


*Town of Fort Macleod*

*4 Year Operational Budget Plan*

*2022 through 2025*

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Mayor Brent Feyter  
April 25, 2022

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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**

### 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

	2021 Actual	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast
<b>Council Expenses</b>					
HONORARIUM & MEETINGS - MAYOR	15,127.28	20,500.00	20,910.00	21,328.20	21,754.76
HONORARIUM & MEETINGS - COUNCIL	68,054.86	68,500.00	69,870.00	71,267.40	72,692.75
BENEFITS - MAYOR & COUNCILLOR	38,337.85	38,500.00	39,270.00	40,055.40	40,856.51
TRAVEL & SUBSISTENCE	1,439.40	7,000.00	7,140.00	7,282.80	7,428.46
COUNCIL TRAINING	1,281.42	3,000.00	3,060.00	3,121.20	3,183.62
COUNCIL STRATEGIC PLANNING	265.17	1,500.00	1,530.00	1,560.60	1,591.81
CONVENTIONS	8,527.32	10,000.00	10,200.00	10,404.00	10,612.08
COMPUTERS/LAPTOPS COUNCIL	0.00	500.00	510.00	520.20	530.60
<b>* TOTAL Council Expenses</b>	<b>133,033.30</b>	<b>149,500.00</b>	<b>152,490.00</b>	<b>155,539.80</b>	<b>158,650.60</b>
<b>***P COUNCIL (SURPLUS) DEFICIT</b>	<b>133,033.30</b>	<b>149,500.00</b>	<b>152,490.00</b>	<b>155,539.80</b>	<b>158,650.60</b>

### Variance Highlights

- 2022 Council expenses are budgeted to increase due to Council training and increased travel and convention costs.

### 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.

### Taxation/Requisition Summary Operating Budget

	2021 Actual	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast
<b>Legislative Revenue</b>					
RESIDENTIAL TAXES	(2,398,866.01)	(2,600,850.00)	(2,652,867.00)	(2,705,924.34)	(2,760,042.83)
COMMERCIAL TAXES	(723,961.23)	(755,080.00)	(770,181.60)	(785,585.23)	(801,296.94)
INDUSTRIAL TAXES	(758,348.05)	(809,050.00)	(825,231.00)	(841,735.62)	(858,570.33)
FARM TAXES	(1,635.12)	(2,510.00)	(2,560.20)	(2,611.40)	(2,663.63)
MINIMUM TAX	(14,566.60)	(14,500.00)	(14,790.00)	(15,085.80)	(15,387.52)
LINEAR - POWER, PIPE CABLE TV & OTHER	(224,082.29)	(252,280.00)	(257,325.60)	(262,472.11)	(267,721.55)
FEDERAL GRANT IN LIEU	(20,057.06)	(20,875.00)	(21,292.50)	(21,718.35)	(22,152.72)
PROVINCIAL GRANT IN LIEU	(38,533.48)	(41,615.00)	(42,447.30)	(43,296.25)	(44,162.17)
<b>* TOTAL Legislative Revenue</b>	<b>(4,180,049.84)</b>	<b>(4,496,760.00)</b>	<b>(4,586,695.20)</b>	<b>(4,678,429.10)</b>	<b>(4,771,997.69)</b>
<b>Legislative Expenses</b>					
ASFF RES/FARMLAND REQUISITION	677,319.60	717,035.00	731,375.70	746,003.21	760,923.28
ASFF NON RES REQUISITION	398,770.43	419,260.00	427,645.20	436,198.10	444,922.07
WILLOW CREEK FOUNDATION	101,407.13	102,600.00	104,652.00	106,745.04	108,879.94
LINEAR/DIP REQUISITION	1,064.29	1,155.00	1,178.10	1,201.66	1,225.70
<b>* TOTAL Legislative Expenses</b>	<b>1,178,561.45</b>	<b>1,240,050.00</b>	<b>1,264,851.00</b>	<b>1,290,148.02</b>	<b>1,315,950.98</b>
<b>***P LEGISLATIVE (SURPLUS) DEFICIT</b>	<b>(3,001,488.39)</b>	<b>(3,256,710.00)</b>	<b>(3,321,844.20)</b>	<b>(3,388,281.08)</b>	<b>(3,456,046.71)</b>

### Variance Highlights

- Net legislative revenue (taxes net of requisitions) increases by \$275,076 (\$3,256,710 from \$3,001,434 budget amounts) in the final operating budget to offset additional operating costs and reductions in revenues.
- Growth and market changes in the 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 includes a 2.5% increase to both the residential (from 6.2282 to 6.38352) and the non-residential (from 12.207 to 12.51218) mill rates.
- Changes to the municipal portion of property taxes in 2022 is determined by Council during the finalization of the 2022 4-year operating plan and the 2022 mill rate bylaw readings.
- In 2022 one residential mill is equal to \$283,998 and one non-residential mill rate is equal to \$114,275.
- Both the Alberta School Foundation Fund and the Willow Creek Foundation requisitions have increased in 2022 and are flow through 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

