



2025 OPERATING & CAPITAL BUDGET

County of Northern Lights

[Abstract](#)

The following document details the operating and capital budget of the County of Northern lights for 2025-2029.

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Executive Summary

2025 ultimately shows us the impacts of rising costs and increased demand for infrastructure investment. Requested capital projects, which administration cannot prioritize, exceeds available grant funding (through LGFF and CCBF) by nearly 5x.

Significant changes will be addressed and explained within each department.

Overall, 2025 sees net cash requirements for Operating at **\$16,461,016** which represents an increase of **7.03%** from 2024 (\$15,379,269).

\$1,456,866.64 in 2025 is required for debt principal repayment (\$1,411,978.65 in 2024) or 3.18%. This increase is offset by a decrease in interest expenses contained within the operating.

Funds required for Capital Projects can be summarized as follows:

Total Proposed Projects **\$5,476,573**

Funding from Provincial/Federal Grants **\$2,173,427**

LGFF \$ 1,244,677

Canadian Community Building Fund (Formerly FGTF) \$ 196,000

STIP \$732,750

Funding from Reserve Funds **\$1,589,250**

Funding required from Taxation **\$1,556,274** (2023: \$371,133) representing an increase of **319%**

The current capital budget, as presented, would see the entirety of the LGFF allocation spent, as well as the only project eligible for CCBF funded.

Total net cash requirements from taxation for Municipal Purposes in 2025 equate to **\$19,474,157 (increase 13.47%)** from \$17,162,380.65 in 2024

As the budget currently sits, mill rates could be maintained and cash requirements met, however this would ignore the pending DIP assessment appeal potentially leaving a shortfall of \$2.79 Million. In order to fully cover this, mill rates would need to be increased **10.27%**. Council has suggested a range of 5-6 % maximum with the remainder being funded from Reserves.

Summary of Net Operational Budget Changes by Department

Summary of Net Operational Budget Changes by Department

Department	2025	2024	\$ Change	%
Council	2,049,649.00	2,082,113.00	32,464.00	1.58%
Administration	1,907,759.00	1,919,245.00	11,486.00	0.60%
Policing	298,069.00	329,352.00	31,283.00	10.50%
Fire Protection	724,097.00	743,328.00	19,231.00	2.66%
Emergency Measures	7,650.00	5,150.00	(2,500.00)	-32.68%
Health & Safety	41,357.00	23,337.00	(18,020.00)	-43.57%
Transportation	11,191,868.00	10,400,848.00	(791,020.00)	-7.07%
Airport	341,906.00	326,077.00	(15,829.00)	-4.63%
Water Distribution	2,802,772.00	2,840,499.00	37,727.00	1.35%
Wastewater	43,975.00	43,435.00	(540.00)	-1.23%
Sanitation & Garbage	225,094.00	227,349.00	2,255.00	1.00%
FCSS	31,365.00	31,365.00	-	0.00%
Planning & Development	271,850.00	206,850.00	(65,000.00)	-23.91%
AG Services	611,227.00	639,968.00	28,741.00	4.70%
Ec Dev & Comm. Services	188,460.00	192,774.00	4,314.00	2.29%
Rec & Culture	311,750.00	295,730.00	(16,020.00)	-5.14%
Libraries	116,039.00	111,859.00	(4,180.00)	-3.60%
Cemetery	12,000.00	11,000.00	(1,000.00)	-8.33%
TOTAL	21,176,887.00	20,430,279.00	(746,608.00)	

Red Font indicate negative variance which equates to increased cost

The above chart depicts year over year variances in Municipal Divisions – those under Municipal Control. Negative variances (red font) indicate a net cost increase to the Municipality. Net Costs are revenues received less expenses incurred within each department. Excluded from the above are requisition amounts levied by requisitioning bodies.). Details of changes can be seen within the document below broken down by costing center.

OPERATING BUDGET (2025-2029)

Reading this Document

A summary for each department is provided in the document following. Each department is made up of several *Costing Centers*. A costing center can be described as a specific area of spending within a department. For example, within the Transportation department, there exists Administration, Bridge Maintenance, Road Maintenance, etc.

This budget document will highlight a prior year to current year comparison for each costing center within a department. Descriptions of significant changes or budget implications for each costing center will be discussed. Then, a Five-year operating budget forecast will be provided for the department. This is done to provide the most accurate and fine level of detail that could be relevant to an end user of the budget without making the document exhaustive in length.

Some things to consider when reviewing this document:

The *Net Total* of a specific department, or costing center, can be interpreted as the amount required from taxation to fund the operations of that specific department/costing center. On the most general level this can be given as the “Cost to taxpayers” for providing that service or set of services.

Total Budget

Costing Center	2025	2026	2027	2028	2029
Administration	312,102	312,102	312,102	312,102	12,500
Ag Services	165,500	165,500	165,500	165,500	5,500
Airport	174,375	155,080	155,080	155,080	155,080
Council	20,000	-	-	-	-
Economic Development & Community Services	29,500	4,500	29,500	4,500	29,500
Emergency Measures	-	-	-	-	-
FCSS	125,461	125,461	125,461	125,461	125,461
Fire	26,000	26,000	26,000	26,000	26,000
General Operations/Taxation	5,480,872	5,486,180	5,503,622	5,539,412	5,557,558
Health & Safety	18,000	18,000	18,000	18,000	18,000
Planning & Development	6,500	6,500	6,500	6,500	6,500
Requisitions	3,756,650	3,756,650	3,756,650	3,756,650	3,756,650
Transportation/Public Works.	477,796	152,500	152,500	152,500	152,500
Wastewater	23,500	23,500	23,500	23,500	23,500
Water Supply & Distribution	990,000	990,000	990,000	990,000	990,000
Total Revenues	11,606,255	11,221,973	11,264,415	11,275,205	10,858,749
Percent Increase		(3.31%)	0.38%	0.10%	(3.69%)
Administration	2,219,861	1,831,313	1,813,601	1,817,213	1,822,155
Ag Services	776,727	817,294	830,624	838,468	844,141
Airport	516,281	483,085	507,221	491,710	512,543
Cemeteries	12,000	12,000	12,000	12,000	12,000
Council	2,069,649	2,023,183	2,024,077	2,060,340	2,102,977
Culture	116,039	114,601	114,974	114,974	115,064
Economic Development & Community Services	217,960	183,720	210,050	183,550	209,500
Emergency Measures	7,650	5,150	4,650	7,650	4,650
FCSS	156,826	156,826	156,826	156,826	156,826
Fire	750,097	751,802	759,193	771,866	785,135
General Operations/Taxation	-	-	-	-	-
Health & Safety	55,837	43,037	41,537	41,037	41,037
Planning & Development	278,350	253,350	253,350	253,350	253,350
Policing	298,069	298,069	298,069	298,069	298,069
Recreation	311,750	311,750	311,750	311,750	310,750
Requisitions	4,525,172	4,530,480	4,547,922	4,565,712	4,583,858
Sanitation & Garbage	225,094	223,510	227,638	231,849	236,144
Transportation/Public Works.	11,669,663	11,740,950	11,302,652	12,256,729	11,935,559
Wastewater	67,475	74,475	67,475	74,475	67,475
Water Supply & Distribution	3,792,772	3,705,167	3,673,928	3,648,059	3,584,488
Total Expenses	28,067,272	27,559,762	27,157,536	28,135,627	27,875,722
Percent Increase		(1.81%)	(1.46%)	3.60%	(0.92%)
Net Total	(16,461,016)	(16,337,789)	(15,893,121)	(16,860,422)	(17,016,973)

Budgetary Implications & Changes

The above is still shown as net Municipal Operating dollars required until the mill rate has been finalized. The final result will be a net total of zero, indicating a balanced budget, or more than likely, a budgeted surplus which will then be utilized to cover capital purchases, debt principal repayments, and mitigate the pending 2024 tax year DIP appeal.

General Revenues

Budgetary Implications & Changes

Property taxes revenues will be included within this document when the mill rate bylaw has passed.

Council

Council General (11-10)

Budget Prior Year Comparison

Object	Changes		Percent Change	2024 Amount	2025 Amount
Revenues					
940 - Drawings from Capital Reserves	Decreased	▼	42.86 %	35,000	20,000
Total Revenues		▼	42.86 %	35,000	20,000
Expenses					
149 - Employer Contributions	Unchanged	▼	0.00 %	10,000	10,000
151 - Honoraria	Unchanged	▼	0.00 %	255,000	255,000
211 - Travel & Subsistence	Unchanged	▼	0.00 %	15,000	15,000
212 - Mileage	Increased	▼	16.67 %	30,000	35,000
214 - Membership/Conference Fees	Decreased	▼	12.89 %	36,323	31,641
216 - Postage	Unchanged	▼	0.00 %	7,800	7,800
217 - Telephone	Unchanged	▼	0.00 %	5,040	5,040
218 - Taxi/Bus/Rail/Air	Unchanged	▼	0.00 %	3,000	3,000
219 - Hospitality	Unchanged	▼	0.00 %	1,000	1,000
221 - Advertising	Unchanged	▼	0.00 %	52,000	52,000
239 - Training & Education	Increased	▼	44.00 %	5,000	7,200
256 - Contracted Services	Decreased	▼	94.95 %	49,500	2,500
262 - Building Rentals	Unchanged	▼	0.00 %	1,000	1,000
511 - Office Supplies	Unchanged	▼	0.00 %	500	500
517 - Computer Supplies	Unchanged	▼	0.00 %	1,000	1,000
519 - Other General Supplies	Unchanged	▼	0.00 %	7,500	7,500
735 - Grants to Ind/Org's	Not used this year	▼		5,000	-
735 - Grants to Ind/Org's	Decreased	▼	1.37 %	1,630,951	1,608,669
Total Expenses		▼	3.39 %	2,115,613	2,043,849

Budgetary Implications and Changes

Major changes to the above include the following;

Revenues:

1. Drawings from Capital reserves budgeted to equal estimated Capital requirements of the Town of Manning which the County funds at 50% for eligible projects. In discussions with the Town, there are only a few Capital projects in the foreseeable future and these have been reflected in the budget above. Replacement of the Fire truck in 2025. Ongoing negotiations surrounding the ICF agreement (capital funding) and specifically fire contributions.

Expenses:

1. Changes made related to honoraria, travel, mileage, etc. to reflect estimated usage. CRA mileage rate has increased again.
2. Capital Requests from the Town of Manning have been included. TPR has not provided.
3. Funding amounts which expire in the five-year forecast are excluded from years following the expiration
4. Miscellaneous Grants currently budgeted at **\$61,000** which is equated by netting out annual commitments from the ongoing \$100,000 amount. Following this change in 2023 I have continued with budgeting in this way.

Elections & Referendums (11-20)

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Amount	2025 Amount
Expenses				
153 - Fees for Elected Officials	Increased	3,100.00 %	500	16,000
211 - Travel & Subsistence	Increased	150.00 %	200	500
212 - Mileage	Increased	2,150.00 %	200	4,500
221 - Advertising	Increased	400.00 %	200	1,000
262 - Building Rentals	Increased	900.00 %	200	2,000
519 - Other General Supplies	Increased	800.00 %	200	1,800
Total Expenses		1,620.00 %	1,500	25,800

2025 is an election year. As such, we must budget to cover our expenses should there be elections (not acclamation) in any or all wards. Budget amounts are slightly increased from the previous election year as costs across all functions have increased since the past election. The remaining non-election years carry minimal amounts to cover by-elections should they ever occur.

