

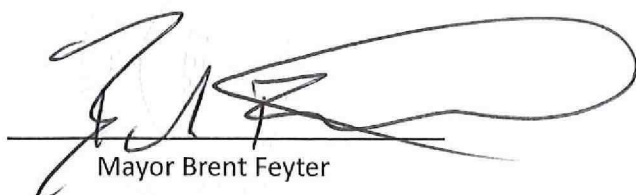
# ***Town of Fort Macleod***

## ***4 Year Operational Budget Plan***

***2025 through 2028***

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Mayor Brent Feyter

  
CAO Anthony Burdett

April 28, 2025

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## ASSESSMENT & TAXATION

### WHAT IS PROPERTY ASSESSMENT?

“Property assessment is the process of assigning a dollar value to a property for taxation purposes. In Alberta property is taxed based on the ad valorem principle. Ad valorem means “according to value.” This means that the amount of tax paid is based on the value of the property.

Source: [http://www.municipalaffairs.alberta.ca/1538.cfm#What\\_is\\_Property\\_Assessment](http://www.municipalaffairs.alberta.ca/1538.cfm#What_is_Property_Assessment)

### WHAT IS PROPERTY TAX?

“Property taxes are a primary source of revenue for municipalities. Property taxes are used to finance local programs and services, such as:

- Garbage collection
- Water and sewer services
- Road construction and maintenance
- Parks and leisure facilities
- Police and fire protection
- Seniors’ lodges
- Education

Each municipality is responsible for ensuring that each property owner pays his or her share of taxes. Property assessment is the method used to distribute the tax burden among property owners in a municipality.”

Source: [http://www.municipalaffairs.alberta.ca/1538.cfm#What\\_is\\_Property\\_Assessment](http://www.municipalaffairs.alberta.ca/1538.cfm#What_is_Property_Assessment)

### WHAT IS SCHOOL TAX?

“In 1994, the Government of Alberta established the Alberta School Foundation Fund (ASFF). This fund makes certain that the education property tax is accounted for separately from general revenues.

Every year the province calculates, based on assessment value, the amount each municipality must contribute towards the public education system. Municipalities collect the education property tax and then forward it to the province for deposit into the ASFF.”

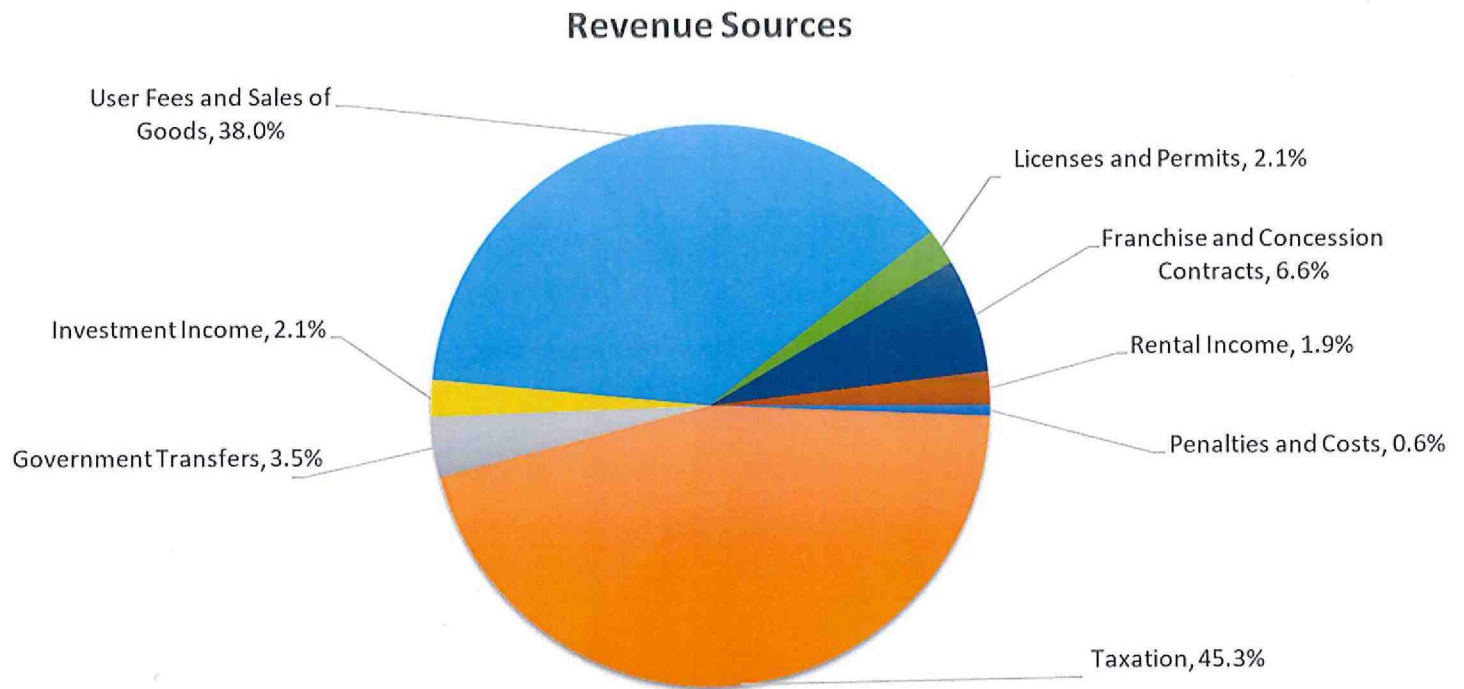
Source: <http://education.alberta.ca/admin/funding/tax/facts.aspx>

