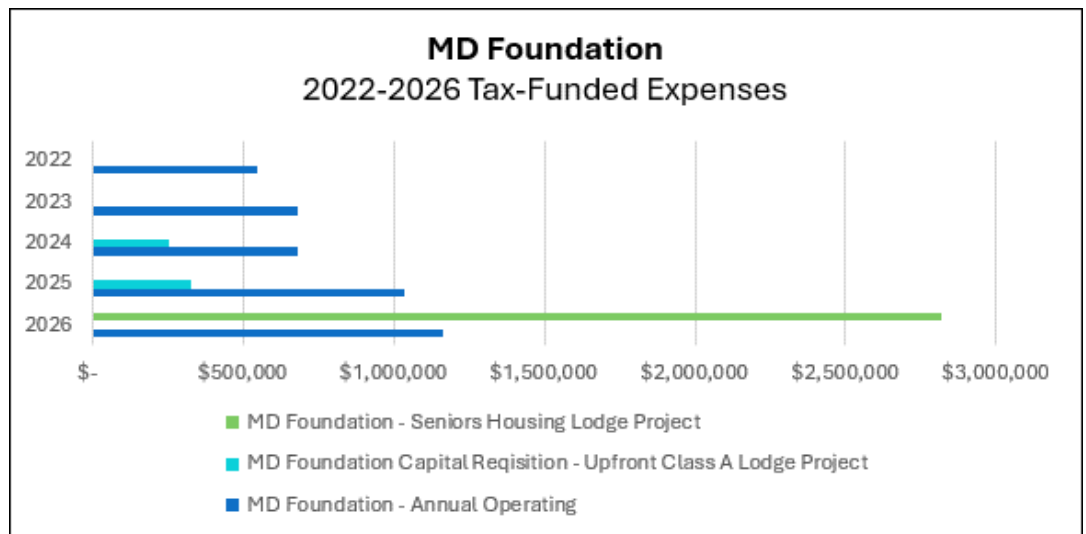
Requisitions are funding provided to the Province and the MD of St. Paul Foundation, which the County collects and forwards. These amounts are listed as a line item on Property Tax & Assessment Notices. One requisition included in the tax total is Provincial policing costs. This has been collected by municipalities since 2020; however, as per the Municipal Government Act, individual amounts will not be listed as a line item on tax notices until 2027.



MD of St. Paul Foundation Requisition

The MD Foundation requisition is shared by the County of St. Paul, the Town of St. Paul, and the Town of Elk Point to help fund senior housing and related services throughout the region, including facilities in Ashmont, Elk Point, Mallaig, and St. Paul. The County pays an Operating Requisition of \$1,161,171.

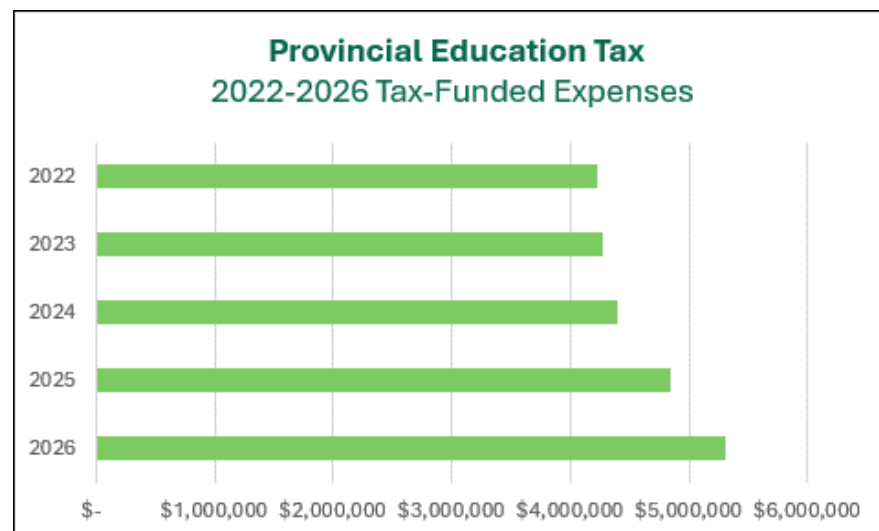
From 2024 to 2026, the County has collected and contributed \$3.1 million in upfront capital project funding towards the modernization of Sunnyside Manor Lodge to ensure safe and comfortable housing for seniors. In late 2025, the project also received a \$16 million contribution from the Province. The project contractor broke ground in Spring 2026, with construction anticipated to begin in the summer.



Provincial Education Requisition

For 2026, the education property tax was calculated at a rate of \$2.84 per \$1,000 of the total residential/farmland equalized assessment value. The non-residential rate was set at \$4.17 per \$1,000 of equalized assessment value. The Province determines the requisition amount(s) through an equalized assessment formula and provides the rates to each municipality.

The overall education property tax requisition increased from \$3.1 billion in 2025-26 to \$3.6 billion in 2026-27. This means, for the County of St. Paul, the education property tax requisition increased from \$4,843,307 to \$5,306,064, totalling an extra \$462,757.



GOVERNANCE & COUNCIL

Council is the legislative function of the municipality and represents the residents of the County. Council's role is to set policy and objectives for the County, with duties including:

- responding to resident concerns;
- attending Council meetings, meetings of committees, and various others;
- professional development; and
- attending conferences and special events as dignitaries for the County.

Council also sets strategic priorities and approves the County's annual budget.

Bylaw 2025-14 Meeting Procedures reflects the current practices of Council meetings, adhering to legislation and working to provide greater transparency to ratepayers. With the passing of Bylaw 2025-14, both monthly meetings are now referred to as Council Meetings, and livestream recordings are available for 72 hours following each meeting.

County of St. Paul No. 19 Dept 11 - Legislation 2026 Final Operational Budget					
	2024 Actuals	2024 Budget	2025 Actuals	2025 Budget	2026 Budget
Expenditures:					
ELECT OFF-PER DIEM-REGULAR	101,833	148,250	101,776	134,387	126,445
ELECT OFF-PER DIEM-SUPERVISION	188,741	188,738	188,741	188,738	188,738
ELECT OFF-PER DIEM-CONVENTION	25,268	43,032	26,972	38,808	43,032
ELECT OFF-TAXABLE MILEAGE	13,322	7,082	7,369	8,402	8,524
BENEFITS - BUDGET ONLY	61,959	66,831	60,206	69,105	70,901
SALARIES & BENEFITS	618,452	692,785	608,145	675,388	677,934
NON-TAXABLE MILEAGE (ELECT OFF)	33,701	36,152	20,266	35,233	29,883
TRAVEL EXPENSE-SUBSISTENCE	42,899	36,897	25,915	32,350	33,600
MEMBERSHIPS/REGISTRATIONS-GEN	12,829	29,400	15,118	22,400	23,102
TOTAL EXPENDITURES	480,552	556,382	446,363	529,423	524,225
EXCESS (DEFICIENCY)	(480,552)	(556,382)	(446,363)	(529,423)	(524,225)

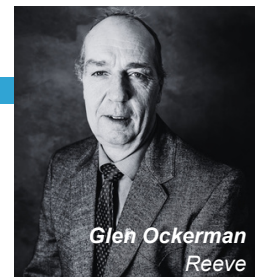
2026 BUDGET PRIORITIES

The County publishes monthly Activity Reports on the County website, documenting the expenses that Councillors incurred related to their duties on Council and committees.

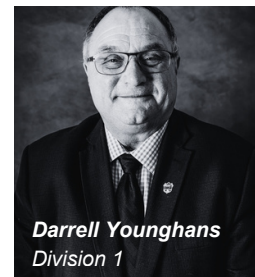
Council approved a 1.5% Cost of Living Adjustment (COLA) to staff salaries retroactive to January 1, 2026. The COLA was not applied to Council salaries. Council reviews their per diems annually at the Organizational Meeting; no changes were implemented for 2026.