	2021 Actual	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast
<b>Administration Revenue</b>					
USER FEES AND SALES OF GOODS	(39,785.56)	(6,000.00)	(6,120.00)	(6,242.40)	(6,367.25)
LICENSES AND PERMITS	(37,465.00)	(37,000.00)	(37,740.00)	(38,494.80)	(39,264.70)
RENTAL INCOME	(47,771.43)	(41,750.00)	(42,585.00)	(43,436.70)	(44,305.43)
OTHER INCOME	(341,276.14)	(151,500.00)	(154,530.00)	(157,620.60)	(160,773.01)
GOVERNMENT GRANTS	(1,238,659.76)	(33,000.00)	(33,660.00)	(34,333.20)	(35,019.86)
PENALTIES & COSTS ON TAXES	(51,039.82)	(50,000.00)	(51,000.00)	(52,020.00)	(53,060.40)
FRANCHISE FEES	(511,867.40)	(520,000.00)	(530,400.00)	(541,008.00)	(551,828.16)
<b>* TOTAL Administration Revenue</b>	<b>(2,267,865.11)</b>	<b>(839,250.00)</b>	<b>(856,035.00)</b>	<b>(873,155.70)</b>	<b>(890,618.81)</b>
<b>Administration Expense</b>					
SALARIES, WAGES AND BENEFITS	583,983.10	618,800.00	621,716.00	624,690.32	627,724.13
MATERIALS, GOODS, SUPPLIES AND UTILITIES	467,642.48	400,150.00	408,153.00	416,316.06	424,642.38
TRANSFERS TO OTHER ORGANIZATIONS & OTH	269,500.00	297,000.00	302,940.00	308,998.80	315,178.78
CONTRACTED AND GENERAL SERVICES	269,394.51	247,850.00	252,807.00	257,863.14	263,020.40
BANK CHARGES AND INTEREST	16,523.80	17,500.00	17,850.00	18,207.00	18,571.14
DEBENTURE INTEREST	26,268.12	25,500.00	26,010.00	26,530.20	27,060.80
TAX & PENALTY CANCELLATIONS	33,678.84	35,000.00	35,700.00	36,414.00	37,142.28
TAX INCENTIVE PROGRAM EXPENSE	8,784.16	18,400.00	18,768.00	19,143.36	19,526.23
AMORTIZATION - ADMINISTRATION	67,297.47	75,000.00	76,500.00	78,030.00	79,590.60
<b>* TOTAL Administration Expense</b>	<b>1,743,072.48</b>	<b>1,735,200.00</b>	<b>1,760,444.00</b>	<b>1,786,192.88</b>	<b>1,812,456.74</b>
<b>***P ADMINISTRATION (SURPLUS) DEFICIT</b>	<b>(524,792.63)</b>	<b>895,950.00</b>	<b>904,409.00</b>	<b>913,037.18</b>	<b>921,837.92</b>

### Variance Highlights

- User fees and sales of goods lower due to no certainty of filming revenues in 2022.
- Franchise fees include the annual franchise fees from our natural gas distributor and our electrical distributor.
- Other income decrease is due less operating grants and a decrease in investments used for capital projects so less investment income.
- Government grants lower than prior actual due to not budgeting for capital grants being used.
- Materials, goods, supplies, and utilities are lower due to no election and less goods and services purchased.
- Transfer to organizations is higher due to more organizations applying for grant funding.
- Decrease in contracted services due to lower write off from uncollectible tax recovery amount in 2022.
- The tax incentive increase is the second year for the business tax incentive program.
- Overall departmental expenditures lower by \$7,872 compared to 2021 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

	2021 Actual	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast
<b>Disaster Revenue</b>					
DISASTER SERVICES CAPITAL GRANTS	0.00	0.00	0.00	0.00	0.00
* TOTAL Disaster Revenue	0.00	0.00	0.00	0.00	0.00
<b>Disaster Expense</b>					
MATERIALS, GOODS, SUPPLIES AND UTILITIES	736.98	7,950.00	8,109.00	8,271.18	8,436.60
DISASTER SERVICES CAPITAL EXPENSES	46,898.05	0.00	0.00	0.00	0.00
* TOTAL Disaster Expense	47,635.03	7,950.00	8,109.00	8,271.18	8,436.60
***P DISASTER (SURPLUS) DEFICIT	47,635.03	7,950.00	8,109.00	8,271.18	8,436.60

#### Variance Highlights

- Provincial disaster recovery program project reconciled and completed in 2021 to repair a waterline that was floating in the Oldman River. No such project in 2022.

	2021 Actual	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast
<b>Fire Fighting Revenue</b>					
FIRE FIGHTING SERVICES	(40,307.07)	(20,000.00)	(20,400.00)	(20,808.00)	(21,224.16)
FILMING REVENUE/MISCELLANEOUS	(3,200.00)	0.00	0.00	0.00	0.00
M.D. WILLOW CREEK GRANT	(8,388.83)	(8,000.00)	(8,160.00)	(8,323.20)	(8,489.66)
* TOTAL Fire Fighting Revenue	(51,895.90)	(28,000.00)	(28,560.00)	(29,131.20)	(29,713.82)
<b>Fire Expense</b>					
SALARIES, WAGES AND BENEFITS	93,981.95	71,000.00	71,000.00	71,000.00	71,000.00
MATERIALS, GOODS, SUPPLIES AND UTILITIES	55,383.70	69,200.00	151,584.00	152,995.68	154,435.59
CONTRACTED AND GENERAL SERVICES	12,550.41	13,000.00	13,260.00	13,525.20	13,795.70
AMORTIZATION - FIRE	33,168.12	35,000.00	35,700.00	36,414.00	37,142.28
* TOTAL Fire Expense	195,084.18	188,200.00	271,544.00	273,934.88	276,373.58
***P FIRE (SURPLUS) DEFICIT	143,188.28	160,200.00	242,984.00	244,803.68	246,659.75

