



INTERIM BUDGET 2025



TOWN OF WHITECOURT

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I. INTRODUCTION

The 2025 Interim Budget, totaling \$106,288,969, has been completed and consists of a \$53,481,399 operating budget and a capital budget of \$52,807,570, which includes the construction of the Culture & Events Centre. The interim budget proposes a 3.77% tax increase achieved through operational innovations and efficiencies, service level reviews, cost saving initiatives, and additional revenue sources. Prior to finalizing the 2025 budget, Administration will have information on the education requisition, assessment, and grants for Council to consider prior to confirming the tax rate. The budget reflects Council's strategic priorities, other guiding plans, and the needs of our community.

In light of inflation rates (2.86%) and supply chain challenges, preparation of the budget has been a challenge. Lower development investment, minimal assessment growth, and market increases for annual operating costs (benefits, insurance, and utilities) have also impacted development of the budget as the economy continues to recover. It is forecasted that inflation will stabilize over the next few years, and that development and investment trends will return to normal levels. A concerted effort was made to ensure that service level impacts were minimal, and assets were maintained. Included in Appendix A is a breakdown of federal, provincial, and external impacts included in the 2025 interim budget (as well as impacts from previous years).

The 2025 Interim Budget prepares Whitecourt for the future. It includes investments of over \$5.5 million in emergency preparedness and mitigation projects (fireguard, flood mitigation, disaster recovery); and, with the recent signing of the Intermunicipal Collaboration Framework (ICF) Agreement, cost shared initiatives and projects will carry on and we will continue to build new partnerships and endeavors with Woodlands County.

The budget process started in late summer, with Directors meeting with staff and Council Committees to review service levels, projects, and objectives established in conjunction with the strategic plan. A 2025 Budget public input session was hosted in the fall to allow residents to provide comment on services and programs.

I would like to thank Department Directors and all staff who worked to develop the 2025 Budget. Administration looks forward to the upcoming budget deliberations, and working with Council to meet the needs of the community, today and in the future.

Peter Smyl, CAO

Overview

The Town's municipal budget is made up of an operating budget and a capital budget that provides a financial plan and operational direction; facilitates decision-making; and, control of activities and expenditures.

The operating budget reflects the annual cost of offering services and programs to our residents and businesses, such as social services, water and sewer, snow removal, fire and emergency services, waste collection, and cultural and recreation facilities.

In each operating budget, there is fixed spending (hard costs to cover what is needed to run the municipal government) and variable spending (soft costs that can fluctuate and are attached to specific services that residents receive, such as snow removal).

The Town's annual operating budget is governed by the Alberta Municipal Government Act (MGA), which states that all municipalities must not budget for a deficit. This means we cannot plan to take in less money than we need. The primary sources of revenue for the operating budget are property taxes, user fees, grants and developer charges.

The capital budget represents the cost for the maintenance and lifecycle repairs of Town infrastructure; rehabilitation and revitalization; planning and design of future assets; and the purchase and construction of new assets. In some cases, these projects are quite large and take several years to complete, so their total costs are spread out over that time. Funding for the capital budget is generally from reserves and grants.

The 2025 budget includes Council's priorities that were established in the adoption of the Strategic Plan; 20 Year Capital and Major Maintenance Plan; Town of Whitecourt Policy Manual (used to determine service levels); other plans (such as the Sportsfield Master Plan, Major Facility/Fleet Replacement Plans), Council Committees, public consultation, and the 2024 Project List for projects carried forward.

Highlights of key assumptions and guidelines used in the preparation of the budget include:

- Maintaining services levels;
- Minimal increase in the annual reoccurring reserve contributions;
- Annual transfers from reserves as per reserve policy and approved project priorities;
- Continuing to maintain utility user fees at 100% cost recovery;
- Woodlands County cost share amounts are based on the Intermunicipal Collaboration Framework Agreement.

An Interim Budget Open House will be hosted in early 2025 to provide the public information and an opportunity to receive feedback prior to the final budget.

The 2025 final budget is adopted in the spring, prior to the adoption of the 2025 Tax Rate Bylaw.

When reviewing the attached budget, please note that:

- The 2024 actuals are up to the end of November 2024 and will reflect only bills processed up to that time.

- There are a number of transactions that are completed as part of the year-end process, so for these accounts, no comparison to actual will be available.

Function notes have been added to provide more detail due to the nature of the item and may not meet the threshold of \$5,000.



