



**Town of Fort Macleod
Finance & Infrastructure
Committee of the Whole Meeting Agenda**

Wednesday, December 6, 2023

12:00 pm

Conference Room

G.R. Davis Administration Building

410 20th Street

Fort Macleod, AB T0L 0Z0

Mayor Brent Feyter, Deputy Mayor Marco Van Huigenbos

	Pages
A. CALL TO ORDER	
B. APPROVAL OF AGENDA	
C. NEW BUSINESS	
C.1 ALBERTA SUMMER GAMES <i>Director of Community & Protective Services, Liisa Gillingham</i>	
C.2 2024 CAPITAL BUDGET <i>Kris Holbeck, Director of Finance</i>	2
C.3 2024 PROVISIONAL OPERATING BUDGET <i>Kris Holbeck, Director of Finance</i>	15
D. IN CAMERA	
E. ADJOURNMENT	



2024 CAPITAL BUDGET

RECOMMENDATION:

That Council reviews the 2024 capital budget.

DETAILS:

This is the 2024 capital budget that will be presented at the December 11, 2023 Council meeting for approval.

PURPOSE:

Annually Council must approve a capital budget for the upcoming year.

ANALYSIS & OPTIONS:

The attached capital budget has no large capital projects. The ongoing Macleod Landing subdivision will be the only large capital project for 2024. This will enable the new Director of Operations to become comfortable in the role and for staff to catch their collective breath. The capital budget has annual programs (sidewalks, road repaving, sewer relining, pathways, and asphaltting gravel roads) as well as equipment and machinery purchases. Larger projects that were under consideration (ie. underground sprinklers at Westwinds Park and 150 Park) have been deferred to the 2025 capital budget cycle.

FINANCIAL IMPLICATIONS:

The total capital budget is \$905,200 for 2024. This is funded via grants and reserves. The Macleod Landing subdivision project is being funded by debenture and reserves.

COUNCIL STRATEGIC PLAN:

This submission is GROWING Fort Macleod. (Supporting priorities such as Residential Housing, Infrastructure, or Business Growth)

APPLICABLE LEGISLATION:

Municipal Government Act.

ATTACHMENTS:

2024 Capital Budget

PREPARED BY: Kris Holbeck, Director of Finance

REVIEWED BY:

APPROVED BY: Anthony Burdett, CAO



Fort Macleod

2024 Capital Budget



FUNDING SOURCES

Provincial and Federal grants are available each year to assist the municipality to fund major infrastructure projects. Council has additional options to consider such as reserves and tax or reserve funding. The following is a brief explanation of capital project funding source options.

ALBERTA WASTER/WASTEWATER PARTNERSHIP (AMWWP)

Applies to Cities (under 45,000 population), Towns, Villages, Summer Villages, Regional Commissions and eligible hamlets within Rural Municipalities.

Provides financial assistance for municipal water supply/treatment and wastewater treatment/disposal projects. Accepted projects receive grants as a percentage of project costs. Percentages are calculated with a population-based formula.

CANADA COMMUNITY BUILDING FUND (CCBF - FORMERLY FGTF)

Each year, the CCBF assists municipalities by providing funding for local infrastructure projects. Funding is provided to the Province, who in turn flows this funding to the municipality. This program has been legislated as a permanent source of Federal infrastructure funding for municipalities. The program is broad-based and allows municipalities to use the funding toward a wide range of projects to meet local priorities.

MUNICIPAL SUSTAINABILITY INITIATIVE (MSI)

Municipalities in Alberta are eligible for funding under the MSI program based on the terms set out in long-term funding agreements with the Province. Municipalities determine projects and activities to be funded based on local priorities within the general criteria set out in the program guidelines and are encouraged to take a long-term approach to planning for capital projects.

MUNICIPAL STIMULUS GRANT (MSG)

The Municipal Stimulus Program is a part of the Alberta Recovery Plan and is designed to distribute stimulus funding quickly and equitably across the province to support local jobs and stimulate the economy. Funding is allocated using the same formula as the Federal Gas Tax Fund. Eligible projects must begin construction in 2020 or 2021 and all funds must be expended before December 31, 2021.

BASIC MUNICIPAL TRANSPORTATION GRANT (BMTG)

The BMTG provides financial assistance for developing and maintaining capital transportation infrastructure requirements, promoting economic growth, and improving quality of community life. This program provides annual allocation-based funding for capital construction and rehabilitation of local transportation infrastructure including roads, bridges, and public transit.

All Alberta cities, towns, villages, summer villages, counties and municipal districts, specialized municipalities, Metis Settlements, and the Special Areas are eligible for this grant.

CAPITAL RESERVES

As a means of solid financial planning, Council has created several special reserve funds to address both future operational and especially, capital resource needs. These funds address new acquisition and replacement but have general restrictions on use. Through the budget process, the Town will designate funds that have been internally restricted to finance those projects for which the funds have been earmarked.

COMMUNITY FACILITY ENHANCEMENT PROGRAM

Town of Fort Macleod is not eligible for this program.
Only not for profit organizations are eligible.

DRAFT

CAPITAL PLAN	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
AMWWP	\$ -	\$ -	\$ -	\$ -	\$ -
CCBF (formerly Federal Gas Tax Fund)	\$ 90,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
MSI	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Stimulus Grant	\$ -	\$ -	\$ -	\$ -	\$ -
BMTG	\$ 215,000.00	\$ 215,000.00	\$ 215,000.00	\$ 215,000.00	\$ 215,000.00
Debenture	\$ -	\$ -	\$ -	\$ -	\$ -
Self-Financing Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -
Machinery and Equipment Capital Reserve	\$ 145,200.00	\$ 272,000.00	\$ 121,500.00	\$ 15,000.00	\$ 133,500.00
Engineered Structures Capital Reserve	\$ 200,000.00	\$ 400,000.00	\$ 6,070,000.00	\$ 200,000.00	\$ 255,000.00
Building Management Capital Reserve	\$ 40,000.00	\$ 1,248,531.00	\$ 590,000.00	\$ -	\$ 70,000.00
Land Improvement Capital Reserve	\$ 60,000.00	\$ 880,000.00	\$ 210,000.00	\$ 60,000.00	\$ 560,000.00
Fleet Management Capital Reserve	\$ 100,000.00	\$ 200,000.00	\$ -	\$ -	\$ -
Cost Recovery	\$ -	\$ -	\$ -	\$ -	\$ -
Land Sales	\$ -	\$ -	\$ -	\$ -	\$ -
Local Improvement Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Community Facility Enhancement Program (Matching)	\$ -	\$ -	\$ -	\$ -	\$ -
Previously Funded	\$ -	\$ -	\$ -	\$ -	\$ -
Carry Forward Reserve	\$ 55,000.00	\$ -	\$ -	\$ 75,000.00	\$ -
Total:	\$ 905,200.00	\$ 3,315,531.00	\$ 7,306,500.00	\$ 665,000.00	\$ 1,333,500.00
WATER/SEWER/PLANTS					
Portable Generator Set	\$ -	\$ 250,000.00	\$ -	\$ -	\$ -
SCADA System Upgrades	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -
Wastewater Treatment Plant - Water Reuse Line	\$ -	\$ -	\$ 40,000.00	\$ -	\$ -
3rd Ave Stormwater Outfall Repair	\$ -	\$ -	\$ 1,400,000.00	\$ -	\$ -
Subtotal:	\$ 80,000.00	\$ 250,000.00	\$ 1,440,000.00	\$ -	\$ -
PUBLIC WORKS					
Sidewalk Replacement - Annual	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00
Relining of Wastewater Mains - Annual (FGTF)	\$ 90,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
Asphalt Overlay Program - Annual	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00
Gravel Road Pavement Upgrade Program - Annual	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
Airport Hangar Lots - Road & Waterline Construction (deferred from 2023)	\$ 55,000.00	\$ -	\$ -	\$ -	\$ -
Main St and 6th Ave Revitalization	\$ -	\$ 150,000.00	\$ -	\$ -	\$ -
Upgrade 8th Ave and 14th St north of 12 St adjacent to Auction Market and New UFA (contingent on Hwy bypass development)	\$ -	\$ -	\$ -	\$ -	\$ 500,000.00
CP Rail Crossing Concrete Surface Upgrade - 5th Avenue	\$ -	\$ -	\$ 150,000.00	\$ -	\$ -
Subtotal:	\$ 560,000.00	\$ 665,000.00	\$ 665,000.00	\$ 515,000.00	\$ 1,015,000.00
FACILITIES/RECREATION					
Riding Mower Replacement 3 Year Cycle	\$ 15,000.00	\$ 22,000.00	\$ 15,000.00	\$ 15,000.00	\$ 22,000.00
Outdoor Pool Washroom Renovation (consolidated with arena dressing rooms)	\$ -	\$ -	\$ 450,000.00	\$ -	\$ -
Empress Theater Floor, Seats and Bathroom Renovation (contingent on grants)	\$ -	\$ 236,531.00	\$ -	\$ -	\$ -
Library Roof Replacement - deferred to 2027	\$ -	\$ -	\$ -	\$ 75,000.00	\$ -
Arena Flooring and Headers (dependent on GICB grant)	\$ -	\$ 1,000,000.00	\$ -	\$ -	\$ -
Arena Condenser Replacement	\$ -	\$ -	\$ -	\$ -	\$ 70,000.00
Curling Rink Condenser Replacement	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -
Curling Rink Chiller Replacement	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -
Curling Rink Brine Pump	\$ -	\$ 12,000.00	\$ -	\$ -	\$ -
Underground Sprinklers - Diamonds 1, 2 & 3, Westwind's Park	\$ -	\$ 270,000.00	\$ -	\$ -	\$ -
New Soccer Fields	\$ -	\$ -	\$ 150,000.00	\$ -	\$ -
Downtown Public Bathroom (Portland Loo)	\$ -	\$ -	\$ 125,000.00	\$ -	\$ -
150 Park (9th St and 4th Ave) - Phase 1	\$ -	\$ 400,000.00	\$ -	\$ -	\$ -
Pathway Construction	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00
Subtotal:	\$ 115,000.00	\$ 2,000,531.00	\$ 815,000.00	\$ 150,000.00	\$ 152,000.00
EQUIPMENT					
Skid Steer Replacement Program - Public Works	\$ 30,000.00	\$ -	\$ 11,500.00	\$ -	\$ 11,500.00
Backhoe Replacement (net of trade in)	\$ -	\$ -	\$ 55,000.00	\$ -	\$ -
Loader (net of trade in) - Public Works	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00
Administration - Office Computer Replacement (14 - confirm with Kris)	\$ 11,200.00	\$ -	\$ -	\$ -	\$ -
Power Turf Sweeper	\$ 9,000.00	\$ -	\$ -	\$ -	\$ -
Subtotal:	\$ 50,200.00	\$ -	\$ 66,500.00	\$ -	\$ 111,500.00

FLEET					
Replace 3-Ton Gravel Truck with new 3-Ton (Net of trade in - PW)	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -
Public Works 3/4 Ton Truck 4WD	\$ 60,000.00	\$ -	\$ -	\$ -	\$ -
Facilities 3/4 Ton Truck 4WD	\$ -	\$ 45,000.00	\$ -	\$ -	\$ -
Bylaw 1/2 Ton Truck (trading-in existing Ford Interceptor)	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -
Plants 3/4 Ton Truck 4WD	\$ -	\$ 55,000.00	\$ -	\$ -	\$ -
Subtotal:	\$ 100,000.00	\$ 200,000.00	\$ -	\$ -	\$ -
INFRASTRUCTURE IMPROVEMENTS					
Engineering and Construction - Sanitary sewer behind Fort Motel between 4th Ave/5th Ave	\$ -	\$ 200,000.00	\$ -	\$ -	\$ -
Construction - 10th St from 1st Ave to 5th Ave (underground and surface works)	\$ -	\$ -	\$ 4,100,000.00	\$ -	\$ -
Engineering Detailed Design - 17th St from 1st Ave to 6th Ave (underground and surface works)	\$ -	\$ -	\$ -	\$ -	\$ 55,000.00
Engineering and Construction - 16th St from 1st Ave to 2nd Ave (sidewalks and surface works)	\$ -	\$ -	\$ 220,000.00	\$ -	\$ -
Subtotal:	\$ -	\$ 200,000.00	\$ 4,320,000.00	\$ -	\$ 55,000.00
Grand Total:	\$ 905,200.00	\$ 3,315,531.00	\$ 7,306,500.00	\$ 665,000.00	\$ 1,333,500.00

DRAFT

PLANTS

SCADA System Upgrades

Project	Upgrade of the existing SCADA system
Project Cost	\$80,000.00
Funding Sources	Machinery and Equipment Capital Reserve - \$80,000.00
Project Description	<p>The last SCADA computer replacement for the Town was completed in 2015. The recommended life cycle for SCADA computers is five years, which is in line with industry best practice as SCADA computers run 24/7 under constant albeit light workload.</p> <p>The current computers and software have outlived their expected service life. The SCADA computers are also using Windows 7, which is no longer supported by Microsoft. Not to mention the current system will no longer be compatible with the plant call out system, which can result in significant operational issues after hours.</p>

