

2024 BUDGET RELEASE



Town Council and Administration would like to take this opportunity to present our residents with our 2024 Budget. We have been working on the Budget for the past several months and we trust that our residents will be pleased with the result. Our Strategic Plan Mission Statement is always foremost in our mind during our budget deliberations.

“To provide an attractive community, while maintaining sustainable growth and a high quality of living through forward-thinking and accessible governance.”

The assessment value throughout Nobleford has increased for 2024. This has allowed us to not raise our mill rate again this year, even though the Town has also been affected by the increase in inflation over the past couple of years. We are pleased that the Town of Nobleford continues to maintain one of the lowest mill rates in the entire Province.

Our focus for 2024 is to maintain our infrastructure, including the repair of Railway Avenue. Railway Avenue has been a consideration for a few years now, and we are excited that the much-needed repairs will be completed in the next few weeks. We have also completed an upgrade in the Community Complex kitchen with the help of a grant under the Community Priorities Fund through the Lethbridge Community Foundation. The Community Complex is an excellent place for our residents to host various events and we trust that the kitchen upgrade will be appreciated by those using the facility. Maintaining our parks in 2024 will also be a top priority for our Public Works staff.

Our continued appreciation for our Emergency Services Department has ensured that we continue to support their need for updated equipment and ongoing training. The endless volunteer hours of our Emergency Services Department are imperative to ensuring the safety of our residents in an emergency situation. Their dedication and commitment to the Town of Nobleford is greatly valued! In consideration of the importance of emergency services, Town Council has agreed to support STARS by way of a committed financial donation for the next two years.

I would also like to once again take this opportunity to express my appreciation for our Town Administration and Staff. Our CAO, Joseph Hutter, spends many hours preparing for our Town Council meetings so that our meetings are efficient and orderly. This helps Council make the necessary decisions for our Town while focusing on the needs of our residents. The support of our Office Staff and Public Works department is also much appreciated and I would like to thank them all for their hard work over the past year!

Trusting that the attached Budget 2024 document will be found to your satisfaction, I remain,

Yours truly,



Joan Boeder, Mayor

Town of Nobleford



Left-Right: Deputy Mayor Marinus de Leeuw, Councillor Melissa Jensen, CAO Joseph Hutter, Councillor Bill Oudshoorn, Councillor Corne Mans, Mayor Joan Boeder.

Mission

To provide an attractive community, while maintaining sustainable growth and a high quality of living through forward-thinking and accessible governance.

Vision

To foster opportunity by strategically investing and improving infrastructure to attract economic development that will allow our Town to prosper for generations to come.

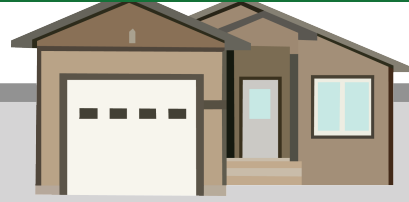
1



Critical Infrastructure

The Town will prioritize investing in and maintaining critical infrastructure.

2



Affordability

The Town will maintain property tax rates at a level that is amongst the most competitive in the region, and will strive to provide sustainable recreational infrastructure.

3



Communication & Public Participation

The Town will strive to improve its communication and involvement with residents.

4



Enhance Town Appearance

The Town will commit to reinvesting and beautifying high traffic areas.

5



Attract Investment

The Town will work to ensure that Nobleford remains an attractive place to do business. Incentives will be provided to developers/investors in the event that the project benefits Nobleford as a whole.

4 HOW IT WORKS

Operating Budget vs. Capital Budget

Operating Budget

The operating budget includes costs for current initiatives, programs, and services provided by the Town. The operating budget ensures that funding is available to continue delivering day-to-day services. It includes items such as utilities, staff salaries, infrastructure, emergency services, and maintenance.

Capital Budget

The capital budget focuses on costs required for new capital projects. Projects can range from new roads, sidewalk repairs, new facilities or renovations, improvements to services, etc. It is critical to establish a capital budget to ensure the Town continues to evolve and thrive to meet the needs of residents.

How are they funded?

Operating Revenue

The operating budget is typically funded by two main areas, property taxes and utilities. The revenue collected from property taxes and utilities (water, sewer, and garbage) throughout the year ensures that the Town can continue providing such services to residents. Other revenues are sourced by user fees, such as franchise fees and business and pet licenses. Additionally, municipalities often receive various grants to assist with certain operating costs.

Capital Revenue

Typically, one of the main sources of revenue for the capital budget comes from the Local Government Fiscal Framework (LGFF). LGFF is the Province of Alberta's commitment to providing municipalities with financial support to meet the demands of growth.

Other sources of revenue come from capital grants received from provincial and federal initiatives such as the Canada Community Building Fund (CCBF) or from the Town of Nobleford's reserves.

STAGE 1 - Review

In January, Council and Administration begin reviewing the prior year's budget to see how their actual spending aligned with the various budgeted items.

STAGE 2 - Deliberate Expenses

Administration prepares a draft operating budget according to the previous year's spending and adjusts it for the expected expenses and revenue for the year. This draft budget is presented to Council where they begin to deliberate what areas they would like to see the budget adjusted to accommodate the projected expenses.

STAGE 3 - Deliberate Revenue

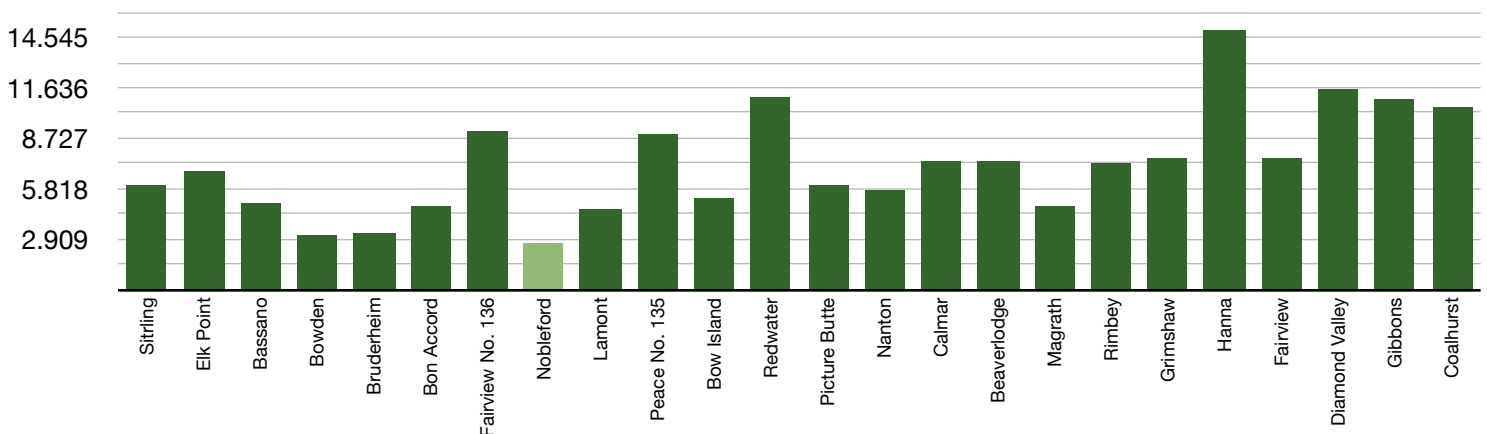
Once the operating budget's expenses are established, Council reviews how much revenue they need to collect from various revenue streams to fund the upcoming expenses. To determine the revenues, Council must first consider all expected revenue streams (e.g. utilities, provincial grants). Once these various streams have been calculated, this amount is deducted from the total amount of revenue required to operate. The remaining amount will be the total in which the Town needs to raise in property tax revenue to fund the rest of the operating budget. The Town only collects the amount of funds required to finance its daily operations to ensure financial accountability to its taxpayers.