II. FINANCIAL SUMMARIES

2025 Green Sheet

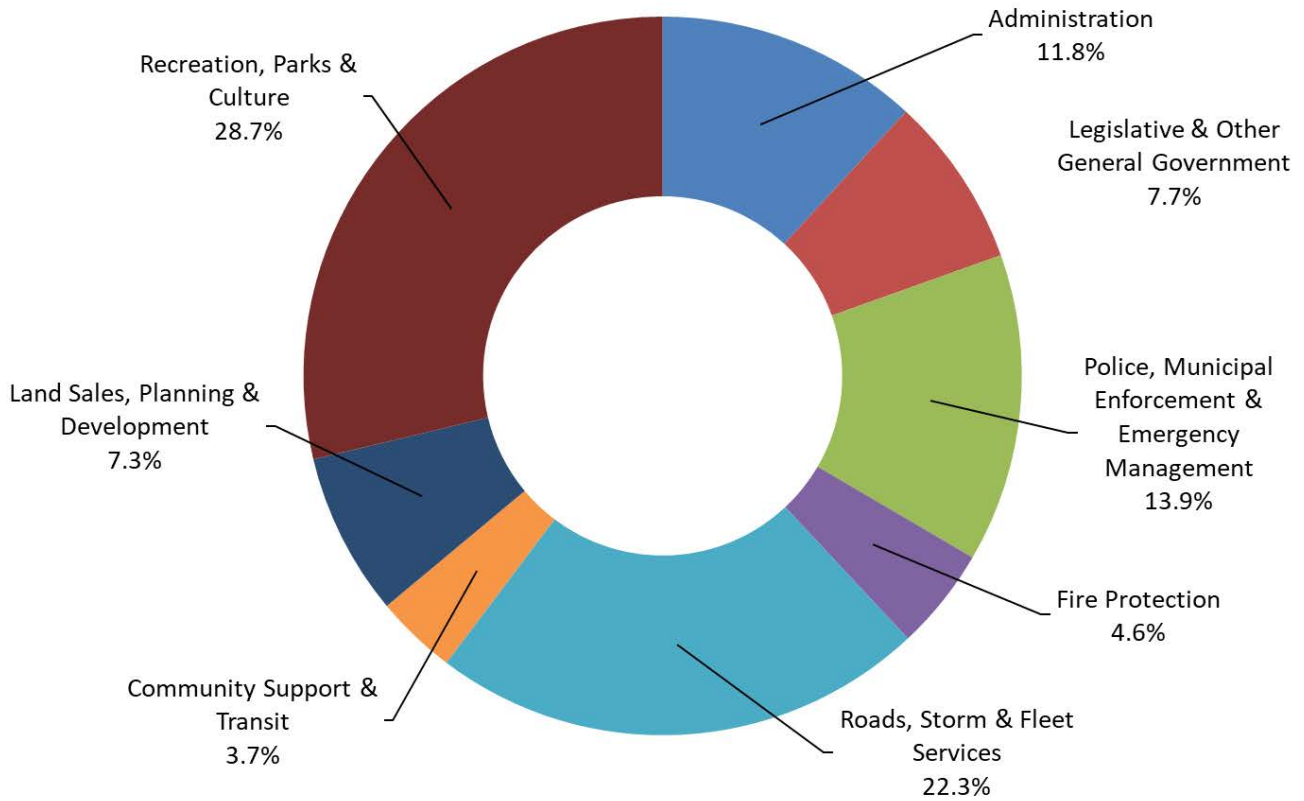
The 2025 budget review begins with the “Green Sheet” that provides: a comparison of each function’s net surplus/deficit for the past three years and the corresponding percentage change for 2025; the change in general revenues; and increase in taxes required to balance the budget.

