

*Town of Fort Macleod*

*4 Year Operational Budget Plan*

*2023 through 2026*

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**Fort Macleod**

Mayor Brent Feyler

Date: April 24, 2023

Motion: R.

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CAO Anthony Burdett

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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

	2022 Actual	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
<b>Council Expenses</b>					
HONORARIUM & MEETINGS - MAYOR	16,804.20	20,500.00	20,910.00	21,328.20	21,754.76
HONORARIUM & MEETINGS - COUNCIL	65,012.40	68,500.00	69,870.00	71,267.40	72,692.75
BENEFITS - MAYOR & COUNCILLOR	36,832.53	37,500.00	38,250.00	39,015.00	39,795.30
TRAVEL COSTS	1,594.64	3,000.00	3,060.00	3,121.20	3,183.62
LEGAL SERVICES - COUNCIL	8,293.52	0.00	0.00	0.00	0.00
COUNCIL TRAINING/ORIENTATION	895.90	3,000.00	3,060.00	3,121.20	3,183.62
COUNCIL STRATEGIC PLANNING	1,086.15	1,500.00	1,530.00	1,560.60	1,591.81
CONVENTIONS	11,699.60	10,000.00	10,200.00	10,404.00	10,612.08
GIFTS/DONATIONS/COMMUNITY EVENTS	0.00	10,500.00	10,710.00	10,924.20	11,142.68
COUNCIL SUPPLIES/HOSPITALITY	157.83	3,000.00	3,060.00	3,121.20	3,183.62
<b>* TOTAL Council Expenses</b>	<b>142,376.77</b>	<b>157,500.00</b>	<b>160,650.00</b>	<b>163,863.00</b>	<b>167,140.26</b>
<b>***P COUNCIL (SURPLUS) DEFICIT</b>	<b>142,376.77</b>	<b>157,500.00</b>	<b>160,650.00</b>	<b>163,863.00</b>	<b>167,140.26</b>

### Variance Highlights

- 2023 Council expenses are budgeted to increase due to the reallocation of the gifts/donations/community events budget to be under Council's control and discretion.



### 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

	2022 Actual	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
<b>Legislative Revenue</b>					
RESIDENTIAL TAXES	(2,600,130.66)	(2,765,480.00)	(2,820,789.60)	(2,877,205.39)	(2,934,749.50)
COMMERCIAL TAXES	(761,760.62)	(839,750.00)	(856,545.00)	(873,675.90)	(891,149.42)
INDUSTRIAL TAXES	(809,249.44)	(896,610.00)	(914,542.20)	(932,833.04)	(951,489.70)
FARM TAXES	(1,749.98)	(2,280.00)	(2,325.60)	(2,372.11)	(2,419.55)
MINIMUM TAX	(18,973.06)	(20,500.00)	(20,910.00)	(21,328.20)	(21,754.76)
LINEAR - POWER, PIPE CABLE TV & OTHER	(252,817.86)	(232,490.00)	(237,139.80)	(241,882.60)	(246,720.25)
FEDERAL GRANT IN LIEU	(20,875.82)	(21,900.00)	(22,338.00)	(22,784.76)	(23,240.46)
PROVINCIAL GRANT IN LIEU	(39,490.05)	(49,150.00)	(50,133.00)	(51,135.66)	(52,158.37)
<b>* TOTAL Legislative Revenue</b>	<b>(4,505,047.49)</b>	<b>(4,828,160.00)</b>	<b>(4,924,723.20)</b>	<b>(5,023,217.66)</b>	<b>(5,123,682.02)</b>
<b>Legislative Expenses</b>					
ASFF RES/FARMLAND REQUISITION	717,035.26	756,610.00	771,742.20	787,177.04	802,920.58
ASFF NON RES REQUISITION	419,259.12	428,535.00	437,105.70	445,847.81	454,764.77
WILLOW CREEK FOUNDATION	102,600.82	113,455.00	115,724.10	118,038.58	120,399.35
LINEAR/DIP REQUISITION	1,152.61	1,185.00	1,208.70	1,232.87	1,257.53
<b>* TOTAL Legislative Expenses</b>	<b>1,240,047.81</b>	<b>1,299,785.00</b>	<b>1,325,780.70</b>	<b>1,352,296.31</b>	<b>1,379,342.24</b>
<b>***P LEGISLATIVE (SURPLUS) DEFICIT</b>	<b>(3,264,999.68)</b>	<b>(3,528,375.00)</b>	<b>(3,598,942.50)</b>	<b>(3,670,921.35)</b>	<b>(3,744,339.78)</b>

### Variance Highlights

- Net legislative revenue (taxes net of requisitions) increases by \$263,375 (\$3,528,375 from \$3,265,000 in 2022) in the final operating budget to offset additional operating costs and reductions in revenues.
- 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 includes a 9% decrease to the residential mill rate (from 6.38352 to 5.809002) and a 10% decrease to the non-residential (from 12.51218 to 11.260962) mill rate.
- Changes to the municipal portion of property taxes in 2023 is determined by Council during the finalization of the 2023 4-year operating plan and the 2023 mill rate bylaw readings.
- In 2023 one residential mill is equal to \$332,364 and one non-residential mill is equal to \$139,908.
- Both the Alberta School Foundation Fund and the Willow Creek Foundation requisitions have increased in 2023 and 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