STAGE 4 - Establish

Once the revenues and expenses have been determined for the current year, the budget is officially passed. At the same time, Council also establishes the Capital Budget and passes a Mill (Tax) Rate Bylaw to ensure that the Town collects the appropriate amount of funds from property owners to continue daily operation of the Town of Nobleford.

*To see how the 2024 Operating Budget compares to other municipalities of a similar population, check out the chart below!

2024 Municipal Operating Budget



Note: The following data is represented in the millions. Actual numbers may slightly differ. Data was derived by municipal tax rate bylaws and does not include requisitions.

6 TAXATION PROCESS

Property taxation can often be a confusing subject. As you read on Page 5, property taxation is determined by the the Town’s operating budget, both revenues and expenses. The following process will help you understand how property taxes are determined in the Town of Nobleford.

After months of deliberating the 2024 operating budget, Council established a budget with \$2.6 million in operating expenses. To fund these expenses, the budget needs to collect a corresponding \$2.6 million in operating revenue from the various streams available to the Town.

Of the \$2.6 million, the Town is able to fund 55% (\$1.4 million) through various revenue non-property tax streams (see Page 7). These revenue streams are typically fixed for the entire year, which allows Council to confidently project the revenue. Though these various sources make up a significant chunk of the operating budget’s revenue, the Town still needs to collect 45% (\$1.2 million) through property taxation to ensure the budget is balanced.

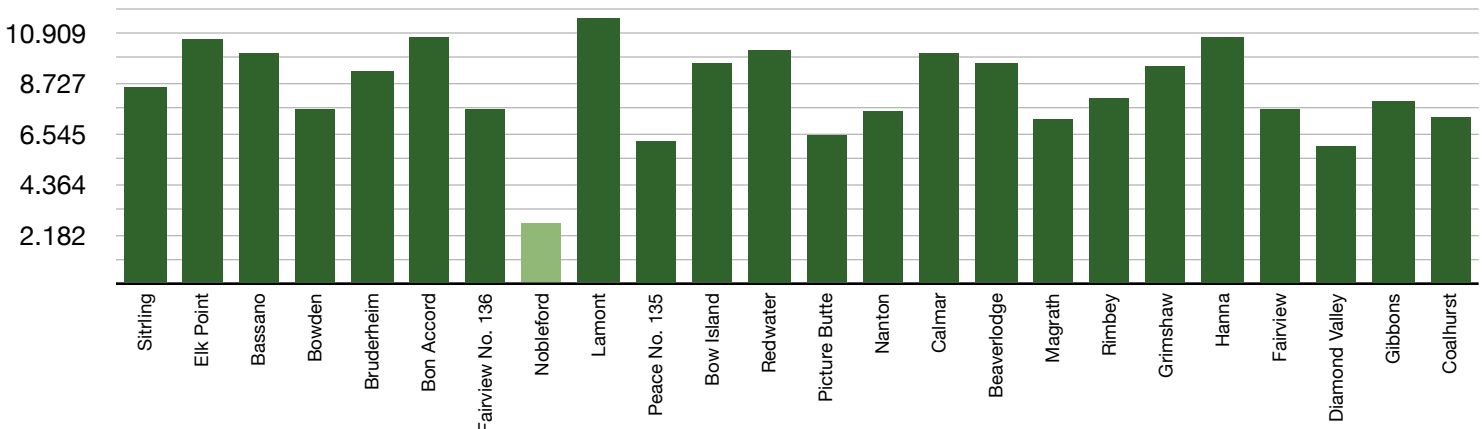
To determine the value at which a property is assessed, a contracted assessor evaluates every property in Town based upon a standardized calculation to determine what they believe the assessed value of the property is. Please note that properties are assessed based on market value, and therefore the Town does not have any control over the assessed values.

Once the Town receives the assessment totals from the assessor, they are able to determine how much property tax revenue will be generated under different mill (tax) rate scenarios. A mill (tax) rate is decided upon and passed by Council by bylaw. Please remember that the Town only keeps the revenue generated from the *municipal* portion of the combined mill (tax) rate.

Every municipality in Alberta is required to collect taxes to finance their yearly operating budget. Every municipality’s operating budget differs based on the services they provide and the revenues they receive. For example, a municipality can have a high operating budget, but a low tax rate. A few explanations for this can be that the municipality collects most of its revenue through other sources, such as user fees, or that the municipality’s property assessment value is so large that a minimal mill (tax) rate is required to fund their expenses. On the other hand, a municipality may have a small operating budget and a relatively large mill (tax) rate. This is explained by similar factors as the first; the municipality may not collect a significant amount of revenue from other sources and needs to make up for the deficit through property taxation, or the municipality’s total property assessment value is so low that a high rate is required to meet those financial targets.

If you look at the graphs below, you will notice that the Town’s general *municipal* residential mill (tax) rate is significantly lower than other municipalities of a similar population. Due the Town operating as efficiently as possible, the Town of Nobleford is able to maintain one of the lowest mill (tax) rates in Alberta.

2024 General Residential Municipal Mill Rate (Not Combined)



OPERATING REVENUE

7



Approximately 42% of the property tax dollars received by the Town goes to the Province's Alberta School Foundation Fund (ASFF).

Approximately 7% of property tax revenue is remitted to the Province for RCMP funding.

Approximately 2% of the property tax dollars received by the Town goes to the Green Acres Foundation.

Utilities and user fees, in turn, make up 43% of the Town's Operating Budget.

The remaining 12% is sourced from reserve transfers, operating grants, investment income, etc.