#### Variance Highlights

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



### 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

	2021 Actual	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast
<b>Bylaw Revenue</b>					
PROVINCIAL AND MUNICIPAL FINES	(7,573.78)	(2,500.00)	(2,550.00)	(2,601.00)	(2,653.02)
LICENSES AND PERMITS	(3,940.00)	(3,500.00)	(3,570.00)	(3,641.40)	(3,714.23)
<b>* TOTAL Bylaw Revenue</b>	<b>(11,513.78)</b>	<b>(6,000.00)</b>	<b>(6,120.00)</b>	<b>(6,242.40)</b>	<b>(6,367.25)</b>
<b>Bylaw Expenses</b>					
SALARIES, WAGES AND BENEFITS	76,179.25	82,900.00	84,332.00	85,792.64	87,282.49
MATERIALS, GOODS, SUPPLIES AND UTILITIES	56,535.90	64,850.00	66,147.00	67,469.94	68,819.34
CONTRACTED AND GENERAL SERVICES	94,614.88	125,000.00	95,740.00	125,382.80	184,628.46
AMORTIZATION - BYLAW	9,688.01	10,000.00	10,200.00	10,404.00	10,612.08
<b>* TOTAL Bylaw Expenses</b>	<b>237,018.04</b>	<b>282,750.00</b>	<b>256,419.00</b>	<b>289,049.38</b>	<b>351,342.37</b>
<b>***P BYLAW (SURPLUS) DEFICIT</b>	<b>225,504.26</b>	<b>276,750.00</b>	<b>250,299.00</b>	<b>282,806.98</b>	<b>344,975.12</b>

#### Variance Highlights

- Increase in materials, goods, supplies, and utilities related to higher legal costs in 2022.
- Increase in contracted services related to the third year of police funding to the Province in the amount of \$118,000.

### 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

	2021 Actual	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast
<b>Roads &amp; Streets Revenue</b>					
* TOTAL Roads & Streets Revenue	(32,294.46)	(2,500.00)	(2,550.00)	(2,601.00)	(2,653.02)
<b>Roads &amp; Streets Expense</b>					
SALARIES, WAGES AND BENEFITS	419,400.38	424,500.00	427,480.00	430,519.60	433,619.99
MATERIALS, GOODS, SUPPLIES AND UTILITIES	436,960.50	512,900.00	523,158.00	533,621.16	544,293.58
CONTRACTED AND GENERAL SERVICES	6,512.00	8,200.00	8,364.00	8,531.28	8,701.91
AMORTIZATION - PUBLIC WORKS	644,217.95	645,000.00	657,900.00	671,058.00	684,479.16
DEBENTURE INTEREST	41,224.01	38,500.00	39,270.00	40,055.40	40,856.51
* TOTAL Roads & Streets Expense	1,548,314.84	1,629,100.00	1,656,172.00	1,683,785.44	1,711,951.15
***P PUBLIC WORKS (SURPLUS) DEFICIT	1,516,020.38	1,626,600.00	1,653,622.00	1,681,184.44	1,709,298.13

#### Variance Highlights

- Minimal revenue in the department because Town crews do not work on private property. The prior year revenue was water curb stop disconnect/reconnects and servicing lots for water and sewer services.
- Increase to materials and utilities due to increasing commodity and supply prices.
- Town continues the asphalt/concrete crushing program which the department initiated in 2017.

### 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

	2021 Actual	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast
<b>Airport Revenue</b>					
AIRPORT REVENUE/RENTAL	(10,800.00)	(8,000.00)	(8,160.00)	(8,323.20)	(8,489.66)
* TOTAL Airport Revenue	(10,800.00)	(8,000.00)	(8,160.00)	(8,323.20)	(8,489.66)
<b>Airport Expense</b>					
SALARIES, WAGES AND BENEFITS	3,712.12	3,700.00	3,700.00	3,700.00	3,700.00
MATERIALS, GOODS, SUPPLIES AND UTILITIES	13,160.87	16,200.00	16,524.00	16,854.48	17,191.57
AMORTIZATION - AIRPORT	(195.51)	200.00	204.00	208.08	212.24
* TOTAL Airport Expense	16,677.48	20,100.00	20,428.00	20,762.56	21,103.81
***P AIRPORT (SURPLUS) DEFICIT	5,877.48	12,100.00	12,268.00	12,439.36	12,614.15

#### Variance Highlights

- Revenues are received from slalom racing at the airport.
- Salaries and wages are for runway inspection after racing events.
- 2022 expenses are higher than 2021 due to more runway maintenance and repairs.

### PLANTS ADMINISTRATIVE 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

	2021 Actual	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast
<b>Plants Administration Expense</b>					
SALARIES, WAGES AND BENEFITS	121,388.66	109,200.00	110,290.00	111,401.80	112,535.84
MATERIALS, GOODS, SUPPLIES AND UTILITIES	16,887.50	20,160.00	20,563.20	20,974.46	21,393.95
* TOTAL Plants Administration Expense	138,276.16	129,360.00	130,853.20	132,376.26	133,929.79
** TOTAL PLANTS ADMIN DEFICIT	138,276.16	129,360.00	130,853.20	132,376.26	133,929.79

#### Variance Highlights

- Administrative (overhead) costs that relate to both the water and sewer departments are in this section.
- 2022 budgeted expenses are lower than 2021 due to lower sick leave and increased training costs as overhead of the department.

