

Department	2023		2024		Actual vs. Budget		Budget Change		2025	2026	2027	2028
	Actual	Budget	2024 Actual	2024 %	2024 %	2024 \$	2024/25 %	2024/25 \$				
<b>General Municipal Services</b>												
General Municipal Services	\$ (19,743,116)	\$ (20,897,059)	\$ (19,931,794)	95%	\$ 965,265	8%	\$ (1,567,744)	\$ (22,464,803)	\$ (22,425,047)	\$ (22,026,279)	\$ (22,026,279)	
<b>Corporate Services</b>												
Administration	\$ 3,685,209	\$ 3,840,726	\$ 3,667,607	95%	\$ (173,119)	5%	\$ 186,966	\$ 4,027,692	\$ 3,956,924	\$ 3,897,090	\$ 3,897,090	
Assessment	\$ 547,430	\$ 603,462	\$ 567,910	94%	\$ (35,552)	5%	\$ 32,228	\$ 635,690	\$ 632,690	\$ 629,420	\$ 629,420	
Economic Development	\$ 40,650	\$ 177,675	\$ 137,268	77%	\$ (40,407)	4%	\$ 7,350	\$ 185,025	\$ 185,525	\$ 185,525	\$ 185,525	
Legislative	\$ 669,913	\$ 752,442	\$ 716,028	95%	\$ (36,414)	-%	\$ (3,333)	\$ 749,109	\$ 716,309	\$ 716,309	\$ 716,309	
Municipal Land and Development	\$ 35,137	\$ (39,289)	\$ (8,651)	22%	\$ 30,638	-2%	\$ 600	\$ (38,689)	\$ (38,689)	\$ (38,689)	\$ (38,689)	
Safety	\$ 198,054	\$ 289,052	\$ 242,442	84%	\$ (46,610)	-14%	\$ (40,688)	\$ 248,364	\$ 279,406	\$ 272,996	\$ 272,996	
<b>Operation Services</b>												
Development & Planning Services	\$ 369,795	\$ 437,419	\$ 426,944	98%	\$ (10,475)	5%	\$ 21,264	\$ 458,683	\$ 437,571	\$ 442,269	\$ 442,269	
Enforcement Services	\$ 460,651	\$ 612,133	\$ 522,502	85%	\$ (89,631)	24%	\$ 148,990	\$ 761,123	\$ 793,215	\$ 772,270	\$ 772,270	
Road Transportation	\$ 14,699,968	\$ 15,123,541	\$ 15,106,076	100%	\$ (17,465)	7%	\$ 984,908	\$ 16,108,449	\$ 15,705,005	\$ 15,402,364	\$ 15,402,364	
<b>Community Engagement Services</b>												
Agricultural Service Board	\$ 787,604	\$ 864,679	\$ 812,841	94%	\$ (51,838)	9%	\$ 80,193	\$ 944,872	\$ 991,467	\$ 1,016,466	\$ 1,016,466	
Cemetery	\$ 6,056	\$ 19,910	\$ 11,942	60%	\$ (7,968)	-58%	\$ (11,500)	\$ 8,410	\$ 13,410	\$ 13,410	\$ 13,410	
Disaster and Emergency Services	\$ 61,521	\$ 36,449	\$ 32,280	89%	\$ (4,169)	4%	\$ 1,563	\$ 38,012	\$ 39,512	\$ 20,512	\$ 20,512	
Family & Community Support Services	\$ 138,156	\$ 92,436	\$ 148,445	161%	\$ 56,009	96%	\$ 88,664	\$ 181,100	\$ 173,005	\$ 173,010	\$ 173,010	
Fire	\$ 880,274	\$ 1,136,901	\$ 866,252	76%	\$ (270,649)	18%	\$ 203,332	\$ 1,340,233	\$ 1,496,987	\$ 1,493,783	\$ 1,493,783	
Library Services	\$ 239,384	\$ 247,977	\$ 246,571	99%	\$ (1,406)	3%	\$ 6,787	\$ 254,764	\$ 260,640	\$ 266,742	\$ 266,742	
Marketing and Communications	\$ 247,851	\$ 360,224	\$ 289,775	80%	\$ (70,449)	5%	\$ 18,020	\$ 378,244	\$ 365,927	\$ 367,964	\$ 367,964	
Recreation	\$ 248,200	\$ 245,934	\$ 255,212	104%	\$ 9,278	1%	\$ 2,091	\$ 248,025	\$ 256,608	\$ 256,924	\$ 256,924	
Special Transportation	\$ 95,703	\$ 104,578	\$ 86,213	82%	\$ (18,365)	-15%	\$ (15,940)	\$ 88,638	\$ 107,226	\$ 107,358	\$ 107,358	
<b>Infrastructure Services</b>												
Airport	\$ 31,381	\$ 39,205	\$ 28,468	73%	\$ (10,737)	22%	\$ 8,820	\$ 48,025	\$ 37,358	\$ 39,671	\$ 39,671	
Facility Operations	\$ 144,520	\$ 159,066	\$ 148,543	93%	\$ (10,523)	1%	\$ 1,405	\$ 160,471	\$ 160,471	\$ 160,471	\$ 160,471	
Geographic Information System (GIS)	\$ 289,668	\$ 303,197	\$ 254,161	84%	\$ (49,036)	-6%	\$ (16,872)	\$ 286,325	\$ 486,825	\$ 327,325	\$ 327,325	
Infrastructure Services	\$ 180,408	\$ 259,684	\$ 252,260	97%	\$ (7,424)	-6%	\$ (15,045)	\$ 244,639	\$ 249,421	\$ 249,421	\$ 249,421	
Lagoons	\$ 91,057	\$ 65,000	\$ 127,845	197%	\$ 62,845	97%	\$ 62,850	\$ 127,850	\$ 127,850	\$ 127,850	\$ 127,850	
Sewer Systems	\$ 40,849	\$ 41,290	\$ 38,059	92%	\$ (3,231)	%	\$ 2	\$ 41,292	\$ 41,291	\$ 41,291	\$ 41,291	
Solid Waste	\$ 65,557	\$ 68,301	\$ 93,013	136%	\$ 24,712	36%	\$ 24,749	\$ 93,050	\$ 93,050	\$ 93,050	\$ 93,050	
Towers	\$ 103,871	\$ 162,494	\$ 113,095	70%	\$ (49,399)	-38%	\$ (62,004)	\$ 100,490	\$ 111,123	\$ 101,259	\$ 101,259	
Water	\$ 70,970	\$ 67,364	\$ 66,981	99%	\$ (383)	-3%	\$ (2,356)	\$ 65,008	\$ 65,008	\$ 65,008	\$ 65,008	
<b>Net Cost of Departments</b>	<b>\$ 24,429,836</b>	<b>\$ 26,071,850</b>	<b>\$ 25,250,082</b>	<b>97%</b>	<b>\$ (821,768)</b>	<b>7%</b>	<b>\$ 1,713,045</b>	<b>\$ 27,784,895</b>	<b>\$ 27,745,139</b>	<b>\$ 27,201,071</b>	<b>\$ 27,201,071</b>	
<b>GRAND TOTAL (SURPLUS) DEFICIT:</b>	<b>\$ 4,686,720</b>	<b>\$ 5,174,791</b>	<b>\$ 5,318,288</b>	<b>103%</b>	<b>\$ 143,497</b>	<b>3%</b>	<b>\$ 145,301</b>	<b>\$ 5,320,092</b>	<b>\$ 5,320,092</b>	<b>\$ 5,174,792</b>	<b>\$ 5,174,792</b>	
- Less amortization on tangible capital assets	\$ (5,056,653)	\$ (5,144,700)	\$ (5,288,196)					\$ (5,290,000)	\$ (5,290,000)	\$ (5,144,700)	\$ (5,144,700)	
- Less Asset Retirement Obligation Expense	\$ (53,178)	\$ (30,091)	\$ (30,092)					\$ (30,092)	\$ (30,092)	\$ (30,092)	\$ (30,092)	
<b>Net (SURPLUS) DEFICIT:</b>	<b>\$ (423,111)</b>	<b>\$ -</b>	<b>\$ -</b>					<b>\$ 0</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	