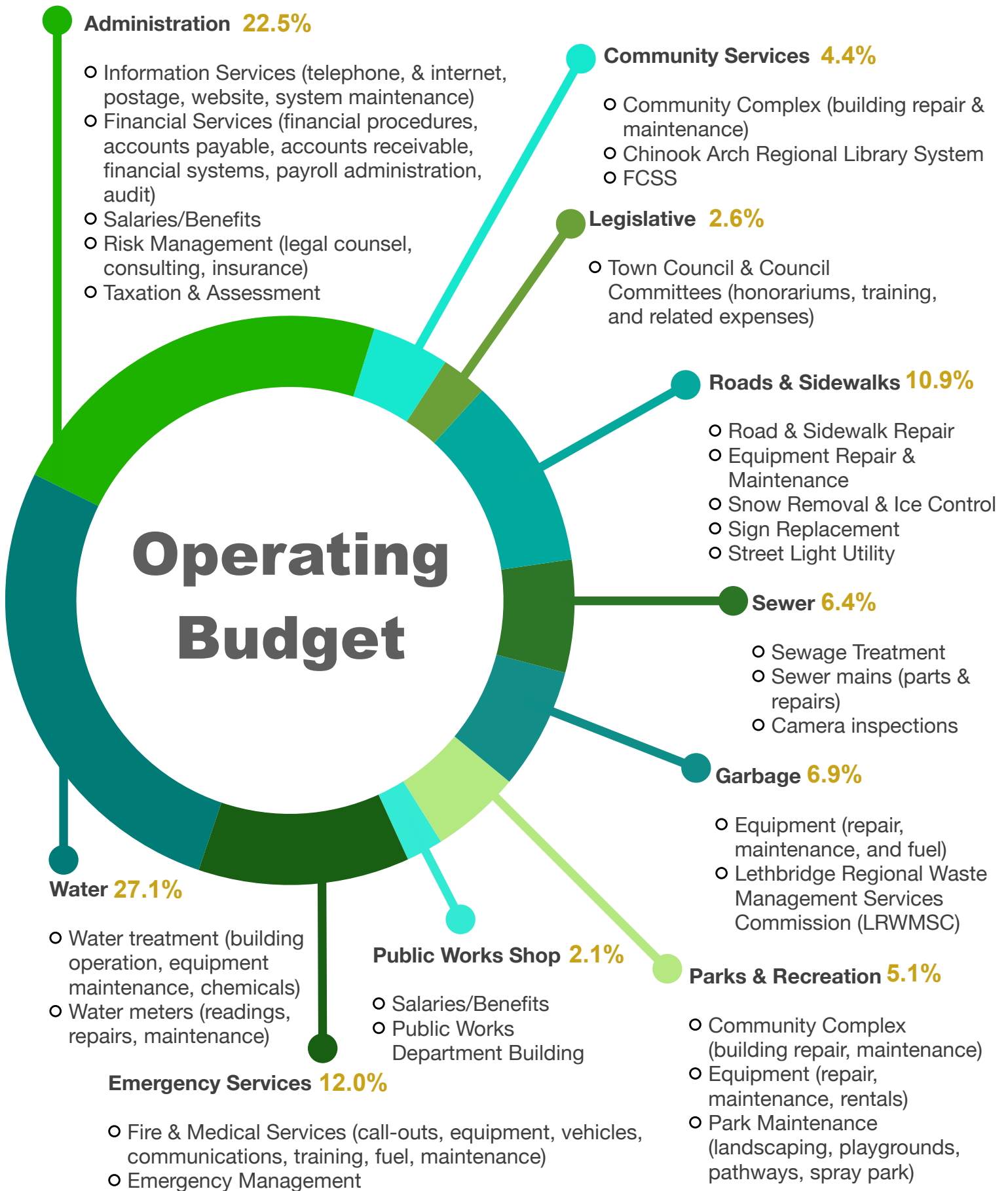
Tax Dollars

Operating Revenue

Approximately 48% of tax revenue remains in the Town for operating expenses.

Property taxes account for 45% of the Town's revenues.

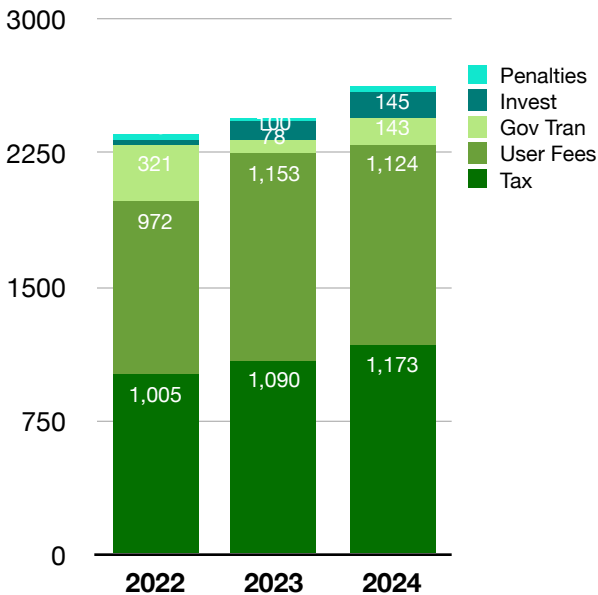




3-YEAR COMPARISON

Below you will find an overview of budgeted revenues and expenditures from 2022 to 2024. Although the budget is established each year based on predicted spending and revenues, the *actual* amounts differ, leading to either a budget surplus or deficit. The Town of Nobleford strives to be financially responsible to its residents and looks for available opportunities to stretch each and every dollar when possible.

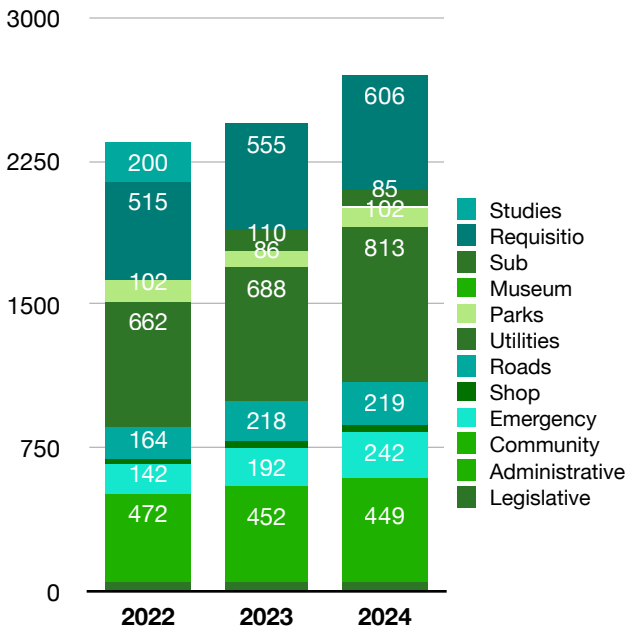
Where Does It Come From?



2023 Revenue Changes

Over the last three years, we can see that the revenue received from property taxes has had a marginal yet consistent increase. As the property tax rates for various property types has remained static over the term, we can attribute this slight yearly increase in property tax revenue to the increase in assessment. While the projected revenue from property taxes has not significantly increased, the Town has been able to increase service levels as best as possible. We have seen an increase in User Fees, being sourced from business licenses, animal licenses, water conveyance rates, and franchise fees. High interest rates on savings has benefited the Town over the term, which has helped to maintain property tax rates.

Where Does it Go?