	2022 Actual	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
<b>Administration Revenue</b>					
USER FEES AND SALES OF GOODS	(6,975.00)	(6,000.00) ▼	(6,120.00) ▼	(6,242.40) ▼	(6,367.25)
LICENSES AND PERMITS	(38,030.00)	(37,000.00)	(37,740.00)	(38,494.80)	(39,264.70)
RENTAL INCOME	(42,058.02)	(41,750.00) ▼	(42,585.00) ▼	(43,436.70) ▼	(44,305.43)
OTHER INCOME	188,030.75	(176,500.00) ▼	(180,030.00) ▼	(183,630.60) ▼	(187,303.21)
GOVERNMENT GRANTS	(1,145,351.18)	(33,000.00) ▼	(33,660.00) ▼	(34,333.20) ▼	(35,019.86)
PENALTIES & COSTS ON TAXES	(47,699.61)	(45,000.00)	(45,900.00)	(46,818.00)	(47,754.36)
FRANCHISE FEES	(577,197.83) ▼	(593,000.00)	(604,860.00)	(616,957.20)	(629,296.34)
<b>* TOTAL Administration Revenue</b>	<b>(1,669,280.89)</b>	<b>(932,250.00)</b>	<b>(950,895.00)</b>	<b>(969,912.90)</b>	<b>(989,311.16)</b>
<b>Administration Expense</b>					
SALARIES, WAGES AND BENEFITS	567,716.56	659,700.00 ▼	662,804.00 ▼	665,970.08 ▼	669,199.48
MATERIALS, GOODS, SUPPLIES AND UTILITIES	395,669.69	364,750.00 ▼	372,045.00 ▼	379,485.90 ▼	387,075.62
TRANSFERS TO OTHER ORGANIZATIONS & OTH	297,000.00	274,800.00 ▼	280,296.00 ▼	285,901.92 ▼	291,619.96
CONTRACTED AND GENERAL SERVICES	208,778.76	227,050.00 ▼	231,591.00 ▼	236,222.82 ▼	240,947.28
BANK CHARGES AND INTEREST	17,687.10	17,500.00 ▼	17,850.00 ▼	18,207.00 ▼	18,571.14
DEBENTURE INTEREST	24,506.21	23,300.00	23,766.00	24,241.32	24,726.15
TAX & PENALTY CANCELLATIONS	33,505.88	20,000.00	20,400.00	20,808.00	21,224.16
TAX INCENTIVE PROGRAM EXPENSE	30,216.91	40,000.00	40,800.00	41,616.00	42,448.32
AMORTIZATION - ADMINISTRATION	66,654.80	75,000.00	76,500.00	78,030.00	79,590.60
<b>* TOTAL Administration Expense</b>	<b>1,641,735.91</b>	<b>1,702,100.00</b>	<b>1,726,052.00</b>	<b>1,750,483.04</b>	<b>1,775,402.70</b>
<b>***P ADMINISTRATION (SURPLUS) DEFICIT</b>	<b>(27,544.98)</b>	<b>769,850.00</b>	<b>775,157.00</b>	<b>780,570.14</b>	<b>786,091.54</b>

### Variance Highlights

- Other income included a loss on disposal of tangible capital assets in 2022 resulting in a net category expense.
- Franchise fees include the annual franchise fees from the natural gas and electrical distributors.
- 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 by-election and less goods and services purchased.
- Transfer to organizations is lower due to less organizations fitting under the grant funding guidelines.
- Increase in contracted services due to higher costs for increased insurance costs and more services.
- The tax incentive program increase is due to 2023 being the third year for the non-residential tax incentive program cycle.
- The new multi-residential tax incentive program begins in 2023.
- Overall departmental budgeted expenditures are higher by \$60,000 compared to 2022 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

	2022 Actual	2023 Budget	2024 Forecast	2025 Forecast	2026 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	10,237.13	9,150.00	9,333.00	9,519.66	9,710.05
* TOTAL Disaster Expense	10,237.13	9,150.00	9,333.00	9,519.66	9,710.05
***P DISASTER (SURPLUS) DEFICIT	10,237.13	9,150.00	9,333.00	9,519.66	9,710.05

### Variance Highlights

- Emergency management planning and training continues in 2023.

	2022 Actual	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
<b>Administration Revenue</b>					
<b>Fire Fighting Revenue</b>					
FIRE FIGHTING SERVICES	(59,335.13)	(35,000.00)	(35,700.00)	(36,414.00)	(37,142.28)
M.D. WILLOW CREEK GRANT	(8,464.30)	(8,500.00)	(8,670.00)	(8,843.40)	(9,020.27)
* TOTAL Fire Fighting Revenue	(67,799.43)	(43,500.00)	(44,370.00)	(45,257.40)	(46,162.55)
<b>Fire Expense</b>					
SALARIES, WAGES AND BENEFITS	90,933.60	87,300.00	87,300.00	87,300.00	87,300.00
MATERIALS, GOODS, SUPPLIES AND UTILITIES	59,689.18	72,870.00	171,627.40	173,113.95	174,630.23
CONTRACTED AND GENERAL SERVICES	12,550.41	13,000.00	13,260.00	13,525.20	13,795.70
AMORTIZATION - FIRE	27,461.30	35,000.00	35,700.00	36,414.00	37,142.28
* TOTAL Fire Expense	190,634.49	208,170.00	307,887.40	310,353.15	312,868.21
***P FIRE (SURPLUS) DEFICIT	122,835.06	164,670.00	263,517.40	265,095.75	266,705.66