GENERAL MUNICIPAL SERVICES

This is the County function where tax revenue and all requisitions, such as seniors' housing and provincial education tax, are collected. The municipal taxation collected here is used to support the operations of all tax funded services in all departments within the County.

MUNICIPAL TAX RATE INCREASES – 6 YEARS AT A GLANCE

CLASS	2020	2021	2022	2023	2024	2025
Residential Improved	0.50%	0.00%	2.75%	5.56%	2.48%	1.98%
Non-Residential	0.00%	0.00%	2.75%	5.56%	12.00%	11.00%

	2024 Actual	2024 Budget	2025 Budget	Budget Change 2024/2025		Actual vs. Budget 2024	
				%	\$	%	\$
<b>Revenue: : Division: 1.00 General Municipal Services</b>							
101. Net Taxation	28,504,641	28,359,782	31,450,898	11%	3,091,116	101%	144,859
103. Grant Revenue	306,665	300,000	10,000	-97%	(290,000)	102%	6,665
104. Sales and User Charges	0	2,000	100	-95%	(1,900)	0%	(2,000)
105. Penalties, Fines and Interest	1,236,834	991,848	899,000	-9%	(92,848)	125%	244,986
110. Other Revenue	68,204	75,000	80,000	7%	5,000	91%	(6,796)
111. From Reserves, Surplus and Inventory	423,111	423,111	0	-100%	(423,111)	100%	0
<b>TOTAL REVENUE</b>	<b>30,539,454</b>	<b>30,151,741</b>	<b>32,439,998</b>	<b>8%</b>	<b>2,288,257</b>	<b>101%</b>	<b>387,713</b>
<b>Expense: : Division: 1.00 General Municipal Services</b>							
204. Bank Charges, Insurance and Other	44,021	70,000	75,000	7%	5,000	63%	(25,979)
205. Requisitions	7,396,519	7,392,054	8,073,498	9%	681,444	100%	4,465
209. Grants to Organizations, Contributions, Donations	45,972	64,796	76,281	18%	11,485	71%	(18,824)
210. Other Expenses	1,456,623	285,501	917,891	222%	632,390	510%	1,171,122
211. To Reserves, Surplus and Inventory	1,664,526	1,442,331	832,525	-42%	(609,806)	115%	222,195
<b>TOTAL EXPENSE</b>	<b>10,607,660</b>	<b>9,254,682</b>	<b>9,975,195</b>	<b>8%</b>	<b>720,513</b>	<b>115%</b>	<b>1,352,978</b>
<b>NET TOTAL: Division: 1.00 General Municipal Services</b>	<b>19,931,794</b>	<b>20,897,059</b>	<b>22,464,803</b>	<b>8%</b>	<b>1,567,744</b>	<b>95%</b>	<b>(965,265)</b>

2024 TO 2025 BUDGET VARIANCES – OVERALL VARIANCE INCREASE 7.00%

2025 Budget Highlights

DESCRIPTION	2025 BUDGET
Residential/Farmland (Municipal Increase 1.98%)	11,549,148
Small Business (Municipal Increase 8.25%)	462,822
Non-Residential/Linear (Municipal Increase 11.00%)	10,453,236
Provincial Education Tax (Provincial Increase 10.38%)	6,769,954
RCMP/Police Provincial Invoice (Provincial Decrease 4.00%)	676,808
Lac Ste. Anne Foundation (Increase of 00.34%)	574,617
.25% of Tax Rate Increase transferred to Asset Revitalization Reserve	322,525
Contributions to STARS, Watersheds	76,281
Transfer to Allowance for Uncollectable Property Taxes (Oil and Gas)	892,417
Community Aggregate Levy Contributions (2024: \$365,000)	465,000
Property Tax Penalties (2024: \$600,000)	500,000



CORPORATE AND LEGISLATIVE SERVICES

Operating Budget Impact 20.90%

Corporate Services holds the Legislative, Administration, Assessment, Information Technology, Onoway Medical Clinic, Safety, Municipal Land and Economic Development.