2025 Green Sheet

Summary of Functions	2023 Budget Surplus/Deficit	2024 Budget Surplus/Deficit	2025 Budget Surplus/Deficit	Change Budget to Budget	Percent Variance
11 - Legislative	-502,828	-519,329	-537,736	-18,407	3.54%
12 - General Government Administration	-3,333,865	-3,446,172	-3,112,283	333,889	-9.69%
19 - Other General Government Services	-767,607	-901,898	-1,014,310	-112,413	12.46%
21 - Police Protection	-1,999,386	-2,162,725	-2,296,823	-134,098	6.2%
23 - Fire Protection	-833,179	-938,727	-928,395	10,332	-1.1%
24 - Emergency Management	-102,454	-119,811	-128,408	-8,597	7.18%
26, 28 - Municipal Enforcement/Animal Control	-356,975	-381,299	-373,157	8,142	-2.14%
31 - Common Services	-1,396,299	-1,469,394	-1,552,528	-83,134	5.66%
32 - Road Transport	-2,491,804	-2,603,048	-2,733,591	-130,543	5.02%
33 - Airport	-3,457	-4,326	-	4,326	-100.0%
34 - Transit	-478,081	-503,965	-522,363	-18,399	3.65%
37 - Storm Sewers	-134,688	-132,409	-138,626	-6,217	4.7%
43 - Waste Management	-	-	-	-	0.0%
51, 52 - F.C.S.S	-189,382	-202,212	-214,387	-12,175	6.02%
56 - Cemetery	-50,415	-57,394	-59,303	-1,909	3.33%
61 - Planning and Development	-761,964	-804,252	-844,423	-40,171	4.99%
62 - Economic Development	-598,597	-627,459	-650,042	-22,583	3.6%
66, 69 - Land Sales & Rental Revenue	18,562	18,400	18,400	-	0.0%
71, 72, 73 - Parks and Recreation	-4,915,828	-5,160,028	-5,308,538	-148,510	2.88%
74 - Library	-436,799	-459,687	-481,458	-21,772	4.74%
	-19,335,047	-20,475,735	-20,877,972	-402,237	1.96%
Deduct: Unfunctionalized Revenue					
1-510 Penalties	200,000	200,000	200,000	-	0.0%
1-540 ATCO Franchise Revenue	1,013,813	1,159,046	1,203,008	43,962	3.79%
1-541 Fortis Alberta	780,600	907,720	1,048,492	140,772	15.51%
1-550 Interest	1,370,000	1,557,000	1,147,293	-409,707	-26.31%
1-594 Sundry Revenue	5,000	5,000	5,000	-	0.0%
	3,369,413	3,828,766	3,603,793	-224,973	-5.88%
Required Taxation to Cover Expenditures	-15,965,634	-16,646,969	-17,274,179	-627,210	
2025 Taxes based on 2024 tax rate			16,646,969		
Amount Required to Balance Budget			-627,210		
Increase Required to Balance Budget			-3.77%		
Summary of Self Funding Functions					
		Expenditures	Revenue	Net Gain/Loss	
41 - Water Supply and Distribution		3,620,813	3,620,813	-	
42 - Wastewater Treatment and Disposal		2,727,900	2,727,900	-	
Note: Net Gain is Transferred to Capital Reserves					