### 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 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

	2022 Actual	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
<b>Bylaw Revenue</b>					
PROVINCIAL AND MUNICIPAL FINES	(9,483.05)	(5,000.00) <sup>▼</sup>	(5,100.00) <sup>▼</sup>	(5,202.00) <sup>▼</sup>	(5,306.04)
LICENSES AND PERMITS	(3,940.00)	(4,000.00)	(4,080.00)	(4,161.60)	(4,244.83)
<b>* TOTAL Bylaw Revenue</b>	<b>(13,423.05)</b>	<b>(9,000.00)</b>	<b>(9,180.00)</b>	<b>(9,363.60)</b>	<b>(9,550.87)</b>
<b>Bylaw Expenses</b>					
SALARIES, WAGES AND BENEFITS	80,743.53	87,800.00 <sup>▼</sup>	89,314.00 <sup>▼</sup>	90,858.28 <sup>▼</sup>	92,433.45
MATERIALS, GOODS, SUPPLIES AND UTILITIES	27,635.41	48,920.00 <sup>▼</sup>	49,898.40 <sup>▼</sup>	50,896.37 <sup>▼</sup>	51,914.30
CONTRACTED AND GENERAL SERVICES	129,359.48	188,200.00 <sup>▼</sup>	99,820.00 <sup>▼</sup>	129,544.40 <sup>▼</sup>	188,873.29
AMORTIZATION - BYLAW	7,502.55	10,000.00	10,200.00	10,404.00	10,612.08
<b>* TOTAL Bylaw Expenses</b>	<b>245,240.97</b>	<b>334,920.00</b>	<b>249,232.40</b>	<b>281,703.05</b>	<b>343,833.11</b>
<b>***P BYLAW (SURPLUS) DEFICIT</b>	<b>231,817.92</b>	<b>325,920.00</b>	<b>240,052.40</b>	<b>272,339.45</b>	<b>334,282.24</b>

#### Variance Highlights

- Increase in materials, goods, supplies, and utilities related to costs for supplies and training in 2023.
- Increase in contracted services related to the fourth year of police funding to the Province in the amount of \$177,200 (up from \$118,005 in 2022).

### 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

	2022 Actual	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
<b>Roads &amp; Streets Revenue</b>					
* TOTAL Roads & Streets Revenue	(91,432.89)	(1,000.00)	(1,020.00)	(1,040.40)	(1,061.21)
<b>Roads &amp; Streets Expense</b>					
SALARIES, WAGES AND BENEFITS	428,118.38	471,425.00 ▼	474,471.00 ▼	477,577.92 ▼	480,746.98
MATERIALS, GOODS, SUPPLIES AND UTILITIES	496,502.83	605,730.00 ▼	617,844.60 ▼	630,201.49 ▼	642,805.52
CONTRACTED AND GENERAL SERVICES	241,106.14	8,000.00 ▼	8,160.00 ▼	8,323.20 ▼	8,489.66
AMORTIZATION - PUBLIC WORKS	704,801.19	645,000.00	657,900.00	671,058.00	684,479.16
DEBENTURE INTEREST	37,838.82	36,500.00	37,230.00	37,974.60	38,734.09
* TOTAL Roads & Streets Expense	1,908,367.36	1,766,655.00	1,795,605.60	1,825,135.21	1,855,255.42
***P PUBLIC WORKS (SURPLUS) DEFICIT	1,816,934.47	1,765,655.00	1,794,585.60	1,824,094.81	1,854,194.21

#### 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.
- In 2022 contracted and general services included repairs to the 3<sup>rd</sup> Avenue railway crossing which was the Town's portion of the cost from Canadian Pacific Railway (CPR).
- Town continues the tree chipping program in 2023.

### 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

	2022 Actual	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
<b>Airport Revenue</b>					
AIRPORT REVENUE/RENTAL	(17,493.80)	(15,000.00)	(15,300.00)	(15,606.00)	(15,918.12)
<b>* TOTAL Airport Revenue</b>	<b>(17,493.80)</b>	<b>(15,000.00)</b>	<b>(15,300.00)</b>	<b>(15,606.00)</b>	<b>(15,918.12)</b>
<b>Airport Expense</b>					
SALARIES, WAGES AND BENEFITS	3,700.00	3,700.00	3,700.00	3,700.00	3,700.00
MATERIALS, GOODS, SUPPLIES AND UTILITIES	7,300.09	17,990.00 ▼	18,349.80 ▼	18,716.80 ▼	19,091.13
AMORTIZATION - AIRPORT	0.00	200.00	204.00	208.08	212.24
<b>* TOTAL Airport Expense</b>	<b>11,000.09</b>	<b>21,890.00</b>	<b>22,253.80</b>	<b>22,624.88</b>	<b>23,003.37</b>
<b>***P AIRPORT (SURPLUS) DEFICIT</b>	<b>(6,493.71)</b>	<b>6,890.00</b>	<b>6,953.80</b>	<b>7,018.88</b>	<b>7,085.25</b>

#### Variance Highlights

- Revenues are received from slalom racing and defensive driving courses at the airport.
- Salaries and wages are for runway inspection after racing events.
- 2023 expenses are higher than 2022 due to more runway maintenance and repairs due to higher usage.