### 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

	2021 Actual	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast
<b>Water Revenue</b>					
USER FEES AND SALES OF GOODS	(1,478,268.83)	(1,506,500.00)	(1,536,630.00)	(1,567,362.60)	(1,598,709.85)
PENALTIES AND COSTS ON UTILITIES	(12,945.58)	(10,000.00)	(10,200.00)	(10,404.00)	(10,612.08)
<b>** TOTAL WATER REVENUE</b>	<b>(1,491,214.41)</b>	<b>(1,516,500.00)</b>	<b>(1,546,830.00)</b>	<b>(1,577,766.60)</b>	<b>(1,609,321.93)</b>
<b>Water Source of Supply</b>					
<b>Water Treatment Expenses</b>					
SALARIES, WAGES AND BENEFITS	82,480.14	104,900.00	105,418.00	105,946.36	106,485.29
MATERIALS, GOODS, SUPPLIES AND UTILITIES	130,816.98	149,000.00	151,980.00	155,019.60	158,119.99
CONTRACTED AND GENERAL SERVICES	18,539.43	17,000.00	17,340.00	17,686.80	18,040.54
AMORTIZATION - WATER	341,566.71	345,000.00	351,900.00	358,938.00	366,116.76
DEBENTURE INTEREST	53,939.43	49,600.00	50,592.00	51,603.84	52,635.92
<b>* TOTAL Water Treatment Expenses</b>	<b>627,342.69</b>	<b>665,500.00</b>	<b>677,230.00</b>	<b>689,194.60</b>	<b>701,398.49</b>
<b>Water Distribution Expense</b>					
SALARIES, WAGES AND BENEFITS	18,244.60	30,600.00	31,212.00	31,836.24	32,472.96
MATERIALS, GOODS, SUPPLIES AND UTILITIES	9,616.21	33,000.00	33,660.00	34,333.20	35,019.86
<b>* TOTAL Water Distribution Expen</b>	<b>27,860.81</b>	<b>63,600.00</b>	<b>64,872.00</b>	<b>66,169.44</b>	<b>67,492.83</b>
<b>Water Pumping Expenses</b>					
SALARIES, WAGES AND BENEFITS	2,868.36	2,500.00	2,500.00	2,500.00	2,500.00
MATERIALS, GOODS, SUPPLIES AND UTILITIES	36,365.28	41,850.00	42,687.00	43,540.74	44,411.55
<b>* TOTAL Water Pumping Expenses</b>	<b>39,233.64</b>	<b>44,350.00</b>	<b>45,187.00</b>	<b>46,040.74</b>	<b>46,911.55</b>
<b>Water Customer Expense</b>					
SALARIES, WAGES AND BENEFITS	20,177.01	21,500.00	21,500.00	21,500.00	21,500.00
MATERIALS, GOODS, SUPPLIES AND UTILITIES	13,420.89	14,500.00	14,790.00	15,085.80	15,387.52
CONTRACTED AND GENERAL SERVICES	6,930.88	7,400.00	7,548.00	7,698.96	7,852.94
<b>* TOTAL Water Customer Expenses</b>	<b>40,528.78</b>	<b>43,400.00</b>	<b>43,838.00</b>	<b>44,284.76</b>	<b>44,740.46</b>
<b>** TOTAL WATER EXPENSES</b>	<b>734,965.92</b>	<b>816,850.00</b>	<b>831,127.00</b>	<b>845,689.54</b>	<b>860,543.33</b>
<b>***P WATER (SURPLUS) DEFICIT</b>	<b>(756,248.49)</b>	<b>(699,650.00)</b>	<b>(715,703.00)</b>	<b>(732,077.06)</b>	<b>(748,778.60)</b>

#### Variance Highlights

- Increase in materials, goods, supplies and utilities due to higher repairs and maintenance costs.

### 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

	2021 Actual	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast
<b>Sanitary Sewer Revenue</b>					
USER FEES AND SALES OF GOODS	(752,673.29)	(776,500.00)	(792,030.00)	(807,870.60)	(824,028.01)
<b>** Total Sanitary Sewer Revenue</b>	<b>(752,673.29)</b>	<b>(776,500.00)</b>	<b>(792,030.00)</b>	<b>(807,870.60)</b>	<b>(824,028.01)</b>
<b>Sanitary Sewer Treatment Expense</b>					
SALARIES, WAGES AND BENEFITS	164,580.71	182,600.00	183,310.00	184,034.20	184,772.88
MATERIALS, GOODS, SUPPLIES AND UTILITIES	278,455.28	303,500.00	309,570.00	315,761.40	322,076.63
CONTRACTED AND GENERAL SERVICES	123,254.60	80,000.00	81,600.00	83,232.00	84,896.64
AMORTIZATION - WASTE WATER	323,435.07	325,000.00	331,500.00	338,130.00	344,892.60
<b>* TOTAL Sanitary Sewer Treatment</b>	<b>889,725.66</b>	<b>891,100.00</b>	<b>905,980.00</b>	<b>921,157.60</b>	<b>936,638.75</b>
<b>Sanitary Sewer Collection Expense</b>					
SALARIES, WAGES AND BENEFITS	18,161.91	36,500.00	36,500.00	36,500.00	36,500.00
MATERIALS, GOODS, SUPPLIES AND UTILITIES	13,726.65	29,000.00	29,580.00	30,171.60	30,775.03
<b>* TOTAL Sanitary Sewer Collectio</b>	<b>31,888.56</b>	<b>65,500.00</b>	<b>66,080.00</b>	<b>66,671.60</b>	<b>67,275.03</b>
<b>** TOTAL SANITARY SEWER EXPENSES</b>	<b>921,614.22</b>	<b>956,600.00</b>	<b>972,060.00</b>	<b>987,829.20</b>	<b>1,003,913.78</b>
<b>***P SANITARY SEWER (SURPLUS) DEFICIT</b>	<b>168,940.93</b>	<b>180,100.00</b>	<b>180,030.00</b>	<b>179,958.60</b>	<b>179,885.77</b>