PUBLIC WORKS

Sidewalk Replacement Program

Project	Annual sidewalk replacement																				
Project Cost	\$65,000.00																				
Funding Sources	Basic Municipal Transportation Grant - \$65,000.00																				
Project Description	<p>Each year, Public Works will inspect and identify sections of sidewalks that require replacement.</p> <p>Consideration is given to the level/type of deterioration, pedestrian safety, and level of impediment to snow clearing equipment.</p> <p>In response to rising material and labour costs, the 2024 budget request has increased from previous years. Below is a breakdown of the per m2 cost of sidewalk replacement over the last four years. As noted, over the last three years there has been a consistent increase in the per m2 cost, with a spike in 2023.</p> <table border="1" data-bbox="566 921 1365 1140"> <thead> <tr> <th>Year</th> <th>Budget</th> <th>Area Replaced (m2)</th> <th>Cost per m2</th> </tr> </thead> <tbody> <tr> <td>2020</td> <td>\$ 50,000.00</td> <td>245</td> <td>\$ 204.08</td> </tr> <tr> <td>2021</td> <td>\$ 50,000.00</td> <td>462</td> <td>\$ 108.23</td> </tr> <tr> <td>2022</td> <td>\$ 50,000.00</td> <td>334</td> <td>\$ 149.70</td> </tr> <tr> <td>2023</td> <td>\$ 50,000.00</td> <td>185</td> <td>\$ 270.27</td> </tr> </tbody> </table> <p>An increase to the annual program budget is crucial to ensure the Town can maintain a consistent level of service for our aging concrete infrastructure.</p>	Year	Budget	Area Replaced (m2)	Cost per m2	2020	\$ 50,000.00	245	\$ 204.08	2021	\$ 50,000.00	462	\$ 108.23	2022	\$ 50,000.00	334	\$ 149.70	2023	\$ 50,000.00	185	\$ 270.27
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Wastewater Mains Relining Program

Project	Annual wastewater mains relining program
Project Cost	\$90,000.00
Funding Sources	CCBF (formerly Federal Gas Tax Fund) - \$90,000.00
Project Description	<p>As in previous years, the application of cured-in-place epoxy resin will extend the life of old wastewater mains by approximately fifty years.</p> <p>The product used is the InsituMain® System. It is a cured-in-place pipe (CIPP) pipe product with a non-disruptive installation process.</p> <p>Relining program targets three blocks of wastewater mains to be relined each year. This trenchless process provides minimal disruption to adjacent infrastructure.</p>

Asphalt Overlay Program

Project	Annual repaving program																				
Project Cost	\$150,000.00																				
Funding Sources	Basic Municipal Transportation Grant - \$150,000.00																				
Project Description	<p>Each year, Public Works will inspect and identify sections of avenues and streets that require resurfacing.</p> <p>Consideration is given to the level/type of deterioration, pedestrian and motorist safety and level of impediment to Town maintenance activities.</p> <p>Similar to the sidewalk program, asphalt material and labour costs have been consistently increasing. Below is a breakdown of the per m2 cost of asphalt resurfacing costs over the last four years. As noted, the last three years have seen a consistent increase in the per m2 cost, with a spike in 2023.</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Budget</th> <th>Area Resurfaced (m2)</th> <th>Cost per m2</th> </tr> </thead> <tbody> <tr> <td>2020</td> <td>\$ 170,000.00</td> <td>8669</td> <td>\$ 19.61</td> </tr> <tr> <td>2021</td> <td>\$ 120,000.00</td> <td>7842</td> <td>\$ 15.30</td> </tr> <tr> <td>2022</td> <td>\$ 150,000.00</td> <td>6498</td> <td>\$ 23.08</td> </tr> <tr> <td>2023</td> <td>\$ 120,000.00</td> <td>4314</td> <td>\$ 27.82</td> </tr> </tbody> </table> <p>An increase to the annual program budget is crucial to ensure the Town can maintain a consistent level of service for our aging asphalt infrastructure.</p>	Year	Budget	Area Resurfaced (m2)	Cost per m2	2020	\$ 170,000.00	8669	\$ 19.61	2021	\$ 120,000.00	7842	\$ 15.30	2022	\$ 150,000.00	6498	\$ 23.08	2023	\$ 120,000.00	4314	\$ 27.82
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2022	\$ 150,000.00	6498	\$ 23.08																		
2023	\$ 120,000.00	4314	\$ 27.82																		

Gravel Road Pavement Upgrade Program

Project	Annual gravel road pavement upgrade program
Project Cost	\$200,000.00
Funding Sources	Engineered Structures Capital Reserve - \$200,000.00
Project Description	<p>Each year, Public Works will inspect and identify sections gravel roads that would be suitable candidates for an asphalt overlay. Consideration is given to the condition of the subgrade, stormwater management, level of service, and existing maintenance requirements.</p> <p>In 2023, the program's inaugural year, the Town was able to complete approximately 230m of paving. Given this program includes industrial roads, an increased road cross-section is required (typically 130mm of asphalt). In order to continue improving such roads, consideration of a budget increase is requested.</p>

Airport Hangar Lots

Project	New gravel road and waterline installation
Project Cost	\$55,000.00
Funding Sources	Carry Forward Reserve - \$55,000.00
Project Description	<p>With the recent sale listing of Town airport lots, we must provide access to each lot and a waterline to service the properties. All work to be completed in house with the exception of a hot tap.</p> <p>This project was not completed in 2023, therefore it is being carried forward into 2024.</p>

PARKS & FACILITIES

Riding Mower Replacement Program

Project	Annual Replacement of Riding Mowers
Project Cost	\$15,000.00
Funding Sources	Machinery and Equipment Capital Reserve - \$15,000.00
Project Description	<p>Parks has three diesel engine mowers (1 - 1550 John Deere's, 2 – Z997R John Deere's) and the Cemetery has one gas engine mower (1– Z915B John Deere).</p> <p>Every year, one diesel engine mower is traded in. Every third year, the cemetery gas mower is also traded in. This year, the Town will be trading in one diesel engine mower.</p>

Curling Rink Chiller Replacement

Project	Replacement of existing chiller
Project Cost	\$40,000.00
Funding Sources	Building Management Capital Reserve - \$40,000.00
Project Description	The chiller has reached its lifespan and requires replacement in order to avoid failure.

Pathway Construction

Project	Construction or improvement of pathways
Project Cost	\$60,000.00
Funding Sources	Land Improvement Capital Reserve - \$60,000.00
Project Description	In conjunction with the Town's pathway master plan, the Parks & Facilities department will begin constructing new pathways. The bulk of this annual amount will be for material costs, with most of the work being done by in-house staff and equipment. This program will also fund improvements to existing pathways as identified by the pathway master plan.

EQUIPMENT & FLEET

Skid Steer Replacement Program

Project	Bi-Annual replacement of Skid Steer
Project Cost	\$30,000.00
Funding Sources	Machinery and Equipment Capital Reserve - \$30,000.00
Project Description	<p>As the skid steer is used almost daily, it is more cost efficient to trade in each year while its value is still high. A reduction in repair costs is also an advantage for regular replacement.</p> <p>There is an increase to this year's budget as skid steer pricing has increased significantly and the trade-in value of the current skid steer has decreased due to its age.</p>

Administration – Town Office Computer Replacement

Project	Computer hard drive replacements
Project Cost	\$11,200.00
Funding Sources	Machinery and Equipment Capital Reserve - \$11,200.00
Project Description	Fourteen (14) of the Town office computers are reaching their service life. Replacement is necessary to avoid technical issues and ensure compatibility with software requirements.

Power Turf Sweeper

Project	Purchase of a power sweeper attachment
Project Cost	\$9,000.00
Funding Sources	Machinery and Equipment Capital Reserve - \$9,000.00
Project Description	As an attachment for Town's tractor, a power sweeper will facilitate more efficient cleanup of trees and grass clipping at our parks and facilities. The sweeper would be included in the park maintenance cycle and is expected to be utilized on a bi-weekly basis, dependent on grass growth.

Public Works ¾ Ton Truck Replacement

Project	Replacement of a public works ¾ ton truck
Project Cost	\$60,000.00
Funding Sources	Fleet Management Capital Reserve - \$60,000.00
Project Description	The public works fleet is aging, with multiple trucks reaching the end of their life and in poor mechanical condition. A new truck would facilitate replacing an older vehicle.

Bylaw ½ Ton Truck

Project	Replacement of the bylaw vehicle
Project Cost	\$40,000.00
Funding Sources	Fleet Management Capital Reserve - \$40,000.00
Project Description	<p>The current bylaw vehicle is an SUV originally purchased for the CPO program. While it served its purpose for the CPO, it's not conducive to the activities handled by the bylaw department (i.e. hauling dogs, animal traps, etc.). Trading in the SUV for a truck with a bed will allow our Bylaw Officer to deal with larger items more effectively.</p> <p>The current SUV trade-in value is anticipated to be approximately \$10,000.</p>



2024 PROVISIONAL OPERATING BUDGET

RECOMMENDATION:

That Council reviews the 2024 provisional operating budget.

DETAILS:

This is the 2024 provisional operating budget that will be presented at the December 11, 2023 Council meeting for approval. This is provisional and revenue and expense amounts will change prior to the final operating budget being passed.

PURPOSE:

Annually Council must approve a provisional operating budget for start of the upcoming year.

ANALYSIS & OPTIONS:

The attached provisional budget is a draft showing the 2023 budget, the 2023 actuals and the 2024 provisional budget amounts.

Departments have prepared their budgets based on their knowledge of the upcoming fiscal year and these departmental budgets have been reviewed by their Directors and the CAO. The departmental budgets have been amalgamated into the attached provisional budget. The finance department has updated all wages and benefits to ensure the wage amounts (which is the largest part of the municipal budget is up to date).

There will be additional revenues and expense prior to the 2023 year ending, but the 2023 YTD numbers will give you some data for assessing and comparing to the 2024 budget numbers.

Any highlights within the operating budget have been added as comments to the report. Once Council has approved the provisional budget, it will be integrated into the Provisional Budget document that will be presented at the December 11, 2023 Council meeting for approval.

The ***final*** operating budget will be presented in the spring of 2024, when the mill rate bylaw has been passed with the updated assessment amounts.

FINANCIAL IMPLICATIONS:

Any new or significant changes that Council need to know is documented on the report.

COUNCIL STRATEGIC PLAN:

This submission is **GROWING** Fort Macleod. (Supporting priorities such as Residential Housing, Infrastructure, or Business Growth)

APPLICABLE LEGISLATION:

Municipal Government Act

ATTACHMENTS:

2024 Provisional Budget

PREPARED BY: Kris Holbeck, Director of Finance

REVIEWED BY:

APPROVED BY: Anthony Burdett, CAO



TOWN OF FORT MACLEOD

2024 Provisional Operational Report 2023 Year to Date with Budget Variances

Description	General Ledger	2023 YTD Budget	2023 YTD Actual	2024 YTD Budget
Legislative Revenue				
RESIDENTIAL TAXES	1-10-00-111	(2,765,480.00)	(2,774,877.30)	(2,765,480.00)
COMMERCIAL TAXES	1-10-00-112	(839,750.00)	(844,460.00)	(839,750.00)
INDUSTRIAL TAXES	1-10-00-113	(896,610.00)	(900,379.78)	(896,610.00)
FARM TAXES	1-10-00-114	(2,280.00)	(2,281.85)	(2,280.00)
MINIMUM TAX	1-10-00-130	(20,500.00)	(21,225.64)	(20,500.00)
LINEAR - POWER, PIPE, CABLE & OTHER	1-10-00-190	(232,490.00)	(232,501.98)	(232,490.00)
FEDERAL GRANT IN LIEU	1-10-00-191	(21,900.00)	(27,201.93)	(21,900.00)
PROVINCIAL GRANT IN LIEU	1-10-00-192	(49,150.00)	(39,697.69)	(49,150.00)
* TOTAL Legislative Revenue		(4,828,160.00)	(4,842,626.17)	(4,828,160.00)
Legislative Expenses				
ASFF RES/FARMLAND REQUISITION	2-10-00-910	756,610.00	537,776.46	756,610.00
ASFF NON RES REQUISITION	2-10-00-911	428,535.00	314,444.33	428,535.00
WILLOW CREEK FOUNDATION	2-10-00-913	113,455.00	113,453.55	113,455.00
LINEAR/DIP REQUISITION	2-10-00-914	1,185.00	1,185.19	1,185.00
* TOTAL Legislative Expenses		1,299,785.00	966,859.53	1,299,785.00
***P LEGISLATIVE (SURPLUS)/DEFICIT		(3,528,375.00)	(3,875,766.64)	(3,528,375.00)

OVERALL COMMENTS

- Pension and benefits will be reallocated from wages at year end.
- Additional revenues and expenses will be recorded in 2023.
- Intra and interdepartmental wage allocations will be processed at year end.