## PLANTS OVERHEAD 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 Overhead Summary Operating Budget

	2022 Actual	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
<b>Plants Administration Expense</b>					
SALARIES, WAGES AND BENEFITS	124,718.09	105,000.00	106,238.00	107,500.76	108,788.78
MATERIALS, GOODS, SUPPLIES AND UTILITIES	20,184.10	23,060.00	23,521.20	23,991.62	24,471.46
<b>* TOTAL Plants Administration Expense</b>	<b>144,902.19</b>	<b>128,060.00</b>	<b>129,759.20</b>	<b>131,492.38</b>	<b>133,260.23</b>
<b>** TOTAL PLANTS ADMIN DEFICIT</b>	<b>144,902.19</b>	<b>128,060.00</b>	<b>129,759.20</b>	<b>131,492.38</b>	<b>133,260.23</b>

### Variance Highlights

- Administrative (overhead) costs that relate to both the water and sewer departments are in this section.
- 2023 budgeted expenses are lower than 2022 due to a lower sick leave expense in 2023.

### 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

	2022 Actual	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
<b>Water Revenue</b>					
USER FEES AND SALES OF GOODS	(1,486,188.90)	(1,491,500.00) ▼	(1,521,330.00) ▼	(1,551,756.60) ▼	(1,582,791.73)
PENALTIES AND COSTS ON UTILITIES	(14,432.12)	(12,000.00)	(12,240.00)	(12,484.80)	(12,734.50)
* TOTAL Water Revenue	(1,500,621.02)	(1,503,500.00)	(1,533,570.00)	(1,564,241.40)	(1,595,526.23)
** TOTAL WATER REVENUE	(1,500,621.02)	(1,503,500.00)	(1,533,570.00)	(1,564,241.40)	(1,595,526.23)
<b>Water Source of Supply</b>					
<b>Water Treatment Expenses</b>					
SALARIES, WAGES AND BENEFITS	84,275.23	96,300.00 ▼	96,726.00 ▼	97,160.52 ▼	97,603.73
MATERIALS, GOODS, SUPPLIES AND UTILITIES	163,801.27	172,120.00 ▼	175,562.40 ▼	179,073.65 ▼	182,655.12
CONTRACTED AND GENERAL SERVICES	12,533.16	19,000.00 ▼	19,380.00 ▼	19,767.60 ▼	20,162.95
AMORTIZATION - WATER	366,427.69	345,000.00	351,900.00	358,938.00	366,116.76
DEBENTURE INTEREST	48,543.51	42,800.00	43,656.00	44,529.12	45,419.70
* TOTAL Water Treatment Expenses	675,580.86	675,220.00	687,224.40	699,468.89	711,958.27
<b>Water Distribution Expense</b>					
SALARIES, WAGES AND BENEFITS	8,444.26	31,200.00 ▼	31,824.00 ▼	32,460.48 ▼	33,109.69
MATERIALS, GOODS, SUPPLIES AND UTILITIES	11,325.81	38,000.00	38,760.00	39,535.20	40,325.90
* TOTAL Water Distribution Expn	19,770.07	69,200.00	70,584.00	71,995.68	73,435.59
<b>Water Pumping Expenses</b>					
SALARIES, WAGES AND BENEFITS	2,980.82	2,500.00	2,500.00	2,500.00	2,500.00
MATERIALS, GOODS, SUPPLIES AND UTILITIES	46,957.01	60,450.00	61,659.00	62,892.18	64,150.02
* TOTAL Water Pumping Expenses	49,937.83	62,950.00	64,159.00	65,392.18	66,650.02
<b>Water Customer Expense</b>					
SALARIES, WAGES AND BENEFITS	19,930.13	19,000.00	19,000.00	19,000.00	19,000.00
MATERIALS, GOODS, SUPPLIES AND UTILITIES	14,064.17	18,000.00 ▼	18,360.00 ▼	18,727.20 ▼	19,101.74
CONTRACTED AND GENERAL SERVICES	9,657.30	10,000.00	10,200.00	10,404.00	10,612.08
* TOTAL Water Customer Expenses	43,651.60	47,000.00	47,560.00	48,131.20	48,713.82
** TOTAL WATER EXPENSES	788,940.36	854,370.00	869,527.40	884,987.95	900,757.71
***P WATER (SURPLUS) DEFICIT	(711,680.66)	(649,130.00)	(664,042.60)	(679,253.45)	(694,768.52)