#### Variance Highlights

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

### 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

	2021 Actual	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast
<b>Solid Waste Removal Revenue</b>					
USER FEES AND SALES OF GOODS	(416,352.17)	(413,000.00) <span style="color: green;">▲</span>	(421,260.00) <span style="color: green;">▲</span>	(429,685.20) <span style="color: green;">▲</span>	(438,278.90)
GOVERNMENT GRANTS	(20,000.00)	(10,000.00)	(10,200.00)	(10,404.00)	(10,612.08)
<b>* TOTAL Solid Waste Removal Reve</b>	<b>(436,352.17)</b>	<b>(423,000.00)</b>	<b>(431,460.00)</b>	<b>(440,089.20)</b>	<b>(448,890.98)</b>
<b>Solid Waste Removal Expense</b>					
SALARIES, WAGES AND BENEFITS	29,548.46	33,800.00	33,800.00	33,800.00	33,800.00
MATERIALS, GOODS, SUPPLIES AND UTILITIES	19,962.67	39,600.00 <span style="color: green;">▲</span>	40,392.00 <span style="color: green;">▲</span>	41,199.84 <span style="color: green;">▲</span>	42,023.84
CONTRACTED AND GENERAL SERVICES	393,162.34	440,000.00 <span style="color: green;">▲</span>	448,800.00 <span style="color: green;">▲</span>	457,776.00 <span style="color: green;">▲</span>	466,931.52
AMORTIZATION - WASTE MANAGEMENT	4,287.13	4,300.00	4,386.00	4,473.72	4,563.19
<b>* TOTAL Solid Waste Removal Expenses</b>	<b>446,960.60</b>	<b>517,700.00</b>	<b>527,378.00</b>	<b>537,249.56</b>	<b>547,318.55</b>
<b>***P SOLID WASTE (SURPLUS) DEFICIT</b>	<b>10,608.43</b>	<b>94,700.00</b>	<b>95,918.00</b>	<b>97,160.36</b>	<b>98,427.57</b>

#### Variance Highlights

- The new solid waste (garbage and recycling program) begins in April 2022.
- Increase in material, goods, supplies and utilities due to higher supply costs.
- Increase in contracted and general services due to change in contractors for garbage and recycling disposal and a higher requisition from the landfill commission.

### 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

	2021 Actual	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast
<b>FCSS Revenue</b>					
USER FEES AND SALES OF GOODS	(23,197.96)	(1,200.00) <span style="color: green;">▲</span>	(1,224.00) <span style="color: green;">▲</span>	(1,248.48) <span style="color: green;">▲</span>	(1,273.45)
GOVERNMENT GRANTS	(179,955.36)	(171,600.00)	(175,032.00)	(178,532.64)	(182,103.29)
<b>* TOTAL FCSS Revenue</b>	<b>(203,153.32)</b>	<b>(172,800.00)</b>	<b>(176,256.00)</b>	<b>(179,781.12)</b>	<b>(183,376.74)</b>
<b>FCSS Expenses</b>					
SALARIES, WAGES AND BENEFITS	132,592.45	118,030.00	118,275.80	118,526.52	118,782.25
MATERIALS, GOODS, SUPPLIES AND UTILITIES	30,339.93	26,600.00 <span style="color: green;">▲</span>	27,132.00 <span style="color: green;">▲</span>	27,674.64 <span style="color: green;">▲</span>	28,228.13
GRANTS TO ORGANIZATIONS	18,500.00	50,000.00	51,000.00	52,020.00	53,060.40
<b>* TOTAL FCSS Expenses</b>	<b>181,432.38</b>	<b>194,630.00</b>	<b>196,407.80</b>	<b>198,221.16</b>	<b>200,070.78</b>
<b>***P FCSS (SURPLUS) DEFICIT</b>	<b>(21,720.94)</b>	<b>21,830.00</b>	<b>20,151.80</b>	<b>18,440.04</b>	<b>16,694.04</b>
<b>Housing Support Revenue</b>					
HOUSING SUPPORT PROGRAM REVENUE	(59,406.94)	0.00	0.00	0.00	0.00
<b>* TOTAL Housing Support Revenue</b>	<b>(59,406.94)</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	29,718.29	0.00 <span style="color: green;">▲</span>	0.00 <span style="color: green;">▲</span>	0.00 <span style="color: green;">▲</span>	0.00
MATERIALS, GOODS, SUPPLIES AND UTILITIES	26,446.25 <span style="color: green;">▲</span>	0.00	0.00	0.00	0.00
<b>* TOTAL Housing Support Expenses</b>	<b>56,164.54</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>(3,242.40)</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 2022.
- FCSS and Housing Support budgets net to zero within the Town's overall budget.
- Any surplus or budgeted deficits are transfers to/from the FCSS reserve.