Council continues their efforts to build relationships with Municipal and Indigenous neighbours, maintain transparency, support residents, and advocate for funding to continue providing a high level of service. Variations of their work for 2026 include:

- Exploring further options for regional service delivery (e.g. waste management, airports)
- Providing five scholarships (\$1,000 each) to local students who reside in the County
- Annually assigning committee commitments per Councillor
- Advocating for increased provincial funding and attention (e.g. water and wastewater projects, provincial highway infrastructure)



Glen Ockerman
Reeve



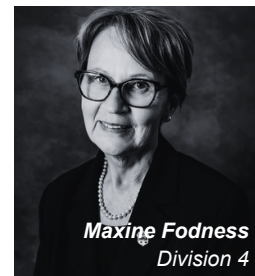
Darrell Younghans
Division 1



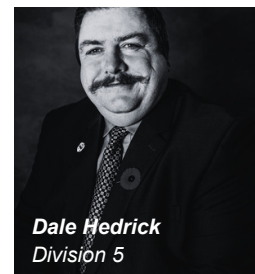
Shane Smith
Division 2



Gerald Michaud
Division 3



Maxine Fodness
Division 4



Dale Hedrick
Division 5



Louis Dechaine
Division 6

CULTURE

REGIONAL LIBRARIES

The County's 2026 budget includes \$116,000 for the County of St. Paul Library Board. The Board manages these funds for their operating expenses, to fund the Mallaig and Ashmont Libraries, and to pay their contribution to the Northern Lights Library System. At the discretion of the Library Board, funding may also be allocated to the St. Paul and Elk Point Libraries.

Additionally, the County allocated \$35,897 for the remainder of the Northern Lights Library System, representing a 1.5% levy increase from 2025. This funding amount is calculated based on population.

County of St. Paul No. 19					
Dept 74 - Libraries and Culture					
2026 Final Operational Budget					
	<u>2024 Actuals</u>	<u>2024 Budget</u>	<u>2025 Actuals</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
Revenue:					
EXTERNAL TSF (GRANTS REC~D)	87,294	73,803	85,838	73,803	73,803
Total Revenue	87,294	73,803	85,838	73,803	73,803
Expenditures:					
SALARIES & WAGES	38,777	38,084	37,641	40,241	41,135
CONTRACTED & GENERAL SERVICES	472	2,750	191	1,200	1,200
MATERIALS, GOODS, SUPPLIES	24,572	42,150	25,534	42,150	42,150
EXTERNAL TSF (GRANTS PD)	161,725	162,724	132,760	140,760	187,795
FA-AMORTIZATION	9,101	9,101	9,101	9,101	9,101
Total Expenditures	234,647	254,809	205,227	233,452	281,381
NET OPERATING	(147,353)	(181,006)	(119,389)	(159,649)	(207,578)
EXCESS (DEFICIENCY)	(147,353)	(181,006)	(119,389)	(159,649)	(207,578)



ADMINISTRATION & CORPORATE SERVICES

Administration provides a high level of support to the Chief Administrative Officer, who then provides support to Council and its committees. This department is responsible for finance, human resources, taxation & assessment, legislative services, and managing corporate records.

Through Administration, the County applies for grant opportunities to enhance services within the municipality and to provide job opportunities.

County of St. Paul No. 19					
Dept 12 - Administration					
2026 Final Operational Budget					
	<u>2024 Actuals</u>	<u>2024 Budget</u>	<u>2025 Actuals</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
Revenue:					
SALES & OTHER USER CHARGES	23,299	14,136	23,695	14,064	14,194
OTHER REVENUE/OWN SOURCES	79,686	45,597	63,354	65,207	65,259
EXTERNAL TSF (GRANTS REC-D)	425,016	347,095	118,806	101,775	28,295
REVENUE - OTHER SOURCES	469,608	436,808	519,366	480,790	483,730
Total Revenue	997,609	843,636	725,221	661,836	591,479
Expenditures:					
SALARIES & WAGES	1,710,714	1,669,140	1,846,880	1,817,597	1,920,478
CONTRACTED & GENERAL SERVICES	1,893,401	2,329,597	1,986,965	2,130,307	1,907,889
OTHER TRANSACTION, DISCOUNTS & UTILITIES	79,087	59,472	144,094	59,972	126,225
MATERIALS, GOODS, SUPPLIES	20,999	22,931	18,378	23,161	23,508
EXTERNAL TSF (GRANTS PD)	74,389	107,500	77,447	102,000	102,810
BANK, INTEREST, OTHER	76,448	105,500	133,862	129,700	386,500
	116,062	270,499	133,951	286,108	99,294
Total Expenditures	3,971,099	4,564,639	4,341,577	4,548,845	4,566,704
NET OPERATING	(2,973,491)	(3,721,003)	(3,616,357)	(3,887,009)	(3,975,225)
Transfer FROM Reserve - Future Expenses		(1,002,647)		(55,000)	
Transfer FROM Reserve - Transportation					(5,000)
Transfer FROM Reserve - Community Reserve		(2,500)		(2,500)	(7,500)
Total Administration Budget	(2,973,491)	(2,715,856)	(3,616,357)	(3,829,509)	(3,962,725)
FA-ARO BUILDINGS	-	75,602	-	75,000	-
FA-BUILDINGS	-	-	-	-	-
Reverse Amortization	48,103	60,000	34,062	60,000	60,000
EXCESS (DEFICIENCY)	(2,925,388)	(2,580,254)	(3,582,295)	(3,694,509)	(3,902,725)



ORGANIZATIONAL SUPPORTS

Community Grants

The County has two main grant policies to support local organizations:

- **ADM-25 Community Organizations Grants and Loans Policy:** for community halls, non-profit organizations, societies, sports teams, and other civic groups in the form of:
 - An annual operating grant for incorporated societies and charities; or
 - An event or project grant, to be used within 24 months of receiving the funds.
- **ADM-32 Donation, Sponsorship, and Recognition Policy:** for various groups, schools, and sports clubs, for:
 - Hosting or participating in provincial, national, or international competitions;
 - An event or fundraiser requesting a monetary donation or sponsorship.

The County approved \$110,630 in annual community grants in 2025 and has allocated \$110,630 in the 2026 budget. Additional grants, sponsorships, and donations may be provided upon request, pending eligibility and approval by Council.

Insurance Programs

Many of the societies and charities that receive an annual operating grant from the County of St. Paul are included in the County's insurance program under RMA (Rural Municipalities of Alberta). As an Additional Named Insured, or ANI, these groups have the benefit of receiving similar coverage to the County while keeping insurance costs down. As these organizations are volunteer-led non-profits, insurance costs have become more and more challenging as premiums continue to rise. We're happy to work with these organizations and RMA to find ways to help reduce costs.

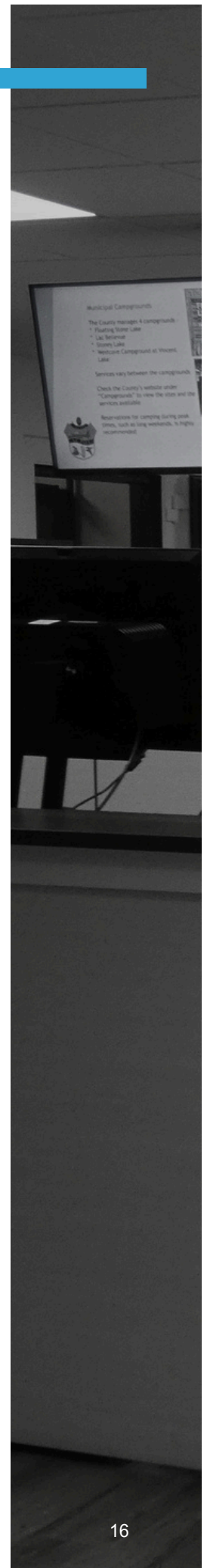
Chamber of Commerce

For 2026, Council has allocated a \$5,000 operating grant to the St. Paul & District Chamber of Commerce. The Elk Point Chamber of Commerce and the Mallaig Chamber of Commerce have each been allocated \$2,500 grants.

ACCESS TO INFORMATION AND PROTECTION OF PRIVACY

In June 2025, the FOIP Act was replaced with two separate acts: the **Access to Information Act (ATIA)** and the **Protection of Privacy Act (POPA)**. Both acts continue to strike a balance between the public's right to know and an individual's right to privacy regarding records held by a public body.

All public bodies in Alberta that fall under the new privacy legislation are required to update their existing documents and create new bylaws, policies, and procedures to align with the new legislation by June 11, 2026.