#### 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

	2022 Actual	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
<b>Sanitary Sewer Revenue</b>					
USER FEES AND SALES OF GOODS	(855,812.02)	(1,035,000.00)	(1,055,700.00)	(1,076,814.00)	(1,098,350.28)
* TOTAL Sanitary Sewer Revenue	(855,812.02)	(1,035,000.00)	(1,055,700.00)	(1,076,814.00)	(1,098,350.28)
** Total Sanitary Sewer Revenue	(855,812.02)	(1,035,000.00)	(1,055,700.00)	(1,076,814.00)	(1,098,350.28)
<b>Sanitary Sewer Treatment Expense</b>					
SALARIES, WAGES AND BENEFITS	172,599.32	176,500.00	177,210.00	177,934.20	178,672.88
MATERIALS, GOODS, SUPPLIES AND UTILITIES	321,782.93	312,510.00	318,760.20	325,135.40	331,638.11
CONTRACTED AND GENERAL SERVICES	99,353.65	115,000.00	117,300.00	119,646.00	122,038.92
AMORTIZATION - WASTE WATER	325,918.32	325,000.00	331,500.00	338,130.00	344,892.60
* TOTAL Sanitary Sewer Treatment	919,654.22	929,010.00	944,770.20	960,845.60	977,242.52
<b>Sanitary Sewer Collection Expense</b>					
SALARIES, WAGES AND BENEFITS	5,157.21	36,800.00	36,800.00	36,800.00	36,800.00
MATERIALS, GOODS, SUPPLIES AND UTILITIES	15,808.55	34,000.00	34,680.00	35,373.60	36,081.07
* TOTAL Sanitary Sewer Collectio	20,965.76	70,800.00	71,480.00	72,173.60	72,881.07
** TOTAL SANITARY SEWER EXPENSES	940,619.98	999,810.00	1,016,250.20	1,033,019.20	1,050,123.59
***P SANITARY SEWER (SURPLUS) DEFICIT	84,807.96	(35,190.00)	(39,449.80)	(43,794.80)	(48,226.69)

#### Variance Highlights

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



### 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

	2022 Actual	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
<b>Solid Waste Removal Revenue</b>					
USER FEES AND SALES OF GOODS	(418,147.51)	(562,800.00) ▼	(574,056.00) ▼	(585,537.12) ▼	(597,247.86)
GOVERNMENT GRANTS	(11,200.00)	(10,000.00)	(10,200.00)	(10,404.00)	(10,612.08)
<b>* TOTAL Solid Waste Removal Reve</b>	<b>(429,347.51)</b>	<b>(572,800.00)</b>	<b>(584,256.00)</b>	<b>(595,941.12)</b>	<b>(607,859.94)</b>
<b>Solid Waste Removal Expense</b>					
SALARIES, WAGES AND BENEFITS	33,800.00	45,700.00	45,700.00	45,700.00	45,700.00
MATERIALS, GOODS, SUPPLIES AND UTILITIES	33,361.51	15,000.00 ▼	15,300.00 ▼	15,606.00 ▼	15,918.12
CONTRACTED AND GENERAL SERVICES	558,960.08	663,565.00 ▼	676,836.30 ▼	690,373.03 ▼	704,180.49
AMORTIZATION - WASTE MANAGEMENT	19,045.43	4,300.00	4,386.00	4,473.72	4,563.19
<b>* TOTAL Solid Waste Removal Expenses</b>	<b>645,167.02</b>	<b>728,565.00</b>	<b>742,222.30</b>	<b>756,152.75</b>	<b>770,361.80</b>
<b>***P SOLID WASTE (SURPLUS) DEFICIT</b>	<b>215,819.51</b>	<b>155,765.00</b>	<b>157,966.30</b>	<b>160,211.63</b>	<b>162,501.86</b>

#### Variance Highlights

- 2023 will be the first full year for the solid waste (garbage and recycling program).
- Lower material, goods, supplies, and utilities due to lower general supply costs compared to 2022 which was the first year of the new program.
- Increase in contracted and general services due to higher commercial usage and larger bin use.

### 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

	2022 Actual	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
<b>FCSS Revenue</b>					
USER FEES AND SALES OF GOODS	(26,401.72)	(1,200.00) <sup>▼</sup>	(1,224.00) <sup>▼</sup>	(1,248.48) <sup>▼</sup>	(1,273.45)
GOVERNMENT GRANTS	(171,599.61)	(171,600.00)	(175,032.00)	(178,532.64)	(182,103.29)
<b>* TOTAL FCSS Revenue</b>	<b>(198,001.33)</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	124,833.31	119,400.00	119,778.00	120,163.56	120,556.83
MATERIALS, GOODS, SUPPLIES AND UTILITIES	21,882.53	32,650.00 <sup>▼</sup>	33,303.00 <sup>▼</sup>	33,969.06 <sup>▼</sup>	34,648.44
GRANTS TO ORGANIZATIONS	53,373.00	45,000.00	45,900.00	46,818.00	47,754.36
<b>* TOTAL FCSS Expenses</b>	<b>200,088.84</b>	<b>197,050.00</b>	<b>198,981.00</b>	<b>200,950.62</b>	<b>202,959.63</b>
<b>***P FCSS (SURPLUS) DEFICIT</b>	<b>2,087.51</b>	<b>24,250.00</b>	<b>22,725.00</b>	<b>21,169.50</b>	<b>19,582.89</b>
<b>Housing Support Revenue</b>					
HOUSING SUPPORT PROGRAM REVENUE	(75,901.83)	0.00	0.00	0.00	0.00
<b>* TOTAL Housing Support Revenue</b>	<b>(75,901.83)</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	54,456.74	0.00 <sup>▼</sup>	0.00 <sup>▼</sup>	0.00 <sup>▼</sup>	0.00
MATERIALS, GOODS, SUPPLIES AND UTILITIES	21,374.80 <sup>▼</sup>	0.00	0.00	0.00	0.00
<b>* TOTAL Housing Support Expenses</b>	<b>75,831.54</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>(70.29)</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 2023.
- 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