Where Your Tax Dollar Goes Dollar

**Where Your Tax Dollar Goes (\$17,274,179)
not including School and Foundation Requisitions**



2025 Capital and Operating Budget

2025 Capital and Operating Budget

Summary of Functions	Combined			Capital			Operating		
	Revenue	Expense	Surplus/ Deficit	Revenue	Expense	Surplus/ Deficit	Revenue	Expense	Surplus/ Deficit
11 - Legislative	-	537,736	-537,736	-	-	-	-	537,736	-537,736
12 - General Government Administration	11,910,543	15,022,826	-3,112,283	11,684,636	11,684,636	-	225,907	3,338,190	-3,112,283
19 - Other General Government Services	608,213	1,622,523	-1,014,310	398,126	398,126	-	210,087	1,224,397	-1,014,310
21 - Police Protection	1,472,142	3,768,965	-2,296,823	155,000	155,000	-	1,317,142	3,613,965	-2,296,823
23 - Fire Protection	2,827,235	3,755,630	-928,395	201,823	201,823	-	2,625,412	3,553,807	-928,395
24 - Emergency Management	5,422,287	5,550,695	-128,408	74,500	74,500	-	5,347,787	5,476,195	-128,408
26, 28 - Municipal Enforcement/Animal Control	200,000	573,157	-373,157	9,000	9,000	-	191,000	564,157	-373,157
31 - Common Services	2,433,912	3,986,440	-1,552,528	2,319,126	2,319,126	-	114,786	1,667,314	-1,552,528
32 - Road Transport	4,920,538	7,654,129	-2,733,591	373,477	373,477	-	4,547,061	7,280,652	-2,733,591
33 - Airport	44,163	44,163	-	-	-	-	44,163	44,163	-
34 - Transit	151,287	673,650	-522,363	-	-	-	151,287	673,650	-522,363
37 - Storm Sewers	214,558	353,184	-138,626	35,000	35,000	-	179,558	318,184	-138,626
43 - Waste Management	1,784,708	1,784,707	-	-	-	-	1,784,708	1,784,707	-
51, 52 - F.C.S.S	1,434,163	1,648,549	-214,387	6,000	6,000	-	1,428,163	1,642,549	-214,387
56 - Cemetery	36,413	95,715	-59,303	-	-	-	36,413	95,715	-59,303
61 - Planning and Development	977,222	1,821,645	-844,423	346,396	346,396	-	630,826	1,475,249	-844,423
62 - Economic Development	385,722	1,035,764	-650,042	45,000	45,000	-	340,722	990,764	-650,042
66, 69 - Land Sales & Rental Revenue	1,971,739	1,953,339	18,400	35,963	35,963	-	1,935,776	1,917,376	18,400
71, 72, 73 - Parks and Recreation	31,265,993	36,574,531	-5,308,538	26,621,954	26,621,954	-	4,644,039	9,952,577	-5,308,538
74 - Library	9,127,180	9,608,638	-481,458	8,627,300	8,627,300	-	499,880	981,338	-481,458
Deduct: Unfunctionalized Revenue	77,188,016	98,065,988	-20,877,972	50,933,301	50,933,301	-	26,254,715	47,132,687	-20,877,972
1-510Penalties	200,000	-	200,000	-	-	-	200,000	-	200,000
1-540ATCO Franchise Revenue	1,203,008	-	1,203,008	-	-	-	1,203,008	-	1,203,008
1-541Fortis Alberta	1,048,492	-	1,048,492	-	-	-	1,048,492	-	1,048,492
1-550Interest	1,147,293	-	1,147,293	-	-	-	1,147,293	-	1,147,293
1-594Sundry Revenue	5,000	-	5,000	-	-	-	5,000	-	5,000
Unconditional Grants	3,603,793	-	3,603,793	-	-	-	3,603,793	-	3,603,793
Required Taxation to Cover Expenditures	16,646,969	-	16,646,969	-	-	-	16,646,969	-	16,646,969
Total	97,438,778	98,065,988	-627,210	-	-	-	46,505,477	47,132,687	-627,210
Summary of Self Funding Functions									
41 - Water Supply and Distribution	4,612,082	4,612,082	-	991,269	991,269	-	3,620,813	3,620,813	-
42 - Wastewater Treatment and Disposal	3,610,900	3,610,900	-	883,000	883,000	-	2,727,900	2,727,900	-
Total	105,661,760	106,288,969	-627,210	52,807,570	52,807,570	-	52,854,190	53,481,399	-627,210

2025 Operating Budget

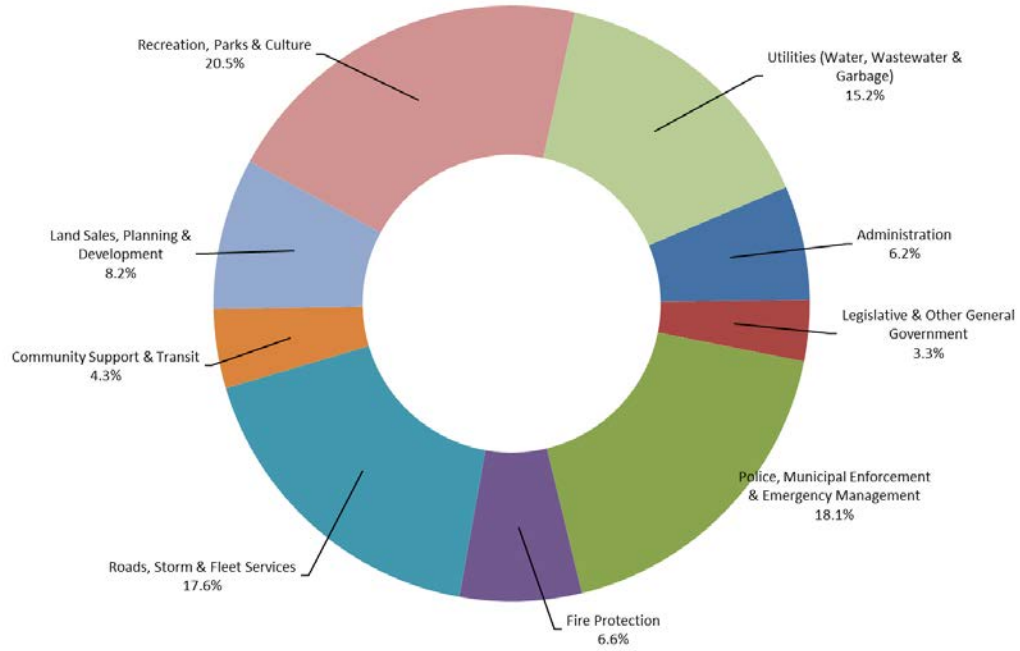
The 2025 Operating Budget Summary provides a breakdown of revenue and expenditure by categories and percentage changes from the previous budget, and a comparison to the previous two years' budgets and actuals.