2026 BUDGET PRIORITIES

Community

In 2025, the County committed \$300,000 in a tri-party agreement to help fund the construction of a potential daycare in Mallaig. Construction would be attached to the new school being built in the hamlet. The County may increase its funding commitment, pending grant funding and changes in construction costs, and remain in close contact with the school division.

Software

Administration is finalizing the implementation of the new financial software, as the existing software has reached end-of-life status and will no longer be supported. Implementation costs are continuing into 2026 and, once complete, will move to annual payments of \$330,486 as part of the 5-year service agreement. Implementation was extended to ensure that the software covers all County needs, which will drastically streamline financial, budgeting, and asset management processes, assisting not only staff but Council, vendors, and ratepayers.

The County is continuing to add online service application forms through Government Frameworks' FARMER solutions. At the same time, staff are reviewing policies and job descriptions to document current County processes. These will be documented in Government Frameworks' Process Pro module, providing a visual representation of current work practices. Documenting these will assist County offices in cross-training staff and identifying potential efficiencies to streamline services.

On January 1, 2026, the County transitioned to a new GIS software. With the change to MRF, the County can use the software's GPS technology to track equipment on the road. This will help departments see the work that's been completed, redirect units as needed based on their real-time locations, and monitor mileage to meet required maintenance periods. MRF also provides its clients with an app, where residents can report road concerns and receive announcements from the municipality. Though the app is currently available in Apple and Android app stores, staff are still testing different functions to provide the ideal tool for residents. More information will be shared when the final product is available.

Customer Service

Also started in early 2026 was the development of a new County website. Based on feedback from Council, residents, and staff, the new website will provide the same information on County programs that residents are looking for, but with easier navigation and a more mobile-friendly design. Launch is anticipated for late summer/early fall.

PLANNING & DEVELOPMENT

Planning & Development is responsible for providing customer-focused service in planning, development, safety codes, and environmental services, ensuring that the relevant requirements of provincial and municipal legislation are met. Services include:

- **A dedicated Planning & Development department** that manages development inquiries and approves Development Permits. The department also processes all statutory planning documents and amendments; applies and updates the Land Use Bylaw; processes all Certificates of Compliance; and provides planning advice to Council, developers, and the public.
- **Subdivision** requests go through Municipal Planning Services (2009) Ltd., which is supervised by the Department.
- **Safety Code Permits** are issued through Superior Safety Codes Inc. and include building, electrical, gas, plumbing, and private sewage disposal system permits.
- **Authorization for a mooring structure** (i.e. dock) is an Alberta Environment and Protected Areas requirement. This is a written Letter of Consent from the waterfront landowner (generally the County) before any mooring structures, like docks, are placed.

County of St. Paul No. 19 Dept 66 - Planning and Development 2026 Final Operational Budget					
	<u>2024 Actuals</u>	<u>2024 Budget</u>	<u>2025 Actuals</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
Revenue:					
SALES & OTHER USER CHARGES	625	997	625	625	625
OTHER REVENUE/OWN SOURCES	162,640	69,498	159,801	52,000	57,000
REVENUE - OTHER SOURCES	25,612	57,200	17,751	7,200	32,200
Total Revenue	188,877	127,695	178,177	59,825	89,825
Expenditures:					
SALARIES & WAGES	157,358	183,565	89,850	86,890	96,374
CONTRACTED & GENERAL SERVICES	128,212	163,500	85,825	119,500	134,500
MATERIALS, GOODS, SUPPLIES	-	100	-	-	-
Total Expenditures	285,570	347,165	175,674	206,390	230,874
NET OPERATING	(96,693)	(219,470)	2,503	(146,565)	(141,049)
EXCESS (DEFICIENCY)	(96,693)	(219,470)	2,503	(146,565)	(141,049)



2026 BUDGET PRIORITIES

St. Paul North Area Structure Plan

In mid-2025, the County of St. Paul took over management of the St. Paul North Area Structure Plan. A Public Hearing was held in March 2025 regarding the draft ASP, after the first reading of Bylaw 2025-02 was passed. Further consultation with the landowners was required, in addition to a traffic impact study, which resulted in amendments to the draft ASP in late 2025. A letter outlining the proposed updates for the new draft has been sent to landowners, and the County will work with the Town of St. Paul to close out the project by mid-year.

Re-Surveys

Work continues on the re-survey of Plan 527MC Block 1 at Vincent Lake. The goal of the resurvey is to define new lot boundaries so that existing houses are situated on the correct lots. This is a very old subdivision where houses and cabins were constructed outside the registered property boundaries, creating boundary and ownership issues that the re-survey is intended to address.

The re-survey of Mallaig lots along Railway Avenue, to sell and consolidate said lots, is also continuing. Staff are working with new landowners before making the final changes to the plan and completing the project.

Housing Strategy

The Regional Housing Strategy, a collaboration between Planning departments, STEP Economic Development Alliance, and consultant ISL Engineering, was presented to the Councils from the County, Town of St. Paul, Town of Elk Point, and Summer Village of Horseshoe Bay. This project was funded by an ACP grant managed by the Town of St. Paul and involved a number of public engagements to reach the final strategy. The document includes four focus areas with several recommendations, of which the County and municipal partners may choose to implement based on budget, timelines, and other factors. The strategy can be found on the County or STEP websites.

ECONOMIC DEVELOPMENT

STEP is advancing several initiatives through staff capacity, municipal coordination, and external partnerships that support long-term investment and regional development:

- **Industrial and Investment Development:** Windsor Salt redevelopment planning and investor engagement; industrial site readiness; natural gas servicing, utilities and infrastructure advocacy
- **Agriculture and Value-added Development:** Cassava commercialization work; seed cleaning capacity discussions; regional ag promotion initiatives (e.g. Open Farm Days)
- **Tourism and Destination Development:** trail destination positioning; waterbodies recreation planning; regional marketing coordination
- **Airports and Aerospace Development:** Indigenous Flight Training initiative advancement; airport data coordination; early-stage drone/aerospace opportunities
- **Housing and Recreation Systems:** regional housing strategy coordination; recreation asset alignment; municipal campground and recreation management discussions
- **Workforce and Labour Market Development:** procurement readiness initiatives; employer engagement related to labour supply and major projects
- **Regional and Institutional Coordination:** ongoing collaboration with member municipalities, Chambers of Commerce, Alberta Hub, Portage College, and provincial agencies to align infrastructure planning, investment attraction, workforce initiatives, and regional development priorities.

These initiatives do not always generate direct revenue but are foundational to investment attraction, infrastructure planning, and long-term economic growth, which can lead to future capital projects or external funding opportunities.

County of St. Paul No. 19 Dept 68 - Economic Development 2026 Final Operational Budget					
	2024 Actuals	2024 Budget	2025 Actuals	2025 Budget	2026 Budget
Revenue:					
EXTERNAL TSF (GRANTS REC-D)	157,182	131,940	162,482	145,782	115,256
Total Revenue	157,182	131,940	162,482	145,782	115,256
Expenditures:					
SALARIES & WAGES	49,630	69,055	52,723	70,000	75,000
CONTRACTED & GENERAL SERVICES	214,545	200,850	284,856	200,000	195,000
MATERIALS, GOODS, SUPPLIES	1,216	3,001	440	3,000	3,000
Total Expenditures	265,391	272,906	338,019	273,000	273,000
NET OPERATING	(108,209)	(140,966)	(175,537)	(127,218)	(157,744)
EXCESS (DEFICIENCY)	(108,209)	(140,966)	(175,537)	(127,218)	(157,744)

2026 BUDGET PRIORITIES

STEP is transitioning from planning and feasibility work to implementation, investment readiness, and infrastructure alignment. 2026 will focus on advancing priority projects, coordinating regional partnerships, securing implementation funding, and positioning the region to respond to opportunities as they emerge.

The Economic Development Budget includes funding for the full-time Economic Development Officer (currently contracted) and a full-time County employee. The budget is reviewed annually as the department grows, including funds for grant matching, when necessary. The County's contribution for 2026 is approximately \$159,581 of the \$273,000 overall budget. The County manages the STEP partnership and invoices regional partners at year-end.