	2022 Actual	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
<b>Cemetery Revenue</b>					
USER FEES AND SALES OF GOODS	(31,390.00)	(25,000.00) ▼	(25,500.00) ▼	(26,010.00) ▼	(26,530.20)
GOVERNMENT GRANTS	(3,000.00)	(3,000.00)	(3,060.00)	(3,121.20)	(3,183.62)
<b>* TOTAL Cemetery Revenue</b>	<b>(34,390.00)</b>	<b>(28,000.00)</b>	<b>(28,560.00)</b>	<b>(29,131.20)</b>	<b>(29,713.82)</b>
<b>Cemetery Expense</b>					
SALARIES, WAGES AND BENEFITS	39,407.04	65,000.00	65,116.00	65,234.32	65,355.01
MATERIALS, GOODS, SUPPLIES AND UTILITIES	49,348.38	81,000.00 ▼	82,620.00 ▼	84,272.40 ▼	85,957.85
AMORTIZATION - CEMETERY	14,210.79	14,000.00	14,280.00	14,565.60	14,856.91
<b>* TOTAL Cemetery Expense</b>	<b>102,966.21</b>	<b>160,000.00</b>	<b>162,016.00</b>	<b>164,072.32</b>	<b>166,169.77</b>
<b>***P CEMETERY (SURPLUS) DEFICIT</b>	<b>68,576.21</b>	<b>132,000.00</b>	<b>133,456.00</b>	<b>134,941.12</b>	<b>136,455.94</b>

#### Variance Highlights

- The Cemetery expansion will be completed in 2023 (landscaping and scattering grounds modifications) and increased maintenance of the Union and Holy Cross cemeteries resulting in an increase 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

	2022 Actual	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
<b>Development Revenue</b>					
USER FEES AND SALES OF GOODS	(108,940.76)	(105,000.00)	(107,100.00)	(109,242.00)	(111,426.84)
* TOTAL Development Revenue	(108,940.76)	(105,000.00)	(107,100.00)	(109,242.00)	(111,426.84)
<b>Development Expense</b>					
SALARIES, WAGES AND BENEFITS	94,571.69	98,800.00	99,182.00	99,571.64	99,969.07
MATERIALS, GOODS, SUPPLIES AND UTILITIES	137,660.31	101,900.00	103,938.00	106,016.76	108,137.10
CONTRACTED AND GENERAL SERVICES	132,164.84	141,000.00	143,820.00	146,696.40	149,630.33
* TOTAL Development Expense	364,396.84	341,700.00	346,940.00	352,284.80	357,736.50
***P DEVELOPMENT (SURPLUS) DEFICIT	255,456.08	236,700.00	239,840.00	243,042.80	246,309.66

#### Variance Highlights

- Comparable revenues anticipated in 2023.
- Lower materials, goods, supplies, and utilities due to lower legal costs.
- Comparable contracted and general services in 2023.

	2022 Actual	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
<b>Land/Subdivision Revenue</b>					
LAND SALES	0.00	(600,000.00)	(612,000.00)	(624,240.00)	(636,724.80)
GAIN ON DISPOSAL OF LAND HELD FOR	(1,106,698.63)	0.00	0.00	0.00	0.00
* TOTAL Land/Subdivision Revenue	(1,106,698.63)	(600,000.00)	(612,000.00)	(624,240.00)	(636,724.80)
<b>Land/Subdivision Expense</b>					
CONTRACTED AND GENERAL SERVICES	104,367.41	109,500.00	111,690.00	113,923.80	116,202.28
DEBENTURE INTEREST - LAND SALES	63,670.10	45,000.00	45,900.00	46,818.00	47,754.36
* TOTAL Land/Subdivision Expense	168,037.51	154,500.00	111,690.00	113,923.80	116,202.28
***P LAND SALES (SURPLUS) DEFICIT	(938,661.12)	(445,500.00)	(500,310.00)	(510,316.20)	(520,522.52)

#### 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

	2022 Actual	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
<b>Parks &amp; Recreation Revenue</b>					
USER FEES AND SALES OF GOODS	(27,489.10)	(16,040.00) <sup>▼</sup>	(16,360.80) <sup>▼</sup>	(16,688.02) <sup>▼</sup>	(17,021.78)
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>(89,489.10)</b>	<b>(78,040.00)</b>	<b>(79,600.80)</b>	<b>(81,192.82)</b>	<b>(82,816.67)</b>
<b>Parks &amp; Recreation Expenses</b>					
SALARIES, WAGES AND BENEFITS	110,891.21	144,675.00 <sup>▼</sup>	144,954.50 <sup>▼</sup>	145,239.59 <sup>▼</sup>	145,530.38
MATERIALS, GOODS, SUPPLIES AND UTILITIES	174,359.39	246,035.00 <sup>▼</sup>	237,695.70 <sup>▼</sup>	242,449.61 <sup>▼</sup>	247,298.61
AMORTIZATION - PARKS	103,414.42	84,000.00	85,680.00	87,393.60	89,141.47
<b>* TOTAL Parks &amp; Recreation Expen</b>	<b>388,665.02</b>	<b>474,710.00</b>	<b>468,330.20</b>	<b>475,082.80</b>	<b>481,970.46</b>
<b>***P PARKS &amp; REC (SURPLUS) DEFICIT</b>	<b>299,175.92</b>	<b>396,670.00</b>	<b>388,729.40</b>	<b>393,889.99</b>	<b>399,153.79</b>

### Variance Highlights

- Lower user fees and sales of goods in 2023.
- Increased materials, goods and supplies costs for upgrades and repairs at the slowpitch ball diamonds.