5 Year Budget Forecast

Costing Center	2025	2026	2027	2028	2029
11-10 - General Council	2,043,849	2,021,683	2,022,577	2,058,840	2,077,177
11-20 - Elections & Referendums	25,800	1,500	1,500	1,500	25,800
11-30 - Regional Energy Committee	-	-	-	-	-
Total Expenses	2,069,649	2,023,183	2,024,077	2,060,340	2,102,977
11-10 - General Council	20,000	-	-	-	-
11-30 - Regional Energy Committee	-	-	-	-	-
Total Revenues	20,000	-	-	-	-
Net 11 - Council	(2,049,649)	(2,023,183)	(2,024,077)	(2,060,340)	(2,102,977)
Net Council	(2,049,649)	(2,023,183)	(2,024,077)	(2,060,340)	(2,102,977)
Percent Increase		(3.29%)	0.04%	1.76%	2.03%
Net Total	(2,049,649)	(2,023,183)	(2,024,077)	(2,060,340)	(2,102,977)

Administration

Administration Facilities

Budget Prior Year Comparison

Object	Changes		Percent Change	2024 Amount	2025 Amount
Expenses					
249 - Other Professional Services	Decreased	✔	16.67 %	24,000	20,000
256 - Contracted Services	Decreased	✔	50.00 %	15,000	7,500
513 - Janitorial Supplies	Unchanged	✔	0.00 %	1,500	1,500
518 - Signage	Unchanged	✔	0.00 %	945	945
519 - Other General Supplies	Increased	✔	95.12 %	3,075	6,000
543 - Natural Gas	Increased	✔	12.50 %	8,000	9,000
544 - Electrical	Increased	✔	10.08 %	25,437	28,000
545 - Other Utilities	Increased	✔	29.38 %	4,000	5,175
Total Expenses		✔	4.68 %	81,957	78,120

Budget Implications & Changes

No anticipated changes. Room in the budget left for regular inspections/maintenance of HVAC system. No major repairs or replacements anticipated. Adjustments made based on PY actuals and average trends.

General Administration

Budget Prior Year Comparison

Object	Changes		Percent Change	2024 Amount	2025 Amount
Revenues					
591 - Document Fees	Unchanged	✓	0.00 %	7,500	7,500
593 - Map Sales	Unchanged	✓	0.00 %	5,000	5,000
840 - Prov Conditional Grants	Unchanged	✓	0.00 %	299,602	299,602
Total Revenues		✓	0.00 %	312,102	312,102
Expenses					
121 - Regular Pay/Wages	Increased	✓	3.27 %	616,942	637,102
121 - Regular Pay/Wages	Increased	✓	2.69 %	30,675	31,500
130 - Health Spending Account	Increased	✓	4.17 %	8,400	8,750
136 - Workers Compensation	Decreased	✓	3.67 %	7,172	6,909
149 - Employer Contributions	Increased	✓	10.28 %	112,384	123,942
211 - Travel & Subsistence	Increased	✓	50.00 %	5,000	7,500
212 - Mileage	Unchanged	✓	0.00 %	2,500	2,500
213 - Working Lunches	Unchanged	✓	0.00 %	500	500
214 - Membership/Conference Fees	Increased	✓	13.03 %	5,870	6,635
215 - Freight	Unchanged	✓	0.00 %	250	250
216 - Postage	Unchanged	✓	0.00 %	20,000	20,000
217 - Telephone	Unchanged	✓	0.00 %	25,215	25,215
221 - Advertising	Unchanged	✓	0.00 %	1,000	1,000
223 - Publications	Unchanged	✓	0.00 %	500	500
231 - Accounting & Audit Fees	Unchanged	✓	0.00 %	28,500	28,500
232 - Legal Fees	Unchanged	✓	0.00 %	500,000	500,000
239 - Training & Education	Decreased	✓	13.33 %	7,500	6,500
242 - Computer Programming	Increased	✓	0.31 %	101,381	101,692
249 - Other Professional Services	Increased	✓	50.00 %	5,000	7,500
253 - Equipment & Furnishings Repairs	Unchanged	✓	0.00 %	1,000	1,000
263 - Rental M&E	Increased	✓	11.41 %	24,100	26,850
271 - Licenses & Permits	Unchanged	✓	0.00 %	250	250
274 - Insurance Premiums	Increased	✓	6.45 %	155,000	165,000
511 - Office Supplies	Increased	✓	25.00 %	10,000	12,500
517 - Computer Supplies	Unchanged	✓	0.00 %	17,500	17,500
519 - Other General Supplies	Unchanged	✓	0.00 %	4,000	4,000
891 - Bank Service charges	Unchanged	✓	0.00 %	20,000	20,000
893 - Trade Receivable Write-Offs	Unchanged	✓	0.00 %	50,000	50,000
894 - Investment Management Fees	Unchanged	✓	0.00 %	55,000	55,000
896 - Benefit Administration Fees	Unchanged	✓	0.00 %	4,000	4,000
900 - Amortization	Unchanged	✓	0.00 %	89,000	89,000
Total Expenses		✓	2.77 %	1,908,639	1,961,595

Budget Implications & Changes

AUPE negotiations may impact wage estimates and other costs related to personnel.

Legal fees may vary due to pending litigation related to the SRWL.

Other adjustments have been made in areas to adapt to current pricing (office supplies, insurance, etc.)

Assessment Costs

Budget Prior Year Comparison

Object	Changes		Percent Change	2024 Amount	2025 Amount
Expenses					
151 - Honoraria	Unchanged	✓	0.00 %	500	500
211 - Travel & Subsistence	Unchanged	✓	0.00 %	800	800
212 - Mileage	Unchanged	✓	0.00 %	800	800
235 - Assessment Fees	Increased	✓	2.50 %	169,801	174,046
342 - Prov Assessment Fee	Not used this year			63,350	-
Total Expenses		✓	25.12 %	235,251	176,146

Budget Implications & Changes

Regular increases are seen to contracted services for assessment services. These regular increases are contained within existing agreements with both KCL Consulting and the Province of Alberta. Fees for appeal board hearings are kept constant to provide for a cushion in case they are required.

Removal of the provincial assessment fee that was recovered via the partnership agreement previously in place. Provincial assessment fees are now covered through the DIP requisition and paid to the province.

Admin Fleet

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Amount	2025 Amount
Expenses				
520 - Misc Expenses	Decreased	36.36 %	5,500	3,500
521 - Fuel	New this year		-	500
Total Expenses		27.27 %	5,500	4,000

RMA Fuel Commission is sole expense coded here. Estimate based on annual fuel consumption. Approximately 1% of fuel purchased is commission paid to RMA Fuel. For 2025 and on a small amount of fuel has been allocated to administrative use for the SUV.

5 Year Budget Forecast

Costing Center	2025	2026	2027	2028	2029
12-04 - Admin Facilities	78,120	81,620	81,620	81,620	81,620
12-10 - General Administration	1,961,595	1,568,593	1,550,881	1,554,493	1,559,435
12-20 - Assessment Costs	176,146	177,100	177,100	177,100	177,100
12-90 - Fleet	4,000	4,000	4,000	4,000	4,000
Total Expenses	2,219,861	1,831,313	1,813,601	1,817,213	1,822,155
12-10 - General Administration	312,102	312,102	312,102	312,102	12,500
Total Revenues	312,102	312,102	312,102	312,102	12,500
Net 12 - Administration	(1,907,759)	(1,519,211)	(1,501,499)	(1,505,111)	(1,809,655)
Net Administration	(1,907,759)	(1,519,211)	(1,501,499)	(1,505,111)	(1,809,655)
Percent Increase		(18.13%)	(0.83%)	0.17%	(16.06%)
Net Total	(1,907,759)	(1,519,211)	(1,501,499)	(1,505,111)	(1,809,655)

Protective Services

Policing

Budget 5 Year Forecast

	2025	2026	2027	2028	2029
Expenses					
747 - Provincial Requisitions	298,069	298,069	298,069	298,069	298,069
Total Expenses	298,069	298,069	298,069	298,069	298,069
% Increase		0.00%	0.00%	0.00%	0.00%
Net Total	(298,069)	(298,069)	(298,069)	(298,069)	(298,069)

Budget Implications & Changes

2025 sees a reduction in CNL's contribution as invoiced by the Province. This years' amount has been copied forward to future years and will be adjusted moving forward as more information is communicated.

Fire Protection

Dixonville

Budget Prior Year Comparison

Object	Changes	% Change	2024	2025
121 - Regular Pay/Wages	Decreased	1.96%	20,400.00	20,000.00
149 - Employer Contributions	Unchanged	0.00%	291.00	291.00
211 - Travel & Subsistence	Unchanged	0.00%	250.00	250.00
212 - Mileage	Unchanged	0.00%	250.00	250.00
214 - Membership/Conference Fees	Decreased	7.14%	700.00	650.00
217 - Telephone	Decreased	24.59%	3,050.00	2,300.00
239 - Training & Education	Decreased	22.41%	3,093.00	2,400.00
242 - Computer Programming	Increased	0.69%	576.00	580.00
252 - Building Repairs	Increased	0.63%	1,590.00	1,600.00
253 - Equipment & Furnishings Repairs	Unchanged	0.00%	1,000.00	1,000.00
255 - Vehicle Repairs	Increased	2.04%	8,820.00	9,000.00
266 - Mobile Communications	Increased	2.33%	2,570.00	2,630.00
271 - Licenses & Permits	Increased	18.58%	565.00	670.00
511 - Office Supplies	Unchanged	0.00%	150.00	150.00
512 - Clothing/Footwear Allowance	Decreased	9.49%	5,900.00	5,340.00
519 - Other General Supplies	Increased	20.63%	3,903.00	4,708.00
521 - Fuel	Decreased	21.57%	2,550.00	2,000.00
522 - Tires/Batteries/Accessories	Decreased	50.00%	8,000.00	4,000.00
523 - Small Equipment & Tools	Increased	5.00%	1,500.00	1,575.00
524 - Consumable Tools	Increased	5.00%	1,000.00	1,050.00
531 - Chemicals	Decreased	79.89%	945.00	1,700.00
543 - Natural Gas	Increased	5.00%	4,000.00	3,800.00
544 - Electrical	Increased	0.00%	3,000.00	3,000.00
			74,103.00	68,944.00

Budget Prior Year Comparison

Object	Changes	Percent Change	2024	2025
121 - Regular Pay/Wages	Increased	8.33%	60,000.00	65,000.00
211 - Travel & Subsistence	Unchanged	0.00%	750.00	750.00
212 - Mileage	Unchanged	0.00%	500.00	500.00
214 - Membership/Conference Fees	Increased	14.71%	1,700.00	1,950.00
217 - Telephone	Decreased	44.74%	3,040.00	1,680.00
239 - Training & Education	Decreased	5.72%	8,008.00	7,550.00
242 - Computer Programming	Increased	9.22%	1,584.00	1,730.00
252 - Building Repairs	Increased	114.29%	3,500.00	7,500.00
253 - Equipment & Furnishings Repairs	Increased	55.56%	4,500.00	7,000.00
255 - Vehicle Repairs	Unchanged	0.00%	15,000.00	15,000.00
266 - Mobile Communications	Increased	2.59%	3,860.00	3,960.00
271 - Licenses & Permits	Increased	53.98%	565.00	870.00
511 - Office Supplies	Unchanged	0.00%	400.00	400.00
512 - Clothing/Footwear Allowance	Increased	16.86%	13,700.00	16,010.00
519 - Other General Supplies	Decreased	10.89%	14,285.00	12,730.00
521 - Fuel	Decreased	9.50%	6,630.00	6,000.00
522 - Tires/Batteries/Accessories	Decreased	91.43%	14,000.00	1,200.00
523 - Small Equipment & Tools	Increased	5.00%	3,000.00	3,150.00
524 - Consumable Tools	Increased	33.33%	1,500.00	2,000.00
531 - Chemicals	Increased	133.56%	2,205.00	5,150.00
543 - Natural Gas	Decreased	8.57%	3,500.00	3,200.00
544 - Electrical	Decreased	44.00%	6,250.00	3,500.00
545 - Other Utilities	Increased	14.29%	350.00	400.00
Total Expenses			168,827.00	167,230.00

General Fire

Budget Prior Year Comparison

Object	Changes	% Change	2024	2025
420 - Sale of Goods & Services	Unchanged	0.00%	26,000.00	26,000.00
Total Revenues			26,000.00	26,000.00
215 - Freight	Unchanged	0.00%	500.00	500.00
217 - Telephone	Increased	11.11%	900.00	1,000.00
221 - Advertising	Increased	4.00%	2,500.00	2,600.00
242 - Computer Programming	Increased	54.11%	4,750.00	7,320.00
256 - Contracted Services	Decreased	0.79%	350,283.00	347,503.13
259 - Other Contracted Repairs	Unchanged	0.00%	54,000.00	54,000.00
263-Rental M&E	Decreased	100.00%	15,290.00	-
544 - Electrical	Increased		-	1,000.00
900 - Amortization	Unchanged	0.00%	100,000.00	100,000.00
Total Expenses			528,223.00	513,923.13
Net Cost			502,223.00	487,923.13

Budgetary Implications & Changes

263 - Leasing costs for AFRACS equipment ceased in September of 2024. Ownership of equipment transferred to CNL upon termination of lease term.