TOWN OF WHITECOURT 2025 OPERATING BUDGET

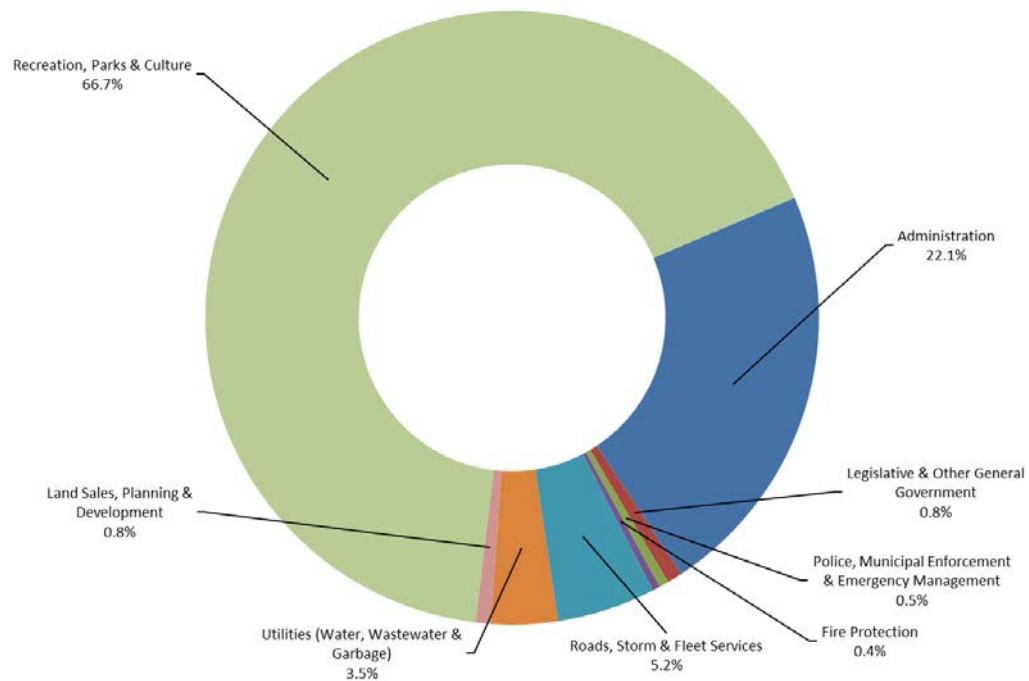
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Budget % Change
	\$	\$	\$	\$	\$	%
REVENUES						
Net Municipal Taxes	15,965,637	15,961,830	16,646,969	14,701,124	16,646,969	-
Sales and User Charges	10,481,326	9,848,495	11,067,250	8,152,970	11,400,724	3.01 %
Licenses and Permits	833,130	566,152	762,430	316,373	816,650	7.11 %
Government Transfers	5,824,845	3,922,136	7,897,566	2,720,468	14,406,721	82.42 %
Penalties and Costs on Taxes	215,344	311,526	217,584	344,553	217,584	-
Franchise and Concession Contracts	1,794,413	1,620,743	2,066,766	1,531,170	2,251,500	8.94 %
Investments Income	1,370,000	1,727,827	1,557,000	2,467,520	1,147,293	(26.31 %)
Rentals	501,458	618,088	515,879	489,317	529,014	2.55 %
Other Revenues	234,611	572,971	238,510	317,385	301,016	26.21 %
Net Operational Revenues	37,220,764	35,149,767	40,969,953	31,040,878	47,717,471	16.47 %
Non-operational Revenues						
Plus Transfers from reserves	3,620,742	2,862,102	3,957,569	145,950	5,136,719	29.79 %
TOTAL REVENUES	40,841,506	38,011,869	44,927,522	31,186,828	52,854,190	17.64 %
EXPENDITURES						
Operational Expenditures						
Salaries, Wages and Benefits	15,545,780	14,700,924	16,439,431	14,252,374	17,248,769	4.92 %
Contracted and General Services	10,129,168	7,807,051	12,098,140	7,913,490	20,054,408	65.76 %
Materials, Goods, Supplies and Utilities	5,428,976	5,162,617	6,496,957	4,863,709	6,380,174	(1.8 %)
Transfers to Local Boards and Governments	1,984,483	1,719,647	2,072,862	563,007	2,141,719	3.32 %
Internal Function Transfers	-	-	-	-	-	-
Bank Charges and Other	83,400	84,795	83,900	87,834	85,860	2.34 %
Interest on Long Term Debt	299,509	297,679	278,307	144,101	271,568	(2.42 %)
Other	73,750	80,565	76,750	2,081	80,150	4.43 %
Total Operational Expenditures	33,545,067	29,853,279	37,546,348	27,826,595	46,262,648	23.21 %
Non-operational Expenditures						
Debt Repayment (Principal)	710,128	615,968	731,330	416,359	757,257	3.55 %
Transfers to Reserves	6,586,310	7,542,622	6,649,844	2,140,292	6,461,494	(2.83 %)
Total Non-operational Expenditures	7,296,438	8,158,590	7,381,174	2,556,651	7,218,751	(2.2 %)
TOTAL EXPENDITURES	40,841,506	38,011,869	44,927,522	30,383,246	53,481,399	19.04 %
NET SURPLUS / (DEFICIT)				803,581	(627,210)	3.77 %