ECONOMIC DEVELOPMENT ORGANIZATIONS

There are three prominent EcDev bodies with a presence in the region. While the three work closely together, the scope of work varies.

Northeast Alberta - HUB



Alberta HUB

Focusing on the triangle corridor from Edmonton, to the Saskatchewan border, north to Fort McMurray.

St. Paul Region - STEP



Working within the boundaries of the County of St. Paul, with the four municipalities.

Towns/Hamlets - Local Chambers



Supporting local businesses in the Town of St. Paul, Town of Elk Point, and the Hamlet of Mallaig.

OCCUPATIONAL HEALTH & SAFETY/ EMERGENCY MANAGEMENT

Both OH&S and Emergency Management are shared regional departments between the County, Towns, and Summer Village. The County continues to maintain its Certificate of Recognition (COR) as certified by the Alberta Municipal Health and Safety Association (AMHSA).

Our OH&S department is the first staff that new hires meet, as they complete their safety orientation before starting on any County work site. OH&S also coordinates with the contractors of County projects to ensure that those we work with have WCB clearance and their own safety certifications and programs. As the County has a high number of staff working in public areas – on road construction, managing transfer stations, mowing grass in campgrounds, to name a few – ensuring public safety and the safety of our employees is paramount.

County of St. Paul No. 19 Dept 24 - OHS and Regional Emergency Mgmt 2026 Final Operational Budget					
	2024 Actuals	2024 Budget	2025 Actuals	2025 Budget	2026 Budget
Revenue:					
EXTERNAL TSF (GRANTS REC-D)	10,301	141,058	132,704	134,289	140,735
Total Revenue	10,301	141,058	132,704	134,289	140,735
Expenditures:					
SALARIES & WAGES	210,103	209,802	223,202	214,714	231,869
CONTRACTED & GENERAL SERVICES	21,193	25,890	20,052	29,571	29,840
MATERIALS, GOODS, SUPPLIES	9,097	16,600	6,913	11,800	10,300
EXTERNAL TSF (GRANTS PD)	9,293	11,636	7,925	19,711	12,547
Total Expenditures	249,686	263,928	258,091	275,796	284,556
NET OPERATING	(239,385)	(122,870)	(125,387)	(141,507)	(143,821)
EXCESS (DEFICIENCY)	(239,385)	(122,870)	(125,387)	(141,507)	(143,821)

2026 BUDGET PRIORITIES

Expenses for the Regional OH&S Department are handled by the County and invoiced to our regional partners for their portion. Cost allocation is based on population, with the County paying 45% of the total cost. The County’s OH&S budget also includes its contribution to the Town of St. Paul for Emergency Management, as the Town manages the Regional Emergency Management budget.

HEALTH SERVICES

The Health Services budget reflects revenue from a lease agreement of the ambulance building that the County acquired when the St. Paul Ambulance Society dissolved its assets. Expenses in the Health Services budget include maintenance for the ambulance building, Doctor/Health Professional Recruitment for St. Paul and Elk Point, and annual funding to STARS Air Ambulance.

County of St. Paul No. 19 Dept 25 - Health Services 2026 Final Operational Budget					
	2024 Actuals	2024 Budget	2025 Actuals	2025 Budget	2026 Budget
Revenue:					
RENTAL REVENUE - FACILITY	34,429	34,286	34,286	34,286	34,286
Total Revenue	34,429	34,286	34,286	34,286	34,286
Expenditures:					
CONTRACTED & GENERAL SERVICES	5,573	6,500	2,394	6,850	7,100
GRANTS PD - STARS & DR RECRUITMENT	16,500	27,936	29,000	31,500	31,500
BANK, INTEREST, OTHER	3,520	3,520	3,520	3,520	3,520
Total Expenditures	25,593	37,956	34,914	41,870	42,120
NET OPERATING	8,836	(3,670)	(628)	(7,584)	(7,834)
REVERSE AMORTIZATION	3,520	3,520	3,520	3,520	3,520
EXCESS (DEFICIENCY)	12,356	(150)	2,892	(4,064)	(4,314)

2026 BUDGET PRIORITIES

The County's budget for Doctor Recruitment is \$15,000 to cover the actual costs incurred for physician recruitment in St. Paul and Elk Point.

In October 2025, the County signed a Health Professional Allowance Agreement with the Town of St. Paul for five new doctors for St. Paul. This was a 50/50 payment agreement to assist with relocation support.

PUBLIC WORKS

Public Works is the largest department of the County, with roughly 75 staff employed during construction season as labourers, crushers, equipment operators, and drivers. The department provides direction and assistance in the planning and execution of major capital projects while ensuring a financial plan is in place to accommodate the growth and long-term sustainability of municipal infrastructure.

Public Works is also responsible for the repair and maintenance of 2,029 kilometres of roadways and 132 bridge files per the Traffic Safety Act, Transportation Association of Canada, Provincial Legislation, and County of St. Paul standards.

County of St. Paul No. 19					
Dept 32 - Public Works/Transportation					
2026 Final Operational Budget					
	<u>2024 Actuals</u>	<u>2024 Budget</u>	<u>2025 Actuals</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
Revenue:					
SALES & OTHER USER CHARGES	2,061,572	1,209,400	1,751,945	1,117,336	1,844,500
OTHER REVENUE/OWN SOURCES-WCB	20,642	20,000	27,640	20,000	25,000
EXTERNAL TSF (GRANTS REC-D)	2,568,282	2,790,267	2,624,031	2,305,500	3,227,992
REVENUE - OTHER SOURCES	212,531	320,000	223,055	230,000	230,000
Total Revenue	4,863,027	4,339,667	4,626,671	3,672,836	5,327,492
Expenditures:					
SALARIES & WAGES	5,906,699	6,070,818	6,088,011	5,955,223	6,233,553
CONTRACTED & GENERAL SERVICES	618,234	878,660	720,283	1,048,832	797,255
UTILITIES	96,794	123,420	100,604	116,600	116,600
MATERIALS, GOODS, SUPPLIES	4,033,611	5,580,338	5,302,114	5,857,638	6,808,196
EXTERNAL TSF (GRANTS PD)	66,307	20,000	24,173	16,500	16,500
BANK, INTEREST, OTHER	5,076,920	5,540,079	5,249,094	5,024,636	5,164,635
Total Expenditures	15,798,565	18,213,315	17,484,279	18,019,429	19,136,739
NET OPERATING	(10,935,538)	(13,873,648)	(12,857,608)	(14,346,593)	(13,809,247)
Capital:					
FA - ARO Buildings		287,370			
FA-ENGINEERING STRUCTURES-GEN	1,569,808	4,958,179	2,235,780	2,575,629	4,452,795
FA-BUILDINGS	-	80,000	218,978	218,600	-
FA-MACHINERY & EQUIPMENT	1,767,000	1,768,000	1,583,155	1,513,000	1,843,300
FA-VEHICLES	289,567	308,000	515,533	610,000	573,000
FA-WORK IN PROGRESS	1,613,822	133,000	349,389	120,750	134,500
Total Fixed Assets	5,240,197	7,534,549	4,902,834	5,037,979	7,003,595
Gravel Levy TO Reserve	68,282	100,000		60,000	82,432
Gravel Levy FROM Reserve	(47,798)				(57,701)
Debenture - Paving	446,328	446,328	462,476	462,476	479,210
Capital Project Funding		(1,765,000)			
REVERSE AMORTIZATION	5,162,635	5,300,000	5,259,323	5,300,000	5,300,000
EXCESS (DEFICIENCY)	(11,479,912)	(14,889,525)	(12,963,596)	(14,607,048)	(15,537,573)



2026 BUDGET PRIORITIES

Department Revenue

Public Works has a few revenue sources, which include:

- **Community Aggregate Payment (CAP) Levy**, which imposes a levy on all sand and gravel businesses operating in the County. The levy imposed (as per the Community Aggregate Payment Levy Bylaw) is \$0.40 per tonne of sand and gravel shipped from any pit and is used to offset infrastructure maintenance and community enhancement in the County. \$82,431.15 was collected in 2025, with \$24,729.35 allocated to the CAP Levy Fund (further allocated by the CAP Levy Committee as capital grants) and \$57,701.81 back to road maintenance.
- **Private Gravel Sales**, with stock built from the County's crushing operations. Orders opened for 2026 on April 1 and will run until the fall (exact closing determined by weather). Gravel sales in 2025 performed really well, bringing \$728,047 in revenue.
- **Custom work for industry and private use**, which can include building and repairing approaches and parking lots, and brushing. These requests may be brought to Council for approval, depending on the scope of the project, location (i.e. within County boundaries), and construction program schedule. The County did see an increase in custom work for 2025.