5 Year Operating Budget Summary

Costing Center	2025	2026	2027	2028	2029
23-10 - Fire Protection	750,097	751,802	759,193	771,866	785,135
Total Expenses	750,097	751,802	759,193	771,866	785,135
23-10 - Fire Protection	26,000	26,000	26,000	26,000	26,000
Total Revenues	26,000	26,000	26,000	26,000	26,000
Net 23 - Fire	(724,097)	(725,802)	(733,193)	(745,866)	(759,135)
Net Fire	(724,097)	(725,802)	(733,193)	(745,866)	(759,135)
Percent Increase		0.22%	0.94%	1.59%	1.64%
Net Total	(724,097)	(725,802)	(733,193)	(745,866)	(759,135)

Emergency Measures

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Amount	2025 Amount
Expenses				
215 - Freight	Unchanged	0.00 %	100	100
217 - Telephone	Unchanged	0.00 %	3,800	3,800
221 - Advertising	Unchanged	0.00 %	250	250
239 - Training & Education	Increased	100.00 %	500	1,000
249 - Other Professional Services	Not used this year		500	-
256 - Contracted Services	New this year		-	2,000
519 - Other General Supplies	New this year		-	500
Total Expenses		48.54 %	5,150	7,650

Budget 5 Year Forecast

Budget 5 Year Forecast

	2025	2026	2027	2028	2029
Expenses					
215 - Freight	100	100	100	100	100
217 - Telephone	3,800	3,800	3,800	3,800	3,800
221 - Advertising	250	250	250	250	250
239 - Training & Education	1,000	500	500	500	500
249 - Other Professional Services	-	500	-	500	-
256 - Contracted Services	2,000	-	-	2,000	-
519 - Other General Supplies	500	-	-	500	-
Total Expenses	7,650	5,150	4,650	7,650	4,650
% Increase		(32.68%)	(9.71%)	64.52%	(39.22%)
Net Total	(7,650)	(5,150)	(4,650)	(7,650)	(4,650)

Budgetary Implications & Changes

Small amounts carried annually to support phones for EOC, advertising, training and supplies. Additional requirements to host a live exercise every three years sees an increase in contracted services and supplies. CNL has not had a live exercise since the 2019 wildfires, however due to staffing change over it is not anticipated we will be able to accommodate one in 2024.

Health & Safety

Dr. House

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Amount	2025 Amount
Revenues				
560 - Rental/Lease Revenues	Unchanged	0.00 %	18,000	18,000
Total Revenues		0.00 %	18,000	18,000
Expenses				
217 - Telephone	Unchanged	0.00 %	1,380	1,380
259 - Other Contracted Repairs	Unchanged	0.00 %	5,000	5,000
519 - Other General Supplies	Unchanged	0.00 %	1,000	1,000
543 - Natural Gas	Unchanged	0.00 %	3,500	3,500
544 - Electrical	Unchanged	0.00 %	3,600	3,600
Total Expenses		0.00 %	14,480	14,480

Budget 5 Year Forecast

	2025	2026	2027	2028	2029
Revenues					
560 - Rental/Lease Revenues	18,000	18,000	18,000	18,000	18,000
Total Revenues	18,000	18,000	18,000	18,000	18,000
% Increase		0.00%	0.00%	0.00%	0.00%
Expenses					
217 - Telephone	1,380	1,380	1,380	1,380	1,380
259 - Other Contracted Repairs	5,000	5,000	5,000	5,000	5,000
519 - Other General Supplies	1,000	1,000	1,000	1,000	1,000
543 - Natural Gas	3,500	3,500	3,500	3,500	3,500
544 - Electrical	3,600	3,600	3,600	3,600	3,600
Total Expenses	14,480	14,480	14,480	14,480	14,480
% Increase		0.00%	0.00%	0.00%	0.00%
Net Total	3,520	3,520	3,520	3,520	3,520

Budget Implications & Changes

Rental arrangements have returned to normal as needed by AHS.

Clinic Expenses

Budget Prior Year Comparison

Object Expenses	Changes	Percent Change	2024 Amount	2025 Amount
519 - Other General Supplies	Decreased	25.00 %	2,000	1,500
735 - Grants to Ind/Org's	Unchanged	0.00 %	11,857	11,857
Total Expenses		3.61 %	13,857	13,357

Budget 5 Year Forecast

	2025	2026	2027	2028	2029
Expenses					
519 - Other General Supplies	1,500	1,500	2,000	1,500	1,500
735 - Grants to Ind/Org's	11,857	11,857	9,857	9,857	9,857
Total Expenses	13,357	13,357	11,857	11,357	11,357
% Increase		0.00%	(11.23%)	(4.22%)	0.00%
Net Total	(13,357)	(13,357)	(11,857)	(11,357)	(11,357)

Budget Implications & Changes

Town of Grimshaw signed agreement through 2024. This will require renewal in 2025. Other amounts adjusted to reflect actual spending

Workplace Safety Program

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Amount	2025 Amount
Expenses				
211 - Travel & Subsistence	Unchanged	0.00 %	500	500
239 - Training & Education	Increased	166.67 %	3,000	8,000
249 - Other Professional Services	Unchanged	0.00 %	1,000	1,000
256 - Contracted Services	Increased	333.33 %	3,000	13,000
519 - Other General Supplies	Unchanged	0.00 %	5,000	5,000
524 - Consumable Tools	Unchanged	0.00 %	500	500
Total Expenses		115.38 %	13,000	28,000

Budget 5 Year Forecast

	2025	2026	2027	2028	2029
Expenses					
211 - Travel & Subsistence	500	500	500	500	500
239 - Training & Education	8,000	4,000	4,000	4,000	4,000
242 - Computer Programming	—	1,200	1,200	1,200	1,200
249 - Other Professional Services	1,000	1,000	1,000	1,000	1,000
256 - Contracted Services	13,000	3,000	3,000	3,000	3,000
519 - Other General Supplies	5,000	5,000	5,000	5,000	5,000
524 - Consumable Tools	500	500	500	500	500
Total Expenses	28,000	15,200	15,200	15,200	15,200
% Increase		(45.71%)	0.00%	0.00%	0.00%
Net Total	(28,000)	(15,200)	(15,200)	(15,200)	(15,200)

Budget Implications & Changes

New administrative directive to obtain COR certification again. This will be completed through joint efforts of new position (Safety & Projects Coordinator) as well as contracted services to facilitate implementation of the safety program and additional programming to assist in the tracking of safety related items.

Transportation Services

Public Works

Administration

Budget Prior Year Comparison

Object	Changes		Percent Change	2024 Amount	2025 Amount
Expenses					
121 - Regular Pay/Wages	Increased	▼	7.12 %	1,750,206	1,874,802
130 - Health Spending Account	Increased	▼	4.17 %	18,000	18,750
136 - Workers Compensation	Increased	▼	12.75 %	19,829	22,356
149 - Employer Contributions	Increased	▼	13.54 %	271,462	308,219
211 - Travel & Subsistence	Unchanged	▼	0.00 %	5,000	5,000
212 - Mileage	Unchanged	▼	0.00 %	5,000	5,000
214 - Membership/Conference Fees	Increased	▼	50.00 %	2,000	3,000
215 - Freight	Unchanged	▼	0.00 %	2,240	2,240
217 - Telephone	Decreased	▼	2.17 %	16,042	15,694
221 - Advertising	Decreased	▼	11.11 %	2,250	2,000
239 - Training & Education	Unchanged	▼	0.00 %	15,000	15,000
242 - Computer Programming	Unchanged	▼	0.00 %	43,865	43,865
253 - Equipment & Furnishings Repairs	Unchanged	▼	0.00 %	2,800	2,800
256 - Contracted Services	Unchanged	▼	0.00 %	50,000	50,000
266 - Mobile Communications	Unchanged	▼	0.00 %	30,000	30,000
271 - Licenses & Permits	Unchanged	▼	0.00 %	9,250	9,250
285 - Small Damages Claims	Unchanged	▼	0.00 %	1,500	1,500
511 - Office Supplies	Unchanged	▼	0.00 %	5,000	5,000
512 - Clothing/Footwear Allowance	New this year			-	4,500
512 - Clothing/Footwear Allowance	Not used this year			2,500	-
517 - Computer Supplies	Unchanged	▼	0.00 %	2,000	2,000
519 - Other General Supplies	Unchanged	▼	0.00 %	3,000	3,000
850 - Debenture Interest Hwy 35	Decreased	▼	56.44 %	5,058	2,203
851 - Debenture Interest Chin Rd/Water Ph 4	Decreased	▼	19.79 %	19,558	15,688
852 - Debenture Interest Lovelin Rd/Ph5	Decreased	▼	13.80 %	4,264	3,676
900 - Amortization	Unchanged	▼	0.00 %	2,020,000	2,020,000
Total Expenses		▼	3.71 %	4,305,824	4,465,544

Budgetary implications & Changes

Expenditures:

121 – Wages – modified to reflect changes in staff and revisions to AUPE Collective Agreement and updated staff (New safety and Projects Coordinator position is allocated here).

239 – Focus on Class 1 development with full-time staff. Will ensure that service agreements are signed

256 – Cushion for contracted services (former DPW) for any required involvement with legal team

850 – Final year of debenture repayments on HWY 35 debenture

Bridge Maintenance

Budget Prior Year Comparison

Object	Changes		Percent Change	2024 Amount	2025 Amount
Revenues					
920 - Drawn From Operating Reserves	New this year			-	325,296
Total Revenues				-	325,296
Expenses					
233 - Engineering Fees	Increased	✔	37.84 %	96,000	132,330
256 - Contracted Services	Increased	✔	75.68 %	325,000	570,966
539 - Other Construction Materials	Not used this year			3,250	-
Total Expenses		✔	65.77 %	424,250	703,296

Budget Implications & Changes

Budgeted work in 2024 was not completed and is still pending construction (and remaining engineering) to complete. We have anticipated the remaining expenditures from '24 will occur in 2025 however to avoid double taxing, the offset is shown as a drawing from operating reserves revenue line item. Actual 2025 project budget is reduced by almost \$50,000.

Brushing

Budget Prior Year Comparison

Object	Changes		Percent Change	2024 Amount	2025 Amount
Expenses					
256 - Contracted Services	Unchanged	✓	0.00 %	50,000	50,000
256 - Contracted Services	Unchanged	✓	0.00 %	50,000	50,000
Total Expenses		✓	0.00 %	100,000	100,000

Budget Implications & Changes

No changes to net brushing budget. Amount is anticipated to be split 50/50 between North and South wards. As the amount has been unchanged for a number of years it is reasonable to expect that less work will be accomplished for the amount allocated.

Building Maintenance

Budget Prior Year Comparison

Object	Changes		Percent Change	2024 Amount	2025 Amount
Expenses					
249 - Other Professional Services	Unchanged	✓	0.00 %	11,550	11,550
253 - Equipment & Furnishings Repairs	Increased	✓	122.22 %	1,125	2,500
256 - Contracted Services	Increased	✓	29.03 %	15,500	20,000
519 - Other General Supplies	Unchanged	✓	0.00 %	6,725	6,725
535 - Welding Supplies	Decreased	✓	80.00 %	1,500	300
543 - Natural Gas	Unchanged	✓	0.00 %	11,000	11,000
544 - Electrical	Unchanged	✓	0.00 %	7,700	7,700
545 - Other Utilities	Unchanged	✓	0.00 %	1,000	1,000
Total Expenses		✓	8.33 %	56,100	60,775

Budgetary Implications & Changes

Increased to cover boiler repairs in PW shop.

Culverts

Budget Prior Year Comparison

Object	Changes		Percent Change	2024 Amount	2025 Amount
Expenses					
215 - Freight	Unchanged	✓	0.00 %	25,000	25,000
233 - Engineering Fees	Decreased	✓	66.67 %	15,000	5,000
256 - Contracted Services	Decreased	✓	50.00 %	300,000	150,000
256 - Contracted Services	New this year			-	150,000
263 - Rental M&E	New this year			-	20,000
263 - Rental M&E	New this year			-	20,000
519 - Other General Supplies	Unchanged	✓	0.00 %	3,000	3,000
536 - Sign Posts	Unchanged	✓	0.00 %	5,000	5,000
536 - Sign Posts	Unchanged	✓	0.00 %	5,000	5,000
537 - Steel Products	Unchanged	✓	0.00 %	300,000	300,000
539 - Other Construction Materials	Unchanged	✓	0.00 %	8,000	8,000
Total Expenses		✓	4.54 %	661,000	691,000

Budgetary Implications & Changes

Steel prices remain high. New costs anticipated for rental equipment to assist with in house installs (South and North Crews).