LEGISLATIVE DEPARTMENT

- Net taxation revenues is static for the provisional budget. Adjustments will be made in the final operating budget when the new assessment and mill rates have been entered. Council will base the 2024 mill rates on the new assessment and the draft 2024 operating budget in the spring of 2024.
- The Willow Creek Foundation requisitions will be received in 2024.
- The Alberta School Foundation Fund (ASFF) requisition will be received in 2024.



TOWN OF FORT MACLEOD
 2024 Provisional Operational Report
 2023 Year to Date with Budget Variances

Description	General Ledger	2023 YTD Budget	2023 YTD Actual	2024 YTD Budget
Council Expenses				
HONORARIUM & MEETINGS - MAYOR	2-11-00-113	20,500.00	19,728.35	20,500.00
HONORARIUM & MEETINGS - COUNCIL	2-11-00-114	68,500.00	89,145.15	68,500.00
BENEFITS - MAYOR & COUNCILLOR	2-11-00-115	37,500.00	0.00	37,500.00
TRAVEL COSTS	2-11-00-210	3,000.00	2,402.24	2,000.00
COUNCIL TRAINING/ORIENTATION	2-11-00-293	3,000.00	340.00	6,000.00
COUNCIL STRATEGIC PLANNING	2-11-00-297	1,500.00	701.41	500.00
AUMA CONVENTION	2-11-00-299	10,000.00	5,355.00	12,000.00
GIFTS/DONATIONS/COMMUNITY EVENTS	2-11-00-300	10,500.00	3,908.50	10,500.00
COUNCIL SUPPLIES/HOSPITALITY	2-11-00-538	3,000.00	1,369.97	1,500.00
* TOTAL Council Expenses		157,500.00	122,950.62	159,000.00
***P COUNCIL (SURPLUS)/DEFICIT		157,500.00	122,950.62	159,000.00

COUNCIL DEPARTMENT

- Additional ABMunis convention and council hospitality expenses will be recorded.
- A higher training budget for Council for Unstoppable Conversations.



TOWN OF FORT MACLEOD

2024 Provisional Operational Report

2023 Year to Date with Budget Variances

Description	General Ledger	2023 YTD Budget	2023 YTD Actual	2024 YTD Budget
Administration Revenue				
TAX CERTIFICATES & INFORMATION	1-12-00-492	(6,000.00)	(7,320.00)	(6,000.00)
BUSINESS LICENSE - TOWN	1-12-00-520	(35,000.00)	(34,925.00)	(34,000.00)
BUSINESS LICENSE - REGIONAL	1-12-00-521	(2,000.00)	(1,840.00)	(1,600.00)
RENTALS - BUILDINGS	1-12-00-561	(1,750.00)	(1,750.00)	(1,750.00)
RENTALS - LAND	1-12-00-562	(40,000.00)	(41,216.50)	(40,000.00)
MISCELLANEOUS	1-12-00-590	(1,000.00)	(5,162.87)	(1,000.00)
TAX INCENTIVE APPLICATION FEES	1-12-00-592	0.00	(200.00)	0.00
A/R PENALTIES	1-12-00-593	(500.00)	(550.13)	(500.00)
MSI OPERATING GRANT	1-12-00-861	(33,000.00)	(64,534.00)	(33,000.00)
ALBERTA CAPITAL FINANCE CORP ACFA	1-12-00-865	0.00	(3,110,500.00)	0.00
PENALTIES & COSTS - TAXES	1-12-01-510	(45,000.00)	(43,990.77)	(44,000.00)
FORTISALBERTA FRANCHISE FEE	1-12-01-530	(433,000.00)	(375,325.51)	(435,000.00)
ATCO GAS FRANCHISE FEE	1-12-01-540	(160,000.00)	(107,229.43)	(147,000.00)
INTEREST REVENUE	1-12-01-550	(175,000.00)	(16,258.18)	(200,000.00)
GR DAVIS COMMON AREA RENTALS	1-74-02-500	0.00	(1,428.74)	0.00
* TOTAL Administration Revenue		(932,250.00)	(3,812,231.13)	(943,850.00)
Administration Expense				
SALARIES - ADMINISTRATION	2-12-00-110	427,000.00	479,366.09	426,000.00
SALARIES - ADMIN SUPPORT	2-12-00-111	77,500.00	120,730.55	79,100.00
BENEFITS - ADMINISTRATION	2-12-00-112	75,000.00	146.02	66,000.00
PENSION - ADMINISTRATION	2-12-00-113	55,200.00	0.00	42,000.00
150TH CELEBRATION	2-12-00-117	0.00	1,437.66	100,000.00
HEALTH_PERSONAL SPENDING	2-12-00-173	25,000.00	18,315.49	25,000.00
WORKERS COMPENSATION	2-12-00-175	0.00	24,793.54	0.00
TRAVEL COSTS	2-12-00-210	2,000.00	376.20	2,000.00
HOSPITALITY (INTERNAL)	2-12-00-212	7,500.00	2,844.09	7,500.00
FREIGHT	2-12-00-213	150.00	0.00	150.00
POSTAGE	2-12-00-214	17,000.00	17,033.22	18,000.00
LANDLINES/CELL PHONES	2-12-00-215	3,500.00	2,062.47	3,000.00
FAX/INTERNET	2-12-00-216	6,600.00	3,043.24	6,600.00
ASSET MANAGEMENT	2-12-00-217	15,000.00	16,049.46	15,000.00
ADVERTISING	2-12-00-218	48,000.00	30,569.48	40,000.00
AUDITING SERVICES	2-12-00-219	19,000.00	22,500.00	69,000.00
LEGAL SERVICES	2-12-00-220	100,000.00	54,326.70	50,000.00
ASSESSMENT SERVICES	2-12-00-223	56,000.00	52,313.67	55,000.00
COMMUNITY ENGAGEMENT	2-12-00-224	0.00	0.00	5,000.00
MUNICIPAL EVENTS	2-12-00-225	1,000.00	400.00	1,000.00
MEMBERSHIPS & REGISTRATIONS	2-12-00-226	11,000.00	11,714.96	11,000.00
LAND TITLE SEARCH	2-12-00-228	1,000.00	425.00	1,000.00
ABSW REGIONAL BUSINESS LICENSES	2-12-00-229	2,000.00	0.00	2,000.00
REPAIR & MAINT - TOWN OFFICE BLDG	2-12-00-230	2,000.00	2,951.12	2,000.00
HUMAN RESOURCE COSTS	2-12-00-231	1,000.00	3,670.40	1,000.00
JANITORIAL - TOWN OFFICE	2-12-00-240	20,000.00	8,896.60	20,000.00
MAINTENANCE CONTRACTS	2-12-00-247	40,000.00	31,310.06	40,000.00
TRAINING (ALL INCLUSIVE COSTS)	2-12-00-260	10,000.00	4,258.97	10,000.00
UTILITIES LOCATION - ONE CALL	2-12-00-272	2,000.00	1,067.11	2,000.00
TOWN CONTRIBUTION - FCSS FUNDING	2-12-00-289	30,000.00	31,200.00	31,200.00
OPERATIONAL FUNDING - FORT & EMPRESS	2-12-00-290	200,000.00	200,000.00	200,000.00
GRANTS TO ORGANIZATIONS	2-12-00-292	44,800.00	44,800.00	45,000.00
GENERAL INSURANCE	2-12-00-293	40,050.00	40,046.19	42,000.00
TAXES ON TOWN PROPERTY	2-12-00-294	5,500.00	4,635.58	5,500.00



TOWN OF FORT MACLEOD
 2024 Provisional Operational Report
 2023 Year to Date with Budget Variances

Description	General Ledger	2023 YTD Budget	2023 YTD Actual	2024 YTD Budget
INSURANCE DEDUCTIBLES	2-12-00-299	2,500.00	0.00	2,500.00
GENERAL OFFICE SUPPLIES	2-12-00-530	7,500.00	9,299.77	10,000.00
OCCUPATIONAL HEALTH AND SAFETY	2-12-00-531	3,000.00	1,388.70	3,000.00
IT CONTRACTED SERVICES/SUPPLIES	2-12-00-538	65,000.00	36,678.61	65,000.00
RECORDS MANAGEMENT	2-12-00-540	5,000.00	5,248.86	5,000.00
UTILITIES - TOWN OFFICE	2-12-00-550	28,000.00	18,809.47	38,000.00
GAS & OIL - ADMIN VEHICLE	2-12-00-565	1,000.00	2,199.79	1,000.00
MAIN OFFICE - CONTRACTS	2-12-00-610	24,500.00	20,850.60	16,000.00
MARKETING/TOURISM COSTS	2-12-00-620	45,000.00	37,742.56	45,000.00
AMORTIZATION - ADMINISTRATION	2-12-00-690	75,000.00	62,500.00	75,000.00
LATE FEE & PENALTIES	2-12-00-810	1,000.00	(0.01)	1,000.00
POS CHARGES (DR/CR CARDS)	2-12-00-820	11,000.00	9,484.19	11,000.00
BANKING FEES CMO USER	2-12-00-825	5,500.00	4,375.45	5,500.00
DEBENTURE INTEREST - GR DAVIS	2-12-00-840	23,300.00	23,219.91	21,500.00
TAX & PENALTY CANCELLATIONS	2-12-00-911	20,000.00	31,812.37	20,000.00
NON-RES TAX INCENTIVE PROGRAM	2-12-00-912	40,000.00	81,408.50	85,000.00
MULTI-RES TAX INCENTIVE PROGRAM	2-12-00-913	0.00	0.00	20,000.00
* TOTAL Administration Expense		1,702,100.00	1,576,302.64	1,847,550.00
***P ADMINISTRATION (SURPLUS)/DEFICI		769,850.00	(2,235,928.49)	903,700.00

ADMINISTRATION DEPARTMENT

Revenues

- Debenture financing for Macleod Landing subdivision is not revenue (\$3,110,500).
- Investment income is calculated by the auditors at year end.
- Two more months of franchise fees to be collected.

Expenses

- 150th Celebration budget is per Council resolution.
- New community engagement budget per CAO direction.
- Joint use costs (GR Davis building) only have 5/12 months recorded.
- Interdepartmental expenses (postage, advertising, office supplies) will be reallocated at year end.
- Tax cancellations in 2023 higher than anticipated due to assessor 305.1 changes, expected to return to normal in 2024,
- Non-residential and multi-residential tax incentives have been estimated based on applications in the system and applications to be presented to Council in 2024.



TOWN OF FORT MACLEOD
 2024 Provisional Operational Report
 2023 Year to Date with Budget Variances

Description	General Ledger	2023 YTD Budget	2023 YTD Actual	2024 YTD Budget
Fire Fighting Revenue				
FIRE FIGHTING SERVICES	1-23-00-490	(35,000.00)	(28,703.45)	(25,000.00)
M.D. WILLOW CREEK GRANT	1-23-00-850	(8,500.00)	(9,000.00)	(8,000.00)
* TOTAL Fire Fighting Revenue		(43,500.00)	(37,703.45)	(33,000.00)
Fire Expense				
WAGES AND BENEFITS - FIRE FIGHTERS	2-23-00-120	77,300.00	50,399.88	87,400.00
FIRE INSPECTIONS/INVESTIGATIONS	2-23-00-121	7,000.00	7,065.00	10,000.00
WAGES & BENEFITS - ADMIN SUPPORT	2-23-00-122	3,000.00	1,500.00	3,000.00
TRAVEL & MEALS	2-23-00-210	500.00	123.33	500.00
TELEPHONE	2-23-00-215	3,800.00	2,843.59	3,800.00
REPAIR & MAINT - BUILDING	2-23-00-230	10,500.00	1,868.96	10,500.00
REPAIR & MAINT - EQUIPMENT	2-23-00-233	10,000.00	1,774.04	10,000.00
F.R.E.M.S. - 911 DISPATCH	2-23-00-247	13,000.00	12,783.06	13,000.00
FIRE FIGHTER TRAINING	2-23-00-260	3,000.00	790.00	2,500.00
MEMBERSHIPS AND REGISTRATIONS	2-23-00-290	1,600.00	1,400.06	1,600.00
INSURANCE	2-23-00-293	3,470.00	3,466.19	3,600.00
GENERAL OFFICE SUPPLIES	2-23-00-530	2,000.00	1,533.30	2,000.00
COMPUTER/SOFTWARE/IT	2-23-00-538	1,000.00	8.90	1,000.00
FIRE FIGHTING EQUIPMENT	2-23-00-540	24,000.00	19,635.14	24,000.00
UTILITIES	2-23-00-550	12,000.00	9,592.49	12,000.00
COMMAND UNIT GAS/R&M	2-23-00-565	1,000.00	337.34	500.00
AMORTIZATION - FIRE	2-23-00-690	35,000.00	29,000.00	35,000.00
* TOTAL Fire Expense		208,170.00	144,121.28	220,400.00
***P FIRE (SURPLUS)/DEFICIT		164,670.00	106,417.83	187,400.00

FIRE DEPARTMENT

Revenues

- Fire call revenues are based on a three year average.