Maintenance & Equipment

While the Public Works mechanics and shop team continue to keep our light- and heavy-duty equipment running well, the County will be renewing some of our heavy equipment and vehicle fleet with the 2026 budget. The County is currently evaluating participation in the Enterprise Fleet Lease program for the half-ton trucks. Public Works will purchase a new grader, a used grader, a skid steer, a packer, steamers, a winch tractor, a gravel truck, and a 1-ton pickup truck. Our crews are looking forward to the new equipment to continue providing a high level of service.

During budget deliberations, there was a question regarding the costs and impacts of new equipment compared to refurbishing existing equipment. Between pricing, warranty packages, and required downtime in the shop, typically purchasing a newer model makes more sense for operations. However, depending on the equipment, the County does look for used models that have lower maintenance and parts costs. This allows us to put more funds into reserve for future equipment replacement, while continuing to meet operational needs and provide services to our residents.



Roadways & Construction

The 2026 Construction Program began on May 5, kicking off 9.6 kilometres of new road projects and completing 1.6 kilometres of 2025 carryover. The carryover was due to heavy snow in November, shutting down the project before completion.

Included in the 2026 capital projects list are special projects, which include bridge replacements, boat launches, landfill cell construction, and gravel pit reclamation. Public Works aims to complete two bridge replacements per year, following two separate and very different processes:

2026 Capital Projects

1C2502 - Twp Rd561A from 2025	\$	250,226
6C2601 - RR 102 Div 6	\$	620,639
5C2602 - Twp Rd 592 Div 5	\$	625,356
4C2603 - RR 105 Div 4	\$	359,923
4C2604 - RR 103 Div 4	\$	417,786
1BF6575 - Frog Creek bridge file	\$	1,580,000
1BF70661 Emergency bridge file	\$	219,650
Laurier Lake boat launch replacement	\$	183,761
Mallaig Transfer Station Surv/Eng	\$	29,500
5C2611 Ashmont TS Cell & Reclamation	\$	165,953
WLP-Environmental and Engineering Projects	\$	134,500

- **STIP-funded.** The County has been fortunate over time to receive STIP grants for failing bridge files (BFs) to help with our construction costs. These grants are applied for through the Province, a minimum of 18 months before the anticipated construction date, and undergo many engineering and environmental approvals.
- **Emergency replacement.** This is a badly failing bridge posing a safety risk to the public. The County receives emergency authorization from the Province, allowing us to bypass some of the approvals that would be required in a STIP file; however, the trade-off is that no provincial funding is received. Emergency files are funded fully from County dollars.

A priority for the County is the reclamation of old gravel pits. This involves Public Works landscaping the pit according to the Pit Reclamation Plan and replacing the required subsoil/topsoil. Our Agricultural Services department then seeds the land, eventually bringing it back to a farmable state.

Public Works will also conduct maintenance brushing throughout 2026 to preserve roadways. There has been an uptake in requests for private brushing, also called “back sloping”, for lands along the County road allowance. A landowner or industry member may request to do it themselves, usually to build a fence, and be reimbursed for the work by the County. Alternatively, requests can be submitted to the County to include the brushing in our Maintenance Brushing Program. In either instance, there is an inspection to ensure criteria are met and, if not done by the County, to determine the possible reimbursement amount.

The County has extended its contract for cold mix, mixing up to 45,000 tonnes of cold mix asphalt for the 2026 season, amending the contract to increase the cost from \$14.83 to \$16.20 per tonne. The contract for mixing specifies an “up to” amount, should one or more projects require more cold mix to meet specifications, which would require additional mixing. It is not often that the County meets that full amount, but having it provides that buffer and allows us to also sell cold mix to some neighbouring municipalities.

UTILITIES

WATER SERVICES

The County of St. Paul purchases water from the Highway 28/63 Water Commission that delivers water to the Hamlets of Ashmont, Lottie Lake, and Mallaig. The County manages the water distribution in these hamlets. The County is also part of the Elk Point/St. Paul Regional Water Commission, which delivers water to County residents along the transmission line from the St. Paul Water Treatment Plant to Elk Point.

Residents can purchase water at the County’s two potable truckfills: Ashmont and Mallaig. These truckfills are a cardlock system and part of the Highway 28/63 Water Commission. Additionally, the County has a coin-op raw water truckfill southeast of Ashmont.

County of St. Paul No. 19					
Dept 41 - Water					
2026 Final Operational Budget					
	<u>2024 Actuals</u>	<u>2024 Budget</u>	<u>2025 Actuals</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
Revenue:					
UTILITY FEES and BULK WATER SALES	551,734	553,916	565,319	552,916	554,416
Total Revenue	551,734	553,916	565,319	552,916	554,416
Expenditures:					
SALARIES & WAGES	196,231	167,841	206,905	178,193	191,591
CONTRACTED & GENERAL SERVICES	77,270	244,500	151,629	130,330	98,339
OTHER TRANSACTION, DISCOUNTS & UTILITIES	149,031	141,000	149,571	150,000	150,000
MATERIALS, GOODS, SUPPLIES	31,597	33,800	30,378	34,500	34,500
EXTERNAL TSF (GRANTS PD)	14,989	65,000	17,420	66,850	66,850
BANK, INTEREST, OTHER	32,722	41,200	38,255	41,504	37,200
Total Expenditures	805,015	1,014,467	900,196	921,367	897,301
NET OPERATING	(253,281)	(460,551)	(334,877)	(368,451)	(342,885)
Capital:					
FA-ENGINEERING STRUCTURES-GEN	15,444	1,150,525	-	-	-
Total Fixed Assets	15,444	1,150,525	-	-	-
Debenture - Outstanding Principal	38,074	38,074	39,218	39,218	40,379
Transfer FROM Reserve	(116,098)	(1,000,000)	-	(116,098)	-
Transfer TO Reserve for Water Capital Repl	883,902	52,380	52,380	212,100	52,380
REVERSE AMORTIZATION	261,244	283,000	261,758	283,000	283,000
EXCESS (DEFICIENCY)	(813,359)	(418,530)	(164,717)	(220,671)	(152,644)

WASTEWATER SERVICES

Wastewater services are supplied through collection systems in the Hamlets of Ashmont and Mallaig. A lagoon is also located at Whitney Lake for trucked waste only. Ashmont Lagoon is equipped with a wastewater receiving and metering station to receive trucked waste. The Mallaig Lagoon does not accept trucked waste.

The County owns a wastewater transfer station near Lafond. This accommodates trucked waste from the Lac Sante area and reduces the distance private septage haulers need to travel to dump wastewater.

County of St. Paul No. 19
 Dept 42 - Wastewater
 2026 Final Operational Budget

	<u>2024 Actuals</u>	<u>2024 Budget</u>	<u>2025 Actuals</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
Revenue:					
SALES & OTHER USER CHARGES	85,267	98,720	85,869	101,220	101,120
REVENUE	85,267	98,720	85,869	101,220	101,120
Expenditures:					
SALARIES & WAGES	25,784	29,293	27,298	23,759	25,545
CONTRACTED & GENERAL SERVIC	51,397	65,546	58,671	89,770	84,770
UTILITIES	24,313	24,460	23,498	24,900	24,900
MATERIALS, GOODS, SUPPLIES	35,711	24,000	35,290	23,000	23,500
BANK, INTEREST, OTHER	182,208	183,388	179,394	181,695	179,957
Total Expenditures	319,413	326,687	324,151	343,124	338,672
NET OPERATING	(234,146)	(227,967)	(238,281)	(241,904)	(237,551)
Capital:					
FA-BUILDINGS	-	10,000	-	-	-
Total Fixed Assets	-	10,000	-	-	-
DEBENTURE - Wastewater/Lagoons	(65,077)	(65,077)	(65,770)	(65,770)	(68,508)
Transfer FROM Reserve					
Transfer TO Reserve	24,720	24,720	24,720	24,720	24,720
REVERSE AMORTIZATION	157,500	157,500	157,500	157,500	157,500
EXCESS (DEFICIENCY)	(166,443)	(160,264)	(171,271)	(174,894)	(173,279)

2026 BUDGET PRIORITIES

Lottie Lake, Ashmont, and Mallaig Project – LAM Water

The County continues to hear from other rural municipalities that failing water and wastewater infrastructure is a major concern across the province. Though the County of St. Paul’s resolution on water and wastewater infrastructure funding passed at the March 2025 RMA Spring convention, we were disappointed to see that the Province’s 2026 budget did not include funding for the repair or replacement of existing water systems. We continue to work with consultants to learn about new technologies to extend the lifespan of our current system, compared to rebuilding.