Dust Control

Budget Prior Year Comparison

Object	Changes		Percent Change	2024 Amount	2025 Amount
Expenses					
256 - Contracted Services	Increased	✓	26.67 %	150,000	190,000
Total Expenses		✓	26.67 %	150,000	190,000

Budgetary Implications & Changes

Current contract expired and calcium supply tender will have to go out... We have assumed there will be an increase in the pricing in line with all other rising costs.

Erosion Control

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Amount	2025 Amount
Expenses				
233 - Engineering Fees	Decreased	50.00 %	5,000	2,500
539 - Other Construction Materials	Unchanged	0.00 %	30,000	30,000
Total Expenses		7.14 %	35,000	32,500

Budgetary Implications & Changes

Slight decrease from 2024 to reflect average historical expenditures. Amounts carried to deal with drainage issues arising during the year.

Fleet

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Amount	2025 Amount
Expenses				
253 - Equipment & Furnishings Repairs	Decreased	16.23 %	262,625	220,000
254 - Vehicle Lease Costs	Decreased	13.92 %	173,206	149,103
255 - Vehicle Repairs	Unchanged	0.00 %	15,000	15,000
519 - Other General Supplies	Unchanged	0.00 %	7,500	7,500
521 - Fuel	Increased	2.44 %	410,000	420,000
522 - Tires/Batteries/Accessories	Unchanged	0.00 %	70,000	70,000
525 - Lubricants & Fluids	Unchanged	0.00 %	13,000	13,000
Total Expenses		5.96 %	951,331	894,603

Budgetary Implications & Changes

Final year (expiry in June) of CAT Grader lease payments. Likely continuation of leasing of fleet vehicles (smaller than 1 tonne). Remaining expense areas maintained or adjusted to reflect historical averages.

Gravel Pit Operations

Budget Prior Year Comparison

Object	Changes		Percent Change	2024 Amount	2025 Amount
Expenses					
233 - Engineering Fees	Decreased	▼	50.00 %	10,000	5,000
256 - Contracted Services	Decreased	▼	52.00 %	12,500	6,000
271 - Licenses & Permits	Unchanged	▼	0.00 %	10,500	10,500
Total Expenses		▼	34.85 %	33,000	21,500

Budgetary Implications & Changes

A further budget reduction to reflect planned operations for 2025. This budget relates to licensing, required engineering and contract operations within our owned/leased gravel pits.

Local Road Maintenance

Budget Prior Year Comparison

Object	Changes		Percent Change	2024 Amount	2025 Amount
Expenses					
256 - Contracted Services	Increased	▼	7.53 %	1,460,000	1,570,000
519 - Other General Supplies	Unchanged	▼	0.00 %	3,750	3,750
533 - Grader Blades	Unchanged	▼	0.00 %	100,000	100,000
534 - Sand & Gravel	Unchanged	▼	0.00 %	30,000	30,000
Total Expenses		▼	6.90 %	1,593,750	1,703,750

Budget Implications & Changes

Only costs related to grader beats and crack sealing. All minor road “repair” work will be allocated under culverts or shoulder pulling to simplify coding. Costs of grader beats have increased following previous tender.

Regravelling

Budget Prior Year Comparison

Object	Changes		Percent Change	2024 Amount	2025 Amount
Expenses					
256 - Contracted Services	Increased	✓	41.57 %	1,054,193	1,492,445
263 - Rental M&E	New this year			-	1,000
519 - Other General Supplies	Unchanged	✓	0.00 %	1,000	1,000
534 - Sand & Gravel	Decreased	✓	2.48 %	605,000	590,000
Total Expenses		✓	25.55 %	1,660,193	2,084,445

Budgetary Implications & Changes

Budget fluctuates annually depending on area being gravelled. Weather and grading conditions will also impact the need for spot gravelling in various locations throughout the municipality. Adjusted to Reflect haul rates passed by Council. Prices of gravel material (although paid for during crushing) are expensed as they are used and vary depending on location. I have utilized this amount as a reserve drawing against the capital cost of the current crushing project.

Shoulder Pulling

Budget Prior Year Comparison

Object	Changes		Percent Change	2024 Amount	2025 Amount
Expenses					
233 - Engineering Fees	New this year			-	5,000
233 - Engineering Fees	Not used this year			10,000	-
256 - Contracted Services	Decreased	✓	34.78 %	460,000	300,000
256 - Contracted Services	New this year			-	300,000
263 - Rental M&E	Decreased	✓	50.00 %	30,000	15,000
263 - Rental M&E	New this year			-	15,000
539 - Other Construction Materials	New this year			-	5,000
539 - Other Construction Materials	New this year			-	5,000
Total Expenses		✓	29.00 %	500,000	645,000

Budgetary Implications & Changes

Budget to continue with in house (commenced equipment) shoulder pulling projects to align with Council's strategic Priority to continue to provide infrastructure that meets the needs of our residents. Increase has been requested by DPW in order to be able to complete projects, as monetary allocations have left us short in the ability to fully fund required work.

Signage

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Amount	2025 Amount
Expenses				
518 - Signage	Increased	17.75 %	20,000	23,550
519 - Other General Supplies	Unchanged	0.00 %	2,000	2,000
536 - Sign Posts	Unchanged	0.00 %	11,000	11,000
Total Expenses		10.76 %	33,000	36,550

Budgetary Implications & Changes

2025 includes one time purchase of speed radar signs for hamlets of Northstar and Deadwood.

Small Equipment & Tools

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Amount	2025 Amount
Expenses				
253 - Equipment & Furnishings Repairs	Increased	100.00 %	500	1,000
519 - Other General Supplies	Unchanged	0.00 %	2,000	2,000
521 - Fuel	Increased	60.00 %	500	800
522 - Tires/Batteries/Accessories	Increased	20.00 %	2,500	3,000
523 - Small Equipment & Tools	Unchanged	0.00 %	2,000	2,000
524 - Consumable Tools	Unchanged	0.00 %	4,000	4,000
525 - Lubricants & Fluids	Unchanged	0.00 %	1,000	1,000
535 - Welding Supplies	New this year		-	3,000
Total Expenses		34.40 %	12,500	16,800

Budgetary Implications & Changes

General allocation for small equipment and tools. Increased for 2025 to reflect actual pricing.

Street Lighting

Budget Prior Year Comparison

Object	Changes		Percent Change	2024 Amount	2025 Amount
Expenses					
544 - Electrical	Unchanged	✔	0.00 %	3,500	3,500
544 - Electrical	Unchanged	✔	0.00 %	1,000	1,000
544 - Electrical	Unchanged	✔	0.00 %	2,500	2,500
544 - Electrical	Unchanged	✔	0.00 %	6,000	6,000
544 - Electrical	Increased	✔	21.43 %	7,000	8,500
544 - Electrical	Unchanged	✔	0.00 %	2,400	2,400
Total Expenses		✔	6.70 %	22,400	23,900

Budgetary Implications & Changes

Estimates have been adjusted to reflect current pricing. Electricity costs related to various street lighting sites throughout the municipality. Each line represents a different location (general area).

Transportation Revenue

Budget Prior Year Comparison

Object	Changes		Percent Change	2024 Amount	2025 Amount
Revenues					
420 - Sale of Goods & Services	Unchanged	✔	0.00 %	65,000	65,000
421 - Snowplow Flag Sales	Unchanged	✔	0.00 %	7,500	7,500
425 - Administration Fees	Unchanged	✔	0.00 %	5,000	5,000
560 - Rental/Lease Revenues	Increased	✔	25.00 %	60,000	75,000
Total Revenues		✔	10.91 %	137,500	152,500

Budgetary Implications & Changes

Various revenue sources derived from transportation services. Slight increase to reflect 5-year average. Conservative estimates retained from these balances.

Five Year Forecast

Costing Center	2025	2026	2027	2028	2029
32-00 - Reserve Transfer	-	-	-	-	-
32-01 - Administration	4,465,544	4,511,425	4,559,902	4,605,214	4,636,034
32-02 - Shoulder Pulling	645,000	675,000	705,000	735,000	765,000
32-03 - Bridge Maintenance	703,296	403,000	428,000	453,000	478,000
32-04 - Building Maintenance	60,775	56,575	56,575	56,575	56,575
32-08 - Dust Control	190,000	190,000	190,000	190,000	190,000
32-09 - Erosion Control	32,500	32,500	32,500	32,500	32,500
32-11 - Culverts	691,000	691,000	691,000	691,000	691,000
32-15 - Signage	36,550	33,000	33,000	33,000	33,000
32-20 - Street Lighting	23,900	23,900	23,900	23,900	23,900
32-21 - Regravelling	2,084,445	2,402,000	1,850,225	2,693,990	2,402,000
32-22 - Gravel Pit Operations	21,500	21,500	21,500	21,500	21,500
32-27 - Brushing	100,000	100,000	100,000	100,000	100,000
32-29 - Local Road Maintenance	1,703,750	1,703,750	1,703,750	1,703,750	1,703,750
32-90 - Fleet	894,603	880,500	890,500	900,500	785,500
32-95 - Small Equipment & Tools	16,800	16,800	16,800	16,800	16,800
Total Expenses	11,669,663	11,740,950	11,302,652	12,256,729	11,935,559
32-03 - Bridge Maintenance	325,296	-	-	-	-
32-08 - Dust Control	-	-	-	-	-
32-10 - Transportation Revenue	152,500	152,500	152,500	152,500	152,500
Total Revenues	477,796	152,500	152,500	152,500	152,500
Net 32 - Transportation/Public Works.	(11,191,868)	(11,588,450)	(11,150,152)	(12,104,229)	(11,783,059)
Net Transportation/Public Works.	(11,191,868)	(11,588,450)	(11,150,152)	(12,104,229)	(11,783,059)
Percent Increase		(2.14%)	(3.83%)	7.69%	(2.66%)
Net Total	(11,191,868)	(11,588,450)	(11,150,152)	(12,104,229)	(11,783,059)

Airport
Administration

Budget Prior Year Comparison

Object	Changes		Percent Change	2024 Amount	2025 Amount
Expenses					
121 - Regular Pay/Wages	Increased	✓	1.26 %	98,863	100,109
130 - Health Spending Account	Increased	✓	4.17 %	1,200	1,250
136 - Workers Compensation	Unchanged	✓	0.00 %	987	987
149 - Employer Contributions	Increased	✓	11.82 %	20,153	22,536
211 - Travel & Subsistence	Unchanged	✓	0.00 %	1,000	1,000
214 - Membership/Conference Fees	Unchanged	✓	0.00 %	750	750
215 - Freight	Unchanged	✓	0.00 %	500	500
217 - Telephone	Unchanged	✓	0.00 %	4,377	4,377
223 - Publications	Unchanged	✓	0.00 %	200	200
239 - Training & Education	Unchanged	✓	0.00 %	750	750
249 - Other Professional Services	Unchanged	✓	0.00 %	500	500
253 - Equipment & Furnishings Repairs	Unchanged	✓	0.00 %	500	500
256 - Contracted Services	Increased	✓	2.43 %	30,900	31,650
271 - Licenses & Permits	Unchanged	✓	0.00 %	500	500
511 - Office Supplies	Unchanged	✓	0.00 %	200	200
512 - Clothing/Footwear Allowance	Unchanged	✓	0.00 %	250	250
519 - Other General Supplies	Unchanged	✓	0.00 %	550	550
900 - Amortization	Unchanged	✓	0.00 %	117,750	117,750
Total Expenses		✓	1.58 %	279,930	284,359

Budgetary Implications & Changes

Overall administrative costs related to the airport have been maintained.

Area Lighting

Budget Prior Year Comparison

Object Expenses	Changes		Percent Change	2024 Amount	2025 Amount
253 - Equipment & Furnishings Repairs	Decreased	✓	13.04 %	4,600	4,000
256 - Contracted Services	Not used this year			16,000	-
Total Expenses		✓	80.58 %	20,600	4,000

Budgetary Implications & Changes

Lighting upgrades performed in '23-'24. Current year projections are just minor annual amount.