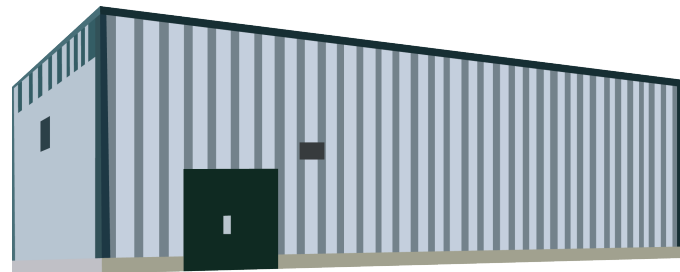


2023 Expense Changes

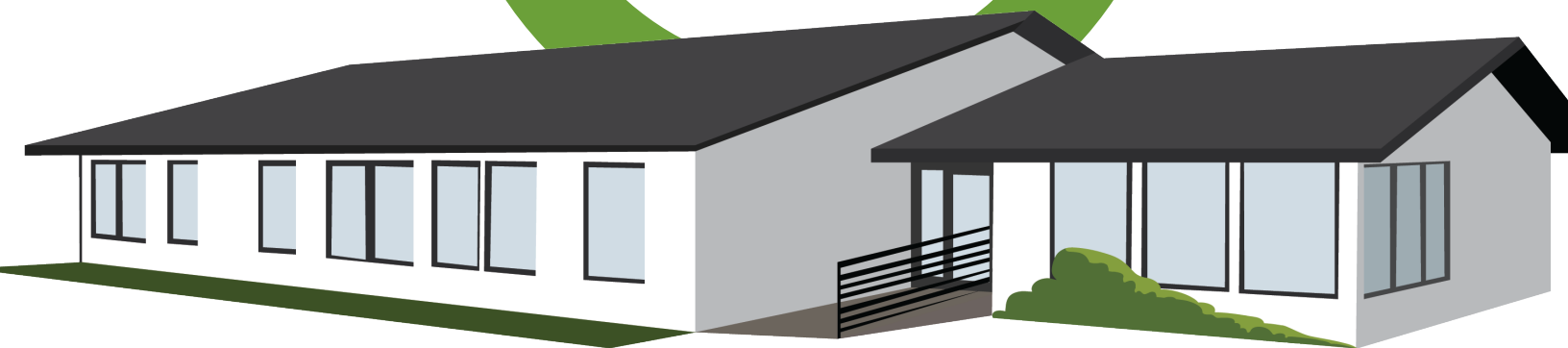
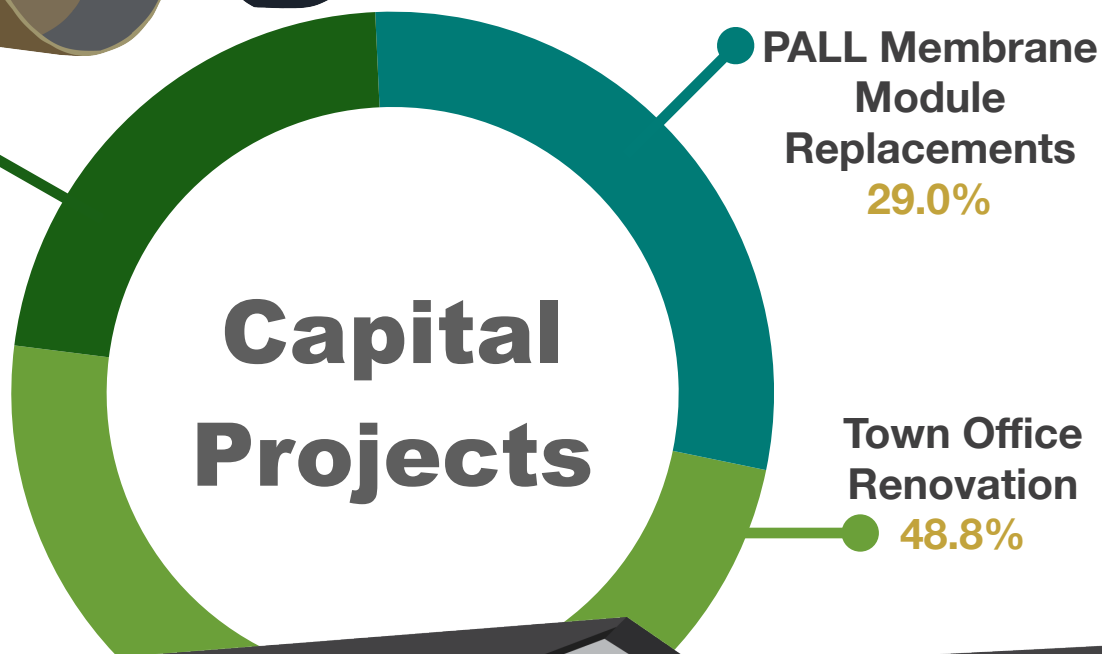
When comparing the three consecutive budget years, it is clear to see that spending has not drastically increased as the Town maintains its policy of affordability. As a result of inflation and services downloaded from the Province to the municipality, it is difficult to avoid budget increases annually. The budgets will slightly differ as in 2022 the Town had an Infrastructure Management Plan created which was funded under “Studies” and in 2023 the Town began transferring money into the Subdivision Reserve account. The requisitions required by the Province have slowly increased over the years. The legislative, administrative, and community services categories have remained relatively consistent with marginal increases. Community Services was a new budget category created in 2023 with accounts that previously existed and were recategorized for clarity. Utility services (water, wastewater, and garbage) have received large increases mainly due to the inflationary rate and general cost of maintaining the Town’s infrastructure. 2023 also saw an increase in expenditure on roads due to more focus on repairing sidewalks and roads throughout the Town.

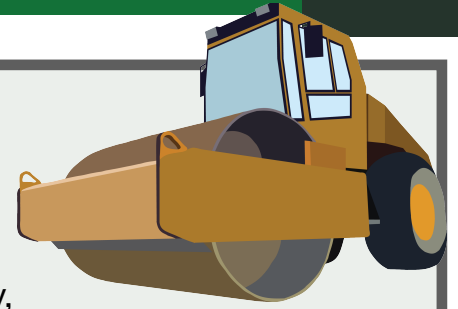
*The charts on this page are based on the budgeted revenue and expense amounts, which will slightly differ from the actual amounts. Numbers are also represented in the thousands.

10 CAPITAL BUDGET



Railway Avenue Road Repair
22.3%





Railway Avenue Road Patching

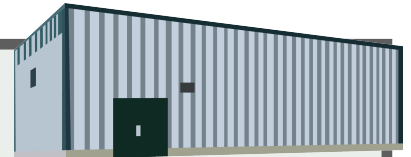
For 2024, Council has allotted \$200,000 for patching along Railway Avenue, including the paving of the utility trench from Kipp to Barons, as well as the intersections at Barons-Railway, 11th Street-Railway, and King Street-Highway. Additionally, some small curb and gutter and swale replacements will occur along Railway Avenue.

Strategic Goal:

Budget amount: \$200,000
Funding source: Roads & Streets Reserves

1 2 4 5

PALL Membrane Module Replacements



The Town of Nobleford prides itself in being one of the only municipalities in the region to treat its own water. The Town's water treatment plant was built in 2005, and is located south of Kipp Street and west of the Canadian Pacific (CP) rail. The plant consists of chemical and physical treatment processes, featuring a direct micro filtration membrane system. The 48 micro filtration membranes are at the end of their expected lifespan, and were replaced in early 2024.

Strategic Goal:

Budget amount: \$260,000
Funding Source: LGFF Capital (2024)

1 2 5

Town Office Renovation



The Town of Nobleford's municipal office is where all day-to-day operations are carried out. As Nobleford continues to grow, so does its needs. To better accommodate the needs of residents, the Town purchased Rose Butte Apartments from the Province of Alberta in 2023, with the intention of renovating the building into a municipal office. The fully-renovated Town office will incorporate Council Chambers and a welcoming reception area to increase accessibility and reduce communication barriers. The Town expects the office to be open in July of 2024.