### 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

	2021 Actual	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast
<b>Cemetery Revenue</b>					
USER FEES AND SALES OF GOODS	(23,254.90)	(20,000.00) <span style="color: green;">▲</span>	(20,400.00) <span style="color: green;">▲</span>	(20,808.00) <span style="color: green;">▲</span>	(21,224.16)
GOVERNMENT GRANTS	(3,000.00)	(3,000.00)	(3,060.00)	(3,121.20)	(3,183.62)
<b>* TOTAL Cemetery Revenue</b>	<b>(26,254.90)</b>	<b>(23,000.00)</b>	<b>(23,460.00)</b>	<b>(23,929.20)</b>	<b>(24,407.78)</b>
<b>Cemetery Expense</b>					
SALARIES, WAGES AND BENEFITS	57,324.45	64,400.00	64,522.00	64,646.44	64,773.37
MATERIALS, GOODS, SUPPLIES AND UTILITIES	36,408.38	45,700.00 <span style="color: green;">▲</span>	46,614.00 <span style="color: green;">▲</span>	47,546.28 <span style="color: green;">▲</span>	48,497.21
AMORTIZATION - CEMETERY	14,210.79	14,000.00	14,280.00	14,565.60	14,856.91
<b>* TOTAL Cemetery Expense</b>	<b>107,943.62</b>	<b>124,100.00</b>	<b>125,416.00</b>	<b>126,758.32</b>	<b>128,127.49</b>
<b>***P CEMETERY (SURPLUS) DEFICIT</b>	<b>81,688.72</b>	<b>101,100.00</b>	<b>101,956.00</b>	<b>102,829.12</b>	<b>103,719.70</b>

#### Variance Highlights

- The Cemetery expansion will be completed in 2022 (landscaping) and the addition of memorial benches result in an increase to the materials, good, 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

	2021 Actual	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast
<b>Development Revenue</b>					
USER FEES AND SALES OF GOODS	(96,081.92)	(58,000.00)	(59,160.00)	(60,343.20)	(61,550.06)
* TOTAL Development Revenue	(96,081.92)	(58,000.00)	(59,160.00)	(60,343.20)	(61,550.06)
<b>Development Expense</b>					
SALARIES, WAGES AND BENEFITS	95,008.77	96,100.00	96,466.00	96,839.32	97,220.11
MATERIALS, GOODS, SUPPLIES AND UTILITIES	43,155.85	62,400.00	63,648.00	64,920.96	66,219.38
CONTRACTED AND GENERAL SERVICES	102,340.52	84,500.00	86,190.00	87,913.80	89,672.08
* TOTAL Development Expense	240,505.14	243,000.00	246,304.00	249,674.08	253,111.56
***P DEVELOPMENT (SURPLUS) DEFICIT	144,423.22	185,000.00	187,144.00	189,330.88	191,561.50

#### Variance Highlights

- Lower revenues due to less permits anticipated in 2022.
- Higher materials, goods, supplies and utilities due to higher legal costs.
- Lower contracted and general service due to less inspection fees anticipated in 2022.

	2021 Actual	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast
<b>Land/Subdivision Revenue</b>					
LAND SALES	(42,359.23)	(190,000.00)	(193,800.00)	(197,676.00)	(201,629.52)
* TOTAL Land/Subdivision Revenue	(42,359.23)	(190,000.00)	(193,800.00)	(197,676.00)	(201,629.52)
<b>Land/Subdivision Expense</b>					
CONTRACTED AND GENERAL SERVICES	159,797.64	90,000.00	91,800.00	93,636.00	95,508.72
DEBENTURE INTEREST - LAND SALES	36,172.86	63,900.00	65,178.00	66,481.56	67,811.19
* TOTAL Land/Subdivision Expense	195,970.50	153,900.00	91,800.00	93,636.00	95,508.72
***P LAND SALES (SURPLUS) DEFICIT	153,611.27	(36,100.00)	(102,000.00)	(104,040.00)	(106,120.80)

#### Variance Highlights

- Land sales budgeted for are for sales in process and have a level of certainty.
- Net land sales surpluses are transferred into 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

	2021 Actual	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast
<b>Parks &amp; Recreation Revenue</b>					
USER FEES AND SALES OF GOODS	(40,173.15)	(12,000.00) <span style="color: green;">▲</span>	(12,240.00) <span style="color: green;">▲</span>	(12,484.80) <span style="color: green;">▲</span>	(12,734.50)
GOVERNMENT GRANTS	(62,000.00)	(62,000.00)	(63,240.00)	(64,504.80)	(65,794.90)
<b>* TOTAL Parks &amp; Recreation Reven</b>	<b>(102,173.15)</b>	<b>(74,000.00)</b>	<b>(75,480.00)</b>	<b>(76,989.60)</b>	<b>(78,529.39)</b>
<b>Parks &amp; Recreation Expenses</b>					
SALARIES, WAGES AND BENEFITS	115,232.10	141,600.00 <span style="color: green;">▲</span>	141,835.00 <span style="color: green;">▲</span>	142,074.70 <span style="color: green;">▲</span>	142,319.19
MATERIALS, GOODS, SUPPLIES AND UTILITIES	147,476.94	231,650.00 <span style="color: green;">▲</span>	209,763.00 <span style="color: green;">▲</span>	213,958.26 <span style="color: green;">▲</span>	218,237.43
AMORTIZATION - PARKS	83,032.26	84,000.00	85,680.00	87,393.60	89,141.47
<b>* TOTAL Parks &amp; Recreation Expen</b>	<b>345,741.30</b>	<b>457,250.00</b>	<b>437,278.00</b>	<b>443,426.56</b>	<b>449,698.09</b>
<b>***P PARKS &amp; REC (SURPLUS) DEFICIT</b>	<b>243,568.15</b>	<b>383,250.00</b>	<b>361,798.00</b>	<b>366,436.96</b>	<b>371,168.70</b>