# DEPARTMENT OPERATING BUDGETS



## REVENUE SOURCE CHART

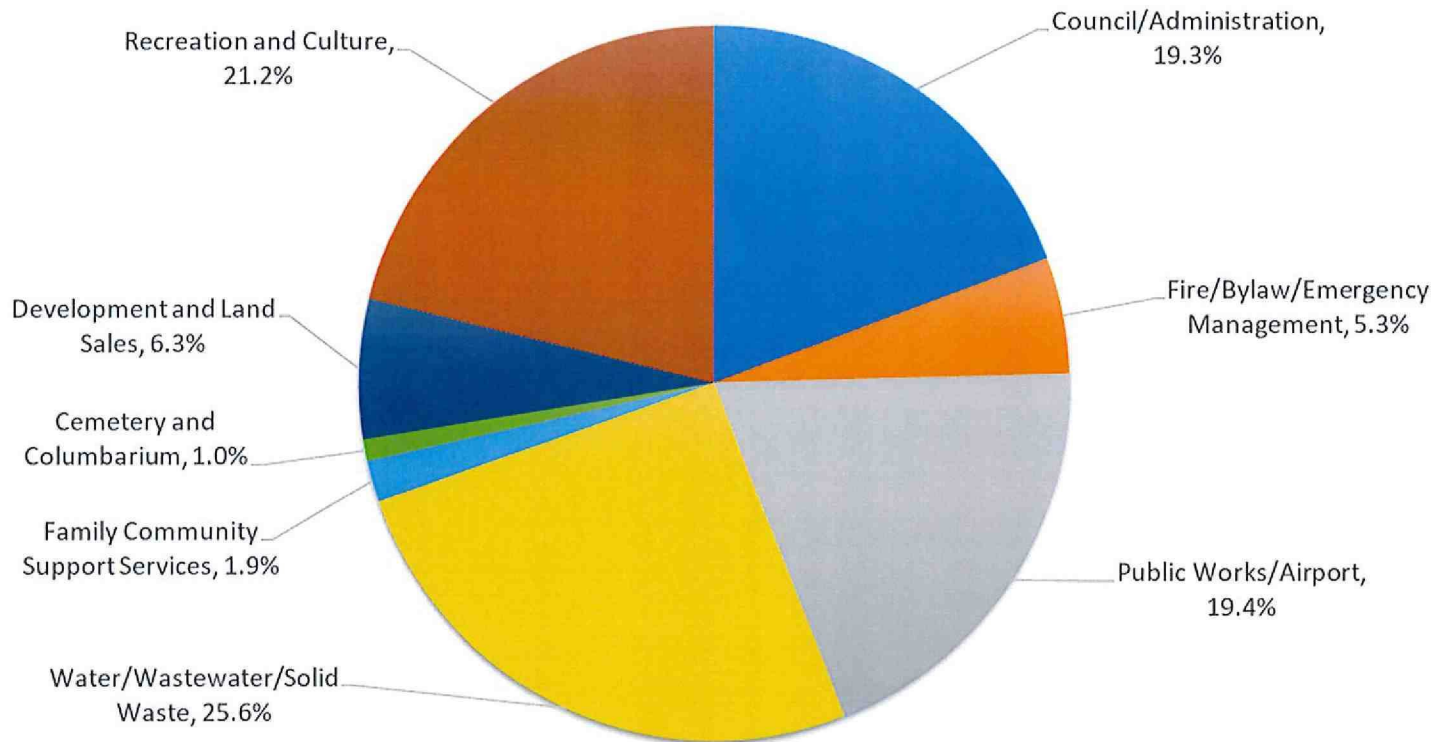
The Town of Fort Macleod has various sources of revenue to fund the municipal operational budget. Below is a chart showing where the revenue comes from.



## DEPARTMENTAL EXPENDITURES CHART

The Town of Fort Macleod pays expenditures to our workforce, various service providers, contractors, utility companies etc. Below is a chart showing a departmental breakdown of where the money is spent.

Departmental Expenditures



## COUNCIL

The Council budget deals with all costs associated with and incurred by Town Council, including per diems, fees for meetings and conferences, travel reimbursements and professional development. Members of Council sit on various internal and external boards and committees and are compensated according to the Council Compensation Policy.

### Council/Legislative Summary Operating Budget

	2024 Actual	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast
<b>Council Expenses</b>					
HONORARIUM & MEETINGS - MAYOR	18,955.94	21,000.00	21,630.00	22,278.90	22,947.27
HONORARIUM & MEETINGS - COUNCIL	75,100.96	69,000.00	71,070.00	73,202.10	75,398.16
BENEFITS - MAYOR & COUNCILLOR	45,157.03	46,200.00	47,586.00	49,013.58	50,483.99
TRAVEL & SUBSISTENCE	2,654.26	2,500.00	2,575.00	2,652.25	2,731.82
COUNCIL TRAINING/ORIENTATION	6,508.60	6,000.00	6,180.00	6,365.40	6,556.36
COUNCIL STRATEGIC PLANNING	1,004.30	5,000.00	5,150.00	5,304.50	5,463.64
CONVENTIONS (FCM)	6,195.41	10,000.00	10,300.00	10,609.00	10,927.27
CONVENTIONS (ABMUNIS)	9,140.44	14,000.00	14,420.00	14,852.60	15,298.18
GIFTS/DONATIONS/COMMUNITY EVENTS	16,474.60	17,000.00	17,510.00	18,035.30	18,576.36
COUNCIL SUPPLIES/HOSPITALITY	2,430.90	2,000.00	2,060.00	2,121.80	2,185.45
<b>* TOTAL Council Expenses</b>	<b>183,622.44</b>	<b>192,700.00</b>	<b>198,481.00</b>	<b>204,435.43</b>	<b>210,568.49</b>
<b>***P COUNCIL (SURPLUS) DEFICIT</b>	<b>183,622.44</b>	<b>192,700.00</b>	<b>198,481.00</b>	<b>204,435.43</b>	<b>210,568.49</b>

### Variance Highlights

- 2025 Council expenses are budgeted to increase due to higher anticipated training costs due to the municipal election in October.

### REQUISITIONS

The *Municipal Government Act* defines "requisition" as any part of the amount required to be paid into the Alberta School Foundation Fund that is raised by imposing a tax rate, and any amount to be paid to a management body referred to in the *Alberta Housing Act*. The Town of Fort Macleod pays requisitions to the Alberta School Foundation Fund and the Willow Creek Foundation. Neither requisition is identified separately in the revenue portion of the budget but is included in the general municipal taxes noted in the legislative function.

	2024 Actual	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast
<b>Legislative Revenue</b>					
RESIDENTIAL TAXES	(3,071,636.84)	(3,430,750.00)	(3,533,672.50)	(3,639,662.68)	(3,748,873.16)
VACANT RESIDENTIAL TAXES	0.00	(16,500.00)	(16,995.00)	(17,504.85)	(18,030.00)
COMMERCIAL TAXES	(908,685.13)	(921,210.00)	(948,846.30)	(977,311.69)	(1,006,631.04)
INDUSTRIAL TAXES	(1,029,960.93)	(1,249,475.00)	(1,286,959.25)	(1,325,568.03)	(1,365,335.07)
VACANT NON-RESIDENTIAL TAXES	0.00	(85,705.00)	(88,276.15)	(90,924.43)	(93,652.17)
FARM TAXES	(2,320.26)	(2,300.00)	(2,369.00)	(2,440.07)	(2,513.27)
MINIMUM TAX	(23,389.68)	(20,500.00)	(21,115.00)	(21,748.45)	(22,400.90)
LINEAR - POWER, PIPE CABLE TV & OTHER	(250,542.56)	(270,365.00)	(278,475.95)	(286,830.23)	(295,435.14)
FEDERAL GRANT IN LIEU	(24,311.99)	(25,160.00)	(25,914.80)	(26,692.24)	(27,493.01)
PROVINCIAL GRANT IN LIEU	(49,087.36)	(45,100.00)	(46,453.00)	(47,846.59)	(49,281.99)
<b>* TOTAL Legislative Revenue</b>	<b>(5,359,934.75)</b>	<b>(6,067,065.00)</b>	<b>(6,249,076.95)</b>	<b>(6,436,549.26)</b>	<b>(6,629,645.74)</b>
<b>Legislative Expenses</b>					
ASFF RES/FARMLAND REQUISITION	869,223.78	1,017,100.00	1,047,613.00	1,079,041.39	1,111,412.63
ASFF NON RES REQUISITION	526,463.82	608,175.00	626,420.25	645,212.86	664,569.24
WILLOW CREEK FOUNDATION	133,251.40	121,255.00	124,892.65	128,639.43	132,498.61
LINEAR/DIP REQUISITION	1,266.81	1,220.00	1,256.60	1,294.30	1,333.13
<b>* TOTAL Legislative Expenses</b>	<b>1,530,205.81</b>	<b>1,747,750.00</b>	<b>1,800,182.50</b>	<b>1,854,187.98</b>	<b>1,909,813.61</b>
<b>***P LEGISLATIVE (SURPLUS) DEFICIT</b>	<b>(3,829,728.94)</b>	<b>(4,319,315.00)</b>	<b>(4,448,894.45)</b>	<b>(4,582,361.28)</b>	<b>(4,719,832.12)</b>