Strategic Goal:

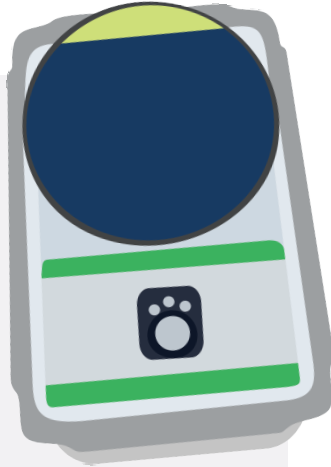
Budget amount: \$437,800
Found source: LGFF Capital (2024), CCBF (2024), Capital Contingency Reserves

2 3 4 5

12 HIGHLIGHTS

1

The Bulk Water Fill Station System was replaced in early 2024 with a modernized system. The new system replaces the old coin-operated system with the ability to use debit, credit, and key fobs to purchase bulk water. The system was made available for purchase with a financial contribution from Lethbridge County.



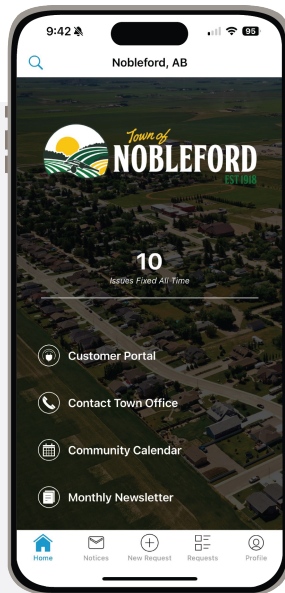
3 4

The Town has decided to provide STARS with a financial contribution of \$1 per capita for the next two years towards the critical service they provide to Albertans throughout the province. STARS is an incredibly valuable service, especially to those living in rural communities.



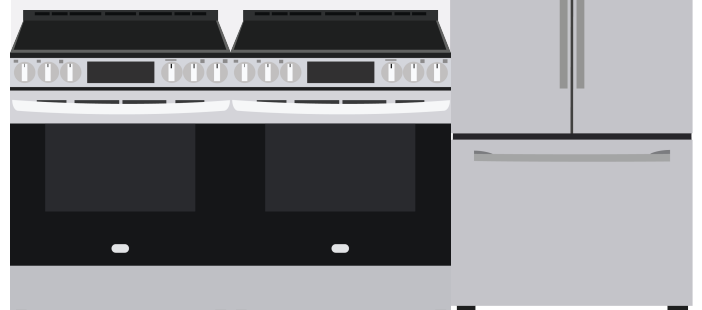
1 2

The Town has implemented the service SeeClickFix in the 2024 Budget as a pilot project to improve the Town's services and communications. SeeClickFix is an online resident service request software that provides two-way communication so residents can ensure their requests are being resolved. The software also gives the Town the ability to create a Town app through this software which allows for instant notifications, service updates, and quick links for the convenience of residents.

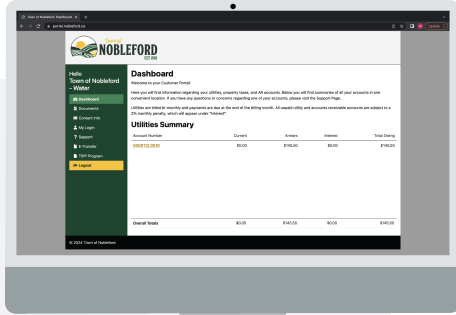


4

The Community Complex Kitchen received a much needed appliance upgrade in early 2024. Appliances including two ranges, one commercial dishwasher and one refrigerator were purchased. This was made possible due to a grant received from the Community Foundation of Lethbridge & Southwestern Alberta in the amount of \$15,000.



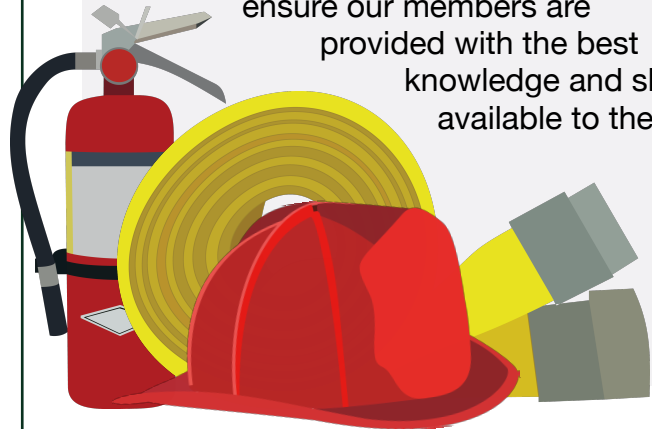
2 3



Property Owners now have access to an online Customer Portal, providing them with 24/7 access to their utilities, property taxes, invoices, and receipts. The system provides property owners with accessible and convenient record keeping to ensure their accounts are all up to date!

2

The Fire Department has obtained various grants towards the purchase of new fire equipment and for further training and certification to ensure our members are provided with the best knowledge and skills available to them.



2 3



In 2024, Council plans on hosting an Elected Officials course to improve their knowledge of their roles in municipal government and enhance their decision making skills to bring new ideas and processes into the Town of Nobleford. By hosting this course in Nobleford, Council will have an opportunity to invite Councillors of neighbouring municipalities and further collaborate on their duties as elected officials.

4

A Parks & Recreation reserve account was included in the 2024 budget and will continue into the future. A reserve account is essentially a dedicated “savings account” for a specific department, which will allow for the Town to accumulate funds to later use for larger improvements/projects concerning Parks & Recreation. In 2024, \$10,000 was dedicated to the account.



14 BUDGET

Town of Nobleford 2024 Final Budget

A comparison of the current and prior year property assessment figures is shown below. Each assessment class experienced changes, but the net impact was an increase to the Town's assessment base:

Assessment Class	2024	2023	Change
Residential/Farmland	\$142,609,603	\$123,159,360	15.7%
Residential Multi-Family	\$8,257,000	\$7,310,280	12.9%
Commercial	\$17,244,180	\$15,410,850	11.8%
Industrial	\$24,413,950	\$23,795,110	2.6%
Machinery/Equipment	\$7,701,270	\$7,900,010	2.5%
Linear	\$1,738,910	\$1,627,600	6.8%
Non-Res A.G.T.	\$22,900	\$23,350	-1.9%
Total	201,987,840	179,226,560	12.6%

As shown above, taxable assessment in the Town grew by approximately 12.6%. Therefore, the Town was able to maintain 2024 property tax rates.

Notable Changes in Revenues:

- Net tax revenues (tax revenues less requisitions) increased due to increases in assessment
- Increases to investment revenue as a result of strong interest rates on savings
- Increases to revenues related to municipal water service fee
- Increases to revenues related to water conveyance to the Village of Barons and Lethbridge County

Notable Changes in Expenses:

- Addition of funding for a contracted Peace Officer position
- Increase to reserve transfer to Water Treatment Plant Reserves
- Increase to policing requisition
- Creation of Parks & Recreation Reserve Account