#### Variance Highlights

- Lower user fees and sales of goods due to a smaller donation for the dog park in 2022.
- Increased wages as higher allocation of facilities staff time in parks in 2022.
- Increased materials, goods and supplies costs for upgrades and repairs at the ball diamonds (both westwinds and slowpitch areas).

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

	2021 Actual	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast
<b>Sports Centre Revenues</b>					
USER FEES AND SALES OF GOODS	(39,307.74)	(65,500.00)	(66,810.00)	(68,146.20)	(69,509.12)
* TOTAL Arena Revenues	(39,307.74)	(65,500.00)	(66,810.00)	(68,146.20)	(69,509.12)
** TOTAL ARENA REVENUES	(39,307.74)	(65,500.00)	(66,810.00)	(68,146.20)	(69,509.12)
<b>Curling Rink Expenses</b>					
MATERIALS, GOODS, SUPPLIES AND UTILITIES	11,791.89	31,500.00	32,130.00	32,772.60	33,428.05
* TOTAL Curling Rink Expenses	11,791.89	31,500.00	32,130.00	32,772.60	33,428.05
<b>Arena Expenses</b>					
SALARIES, WAGES AND BENEFITS	220,869.29	221,200.00	223,590.00	226,027.80	228,514.36
MATERIALS, GOODS, SUPPLIES AND UTILITIES	155,898.11	179,900.00	405,864.00	411,947.28	418,152.23
AMORTIZATION - ARENA	94,101.81	95,000.00	0.00	0.00	0.00
* TOTAL Arena Expenses	470,869.21	496,100.00	223,590.00	226,027.80	228,514.36
** TOTAL Sports Centre Expenses	482,661.10	527,600.00	255,720.00	258,800.40	261,942.41
***P SPORTS CENTRE (SURPLUS) DEFICIT	443,353.36	462,100.00	188,910.00	190,654.20	192,433.28

#### Variance Highlights

- Higher revenues due to full operations after the pandemic.
- More repairs and maintenance will be performed on the recreation centre in 2022.

### Sports Centre - Pool Summary Operating Budget

	2021 Actual	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast
<b>Pool Revenue</b>					
POOL ADMISSIONS	(21,371.66)	(40,000.00)	(40,800.00)	(41,616.00)	(42,448.32)
POOL LESSONS	(10,561.20)	(15,000.00)	(15,300.00)	(15,606.00)	(15,918.12)
POOL RENTALS	(2,080.98)	(3,000.00)	(3,060.00)	(3,121.20)	(3,183.62)
POOL RETAIL SALES	(1,410.54)	(2,000.00)	(2,040.00)	(2,080.80)	(2,122.42)
* TOTAL Pool Revenue	(35,424.38)	(60,000.00)	(61,200.00)	(62,424.00)	(63,672.48)
<b>Pool Expenses</b>					
SALARIES, WAGES AND BENEFITS	161,939.62	279,000.00	279,875.00	280,767.50	281,677.85
MATERIALS, GOODS, SUPPLIES AND UTILITIES	62,967.17	121,500.00	123,930.00	126,408.60	128,936.77
AMORTIZATION - POOL	29,066.52	26,000.00	0.00	0.00	0.00
* TOTAL Pool Expenses	253,973.31	426,500.00	403,805.00	407,176.10	410,614.62
***P POOL (SURPLUS) DEFICIT	218,548.93	366,500.00	342,605.00	344,752.10	346,942.14

#### Variance Highlights

- This is the first year for the new pool facility to operate for a full season (uncertainty about attendance and revenues).
- Higher expenses in general due to additional staff for new facility, full time staff wage allocations and a full season of operations.

### 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

	2021 Actual	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast
<b>Library Expenses</b>					
SALARIES, WAGES AND BENEFITS	111,903.54	113,800.00 <span style="color: green;">▲</span>	114,238.00 <span style="color: green;">▲</span>	114,684.76 <span style="color: green;">▲</span>	115,140.46
MATERIALS, GOODS, SUPPLIES AND UTILITIES	49,850.84	59,600.00 <span style="color: green;">▲</span>	60,792.00 <span style="color: green;">▲</span>	62,007.84 <span style="color: green;">▲</span>	63,248.00
AMORTIZATION - OTHER FACILITIES	5,653.63	5,500.00	5,610.00	5,722.20	5,836.64
* TOTAL Library Expenses	167,408.01	178,900.00	180,640.00	182,414.80	184,225.10
***P LIBRARY (SURPLUS) DEFICIT	167,408.01	178,900.00	180,640.00	182,414.80	184,225.10