	2024 Actual	2024 Budget	2025 Budget	Budget Change 2024/2025		Actual vs. Budget 2024	
				%	\$	%	\$
<b>Revenue : Division: 2.00 Corporate Services</b>							
104. Sales and User Charges	257,854	268,839	278,328	4%	9,489	96%	(10,985)
111. From Reserves, Surplus and Inventory	461,152	571,385	531,504	-7%	(39,881)	81%	(110,232)
110. Other Revenue	8,694,126	8,738,199	236,699	-97%	(8,501,500)	99%	(44,073)
103. Grant Revenue	0	115,000	0	-100%	(115,000)	0%	(115,000)
105. Penalties, Fines and Interest	342,364	300,000	484,404	61%	184,404	114%	42,364
120. Disposal on Capital Assets/Contributed Assets	296,007	900,000	0	-100%	(900,000)	33%	(603,993)
122. Other Government Revenue	49,815	0	0	0%	0	0%	49,815
<b>TOTAL REVENUE</b>	<b>10,101,318</b>	<b>10,893,423</b>	<b>1,530,935</b>	<b>-86%</b>	<b>(9,362,488)</b>	<b>93%</b>	<b>(792,105)</b>
<b>Expense : Division: 2.00 Corporate Services</b>							
202. Materials, Goods and Supplies	340,620	482,024	402,110	-17%	(79,914)	71%	(141,403)
203. Contracted and General Services	1,460,521	2,004,307	1,885,977	-6%	(118,330)	73%	(543,786)
211. To Reserves, Surplus and Inventory	9,466,302	9,743,205	567,609	-94%	(9,175,596)	97%	(276,903)
201. Salaries, Wages and Benefits	2,974,477	2,985,597	3,170,825	6%	185,229	100%	(11,120)
204. Bank Charges, Insurance and Other	221,199	277,206	310,217	12%	33,011	80%	(56,007)
210. Other Expenses	471,460	535,344	510,392	-5%	(24,952)	88%	(63,884)
220. Amortization on Assets	384,534	385,000	385,000	0%	0	100%	(466)
212. Debt Principal Payments	104,808	104,808	105,996	1%	1,188	100%	0
<b>TOTAL EXPENSE</b>	<b>15,423,922</b>	<b>16,517,491</b>	<b>7,338,126</b>	<b>-56%</b>	<b>(9,179,364)</b>	<b>93%</b>	<b>(1,093,569)</b>
<b>NET TOTAL: Division: 2.00 Corporate Services</b>	<b>(5,322,604)</b>	<b>(5,624,068)</b>	<b>(5,807,192)</b>	<b>3%</b>	<b>(183,124)</b>	<b>95%</b>	<b>301,464</b>

2024 TO 2025 BUDGET VARIANCES – OVERALL VARIANCE INCREASE 3.00%

**2025 Budget Highlights**

Description	2025 Budget
Office Settlement Interest (Transferred to the Admin Office Reserve Fund)	484,400
Workstation/Laptop Lease	45,000
Council Chambers Presentation Platform	75,000
Reserve Transfer to Corporate Reserve Fund	80,000
Insurance Premiums	106,500
Onoway Clinic Deficit from Community Ag. Fund (2024: \$224,594)	229,142
Small Business Tax Incentive Program Bylaw 02-2023	150,000
New Financial Software Consulting (Current Software Ending Dec/2029)	50,000
Insurance Appraisals	20,000
- <i>This is to ensure our assets under our insurance policies are valued accurately in case of loss as well as savings for premiums</i>	



OPERATION SERVICES

Operating Budget Impact 62.37%

The Operation Services Budget reflects the Roads, Bridges, Culverts and Drainage, Fleet, Planning and Development and Enforcement Services.

	2024 Actual	2024 Budget	2025 Budget	Budget Change 2024/2025		Actual vs. Budget 2024	
				%	\$	%	\$
<b>Revenue : Division: 4.00 Operation Services</b>							
105. Penalties, Fines and Interest	245,690	105,000	200,000	90%	95,000	234%	140,690
122. Other Government Revenue	247,273	238,218	277,746	17%	39,528	104%	9,055
110. Other Revenue	205,047	120,100	30,100	-75%	(90,000)	171%	84,947
112. Acquisition of Debt for Operating	149,484	0	0	0%	0	0%	149,484
104. Sales and User Charges	711,981	657,300	443,600	-33%	(213,700)	108%	54,681
111. From Reserves, Surplus and Inventory	151,090	72,385	79,910	10%	7,525	209%	78,705
103. Grant Revenue	549,329	713,386	233,686	-67%	(479,700)	77%	(164,057)
120. Disposal on Capital Assets/Contributed Assets	0	10,000	0	-100%	(10,000)	0%	(10,000)
101. Net Taxation	(27,000)	0	0	0%	0	0%	(27,000)
<b>TOTAL REVENUE</b>	<b>2,232,894</b>	<b>1,916,389</b>	<b>1,265,042</b>	<b>-34%</b>	<b>(651,347)</b>	<b>117%</b>	<b>316,505</b>
<b>Expense : Division: 4.00 Operation Services</b>							
201. Salaries, Wages and Benefits	5,061,493	5,636,648	5,936,554	5%	299,906	90%	(575,155)
202. Materials, Goods and Supplies	3,749,376	3,712,190	3,666,465	-1%	(45,725)	101%	37,186
203. Contracted and General Services	3,191,501	2,741,351	3,150,891	15%	409,540	116%	450,149
204. Bank Charges, Insurance and Other	352,081	365,182	337,517	-8%	(27,666)	96%	(13,102)
211. To Reserves, Surplus and Inventory	479,180	200,000	343,399	72%	143,399	240%	279,180
220. Amortization on Assets	4,183,834	4,141,592	4,183,892	1%	42,300	101%	42,242
212. Debt Principal Payments	1,270,951	1,271,518	974,580	-23%	(296,938)	100%	(567)
210. Other Expenses	0	21,000	0	-100%	(21,000)	0%	(21,000)
<b>TOTAL EXPENSE</b>	<b>18,288,416</b>	<b>18,089,481</b>	<b>18,593,297</b>	<b>3%</b>	<b>503,816</b>	<b>101%</b>	<b>198,934</b>
<b>NET TOTAL: Division: 4.00 Operation Services</b>	<b>(16,055,522)</b>	<b>(16,173,092)</b>	<b>(17,328,255)</b>	<b>7%</b>	<b>(1,155,163)</b>	<b>99%</b>	<b>117,570</b>