### Taxation/Requisition Summary Operating Budget

#### Variance Highlights

- Net legislative revenue (taxes net of requisitions) increases by \$489,585 (\$4,319,315 from \$3,829,730 in 2024) in the final operating budget to offset additional operating costs and transfers to capital reserves.
- Growth and market changes in both the residential and non-residential assessment base are the main reasons for the net taxation revenue increase.
- The revenue (property taxes) generated for municipal purposes is comprised of a 4.5% decrease to the residential mill rate (from 5.81 to 5.55 mills) and a 4% increase to the non-residential mill rate (from 11.29 to 11.71).
- Changes to the municipal portion of property taxes in 2025 are determined by Council during the finalization of the 2025 4-year operating plan and the 2025 mill rate bylaw readings.
- In 2025 one residential mill is equal to \$420,625 and one non-residential mill is equal to \$169,054.
- The Alberta School Foundation Fund (ASFF) requisition increased in 2025 and the Willow Creek Foundation requisition decreased. These are flowthrough items from the Town to these bodies. The mill rates to recover these requisitions are included in the mill rate bylaw.



### ADMINISTRATION

The Administration budget includes finance, taxation, reception, utilities, communication, human resources, and general administrative costs. Taxes are included in the Administration budget but are used to fund other areas of operations.

#### Administration Summary Operating Budget

	2024 Actual	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast
<b>Administration Revenue</b>					
USER FEES AND SALES OF GOODS	(8,700.00)	(8,000.00)	(8,240.00)	(8,487.20)	(8,741.82)
LICENSES AND PERMITS	(38,495.00)	(37,920.00)	(39,057.60)	(40,229.33)	(41,436.21)
RENTAL INCOME	(44,386.05)	(41,750.00)	(43,002.50)	(44,292.58)	(45,621.35)
OTHER INCOME	(2,808,351.86)	(201,500.00)	(207,545.00)	(213,771.35)	(220,184.49)
GOVERNMENT GRANTS	(404,590.00)	(64,535.00)	(66,471.05)	(68,465.18)	(70,519.14)
PENALTIES & COSTS ON TAXES	(41,714.32)	(40,000.00)	(41,200.00)	(42,436.00)	(43,709.08)
FRANCHISE FEES	(628,529.95)	(625,000.00)	(643,750.00)	(663,062.50)	(682,954.38)
<b>* TOTAL Administration Revenue</b>	<b>(3,974,767.18)</b>	<b>(1,018,705.00)</b>	<b>(1,049,266.15)</b>	<b>(1,080,744.13)</b>	<b>(1,113,166.46)</b>
<b>Administration Expense</b>					
SALARIES, WAGES AND BENEFITS	680,573.92	712,700.00	717,380.00	722,200.40	727,165.41
MATERIALS, GOODS, SUPPLIES AND UTILITIES	487,320.31	422,900.00	424,987.00	437,436.61	450,259.71
TRANSFERS TO OTHER ORGANIZATIONS & OTH	287,200.00	277,200.00	285,516.00	294,081.48	302,903.92
CONTRACTED AND GENERAL SERVICES	247,798.84	312,750.00	322,132.50	331,796.48	341,750.37
BANK CHARGES AND INTEREST	17,999.12	19,000.00	19,570.00	20,157.10	20,761.81
DEBENTURE INTEREST	20,818.22	19,500.00	20,085.00	20,687.55	21,308.18
TAX & PENALTY CANCELLATIONS	27,744.77	15,000.00	15,450.00	15,913.50	16,390.91
TAX INCENTIVE PROGRAMS	83,211.55	120,000.00	123,600.00	127,308.00	131,127.24
AMORTIZATION - ADMINISTRATION	56,440.53	55,000.00	56,650.00	58,349.50	60,099.99
<b>* TOTAL Administration Expense</b>	<b>1,909,107.26</b>	<b>1,954,050.00</b>	<b>1,985,370.50</b>	<b>2,027,930.62</b>	<b>2,071,767.53</b>
<b>***P ADMINISTRATION (SURPLUS) DEFICIT</b>	<b>(2,065,659.92)</b>	<b>935,345.00</b>	<b>936,104.35</b>	<b>947,186.48</b>	<b>958,601.07</b>

#### Variance Highlights

- Other income included a gain on disposal of tangible capital assets in 2024 related to the write down of the Town's asset retirement obligation.
- Franchise fees include the annual franchise fees from the natural gas and electrical distributors.
- Government grants lower than 2024 actual due to not budgeting for capital grants being used.
- Materials, goods, supplies, and utilities are lower due to a decrease in overall costs within this category.
- Transfer to organizations is lower due to a reallocation of expenses to contracted services.
- Increase in contracted services due to higher costs for asset management, office contracts and occupational health and safety in 2025.
- The tax incentive program increase is due to 2025 being the fifth year for the non-residential tax incentive program cycle and the multi-residential tax incentive program which began in 2023 has increased uptake.
- Overall departmental budgeted expenditures are higher by \$45,000 compared to 2024 actual.

## EMERGENCY SERVICES

The Emergency Services budget deals with Fire Services and Emergency Management.

Fire Services provides firefighting and first responder services to the Town of Fort Macleod residents and visitors.

Emergency Management is a function of administration with limited budget requirements except in the case of an event.

### Emergency Services Summary Operating Budget

	2024 Actual	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast
<b>Disaster Revenue</b>					
* TOTAL Disaster Revenue	0.00	0.00	0.00	0.00	0.00
<b>Disaster Expense</b>					
MATERIALS, GOODS, SUPPLIES AND UTILITIES	3,868.09	9,450.00	9,733.50	10,025.51	10,326.27
* TOTAL Disaster Expense	3,868.09	9,450.00	9,733.50	10,025.51	10,326.27
***P DISASTER (SURPLUS) DEFICIT	3,868.09	9,450.00	9,733.50	10,025.51	10,326.27

### Variance Highlights

- Emergency management planning and training continues in 2025.
- 

	2024 Actual	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast
<b>Fire Fighting Revenue</b>					
* TOTAL Fire Fighting Revenue	(36,675.74)	(39,000.00)	(40,170.00)	(41,375.10)	(42,616.35)
<b>Fire Expense</b>					
SALARIES, WAGES AND BENEFITS	83,361.64	89,300.00	89,300.00	89,300.00	89,300.00
MATERIALS, GOODS, SUPPLIES AND UTILITIES	64,716.96	93,110.00	194,503.30	197,380.40	200,343.81
CONTRACTED AND GENERAL SERVICES	12,783.06	13,000.00	13,390.00	13,791.70	14,205.45
LOSS ON DISPOSAL OF CAPITAL ASSETS	15,692.68	0.00	0.00	0.00	0.00
AMORTIZATION - FIRE	59,218.28	45,000.00	46,350.00	47,740.50	49,172.72
* TOTAL Fire Expense	235,772.62	240,410.00	343,543.30	348,212.60	353,021.98
***P FIRE (SURPLUS) DEFICIT	199,096.88	201,410.00	303,373.30	306,837.50	310,405.62

### Variance Highlights

- Wages based on three-year average of fire and first responder calls.
- Materials, goods, supplies and utilities are higher due to increased firefighter equipment and repairs and maintenance.