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

	2022 Actual	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
<b>Sports Centre Revenues</b>					
USER FEES AND SALES OF GOODS	(98,032.75)	(96,510.00)	(98,440.20)	(100,409.00)	(102,417.18)
* TOTAL Arena Revenues	(98,032.75)	(96,510.00)	(98,440.20)	(100,409.00)	(102,417.18)
** TOTAL ARENA REVENUES	(98,032.75)	(96,510.00)	(98,440.20)	(100,409.00)	(102,417.18)
<b>Curling Rink Expenses</b>					
MATERIALS, GOODS, SUPPLIES AND UTILITIES	22,906.54	41,110.00	41,932.20	42,770.84	43,626.26
* TOTAL Curling Rink Expenses	22,906.54	41,110.00	41,932.20	42,770.84	43,626.26
<b>Arena Expenses</b>					
SALARIES, WAGES AND BENEFITS	255,962.12	278,650.00 ▼	281,127.00 ▼	283,653.54 ▼	286,230.61
MATERIALS, GOODS, SUPPLIES AND UTILITIES	217,077.22	203,970.00	487,646.40	494,303.33	501,093.39
AMORTIZATION - ARENA	130,566.55	95,000.00	0.00	0.00	0.00
* TOTAL Arena Expenses	603,605.89	577,620.00	281,127.00	283,653.54	286,230.61
** TOTAL Sports Centre Expenses	626,512.43	618,730.00	323,059.20	326,424.38	329,856.87
***P SPORTS CENTRE (SURPLUS) DEFICIT	528,479.68	522,220.00	224,619.00	226,015.38	227,439.69

#### Variance Highlights

- More repairs and maintenance will be performed on the recreation centre in 2023.

### Sports Centre - Pool Summary Operating Budget

	2022 Actual	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
<b>Pool Revenue</b>					
POOL ADMISSIONS	(44,871.77)	(47,000.00)	(47,940.00)	(48,898.80)	(49,876.78)
POOL LESSONS	(20,079.13)	(20,000.00)	(20,400.00)	(20,808.00)	(21,224.16)
POOL RENTALS	(4,802.62)	(3,000.00)	(3,060.00)	(3,121.20)	(3,183.62)
POOL RETAIL SALES	(2,388.68)	(2,000.00)	(2,040.00)	(2,080.80)	(2,122.42)
* TOTAL Pool Revenue	(72,142.20)	(72,000.00)	(73,440.00)	(74,908.80)	(76,406.98)
<b>Pool Expenses</b>					
SALARIES, WAGES AND BENEFITS	206,989.73	270,475.00 ▼	271,234.50 ▼	272,009.19 ▼	272,799.37
MATERIALS, GOODS, SUPPLIES AND UTILITIES	135,060.66	122,980.00	125,439.60	127,948.39	130,507.36
AMORTIZATION - POOL	32,266.06	26,000.00	0.00	0.00	0.00
* TOTAL Pool Expenses	374,316.45	419,455.00	396,674.10	399,957.58	403,306.73
***P POOL (SURPLUS) DEFICIT	302,174.25	347,455.00	323,234.10	325,048.78	326,899.76

#### Variance Highlights

- This is the first full season for the new pool facility and revenues and expenses have a higher certainty.
- Lower materials, goods, supplies, and utilities as the facility has passed its inaugural season.
- Higher expenses in general due to additional staff for the 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

	2022 Actual	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
<b>Library Expenses</b>					
SALARIES, WAGES AND BENEFITS	116,050.49	116,500.00 <span style="color: green;">▲</span>	116,960.00 <span style="color: green;">▲</span>	117,429.20 <span style="color: green;">▲</span>	117,907.78
MATERIALS, GOODS, SUPPLIES AND UTILITIES	57,166.86	64,570.00 <span style="color: green;">▲</span>	65,861.40 <span style="color: green;">▲</span>	67,178.63 <span style="color: green;">▲</span>	68,522.20
AMORTIZATION - OTHER FACILITIES	5,653.63	5,500.00	5,610.00	5,722.20	5,836.64
* TOTAL Library Expenses	178,870.98	186,570.00	188,431.40	190,330.03	192,266.63
***P LIBRARY (SURPLUS) DEFICIT	178,870.98	186,570.00	188,431.40	190,330.03	192,266.63