2025 Operating and Capital Budget Charts

2025 Operating Budget (\$53,481,399)



2025 Capital Budget (\$52,807,570)



III. GENERAL INFORMATION

General Revenues

- 00.1 The residential and non-residential assessment base for 2024 is estimated to be \$1,947.9 billion. The forecast is based on the following assumptions:
- Residential assessment base is anticipated to see inflation of 2.58%.
 - Non-residential assessment base, including Designated Industrial Properties (DIP), is anticipated to see inflation of 1.35%.
 - Minimal growth is anticipated.

It is anticipated that the taxation revenue for 2025 will be similar to 2024 due to minimal growth. Changes to assessment for market (inflation/deflation) are considered in the tax rate calculation and generally do not affect the tax levy revenue amount.

- 00.2 Franchise fee revenues are based on the 2021 five-year rate plans plus growth in the community that was adopted by Council on October 26, 2020. The natural gas franchise fee rate will remain the same as 2024 at 33.55%, generating revenue of \$1,203,008 and the power franchise fee rate will increase to 5.34% (2024 – 4.47%) generating revenue of \$1,048,492.
- 00.3 Based on the Alberta Government estimates provided with the 2024 provincial budget, the Local Government Fiscal Framework (LGFF) Capital grant is anticipated to be approximately 14% (\$208,053) higher than the 2024 allocation for a total of \$1,679,098 for 2025. The LGFF Operating Grant amount is not known at this time as the provincial government is developing the allocation formula for next year.
- 00.4 The federal government recently signed a 10-year agreement for the Canada Community – Building Fund (CCBF) with the Province to provide predictable, long term, stable funding for municipalities to help build and revitalize public infrastructure. It is not known what the allocation is for 2025; however, in the past, the amount was similar to the prior year. The 2024 grant amount was \$628,313.
- 00.5 Interest revenues are anticipated to continue to drop in 2025 based on the Big Five Banks forecast for the Bank of Canada rates. The forecast is for an annual average of 3.375% in 2025 which impacts the bank account balance interest revenue only. The Town has mitigated the drop by investing in GICs for rates ranging from 5.54% to 6.04% to maximize the investment returns that have been allocated to the construction of the Culture & Events Centre. Anticipated interest revenue for 2025 is \$1,147,293 (\$1,557,000 – 2024)

General Expenditures

- 00.6 The 2024 Budget reflects increased expenditures of approximately \$7,000 for power and \$41,315 for natural gas. Power and natural gas transmission and distribution charges are anticipated to be 3.05% higher for power and 2.5% higher for natural gas. The natural gas four-year blended rate will be \$2.42/GJ (2024 \$2.42/GJ), and for power the rate remains at \$96.50/MWh (2024 \$69.50/MWh). For 2025, the carbon tax remains at \$4.00/GJ until April 1, 2025 when it will increase to \$4.75/GJ (19% increase) for the remainder of the year. Natural gas consumption charges will be higher in 2024 for the increase in carbon tax rates.
- 00.7 Employee compensation and benefits are anticipated to be impacted by the following:
- SunLife benefit renewal for 2025 will increase by 7.1% (12.3% - 2024) based on: the overall plan experience of the Alberta Municipalities' member pool; consideration of the Town's utilization of

the Extended Health and Dental benefits; and, the impact of plan design changes in 2024 to achieve the paid-loss ratio minimum for premiums paid versus benefits received. There is no increase for Short Term Disability; and, Life Insurance and Dependent Life Insurance premiums will see a minor decrease.