#### Variance Highlights

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

### Community Halls and Other Facilities Summary Operating Budget

	2021 Actual	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast
<b>Community Halls Revenue</b>					
USER FEES AND SALES OF GOODS	(10,627.97)	(10,000.00)	(10,200.00)	(10,404.00)	(10,612.08)
* TOTAL Community Halls Revenue	(10,627.97)	(10,000.00)	(10,200.00)	(10,404.00)	(10,612.08)
<b>Community Hall Expense</b>					
SALARIES, WAGES AND BENEFITS	2,700.00	3,000.00	3,000.00	3,000.00	3,000.00
MATERIALS, GOODS, SUPPLIES AND UTILITIES	35,589.76	56,300.00	57,426.00	58,574.52	59,746.01
DEBENTURE INTEREST - COMMUNITY HALL	5,764.17	4,400.00	4,488.00	4,577.76	4,669.32
AMORTIZATION - HALL	32,486.74	33,000.00	33,660.00	34,333.20	35,019.86
* TOTAL Community Services Expense	76,540.67	96,700.00	94,086.00	95,907.72	97,765.87
***P COMMUNITY HALLS (SURPLUS) DEFICIT	65,912.70	86,700.00	83,886.00	85,503.72	87,153.79
<b>Other Facilities Revenue</b>					
USER FEES AND SALES OF GOODS	(14,934.62)	(1,500.00)	(1,530.00)	(1,560.60)	(1,591.81)
CAPITAL GRANT - RECREATION	(147,870.00)	0.00	0.00	0.00	0.00
* TOTAL Other Facilities Revenue	(162,804.62)	(1,500.00)	(1,530.00)	(1,560.60)	(1,591.81)
<b>Other Facilities Expense</b>					
WAGES - BOOKINGS	500.00	500.00	500.00	500.00	500.00
MATERIALS, GOODS, SUPPLIES AND UTILITIES	51,404.47	75,800.00	53,846.00	54,912.92	56,001.18
AMORTIZATION - OTHER FACILITIES	55,506.61	55,000.00	56,100.00	57,222.00	58,366.44
* TOTAL Community Services Expen	106,911.08	130,800.00	109,946.00	112,134.92	114,367.62
***P COMMUNITY HALLS (SURPLUS) DEFICIT	(55,893.54)	129,300.00	108,416.00	110,574.32	112,775.81

#### Variance Highlights

- The Built Heritage Advisory Board will be completing Phase 2 of its projects in 2022.
- Continuing low revenues due to closures from the pandemic.
- Capital grant recreation is the annual Intermunicipal Collaboration Framework amount from the MD of Willow Creek.

	2021 Actual	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast
**** TOTAL (SURPLUS) DEFICIT	(455,787.78)	1,455,430.00	1,066,941.80	1,074,115.84	1,110,443.35

# Town of Fort Macleod Budget

2022

TOWN OF FORT MACLEOD		
2022 BUDGET RECONCILIATION FOR NON-CASH AND CAPITAL AMOUNTS		
AS AT APRIL 25, 2022		
	2021	2022
	BUDGETED AMOUNTS	BUDGETED AMOUNTS
<b>(DEFICIT) SURPLUS PER REVENUE AND EXPENDITURES REPORT</b>	\$ (1,334,392.00)	\$ (1,455,430.00)
<b>ADDBACKS:</b>		
AMORTIZATION (NON-CASH ITEM)	\$ 1,580,000.00	\$ 1,752,000.00
	\$ 245,608.00	\$ 296,570.00
<b>DEBENTURE PRINCIPAL REPAYMENTS:</b>		
DEBENTURE PRINCIPAL REPAYMENTS	\$ (381,725.00)	\$ (562,335.00)
	\$ (136,117.00)	\$ (265,765.00)
<b>TRANSFERS FROM (TO) RESERVES TO (FROM) OPERATIONS:</b>		
FCSS RESERVES	\$ 24,794.00	\$ 21,830.00
OUT OF OPERATING RESERVES	\$ 139,417.00	\$ 89,000.00
INTO OPERATING RESERVES	\$ (69,000.00)	\$ -
INTO CAPITAL RESERVES	\$ 40,906.00	\$ (25,000.00)
OUT OF CAPITAL RESERVES	\$ -	\$ 232,450.00
OUT OF CAPITAL RESERVES	\$ -	\$ -
INTO CAPITAL RESERVES	\$ -	\$ (52,515.00)
	\$ 136,117.00	\$ 265,765.00
<b>ADJUSTED BUDGET SURPLUS (DEFICIT)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CAPITAL PURCHASES PER CAPITAL BUDGET</b>	<b>\$ 5,585,500.00</b>	<b>\$ 2,846,500.00</b>
<b>FUNDING SOURCES:</b>		
CAPITAL GRANTS	\$ (612,685.00)	\$ (540,000.00)
TRANSFERS FROM RESERVES:	\$ -	\$ -
DEBENTURES	\$ (2,774,000.00)	\$ -
OTHER SOURCES OF CAPITAL FUNDING	\$ (2,198,815.00)	\$ (2,306,500.00)
	\$ (5,585,500.00)	\$ (2,846,500.00)
<b>REVISED CONSOLIDATED BUDGET AMOUNT</b>	<b>\$ -</b>	<b>\$ -</b>
2022 BALANCED OPERATIONAL BUDGET		-