The engineering design for the Lottie Lake distribution system is also complete, with the additional costs to finalize the design included in the 2025 budget. In 2026, the County will be engaging with the community on LAM Water project updates to discuss the feasibility of moving ahead with the project, as Provincial funding doesn’t seem to be an option at this time.

Lagoon Usage

The County continues to work with Alberta Environment and Protected Areas to receive the necessary environmental approvals for Whitney Lake’s wastewater effluent release. Recent tests have looked promising, and we hope to reach the necessary levels soon.

Lafond usage continues to be incredibly high, requiring 1-3 hauls weekly to the Ashmont Lagoon to help keep levels down. Haulers are required to submit manifests for each delivery so the County can better track where the usage is coming from and adjust accordingly.



AIRPORTS

In 2024, the County took over the management of Elk Point Airport. For St. Paul Airport, the County funds 50% of realized deficits and collaborates with the Town for its maintenance and improvements.

County of St. Paul No. 19 Dept 33 - Airport 2026 Final Operational Budget					
	<u>2024 Actuals</u>	<u>2024 Budget</u>	<u>2025 Actuals</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
Expenditures:					
CONTRACTED & GENERAL SERVIC	1,262	1,320	52,243	36,820	76,960
EXTERNAL TSF (GRANTS PD)	219,556	260,742	13,366	8,000	10,300
Total Expenditures	220,818	262,062	65,609	44,820	87,260
NET OPERATING	220,818	262,062	65,609	44,820	87,260
EXCESS (DEFICIENCY)	(220,818)	(262,062)	(65,609)	(44,820)	(87,260)

2026 BUDGET PRIORITIES

The 2026 budget includes the County’s contribution of \$13,000 to help fund the Town of St. Paul’s budgeted deficit for its airport.

In December 2025, the Elk Point Airport terminal building caught fire, rendering the building and nearby trailer unsafe. The structures have since been removed, and the County is researching options for a new terminal building. The building is a space for pilots to refresh themselves between flights (e.g. medical flights waiting for an ambulance transfer).



PARKS & RECREATION

The County of St. Paul operates four municipal campgrounds – Floatingstone, Lac Bellevue, Stoney Lake, and Westcove. Online campground bookings open annually on March 1. The campgrounds opened on May 15 and will remain open for the season until September 7.

Funding is provided to the Towns of Elk Point and St. Paul to assist with their recreational facilities, which are also utilized by County ratepayers, including the St. Paul swimming pool, St. Paul Visual Arts Centre, Elk Point Allied Arts Centre, campgrounds, arenas, curling rinks, soccer fields, skate and spray parks, golf courses, rec centres, trails, Reunion Station, and ball diamonds. This is done through Multi- and Bi-Lateral Recreation Agreements that are currently being reviewed and will be renewed for five-year terms.

Also included in the Parks budget are Cemeteries. Though there are 33 cemeteries within the County of St. Paul boundaries, only 11 are currently owned by the County. These cemeteries are East Star, Elk Point Holy Eucharist Cemetery (south portion), Heinsburg, Norberg, Northwood, Pochiaw, Primula, Starosielski, St. George's, St. John's, and St. Michael. The County provides all-season maintenance and operations to all County-owned cemeteries, with the exception of the Starosielski cemetery.

County of St. Paul No. 19					
Dept 72 - Parks					
2026 Final Operational Budget					
	<u>2024 Actuals</u>	<u>2024 Budget</u>	<u>2025 Actuals</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
Revenue:					
SALES & OTHER USER CHARGES	317,062	254,000	264,434	269,000	267,200
EXTERNAL TSF (GRANTS REC~D)	73,765	73,765	144,098	73,765	73,765
Total Revenue	390,827	327,765	408,531	342,765	340,965
Expenditures:					
SALARIES & WAGES	224,859	177,551	206,175	249,258	255,183
CONTRACTED & GENERAL SERVICES	266,944	258,500	279,836	282,900	254,765
UTILITIES	38,073	67,945	34,884	34,500	34,500
MATERIALS, GOODS, SUPPLIES	97,425	88,000	87,298	79,000	69,000
EXTERNAL TSF (GRANTS PD)	879,881	854,483	1,045,106	1,097,755	970,630
BANK, INTEREST, OTHER	87,721	59,500	88,046	60,750	65,000
Total Expenditures	1,594,902	1,505,979	1,741,345	1,804,163	1,649,078
NET OPERATING	(1,204,075)	(1,178,214)	(1,332,814)	(1,461,398)	(1,308,113)
Capital:					
FA-ENGINEERING STRUCTURES-GEN	(0)	200,000	-	-	-
FA-BUILDINGS	-	-	-	-	-
FA-MACHINERY & EQUIPMENT	-	34,000	-	-	37,000
FA-LAND IMPROVEMENTS	-	30,000	-	-	-
Total Fixed Assets	(0)	264,000	-	-	37,000
Transfer FROM Reserve					
Transfer TO Reserve				15,000	
REVERSE AMORTIZATION	87,721	65,000	89,244	65,000	65,000
EXCESS (DEFICIENCY)	(1,116,354)	(1,377,214)	(1,243,570)	(1,411,398)	(1,280,113)

2026 BUDGET PRIORITIES

Campgrounds

Working with STEP, the County has been researching different options to attract more users from outside of the region to our campgrounds. Examples include offering seasonal stalls or adjusting pricing to encourage bookings at some of the lesser-booked campsites. No changes will be rolled out for 2026, but there is interest in the campgrounds' potential.

To assist camp caretakers in getting around campsites efficiently, the County has purchased three used golf carts to replace the current units. The purchase is approximately \$27,000, with the cost split between the Parks Capital Budget and insurance money collected from the loss of another cart.

Recreation Facilities

The Multi- and Bi-Lateral Recreation Agreements with the Towns are currently up for renewal. To help set the new agreement, a working committee of Town and County Councillors and staff has been put together to review usage and costs to ensure funding is allocated properly for the next agreement term.

Work on the Regional Recreation Facility Assessment and Aquatic Study is continuing for the Elk Point Curling Rink, St. Paul Visual Arts Centre, and the St. Paul Aquatic Centre. This study was funded by an ACP grant in 2025 and is contracted to Akron Engineering. The study will help guide a potential plan for renovations and upgrades to the Aquatic Centre, as well as the replacement of the AG Ross facility in Elk Point. For 2026, Akron offered to include the Mallaig Arena in the study at a reduced rate, as they were already in the area conducting work on the other facilities. This was a \$9,000 cost to the County, not the Mallaig & District Ag Society.

Cemeteries

In 2025, the County learned of a module through Government Frameworks specifically for cemetery files. Staff are reviewing what this can look like for County operations and what implementation looks like.



WASTE MANAGEMENT

Waste Management is responsible for operating six municipal transfer stations, two Class 3 landfills (in Ashmont and Mallaig), and numerous waste bin sites throughout the County. The County also provides contracted household waste and industrial/construction waste bin rentals to ratepayers. Rental customers can set a pick-up schedule for once a month, every two weeks, or once a week. Waste bin rentals and bin sites have garbage collected by the contracted service provider E360.