#### 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

	2022 Actual	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
<b>Community Halls Revenue</b>					
USER FEES AND SALES OF GOODS	(29,065.70)	(30,000.00)	(30,600.00)	(31,212.00)	(31,836.24)
* TOTAL Community Halls Revenue	(29,065.70)	(30,000.00)	(30,600.00)	(31,212.00)	(31,836.24)
<b>Community Hall Expense</b>					
SALARIES, WAGES AND BENEFITS	3,000.00	5,000.00	5,000.00	5,000.00	5,000.00
MATERIALS, GOODS, SUPPLIES AND UTILITIES	54,555.54	88,480.00 ▼	90,249.60 ▼	92,054.59 ▼	93,895.68
DEBENTURE INTEREST - COMMUNITY HALL	4,228.33	2,850.00	2,907.00	2,965.14	3,024.44
AMORTIZATION - HALL	32,648.86	33,000.00	33,660.00	34,333.20	35,019.86
* TOTAL Community Services Expense	94,432.73	129,330.00	128,909.60	131,387.79	133,915.55
***P COMMUNITY HALLS (SURPLUS) DEFICIT	65,367.03	99,330.00	98,309.60	100,175.79	102,079.31
<b>Other Facilities Revenue</b>					
USER FEES AND SALES OF GOODS	(3,140.24)	(1,750.00) ▼	(1,785.00) ▼	(1,820.70) ▼	(1,857.11)
CAPITAL GRANT - RECREATION	(130,985.86)	0.00	0.00	0.00	0.00
* TOTAL Other Facilities Revenue	(134,126.10)	(1,750.00)	(1,785.00)	(1,820.70)	(1,857.11)
<b>Other Facilities Expense</b>					
WAGES - BOOKINGS	500.00	2,500.00	2,500.00	2,500.00	2,500.00
MATERIALS, GOODS, SUPPLIES AND UTILITIES	32,193.98	32,405.00 ▼	33,003.10 ▼	33,613.16 ▼	34,235.43
AMORTIZATION - OTHER FACILITIES	55,506.62	55,000.00	56,100.00	57,222.00	58,366.44
* TOTAL Community Services Expen	87,700.60	87,405.00	89,103.10	90,835.16	92,601.87
***P COMMUNITY HALLS (SURPLUS) DEFICIT	(46,425.50)	85,655.00	87,318.10	89,014.46	90,744.75

### Variance Highlights

- Higher revenues due to higher use of the community hall for events.
- Higher materials, goods, supplies, and utilities costs due to bathroom renovation in 2023 at the hall.
- Capital grant recreation are capital donations for the pool slide and the skatepark recognized in 2022.

	2022 Actual	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast
*** TOTAL (SURPLUS) DEFICIT	(525,957.27)	856,115.00	441,892.40	433,547.75	454,046.20



TOWN OF FORT MACLEOD				
2023 BUDGET RECONCILIATION FOR NON-CASH AND CAPITAL AMOUNTS				
AS AT APRIL 24, 2023				
	2022		2023	
	BUDGETED AMOUNTS		BUDGETED AMOUNTS	
<b>(DEFICIT) SURPLUS PER REVENUE AND EXPENDITURES REPORT</b>	\$	(1,455,430.00)	\$	(856,115.00)
<b>ADDBACKS:</b>				
AMORTIZATION (NON-CASH ITEM)	\$	1,752,000.00	\$	1,752,000.00
	\$	296,570.00	\$	895,885.00
<b>DEBENTURE PRINCIPAL REPAYMENTS:</b>				
DEBENTURE PRINCIPAL REPAYMENTS	\$	(562,335.00)	\$	(523,100.00)
	\$	(265,765.00)	\$	372,785.00
<b>TRANSFERS FROM (TO) RESERVES TO (FROM) OPERATIONS:</b>				
OUT OF FCSS RESERVES	\$	21,830.00	\$	24,250.00
(INTO) OUT OF OPERATING RESERVES	\$	89,000.00	\$	(101,985.00)
OUT OF OPERATING RESERVES	\$	-	\$	50,000.00
OUT OF OPERATING RESERVES	\$	-	\$	50,000.00
OUT OF CAPITAL RESERVES	\$	232,450.00	\$	232,450.00
INTO CAPITAL RESERVES	\$	-	\$	(104,485.00)
INTO CAPITAL RESERVES	\$	(25,000.00)	\$	(25,000.00)
INTO CAPITAL RESERVES	\$	-	\$	(445,500.00)
INTO CAPITAL RESERVES	\$	(52,515.00)	\$	(52,515.00)
	\$	265,765.00	\$	(372,785.00)
<b>ADJUSTED BUDGET SURPLUS (DEFICIT)</b>	\$	-	\$	-
<b>CAPITAL PURCHASES PER CAPITAL BUDGET</b>	\$	2,846,500.00	\$	7,778,000.00
<b>FUNDING SOURCES:</b>				
CAPITAL GRANTS	\$	(540,000.00)	\$	(260,000.00)
TRANSFERS FROM RESERVES:	\$	(2,306,500.00)	\$	(4,407,500.00)
DEBENTURES	\$	-	\$	(3,110,500.00)
OTHER SOURCES OF CAPITAL FUNDING	\$	(2,846,500.00)	\$	(7,778,000.00)
<b>REVISED CONSOLIDATED BUDGET AMOUNT</b>	\$	-	\$	-
<b>2023 BALANCED OPERATIONAL BUDGET</b>		-		-