### BYLAW ENFORCEMENT

The Bylaw Enforcement budget includes both bylaw and animal control activities. The Community Peace Officer program was disbanded in 2020.

#### Bylaw Enforcement Summary Operating Budget

	2024 Actual	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast
<b>Bylaw Revenue</b>					
PROVINCIAL AND MUNICIPAL FINES	(10,995.52)	(9,000.00)	(9,270.00)	(9,548.10)	(9,834.54)
LICENSES AND PERMITS	(6,835.00)	(6,000.00)	(6,180.00)	(6,365.40)	(6,556.36)
* TOTAL Bylaw Revenue	(17,830.52)	(15,000.00)	(15,450.00)	(15,913.50)	(16,390.91)
<b>Bylaw Expenses</b>					
SALARIES, WAGES AND BENEFITS	79,267.07	81,000.00	83,034.00	85,129.02	87,286.89
MATERIALS, GOODS, SUPPLIES AND UTILITIES	17,624.52	28,600.00	29,458.00	30,341.74	31,251.99
CONTRACTED AND GENERAL SERVICES	251,644.18	218,000.00	117,440.00	147,805.20	207,796.36
AMORTIZATION - BYLAW	3,995.36	7,500.00	7,725.00	7,956.75	8,195.45
* TOTAL Bylaw Expenses	352,531.13	335,100.00	237,657.00	271,232.71	334,530.69
***P BYLAW (SURPLUS) DEFICIT	334,700.61	320,100.00	222,207.00	255,319.21	318,139.79

#### Variance Highlights

- Increase in materials, goods, supplies, and utilities related to costs for supplies and training in 2025.
- Decrease in contracted services related to 2024 having higher kennel services costs.



### ROADS, STREETS, STORM SEWER AND SIDEWALKS

The Roads, Streets, Storm Sewer and Sidewalks budget is focused mainly on Public Works activities. This department is responsible for road maintenance including plowing, sanding, street sweeping, curb repairs, infrastructure maintenance, etc.

#### Roads, Streets, Storm Sewer, and Sidewalks Summary Operating Budget

	2024 Actual	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast
<b>Roads &amp; Streets Revenue</b>					
* TOTAL Roads & Streets Revenue	(172,441.37)	0.00	0.00	0.00	0.00
<b>Roads &amp; Streets Expense</b>					
SALARIES, WAGES AND BENEFITS	565,024.58	533,600.00	538,205.00	542,948.15	547,833.59
MATERIALS, GOODS, SUPPLIES AND UTILITIES	620,434.03	792,650.00	816,429.50	840,922.39	866,150.06
CONTRACTED AND GENERAL SERVICES	178,755.00	9,800.00	10,094.00	10,396.82	10,708.72
AMORTIZATION - PUBLIC WORKS	779,182.14	760,000.00	782,800.00	806,284.00	830,472.52
LOSS ON DISPOSAL OF CAPITAL ASSETS	7,887.68	0.00	0.00	0.00	0.00
DEBENTURE INTEREST	33,168.94	31,500.00	32,445.00	33,418.35	34,420.90
* TOTAL Roads & Streets Expense	2,184,452.37	2,127,550.00	2,179,973.50	2,233,969.71	2,289,585.80
***P PUBLIC WORKS (SURPLUS) DEFICIT	2,012,011.00	2,127,550.00	2,179,973.50	2,233,969.71	2,289,585.80

#### Variance Highlights

- Minimal revenue in the department because Town crews do not work on private property. The prior year revenue was higher due to an operational grant used for a regional stormwater study with the MD of Willow Creek.
- Increase in materials and utilities due to increasing commodity and supply prices and more work on municipal properties.
- In 2024 contracted and general services included the offsetting engineering costs for the regional stormwater study with the MD of Willow Creek which was fully grant funded.
- Town continues the tree chipping program and asphalt crushing program in 2025.



### AIRPORT

The Town of Fort Macleod owns the municipal airport. The Director of Operations oversees the operation of the airport and submits the annual budget for Council consideration in conjunction with the Public Works Foreman.

#### Airport Summary Operating Budget

	2024 Actual	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast
<b>Airport Revenue</b>					
AIRPORT REVENUE/RENTAL	(11,691.60)	0.00	0.00	0.00	0.00
* TOTAL Airport Revenue	(11,691.60)	0.00	0.00	0.00	0.00
<b>Airport Expense</b>					
SALARIES, WAGES AND BENEFITS	3,715.99	3,900.00	3,900.00	3,900.00	3,900.00
MATERIALS, GOODS, SUPPLIES AND UTILITIES	16,888.92	22,210.00	22,876.30	23,562.59	24,269.47
AMORTIZATION - AIRPORT	0.00	0.00	0.00	0.00	0.00
* TOTAL Airport Expense	20,604.91	26,110.00	26,776.30	27,462.59	28,169.47
***P AIRPORT (SURPLUS) DEFICIT	8,913.31	26,110.00	26,776.30	27,462.59	28,169.47

#### Variance Highlights

- The airport will no longer be rented to groups to train for emergencies or to hold racing events.
- Salaries and wages are for runway inspection and repairs.
- 2025 expenses are higher than 2024 due to more runway maintenance costs.

### PLANTS ADMINISTRATION COSTS

The Water Treatment Supply & Distribution department and the Sewer Collection & Disposal department are the “plants” in the Town of Fort Macleod. Administrative costs are overhead costs directly related to running the water and sewer departments.

#### Plants Administration Summary Operating Budget

	2024 Actual	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast
<b>Plants Administration Expense</b>					
SALARIES, WAGES AND BENEFITS	119,646.52	114,100.00	116,161.00	118,283.83	120,470.34
MATERIALS, GOODS, SUPPLIES AND UTILITIES	18,022.21	22,200.00	22,866.00	23,551.98	24,258.54
* TOTAL Plants Administration Expense	137,668.73	136,300.00	139,027.00	141,835.81	144,728.88
** TOTAL PLANTS ADMIN DEFICIT	137,668.73	136,300.00	139,027.00	141,835.81	144,728.88

#### Variance Highlights

- Administrative (overhead) costs that relate to both the water and sewer departments are in this section.
- 2025 budgeted expenses are comparable to 2024 actuals.

### WATER TREATMENT SUPPLY & DISTRIBUTION

The Water Treatment Supply & Distribution department is responsible for producing potable water and maintaining a water storage and distribution system capable of providing suitable water to the residents.