The County jointly owns and contributes towards the costs of the transfer stations operated by the Town of Elk Point and the Town of St. Paul. Waste from the Town and County transfer stations is hauled to the Evergreen Regional Waste Management Services Commission Regional Site, of which all three municipalities are members

County of St. Paul No. 19					
Dept 43 - Waste Management					
2026 Final Operational Budget					
	<u>2024 Actuals</u>	<u>2024 Budget</u>	<u>2025 Actuals</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
Revenue:					
SALES & OTHER USER CHARGES	297,935	257,000	325,799	237,000	302,000
EXTERNAL TSF (GRANTS REC~D)	12,614	12,300	13,200	12,300	12,300
Total Revenue	310,549	269,300	338,999	249,300	314,300
Expenditures:					
SALARIES & WAGES	592,902	792,558	458,742	541,549	532,377
CONTRACTED & GENERAL SERVICES	194,760	175,200	425,698	401,862	459,876
MATERIALS, GOODS, SUPPLIES	182,792	221,630	119,285	140,794	141,500
EXTERNAL TSF (GRANTS PD)	267,436	269,844	237,129	280,938	258,348
BANK, INTEREST, OTHER	89,151	5,000	207,290	130,000	130,000
Total Expenditures	1,327,042	1,464,232	1,448,144	1,495,143	1,522,101
NET OPERATING	(1,016,493)	(1,194,932)	(1,109,145)	(1,245,843)	(1,207,801)
Capital:					
FA-MACHINERY & EQUIPMENT	-	-	-	5,000	-
FA-VEHICLES	0	497,980	-	-	-
Total Fixed Assets	0	497,980	-	5,000	-
Transfer TO Waste Management Reserve	(120,000)	(170,000)	(196,978)	(81,000)	
Transfer FROM Waste Management Reserve		497,980			
REVERSE AMORTIZATION	89,151	130,000	69,477	130,000	130,000
EXCESS (DEFICIENCY)	(1,047,342)	(1,234,932)	(1,236,646)	(1,201,843)	(1,077,801)



2026 BUDGET PRIORITIES

Regional Service

Work is continuing through the Regional Waste Management Service Delivery study, funded by an ACP grant (managed through the Town of St. Paul), to explore a more efficient, regional approach to waste management service delivery for members under the Evergreen Regional Waste Management Services Commission.

Cell Construction

Through work with Omni McCann, the County has been planning for the construction of new Class 3 landfill cells at both the Ashmont (Cell 5) and Mallaig (Cell 2) sites.

While initial planning considered constructing at Mallaig first, updated survey work of the existing Cell 1 confirmed that Mallaig has greater remaining capacity than previously estimated. Additionally, recent revisions to the closure plan at Mallaig allow for additional height, extending the usable life of the current cell and delaying the need to construct Cell 2. As a result, construction at Ashmont has been prioritized and is planned for 2026. Adjustments to the closure plan, similar to Mallaig, were not feasible at Ashmont due to the current stage of development.

Recycling

In October 2026, the PPP (single-use products, packaging, and printed paper products) Extended Producer Responsibility (EPR) Program through Circular Materials is expected to move into Phase 2, with a proposed launch date of October 1. Under the proposed Depot-Only approach supported by Council, Circular Materials would provide collection bins and coordinate the servicing and transportation of these materials. The County would be responsible for maintaining a network of nine depot sites and would be compensated for this work. These depot sites align with existing County sites, allowing for easier integration. This approach is expected to increase the level of recycling services for residents while reducing some of the County's current responsibilities and costs.

AGRICULTURAL SERVICES

Under the provincial *Agricultural Service Board Act*, the County of St. Paul Agricultural Service Board (ASB) aims to deliver programs that aid local producers. This includes plant and insect identification to help reduce the spread of harmful species; dam removal and beaver reduction programs to mitigate damage to County infrastructure; and brushing agreements to manage the use of herbicides near private acreages and farmland.

The ASB acts as an advisory body to assist both County Council and the Minister of Agriculture and Irrigation in ASB matters of mutual concern; to advise on, enforce, help organize, and direct weed and pest control, as well as soil and water conservation programs; and assist in the control of livestock disease under the *Livestock Diseases Act*.

Controlling noxious weeds and nuisance brush along roadways and municipally controlled lands is a priority. Ag staff work with producers to eliminate weed and pest infestations on private land, including checking canola fields for clubroot and educating producers on disease prevention.

County of St. Paul No. 19 Dept 62 - Agricultural Services 2026 Final Operational Budget					
	2024 Actuals	2024 Budget	2025 Actuals	2025 Budget	2026 Budget
Revenue:					
SALES & OTHER USER CHARGES	4,135	3,900	1,093	3,100	3,100
OTHER REVENUE/OWN SOURCES	7,011	5,400	7,972	5,350	5,350
EXTERNAL TSF (GRANTS REC~D)	166,247	166,247	166,247	166,000	178,500
Total Revenue	177,393	175,547	175,311	174,450	186,950
Expenditures:					
SALARIES & WAGES	382,471	431,443	341,011	281,298	328,840
CONTRACTED & GENERAL SERVICES	163,197	151,487	186,482	161,250	183,120
MATERIALS, GOODS, SUPPLIES	261,550	374,500	216,114	322,000	297,500
Total Expenditures	901,484	1,028,430	806,856	842,548	887,460
NET OPERATING	(724,091)	(852,883)	(631,544)	(668,098)	(700,510)
Capital:					
Capital Expense		40,000		6,000	-
Total Fixed Assets		40,000		6,000	
REVERSE AMORTIZATION	60,674	78,000	60,748	78,000	78,000
EXCESS (DEFICIENCY)	(663,417)	(814,883)	(570,796)	(596,098)	(622,510)



2026 BUDGET PRIORITIES

Provincial Funding

Agricultural Services is primarily funded through a provincial ASB grant, with the County's 2026 Conditional Grant allocation set at \$166,247. For 2026, Council moved to remove some previously offered rentals, including the post pounder, due to user safety concerns and maintenance costs.

LARA Partnership

The County's ASB is continuing its partnership with the Lakeland Agricultural Research Association (LARA), a non-profit organization that provides education and support to local agricultural producers. This includes soil testing, assistance with grant applications, and hosting numerous seminars, to name a few. To better support LARA's services, in 2025, the County committed to a 3-year funding agreement, providing \$70,000 per year.

Mowing & Spraying

For the 2026 summer season, Agricultural Services hired an additional summer student to assist with spraying. With more reclamation projects under Public Works, the added manpower for seeding and spraying will keep the department on schedule. There will also be closer communication between the contracted mowing service and the herbicide provider to coordinate timing (i.e. how long to spray after mowing) to improve efficacy throughout the County.

Council awarded a 3-year roadside mowing contract to Nu-Wave Industries from 2026 to 2028, with the option to extend. For 2026, the cost for contracted mowing is \$123,341, based on mileage. Nu-Wave's focus will be on the County roads identified by Council in an annual mowing map to address the main problem areas. Though the bulk of mowing is contracted, the County will be purchasing a new zero-turn mower for staff to use in campgrounds, cemeteries, and similar-sized areas.



FIRE SERVICES

Fire Services for the County of St. Paul include fire suppression, rescue, fire prevention, and investigation. The County pays 75% of the operating costs for the Elk Point Fire Department; 50% of the operating costs of the St. Paul Fire Department; all costs associated with the Ashmont and Mallaig Fire Departments; and honorariums to each hall.

Services also include the electronic Fire Permit System. Residents who apply for a permit can expect approval within two business days. Approved permits are sent via email as a PDF attachment and are valid for 14 days from the issue date. Approvals are subject to any fire advisories, restrictions, and bans in place.