- b. The rates for Local Authority Pension Plan will not change for 2025; however, the pension threshold will increase by up to \$2,800 that will result in a minor increased contribution.
- c. Workers Compensation Board (WCB) rates are also not known at this time; however, it is anticipated that rates will be higher by approximately 60% (an increase of \$64,000) for 2025 based on claims for the three-year period of 2021-2023.
- d. As per the Employee Policy Manual, the estimated cost of living adjustment is 2.86%.

Requisitions

- 00.8 Education Requisition – In the 2024 Alberta Budget, the Province indicated that the requisition for education property taxes will increase by 4.5% for 2025, resulting in a requisition of \$5,237,565. (2024 - \$5,012,024)
- 00.9 The 2025 annual Seniors Requisition from Lac Ste. Anne Foundation is anticipated to be \$469,569, similar to the amount for 2024. The Town's share of the annual requisition is based on the Town's annual equalized assessment.
- 00.10 The Designated Industrial Property (DIP) Tax Requisition is set by the Provincial Assessor to collect the cost to prepare the assessment for designated property for DIP owners. The 2024 requisition was \$21,982 and was collected from DIP owners only.

Amortization

- 00.11 2025 Amortization will be \$6,276,873. Please see the table below.

As recommended by the Public Sector Accounting Board, Administration has determined the capital asset and asset retirement obligations annual amortization for each department. Amortization will provide a benchmark for comparison, an indication of the funding required for the replacement assets, and the potential infrastructure funding gap. It will also include the annual cost for legal obligations associated with the retirement of tangible, long lived assets, where the Town must ultimately remove equipment or clean up hazardous materials from a site. Amortization is calculated based on capital asset historical cost and any retirement obligation prorated over the life of the asset. Amortization is a non-cash expenditure.

The amortization expense is not included in the department budget as it does not affect the tax requisition (Green Sheet).

2025 Amortization By Function	
Department	Amount
11	-
12	46,510
21	69,385
23	266,703
24	11,000
31	751,142
32	2,130,593
34	34,366
37	98,632
41	671,927
42	402,159
43	348,757
51	8,638
56	1,135
61	-
62	11,020
72	1,414,223
74	10,685
	\$ 6,276,873

IV. DEPARTMENTAL OPERATING AND CAPITAL BUDGETS

11 – Legislative

Whitecourt Town Council establishes civic policies that determine levels of services. A policy is a plan or guiding principle that sets parameters for decisions and actions. Council also determines community standards through the creation of bylaws.

Included in Function 11 are compensation, memberships, honorariums and expenses related to Whitecourt's Mayor and Councillors.

General

- 11.1 Continue membership on the Community Rail Advocacy Alliance Committee with a contribution of \$2,000.
- 11.2 Discontinue membership on the Northern Alberta Elected Leadership Committee for a reduction of \$1,500.

Strategic Initiatives

- 11.3 The Council Compensation Committee completed a review of Policy 11-006 - Honorariums and Council Per Diems Compensation, Benefits and Allowances in 2024 as per policy, prior to the 2025 general municipal election. The review resulted in policy changes to increase the per diem for the Chair per meeting to \$50, and the addition of annual Cost of Living Allowance applied to the per diem meeting amounts.

New Initiatives

- 11.4 As per Policy 12-016 - Recognition of Council, Council Committee Members and Firefighters, funding of \$2,100 has been added to the budget for 2025 to recognize each Councillor for community service for the term.
- 11.5 As per Policy 11-012 - Orientation of Council Members and Bylaw 1579 - Code of Conduct, Council orientation for local government, legal and emergency management has been budgeted for \$11,000 and included in Function 19 – Other General Government Services.
- 11.6 Funding up to \$5,000 has been included in the General Government Administration Legal budget for handling Code of Conduct formal complaints requiring a third party consultant.

2025 Summary

11 - Legislative

		2023 Budget	2024 Budget	2025 Budget
Expenditures				
Mayor	2-11-01	131,769	135,965	139,327
Council	2-11-02	371,059	383,365	398,409
Total Expenditures:		502,828	519,329	537,736
Net Gain/Loss from Operations:		(502,828)	(519,329)	(537,736)