2024 TO 2025 BUDGET VARIANCES – OVERALL VARIANCE INCREASE 7.00%

**2025 Budget Highlights**

Description	2025 Budget
Annual Gravel Program (196 miles)	1,860,000
Insurance Premiums	359,000
Cold Storage Fire Costs (Plow Truck Rentals, etc)	100,000
Annual Dust Control (2024 \$100,500)	200,500
Engineering Fees for Future Road Development (RR33, RR13 and TR540)	90,000
Fuel and Oil (2022 \$1,177,520; 2023 \$865,000; 2024 \$950,000)	1,000,000
Culverts and Drainage	136,500
Hard Surface Road Maintenance and Repairs (2024: \$304,600)	672,390
- Includes Millings Purchase of \$250,000 / Emulsifying Millings \$125,000	
Bridge Repairs and Maintenance	155,500
- Includes Engineered Recommended Repairs to BF 70728 and BF 71703	
Traffic Fine Revenue (45,000 transferred to Enforcement Fund)	150,000



COMMUNITY ENGAGEMENT SERVICES

Operating Budget Impact 12.53%

Community Engagement Services Budget contains Marketing and Communications, Fire, Agriculture, Emergency and Disaster, Family and Community Support, Recreation, Cemetery, Library and Special Transportation for the East and West End Bus Service.

	2024 Actual	2024 Budget	2025 Budget	Budget Change 2024/2025		Actual vs. Budget 2024	
				%	\$	%	\$
<b>Expense: : Division: 3.00 Community Engagement</b>							
201. Salaries, Wages and Benefits	2,110,699	2,174,014	2,422,722	11%	248,708	97%	(63,315)
202. Materials, Goods and Supplies	414,077	431,991	725,673	68%	293,682	96%	(17,914)
203. Contracted and General Services	1,462,508	1,815,782	1,710,695	-6%	(105,087)	81%	(353,273)
204. Bank Charges, Insurance and Other	85,142	87,366	90,464	4%	3,098	97%	(2,224)
210. Other Expenses	17,862	20,050	15,450	-23%	(4,600)	89%	(2,188)
211. To Reserves, Surplus and Inventory	133,976	173,397	136,034	-22%	(37,363)	77%	(39,421)
212. Debt Principal Payments	0	0	0	0%	0	0%	0
220. Amortization on Assets	369,468	356,400	369,600	4%	13,200	104%	13,068
209. Grants to Organizations, Contributions, Donations	1,077,084	1,068,159	1,055,502	-1%	(12,657)	101%	8,925
<b>TOTAL EXPENSE</b>	<b>5,670,815</b>	<b>6,127,158</b>	<b>6,526,139</b>	<b>7%</b>	<b>398,981</b>	<b>93%</b>	<b>(456,343)</b>
<b>Revenue: : Division: 3.00 Community Engagement</b>							
103. Grant Revenue	1,047,445	1,118,610	1,117,864	0%	(746)	94%	(71,165)
104. Sales and User Charges	982,779	1,044,910	889,030	-15%	(155,880)	94%	(62,131)
110. Other Revenue	89,036	57,532	59,061	3%	1,529	155%	31,504
111. From Reserves, Surplus and Inventory	23,030	56,961	88,870	56%	31,909	40%	(33,931)
122. Other Government Revenue	49,820	38,856	185,316	377%	146,460	128%	10,964
105. Penalties, Fines and Interest	37,174	8,700	8,700	0%	0	427%	28,474
101. Net Taxation	692,000	692,500	695,000	0%	2,500	100%	(500)
<b>TOTAL REVENUE</b>	<b>2,921,284</b>	<b>3,018,069</b>	<b>3,043,841</b>	<b>1%</b>	<b>25,772</b>	<b>97%</b>	<b>(96,785)</b>
<b>NET TOTAL: Division: 3.00 Community Engagement</b>	<b>(2,749,531)</b>	<b>(3,109,089)</b>	<b>(3,482,298)</b>	<b>12%</b>	<b>(373,209)</b>	<b>88%</b>	<b>359,558</b>

2024 TO 2025 BUDGET VARIANCES – OVERALL VARIANCE 12.00 %

**2025 Budget Highlights**

Description	2025 Budget
Annual Ratepayer Calendar Contest	6,450
Fire Services Personnel Protective Equipment Replacement	188,800
Fire Smart Grant (Assessments, Public Engagement and Wildfire Assmt)	80,060
Fire Services - Red Cross Wildfire Grants	113,775
Fire Services Other Grants (Fire Vegetation/Training)	39,000
Contracted Mutual Aid Agreements with Other Municipalities	145,450
- 40% Transferred to Reserves \$ 58,178.00	
GPS Tracking for Fire Services Equipment	40,000
East End and West End Special Transportation Bus Services	88,638
Family and Community Support Program (County Contribution)	181,100
Problem Wildlife Control	129,290
Noxious Weed Control and Mitigation	218,100
ALUS Program (County Contribution)	51,175
Vegetation Management and Annual Roadside Mowing	414,300
Boat Launch and Day Use Area Maintenance and Repairs	13,600
Recreation Facility and Program Assistance Grant (Recreation Sp. Levy)	695,000
Library Contributions	254,764
Cemetery Grants	6,000



INFRASTRUCTURE SERVICES

Operating Budget Impact 4.20%

Infrastructure Services Budget contains Geographic Information Systems (GIS), Sewer Systems, Lagoons, Water, Solid Waste, Facility Operations, Airport and Towers.