#### Water Treatment, Supply & Distribution Summary Operating Budget

	2024 Actual	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast
<b>Water Revenue</b>					
USER FEES AND SALES OF GOODS	(1,508,108.90)	(1,504,000.00)	(1,549,120.00)	(1,595,593.60)	(1,643,461.41)
PAPER STATEMENT FEES	0.00	(15,000.00)	(15,450.00)	(15,913.50)	(16,390.91)
PENALTIES AND COSTS ON UTILITIES	(13,502.06)	(12,000.00)	(12,360.00)	(12,730.80)	(13,112.72)
<b>* TOTAL Water Revenue</b>	<b>(1,521,610.96)</b>	<b>(1,531,000.00)</b>	<b>(1,576,930.00)</b>	<b>(1,624,237.90)</b>	<b>(1,672,965.04)</b>
<b>** TOTAL WATER REVENUE</b>	<b>(1,521,610.96)</b>	<b>(1,531,000.00)</b>	<b>(1,576,930.00)</b>	<b>(1,624,237.90)</b>	<b>(1,672,965.04)</b>
<b>Water Source of Supply</b>					
<b>Water Treatment Expenses</b>					
SALARIES, WAGES AND BENEFITS	97,110.53	97,900.00	98,626.00	99,373.78	100,143.99
MATERIALS, GOODS, SUPPLIES AND UTILITIES	158,030.98	198,100.00	204,043.00	210,164.29	216,469.22
CONTRACTED AND GENERAL SERVICES	17,403.35	22,000.00	22,660.00	23,339.80	24,039.99
AMORTIZATION - WATER	369,517.09	416,000.00	428,480.00	441,334.40	454,574.43
ACCRETION EXPENSE - WATER	49,045.67	0.00	0.00	0.00	0.00
DEBENTURE INTEREST	38,024.39	34,900.00	35,947.00	37,025.41	38,136.17
<b>* TOTAL Water Treatment Expenses</b>	<b>729,132.01</b>	<b>768,900.00</b>	<b>789,756.00</b>	<b>811,237.68</b>	<b>833,363.81</b>
<b>Water Distribution Expense</b>					
SALARIES, WAGES AND BENEFITS	23,073.19	32,500.00	33,475.00	34,479.25	35,513.63
MATERIALS, GOODS, SUPPLIES AND UTILITIES	20,481.96	50,000.00	51,500.00	53,045.00	54,636.35
<b>* TOTAL Water Distribution Expen</b>	<b>43,555.15</b>	<b>82,500.00</b>	<b>84,975.00</b>	<b>87,524.25</b>	<b>90,149.98</b>
<b>Water Pumping Expenses</b>					
SALARIES, WAGES AND BENEFITS	809.98	1,000.00	1,000.00	1,000.00	1,000.00
MATERIALS, GOODS, SUPPLIES AND UTILITIES	45,532.33	44,500.00	45,835.00	47,210.05	48,626.35
<b>* TOTAL Water Pumping Expenses</b>	<b>46,342.31</b>	<b>45,500.00</b>	<b>46,835.00</b>	<b>48,210.05</b>	<b>49,626.35</b>
<b>Water Customer Expense</b>					
SALARIES, WAGES AND BENEFITS	22,713.84	22,900.00	22,900.00	22,900.00	22,900.00
MATERIALS, GOODS, SUPPLIES AND UTILITIES	22,541.55	26,000.00	26,780.00	27,583.40	28,410.90
CONTRACTED AND GENERAL SERVICES	11,397.96	45,000.00	46,350.00	47,740.50	49,172.72
<b>* TOTAL Water Customer Expenses</b>	<b>56,653.35</b>	<b>93,900.00</b>	<b>96,030.00</b>	<b>98,223.90</b>	<b>100,483.62</b>
<b>** TOTAL WATER EXPENSES</b>	<b>875,682.82</b>	<b>990,800.00</b>	<b>1,017,596.00</b>	<b>1,045,195.88</b>	<b>1,073,623.76</b>
<b>***P WATER (SURPLUS) DEFICIT</b>	<b>(645,928.14)</b>	<b>(540,200.00)</b>	<b>(559,334.00)</b>	<b>(579,042.02)</b>	<b>(599,341.28)</b>

#### Variance Highlights

- Increase in materials, goods, supplies, and utilities due to higher repairs and maintenance costs and natural gas and electricity price increases.

### SEWAGE TREATMENT & DISPOSAL

The Sewage Treatment & Disposal department deals with all functions related to the collection, treatment, and disposal of wastewater.

#### Sewage Treatment & Disposal Summary Operating Budget

	2024 Actual	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast
<b>Sanitary Sewer Revenue</b>					
USER FEES AND SALES OF GOODS	(1,065,293.38)	(1,038,500.00)	(1,069,655.00)	(1,101,744.65)	(1,134,796.99)
* TOTAL Sanitary Sewer Revenue	(1,065,293.38)	(1,038,500.00)	(1,069,655.00)	(1,101,744.65)	(1,134,796.99)
** Total Sanitary Sewer Revenue	(1,065,293.38)	(1,038,500.00)	(1,069,655.00)	(1,101,744.65)	(1,134,796.99)
<b>Sanitary Sewer Treatment Expense</b>					
SALARIES, WAGES AND BENEFITS	175,426.38	191,600.00	192,809.00	194,054.27	195,336.90
MATERIALS, GOODS, SUPPLIES AND UTILITIES	341,981.46	344,500.00	354,835.00	365,480.05	376,444.45
CONTRACTED AND GENERAL SERVICES	97,191.27	90,000.00	92,700.00	95,481.00	98,345.43
ACCRETION EXPENSE - SEWER PLANT	27,682.84	0.00	0.00	0.00	0.00
AMORTIZATION - WASTE WATER	383,124.46	366,000.00	376,980.00	388,289.40	399,938.08
* TOTAL Sanitary Sewer Treatment	1,025,406.41	992,100.00	1,017,324.00	1,043,304.72	1,070,064.86
<b>Sanitary Sewer Collection Expense</b>					
SALARIES, WAGES AND BENEFITS	17,068.06	39,000.00	39,000.00	39,000.00	39,000.00
MATERIALS, GOODS, SUPPLIES AND UTILITIES	40,433.49	46,000.00	47,380.00	48,801.40	50,265.44
* TOTAL Sanitary Sewer Collectio	57,501.55	85,000.00	86,380.00	87,801.40	89,265.44
** TOTAL SANITARY SEWER EXPENSES	1,082,907.96	1,077,100.00	1,103,704.00	1,131,106.12	1,159,330.30
***P SANITARY SEWER (SURPLUS) DEFICIT	17,614.58	38,600.00	34,049.00	29,361.47	24,533.31

#### Variance Highlights

- Increase in materials, goods, supplies, and utilities due to higher repairs and maintenance costs.
- Decrease in contracted and general services due to less services being needed.



## SOLID WASTE MANAGEMENT

The Town of Fort Macleod contracts solid waste pickup services to a third-party contractor. The Town supplies cardboard recycling bins and a trailer for other recyclable items (paper, plastic, tin). These services are paid for by utility fees charged on the monthly bills from the Town. The Town is a member of the Willow Creek Regional Waste Management Commission which operates a landfill site near Woodhouse. This department also funds the Environment Committee's initiatives and projects.