Expenses

- An additional payroll for the fire department will be processed in 2023.



TOWN OF FORT MACLEOD
 2024 Provisional Operational Report
 2023 Year to Date with Budget Variances

Description	General Ledger	2023 YTD Budget	2023 YTD Actual	2024 YTD Budget
Emergency Mgmt Revenue				
* TOTAL Emergency Mgmt Revenue		0.00	0.00	0.00
Emergency Mgmt Expense				
TRAVEL & MEALS	2-24-00-210	250.00	0.00	250.00
HOSPITALITY	2-24-00-212	200.00	0.00	200.00
TRAINING/OTHER EXPENSES	2-24-00-260	5,500.00	162.42	5,500.00
EMERGENCY OPERATIONS	2-24-00-290	3,200.00	2,900.00	3,200.00
* TOTAL Emergency Mgmt Expense		9,150.00	3,062.42	9,150.00
***P EMERGENCY MGMT (SURPLUS)/DEFIC		9,150.00	3,062.42	9,150.00



TOWN OF FORT MACLEOD
 2024 Provisional Operational Report
 2023 Year to Date with Budget Variances

Description	General Ledger	2023 YTD Budget	2023 YTD Actual	2024 YTD Budget
By-Law Revenue				
TOWN TRAFFIC FINES	1-26-00-530	(1,000.00)	(2,197.58)	(250.00)
DOG FINES/RECOVERED KENNEL FEES	1-26-00-531	(1,000.00)	(1,570.00)	(500.00)
DOG LICENSES	1-26-00-532	(4,000.00)	(4,100.00)	(4,000.00)
PROVINCIAL TRAFFIC FINES	1-26-01-744	(3,000.00)	(11,642.94)	(5,000.00)
* TOTAL By-Law Revenue		(9,000.00)	(19,510.52)	(9,750.00)
By-Law Expenses				
BENEFITS - BYLAW OFFICER	2-26-00-114	12,100.00	0.00	11,500.00
BYLAW OFFICER WAGES	2-26-00-115	67,600.00	59,021.15	66,500.00
PENSION - BYLAW OFFICER	2-26-00-116	5,600.00	2,771.81	5,700.00
TRAVEL & MEALS	2-26-00-210	500.00	927.97	500.00
POSTAGE/FREIGHT	2-26-00-213	1,000.00	0.00	1,000.00
CELLULAR PHONE	2-26-00-217	2,300.00	1,522.25	2,300.00
ADVERTISING	2-26-00-218	250.00	0.00	250.00
LEGAL SERVICES	2-26-00-220	25,000.00	14,962.21	25,000.00
PROPERTY CLEAN UP COSTS - BYLAW	2-26-00-223	5,000.00	0.00	5,000.00
MEMBERSHIPS & REGISTRATIONS	2-26-00-226	2,500.00	1,726.06	3,100.00
TASK FORCE EXPENSES	2-26-00-227	1,000.00	164.29	1,000.00
R & M - EQUIPMENT/VEHICLE	2-26-00-233	1,000.00	0.00	1,000.00
F.R.E.M.S. CPO MONITORING	2-26-00-247	0.00	1,875.00	1,875.00
TRAINING	2-26-00-260	3,000.00	1,004.00	1,000.00
INSURANCE	2-26-00-293	670.00	662.84	700.00
GENERAL SUPPLIES	2-26-00-530	1,200.00	1,020.84	1,200.00
COMPUTER SOFTWARE & HARDWARE	2-26-00-538	500.00	971.35	500.00
UNIFORM PURCHASES	2-26-00-541	1,000.00	238.85	1,000.00
GAS & OIL - BYLAW VEHICLE	2-26-00-565	4,000.00	3,434.55	4,000.00
AMORTIZATION - BYLAW	2-26-00-690	10,000.00	8,000.00	10,000.00
WAGES & BENEFITS - ADMIN SUPPORT	2-26-02-110	2,500.00	1,250.00	3,200.00
KENNEL SERVICES	2-26-02-250	10,000.00	25,318.96	25,000.00
POLICE FUNDING CONTRACT	2-26-02-260	177,200.00	4,567.00	177,200.00
VETERINARY SERVICES	2-26-02-270	1,000.00	1,042.20	3,000.00
* TOTAL By-Law Expenses		334,920.00	130,481.33	351,525.00
***P BYLAW (SURPLUS)/DEFICIT		325,920.00	110,970.81	341,775.00

BYLAW DEPARTMENT

Revenues

- Provincial traffic fine revenue is a percentage of RCMP ticket fines written in the Town's boundaries.

Expenses

- The annual policing contract amount paid to the Province has to be accrued for 2023 (\$177,200).
- Kennel fees have been increased due to the large number of stray and abandoned dogs picked up under the Town's Animal Control Bylaw.



TOWN OF FORT MACLEOD

2024 Provisional Operational Report 2023 Year to Date with Budget Variances

Description	General Ledger	2023 YTD Budget	2023 YTD Actual	2024 YTD Budget
Roads & Streets Revenue				
CURBSTOP CONNECT_DISCONNECT	1-32-00-494	(1,000.00)	(2,115.00)	0.00
MISCELLANEOUS REVENUE	1-32-00-591	0.00	(589.46)	0.00
CUSTOMER UTILITY SERVICES	1-32-00-594	0.00	(2,456.55)	0.00
* TOTAL Roads & Streets Revenue		(1,000.00)	(5,161.01)	0.00
Roads & Streets Expense				
WAGES - PUBLIC WORKS	2-32-00-110	260,900.00	290,731.92	288,400.00
DIRECTOR OF OPERATIONS	2-32-00-111	33,825.00	16,912.50	33,900.00
BENEFITS - PUBLIC WORKS	2-32-00-112	48,200.00	34.80	50,500.00
PENSION - PUBLIC WORKS	2-32-00-113	27,600.00	0.00	29,200.00
SUMMER TEMPORARY WORKER	2-32-00-114	0.00	12,783.55	0.00
WAGES & BENEFITS - ADMIN SUPPORT	2-32-00-115	24,400.00	12,200.00	25,200.00
ANNUAL VACATION -PUBLIC WORKS	2-32-00-117	35,800.00	37,055.99	32,800.00
STAT. HOLIDAYS - PUBLIC WORKS	2-32-00-118	22,000.00	17,280.22	20,000.00
SICK LEAVE - PUBLIC WORKS	2-32-00-119	18,700.00	15,170.42	18,300.00
WAGES - SIDEWALKS	2-32-00-141	0.00	840.44	0.00
WAGES - SANDING & SNOW REMOVAL	2-32-00-145	0.00	27,375.35	0.00
TRAVEL & MEALS	2-32-00-210	3,000.00	2,855.28	3,500.00
POSTAGE/FREIGHT	2-32-00-213	250.00	97.19	250.00
TELEPHONE	2-32-00-215	2,000.00	1,965.55	2,000.00
CELLULAR PHONE	2-32-00-217	5,500.00	2,096.55	3,000.00
MEMBERSHIPS & REGISTRATIONS	2-32-00-226	2,500.00	1,089.58	2,000.00
REPAIR & MAINT - BUILDING	2-32-00-230	12,000.00	5,456.97	12,000.00
REPAIR & MAINT - EQUIPMENT	2-32-00-233	15,000.00	30,019.66	25,000.00
REPAIR & MAINT - MUNICIPAL PROPERTY	2-32-00-239	90,000.00	98,874.39	90,000.00
GENERAL ENGINEERING	2-32-00-250	1,000.00	1,603.42	1,000.00
TRAINING	2-32-00-260	6,000.00	3,670.47	6,000.00
FIRST AID & SAFETY	2-32-00-271	4,000.00	2,861.04	3,000.00
INSURANCE	2-32-00-293	15,980.00	15,242.14	15,500.00
GENERAL OFFICE SUPPLIES	2-32-00-530	2,500.00	1,172.62	1,500.00
COMPUTER HARDWARE & SOFTWARE	2-32-00-538	4,000.00	5,421.22	5,000.00
UTILITIES - SHOP	2-32-00-550	35,000.00	33,100.86	35,000.00
UTILITIES - STREET LIGHTS	2-32-00-551	180,000.00	142,682.03	180,000.00
C.P.LTD. - CROSSING MAINTENANCE	2-32-00-552	7,000.00	6,059.00	7,000.00
STREETLIGHTS - HIGHWAY CORRIDORS	2-32-00-553	30,000.00	23,659.21	30,000.00
GAS & OIL	2-32-00-565	45,000.00	35,893.86	40,000.00
SHOP SUPPLIES	2-32-00-570	3,000.00	2,361.19	3,000.00
SIGNS	2-32-00-572	5,000.00	6,109.61	5,000.00
STREET GRAVEL	2-32-00-573	40,000.00	24,571.11	80,000.00
SNOW & ICE REMOVAL MATERIALS	2-32-00-574	2,500.00	73.18	2,500.00
PAVING REPAIR MATERIALS	2-32-00-575	10,000.00	5,000.00	10,000.00
SIDEWALK MAINTENANCE MATERIAL	2-32-00-576	5,000.00	1,400.40	2,500.00
MUNICIPAL PROP MAINT MATERIALS	2-32-00-577	15,000.00	13,205.11	15,000.00
VEHICLE PARTS	2-32-00-578	10,000.00	2,891.21	10,000.00
EQUIPMENT PARTS	2-32-00-579	10,000.00	13,524.90	15,000.00
WELDING MATERIALS	2-32-00-580	2,000.00	1,853.41	2,000.00
WOOD WORKING MATERIALS	2-32-00-581	1,000.00	437.26	1,000.00
CLOTHING & SAFETY MATERIALS	2-32-00-582	4,000.00	1,721.50	4,000.00
STREET PAINT & SUPPLIES	2-32-00-583	8,000.00	5,236.23	6,000.00
SL REPAIRS - HIGHWAY CORRIDORS	2-32-00-586	10,000.00	6,442.86	10,000.00
STREET LIGHT DECORATIONS	2-32-00-590	0.00	0.00	16,000.00
MISC. TOOLS	2-32-00-591	2,500.00	1,545.72	12,000.00
CRACK SEALING	2-32-00-592	25,000.00	25,000.00	25,000.00



TOWN OF FORT MACLEOD
 2024 Provisional Operational Report
 2023 Year to Date with Budget Variances

Description	General Ledger	2023 YTD Budget	2023 YTD Actual	2024 YTD Budget
AMORTIZATION - PUBLIC WORKS	2-32-00-690	645,000.00	533,544.24	645,000.00
DEBENTURE INTEREST	2-32-00-840	36,500.00	36,240.89	36,500.00
* TOTAL Roads & Streets Expense		1,766,655.00	1,525,365.05	1,860,550.00
***P PUBLIC WORKS (SURPLUS)/DEFICIT		1,765,655.00	1,520,204.04	1,860,550.00

PUBLIC WORKS DEPARTMENT

Revenues

- Revenue is inconsistent and minimal.

Expenses

- Departmental budget was developed and reviewed by the Foreman and Director of Operations.
- New budget item for streetlight decorations for annual program to replace and enhance Christmas decorations on streetpoles.