Asphalt Maintenance

Budget Prior Year Comparison

Object Expenses	Changes		Percent Change	2024 Amount	2025 Amount
256 - Contracted Services	Increased	✓	3.90 %	38,500	40,000
259 - Other Contracted Repairs	Unchanged	✓	0.00 %	20,000	20,000
Total Expenses		✓	2.56 %	58,500	60,000

Budgetary Implications & Changes

Budget amounts for runway landscaping have been carried forward since 2022. The first part of this work was completed in 2024 with the continuation being planned for 2025. Work is required from Transport Canada (we have not been inspected). Line painting is allocated triennially with the next occurrence in 2027.

Building Maintenance

Budget Prior Year Comparison

Object	Changes		Percent Change	2024 Amount	2025 Amount
Expenses					
256 - Contracted Services	Unchanged	✓	0.00 %	10,500	10,500
513 - Janitorial Supplies	Unchanged	✓	0.00 %	250	250
519 - Other General Supplies	Unchanged	✓	0.00 %	3,000	3,000
535 - Welding Supplies	Unchanged	✓	0.00 %	500	500
539 - Other Construction Materials	Unchanged	✓	0.00 %	2,000	2,000
543 - Natural Gas	Unchanged	✓	0.00 %	4,500	4,500
544 - Electrical	Decreased	✓	11.11 %	22,500	20,000
545 - Other Utilities	Unchanged	✓	0.00 %	7,000	7,000
Total Expenses		✓	4.98 %	50,250	47,750

Budgetary Implications & Changes

Budget reduced slightly to reflect actual's and prior year trends.

Fleet

Budget Prior Year Comparison

Object	Changes		Percent Change	2024 Amount	2025 Amount
Expenses					
253 - Equipment & Furnishings Repairs	Unchanged	✓	0.00 %	27,000	27,000
255 - Vehicle Repairs	Unchanged	✓	0.00 %	3,500	3,500
519 - Other General Supplies	Unchanged	✓	0.00 %	1,500	1,500
521 - Fuel	Unchanged	✓	0.00 %	10,000	10,000
522 - Tires/Batteries/Accessories	Increased	✓	15.38 %	6,500	7,500
525 - Lubricants & Fluids	Unchanged	✓	0.00 %	2,000	2,000
Total Expenses		✓	1.98 %	50,500	51,500

Budgetary Implications & Changes

Ongoing budget for unforeseen repairs to the Kodiak. Plow truck is being kept past normal replacement life..

General Operations (Revenues)

Budget Prior Year Comparison

Object	Changes		Percent Change	2024 Amount	2025 Amount
Revenues					
251 - Municipal Government	Decreased	▼	34.14 %	29,295	19,295
560 - Rental/Lease Revenues	Unchanged	▼	0.00 %	92,585	92,585
570 - Fuel Flowage Fees	Unchanged	▼	0.00 %	22,495	22,495
590 - Other Revenues	Unchanged	▼	0.00 %	40,000	40,000
Total Revenues		▼	5.42 %	184,375	174,375

Landing fees have been removed moving forward. Only amounts allocated to this will be the \$40,000 annually as specified in the AB Ag & Forestry contract. Overnight parking and plug in fees are still charged.

Clearhills County agreement expires at the end of 2024 so has been excluded until renegotiated. NSC agreement is valid through 2025.0

Navigation/Communications Facility

Budget Prior Year Comparison

Object	Changes		Percent Change	2024 Amount	2025 Amount
Expenses					
217 - Telephone	Unchanged	▼	0.00 %	1,762	1,762
249 - Other Professional Services	Increased	▼	640.00 %	2,500	18,500
256 - Contracted Services	Unchanged	▼	0.00 %	2,000	2,000
519 - Other General Supplies	New this year			-	2,000
Total Expenses		▼	287.45 %	6,262	24,262

Budgetary Implications & Changes

2025 sees the requirement of another RNAV approaches>Returns review and calibration. This occurs every four years.

Public Safety

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Amount	2025 Amount
Expenses				
519 - Other General Supplies	Unchanged	0.00 %	1,350	1,350
Total Expenses		0.00 %	1,350	1,350

Small Equipment & Tools

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Amount	2025 Amount
Expenses				
519 - Other General Supplies	Unchanged	0.00 %	115	115
522 - Tires/Batteries/Accessories	Unchanged	0.00 %	330	330
523 - Small Equipment & Tools	Unchanged	0.00 %	115	115
524 - Consumable Tools	Unchanged	0.00 %	2,500	2,500
Total Expenses		0.00 %	3,060	3,060

Budgetary Implications & Changes

Normal average allocation estimated for 2025 for general supplies or regular tools.

Snow/Ice Control

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Amount	2025 Amount
Expenses				
531 - Chemicals	Unchanged	0.00 %	40,000	40,000
Total Expenses		0.00 %	40,000	40,000

Budgetary Implications & Changes

Consistent budget amounts. This is hard to estimate based on usage as it is strictly weather dependant.

Five Year Forecast Summary

Costing Center	2025	2026	2027	2028	2029
33-01 - Administration	284,359	288,558	292,794	297,153	300,586
33-04 - Building Maintenance	47,750	47,750	47,750	47,750	47,750
33-06 - Navigation/Communications Facility	24,262	6,262	8,262	6,262	24,262
33-07 - Asphalt Maintenance	60,000	40,000	58,500	40,000	40,000
33-19 - Public Safety	1,350	1,350	1,350	1,350	1,350
33-24 - Snow/Ice Control	40,000	40,000	40,000	40,000	40,000
33-31 - Area Lighting	4,000	4,600	4,000	4,600	4,000
33-90 - Fleet	51,500	51,500	51,500	51,500	51,500
33-95 - Small Equipment & Tools	3,060	3,065	3,065	3,095	3,095
Total Expenses	516,281	483,085	507,221	491,710	512,543
33-10 - General Operations	174,375	155,080	155,080	155,080	155,080
Total Revenues	174,375	155,080	155,080	155,080	155,080
Net 33 - Airport	(341,906)	(328,005)	(352,141)	(336,630)	(357,463)
Net Airport	(341,906)	(328,005)	(352,141)	(336,630)	(357,463)
Percent Increase		(8.23%)	3.64%	(2.40%)	3.12%
Net Total	(341,906)	(328,005)	(352,141)	(336,630)	(357,463)

Utility & Service Provision

Potable Water Distribution

The potable water distribution department is summarized into four main categories as follows:

1. Local water operations – Administrative and overhead costs related to water distribution, Dixonville water treatment costs, and non-potable water fill stations.
2. Regional Water Operations – Includes costs related to regional waterlines (South & North), Truck fill stations, and the Keg River Water Treatment plant.
3. Fleet -Costs for vehicles and equipment used by the Water crew
4. Small tools and Equipment

Local Water Operations

Object	Changes	Percent Change	2024 Amount	2025 Amount
Revenues				
420 - Sale of Goods & Services	Increased	14.29 %	35,000	40,000
420 - Sale of Goods & Services	Increased	16.67 %	300,000	350,000
425 - Administration Fees	Increased	4.17 %	96,000	100,000
430 - Line Usage Fee	Increased	4.17 %	96,000	100,000
Total Revenues		11.95 %	527,000	590,000
Expenses				
121 - Regular Pay/Wages	Decreased	10.85 %	505,603	450,763
121 - Regular Pay/Wages	Decreased	11.65 %	24,770	21,885
130 - Health Spending Account	Decreased	13.19 %	7,200	6,250
136 - Workers Compensation	Decreased	17.46 %	5,979	4,935
149 - Employer Contributions	Decreased	1.22 %	88,999	87,913
149 - Employer Contributions	Increased	1.01 %	4,950	5,000
211 - Travel & Subsistence	Unchanged	0.00 %	6,000	6,000
212 - Mileage	Increased	1.00 %	1,041	1,051
214 - Membership/Conference Fees	Unchanged	0.00 %	1,000	1,000
215 - Freight	Unchanged	0.00 %	500	500
215 - Freight	Unchanged	0.00 %	2,500	2,500
217 - Telephone	Decreased	1.12 %	5,817	5,752
217 - Telephone	Unchanged	0.00 %	1,436	1,436
221 - Advertising	Unchanged	0.00 %	250	250
233 - Engineering Fees	Decreased	60.00 %	5,000	2,000
239 - Training & Education	Increased	42.86 %	3,500	5,000
249 - Other Professional Services	Unchanged	0.00 %	6,400	6,400
249 - Other Professional Services	Unchanged	0.00 %	2,500	2,500
256 - Contracted Services	New this year		-	17,200
259 - Other Contracted Repairs	New this year		-	40,000
259 - Other Contracted Repairs	Unchanged	0.00 %	15,000	15,000
259 - Other Contracted Repairs	Unchanged	0.00 %	3,000	3,000
263 - Rental M&E	Unchanged	0.00 %	550	550
271 - Licenses & Permits	Unchanged	0.00 %	250	250
511 - Office Supplies	Unchanged	0.00 %	550	550
512 - Clothing/Footwear Allowance	Unchanged	0.00 %	1,800	1,800
517 - Computer Supplies	Not used this year		1,000	-
519 - Other General Supplies	Unchanged	0.00 %	5,000	5,000
519 - Other General Supplies	Unchanged	0.00 %	500	500
519 - Other General Supplies	Unchanged	0.00 %	550	550
523 - Small Equipment & Tools	Unchanged	0.00 %	750	750
531 - Chemicals	Unchanged	0.00 %	250	250
539 - Other Construction Materials	Unchanged	0.00 %	4,000	4,000
543 - Natural Gas	Unchanged	0.00 %	6,000	6,000
543 - Natural Gas	Unchanged	0.00 %	1,000	1,000
544 - Electrical	Unchanged	0.00 %	17,500	17,500
544 - Electrical	Unchanged	0.00 %	16,500	16,500
850 - Debenture Interest Hwy 35	Decreased	25.72 %	11,339	8,422
851 - Debenture Interest Chin Rd/Water Ph 4	Decreased	19.79 %	36,672	29,415
852 - Debenture Interest Lovelin Rd/Ph5	Decreased	16.26 %	36,586	30,637
854 - Debenture Interest Ph 6	Decreased	13.80 %	24,367	21,005
855 - Debenture Interest Ph 7	Decreased	11.73 %	41,187	36,357
856 - Debenture Interest '17 Add-ons	Decreased	10.25 %	37,209	33,395
857 - Debenture Interest '18 Add-ons	Decreased	8.89 %	23,503	21,413
858 - Debenture Interest '19 Add-ons	Decreased	1.47 %	501,989	494,590
900 - Amortization	Unchanged	0.00 %	1,370,000	1,370,000
Total Expenses		1.54 %	2,830,495	2,786,768

Budgetary Implications and Changes

Continuation of interest expense on the SRWL Debenture while the litigation continues. Council may need to review Water prices in conjunction with any proposed increases from the Town of Peace River and/or the Town of Manning. Some one-time expenditures have been proposed for meter repairs (County infrastructure) as well as the installation of cameras at multiple Truck fill locations.