	2024 Actual	2024 Budget	2025 Budget	Budget Change 2024/2025		Actual vs. Budget 2024	
				%	\$	%	\$
<b>Revenue: : Division: 5.00 Infrastructure Services</b>							
104. Sales and User Charges	1,677,657	1,666,501	1,925,064	16%	258,562	101%	11,156
111. From Reserves, Surplus and Inventory	23,905	170,873	212,369	24%	41,496	14%	(146,968)
110. Other Revenue	57,112	38,973	72,973	87%	34,000	147%	18,139
101. Net Taxation	349,729	340,974	342,299	0%	1,325	103%	8,755
105. Penalties, Fines and Interest	500	0	600	100%	600	0%	500
112. Acquisition of Debt for Operating	0	420,000	207,232	-51%	(212,768)	0%	(420,000)
120. Disposal on Capital Assets/Contributed Assets	0	30,000	0	-100%	(30,000)	0%	(30,000)
<b>TOTAL REVENUE</b>	<b>2,108,903</b>	<b>2,667,321</b>	<b>2,760,537</b>	<b>3%</b>	<b>93,215</b>	<b>79%</b>	<b>(558,418)</b>
<b>Expense: : Division: 5.00 Infrastructure Services</b>							
201. Salaries, Wages and Benefits	1,112,116	1,182,173	1,248,000	6%	65,826	94%	(70,058)
202. Materials, Goods and Supplies	239,351	362,125	297,072	-18%	(65,053)	66%	(122,774)
203. Contracted and General Services	922,846	1,475,281	1,377,880	-7%	(97,401)	63%	(552,435)
204. Bank Charges, Insurance and Other	111,678	188,157	161,523	-14%	(26,635)	59%	(76,480)
211. To Reserves, Surplus and Inventory	365,319	227,729	327,621	44%	99,891	160%	137,590
220. Amortization on Assets	380,453	291,800	381,600	31%	89,800	130%	88,653
212. Debt Principal Payments	42,453	66,684	65,019	-2%	(1,665)	64%	(24,231)
210. Other Expenses	57,112	38,973	68,973	77%	30,000	147%	18,139
<b>TOTAL EXPENSE</b>	<b>3,231,327</b>	<b>3,832,923</b>	<b>3,927,687</b>	<b>2%</b>	<b>94,764</b>	<b>84%</b>	<b>(601,596)</b>
<b>NET TOTAL: Division: 5.00 Infrastructure Services</b>	<b>(1,122,424)</b>	<b>(1,165,602)</b>	<b>(1,167,150)</b>	<b>0%</b>	<b>(1,549)</b>	<b>96%</b>	<b>43,177</b>

2024 TO 2025 BUDGET VARIANCES – OVERALL VARIANCE INCREASE 0.13%

**2025 Budget Highlights**

Description	2025 Budget
Airport Site Development and Demo of 2 Hangers	10,000
Airport Runway Crack Filling/Site Maintenance	13,000
Utilities Study	50,000
Wild Water Commission Costs (Operating and Debt Repayment)	45,500
Hamlet Sewer Systems	Self Funded
Sangudo Utility Systems	Self Funded
Solid Waste Utility	Self Funded
Tower Repairs and Batteries	25,000
Tower Tenant Rent	156,000
Darwell Lagoon Commission Transmission Line Contributions (Phase A and B)	297,232

**LGFF GRANT REPORT  
2025 APPROVED BUDGET  
APRIL 10, 2025**

DESCRIPTION	GRANT ID	LGFF CAPITAL	TOTAL LGFF GRANT
ACTUAL PRIOR YEAR BALANCE FORWARD		1,138,111.04	1,138,111.04
PRIOR YEAR GRANTS TO BE RECEIVED		(1,819,410.00)	(1,819,410.00)
		(681,298.96)	(681,298.96)
ANNUAL ALLOCATION - LGFF CAPITAL		(2,080,923.00)	(2,080,923.00)
<b>TOTAL ANNUAL ALLOCATION</b>		<b>(2,080,923.00)</b>	<b>(2,080,923.00)</b>
		-	-
<b>TOTAL GRANTS AVAILABLE</b>		<b>(2,762,221.96)</b>	<b>(2,762,221.96)</b>
<b>CURRENT YEAR ACTUALS</b>			
CURRENT YEAR EXPENDITURES		-	-
<b>ENDING BALANCE AVAILABLE</b>		<b>(2,762,221.96)</b>	<b>(2,762,221.96)</b>
<b>CURRENT AND FUTURE YEAR COMMITMENTS*</b>			
SMOOTH DRUM WOBBLY/SMALL PACKER/TRAILER (2024)	APP-00121	45,870.00	45,870.00
SPRUCE LANE COLD MIX M#312-2024	APP-00266	200,000.00	200,000.00
2025 ANNUAL GRADER PURCHASE - M#525-2024	APP-00653	1,194,300.00	1,194,300.00
2025 ENFORCEMENT VEHICLES (2)	NEW-APP1	280,000.00	280,000.00
1 TON TRUCK WITH TIPPER AND HOIST	NEW-APP2	259,075.00	259,075.00
AIR CONDITIONING RECOVERY UNIT	NEW-APP3	12,000.00	12,000.00
PUBLIC WORKS 4500 CREW CAB	NEW-APP3	40,000.00	40,000.00
WASH BAY SHELTER BUILDING - LISBURN	NEW-APP3	100,000.00	100,000.00
EXHAUST SCRUBBERS - EAST STATION	NEW-APP4	35,000.00	35,000.00
COUNTY SIGNS	NEW-APP5	150,000.00	150,000.00
CREW TRUCK - EAST STATION		95,000.00	95,000.00
OUTSTANDING COMMITMENTS		2,411,245.00	2,411,245.00
UNCOMMITTED FUNDING AVAILABLE		(350,976.96)	(350,976.96)

<b>INFORMATION ONLY</b>			
LGFF ANNUAL FUNDING	2024 ACTUAL	2025 ALLOTMENT	VARIANCE
- Capital	(1,819,410.00)	(2,080,923.00)	<b>261,513.00</b>
- Basic Transportation	-	-	-
- Operating	(215,836.00)	(215,836.00)	-
<b>TOTAL:</b>	<b>(2,035,246.00)</b>	<b>(2,296,759.00)</b>	<b>261,513.00</b>