County of St. Paul No. 19					
Dept 23 - Fire					
2026 Final Operational Budget					
	<u>2024 Actuals</u>	<u>2024 Budget</u>	<u>2025 Actuals</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
Revenue:					
SALES & OTHER USER CHARGES	100,290	37,000	69,405	47,000	47,000
EXTERNAL TSF (GRANTS REC~D)	9,185	268,033	56,620	56,620	2,920
REVENUE - OTHER SOURCES	-	-	1,445	-	-
Total Revenue	109,475	305,033	127,470	103,620	49,920
Expenditures:					
SALARIES & WAGES	75,386	38,960	99,676	96,562	104,573
CONTRACTED & GENERAL SERVICE	263,249	329,480	231,789	236,929	213,175
UTILITIES	24,711	24,000	24,909	24,000	24,000
MATERIALS, GOODS, SUPPLIES	409,896	113,175	142,632	95,203	99,861
EXTERNAL TSF (GRANTS PD)	408,377	396,487	442,058	415,260	438,013
BANK, INTEREST, OTHER	221,404	218,653	277,093	213,015	207,173
Total Expenditures	1,403,022	1,120,755	1,218,156	1,080,969	1,086,794
NET OPERATING	(1,293,547)	(815,722)	(1,090,686)	(977,349)	(1,036,874)
Capital:					
FA-ARO BUILDINGS	-	-	-	-	-
FA-MACHINERY & EQUIPMENT	-	370,000	-	1,854,791	12,000
FA-VEHICLES	-	409,313	-	-	50,000
Total Fixed Assets	-	779,313	-	1,854,791	62,000
Transfer FROM Reserve	(467,047)	(779,322)	-	(1,801,901)	(62,000)
Transfer TO Reserve	500,000	500,000	717,585	500,000	110,000
Debentures - Firehalls	155,837	155,837	161,476	161,476	167,318
Reverse Amortization	191,778	190,000	216,020	190,000	190,000
EXCESS (DEFICIENCY)	(1,290,560)	(1,281,550)	(1,753,727)	(1,501,715)	(1,124,192)



2026 BUDGET PRIORITIES

Three new fire pumpers were delivered to the Elk Point, St. Paul, and Mallaig departments in Fall 2025. An unveiling ceremony was held at the St. Paul Fire Station, attended by County Council, staff, and members of the St. Paul Fire Department, where they spoke about the improved capabilities that the truck will provide – more space for firefighters, greater holding capacity for water, and better visibility when travelling to rural areas.

While the new pumpers are a vast improvement, Council is looking ahead to when these trucks will eventually need to be replaced. For these new pumpers, the County saw a 45% increase in costs between the research and purchase stages; as manufacturing costs continue to rise, it's very possible that a future Council will be faced with the same scenario. Therefore, funds will continue to be set aside in reserves for future pumper purchases.

The County continues to coordinate with the four regional departments to determine how best to operate and where there can be more alignment. From call tracking to replacing rescue tools and PPE, these conversations are ongoing and will keep promoting a regional approach for services.



L-R: Lt. Stephen Bury and Captain Brad Williams (St. Paul Fire Department), Gerald Michaud, Jason Wallsmith, Darrell Younghans, Shane Smith, Dale Hedrick, Fire Chief Trevor Kotowich, Maxine Fodness, Glen Ockerman, Louis Dechaine.



Photo Credit: Mario Cabradilla, St. Paul Journal



Fire Chief Trevor Kotowich (left) and Reeve Glen Ockerman (right)

ENFORCEMENT

2026 BUDGET PRIORITIES

The contribution for Provincial Policing sits within the Enforcement Department. The estimate provided to the County for the 2026 contribution was \$617,497. Starting in 2027, legislation has been changed to allow municipalities to list this as a line item on tax notices, providing more clarity around the tax revenue required to support Provincial policing.

Bylaw Enforcement

The County continues to review the best option for Bylaw Enforcement, and whether this is a staff member or a contracted service. Responsibilities would include:

- Responding to and investigating complaints and alleged breaches of bylaws;
- Issuing and serving orders, notices, tickets, summonses, subpoenas, and information; and
- Assisting in the prosecution of bylaw breaches, including gathering evidence, ensuring the attendance of witnesses, attending court, and providing evidence as required.

County of St. Paul No. 19					
Dept 21 - Enforcement					
2026 Final Operational Budget					
	2024 Actuals	2024 Budget	2025 Actuals	2025 Budget	2026 Budget
Revenue:					
SALES & OTHER USER CHARGES	3,476	2,000	1,800	2,000	2,000
Total Revenue:	3,476	2,000	1,800	2,000	2,000
Expenditures:					
CONTRACTED & GENERAL SERVIC	49,697	85,000	26,574	64,599	56,052
MATERIALS, GOODS, SUPPLIES	-	500	2,409	8,500	2,500
EXTERNAL TSF (GRANTS PD)	362,742	500,728	391,500	500,728	617,497
Total Expenditures	412,439	586,228	420,483	573,827	676,049
NET OPERATING	(408,964)	(584,228)	(418,683)	(571,827)	(674,049)
EXCESS (DEFICIENCY)	(408,964)	(584,228)	(418,683)	(571,827)	(674,049)



REGIONAL FAMILY & COMMUNITY SUPPORT SERVICES (FCSS)

FCSS is a unique 80/20 funding partnership between the Province and a municipality. FCSS receives its mandate from the Family and Community Support Services Act and Regulations; its philosophy is that self-help contributes to a sense of integrity, self-worth, and independence. Programs are intended to help individuals adopt healthy lifestyles, improve their quality of life, and build capacity for potential crisis situations.

Within the parameters of the FCSS Act and Regulation, each municipality or Métis Settlement determines how its received FCSS funding is allocated, based on the needs of its community. Local FCSS Programs are part of the larger provincial program that collectively helps ensure Albertans have access to a strong network of prevention supports.

The Regional FCSS partnership between the County of St. Paul, the Town of St. Paul, and the Town of Elk Point enhances FCSS's ability to increase efficiencies, streamline processes, and provide consistent services for the regional communities. Services are available at 5002 51 Avenue, St. Paul, and 4906 48 Street, Elk Point. FCSS programming is run year-round.

2026 BUDGET PRIORITIES

The County's contribution to FCSS for 2026 is \$53,124. County Council budgeted \$30,000 in 2026 to help fund the Family School Liaison Worker (FLSW) Program offered by the St. Paul Regional Education Division. The County operated the FSLW program before it was transitioned to the school division in 2008 with funding support from the Province at that time. The County continues to support the program, as it's been proven highly beneficial for local students.

A goal in 2026 is to build and strengthen relationships with local businesses and venues around the region. While St. Paul has been a primary hub for FCSS programming, FCSS is expanding programming further into the north and east regions. This has included adding a Tot Time in Ashmont, hosting a rotating Learners' Driver Education class between the towns and hamlets, spearheading a Youth Council in Elk Point, and increasing office hours at the Elk Point office (now open on Tuesdays, Wednesdays, and Thursdays). Programs are being continuously assessed to ensure that community needs and interests are being met.

CAPITAL ASSETS

ALL DEPARTMENTS

County of St. Paul No. 19

2026 FINAL Budget - Capital Asset Purchases

As of April 28, 2026

<u>Dept</u>	<u>Project Description</u>	<u>Cost</u>
12 - Admin	MD Foundation Reserve	\$ (300,000)
	Future Operating Reserve	\$ (500,000)
23 - Fire	AFD - RAM rescue tools	\$ 12,000
	Equipment Replacement Reserve	\$ (110,000)
	Used Tanker from Bonnyville (CM20260224.1007)	\$ 50,000
32 - Public Works	New 160 w/84m, 10,000 hr warranty	\$ 693,300
	1 @ Used - Grader 160 w/7000 hrs - estimated purch price	\$ 400,000
	Skidsteer	\$ 100,000
	Single Drum Packer	\$ 200,000
	2 @ Steamers	\$ 50,000
	Winch tractor	\$ 400,000
	Gravel/Plow truck	\$ 500,000
	1-Ton pick up truck	\$ 73,000
	WIP - Environmental and Engineering Projects	\$ 134,500
	Replacement Equipment Reserve	\$ (500,000)
41 - Water	Contribution to capital through UT billings	\$ (52,380)
42 - Wastewater	Contribution to capital through UT billings	\$ (24,720)
72 - Parks	3 @ Golf carts for Parks	\$ 27,000
	Cemetery mower	\$ 10,000

TRANSPARENCY TO RATEPAYERS

The County of St. Paul continuously works to maintain transparency with ratepayers and build an understanding of how your tax dollars are spent. We encourage you to follow our progress through the following:

- Review our 2025 Audited Financial Statements
- Read the brochure included in your 2026 Tax Notice
- Contact your Councillor and ask about the Budget priorities for your Division
- Watch the Council Meetings, in person at the Administration Office or streamed online through our [YouTube channel](#)

We thank you for your continued support and look forward to sharing more.

CONTACT US

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