Regional Water Operations

Budget Prior Year Comparison

Object	Changes		Percent Change	2024 Amount	2025 Amount
Revenues					
420 - Sale of Goods & Services	Unchanged	✓	0.00 %	400,000	400,000
Total Revenues		✓	0.00 %	400,000	400,000
Expenses					
215 - Freight	Unchanged	✓	0.00 %	3,000	3,000
215 - Freight	Unchanged	✓	0.00 %	4,000	4,000
215 - Freight	Unchanged	✓	0.00 %	2,000	2,000
217 - Telephone	Decreased	✓	51.65 %	2,904	1,404
217 - Telephone	Unchanged	✓	0.00 %	900	900
217 - Telephone	Decreased	✓	33.74 %	16,300	10,800
249 - Other Professional Services	Unchanged	✓	0.00 %	15,000	15,000
249 - Other Professional Services	Unchanged	✓	0.00 %	15,000	15,000
249 - Other Professional Services	Unchanged	✓	0.00 %	3,000	3,000
256 - Contracted Services	Unchanged	✓	0.00 %	1,500	1,500
259 - Other Contracted Repairs	Unchanged	✓	0.00 %	50,000	50,000
259 - Other Contracted Repairs	Unchanged	✓	0.00 %	10,000	10,000
259 - Other Contracted Repairs	Unchanged	✓	0.00 %	10,000	10,000
263 - Rental M&E	Unchanged	✓	0.00 %	2,700	2,700
519 - Other General Supplies	Unchanged	✓	0.00 %	2,000	2,000
519 - Other General Supplies	Unchanged	✓	0.00 %	2,000	2,000
519 - Other General Supplies	Unchanged	✓	0.00 %	2,000	2,000
523 - Small Equipment & Tools	Unchanged	✓	0.00 %	3,000	3,000
531 - Chemicals	Unchanged	✓	0.00 %	8,000	8,000
531 - Chemicals	Unchanged	✓	0.00 %	2,500	2,500
539 - Other Construction Materials	Unchanged	✓	0.00 %	6,000	6,000
539 - Other Construction Materials	Unchanged	✓	0.00 %	5,000	5,000
539 - Other Construction Materials	Unchanged	✓	0.00 %	4,000	4,000
543 - Natural Gas	Unchanged	✓	0.00 %	2,000	2,000
543 - Natural Gas	Unchanged	✓	0.00 %	10,000	10,000
544 - Electrical	Unchanged	✓	0.00 %	34,000	34,000
544 - Electrical	Unchanged	✓	0.00 %	6,000	6,000
544 - Electrical	Increased	✓	20.00 %	25,000	30,000
545 - Other Utilities	Increased	✓	12.07 %	580,000	650,000
Total Expenses		✓	8.21 %	827,804	895,804

Budgetary Implications & Changes

Truckfill sales increased to reflect estimated actuals. IN conjunction, estimated water costs payable to Manning & Peace River have increased as well.

Fleet

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Amount	2025 Amount
Expenses				
253 - Equipment & Furnishings Repairs	Unchanged	0.00 %	5,000	5,000
254 - Vehicle Lease Costs	Unchanged	0.00 %	50,000	50,000
255 - Vehicle Repairs	Unchanged	0.00 %	12,000	12,000
519 - Other General Supplies	Unchanged	0.00 %	1,000	1,000
521 - Fuel	Unchanged	0.00 %	33,000	33,000
522 - Tires/Batteries/Accessories	Unchanged	0.00 %	2,000	2,000
525 - Lubricants & Fluids	Unchanged	0.00 %	300	300
Total Expenses		0.00 %	103,300	103,300

Budgetary implications & Changes

Consistent with 2024.

Small Equipment & Tools

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Amount	2025 Amount
Expenses				
519 - Other General Supplies	Unchanged	0.00 %	250	250
521 - Fuel	Unchanged	0.00 %	2,000	2,000
522 - Tires/Batteries/Accessories	Unchanged	0.00 %	500	500
524 - Consumable Tools	Increased	33.33 %	3,000	4,000
525 - Lubricants & Fluids	Unchanged	0.00 %	150	150
Total Expenses		16.95 %	5,900	6,900

Budgetary Implications & Changes

Slight increase to reflect adjusted pricing in this area.

Five Year Summary

Costing Center	2025	2026	2027	2028	2029
41-10 - Local Water Operations	2,786,768	2,699,163	2,667,924	2,642,055	2,578,484
41-20 - Regional Water Operations	895,804	895,804	895,804	895,804	895,804
41-90 - Fleet	103,300	103,300	103,300	103,300	103,300
41-95 - Small Equipment & Tools	6,900	6,900	6,900	6,900	6,900
Total Expenses	3,792,772	3,705,167	3,673,928	3,648,059	3,584,488
41-10 - Local Water Operations	590,000	590,000	590,000	590,000	590,000
41-20 - Regional Water Operations	400,000	400,000	400,000	400,000	400,000
Total Revenues	990,000	990,000	990,000	990,000	990,000
Net 41 - Water Supply & Distribution	(2,802,772)	(2,715,167)	(2,683,928)	(2,658,059)	(2,594,488)
Net Water Supply & Distribution	(2,802,772)	(2,715,167)	(2,683,928)	(2,658,059)	(2,594,488)
Percent Increase		(1.87%)	(0.67%)	(0.56%)	(1.39%)
Net Total	(2,802,772)	(2,715,167)	(2,683,928)	(2,658,059)	(2,594,488)

Wastewater

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Amount	2025 Amount
Revenues				
420 - Sale of Goods & Services	Unchanged	0.00 %	6,000	6,000
420 - Sale of Goods & Services	Decreased	10.71 %	5,040	4,500
420 - Sale of Goods & Services	Unchanged	0.00 %	9,000	9,000
450 - Other Fees, Revenues, Etc.	Unchanged	0.00 %	4,000	4,000
Total Revenues		2.25 %	24,040	23,500
Expenses				
215 - Freight	Unchanged	0.00 %	110	110
249 - Other Professional Services	Unchanged	0.00 %	265	265
256 - Contracted Services	Unchanged	0.00 %	14,500	14,500
519 - Other General Supplies	Unchanged	0.00 %	1,600	1,600
539 - Other Construction Materials	Unchanged	0.00 %	1,500	1,500
900 - Amortization	Unchanged	0.00 %	49,500	49,500
Total Expenses		0.00 %	67,475	67,475

Budgetary Implications & Changes

2025 sees the continuation of a regular annual budget. 2022/23 had one-time costs (\$50,000) related to repairs on the North star Lagoon. Addition of annual license fees for haulers utilizing the lagoon.

Debatable Items

The monthly wastewater fee is set within the *Schedule of Fees Bylaw*. Any increases to this amount would enable CNL to fund wastewater reserves for future rehabilitation or expansion projects.

Five Year Forecast

5 Year Operating Budget Summary

Costing Center	2025	2026	2027	2028	2029
42-10 - General Operations	67,475	74,475	67,475	74,475	67,475
Total Expenses	67,475	74,475	67,475	74,475	67,475
42-10 - General Operations	23,500	23,500	23,500	23,500	23,500
Total Revenues	23,500	23,500	23,500	23,500	23,500
Net 42 - Wastewater	(43,975)	(50,975)	(43,975)	(50,975)	(43,975)
Net Wastewater	(43,975)	(50,975)	(43,975)	(50,975)	(43,975)
Percent Increase		7.14%	(7.69%)	7.14%	(7.69%)
Net Total	(43,975)	(50,975)	(43,975)	(50,975)	(43,975)

Sanitation & Garbage

CNL waste disposal handled through the Keg River Landfill (owned) and the Long Lake Regional Waste Management Commission (member). Costs shown below related to both.

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Amount	2025 Amount
Expenses				
214 - Membership/Conference Fees	Unchanged	0.00 %	350	350
239 - Training & Education	Unchanged	0.00 %	750	750
249 - Other Professional Services	Decreased	1.07 %	210,249	207,994
256 - Contracted Services	Unchanged	0.00 %	13,000	13,000
519 - Other General Supplies	Unchanged	0.00 %	1,000	1,000
544 - Electrical	Unchanged	0.00 %	2,000	2,000
Total Expenses		0.99 %	227,349	225,094

Budgetary Implications & Changes

Contractors are utilized to staff Keg River landfill as the previous employee covering this no longer works for the County.

Five Year Budget Summary

	2025	2026	2027	2028	2029
Expenses					
214 - Membership/Conference Fees	350	350	350	350	350
239 - Training & Education	750	750	750	750	750
249 - Other Professional Services	207,994	206,410	210,538	214,749	219,044
256 - Contracted Services	13,000	13,000	13,000	13,000	13,000
519 - Other General Supplies	1,000	1,000	1,000	1,000	1,000
544 - Electrical	2,000	2,000	2,000	2,000	2,000
Total Expenses	225,094	223,510	227,638	231,849	236,144
% Increase		(0.70%)	1.85%	1.85%	1.85%
Net Total	(225,094)	(223,510)	(227,638)	(231,849)	(236,144)

Community Services

Family & Community Support Services

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Amount	2025 Amount
Revenues				
840 - Prov Conditional Grants	Unchanged	0.00 %	125,461	125,461
Total Revenues		0.00 %	125,461	125,461
Expenses				
735 - Grants to Ind/Org's	Decreased	0.00 %	156,826	156,826
Total Expenses		0.00 %	156,826	156,826

Budgetary Implications and Changes

TPR continues to bill based on actual expenses. We will continue to provide excess funds to Manning and Grimshaw to avoid a carryover amount and fulfill our obligations in expending and additional 25% of the total provincial grants received.

Provincial grant agreement expires in 2025. Any fluctuations to grants provided to CNL may impact allocations to support community FCSS organizations.

Five-year Forecast

Budget 5 Year Forecast

	2025	2026	2027	2028	2029
Revenues					
840 - Prov Conditional Grants	125,461	125,461	125,461	125,461	125,461
Total Revenues	125,461	125,461	125,461	125,461	125,461
% Increase		0.00%	0.00%	0.00%	0.00%
Expenses					
735 - Grants to Ind/Org's	156,826	156,826	156,826	156,826	156,826
Total Expenses	156,826	156,826	156,826	156,826	156,826
% Increase		0.00%	0.00%	0.00%	0.00%
Net Total	(31,365)	(31,365)	(31,365)	(31,365)	(31,365)

Planning & Development
General Services

Budget Prior Year Comparison

Object	Changes		Percent Change	2024 Amount	2025 Amount
Revenues					
526 - Dev Permit/Compliance Cert	Unchanged	✓	0.00 %	6,500	6,500
Total Revenues		✓	0.00 %	6,500	6,500
Expenses					
151 - Honoraria	Unchanged	✓	0.00 %	1,200	1,200
211 - Travel & Subsistence	Unchanged	✓	0.00 %	300	300
212 - Mileage	Unchanged	✓	0.00 %	1,000	1,000
239 - Training & Education	Unchanged	✓	0.00 %	250	250
Total Expenses		✓	0.00 %	2,750	2,750

Budgetary Implications & Changes

Minimal amount carried each year to allow for development appeals.

Development Officer

Budget Prior Year Comparison

Object	Changes		Percent Change	2024 Amount	2025 Amount
Expenses					
215 - Freight	Unchanged	✓	0.00 %	300	300
221 - Advertising	Unchanged	✓	0.00 %	300	300
249 - Other Professional Services	Increased	✓	30.95 %	210,000	275,000
Total Expenses		✓	30.86 %	210,600	275,600

Budget Implications & Changes

Projected actual spending on ISL for 2024 is \$350,000 based on activity. Assumption that this trend will continue in some fashion. Discussions are happening at the Administrative level as to how to mitigate these costs by undertaking more activity internally.

5 Year Operating Budget Summary

Costing Center	2025	2026	2027	2028	2029
61-10 - General Services	2,750	2,750	2,750	2,750	2,750
61-30 - Development Officer	275,600	250,600	250,600	250,600	250,600
Total Expenses	278,350	253,350	253,350	253,350	253,350
61-10 - General Services	6,500	6,500	6,500	6,500	6,500
Total Revenues	6,500	6,500	6,500	6,500	6,500
Net 61 - Planning & Development	(271,850)	(246,850)	(246,850)	(246,850)	(246,850)
Net Planning & Development	(271,850)	(246,850)	(246,850)	(246,850)	(246,850)
Percent Increase		(9.62%)	(0.00%)	(0.00%)	(0.00%)
Net Total	(271,850)	(246,850)	(246,850)	(246,850)	(246,850)

Agricultural Services

Ag Research

Budget Prior Year Comparison

Object Expenses	Changes	Percent Change	2024 Amount	2025 Amount
735 - Grants to Ind/Org's	Unchanged	0.00 %	100,000	100,000
Total Expenses		0.00 %	100,000	100,000

Annual funding to NPARA. Current agreement expires Dec 31, 2025 \$100,000 annually. Previous asks from NPARA to increase to \$125,000.

Extension Programs (Seed Testing)

Budget Prior Year Comparison

Object Expenses	Changes	Percent Change	2024 Amount	2025 Amount
735 - Grants to Ind/Org's	Unchanged	0.00 %	1,000	1,000
Total Expenses		0.00 %	1,000	1,000

Budget reduced to reflect 5-year average. In past three years only three producers have utilized the program.