**CCBF STIP GRANT REPORT  
2025 APPROVED BUDGET  
APRIL 10, 2025**

Grant ID	DESCRIPTION	STATUS	CCBF GAS TAX	STIP GRANT	TOTAL STIP/CCBF GRANT RESERVES
	PRIOR YEAR DEFERRED GRANTS		(1,320,728.60)	-	(1,320,728.60)
	2007 SANGUDO FEDERAL GAS TAX		(31,372.40)		(31,372.40)
	PRIOR YEAR GRANTS TO BE RECEIVED (NOTE 1)		<u>(708,305.00)</u>	<u>408,034.89</u>	<u>(300,270.11)</u>
			(2,060,406.00)	408,034.89	(1,652,371.11)
2024	ANNUAL CANADA COMMUNITY BLDG FUND		(708,305.00)		(708,305.00)
2024	BF08775			(243,750.00)	(243,750.00)
2024	BF13469			(243,750.00)	(243,750.00)
2024	BF71758			(285,000.00)	(285,000.00)
2024	BF71083			(372,674.45)	(372,674.45)
	<b>TOTAL ALLOCATION</b>		<b>(708,305.00)</b>	<b>(1,145,174.45)</b>	<b>(1,853,479.45)</b>
	<b>TOTAL GRANTS AVAILABLE</b>		<b>(2,768,711.00)</b>	<b>(737,139.56)</b>	<b>(3,505,850.56)</b>
<b>CURRENT YEAR ACTUALS</b>					
	CURRENT YEAR EXPENDITURES		-	-	-
	<b>ENDING BALANCE AVAILABLE</b>		<b>(2,768,711.00)</b>	<b>(737,139.56)</b>	<b>(3,505,850.56)</b>
<b>PROPOSED AND CURRENT YEAR COMMITMENTS</b>					
GTF-1545	2020 BRIDGE 9350 - BRIDGE COLLAPSE (MAP5) (CP2020-14)		369,532.25		369,532.25
CCBF-2482	2023 BRIDGE 08775 (2023 \$260,000) (2024 INCREASE \$65,000)		77,268.79	231,806.39	309,075.18
CCBF-2483	2023 BRIDGE 71758 (2024 INCREASE \$90,000)		90,893.20	272,679.61	363,572.81
	RR 34 - ROSS HAVEN ROAD (2024) (DEFERRED \$350,000)		-		-
CCBF-2932	SPRUCE LANE ESTATES COLD MIX (LGFF ALSO)		831,000.00		831,000.00
CCBF-2933	2024 SHOULDER PULL - RR23 (Hwy 37 to TR552)		90,000.00		90,000.00
CCBF-3183	2025 BRIDGE 13469		77,551.19	232,653.56	310,204.75
CCBF-3186	2025 BRIDGE 02079		430,000.00		430,000.00
CCBF-3184	2025 BRIDGE 09312		295,000.00		295,000.00
	2025 SHOULDER PULLS - TR580 (RR80 to Hwy22)		180,000.00		180,000.00
	<b>OUTSTANDING COMMITMENTS</b>		<b>2,441,245.43</b>	<b>737,139.56</b>	<b>3,178,384.99</b>
	<b>UNCOMMITTED FUNDING AVAILABLE</b>		<b>(327,465.57)</b>	<b>-</b>	<b>(327,465.57)</b>

**IN MID YEAR OF 2021 THE FEDERAL GAS TAX GRANT (FGT) WAS RENAMED THE CANADA COMMUNITY BUILDING FUND (CCBF)**



**UNRESTRICTED RESERVES**

	JANUARY 1, 2025 OPENING BALANCE	APPROVED COMMITMENTS		2025 BUDGET	FUTURE FINAL BALANCE
		ACTUAL	FUTURE		
<b>CORPORATE RESERVES</b>					
ADMINISTRATIVE GENERAL FUND	\$ (606,641.51)	\$ -	\$ 7,500.00	\$ 471,500.00	\$ (127,641.51)
TAX RATE STABILIZATION FUND	\$ (423,111.00)	\$ -	\$ -	\$ -	\$ (423,111.00)
LEGAL FUND	\$ (150,042.15)	\$ -	\$ -	\$ -	\$ (150,042.15)
ELECTION FUND	\$ (30,000.00)	\$ -	\$ -	\$ 30,000.00	\$ -
EXTREME EVENTS FUND	\$ (306,664.65)	\$ -	\$ -	\$ 65,000.00	\$ (241,664.65)
<b>TOTAL</b>	<b>\$ (1,516,459.31)</b>	<b>\$ -</b>	<b>\$ 7,500.00</b>	<b>\$ 566,500.00</b>	<b>\$ (942,459.31)</b>
<b>COMMUNITY RESERVES</b>					
COMMUNITY GENERAL FUND COMMUNITY	\$ (155,596.72)	\$ -	\$ 47,705.26	\$ (3,000.00)	\$ (110,891.46)
ENHANCEMENT FUND RECREATION FUND	\$ (746,908.76)	\$ -	\$ (73,675.58)	\$ (263,846.77)	\$ (1,084,431.11)
FIRE SERVICES FUND	\$ (249,022.64)	\$ -	\$ 75,596.64	\$ 60,071.56	\$ (113,354.44)
	\$ -	\$ -	\$ -	\$ (58,178.00)	\$ (58,178.00)
<b>TOTAL</b>	<b>\$ (1,151,528.12)</b>	<b>\$ -</b>	<b>\$ 49,626.32</b>	<b>\$ (264,953.21)</b>	<b>\$ (1,366,855.01)</b>
<b>INFRASTRUCTURE RESERVES</b>					
INFRASTRUCTURE GENERAL FUND BUILDINGS					
REPLACEMENT FUND EQUIPMENT/FLEET	\$ (536,546.94)	\$ -	\$ (145,372.09)	\$ 230,417.07	\$ (451,501.96)
REPLACEMENT FUND ASSET REVITALIZATION	\$ (440,262.48)	\$ -	\$ 300,000.00	\$ 56,412.50	\$ (83,849.98)
FUND ENFORCEMENT REPLACEMENT FUND	\$ (953,649.50)	\$ -	\$ -	\$ 236,507.00	\$ (717,142.50)
	\$ (354,220.00)	\$ -	\$ -	\$ (322,525.00)	\$ (676,745.00)
	\$ (16,500.00)	\$ -	\$ -	\$ (153,399.00)	\$ (169,899.00)
<b>TOTAL</b>	<b>\$ (2,301,178.92)</b>	<b>\$ -</b>	<b>\$ 154,627.91</b>	<b>\$ 47,412.57</b>	<b>\$ (2,099,138.44)</b>
<b>TOTAL UNRESTRICTED:</b>	<b>\$ (4,969,166.35)</b>	<b>\$ -</b>	<b>\$ 211,754.23</b>	<b>\$ 348,959.36</b>	<b>\$ (4,408,452.76)</b>