Expenses

Expenses	2024 Budgeted Amount	2023 Budgeted Amount	2023 Actual	Variance (2024-2023)
Legislative	\$52,500.00	\$47,000.00	\$30,929.52	11.70%
Administrative	\$449,270.00	\$452,300.00	\$568,445.14	-0.67%
Community Services	\$89,200.00	\$52,270.00	\$54,285.12	70.65%
Emergency Services	\$242,275.00	\$192,420.00	\$299,017.69	25.91%
Public Works (Shop)	\$41,650.00	\$40,600.00	\$57,069.13	2.59%
Public Works (Roads/Streets/ Sidewalks)	\$219,250.00	\$218,330.00	\$353,708.96	0.42%
Public Works (Water Treatment & Distribution)	\$546,160.00	\$437,600.00	\$698,709.28	24.81%
Public Works (Sewer)	\$128,300.00	\$115,000.00	\$179,416.59	11.57%
Public Works (Garbage)	\$138,600.00	\$136,250.00	\$372,105.52	1.72%
Public Works (Parks & Recreation)	\$102,700.00	\$86,700.00	\$173,554.72	18.45%
Museum	\$3,885.00	\$4,060.00	\$3,479.15	-4.31%
Requisitions	\$606,000.00	\$555,970.00	\$555,946.25	9.00%
Subdivision	\$0.00	\$110,000.00	\$675,090.00	0.00%
Total	\$2,619,790.00	\$2,448,500.00	\$4,021,757.07	7.00%

Legislative

Legislative	2024 Budgeted Amount	2023 Budgeted Amount	2023 Actual	Variance (2024-2023)
AUMA Conference	\$2,500.00	\$1,800.00	\$1,935.00	38.89%
Councillor Training	\$6,000.00	\$500.00	\$0.00	1100.00%
Honorariums	\$29,500.00	\$21,200.00	\$14,250.00	39.15%
Committee Meetings	\$9,000.00	\$13,000.00	\$6,511.82	-30.77%
Council Chambers Upgrades	\$0.00	\$5,000.00	\$3,848.46	-100%
Council Mileage & Subsistence	\$5,500.00	\$5,500.00	\$4,384.24	0.00%
Total	\$52,500.00	\$47,000.00	\$30,929.52	11.70%

Administrative

Administrative	2024 Budgeted Amount	2023 Budgeted Amount	2023 Actual	Variance (2024-2023)
Administrative Salaries	\$254,000.00	\$235,000.00	\$248,579.64	8.09%
Employee Health Benefits	\$10,700.00	\$11,000.00	\$10,915.74	-2.73%
Employer Contributions	\$13,500.00	\$12,750.00	\$12,891.03	5.88%
CAO Allowance	\$500.00	\$500.00	\$382.61	0.00%
Staff Education	\$5,000.00	\$3,000.00	\$2,934.00	66.67%
Conferences/Membership	\$3,800.00	\$3,100.00	\$3,099.00	22.58%
Staff Mileage & Subsistence	\$7,500.00	\$7,000.00	\$6,780.80	7.14%
Staff Christmas Party	\$3,500.00	\$3,000.00	\$2,954.60	16.67%
Legal Counsel	\$3,000.00	\$5,000.00	\$6,051.75	-40.00%
Postage & Freight	\$3,000.00	\$3,000.00	\$3,236.38	0%
Telephone & Internet	\$3,100.00	\$3,600.00	\$3,007.62	-13.89%
Website	\$4,380.00	\$4,400.00	\$4,375.00	-0.45%
Advertising	\$3,000.00	\$7,000.00	\$6,843.87	-57.14%
Consulting	\$1,500.00	\$3,000.00	\$1,077.50	-50.00%
Audit	\$15,500.00	\$15,500.00	\$15,500.00	0.00%
Assessment Fees	\$12,200.00	\$12,000.00	\$11,661.00	1.67%
Town Office Maintenance/Repair	\$500.00	\$1,000.00	\$285.00	-50.00%
Munisoft/Digitex	\$12,600.00	\$9,500.00	\$9,725.32	32.63%
Worker's Compensation Board Premiums	\$9,000.00	\$9,500.00	\$8,438.31	-5.26%
Insurance	\$29,200.00	\$56,500.00	\$56,500.00	-48.32%
Miscellaneous Expenses	\$30.00	\$100.00	\$3,239.66	-70%
Heritage Society Funds	\$0.00	\$0.00	\$5,110.00	0.00%
Computer Supplies Managed IT	\$6,000.00	\$5,000.00	\$5,817.39	20.00%
Office Supplies	\$7,500.00	\$5,500.00	\$5,439.55	36.36%
Office Cleaning	\$1,500.00	\$1,500.00	\$1,137.50	0.00%
Power Utility	\$5,000.00	\$1,200.00	\$2,156.67	316.67%
Gas Utility	\$5,000.00	\$2,000.00	\$1,772.87	150.00%

Administrative	2024 Budgeted Amount	2023 Budgeted Amount	2023 Actual	Variance (2024-2023)
AUMA Membership	\$2,900.00	\$2,650.00	\$2,613.90	9.43%
Bank Charges	\$760.00	\$1,000.00	\$656.69	-24%
Amortization: Administrative	\$0.00	\$0.00	\$10,300.00	0.00%
ORRSC Annual Levy & GIS Services	\$25,000.00	\$27,000.00	\$27,009.70	-7.41%
Fire Training Grounds	\$0.00	\$400.00	\$1,100.30	0.00%
Land Title Costs	\$100.00	\$600.00	\$136.00	-83.33%
Cost of Land Sold	\$0.00	\$0.00	\$81,715.74	0.00%
Total	\$449,270.00	\$452,300.00	\$568,445.14	-0.67%

Community Services

Community Services	2024 Budgeted Amount	2023 Budgeted Amount	2023 Actual	Variance (2024-2023)
Chinook Arch Regional Library System	\$12,300.00	\$11,700.00	\$11,671.04	5.13%
FCSS Requisition	\$11,550.00	\$11,550.00	\$11,504.00	0.00%
Community Complex Maintenance	\$4,000.00	\$2,500.00	\$1,148.51	60.00%
Community Complex Cleaning	\$3,500.00	\$3,000.00	\$1,725.00	16.67%
Community Complex Chairs & Tables	\$0.00	\$6,020.00	\$6,004.35	-100%
Community Complex Kitchen Upgrade	\$9,250.00	\$0.00	\$5,757.00	0.00%
Community Complex Utilities	\$16,500.00	\$17,000.00	\$16,375.22	-2.94%
National Volunteer Week Volunteer Fair	\$600.00	\$0.00	\$0.00	0.00%
Grants/Contributions to Organizations	\$500.00	\$500.00	\$100.00	0.00%
Town Events	\$1,000.00	\$0.00	\$0.00	0.00%
See, Click, Fix App	\$5,000.00	\$0.00	\$0.00	0.00%
Contracted Peace Officer	\$25,000.00	\$0.00	\$0.00	0.00%
Total	\$89,200.00	\$52,270.00	\$54,285.12	70.65%