### Solid Waste Management Summary Operating Budget

	2024 Actual	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast
<b>Solid Waste Removal Revenue</b>					
USER FEES AND SALES OF GOODS	(525,828.91)	(587,600.00)	(605,228.00)	(623,384.84)	(642,086.39)
GOVERNMENT GRANTS	(10,400.00)	(10,000.00)	(10,300.00)	(10,609.00)	(10,927.27)
<b>* TOTAL Solid Waste Removal Reve</b>	<b>(536,228.91)</b>	<b>(597,600.00)</b>	<b>(615,528.00)</b>	<b>(633,993.84)</b>	<b>(653,013.66)</b>
<b>Solid Waste Removal Expense</b>					
SALARIES, WAGES AND BENEFITS	46,100.00	78,100.00	78,100.00	78,100.00	78,100.00
MATERIALS, GOODS, SUPPLIES AND UTILITIES	18,376.61	20,500.00	21,115.00	21,748.45	22,400.90
CONTRACTED AND GENERAL SERVICES	557,913.01	517,000.00	532,510.00	548,485.30	564,939.86
AMORTIZATION - WASTE MANAGEMENT	33,804.56	20,000.00	20,600.00	21,218.00	21,854.54
<b>* TOTAL Solid Waste Removal Expenses</b>	<b>656,194.18</b>	<b>635,600.00</b>	<b>652,325.00</b>	<b>669,551.75</b>	<b>687,295.30</b>
<b>***P SOLID WASTE (SURPLUS) DEFICIT</b>	<b>119,965.27</b>	<b>38,000.00</b>	<b>36,797.00</b>	<b>35,557.91</b>	<b>34,281.65</b>

### Variance Highlights

- Higher wages in 2025 due to more wages allocated for the Administrative Clerk position due to the high volume of administrative work in the solid waste department.
- Decrease in contracted and general services due new solid waste contract with Environmental 360 Solutions.

### FAMILY & COMMUNITY SUPPORT SERVICES (FCSS)

FCSS is an 80/20 funding partnership between the Government of Alberta and the Municipality. The Town of Fort Macleod operates a regional program in partnership with the Municipal District of Willow Creek #26. FCSS designs and delivers social programs that are preventative in nature to promote and enhance well-being among individuals, families and communities. The FCSS program receives its mandate from the FCSS Act and Regulations, however, the FCSS Board determines the priority of programs to be offered within the community. The FCSS department also administers the Housing Support Worker program that is fully grant funded through Alberta Rural Development Network (ARDN) and the end of the current grant program ends in 2022.

#### FCSS Summary Operating Budget

	2024 Actual	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast
<b>FCSS Revenue</b>					
USER FEES AND SALES OF GOODS	(20,645.80)	(2,400.00)✓	(2,472.00)✓	(2,546.16)✓	(2,622.54)
GOVERNMENT GRANTS	(181,091.53)	(172,800.00)	(177,984.00)	(183,323.52)	(188,823.23)
<b>* TOTAL FCSS Revenue</b>	<b>(201,737.33)</b>	<b>(175,200.00)</b>	<b>(180,456.00)</b>	<b>(185,869.68)</b>	<b>(191,445.77)</b>
<b>FCSS Expenses</b>					
SALARIES, WAGES AND BENEFITS	137,091.19	150,200.00	150,878.00	151,576.34	152,295.63
MATERIALS, GOODS, SUPPLIES AND UTILITIES	33,797.54	27,850.00	28,685.50	29,546.07	30,432.45
GRANTS TO ORGANIZATIONS	50,202.05	30,000.00	30,900.00	31,827.00	32,781.81
<b>* TOTAL FCSS Expenses</b>	<b>221,090.78</b>	<b>208,050.00</b>	<b>210,463.50</b>	<b>212,949.41</b>	<b>215,509.89</b>
<b>***P FCSS (SURPLUS) DEFICIT</b>	<b>19,353.45</b>	<b>32,850.00</b>	<b>30,007.50</b>	<b>27,079.73</b>	<b>24,064.12</b>
<b>Housing Support Revenue</b>					
HOUSING SUPPORT PROGRAM REVENUE	(55,567.63)	0.00	0.00	0.00	0.00
<b>* TOTAL Housing Support Revenue</b>	<b>(55,567.63)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Housing Support Expenses</b>					
SALARIES, WAGES AND BENEFITS	56,071.76	0.00	0.00	0.00	0.00
MATERIALS, GOODS, SUPPLIES AND UTILITIES	6,550.90	0.00	0.00	0.00	0.00
<b>* TOTAL Housing Support Expenses</b>	<b>62,622.66</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>***P HOUSING SUPPORT (SURPLUS) DEFICIT</b>	<b>7,055.03</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>United Way Grant Revenue</b>					
UNITED WAY GRANT REVENUE	(42,736.02)	0.00	0.00	0.00	0.00
<b>* TOTAL Housing Support Revenue</b>	<b>(42,736.02)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>United Way Grant Expenses</b>					
SALARIES, WAGES AND BENEFITS	29,250.15	0.00	0.00	0.00	0.00
MATERIALS, GOODS, SUPPLIES AND UTILITIES	13,485.87	0.00	0.00	0.00	0.00
<b>* TOTAL United Way Grant Expenses</b>	<b>42,736.02</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>***P UNITED WAY GRANT (SURPLUS) DEFICIT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

#### Variance Highlights

- No increases in Provincial or Municipal grants are expected in 2025.
- The housing support and United Way amounts are not budgeted for as all costs are offset by grants.

### CEMETERY

The Cemetery is owned and operated by the Town of Fort Macleod. The maintenance is provided by summer staff. In 2017, the cemetery was expanded to ensure a supply of cemetery plots (both casket and cremains) for many years in the future.

#### Cemetery Summary Operating Budget

	2024 Actual	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast
<b>Cemetery Revenue</b>					
USER FEES AND SALES OF GOODS	(31,040.50)	(25,000.00)	(25,750.00)	(26,522.50)	(27,318.18)
GOVERNMENT GRANTS	(3,000.00)	(3,000.00)	(3,090.00)	(3,182.70)	(3,278.18)
<b>* TOTAL Cemetery Revenue</b>	<b>(34,040.50)</b>	<b>(28,000.00)</b>	<b>(28,840.00)</b>	<b>(29,705.20)</b>	<b>(30,596.36)</b>
<b>Cemetery Expense</b>					
SALARIES, WAGES AND BENEFITS	65,863.28	63,300.00	63,339.00	63,379.17	63,420.55
MATERIALS, GOODS, SUPPLIES AND UTILITIES	37,570.75	31,200.00	32,136.00	33,100.08	34,093.08
AMORTIZATION - CEMETERY	15,615.59	15,000.00	15,450.00	15,913.50	16,390.91
<b>* TOTAL Cemetery Expense</b>	<b>119,049.62</b>	<b>109,500.00</b>	<b>110,925.00</b>	<b>112,392.75</b>	<b>113,904.53</b>
<b>***P CEMETERY (SURPLUS) DEFICIT</b>	<b>85,009.12</b>	<b>81,500.00</b>	<b>82,085.00</b>	<b>82,687.55</b>	<b>83,308.18</b>

#### Variance Highlights

- Less maintenance is needed for Union and Holy Cross cemeteries resulting in a decrease to the materials, goods, supplies and utilities budget.



### LAND PLANNING & DEVELOPMENT

The Development Officer provides development services to the municipality and works with the Municipal Subdivision and Development Authority. Planning advice and services are contracted through membership in the Oldman River Regional Services Commission. Building code, gas and plumbing and electrical inspections are currently being provided through a contract with Park Enterprises.