**RESTRICTED RESERVES**

	JANUARY 1, 2025 OPENING BALANCE	APPROVED COMMITMENTS		2025 BUDGET	FUTURE FINAL BALANCE
		ACTUAL	FUTURE		
<b>CORPORATE RESERVES</b>					
ADMINISTRATION BUILDING FUND	\$ (8,798,363.84)	\$ -	\$ -	\$ (484,404.00)	\$ (9,282,767.84)
<b>TOTAL</b>	<b>\$ (8,798,363.84)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (484,404.00)</b>	<b>\$ (9,282,767.84)</b>
<b>COMMUNITY RESERVES</b>					
CAMPGROUND FUND	\$ (211,840.46)	\$ -	\$ -	\$ (153,749.05)	\$ (365,589.51)
WEB COMMITTEE FUND	\$ (155,890.78)	\$ -	\$ -	\$ (6,000.00)	\$ (161,890.78)
CEMETERY INFRAS. FUND	\$ (17,816.71)	\$ -	\$ -	\$ 4,320.00	\$ (13,496.71)
PUBLIC LAND RESERVE FUND	\$ (860,255.41)	\$ -	\$ -	\$ 14,295.00	\$ (845,960.41)
<b>TOTAL</b>	<b>\$ (1,245,803.36)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (141,134.05)</b>	<b>\$ (1,386,937.41)</b>
<b>INFRASTRUCTURE RESERVES</b>					
ROAD AGREEMENTS FUND	\$ (661,283.29)	\$ -	\$ -	\$ (10,000.00)	\$ (671,283.29)
<b>TOTAL</b>	<b>\$ (661,283.29)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (10,000.00)</b>	<b>\$ (671,283.29)</b>
<b>UTILITY RESERVES</b>					
WASTEWATER TAX FUND	\$ (451,060.52)	\$ -	\$ 310,596.09	\$ 140,000.00	\$ (464.43)
LAGOON FUND	\$ (600,979.82)	\$ -	\$ -	\$ (38,700.00)	\$ (639,679.82)
HAMLET SEWER FUND	\$ (127,353.79)	\$ -	\$ -	\$ (25,332.00)	\$ (152,685.79)
SANGUDO WATER/SEWER FUND	\$ (186,358.68)	\$ -	\$ -	\$ 24,985.00	\$ (161,373.68)
SOLID WASTE FUND	\$ (178,331.12)	\$ -	\$ -	\$ (11,120.00)	\$ (189,451.12)
SANGUDO SOLID WASTE FUND	\$ (63,920.01)	\$ -	\$ -	\$ (20,345.00)	\$ (84,265.01)
<b>TOTAL</b>	<b>\$ (1,608,003.94)</b>	<b>\$ -</b>	<b>\$ 310,596.09</b>	<b>\$ 69,488.00</b>	<b>\$ (1,227,919.85)</b>
<b>TOTAL RESTRICTED:</b>	<b>\$ (12,313,454.43)</b>	<b>\$ -</b>	<b>\$ 310,596.09</b>	<b>\$ (566,050.05)</b>	<b>\$ (12,568,908.39)</b>
<b>TOTAL UNRESTRICTED &amp; RESTRICTED RESERVES:</b>	<b>\$ (17,282,620.78)</b>	<b>\$ -</b>	<b>\$ 522,350.32</b>	<b>\$ (217,090.69)</b>	<b>\$ (16,977,361.15)</b>