TOWN OF FORT MACLEOD

2024 Provisional Operational Report 2023 Year to Date with Budget Variances

Description	General Ledger	2023 YTD Budget	2023 YTD Actual	2024 YTD Budget
Airport Revenue				
AIRPORT RENTALS	1-33-00-590	(15,000.00)	(12,691.60)	(15,000.00)
* TOTAL Airport Revenue		<u>(15,000.00)</u>	<u>(12,691.60)</u>	<u>(15,000.00)</u>
Airport Expense				
WAGES - AIRPORT (PUBLIC WORKS)	2-33-00-115	3,700.00	0.00	3,700.00
REPAIR & MAINT - BUILDING	2-33-00-230	1,000.00	5,802.06	2,000.00
REPAIR & MAINT - EQUIPMENT	2-33-00-233	1,500.00	284.64	1,000.00
MEMBERSHIPS AND REGISTRATIONS	2-33-00-290	200.00	200.00	200.00
INSURANCE	2-33-00-293	2,490.00	2,480.00	2,500.00
LIGHTS REPAIRS	2-33-00-532	1,000.00	183.56	1,000.00
UTILITIES	2-33-00-550	3,800.00	2,771.05	3,800.00
RUNWAY MAINTENANCE	2-33-00-590	8,000.00	6,000.00	8,000.00
AMORTIZATION - AIRPORT	2-33-00-690	200.00	0.00	200.00
* TOTAL Airport Expense		<u>21,890.00</u>	<u>17,721.31</u>	<u>22,400.00</u>
***P AIRPORT (SURPLUS)/DEFICIT		<u>6,890.00</u>	<u>5,029.71</u>	<u>7,400.00</u>



TOWN OF FORT MACLEOD
 2024 Provisional Operational Report
 2023 Year to Date with Budget Variances

Description	General Ledger	2023 YTD Budget	2023 YTD Actual	2024 YTD Budget
Plants Overhead Costs				
DIRECTOR OF OPERATIONS - WATER	2-41-00-110	11,300.00	5,650.00	11,300.00
REPAIRS & MAINTENANCE - FLEET VEHICLES	2-41-00-231	2,000.00	998.29	2,000.00
GENERAL ENGINEERING	2-41-00-250	4,500.00	8,948.50	5,500.00
SAFETY SERVICES	2-41-00-270	4,000.00	3,824.01	3,500.00
GENERAL DEPT SUPPLIES	2-41-00-530	2,000.00	1,403.22	1,600.00
MEMBERSHIPS AND REGISTRATIONS	2-41-00-533	660.00	679.64	800.00
TELEPHONE	2-41-01-215	1,700.00	617.42	660.00
CELLULAR PHONES	2-41-01-217	3,700.00	1,255.61	3,300.00
DIRECTOR OF OPERATIONS - SEWER	2-42-00-110	11,300.00	5,650.00	11,300.00
STANDBY - PLANTS	2-41-00-116	20,500.00	19,571.03	22,000.00
TRAINING	2-41-00-260	4,500.00	2,433.86	4,500.00
ANNUAL VACATION - PLANTS	2-41-01-117	25,900.00	26,959.48	28,600.00
STAT. HOLIDAYS - PLANTS	2-41-01-118	13,000.00	10,691.20	12,500.00
SICK LEAVE - PLANTS	2-41-01-119	18,000.00	15,970.28	20,500.00
WAGES - PLANTS TRAINING	2-41-01-129	5,000.00	3,070.13	5,000.00
* TOTAL Plants Overhead Costs		128,060.00	107,722.67	133,060.00
***P PLANTS OVERHEAD (SURPLUS)/DEFI		128,060.00	107,722.67	133,060.00

PLANTS OVERHEAD DEPARTMENT

- These are overhead costs that are directly related to the water and wastewater treatment plants and should be considered when analyzing these departmental results.
- Annual vacation, sick leave and stat holiday budgets are based on a three-year average.



TOWN OF FORT MACLEOD

2024 Provisional Operational Report 2023 Year to Date with Budget Variances

Description	General Ledger	2023 YTD Budget	2023 YTD Actual	2024 YTD Budget
Water Revenue				
RESIDENTIAL WATER - METERED	1-41-00-411	(350,000.00)	(343,947.52)	(350,000.00)
RESIDENTIAL WATER - BASIC CHARGES	1-41-00-412	(640,000.00)	(586,381.11)	(642,000.00)
COMMERCIAL WATER - METERED	1-41-00-423	(330,000.00)	(321,918.91)	(330,000.00)
COMMERCIAL WATER - BASIC CHARGES	1-41-00-424	(157,000.00)	(145,706.01)	(158,400.00)
MUNICIPAL WATER - METERED	1-41-00-455	(9,000.00)	(8,501.02)	(9,000.00)
BULK WATER SALES	1-41-00-500	(5,000.00)	(9,269.84)	(7,000.00)
PENALTIES AND COSTS - UTILITIES	1-41-00-590	(12,000.00)	(13,762.30)	(12,000.00)
MISCELLANEOUS REVENUE - WATER	1-41-00-960	(500.00)	0.00	0.00
* TOTAL Water Revenue		(1,503,500.00)	(1,429,486.71)	(1,508,400.00)
** TOTAL WATER REVENUE		(1,503,500.00)	(1,429,486.71)	(1,508,400.00)
Water Treatment Expenses				
WAGES - WATER TREATMENT	2-41-01-120	75,000.00	72,955.74	75,600.00
BENEFITS - WATER TREATMENT	2-41-01-121	13,350.00	0.00	13,425.00
PENSION - WATER TREATMENT	2-41-01-122	7,950.00	0.00	8,700.00
FREIGHT	2-41-01-213	3,000.00	3,261.65	3,200.00
REPAIR & MAINT - BUILDING	2-41-01-230	3,000.00	119.15	3,000.00
REPAIR & MAINT - EQUIPMENT	2-41-01-233	12,000.00	10,616.38	13,000.00
MAINTENANCE CONTRACTS	2-41-00-247	19,000.00	24,049.00	22,000.00
GENERAL TREATMENT SUPPLIES	2-41-01-530	2,000.00	337.12	1,500.00
WATER TREATMENT CHEMICALS	2-41-01-536	15,000.00	9,537.60	17,000.00
UTILITIES	2-41-01-550	95,000.00	92,375.18	95,000.00
PARTS	2-41-01-560	3,000.00	2,318.63	10,000.00
GAS & OIL - FLEET VEHICLES	2-41-01-565	8,000.00	4,186.54	8,000.00
AMORTIZATION - WATER	2-41-00-690	345,000.00	287,500.00	345,000.00
DEBENTURE INTEREST	2-41-00-840	42,800.00	40,657.56	39,000.00
COMPUTER HARDWARE & SOFTWARE	2-41-00-538	10,000.00	4,680.45	6,000.00
INSURANCE	2-41-01-293	21,120.00	21,114.84	21,500.00
* TOTAL Water Treatment Expenses		675,220.00	573,709.84	681,925.00
Water Distribution Expense				
WAGES - WATER LINE REPAIR & MAINT	2-41-02-123	25,000.00	28,047.11	24,500.00
WAGES - HYDRANT MAINTENANCE	2-41-02-124	6,200.00	0.00	6,200.00
REPAIR & MAINT - WATER LINES	2-41-02-237	30,000.00	11,342.52	35,000.00
GENERAL SUPPLIES - DISTRIBUTION	2-41-02-530	8,000.00	2,306.74	10,000.00
* TOTAL Water Distribution Expen		69,200.00	41,696.37	75,700.00
Water Source of Supply				
WAGES - PUMPING	2-41-03-125	2,500.00	2,411.60	2,000.00
TELEPHONE	2-41-03-215	1,200.00	251.65	500.00
REPAIR & MAINT - BUILDINGS	2-41-03-230	2,000.00	538.29	2,000.00
REPAIR & MAINT - INTAKE	2-41-03-236	10,000.00	2,755.64	10,000.00
GENERAL SUPPLIES - PUMPING	2-41-03-530	250.00	0.00	250.00
UTILITIES	2-41-03-550	47,000.00	28,726.92	47,000.00
* TOTAL Water Source of Supply		62,950.00	34,684.10	61,750.00
Water Customer Expense				
WAGES AND BENEFITS - ADMIN SUPPORT	2-41-04-120	16,000.00	8,000.00	16,300.00



TOWN OF FORT MACLEOD
 2024 Provisional Operational Report
 2023 Year to Date with Budget Variances

Description	General Ledger	2023 YTD Budget	2023 YTD Actual	2024 YTD Budget
WAGES - METER READING	2-41-04-126	3,000.00	4,098.19	3,000.00
OFFICE SUPPLIES/POSTAGE	2-41-04-245	5,000.00	3,489.28	5,000.00
CONTRACTUAL SERVICES - ITRON	2-41-04-247	10,000.00	9,225.45	10,000.00
WATER METER PARTS	2-41-04-561	12,000.00	5,208.90	20,000.00
UNCOLLECTIBLE AMOUNTS - UTILITIES	2-41-00-259	1,000.00	723.11	1,000.00
* TOTAL Water Customer Expenses		47,000.00	30,744.93	55,300.00
** TOTAL WATER EXPENSES		854,370.00	680,835.24	874,675.00
***P WATER (SURPLUS)/DEFICIT		(649,130.00)	(748,651.47)	(633,725.00)

WATER TREATMENT & DISTRIBUTION DEPARTMENT

Revenues

- Revenues are based on the prior year's amounts. There are no user fee changes for water in 2024.
- One more month of utilities will be billed prior to year end.
- Bulk water sales is the revenue from the bulk water station on 30th Street.

Expenses

- The meter reading software will be upgraded in 2024 as the existing software will no longer be supported.



TOWN OF FORT MACLEOD

2024 Provisional Operational Report 2023 Year to Date with Budget Variances

Description	General Ledger	2023 YTD Budget	2023 YTD Actual	2024 YTD Budget
Sanitary Sewer Revenue				
SOLAR POWER GENERATION CREDIT	1-42-00-110	0.00	(43,320.40)	(25,000.00)
RESIDENTIAL - SEWER BASIC CHARGES	1-42-00-413	(790,000.00)	(728,115.34)	(792,000.00)
COMMERCIAL - SEWER BASIC CHARGES	1-42-00-425	(238,500.00)	(201,919.92)	(216,000.00)
MUNICIPAL - SEWER BASIC CHARGES	1-42-00-457	(6,500.00)	(6,025.47)	(6,500.00)
MISCELLANEOUS	1-42-00-590	0.00	(2,490.41)	0.00
* TOTAL Sanitary Sewer Revenue		(1,035,000.00)	(981,871.54)	(1,039,500.00)
** Total Sanitary Sewer Revenue		(1,035,000.00)	(981,871.54)	(1,039,500.00)
Sanitary Sewer Treatment Expense				
WAGES & BENEFITS - ADMIN SUPPORT	2-42-00-111	16,000.00	8,000.00	16,300.00
WAGES - SEWER TREATMENT	2-42-00-120	125,000.00	139,169.17	126,100.00
BENEFITS - SEWER TREATMENT	2-42-00-121	22,250.00	0.00	22,400.00
PENSION - SEWER TREATMENT	2-42-00-122	13,250.00	0.00	14,500.00
FREIGHT	2-42-00-213	6,000.00	4,684.42	6,500.00
REPAIR & MAINT - BUILDING	2-42-00-230	6,000.00	987.43	6,000.00
REPAIR & MAINT - EQUIPMENT	2-42-00-233	65,000.00	27,375.16	75,000.00
CONTRACTED SERVICES	2-42-00-250	115,000.00	64,645.79	75,000.00
GENERAL INSURANCE	2-42-00-293	15,510.00	15,508.14	16,000.00
GENERAL TREATMENT SUPPLIES	2-42-00-530	3,000.00	2,175.29	2,500.00
OFFICE SUPPLIES/POSTAGE	2-42-00-531	5,000.00	3,489.28	5,000.00
SEWER TREATMENT CHEMICALS	2-42-00-536	60,000.00	44,456.30	70,000.00
LABORATORY SUPPLIES	2-42-00-537	25,000.00	23,198.91	27,000.00
COMPUTER HARDWARE & SOFTWARE	2-42-00-538	6,500.00	3,291.41	5,000.00
UTILITIES	2-42-00-550	105,000.00	111,105.71	115,000.00
PARTS	2-42-00-560	15,000.00	6,729.68	10,000.00
GAS & OIL	2-42-00-565	500.00	411.15	500.00
AMORTIZATION - WASTEWATER	2-42-00-690	325,000.00	270,000.00	325,000.00
* TOTAL Sanitary Sewer Treatment		929,010.00	725,227.84	917,800.00
Sanitary Sewer Collection Expense				
WAGES - SEWAGE COLLECTION (PW)	2-42-01-120	36,800.00	30,623.88	36,700.00
REPAIR & MAINT - SEWER LINES	2-42-01-237	30,000.00	45,394.12	40,000.00
GENERAL COLLECTION SUPPLIES	2-42-01-530	4,000.00	22.14	5,000.00
* TOTAL Sanitary Sewer Collectio		70,800.00	76,040.14	81,700.00
** TOTAL SANITARY SEWER EXPENSES		999,810.00	801,267.98	999,500.00
***P SANITARY SEWER (SURPLUS)/DEFIC		(35,190.00)	(180,603.56)	(40,000.00)

SEWER COLLECTION & TREATMENT DEPARTMENT

Revenues

- Revenues are based on the prior year's amounts. There are no user fee changes for sewer in 2024.
- One more month of utilities will be billed prior to year end.
- Solar power generation credit is the electricity rebate for the solar panels.