#### Land Planning & Development Summary Operating Budget

	2024 Actual	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast
<b>Development Revenue</b>					
USER FEES AND SALES OF GOODS	(299,119.03)	(158,500.00)	(163,255.00)	(168,152.65)	(173,197.23)
<b>* TOTAL Development Revenue</b>	(299,119.03)	(158,500.00)	(163,255.00)	(168,152.65)	(173,197.23)
<b>Development Expense</b>					
SALARIES, WAGES AND BENEFITS	102,488.94	104,300.00	104,933.00	105,584.99	106,256.54
MATERIALS, GOODS, SUPPLIES AND UTILITIES	6,659.82	33,300.00	34,299.00	35,327.97	36,387.81
CONTRACTED AND GENERAL SERVICES	258,808.94	201,000.00	207,030.00	213,240.90	219,638.13
<b>* TOTAL Development Expense</b>	367,957.70	338,600.00	346,262.00	354,153.86	362,282.48
<b>***P DEVELOPMENT (SURPLUS) DEFICIT</b>	68,838.67	180,100.00	183,007.00	186,001.21	189,085.25

#### Variance Highlights

- Revenues are anticipated to be lower for permit costs in 2025.
- Higher materials, goods, supplies, and utilities due to higher legal fees.
- Lower contracted and general services in 2025 due to inspection contract being based on permit revenues.

	2024 Actual	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast
<b>Land/Subdivision Revenue</b>					
LAND SALES	(667,469.50)	(300,000.00)	(309,000.00)	(318,270.00)	(327,818.10)
<b>* TOTAL Land/Subdivision Revenue</b>	(667,469.50)	(300,000.00)	(309,000.00)	(318,270.00)	(327,818.10)
<b>Land/Subdivision Expense</b>					
SALARIES, WAGES AND BENEFITS	0.00	73,400.00	73,787.00	74,185.61	74,596.18
CONTRACTED AND GENERAL SERVICES	78,608.86	81,500.00	83,945.00	86,463.35	89,057.25
DEBENTURE INTEREST - LAND HELD FOR	219,628.90	207,300.00	213,519.00	219,924.57	226,522.31
<b>* TOTAL Land/Subdivision Expense</b>	298,237.76	362,200.00	371,251.00	380,573.53	390,175.74
<b>***P LAND SALES (SURPLUS) DEFICIT</b>	(369,231.74)	62,200.00	62,251.00	62,303.53	62,357.64

#### Variance Highlights

- Land sales budgeted for are for sales in process and have a level of certainty.
- Net land sales surpluses/deficits are transferred into or out of capital or operating reserves by Council.
- Departmental costs are funded by the reserves if the department runs a deficit.



## PARKS & RECREATION

The Parks & Recreation budget deals with all activities related to recreation within the community with oversight from the Town. This includes activities related to park use, ice center use, the swimming pool and other recreation programming.

### Parks Summary Operating Budget

	2024 Actual	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast
<b>Parks &amp; Recreation Revenue</b>					
USER FEES AND SALES OF GOODS	(19,746.10)	(20,000.00) ▼	(20,600.00) ▼	(21,218.00) ▼	(21,854.54)
GOVERNMENT GRANTS	(82,000.00)	(82,000.00)	(84,460.00)	(86,993.80)	(89,603.61)
<b>* TOTAL Parks &amp; Recreation Reven</b>	<b>(101,746.10)</b>	<b>(102,000.00)</b>	<b>(105,060.00)</b>	<b>(108,211.80)</b>	<b>(111,458.15)</b>
<b>Parks &amp; Recreation Expenses</b>					
SALARIES, WAGES AND BENEFITS	168,208.44	195,200.00 ▼	195,938.00 ▼	196,698.14 ▼	197,481.08
MATERIALS, GOODS, SUPPLIES AND UTILITIES	211,332.36	332,150.00	342,114.50	352,377.94	362,949.27
ACCRETION EXPENSE - PARKS	88,342.30	0.00	0.00	0.00	0.00
AMORTIZATION - PARKS	108,679.17	101,000.00	104,030.00	107,150.90	110,365.43
<b>* TOTAL Parks &amp; Recreation Expen</b>	<b>576,562.27</b>	<b>628,350.00</b>	<b>642,082.50</b>	<b>656,226.98</b>	<b>670,795.78</b>
<b>***P PARKS &amp; REC (SURPLUS) DEFICIT</b>	<b>474,816.17</b>	<b>526,350.00</b>	<b>537,022.50</b>	<b>548,015.18</b>	<b>559,337.63</b>

### Variance Highlights

- Comparable user fees and sales of goods in 2025.
- Increased salaries due to a reallocation of full-time facility staff wages between departments.
- Higher materials, goods and supplies costs due to a large rehab to the parks shop (old electrical shop) and more pesticide, insecticide and fertilizer costs.

### Sports Centre – Arena/Curling Rink Summary Operating Budget

	2024 Actual	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast
<b>Sports Centre Revenues</b>					
USER FEES AND SALES OF GOODS	(128,122.01)	(98,500.00)	(101,455.00)	(104,498.65)	(107,633.61)
* TOTAL Arena Revenues	(128,122.01)	(98,500.00)	(101,455.00)	(104,498.65)	(107,633.61)
** TOTAL ARENA REVENUES	(128,122.01)	(98,500.00)	(101,455.00)	(104,498.65)	(107,633.61)
<b>Curling Rink Expenses</b>					
MATERIALS, GOODS, SUPPLIES AND UTILITIES	15,731.90	42,450.00	43,723.50	45,035.21	46,386.26
* TOTAL Curling Rink Expenses	15,731.90	42,450.00	43,723.50	45,035.21	46,386.26
<b>Arena Expenses</b>					
SALARIES, WAGES AND BENEFITS	327,809.33	224,100.00	227,592.00	231,188.76	234,893.42
MATERIALS, GOODS, SUPPLIES AND UTILITIES	242,792.09	274,800.00	508,782.00	520,814.46	533,207.89
AMORTIZATION - ARENA	58,095.58	56,000.00	0.00	0.00	0.00
* TOTAL Arena Expenses	628,697.00	554,900.00	227,592.00	231,188.76	234,893.42
** TOTAL Sports Centre Expenses	644,428.90	597,350.00	271,315.50	276,223.97	281,279.68
***P SPORTS CENTRE (SURPLUS) DEFICIT	516,306.89	498,850.00	169,860.50	171,725.32	173,646.07

#### Variance Highlights

- Lower revenues as 2024 had a capital expense amount for the curling club equipment.
- More repairs and maintenance will be performed on the recreation centre in 2025.
- Lower wages due to a reallocation between departments of full-time facilities staff wages.

### Sports Centre - Pool Summary Operating Budget

	2024 Actual	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast
<b>Pool Revenue</b>					
POOL ADMISSIONS	(54,484.06)	(55,000.00)	(56,650.00)	(58,349.50)	(60,099.99)
POOL LESSONS	(24,058.28)	(25,000.00)	(25,750.00)	(26,522.50)	(27,318.18)
POOL RENTALS	(10,162.15)	(10,000.00)	(10,300.00)	(10,609.00)	(10,927.27)
POOL RETAIL SALES	(3,222.37)	(3,000.00)	(3,090.00)	(3,182.70)	(3,278.18)
* TOTAL Pool Revenue	(91,926.86)	(93,000.00)	(95,790.00)	(98,663.70)	(101,623.61)
<b>Pool Expenses</b>					
SALARIES, WAGES AND BENEFITS	266,134.02	213,600.00	220,008.00	226,608.24	233,406.49
MATERIALS, GOODS, SUPPLIES AND UTILITIES	161,651.42	154,400.00	159,032.00	163,802.96	168,717.05
AMORTIZATION - POOL	132,931.85	140,000.00	144,200.00	148,526.00	152,981.78
* TOTAL Pool Expenses	560,717.29	508,000.00	523,240.00	538,937.20	555,105.32
***P POOL (SURPLUS) DEFICIT	468,790.43	415,000.00	427,450.00	440,273.50	453,481.71

#### Variance Highlights







- Revenue is expected to stay at comparable levels as the 2024 season.
- Lower materials, goods, supplies, and utilities as the pool maintenance stays comparable.
- Lower expenses in general due to better scheduling for the pool facility and revised full-time staff wage allocations.