Fieldman Services

Budget Prior Year Comparison

Object Expenses	Changes	Percent Change	2024 Amount	2025 Amount
211 - Travel & Subsistence	Decreased	75.00 %	2,000	500
214 - Membership/Conference Fees	Unchanged	0.00 %	1,200	1,200
239 - Training & Education	New this year		-	150
256 - Contracted Services	Increased	6.06 %	132,000	140,000
Total Expenses		4.92 %	135,200	141,850

Budgetary implication & Changes

Current contract with Ag Fieldman is annual and expires Dec 31, 2024

Fleet

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Amount	2025 Amount
Expenses				
253 - Equipment & Furnishings Repairs	Not used this year		1,000	-
255 - Vehicle Repairs	Decreased	50.00 %	2,000	1,000
519 - Other General Supplies	Increased	20.00 %	250	300
521 - Fuel	Unchanged	0.00 %	12,000	12,000
522 - Tires/Batteries/Accessories	Decreased	69.23 %	6,500	2,000
Total Expenses		29.66 %	21,750	15,300

Budgetary Implications & Changes

Budget amounts fluctuate regularly as fleet ages. 2025 sees a need to replace tires on one unit.

General Operations

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Amount	2025 Amount
Revenues				
560 - Rental/Lease Revenues	Unchanged	0.00 %	4,500	4,500
594 - Expenses Recovered	Increased	100.00 %	500	1,000
840 - Prov Conditional Grants	Decreased	3.76 %	166,247	160,000
Total Revenues		3.36 %	171,247	165,500
Expenses				
215 - Freight	Not used this year		300	-
217 - Telephone	Not used this year		1,000	-
221 - Advertising	Increased	4.00 %	125	130
735 - Grants to Ind/Org's	Not used this year		1,000	-
900 - Amortization	Unchanged	0.00 %	9,150	9,150
Total Expenses		19.83 %	11,575	9,280

Pest Control

Budget Prior Year Comparison

Object Expenses	Changes		Percent Change	2024 Amount	2025 Amount
256 - Contracted Services	Unchanged	✓	0.00 %	2,500	2,500
256 - Contracted Services	Unchanged	✓	0.00 %	500	500
Total Expenses		✓	0.00 %	3,000	3,000

Budgetary Implications & Changes

Budget reduced to reflect actual usage and need. Changes to wolf bounty have seen no uptake in program.

Plant Industry Programs

Budget Prior Year Comparison

Object Expenses	Changes		Percent Change	2024 Amount	2025 Amount
121 - Regular Pay/Wages	Increased	✓	6.05 %	93,964	99,652
136 - Workers Compensation	Increased	✓	38.19 %	1,421	1,963
149 - Employer Contributions	Increased	✓	3.99 %	7,416	7,711
217 - Telephone	New this year			-	750
239 - Training & Education	Unchanged	✓	0.00 %	250	250
256 - Contracted Services	Unchanged	✓	0.00 %	15,000	15,000
512 - Clothing/Footwear Allowance	Decreased	✓	25.00 %	1,000	750
519 - Other General Supplies	Decreased	✓	40.00 %	500	300
531 - Chemicals	Decreased	✓	75.00 %	10,000	2,500
Total Expenses		✓	0.52 %	129,550	128,877

Wage increases in conjunction with AUPE grid increases. Costs relate to seasonal mowing and weed inspector crews. Chemical purchases fluctuate depending on usage (typically spike every second or third year)

Roadside Mowing

Budget Prior Year Comparison

Object Expenses	Changes	Percent Change	2024 Amount	2025 Amount
256 - Contracted Services	Decreased	9.76 %	292,240	263,720
Total Expenses		9.76 %	292,240	263,720

Budgetary Implications & Changes

Changes to level of service policy will impact mowing. Changes have been made accordingly. Council awarded current tender in 2023 that covers fiscal '24 and 25. Current proposal within the budget is a continuation of these services. Council discussed modifying the level of service, however rejected this proposal in the November 12th council meeting.

Small Equipment & Tools

Budget Prior Year Comparison

Object Expenses	Changes	Percent Change	2024 Amount	2025 Amount
253 - Equipment & Furnishings Repairs	Decreased	50.00 %	500	250
519 - Other General Supplies	Increased	50.00 %	500	750
522 - Tires/Batteries/Accessories	Decreased	16.67 %	1,500	1,250
523 - Small Equipment & Tools	Increased	6.67 %	750	800
525 - Lubricants & Fluids	Unchanged	0.00 %	150	150
Total Expenses		5.88 %	3,400	3,200

Increase in 522/523 would be mitigated if new mower purchase (capital) is granted. Otherwise it is likely that there will be replacement parts/repairs required.

Veterinary Services

Budget Prior Year Comparison

Object Expenses	Changes	Percent Change	2024 Amount	2025 Amount
249 - Other Professional Services	Decreased	21.50 %	53,500	42,000
Total Expenses		21.50 %	53,500	42,000

Amounts are billed based on PY usage. Costs will fluctuate annually but generally increase based on veterinary fees if usage remains constant. CY estimate not yet available.

Water Management (non-assisted drainage)

Budget Prior Year Comparison

Object	Changes		Percent Change	2024 Amount	2025 Amount
Expenses					
256 - Contracted Services	Unchanged	✓	0.00 %	40,000	40,000
256 - Contracted Services	Unchanged	✓	0.00 %	20,000	20,000
Total Expenses		✓	0.00 %	60,000	60,000

Snow clearing and other work in drainage ditches facilitated through the Ag department. Actual spending varies based on snowfall or other inclement weather conditions that may impact drainage.

Five Year Forecast

Costing Center	2025	2026	2027	2028	2029
37-10 - Water Management	60,000	60,000	60,000	60,000	60,000
63-10 - General Operations	9,280	10,280	9,280	10,280	9,280
63-20 - Fieldman Services	141,850	144,350	146,850	149,350	151,850
63-30 - Pest Control	3,000	3,000	3,000	3,000	3,000
63-40 - Roadside Mowing	263,720	300,000	300,000	300,000	300,000
63-60 - Extension Programs	1,000	1,000	1,000	1,000	1,000
63-70 - Plant Industry Programs	128,877	132,164	142,944	146,388	149,911
63-80 - Ag Research	100,000	100,000	100,000	100,000	100,000
63-85 - Veterinary Services	50,500	50,500	50,500	50,500	50,500
63-90 - Fleet	15,300	13,600	13,600	15,300	15,300
63-95 - Small Equipment & Tools	3,200	2,400	3,450	2,650	3,300
Total Expenses	776,727	817,294	830,624	838,468	844,141
63-10 - General Operations	165,500	165,500	165,500	165,500	5,500
Total Revenues	165,500	165,500	165,500	165,500	5,500
Net 63 - Agricultural Services	(611,227)	(651,794)	(665,124)	(672,968)	(838,641)
Net Ag Services	(611,227)	(651,794)	(665,124)	(672,968)	(838,641)
Percent Increase		4.13%	1.34%	0.78%	(18.16%)
Net Total	(611,227)	(651,794)	(665,124)	(672,968)	(838,641)

Economic Development & Community Services

Economic Development

Budget Prior Year Comparison

Object	Changes		Percent Change	2024 Amount	2025 Amount
Revenues					
420 - Sale of Goods & Services	Increased	✓	714.29 %	3,500	28,500
594 - Expenses Recovered	Unchanged	✓	0.00 %	1,000	1,000
Total Revenues		✓	555.56 %	4,500	29,500
Expenses					
151 - Honoraria	Unchanged	✓	0.00 %	1,000	1,000
211 - Travel & Subsistence	Unchanged	✓	0.00 %	500	500
212 - Mileage	Unchanged	✓	0.00 %	500	500
213 - Working Lunches	Unchanged	✓	0.00 %	750	750
214 - Membership/Conference Fees	Increased	✓	0.28 %	32,326	32,416
214 - Membership/Conference Fees	Unchanged	✓	0.00 %	1,828	1,828
215 - Freight	Unchanged	✓	0.00 %	100	100
216 - Postage	Unchanged	✓	0.00 %	100	100
221 - Advertising	Increased	✓	57.14 %	3,500	5,500
256 - Contracted Services	Increased	✓	138.61 %	18,000	42,950
519 - Other General Supplies	Unchanged	✓	0.00 %	3,500	3,500
528 - Promotional Materials	Increased	✓	50.00 %	10,000	15,000
735 - Grants to Ind/Org's	Decreased	✓	64.52 %	15,500	5,500
Total Expenses		✓	25.16 %	87,604	109,644

Budgetary Implications & Changes

Next CNL Tradeshow scheduled for 2025 and biannually thereafter. Continuance of small business awards and other events/programs hosted by the regional economic development board (REDB) comprised of the County, Town and Manning & District chamber. Motion to fund the Manning & District Chamber of Commerce expired in 2024 however the Chamber will be coming with a request for funding in January/February of 2025. The amount has been excluded from the budget currently as no decision has been made.

Community Services

Budget Prior Year Comparison

Object	Changes		Percent Change	2024 Amount	2025 Amount
Expenses					
121 - Regular Pay/Wages	Increased	✓	3.00 %	63,053	64,945
130 - Health Spending Account	Increased	✓	4.17 %	1,200	1,250
136 - Workers Compensation	Increased	✓	2.98 %	958	987
149 - Employer Contributions	Increased	✓	15.20 %	14,470	16,669
211 - Travel & Subsistence	Unchanged	✓	0.00 %	1,000	1,000
212 - Mileage	Unchanged	✓	0.00 %	750	750
213 - Working Lunches	Unchanged	✓	0.00 %	500	500
214 - Membership/Conference Fees	Unchanged	✓	0.00 %	1,000	1,000
215 - Freight	Unchanged	✓	0.00 %	50	50
216 - Postage	Unchanged	✓	0.00 %	150	150
217 - Telephone	Unchanged	✓	0.00 %	600	600
221 - Advertising	Unchanged	✓	0.00 %	1,000	1,000
239 - Training & Education	Unchanged	✓	0.00 %	2,000	2,000
256 - Contracted Services	Decreased	✓	5.15 %	9,715	9,215
519 - Other General Supplies	Unchanged	✓	0.00 %	1,500	1,500
528 - Promotional Materials	Unchanged	✓	0.00 %	1,500	1,500
544 - Electrical	Unchanged	✓	0.00 %	750	750
735 - Grants to Ind/Org's	Unchanged	✓	0.00 %	1,000	1,000
Total Expenses		✓	3.63 %	101,196	104,866

Fleet

Budget Prior Year Comparison

Object	Changes		Percent Change	2024 Amount	2025 Amount
Expenses					
255 - Vehicle Repairs	Unchanged	✓	0.00 %	1,500	1,500
519 - Other General Supplies	Unchanged	✓	0.00 %	250	250
521 - Fuel	Unchanged	✓	0.00 %	1,500	1,500
522 - Tires/Batteries/Accessories	Unchanged	✓	0.00 %	150	150
525 - Lubricants & Fluids	Unchanged	✓	0.00 %	50	50
900 - Amortization	Not used this year			5,024	-
Total Expenses		✓	59.29 %	8,474	3,450

Five Year Forecast

Costing Center	2025	2026	2027	2028	2029
65-10 - Economic Development	109,644	77,694	104,374	77,424	103,374
65-20 - Community Services	104,866	102,226	102,226	102,676	102,676
65-90 - Fleet	3,450	3,800	3,450	3,450	3,450
Total Expenses	217,960	183,720	210,050	183,550	209,500
65-10 - Economic Development	29,500	4,500	29,500	4,500	29,500
65-20 - Community Services	-	-	-	-	-
Total Revenues	29,500	4,500	29,500	4,500	29,500
Net 65 - Economic Development & Community	(188,460)	(179,220)	(180,550)	(179,050)	(180,000)
Net Economic Development & Community Services	(188,460)	(179,220)	(180,550)	(179,050)	(180,000)
Percent Increase		(31.47%)	21.43%	(27.39%)	21.32%
Net Total	(188,460)	(179,220)	(180,550)	(179,050)	(180,000)

Budgetary Implications & Changes

Overall, the Economic Development & Community Services Department remains consistent in the five-year forecast. Staff will leverage the relationship with existing chambers of commerce in order to strive meeting the goals of the department set out in the Strategic Plan.