2025 APPROVED BUDGET DEBT REPAYMENT - APRIL 10, 2025

OUTSTANDING DEBT	NATURE	FUNDING		EXPIRES	RATE	AT DEC 31, 2024	AT DEC 31, 2025	2025 DEBT REPAYMENT		
		SOURCE	BYLAW					PRINCIPAL	INTEREST	TOTAL
ROAD PAVING - PADDLE DAM/TR540 AND SANGUDO	SHORT	TAXES	20-2018	2025	2.500%	\$ 128,274	\$ -	\$ 128,274	\$ 800	\$ 129,074
ONOWAY MEDICAL CLINIC EXPANSION	SHORT	RESERVE	22-2020	2026	1.130%	\$ 159,444	\$ 53,448	\$ 105,996	\$ 1,503	\$ 107,499
TR590 - RE-CONSTRUCTION ADDITIONAL 4 MILES	SHORT	TAXES	26-2021	2026	2.480%	\$ 414,845	\$ 209,978	\$ 204,866	\$ 9,026	\$ 213,892
DARWELL WASTEWATER FACILITY	LONG	UTILITY	03-2002	2027	6.125%	\$ 43,667	\$ 29,967	\$ 13,699	\$ 2,675	\$ 16,374
SANGUDO SLIDE DRAW 1	SHORT	TAXES	21-2020	2027	4.520%	\$ 264,757	\$ 180,419	\$ 84,338	\$ 11,025	\$ 95,363
SNOWPLOW TRUCK WITH WATER TANK - DRAW 1	SHORT	TAXES	35-2021	2027	4.520%	\$ 212,779	\$ 144,998	\$ 67,781	\$ 8,860	\$ 76,641
SANGUDO SLIDE DRAW 2	SHORT	TAXES	21-2020	2028	4.970%	\$ 83,387	\$ 64,049	\$ 19,338	\$ 3,907	\$ 23,245
SNOWPLOW TRUCK - DRAW 2	SHORT	TAXES	35-2021	2028	4.970%	\$ 103,523	\$ 79,516	\$ 24,007	\$ 4,850	\$ 28,858
<b>** LAC STE ANNE FOUNDATION</b>	<b>LONG</b>	<b>OTHER</b>	<b>19-2006</b>	<b>2031</b>	<b>4.779%</b>	<b>\$ 1,320,308</b>	<b>\$ 1,157,338</b>	<b>\$ 162,971</b>	<b>\$ 61,173</b>	<b>\$ 224,144</b>
TR590 RE-CONSTRUCTION DRAW 1	LONG	TAXES	23-2018	2031	1.828%	\$ 1,278,678	\$ 1,091,667	\$ 187,011	\$ 22,523	\$ 209,535
TR590 RE-CONSTRUCTION DRAW 2	LONG	TAXES	23-2018	2031	2.850%	\$ 432,322	\$ 375,679	\$ 56,643	\$ 11,920	\$ 68,563
TR590 RE-CONSTRUCTION	LONG	TAXES	15-2022	2032	4.470%	\$ 1,000,462	\$ 893,879	\$ 106,583	\$ 43,543	\$ 150,126
NORTH 43 LAGOON - FORCE MAIN COLLECTION	LONG	UTILITY	19-2017	2044	2.691%	\$ 507,934	\$ 488,465	\$ 19,469	\$ 13,538	\$ 33,007
NORTH 43 LAGOON - FORCE MAIN OVERSIZING	LONG	UTILITY	20-2017	2044	2.691%	\$ 283,733	\$ 272,857	\$ 10,876	\$ 7,563	\$ 18,439
SEWER TRANSMISSION LINE DARWELL TO TRIVILLAGE	LONG	UTILITY	08-2023	25 YRS	4.920%	\$ 992,768	\$ 971,793	\$ 20,975	\$ 48,194	\$ 69,169
SANGUDO SLIDE DRAW #3	SHORT	TAXES	35-2021	2030	3.970%	\$ 85,000	\$ 85,000	\$ 7,768	\$ 1,687	\$ 9,455
SANGUDO CLEANUP	SHORT	TAXES	19-2024	2028	4.500%	\$ 149,484	\$ 149,484	\$ 24,000	\$ 5,200	\$ 29,200
COLD STORAGE FIRE EQUIPMENT REPLACEMENT	SHORT	TAXES	10-2025	5 YRS	3.970%	\$ 700,000	\$ 700,000	\$ 63,972	\$ 13,895	\$ 77,867
<b>TOTAL OUTSTANDING DEBT AS PER FINANCIAL STATEMENT:</b>						<b>\$ 7,226,880</b>	<b>\$ 6,948,537</b>	<b>\$ 1,308,567</b>	<b>\$ 271,884</b>	<b>\$ 1,580,451</b>
<b>** LESS LAC STE ANNE FOUNDATION PAYMENTS:</b>						<b>\$ (1,320,308)</b>	<b>\$ (1,157,338)</b>	<b>\$ (162,971)</b>	<b>\$ (61,173)</b>	<b>\$ (224,144)</b>
<b>LSAC DEBT REPAYMENT REQUIRED:</b>						<b>\$ 5,906,572</b>	<b>\$ 5,791,199</b>	<b>\$ 1,145,597</b>	<b>\$ 210,710</b>	<b>\$ 1,356,307</b>

Upcoming Debt Repayment Completion	
2025 Debt Complete	\$ 129,074
2026 Debt Complete	\$ 321,391
2027 Debt Complete	\$ 188,378
2028 Debt Complete	\$ 52,102

LESS FUNDING SOURCES		
Utility Billing/Special Levies	\$ 65,019	\$ 71,970
	\$ -	\$ -
Reserves	\$ 40,466	\$ 1,503
	\$ 105,485	\$ 73,473

**TO BE FUNDED FROM PROPERTY TAXES IN 2025: \$ 1,040,111 \$ 137,237 \$ 1,177,349**

LAC STE ANNE COUNTY DEBT LIMIT 2024	\$ 39,860,004
NEW DEBT IN 2025	\$ 934,484
REPAYMENT OF DEBT PRINCIPAL IN 2025	\$ 1,308,567
2026+ FUTURE COMMITTED DEBT	\$ 2,032,232
<b>ESTIMATED TOTAL DEBT LIMIT UNUSED:</b>	<b>\$ 38,201,855</b>



2026 APPROVED BUDGET ADDITIONAL DEBT - APRIL 10, 2025

NEW DEBT	NATURE	FUNDING				AT DEC 31, 2025	AT DEC 31, 2026	2026 DEBT REPAYMENT		
		SOURCE	BYLAW	TERM	RATE			PRINCIPAL	INTEREST	TOTAL
FIRE ENGINE TYPE 3 - STATION 4 (SANGUDO)	LONG	TAXES		10 YRS	4.150%	\$ 725,000	\$ 59,847	\$ 29,473	\$ 89,320	
FIRE ENGINE TYPE 1 - EAST STATION	LONG	TAXES		10 YRS	4.150%	\$ 1,100,000	\$ 90,803	\$ 44,718	\$ 135,521	
PHASE B EXPANSION DRAW 2	LONG	TAXES		25 YRS	5.080%	\$ 207,232	\$ 4,256	\$ 10,447	\$ 14,703	
<b>NEW PROPOSED ADDITIONAL DEBT REPAYMENT:</b>						<b>\$ 2,032,232</b>	<b>\$ 154,907</b>	<b>\$ 84,638</b>	<b>\$ 239,544</b>	
<u>LESS FUNDING SOURCES</u>										
<i>Utility Billing/Levies</i>								\$ -	\$ -	\$ -
<i>Grants</i>								\$ -		\$ -
<i>Reserves</i>								\$ -	\$ -	\$ -
								\$ -	\$ -	\$ -
<b>ADDITIONAL DEBT SERVICING FROM TAXES IN 2026:</b>								<b>\$ 154,907</b>	<b>\$ 84,638</b>	<b>\$ 239,544</b>
<b>2026 PROPOSED DEBT SERVICING FROM PROPERTY TAXES:</b>								<b>\$ 154,907</b>	<b>\$ 84,638</b>	<b>\$ 239,544</b>