TOWN OF FORT MACLEOD
 2024 Provisional Operational Report
 2023 Year to Date with Budget Variances

Description	General Ledger	2023 YTD Budget	2023 YTD Actual	2024 YTD Budget
Solid Waste Removal Revenue				
RESIDENTIAL - GARBAGE BASIC CHARGES	1-43-00-415	(261,000.00)	(255,443.25)	(282,000.00)
COMMERCIAL - GARBAGE BASIC CHARGES	1-43-00-426	(301,800.00)	(131,843.70)	(126,000.00)
COMMERCIAL - RECYCLING BASIC CHARGES	1-43-00-427	0.00	(41,017.88)	(97,200.00)
MISC SALES REVENUE	1-43-00-462	0.00	(800.00)	0.00
MD WILLOW CREEK GRANT	1-43-00-850	(10,000.00)	(10,000.00)	(10,000.00)
* TOTAL Solid Waste Removal Reve		(572,800.00)	(439,104.83)	(515,200.00)
Solid Waste Removal Expense				
DIRECTOR OF OPERATIONS - SOLID WASTE	2-43-00-110	11,300.00	5,650.00	11,300.00
WAGES & BENEFITS - ADMIN SUPPORT	2-43-00-111	16,000.00	8,000.00	16,300.00
WAGES - TOWN COMPOST CLEAN UP	2-43-00-127	18,400.00	0.00	18,500.00
ADVERTISING	2-43-00-218	1,000.00	0.00	250.00
WC REGIONAL LANDFILL FEES	2-43-00-241	85,000.00	84,871.70	95,000.00
COLLECTION CONTRACT - RESIDENTIAL	2-43-00-242	122,000.00	96,009.91	115,000.00
COLLECTION CONTRACT - COMMERCIAL	2-43-00-244	397,000.00	267,358.00	236,000.00
RECYCLING COSTS (RES & COMM)	2-43-00-243	20,000.00	10,735.12	10,000.00
OFFICE SUPPLIES/POSTAGE	2-43-00-531	5,000.00	3,526.78	5,000.00
GENERAL WASTE REMOVAL SUPPLIES	2-43-00-290	1,500.00	0.00	500.00
ENVIRONMENT COMMITTEE EXPENSES	2-43-00-530	5,000.00	2,952.96	5,000.00
UTILITIES	2-43-00-550	2,500.00	1,820.47	2,500.00
AMORTIZATION - WASTE MANAGEMENT	2-43-00-690	4,300.00	3,500.00	4,300.00
REGIONAL LANDFILL REQUISITION	2-43-00-920	39,565.00	39,564.00	40,000.00
* TOTAL Solid Waste Removal Expe		728,565.00	523,988.94	559,650.00
***P SOLID WASTE (SURPLUS)/DEFICIT		155,765.00	84,884.11	44,450.00

SOLID WASTE DEPARTMENT

Revenues

- Departmental budget was developed and reviewed by the Director of Operations.

Expenses

- One more month of utilities will be billed prior to year end.



TOWN OF FORT MACLEOD

2024 Provisional Operational Report 2023 Year to Date with Budget Variances

Description	General Ledger	2023 YTD Budget	2023 YTD Actual	2024 YTD Budget
FCSS Revenue				
TRAINING INC RENT	1-51-00-211	(1,200.00)	(2,200.00)	(2,400.00)
MEALS ON WHEELS	1-51-00-589	0.00	(2,996.00)	0.00
MISCELLANEOUS	1-51-00-590	0.00	(1,250.00)	0.00
HOUSING ADMIN FEES	1-51-00-592	0.00	(7,210.00)	0.00
M.D.W.C. - FCSS GRANT	1-51-00-598	(47,125.00)	(48,610.10)	(47,125.00)
TOWN OF FORT MACLEOD GRANT	1-51-00-599	(30,000.00)	(31,200.00)	(31,200.00)
PROVINCIAL GRANT FUNDING	1-51-00-860	(94,475.00)	(97,664.57)	(94,475.00)
* TOTAL FCSS Revenue		(172,800.00)	(191,130.67)	(175,200.00)
FCSS Expenses				
MEALS ON WHEELS	2-51-00-292	0.00	2,759.00	0.00
WAGES - COORDINATOR	2-51-01-110	60,000.00	66,509.18	60,000.00
WAGES - SUPPORT STAFF	2-51-01-111	26,800.00	27,756.96	28,000.00
BENEFITS - FCSS	2-51-01-112	11,400.00	0.00	11,400.00
PENSION - FCSS	2-51-01-113	5,100.00	0.00	5,100.00
BENEFITS - SUPPORT STAFF	2-51-01-114	2,400.00	0.00	2,400.00
WAGES & BENEFITS - SUMMER STAFF	2-51-01-115	13,700.00	12,787.73	14,000.00
TRAVEL & MEALS	2-51-01-210	2,000.00	857.51	2,000.00
TRAINING	2-51-01-211	2,000.00	0.00	2,000.00
POSTAGE	2-51-01-214	2,500.00	0.00	500.00
LANDLINES/CELL PHONES	2-51-01-215	1,800.00	729.65	1,500.00
MEMBERSHIPS & REGISTRATION	2-51-01-226	850.00	833.00	850.00
REPAIR & MAINT - OFFICE EQUIPMENT	2-51-01-233	1,000.00	563.75	1,000.00
GRANTS TO ORGANIZATIONS	2-51-01-292	45,000.00	48,198.00	30,000.00
INSURANCE	2-51-01-293	1,000.00	905.00	1,000.00
GENERAL DEPT SUPPLIES	2-51-01-530	1,000.00	1,001.25	1,000.00
YOUTH PROGRAMS	2-51-01-531	5,000.00	2,679.28	4,500.00
COMMUNITY DEVELOPMENT	2-51-01-532	2,500.00	4,787.12	3,000.00
COMMUNITY EVENTS	2-51-01-533	6,000.00	6,524.77	5,000.00
SENIOR SUPPORT PROGRAMS	2-51-01-534	2,000.00	2,562.04	1,500.00
VOLUNTEERISM EXPENSES	2-51-01-535	2,000.00	920.01	1,500.00
FAMILY SUPPORTS EXPENSES	2-51-01-536	3,000.00	680.00	2,000.00
* TOTAL FCSS Expenses		197,050.00	181,054.25	178,250.00
***P FCSS (SURPLUS)/DEFICIT		24,250.00	(10,076.42)	3,050.00

FCSS DEPARTMENT

Revenues

- Departmental budget was developed and reviewed by the FCSS Coordinator.

Expenses

- Departmental surplus or deficit is transferred to/from the FCSS reserve account (see the last page of the budget).



TOWN OF FORT MACLEOD
 2024 Provisional Operational Report
 2023 Year to Date with Budget Variances

Description	General Ledger	2023 YTD Budget	2023 YTD Actual	2024 YTD Budget
Housing Support Revenue				
HOUSING SUPPORT PROGRAM REVENUE	1-51-00-594	0.00	(53,124.16)	0.00
* TOTAL Housing Support Revenue		<u>0.00</u>	<u>(53,124.16)</u>	<u>0.00</u>
Housing Support Expenses				
HS-WAGES/BENEFITS/PD	2-51-02-110	0.00	48,810.48	0.00
HS-ACTIVITY COSTS	2-51-02-218	0.00	1,685.02	0.00
HS-ADMINISTRATION COST	2-51-02-532	0.00	7,238.00	0.00
HS-CELLPHONE/COMPUTER	2-51-02-290	0.00	251.65	0.00
HS-OFFICE SUPPLIES/SIGNAGE	2-51-02-530	0.00	15.48	0.00
* TOTAL Housing Support Expenses		<u>0.00</u>	<u>58,000.63</u>	<u>0.00</u>
***P HS (SURPLUS)/DEFICIT		<u>0.00</u>	<u>4,876.47</u>	<u>0.00</u>
United Way Grant				
* TOTAL United Way Grant		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
United Way Expenditures				
UNITED WAY TRAVEL	2-51-03-210	0.00	(510.25)	0.00
UNITED WAY PRINTNG/COPYING	2-51-03-218	0.00	95.23	0.00
UNITED WAY OFFICE EQUIPMENT	2-51-03-290	0.00	1,261.78	0.00
UNITED WAY OFFICE SUPPLIES	2-51-03-530	0.00	124.63	0.00
UNITED WAY PROGRAMMING	2-51-03-590	0.00	127.32	0.00
* TOTAL United Way Expenditures		<u>0.00</u>	<u>1,098.71</u>	<u>0.00</u>
***P UNITED WAY (SURPLUS)/DEFICIT		<u>0.00</u>	<u>1,098.71</u>	<u>0.00</u>



TOWN OF FORT MACLEOD
 2024 Provisional Operational Report
 2023 Year to Date with Budget Variances

Description	General Ledger	2023 YTD Budget	2023 YTD Actual	2024 YTD Budget
Cemetery Revenue				
CEMETERY SERVICES	1-56-00-480	(25,000.00)	(15,731.50)	(15,000.00)
M.D. WILLOW CREEK GRANT	1-56-00-850	(3,000.00)	(3,000.00)	(3,000.00)
* TOTAL Cemetery Revenue		(28,000.00)	(18,731.50)	(18,000.00)
Cemetery Expense				
WAGES & BENEFITS - ADMIN SUPPORT	2-56-00-111	14,000.00	7,000.00	14,500.00
BENEFITS - CEMETERY	2-56-00-112	5,800.00	0.00	5,600.00
WAGES - GROUNDSKEEPER	2-56-00-120	20,200.00	0.00	21,000.00
WAGES - PUBLIC WORKS	2-56-00-130	25,000.00	0.00	25,000.00
REPAIR & MAINT - EQUIPMENT	2-56-00-233	1,500.00	619.76	1,500.00
UNION CEMETERY MAINTENANCE	2-56-00-530	52,000.00	45,600.26	60,000.00
UTILITIES	2-56-00-550	16,000.00	13,842.65	16,000.00
GAS & OIL - EQUIPMENT	2-56-00-565	1,500.00	81.63	1,500.00
AMORTIZATION - CEMETERY	2-56-00-690	14,000.00	11,500.00	14,000.00
HOLY CROSS CEMETERY MAINTENANCE	2-56-00-531	10,000.00	1,090.58	1,500.00
* TOTAL Cemetery Expense		160,000.00	79,734.88	160,600.00
***P CEMETERY (SURPLUS)/DEFICIT		132,000.00	61,003.38	142,600.00

CEMETERY DEPARTMENT

Revenues

- Revenue is based on a three-year average.

Expenses

- Departmental budget was developed by the Director of Operations.
- Union Cemetery maintenance includes monument and plot levelling \$50K budgeted.



TOWN OF FORT MACLEOD

2024 Provisional Operational Report 2023 Year to Date with Budget Variances

Description	General Ledger	2023 YTD Budget	2023 YTD Actual	2024 YTD Budget
Development Revenue				
COMPLIANCE LETTERS	1-61-00-510	(5,000.00)	(3,550.00)	(3,500.00)
DEVELOPMENT PERMITS - TOWN	1-61-00-511	(10,000.00)	(16,425.00)	(10,000.00)
BUILDING PERMITS - CONTRACTOR	1-61-00-513	(65,000.00)	(53,909.50)	(54,000.00)
PLUMBING PERMITS - CONTRACTOR	1-61-00-516	(4,000.00)	(3,765.00)	(3,000.00)
GAS PERMITS - CONTRACTOR	1-61-00-518	(6,000.00)	(4,035.00)	(4,000.00)
ELECTRIC PERMITS - CONTRACTOR	1-61-00-520	(15,000.00)	(14,349.50)	(10,000.00)
EASEMENT & UROW AGREEMENTS	1-61-00-525	0.00	(500.00)	0.00
* TOTAL Development Revenue		(105,000.00)	(96,534.00)	(84,500.00)
Development Expenses				
BENEFITS - DEVELOPMENT	2-61-00-112	11,900.00	0.00	12,000.00
PENSION - DEVELOPMENT	2-61-00-113	7,200.00	0.00	7,400.00
SALARY - DEVELOPMENT	2-61-00-120	79,700.00	85,753.42	81,500.00
TRAVEL & MEALS	2-61-00-210	250.00	0.00	250.00
HOSPITALITY	2-61-00-212	250.00	37.50	250.00
POSTAGE/FREIGHT	2-61-00-214	200.00	154.00	200.00
ADVERTISING	2-61-00-218	400.00	0.00	200.00
LEGAL	2-61-00-224	100,000.00	75,143.21	50,000.00
MEMBERSHIPS AND REGISTRATIONS	2-61-00-226	300.00	225.00	300.00
CONTRACTED INSPECTION SERVICES	2-61-00-243	72,000.00	60,914.41	56,800.00
ORRSC PLANNING SERVICES	2-61-00-272	69,000.00	69,320.05	70,000.00
GENERAL DEPT SUPPLIES	2-61-00-530	500.00	658.91	500.00
* TOTAL Development Expenses		341,700.00	292,206.50	279,400.00
***P DEVELOPMENT (SURPLUS)/DEFICIT		236,700.00	195,672.50	194,900.00

DEVELOPMENT DEPARTMENT

Revenues

- Revenue is based on prior year's actuals and forecasted 2024 development.

Expenses

- Legal costs expected to be lower due to legal proceedings being completed in 2024.