Emergency Services

Emergency Services	2024 Budgeted Amount	2023 Budgeted Amount	2023 Actual	Variance (2024-2023)
Fire Training Hours	\$30,000.00	\$25,500.00	\$30,377.00	17.65%
Fire Calls	\$20,500.00	\$20,500.00	\$50,015.25	0.00%
Fire Department Admin Support	\$2,500.00	\$2,500.00	\$0.00	0.00%
Awards & Banquets	\$2,500.00	\$2,000.00	\$4,736.63	25.00%
Emergency Management	\$15,200.00	\$15,200.00	\$0.00	0.00%
Training Course	\$13,010.00	\$5,000.00	\$2,075.75	160.20%
Training Equipment	\$10,770.00	\$0.00	\$0.00	0.00%
STARS Contribution	\$1,450.00	\$0.00	\$0.00	0.00%
Mileage/Subsistence	\$50.00	\$100.00	\$1,140.32	-50%
Freight/Postage	\$50.00	\$50.00	\$82.36	0.00%
Telephone	\$1,650.00	\$1,650.00	\$1,022.01	0.00%
Internet	\$1,700.00	\$1,700.00	\$935.00	0.00%
Office Supplies	\$2,000.00	\$2,000.00	\$1,392.13	0%
Building Maintenance	\$4,500.00	\$4,500.00	\$6,724.68	0.00%
Equipment Repair/Maintenance	\$36,000.00	\$16,000.00	\$24,331.81	125.00%
Misc. Expenses	\$60.00	\$10.00	\$0.00	500.00%
Fire Prevention	\$500.00	\$500.00	\$0.00	0%
Fire Response (Barons)	\$0.00	\$0.00	\$8,386.25	0.00%
Dispatch Fees	\$6,700.00	\$6,500.00	\$6,494.40	3.08%
Radio License	\$1,910.00	\$1,710.00	\$1,892.96	11.70%
Active 911 Paging	\$0.00	\$300.00	\$0.00	-100%
Fire Due Reporting Software	\$3,600.00	\$3,600.00	\$0.00	0.00%
Equipment Purchases	\$35,000.00	\$35,000.00	\$29,779.46	0.00%
Fuel/Oil C105	\$750.00	\$1,000.00	\$381.43	-25.00%
Fuel/Oil E402	\$800.00	\$800.00	\$0.00	0%
Fuel/Oil E109	\$700.00	\$800.00	\$90.65	-12.50%

Emergency Services	2024 Budgeted Amount	2023 Budgeted Amount	2023 Actual	Variance (2024-2023)
Fuel/Oil E109	\$700.00	\$800.00	\$90.65	-12.50%
Fuel/Oil R101	\$3,000.00	\$3,000.00	\$2,814.97	0.00%
Fuel/Oil R107	\$800.00	\$1,000.00	\$0.00	-20.00%
Utility - Water	\$7,000.00	\$6,000.00	\$7,056.11	16.67%
Utility - Power	\$4,500.00	\$5,500.00	\$4,436.52	-18.18%
Utility - Gas	\$35,075.00	\$30,000.00	\$72,700.00	16.92%
Transfer to Emergency Services	\$0.00	\$0.00	\$37,352.00	0.00%
Amortization - Fire Department	\$0.00	\$0.00	\$4,800.00	0%
Amortization - Fire Buildings	\$242,275.00	\$192,420.00	\$299,017.69	25.91%
Total	\$192,420	\$142,751	\$154,894.85	34.79%

Shop

Public Works (Shop)	2024 Budgeted Amount	2023 Budgeted Amount	2023 Actual	Variance (2024-2023)
Shop Salaries & Pension Benefits	\$11,350.00	\$11,050.00	\$11,026.66	2.71%
Employer Contributions	\$750.00	\$700.00	\$707.27	7.14%
Employer Health Benefits	\$850.00	\$850.00	\$828.15	0.00%
Safety/Training	\$1,000.00	\$2,000.00	\$360.00	-50%
Building Repair & Maintenance	\$500.00	\$500.00	\$126.88	0.00%
Equipment Repair & Maintenance	\$12,000.00	\$7,000.00	\$9,634.25	71.43%
Fuel	\$7,000.00	\$8,500.00	\$6,936.59	-17.65%
Clothing/Boots	\$800.00	\$1,000.00	\$999.99	-20.00%
Tools and Parts	\$2,500.00	\$4,000.00	\$3,609.72	-37.5%
Power Utility	\$2,100.00	\$2,000.00	\$2,021.00	5.00%
Gas Utility	\$2,800.00	\$3,000.00	\$2,750.62	-6.67%
Amortization: Public Works	\$0.00	\$0.00	\$16,876.00	0.00%
Amortization: Public Works Buildings	\$0.00	\$0.00	\$1,192.00	0.00%
Total	\$41,650.00	\$40,600.00	\$57,069.13	2.59%

Roads/Streets/Sidewalks

Public Works (Roads/Streets/ Sidewalks)	2024 Budgeted Amount	2023 Budgeted Amount	2023 Actual	Variance (2024-2023)
Roads/Street/Sidewalks Salaries & Benefits	\$22,650.00	\$22,050.00	\$22,503.29	2.72%
Employee Health Benefits	\$1,700.00	\$1,700.00	\$1,656.33	0.00%
Employer Contributions	\$1,500.00	\$1,380.00	\$1,414.60	8.70%
Equipment Repair & Maintenance	\$2,800.00	\$2,800.00	\$2,787.58	0.00%
Fuel	\$3,500.00	\$3,000.00	\$3,466.53	16.67%
Contracted Grading	\$2,400.00	\$2,400.00	\$460.01	0.00%
Contracted Sweeping	\$8,500.00	\$8,000.00	\$8,311.00	6.25%
Asphalt Repair	\$10,000.00	\$10,000.00	\$0.00	0.00%
Snow Removal Maintenance	\$4,000.00	\$4,000.00	\$2,900.74	0.00%
Sidewalk Repair	\$7,000.00	\$7,000.00	\$5,000.00	0.00%
Sign Replacement	\$11,600.00	\$18,500.00	\$18,657.40	-37.3%
Tools & Equipment	\$1,500.00	\$4,000.00	\$1,026.00	-62.5%
CPR Crossing Rent	\$1,000.00	\$1,000.00	\$1,000.00	0.00%
Street Light Utility	\$53,000.00	\$45,000.00	\$52,911.13	17.78%
Street Light Utility (Outlook Subdivision)	\$3,100.00	\$2,500.00	\$3,044.35	24.00%
Transfer to Roads/Streets/Sidewalks Reserves)	\$85,000.00	\$85,000.00	\$85,000.00	0.00%
Amortization: Roads/Streets/ Sidewalks	\$0.00	\$0.00	\$143,570.00	0.00%
Total	\$219,250.00	\$218,330.00	\$353,708.96	0.42%

Water Treatment & Distribution

Public Works (Water Treatment & Distribution)	2024 Budgeted Amount	2023 Budgeted Amount	2023 Actual	Variance (2024-2023)
Water Salaries & Pension Benefits	\$11,350.00	\$11,050.00	\$11,193.19	2.71%
Casual Labour	\$180.00	\$200.00	\$0.00	-10%
NBC Water Salaries & Pension Benefits	\$92,500.00	\$77,500.00	\$78,761.71	19.35%
Employer Contributions: Water	\$750.00	\$700.00	\$707.31	7.14%
Employee Health Benefits: Water	\$850.00	\$850.00	\$828.18	0.00%
Employer Contributions: NBC Water	\$6,000.00	\$4,800.00	\$4,951.05	25.00%
Employee Health Benefits: NBC Water	\$6,700.00	\$5,900.00	\$5,797.14	13.56%
Registration/Memberships	\$600.00	\$500.00	\$426.06	20.00%
Training	\$500.00	\$0.00	\$0.00	0.00%
Mileage & Subsistence	\$2,750.00	\$2,000.00	\$1,256.95	37.50%
Postage & Freight	\$8,000.00	\$6,500.00	\$7,869.32	23.08%
Telephone	\$1,400.00	\$1,400.00	\$1,391.19	0.00%
Water & Lagoon Analysis	\$7,000.00	\$5,500.00	\$6,102.86	27.27%
Building Repair & Maintenance	\$200.00	\$300.00	\$0.00	-33.33%
Equipment Repair & Maintenance	\$32,000.00	\$40,000.00	\$31,531.01	-20.00%
Bulk Water Fill Station	\$5,500.00			100.00%
Water Meters/Parts/Repairs	\$2,500.00	\$2,500.00	\$2,502.71	0.00%
Internal Water/Sewer/Garbage	\$15,500.00	\$13,500.00	\$15,195.65	14.81%
Parts & Repairs: Plant	\$500.00	\$500.00	\$0.00	0.00%
Parts & Repairs: Mains	\$5,000.00	\$6,500.00	\$216.48	-23.08%
Insurance	\$30,000.00	\$0.00	\$0.00	0.00%
Chemicals	\$45,000.00	\$40,000.00	\$39,179.51	12.50%
LNID Water Usage	\$8,500.00	\$8,500.00	\$8,480.00	0.00%
Power Utility	\$65,000.00	\$55,000.00	\$64,409.42	18.18%