5 Year Operating Budget Summary

Costing Center	2025	2026	2027	2028	2029
71-10 - Rec Boards	138,800	138,800	138,800	138,800	138,800
71-20 - Hall Boards	120,000	120,000	120,000	120,000	120,000
Total Expenses	258,800	258,800	258,800	258,800	258,800
Net 71 - Recreation Boards & Hall Boards	(258,800)	(258,800)	(258,800)	(258,800)	(258,800)
72-00 - Park/Rec Facilities	2,950	2,950	2,950	2,950	1,950
72-10 - CCAP Funding	50,000	50,000	50,000	50,000	50,000
Total Expenses	52,950	52,950	52,950	52,950	51,950
Net 72 - Recreation & Park Facilities	(52,950)	(52,950)	(52,950)	(52,950)	(51,950)
Net Recreation	(311,750)	(311,750)	(311,750)	(311,750)	(310,750)
Percent Increase		(0.00%)	(0.00%)	(0.00%)	(0.32%)
Net Total	(311,750)	(311,750)	(311,750)	(311,750)	(310,750)

Budgetary Implications & Changes

CCAP has been maintained at \$50,000 within the current budget. The Program has been over subscribed each year. Outside of CCAP (after deadline has passed) organizations are entitled to approach the rec board with capital requests up to a maximum of \$10,000 or approach Council directly.

Hall Board Funding is provided to eligible hall boards (in good standing) and compensates them 50% of eligible expenses as defined in the Rec & Culture Policy. There are now 9 halls that regularly apply for funding on an annual basis. Budget allocations have increased to \$105,000 per year to account for rising costs.

Recreation Boards receive \$80.00 per household (unless otherwise specified by Council) to disperse to organizations throughout the year. This amount was previously \$90.00 and was misallocated in 2023. This has been corrected for 2024 and forward. Council should continue to monitor the recipient listing when provided by Administration to determine that the allocations are aligned with Council expectations.

Recreation Facilities budget carries money for County owned recreation sites. This includes the Northstar playground and the Dixonville Community Garden. Money for the North Star outdoor rink has been removed as Council has approved a public offering and removal of the rink which will be done in the spring/summer of 2025.

Libraries

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Amount	2025 Amount
Expenses				
732 - Peace Library System	Increased	3.61 %	36,885	38,215
735 - Grants to Ind/Org's	Increased	3.80 %	74,974	77,824
Total Expenses		3.74 %	111,859	116,039

Five-year Forecast

Budget 5 Year Forecast

	2025	2026	2027	2028	2029
Expenses					
732 - Peace Library System	38,215	39,627	40,000	40,000	40,000
735 - Grants to Ind/Org's	77,824	74,974	74,974	74,974	75,064
Total Expenses	116,039	114,601	114,974	114,974	115,064
% Increase		(1.24%)	0.33%	0.00%	0.08%
Net Total	(116,039)	(114,601)	(114,974)	(114,974)	(115,064)

Budgetary Implications & Changes

No changes to per household funding amounts through the forecast. Currently these are set at \$76.00 per household for libraries located within the County, and \$36.00 per household for libraries located within support communities. Peace Library System invoices the County for services. An estimated inflationary increase has been built in to the PLS charges.

Cemetery

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Amount	2025 Amount
Expenses				
735 - Grants to Ind/Org's	Increased	9.09 %	11,000	12,000
Total Expenses		9.09 %	11,000	12,000

Five-year Forecast

Budget 5 Year Forecast

	2025	2026	2027	2028	2029
Expenses					
735 - Grants to Ind/Org's	12,000	12,000	12,000	12,000	12,000
Total Expenses	12,000	12,000	12,000	12,000	12,000
% Increase		0.00%	0.00%	0.00%	0.00%
Net Total	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)

Increase as the Town of Manning is expected to be applying annually for the Vale of Peace Cemetery.

Requisitions & Contingencies

North Peace Housing Foundation

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Amount	2025 Amount
Expenses				
749 - Senior Requisitions	Increased	3.41 %	838,205	866,760
Total Expenses		3.41 %	838,205	866,760

Alberta School Foundation Fund

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Amount	2025 Amount
Expenses				
747 - Provincial Requisitions	Increased	16.87 %	3,063,609	3,580,422
Total Expenses		16.87 %	3,063,609	3,580,422

Designated Industrial Property

Budget Prior Year Comparison

Object	Changes	Percent Change	2024 Amount	2025 Amount
Expenses				
747 - Provincial Requisitions	Increased	11.42 %	70,000	77,991
Total Expenses		11.42 %	70,000	77,991

2023 actual was approximately \$74,000, however there is an ongoing D.I.P. appeal which may see this adjusted. Requisition amount not available at time of preliminary budget preparation. Amounts will be adjusted for final budget. These are amounts collected on behalf of and remitted to the Province.

Five Year Forecast

Costing Center	2025	2026	2027	2028	2029
84-20 - Requisitions	866,760	872,068	889,509	907,300	925,446
Total Expenses	866,760	872,068	889,509	907,300	925,446
Net 84 - Seniors Requisitions	(866,760)	(872,068)	(889,509)	(907,300)	(925,446)
85-10 - ASFF Requisition	3,580,422	3,580,422	3,580,422	3,580,422	3,580,422
Total Expenses	3,580,422	3,580,422	3,580,422	3,580,422	3,580,422
Net 85 - School Requisitions	(3,580,422)	(3,580,422)	(3,580,422)	(3,580,422)	(3,580,422)
86-10 - D.I.P. Requisitions	77,991	77,991	77,991	77,991	77,991
Total Expenses	77,991	77,991	77,991	77,991	77,991
Net 86 - DIP Requisitions	(77,991)	(77,991)	(77,991)	(77,991)	(77,991)
Net Requisitions	(4,525,172)	(4,530,480)	(4,547,922)	(4,565,712)	(4,583,858)
Percent Increase		0.12%	0.38%	0.39%	0.40%
Net Total	(4,525,172)	(4,530,480)	(4,547,922)	(4,565,712)	(4,583,858)

Capital Budget (2024-2028)

	Reserve	Taxes	Grants	Sum of Total
2025	1,589,250	1,556,274	2,236,942	5,382,466
Transportation	1,589,250	1,501,109	1,977,427	5,067,786
Sunny Valley Gravel Crushing	1,000,000	1,391,109		2,391,109
Flatdeck Superduty 1 tonne		100,000		100,000
Replace G1008			622,339	622,339
Replace G1009			622,339	622,339
Traffic Counter Replacement		10,000		10,000
BF 77696 (Revised) Repairs MTN #331/27/08/24	170,000	-	-	170,000
BF 72484 (Sunny Valley) Repairs	175,000	-		175,000
BF 72589 (Smith Mills)	94,250	-	282,750	377,000
BF 80687 (Carcajou)	150,000	-	450,000	600,000
Utilities		20,165	259,515	279,680
Back up Power supply - Weberville TF			196,000	196,000
MRX Replacement		20,165		20,165
KRWTP Raw Water Aeration System			63,515	63,515
Administration		35,000		35,000

Replace HQ Server Host		30,000		30,000
Replace Admin Office Firewall		5,000		5,000
2026	170,000	1,267,872	875,000	2,312,872
Fire	-	500,000		500,000
Replacement Rapid Response - Weberville FD107		250,000		250,000
Replacement Rapid Response - Dixonville FD106	-	250,000		250,000
Transportation	170,000	767,872	875,000	1,812,872
Grader Replacement + Wobblies			700,000	700,000
2x replacement Steamers (STM01/06)		57,622		57,622
Flatdeck Superduty 1 tonne		100,000		100,000
Med Duty Truck w/picker		-	175,000	175,000
Bridge File 01907 (Keg River) Replacement		610,250		610,250
CAT Grader Lease Buyout	170,000			170,000
2027	1,122,208	1,025,000	4,116,624	6,263,832
Airport	1,122,208	650,000	3,366,624	5,138,832
Airport Rehabilitation	1,122,208	-	3,366,624	4,488,832
Airport Plow Truck Replacement	-	650,000	-	650,000
Transportation		375,000	750,000	1,125,000
Gravel/Plow Truck (Repalce A7509)		375,000		375,000

Grader W/Wobblies			750,000	750,000
2028	485,000	280,000	1,535,000	2,300,000
Fire	485,000			485,000
Dixonville Fire Engine	485,000			485,000
Transportation			- 560,000	560,000
Replace L3416 Loader			- 560,000	560,000
Utilities		90,000		90,000
Skidsteer		90,000		90,000
Transportation (South)		190,000	975,000	1,165,000
Grader W/Wobblies			750,000	750,000
Deck over Dump Trailer		15,000		15,000
Super Duty Reg Cab w/ Picker		175,000		175,000
Backhoe			225,000	225,000
2029	1,220,000			1,220,000
Utilities	20,000			20,000
Replace Utilities Car Hauler Trailer (WA106)	20,000			20,000
Transportation (South)	600,000			600,000
Replace G1011	600,000			600,000
Transportation (North)	600,000			600,000

Replace JCB Loader (L3418)	600,000			600,000
Grand Total	4,586,458	4,129,146	8,763,566	17,479,170

Budgetary Implications & Significant Changes

2025- 2029 Capital Budget presented above. Important to note is the exclusion or deferral of the following projects which in the view of management do not contribute or outrank in priority, those projects included above:

- BF77971 – multiple attempts at STIP applications. More pertinent applications required
- Dixonville Shop reserve contribution and construction (2024 previously). Reserve funding is not eligible for grant funding. No room with competing projects to fund from taxation.
- Picker Truck x 2 (due for replacement but deferred, 2026 and 2028). This was carried forward from 2022
- Weberville and Dixonville Rapid Response units (pending discussion with Tim Harris)

Projects with Grant funding (excluding STIP) will be performed only if funding is awarded. Projects that seem to fit program eligibility have been allocated as such.

Our capital project list continues to be an issue aligning with the eligibility requirements of CCBF. CNL has approximately \$800,000 in unused grant proceeds of which none of our pending projects align. Perhaps some lobbying efforts are required to suggest program changes.

Reserves Forecast

Code	Name of Reserve Fund	Est Opening	Budgeted Net	Estimated
		2025	Activity 2025	2029
6-00-00-00-910	Unrestricted Operating Surplus	4,061,420	-	4,061,420
	Operating Reserves			
6-12-00-00-712	Financial Stabilization	11,939,315	- 1,000,000.00	10,939,315
6-61-00-00-712	Highway 35 Access Road (Developer's Contribution)	179,413		179,413
6-00-00-00-711	Rate Stabilization Fund	8,734,323	-	8,734,323
6-72-00-00-712	Municipal Reserve - Funds In-Lieu of Municipal Reserve	135,759		135,759
		-		-
	Total Operating Reserves	20,988,809	- 1,000,000.00	19,988,809
	Capital Reserves			
6-33-00-00-760	Airport	1,271,723		1,271,723
6-63-00-00-760	Agriculture Service Board (ASB)	107,633		107,633
6-12-04-01-760	Capital Facility	177,843		177,843
6-32-10-01-760	Chinchaga Road Improvement Fund	1,563,208		1,563,208
6-12-00-00-760	Financial Management	128,683		128,683
6-23-00-00-760	Fire Protection	1,107,402		1,107,402
6-12-90-00-760	Fleet Replacement	4,130,600		4,130,600
6-12-10-00-760	Intermunicipal Projects	4,707,439		4,707,439
6-72-00-00-760	Recreation	517,524		517,524
6-42-00-00-760	Sewer Upgrading	1,560,787		1,560,787
	<i>Transportation:</i>	-		-
6-32-10-00-760	Road Construction	6,290,864		6,290,864
6-32-20-00-760	Bridge Replacement	1,428,322	- 589,250.00	839,072
6-41-00-00-760	Water Upgrading	632,737		632,737
		-		-
	Total Capital Reserves	23,624,766	- 589,250.00	23,035,516
	Total Restricted Operating and Capital Reserves	44,613,575	(1,589,250)	43,024,325
	Total Unrestricted Surplus & Restricted Operating and Capital Reserves	48,674,995	(1,589,250)	47,085,745

Budgetary Implications

The reserves forecast depicted above takes into consideration the use of reserve funds throughout the Operating and Capital Budgets proposed within the context of this document. As indicated above, it would be forecasted that during fiscal 2024 Capital reserves would be decreased by 1.97% as \$850,000 of reserves would be utilized to fund operations and various capital projects.