TOWN OF FORT MACLEOD
 2024 Provisional Operational Report
 2023 Year to Date with Budget Variances

Description	General Ledger	2023 YTD Budget	2023 YTD Actual	2024 YTD Budget
Land/Subdivision Revenue				
LAND SALES	1-66-00-496	(600,000.00)	(1,339,870.00)	(2,000,000.00)
* TOTAL Land/Subdivision Revenue		<u>(600,000.00)</u>	<u>(1,339,870.00)</u>	<u>(2,000,000.00)</u>
Land/Subdivision Expense				
ENGINEERING	2-66-00-221	20,000.00	5,426.98	10,000.00
LEGAL	2-66-00-220	45,000.00	35,960.70	40,000.00
SURVEYING	2-66-00-222	10,000.00	18,038.21	15,000.00
SUBDIVISION FEES	2-66-00-227	3,000.00	1,230.00	4,000.00
LAND SALES MARKETING	2-66-00-228	2,500.00	555.42	2,500.00
MISC. SERVICES	2-66-00-290	15,000.00	13,725.31	12,000.00
APPRAISALS	2-66-00-590	14,000.00	36,304.40	12,000.00
DEBENTURE INTEREST	2-66-00-840	45,000.00	30,483.33	219,000.00
* TOTAL Land/Subdivision Expense		<u>154,500.00</u>	<u>141,724.35</u>	<u>314,500.00</u>
***P LAND/SUBDIV (SURPLUS)/DEFICIT		<u>(445,500.00)</u>	<u>(1,198,145.65)</u>	<u>(1,685,500.00)</u>

LAND SALES DEPARTMENT

Revenues

- Revenue is based on CAO's estimated land sales.

Expenses

- Departmental budget was developed by the CAO.
- The land sales surplus (\$1,685,500) is transferred into reserves on the final page of the budget.



TOWN OF FORT MACLEOD

2024 Provisional Operational Report 2023 Year to Date with Budget Variances

Description	General Ledger	2023 YTD Budget	2023 YTD Actual	2024 YTD Budget
Parks & Recreation Revenue				
RENTALS - HORSE PASTURES	1-72-00-566	(12,000.00)	(11,101.00)	(10,000.00)
RENTALS - SPARE	1-72-00-568	0.00	(825.00)	0.00
RENTALS - BALL DIAMONDS	1-72-00-569	(2,000.00)	(50.00)	0.00
MISCELLANEOUS	1-72-00-590	(2,040.00)	(26,486.76)	0.00
M.D. WILLOW CREEK GRANT	1-72-00-850	(62,000.00)	(77,000.00)	(77,000.00)
* TOTAL Parks & Recreation Reven		(78,040.00)	(115,462.76)	(87,000.00)
Parks & Recreation Expenses				
DIRECTOR OF OPERATIONS - PARKS	2-72-00-110	8,500.00	4,345.82	8,500.00
WAGES - PARKS & PLAYGROUNDS	2-72-00-120	56,800.00	179,648.80	61,550.00
TEMPORARY LABOUR - PARKS	2-72-00-130	65,400.00	0.00	62,600.00
BENEFITS - PARKS	2-72-00-131	8,975.00	769.58	9,350.00
PENSION - PARKS	2-72-00-132	5,000.00	0.00	5,300.00
MUNI PROPERTY R & M - PARKS	2-72-00-239	1,000.00	1,296.52	1,000.00
GENERAL INSURANCE - PARKS	2-72-00-293	13,700.00	13,699.05	14,000.00
TOPSOIL - CINDERS - PARKS	2-72-00-547	5,000.00	1,745.91	5,000.00
FERTILIZER - PARKS	2-72-00-549	3,000.00	0.00	3,000.00
UTILITIES - PARKS	2-72-00-550	60,000.00	47,054.14	60,000.00
GAS AND OIL - PARKS	2-72-00-565	15,000.00	11,373.91	15,000.00
TAXES PAID TO TOWN - HORSE PASTURES	2-72-02-294	2,100.00	1,825.22	2,100.00
GENERAL SUPPLIES - HORSE PASTURES	2-72-02-530	5,000.00	1,988.00	1,000.00
REPAIR/MAINT RIVER VALLEY PARK	2-72-03-290	13,000.00	666.38	10,000.00
GENERAL SUPPLIES - RIVER VALLEY PARK	2-72-03-530	1,500.00	179.52	1,000.00
AMORTIZATION - PARKS	2-72-00-690	84,000.00	70,000.00	84,000.00
TRAINING - PARKS	2-72-00-260	2,000.00	5,307.59	4,000.00
GENERAL SUPPLIES - PARKS	2-72-00-530	10,000.00	8,899.08	27,000.00
COMPUTER HARDWARE & SOFTWARE - PARKS	2-72-00-538	1,000.00	169.99	4,000.00
WEED SPRAYING - PARKS	2-72-00-548	7,000.00	0.00	7,000.00
PARKS - ENVIRONMENT COMMITTEE	2-72-00-167	0.00	293.00	500.00
EQUIPMENT R & M - PARKS	2-72-00-233	14,000.00	13,494.65	22,000.00
PARKS BLDG R&M (OLD ELECTRIC SHOP)	2-72-00-234	4,000.00	919.80	50,000.00
REPAIR & MAINTENANCE - WESTWINDS	2-72-08-238	8,000.00	16,764.90	6,000.00
REPAIR & MAINT-PARK PROP/SLOWPITCH	2-72-08-239	51,000.00	46,297.68	6,000.00
INSURANCE - BALL DIAMONDS	2-72-08-293	935.00	934.45	1,000.00
GENERAL SUPPLIES - WESTWINDS	2-72-08-530	2,000.00	1,896.93	6,000.00
GENERAL SUPPLIES - SLOWPITCH	2-72-08-531	1,200.00	944.06	1,500.00
UTILITIES - BALL DIAMONDS	2-72-08-550	6,100.00	1,240.33	6,100.00
BEAUTIFICATION - PARKS	2-72-00-765	3,000.00	3,053.56	3,500.00
WALKING TRAILS STUDY	2-72-00-766	13,000.00	24,870.75	15,000.00
OFF LEASH DOG AREA R&M	2-72-00-235	3,500.00	1,838.06	1,500.00
PARKS SECURITY COSTS	2-72-00-231	0.00	672.00	5,000.00
* TOTAL Parks & Recreation Expen		474,710.00	462,189.68	509,500.00
***P PARKS & REC (SURPLUS) DEFICIT		396,670.00	346,726.92	422,500.00



TOWN OF FORT MACLEOD

2024 Provisional Operational Report 2023 Year to Date with Budget Variances

Description	General Ledger	2023 YTD Budget	2023 YTD Actual	2024 YTD Budget
Pool Revenue				
POOL ADMISSIONS	1-72-00-440	(47,000.00)	(57,861.36)	(57,500.00)
POOL RENTALS	1-72-00-445	(3,000.00)	(5,153.34)	(3,500.00)
POOL RETAIL SALES	1-72-00-446	(2,000.00)	(3,472.69)	(3,500.00)
POOL LESSONS	1-72-00-441	(20,000.00)	(25,904.92)	(21,000.00)
* TOTAL Pool Revenue		(72,000.00)	(92,392.31)	(85,500.00)
Pool Expenses				
DIRECTOR OF OPERATIONS - POOL	2-72-01-110	8,500.00	4,250.00	8,500.00
WAGES - FACILITIES STAFF	2-72-01-111	56,800.00	0.00	61,550.00
BENEFITS - FACILITIES STAFF	2-72-01-112	8,975.00	0.00	9,350.00
PENSION - FACILITIES STAFF	2-72-01-113	5,000.00	0.00	5,300.00
WAGES - SWIMMING POOL STAFF	2-72-01-120	167,200.00	172,223.22	130,000.00
BENEFITS - SWIMMING POOL STAFF	2-72-01-121	24,000.00	0.00	15,000.00
POSTAGE & FREIGHT - POOL	2-72-01-213	1,000.00	1,593.81	1,500.00
LANDLINES & CELL PHONES - POOL	2-72-01-215	2,500.00	2,684.44	2,500.00
ADVERTISING - POOL	2-72-01-218	500.00	0.00	250.00
MEMBERSHIPS & REGISTRATION - POOL	2-72-01-226	500.00	64.56	500.00
BUILDING REPAIR & MAINTENANCE - POOL	2-72-01-230	4,000.00	2,444.58	16,000.00
EQUIPMENT REPAIR & MAINTENANCE - POOL	2-72-01-233	12,000.00	11,265.79	6,000.00
TRAINING - POOL	2-72-01-260	3,000.00	1,910.50	3,000.00
INSURANCE - POOL	2-72-01-293	7,480.00	7,475.60	7,600.00
GENERAL SUPPLIES - POOL	2-72-01-530	20,000.00	19,776.57	15,000.00
CHEMICALS - POOL	2-72-01-536	15,000.00	9,872.49	15,000.00
COMPUTER HARDWARE & SOFTWARE - POOL	2-72-01-538	5,000.00	5,131.81	2,000.00
UTILITIES - POOL	2-72-01-550	40,000.00	77,239.89	65,000.00
AMORTIZATION - POOL	2-72-01-690	26,000.00	21,500.00	26,000.00
SECURITY COSTS - POOL	2-72-01-231	12,000.00	1,134.20	1,500.00
* TOTAL Pool Expenses		419,455.00	338,567.46	391,550.00
***P POOL (SURPLUS) DEFICIT		347,455.00	246,175.15	306,050.00

PARKS AND POOL DEPARTMENTS

Revenues

- Departmental revenues based on prior year's actuals.

Expenses (Parks)

- Old electrical shop building increase includes washroom renovation and cold storage expansion (\$50K).
- Park security cameras will be installed in 2024 at Centennial Park.

Expenses (Pool)

- Pool utilities for the first full year were much higher than budgeted (this includes electricity, natural gas and water, sewer, and solid waste).

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TOWN OF FORT MACLEOD

2024 Provisional Operational Report 2023 Year to Date with Budget Variances

Description	General Ledger	2023 YTD Budget	2023 YTD Actual	2024 YTD Budget
Sports Centre Revenues				
CONCESSIONS AND COMMISSIONS	1-72-00-442	(510.00)	(1,851.55)	(500.00)
RENTALS - ARENA	1-72-00-443	(85,000.00)	(70,239.75)	(85,000.00)
ARENA DONATIONS/ADVERTISING	1-72-00-444	(5,000.00)	(1,451.53)	(1,000.00)
RENTALS/UTILITIES - CURLING RINK	1-72-00-570	(6,000.00)	(8,505.88)	(7,000.00)
* TOTAL Arena Revenues		(96,510.00)	(82,048.71)	(93,500.00)
** TOTAL ARENA REVENUES		(96,510.00)	(82,048.71)	(93,500.00)
Curling Rink Expenses				
BLDG REPAIR & MAINTENANCE - CURLING RINK	2-72-04-230	24,000.00	4,656.11	25,000.00
EQUIPMENT REPAIR & MTCE - CURLING RINK	2-72-04-233	5,000.00	2,535.27	5,000.00
INSURANCE - CURLING RINK	2-72-04-293	5,610.00	5,606.70	5,800.00
GENERAL SUPPLIES - CURLING RINK	2-72-04-530	1,000.00	101.41	1,000.00
UTILITIES - CURLING RINK	2-72-04-550	5,500.00	4,035.00	5,500.00
* TOTAL Curling Rink Expenses		41,110.00	16,934.49	42,300.00
Arena Expenses				
DIRECTOR OF OPERATIONS - ARENA	2-72-05-110	16,900.00	8,450.00	17,000.00
WAGES & BENEFITS - ADMIN SUPPORT	2-72-05-115	24,400.00	12,200.00	25,200.00
ANNUAL VACATION - RECREATION	2-72-05-117	26,200.00	11,658.74	20,500.00
STAT.HOLIDAYS - RECREATION	2-72-05-118	11,900.00	11,659.36	11,800.00
SICK LEAVE - RECREATION	2-72-05-119	17,800.00	7,240.38	18,500.00
WAGES - ARENA	2-72-05-120	113,500.00	169,820.62	123,100.00
TEMPORARY LABOUR - ARENA	2-72-05-130	40,000.00	7,616.57	39,400.00
BENEFITS - ARENA	2-72-05-131	17,950.00	0.00	18,700.00
PENSION - ARENA	2-72-05-132	10,000.00	0.00	10,600.00
TRAVEL & MEALS - ARENA	2-72-05-210	2,000.00	0.00	2,000.00
FREIGHT - ARENA	2-72-05-213	500.00	54.00	500.00
PHONE/CELL PHONES - ARENA	2-72-05-215	6,000.00	5,868.60	6,000.00
ADVERTISING - ARENA	2-72-05-218	500.00	0.00	500.00
MEMBERSHIP & REGISTRATION - ARENA	2-72-05-226	1,000.00	441.00	1,000.00
BLDG REPAIR & MAINTENANCE - ARENA	2-72-05-230	25,000.00	20,544.32	48,000.00
EQUIP REPAIR & MAINTENANCE - ARENA	2-72-05-233	21,500.00	29,483.10	66,000.00
TRAINING - ARENA	2-72-05-260	2,500.00	0.00	2,500.00
SAFETY SERVICES - ARENA	2-72-05-270	4,000.00	4,489.22	5,500.00
INSURANCE - ARENA	2-72-05-293	9,970.00	9,961.25	10,000.00
GENERAL SUPPLIES - ARENA	2-72-05-530	13,000.00	11,174.24	24,000.00
JANITORIAL SUPPLIES - ARENA	2-72-05-535	8,000.00	7,859.14	9,000.00
COMPUTER HARDWARE & SOFTWARE - ARENA	2-72-05-538	2,500.00	2,245.46	2,500.00
UTILITIES - ARENA	2-72-05-550	105,000.00	58,768.51	105,000.00
GAS & OIL - ARENA	2-72-05-565	1,500.00	1,568.70	1,500.00
AMORTIZATION - ARENA AND CURLING RINK	2-72-05-690	95,000.00	79,000.00	95,000.00
UNCOLLECTIBLE AMOUNTS (ARENA)	2-72-05-259	1,000.00	0.00	1,000.00
* TOTAL Arena Expenses		577,620.00	460,103.21	664,800.00
** TOTAL Sports Centre Expenses		618,730.00	477,037.70	707,100.00
***P SPORTS CTRE (SURPLUS) DEFICIT		522,220.00	394,988.99	613,600.00