## CULTURE

The Culture budget deals with Library activities and Community Halls and other facilities. The local Library Board oversees the activities and budget requests. The Municipality is a member of the Chinook Arch Regional Library system, which is a network of independent, cooperating libraries in the southwestern corner of Alberta. Chinook Arch provides training, consulting, IT support and centralized purchasing, cataloguing, processing, and delivery services.

The Town owns the Community Centre, Scout Hall, Empress Theatre, and the Senior's Welcome Mat buildings.

### Library Summary Operating Budget

	2024 Actual	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast
<b>Library Expenses</b>					
SALARIES, WAGES AND BENEFITS	124,733.27	123,600.00 	124,362.00 	125,146.86 	125,955.27
MATERIALS, GOODS, SUPPLIES AND UTILITIES	64,643.84	96,950.00 	99,858.50 	102,854.26 	105,939.88
AMORTIZATION - OTHER FACILITIES	0.00	5,500.00	5,665.00	5,834.95	6,010.00
* TOTAL Library Expenses	189,377.11	226,050.00	229,885.50	233,836.07	237,905.15
***P LIBRARY (SURPLUS) DEFICIT	189,377.11	226,050.00	229,885.50	233,836.07	237,905.15

### Variance Highlights

- Increase in materials, good, supplies and utilities due to rising costs of consumables and utilities and bookkeeping and payroll cost increases.



# 2025 Operational Budget Document

2025

## Community Halls and Other Facilities Summary Operating Budget

	2024 Actual	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast
<b>Community Halls Revenue</b>					
USER FEES AND SALES OF GOODS	(20,384.44)	(15,000.00)	(15,450.00)	(15,913.50)	(16,390.91)
* TOTAL Community Halls Revenue	(20,384.44)	(15,000.00)	(15,450.00)	(15,913.50)	(16,390.91)
<b>Community Hall Expense</b>					
SALARIES, WAGES AND BENEFITS	5,000.00	47,400.00	1,854.00	1,909.62	1,966.91
MATERIALS, GOODS, SUPPLIES AND UTILITIES	39,940.24	90,400.00	46,762.00	48,164.86	49,609.81
DEBENTURE INTEREST - COMMUNITY HALL	1,048.52	0.00	0.00	0.00	0.00
AMORTIZATION - HALL	46,825.78	35,000.00	36,050.00	37,131.50	38,245.45
* TOTAL Community Services Expense	92,814.54	172,800.00	84,666.00	87,205.98	89,822.16
***P COMMUNITY HALLS (SURPLUS) DEFICIT	72,430.10	157,800.00	69,216.00	71,292.48	73,431.25
<b>Other Facilities Revenue</b>					
USER FEES AND SALES OF GOODS	(6,547.50)	(4,000.00)	(4,120.00)	(4,243.60)	(4,370.91)
* TOTAL Other Facilities Revenue	(6,547.50)	(4,000.00)	(4,120.00)	(4,243.60)	(4,370.91)
<b>Other Facilities Expense</b>					
WAGES - BOOKINGS	2,500.00	1,800.00	1,800.00	1,800.00	1,800.00
MATERIALS, GOODS, SUPPLIES AND UTILITIES	30,861.85	163,150.00	167,990.50	172,976.22	178,111.50
AMORTIZATION - OTHER FACILITIES	47,300.74	56,000.00	57,680.00	59,410.40	61,192.71
* TOTAL Community Services Expen	78,162.59	219,150.00	225,670.50	232,386.62	239,304.21
***P COMMUNITY HALLS (SURPLUS) DEFICIT	71,615.09	215,150.00	221,550.50	228,143.02	234,933.31

### Variance Highlights

- Lower revenues due to a decrease in demand for use of the community hall for events.
- Higher wages as wages have been reallocated for full-time facility staff to this department also.
- Higher materials, goods, supplies, and utilities costs due to remediation and demolition on the Airport Recreation Hall and the Ice Cream Shop in 2025.

	2024 Actual	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast
**** TOTAL (SURPLUS) DEFICIT	(1,919,495.77)	1,561,900.00	1,090,629.00	1,081,945.87	1,101,717.25



# 2025 Operational Budget Document

2025

<b>TOWN OF FORT MACLEOD</b>			
<b>2025 BUDGET RECONCILIATION FOR NON-CASH AND CAPITAL AMOUNTS</b>			
<b>AS AT APRIL 9, 2025</b>			
	<b>2024</b>	<b>2025</b>	
	<b>BUDGETED AMOUNTS</b>	<b>BUDGETED AMOUNTS</b>	
<b>(DEFICIT) SURPLUS PER REVENUE AND EXPENDITURES REPORT</b>	\$ (176,335.00)	\$ (1,561,900.00)	
<b>ADDBACKS:</b>			
AMORTIZATION (NON-CASH ITEM)	\$ 2,078,000.00	\$ 2,078,000.00	
	\$ 1,901,665.00	\$ 516,100.00	
<b>DEBENTURE PRINCIPAL REPAYMENTS:</b>			
DEBENTURE PRINCIPAL REPAYMENTS	\$ (677,100.00)	\$ (622,400.00)	
	\$ 1,224,565.00	\$ (106,300.00)	
<b>TRANSFERS FROM (TO) RESERVES TO (FROM) OPERATIONS:</b>			
FCSS RESERVES	\$ 3,050.00	\$ 32,850.00	
INTO OPERATING RESERVES	\$ -	\$ -	
OUT OF OPERATING RESERVES	\$ -	\$ -	
INTO CAPITAL RESERVES	\$ -	\$ (446,635.00)	
OUT OF CAPITAL RESERVES	\$ 535,400.00	\$ 535,400.00	
INTO CAPITAL RESERVES	\$ (25,000.00)	\$ (25,000.00)	
INTO CAPITAL RESERVES	\$ (1,685,500.00)	\$ -	
OUT OF CAPITAL RESERVES		\$ 62,200.00	
INTO CAPITAL RESERVES	\$ (52,515.00)	\$ (52,515.00)	
	\$ (1,224,565.00)	\$ 106,300.00	
<b>ADJUSTED BUDGET SURPLUS (DEFICIT)</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>CAPITAL PURCHASES PER CAPITAL BUDGET</b>	<b>\$ 905,200.00</b>	<b>\$ 3,701,000.00</b>	
<b>FUNDING SOURCES:</b>			
CAPITAL GRANTS	\$ (305,000.00)	\$ (1,114,000.00)	
TRANSFERS FROM RESERVES:	\$ (600,200.00)	\$ (1,461,000.00)	
DEBENTURES			
OTHER SOURCES OF CAPITAL FUNDING (Additional land sales)		\$ (1,126,000.00)	
	\$ (905,200.00)	\$ (3,701,000.00)	
<b>REVISED CONSOLIDATED BUDGET AMOUNT</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>2025 BALANCED OPERATIONAL BUDGET</b>	<b>-</b>	<b>-</b>	