Public Works (Water Treatment & Distribution)	2024 Budgeted Amount	2023 Budgeted Amount	2023 Actual	Variance (2024-2023)
Gas Utility	\$6,000.00	\$7,000.00	\$5,942.60	-14.29%
Transfer to Water Treatment Plant Reserve	\$165,000.00	\$120,000.00	\$125,997.50	37.50%
Water Treatment Plant Debenture: Principal	\$20,330.00	\$19,450.00	\$19,432.48	4.52%
Water Treatment Plant Debenture: Interest	\$6,550.00	\$7,450.00	\$7,392.78	-12.08%
Amortization: Water	\$0.00	\$0.00	\$19,695.18	0.00%
Amortization: Reservoirs	\$0.00	\$0.00	\$136,787.00	0.00%
Amortization: Water Treatment Plants	\$0.00	\$0.00	\$102,662.00	0.00%
Total	\$546,160.00	\$437,600.00	\$698,709.28	24.81%

Sewer

Public Works (Sewer)	2024 Budgeted Amount	2023 Budgeted Amount	2023 Actual	Variance (2024-2023)
Sewer Salaries & Pension Benefits	\$11,350.00	\$11,050.00	\$11,251.65	2.71%
Employer Contributions	\$750.00	\$700.00	\$707.30	7.14%
Employee Health Benefits	\$850.00	\$850.00	\$828.06	0.00%
Equipment Repair & Maintenance	\$1,000.00	\$0.00	\$5,763.83	0.00%
Parts & Repairs: Mains	\$1,000.00	\$1,500.00	\$344.50	-33.33%
Main Flushing Program	\$5,000.00	\$3,000.00	\$3,000.00	66.67%
Lagoon Enzyme	\$9,650.00	\$9,500.00	\$9,578.25	1.58%
Cameraing	\$0.00	\$3,400.00	\$2,460.00	-100%
Lagoon Groundwater Monitoring Report	\$8,700.00	\$0.00	\$0.00	0.00%
Transfer to Utility Reserve	\$90,000.00	\$85,000.00	\$85,000.00	5.88%
Amortization: Sewer	\$0.00	\$0.00	\$23,501.00	0.00%
Amortization: San. Wastewater Lagoon	\$0.00	\$0.00	\$36,982.00	
Total:	\$128,300.00	\$115,000.00	\$179,416.59	11.57%

Garbage

Public Works (Garbage)	2024 Budgeted Amount	2023 Budgeted Amount	2023 Actual	Variance (2024-2023)
Garbage Salaries & Benefits	\$45,300.00	\$44,100.00	\$45,006.57	2.72%
Employer Contributions	\$3,000.00	\$2,750.00	\$2,829.17	9.09%
Employer Health Benefits	\$3,400.00	\$3,350.00	\$3,312.66	1.49%
Equipment Repair & Maintenance	\$2,500.00	\$3,000.00	\$2,375.44	-16.67%
LRWMSC	\$82,200.00	\$80,050.00	\$79,732.90	2.69%
Fuel	\$2,200.00	\$3,000.00	\$1,848.78	-26.67%
Transfer to Contingency Reserve	\$0.00	\$0.00	\$237,000.00	0.00%
Total	\$138,600.00	\$136,250.00	\$372,105.52	1.72%

Subdivision

Subdivision	2024 Budgeted	2023 Budgeted Amount	2023 Actual	Variance (2024-2023)
Transfer to Subdivision Reserves	\$0.00	\$110,000.00	\$675,090.00	-100%
Total	\$0.00	\$110,000.00	\$675,090.00	-100%

Museum

Museum	2024 Budgeted Amount	2023 Budgeted Amount	2023 Actual	Variance (2024-2023)
Power Utility	\$85.00	\$60.00	\$65.22	41.67%
Gas Utility	\$1,000.00	\$1,000.00	\$807.81	0.00%
Telephone	\$2,800.00	\$3,000.00	\$2,606.12	-6.67%
Total	\$3,885.00	\$4,060.00	\$3,479.15	-4.31%

Parks & Recreation

Public Works (Parks & Recreation)	2024 Budgeted Amount	2023 Budgeted Amount	2023 Actual	Variance (2024-2023)
Parks & Recreation Salaries & Pension Benefits	\$45,300.00	\$44,100.00	\$45,006.58	2.72%
Summer Staff Salaries	\$14,500.00	\$13,000.00	\$8,180.64	11.54%
Employers Contributions: Regular Staff	\$3,000.00	\$2,750.00	\$2,819.66	9.09%
Employer Contributions: Summer Staff	\$1,000.00	\$500.00	\$621.38	100.00%
Employee Health Benefits	\$3,400.00	\$3,350.00	\$3,312.66	1.49%
Equipment Repair/Maintenance	\$1,000.00	\$1,000.00	\$895.08	0.00%
Equipment Rentals	\$500.00	\$500.00	\$0.00	0.00%
General Park Maintenance	\$22,500.00	\$20,500.00	\$38,402.63	9.76%
Fuel	\$1,500.00	\$1,000.00	\$1,370.09	50.00%
Transfer to Parks & Recreation Reserves	\$10,000.00	\$0.00	\$0.00	0.00%
Amortization: Parks/Complex	\$0.00	\$0.00	\$38,819.00	0.00%
Amortization: Recreation Buildings	\$0.00	\$0.00	\$30,308.00	0.00%
Amortization: Equipment	\$0.00	\$0.00	\$2,214.00	0.00%
Amortization: Storm Retention Pond	\$0.00	\$0.00	\$895.00	0.00%
Amortization: Storm Sewer	\$0.00	\$0.00	\$710.00	0.00%
Total:	\$102,700.00	\$86,700.00	\$173,554.72	18.45%

Requisitions

Requisitions	2024 Budgeted Amount	2023 Budgeted Amount	2023 Actual	Variance (2024-2023)
Alberta School Foundation Fund	\$493,550.00	\$473,810.00	\$473,804.47	4.17%
Green Acres Seniors Levy	\$27,350.00	\$26,110.00	\$26,105.78	4.75%
Alberta Police Requisition	\$85,100.00	\$56,050.00	\$56,036.00	51.83%
Total	\$606,000.00	\$555,970.00	\$555,946.25	9%