TOWN OF FORT MACLEOD
 2024 Provisional Operational Report
 2023 Year to Date with Budget Variances

Description	General Ledger	2023 YTD Budget	2023 YTD Actual	2024 YTD Budget
Library Expenses				
SALARIES - HEAD LIBRARIAN	2-74-01-110	49,700.00	59,606.75	51,000.00
SALARIES - LIBRARIAN	2-74-01-111	43,800.00	43,860.79	45,000.00
BENEFITS - LIBRARY	2-74-01-112	16,900.00	0.00	17,000.00
PENSION - LIBRARY	2-74-01-113	6,100.00	0.00	6,200.00
TELEPHONE - LIBRARY	2-74-01-215	600.00	462.76	600.00
ADVERTISING - LIBRARY	2-74-01-218	500.00	0.00	500.00
BOOKKEEPING - LIBRARY	2-74-01-219	7,600.00	7,860.00	7,600.00
BUILDING REPAIR & MAINTENANCE - LIBRARY	2-74-01-230	5,000.00	2,789.76	7,500.00
JANITORIAL - LIBRARY	2-74-01-240	8,000.00	3,300.00	8,000.00
CHINOOK ARCH MEMBERSHIP FEE	2-74-01-290	25,000.00	23,450.72	25,000.00
INSURANCE - LIBRARY	2-74-01-293	1,870.00	1,868.90	1,900.00
GENERAL SUPPLIES - LIBRARY	2-74-01-530	1,000.00	786.56	1,000.00
UTILITIES - LIBRARY	2-74-01-550	15,000.00	12,907.09	15,000.00
AMORTIZATION - LIBRARY	2-74-01-690	5,500.00	4,500.00	5,500.00
* TOTAL Library Expenses		186,570.00	161,393.33	191,800.00
***P LIBRARY (SURPLUS) DEFICIT		186,570.00	161,393.33	191,800.00

SPORTS CENTRE DEPARTMENT

Revenues

- Departmental revenues based on prior year's actuals.

Expenses

- Curling rink building repairs include gutter and eavestrough \$20K.
- Arena building repairs include paint, stucco/brick repairs, new building lights, water bottle fill station and new office air conditioning.
- Equipment repairs includes new heat exchanger, compressor, recirculating pump, piping, valves and pressure safety valves.
- General supplies increase due to office desks and chairs, racks and organization and skate sharpener.



TOWN OF FORT MACLEOD
 2024 Provisional Operational Report
 2023 Year to Date with Budget Variances

Description	General Ledger	2023 YTD Budget	2023 YTD Actual	2024 YTD Budget
Community Hall Revenue				
COMMUNITY HALL RENTAL REVENUE	1-74-02-554	(30,000.00)	(13,680.00)	(20,000.00)
* TOTAL Community Halls Revenue		<u>(30,000.00)</u>	<u>(13,680.00)</u>	<u>(20,000.00)</u>
Community Hall Expenses				
WAGES - HALL BOOKINGS	2-74-00-110	5,000.00	2,500.00	5,000.00
AMORTIZATION - COMM HALL	2-74-00-690	33,000.00	27,500.00	33,000.00
REPAIR & MAINTENANCE - COMM HALL	2-74-02-239	40,000.00	40,342.19	10,000.00
JANITORIAL - COMM HALL	2-74-02-240	6,000.00	1,675.00	5,000.00
UNCOLLECTIBLE RENTAL AMOUNTS	2-74-02-259	500.00	0.00	500.00
INSURANCE - COMMUNITY HALL	2-74-02-293	7,480.00	7,475.60	7,500.00
GENERAL SUPPLIES - COMMUNITY HALL	2-74-02-530	8,000.00	6,069.91	5,000.00
UTILITIES - COMMUNITY HALL	2-74-02-550	25,000.00	18,779.02	25,000.00
COMMUNITY HALL EXPENSES	2-74-02-554	1,500.00	1,265.00	1,500.00
DEBENTURE INTEREST - COMMUNITY HALL	2-74-02-840	2,850.00	1,613.45	1,250.00
* TOTAL Community Hall Expenses		<u>129,330.00</u>	<u>107,220.17</u>	<u>93,750.00</u>
***P COMMUNITY HALLS (SURPLUS)/DEFI		<u>99,330.00</u>	<u>93,540.17</u>	<u>73,750.00</u>

COMMUNITY HALL DEPARTMENT

Revenues

- Revenue is based on three-year average.

Expenses

- No major repairs to hall in 2024 so lower expense.



TOWN OF FORT MACLEOD
 2024 Provisional Operational Report
 2023 Year to Date with Budget Variances

Description	General Ledger	2023 YTD Budget	2023 YTD Actual	2024 YTD Budget
Other Facilities Revenues				
WELCOME MAT JANITORIAL REVENUE	1-74-02-470	(1,250.00)	(1,080.00)	(1,000.00)
RENTAL-SCOUT, REC.HALL, WELCOME MAT	1-74-02-560	(500.00)	(1,645.24)	(1,000.00)
* TOTAL Other Facilities Revenue		(1,750.00)	(2,725.24)	(2,000.00)
Other Facilities Expenses				
WAGES - BOOKINGS SCOUT HALL	2-74-03-110	2,500.00	1,250.00	2,500.00
REPAIR & MAINTENANCE - SCOUT HALL	2-74-02-230	2,500.00	2,782.92	3,500.00
MAIN STREET POLE MAINTENANCE	2-74-02-236	1,000.00	0.00	1,000.00
REPAIR & MAINTENANCE - EMPRESS THEATRE	2-74-03-230	5,000.00	2,558.16	6,500.00
REPAIRS & MAINTENANCE - ICE CREAM SHOP	2-74-04-230	1,000.00	1,401.84	1,000.00
REPAIRS & MAINTENANCE - STEVENS BUILDING	2-74-04-235	1,000.00	85.00	1,000.00
JANITORIAL - OTHER FACILITIES	2-74-03-240	6,000.00	300.00	6,000.00
UNCOLLECTIBLE RENT - OTHER FACILITIES	2-74-03-259	100.00	0.00	100.00
INSURANCE - OTHER FACILITIES	2-74-03-293	2,805.00	2,803.35	3,000.00
REPAIR & MAINTENANCE - WELCOME MAT	2-74-02-298	1,500.00	185.60	12,000.00
GENERAL SUPPLIES - OTHER FACILITIES	2-74-03-530	5,000.00	5,367.72	5,000.00
SPECIAL PROJECT COSTS	2-74-02-531	0.00	5,050.00	0.00
UTILITIES - OTHER FACILITIES	2-74-03-550	4,000.00	1,536.23	4,000.00
AMORTIZATION - OTHER FACILITIES	2-74-02-690	55,000.00	46,000.00	55,000.00
* TOTAL Other Facilities Expense		87,405.00	69,320.82	100,600.00
***P OTHER FACILITIES (SURPLUS) DEF		85,655.00	66,595.58	98,600.00

OTHER FACILITIES DEPARTMENT

Revenues

- Revenue is based on three-year average.

Expenses

- 2023 special project costs line item is the Built Heritage Design Guidelines project that was funded via Council resolution for \$15K.



TOWN OF FORT MACLEOD
2024 Provisional Operational Report
2023 Year to Date with Budget Variances

Description	General Ledger	2023 YTD Budget	2023 YTD Actual	2024 YTD Budget
**** TFM (SURPLUS)/DEFICIT		856,115.00	(4,615,858.82)	(194,265.00)

*** End of Report ***

THE OVERALL SURPLUS/DEFICIT AND ADJUSTMENT/TRANSFERS

- The 2024 provisional budget surplus of \$194,265.00 is adjusted for non-cash items, debenture principal payments and transfers to and from reserves on the next page.

TOWN OF FORT MACLEOD
2024 BUDGET RECONCILIATION FOR NON-CASH AND CAPITAL AMOUNTS
AS AT NOVEMBER 27, 2023

	2023	2023	2024	
	BUDGETED AMOUNTS	ACTUAL AMOUNTS	BUDGETED AMOUNTS	
(DEFICIT) SURPLUS PER REVENUE AND EXPENDITURES REPORT	\$ (856,115.00)	\$ 4,903,270.88	\$ 194,265.00	
ADDBACKS:				
AMORTIZATION (NON-CASH ITEM)	\$ 1,752,000.00	\$ 1,308,244.24	\$ 1,752,000.00	
DEBTURE PRINCIPAL REPAYMENTS:	\$ 895,885.00	\$ 6,211,515.12	\$ 1,946,265.00	
DEBTURE PRINCIPAL REPAYMENTS	\$ (523,100.00)	\$ (523,091.28)	\$ (677,100.00)	development debture principal of \$168,611.73 funded via land sales (reserves)
TRANSFERS FROM (TO) RESERVES TO (FROM) OPERATIONS:	\$ 372,785.00	\$ 5,688,423.84	\$ 1,269,165.00	
FCSS RESERVES	\$ 24,250.00	\$ 16,374.80	\$ 3,050.00	FCSS department budget deficit funded by reserve
INTO OPERATING RESERVES	\$ (101,985.00)	\$ -	\$ (44,700.00)	Contingency reserve for one time operational expenses (2023)
OUT OF OPERATING RESERVES	\$ 50,000.00	\$ -	\$ -	Transfer site cleanup cost over normal budget (2023)
INTO OPERATING RESERVES	\$ -	\$ -	\$ -	Development legal fees over normal budget (2023)
OUT OF OPERATING RESERVES	\$ (104,485.00)	\$ -	\$ -	Macleod Landing first full payment - principal and interest estimate (2023)
INTO CAPITAL RESERVES	\$ 232,450.00	\$ 232,449.32	\$ 535,500.00	Development loans costs for 2024 (interest and principal)
INTO CAPITAL RESERVES	\$ (25,000.00)	\$ (25,000.00)	\$ (25,000.00)	GR Davis repairs and maintenance fund (Year 6)
INTO CAPITAL RESERVES	\$ (445,500.00)	\$ (1,003,104.91)	\$ (1,685,500.00)	Land sales department surplus into reserves to balance
INTO CAPITAL RESERVES	\$ (52,515.00)	\$ (52,515.00)	\$ (52,515.00)	3/25 annual repayments to Internal Financing Reserve to repay SW Industrial Project (Phase 1)
INTO CAPITAL RESERVES	\$ (372,785.00)	\$ (831,795.79)	\$ (1,269,165.00)	
ADJUSTED BUDGET SURPLUS (DEFICIT)	\$ -	\$ 4,856,628.05	\$ -	
CAPITAL PURCHASES PER CAPITAL BUDGET	\$ 2,846,500.00	\$ -	\$ 905,200.00	
FUNDING SOURCES:				
CAPITAL GRANTS	\$ (540,000.00)	\$ -	\$ (905,000.00)	
TRANSFERS FROM RESERVES:	\$ (2,306,500.00)	\$ -	\$ (900,200.00)	
DEBTURES	\$ -	\$ -	\$ -	
OTHER SOURCES OF CAPITAL FUNDING	\$ (2,846,500.00)	\$ -	\$ (905,200.00)	
REVISED CONSOLIDATED BUDGET AMOUNT	\$ -	\$ 4,856,628.05	\$ -	
2023 BALANCED OPERATIONAL BUDGET	\$ -	\$ -	\$ -	

DEBTURES OUTSTANDING (in order of maturity dates)

** 2024 is the third year of the Internal Financing reserve repayment (\$52,515 per year for 25 years)
2005 WTP upgrade #2 \$3,953 annually finished 2024 (20 years)
2015 WA Day Gymnasium \$71,745 annually finished 2024 (10 years)
2016 Water Meters \$77,086 annually finished 2026 (10 years)
2019 GR Davis Admin Bldg \$83,580 annually finished 2033 (15 years)
2010 River bank erosion #1 \$79,040 annually finished 2034 (25 years)
2011 River bank erosion #2 \$6,908 annually finished 2035 (25 years)
2017 WTP upgrade #3 \$133,397 annually finished 2036 (20 years)
2021 Development (9th Street & Manning lots) \$232,450 annually finished 2036 (15 years)
2024 Development (Macleod Landing subdivision) \$300,000.84 annually finished 2038 (15 years)

Current (2022) total debt repayments \$743,642 per year