2025 OPERATING BUDGET

11 - Legislative

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Budget % Change
	\$	\$	\$	\$	\$	%
REVENUES						
Sales and User Charges	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-	-
EXPENDITURES						
Operational Expenditures						
Salaries, Wages and Benefits	429,657	346,374	443,223	353,764	460,893	3.99 %
Contracted and General Services	67,071	37,186	68,606	51,783	69,344	1.08 %
Materials, Goods, Supplies and Utilities	2,100	2,006	3,500	1,118	3,500	-
Total Operational Expenditures	498,828	385,566	515,329	406,665	533,736	3.57 %
Non-operational Expenditures						
Debt Repayment (Principal)	-	-	-	-	-	-
Transfers to Reserves	4,000	4,000	4,000	4,000	4,000	-
Total Non-operational Expenditures	4,000	4,000	4,000	4,000	4,000	-
TOTAL EXPENDITURES	502,828	389,566	519,329	410,665	537,736	3.54 %
NET SURPLUS / (DEFICIT)	(502,828)	(389,566)	(519,329)	(410,665)	(537,736)	3.54 %

12 & 19 – General Government Administration

General Government Administration encompasses a variety of functions. The Chief Administrative Officer is an advisor to Council; provides leadership to the Town's six departments; and is responsible for the overall administration of the organization. Also included in this function is the Corporate Services Department, which is responsible for financial processes and reporting; information technology; human resources; and insurance services.

Some of the core responsibilities and activities of General Government Administration include:

- Providing administrative leadership; coordinating interdepartmental activities; directing the implementation of policies; and, ensuring Town programs and services are delivered effectively and efficiently.
- Providing legislative support services to Town Council.
- Coordinating and preparing budgets and financial plans, including long-term capital plans and investment.
- Administering property assessment and taxation functions.
- Coordinating information technology infrastructure, and records management practices.
- Providing services in workforce planning, recruitment, benefit administration, compensation/payroll to the Town's 120 permanent and 111 casual employees (of which 28 are summer students), representing a full time equivalent of 166.
- Overseeing economic development programs and all corporate communication, including media relations and community engagement.



12 – General Government Administration

General

- 12.1 Funding of \$7,500 is included in the Administration budget to continue public engagement with the annual budget open house, public input session, and budget report.
- 12.2 Carry forward funding for contracting services to include an annual review of industrial assessment to ensure accuracy of provincial numbers reported.

Strategic Priorities

- 12.3 The Intermunicipal Collaboration Framework (ICF) was finalized in 2024 and will be retroactive to January 1, 2020.

New Initiatives

- 12.4 To keep up with the latest and most efficient technology, an IT study was completed to provide a plan for the modernization of IT services (cloud services) and to identify the infrastructure required to support an internet based telephone system. Phase One is anticipated to be complete in 2024 with the exception of the server install. Phase Two is planned for 2025 with research continuing on the requirements/costing for replacing the current mail system for Final Budget.
- 12.5 A Request for Proposals is planned to be circulated in 2025 for the purchase of an internet protocol telephone system (VOIP) to replace the aging system at the Allan & Jean Millar Centre, and to complete the installation of phones at the Public Works Shop. (\$75,000)
- 12.6 A surveillance consultant was retained to review current systems in place and provide a plan for upgrades. It is anticipated that the plan will be complete prior to final budget. Based on the plan, a Request for Proposals will be circulated in 2025 for the upgrades required for integration of the surveillance systems at the Forest Interpretive Centre, Fire Hall, JDA Place, Allan & Jean Millar Centre, and Carlan Services Community Resource Centre with funding from lifecycle reserves. (\$116,500)
- 12.7 Animal licensing has been cancelled resulting in a decrease in revenue for \$7,000 as per the new Responsible Pet Bylaw 1580.
- 12.8 Records Management System software purchase was planned for 2025; however, due to the recommended solution to be cloud based and the cost, it has been deferred until the IT Modernization plan is completed. Purchase of Cemetery software has deferred as well as it was identified that it should be included with the Records Management Software solution.

Capital and Major Maintenance

- 12.9 Construction of the Culture & Events Centre has commenced with an anticipated completion date of the fall 2026. Festival Park Roadway will be completed in early summer. A sponsorship/partnership campaign will commence in 2025.



2025 Summary

12 - General Government Administration

		2023 Budget	2024 Budget	2025 Budget
Revenue				
Revenue	1-12-01	27,450	27,450	19,750
Other General Administration	1-12-03	110,000	70,000	40,000
Finance	1-12-05	79,142	80,349	81,188
Common Services	1-12-08	198,508	176,176	82,469
Town Office	1-12-09	7,500	2,500	2,500
Miscellaneous General Government	1-12-10	-	2,500	-
Capital	5-12-01	1,795,072	12,713,732	11,684,636
Total Revenue:		2,217,672	13,072,707	11,910,543
Expenditures				
Municipal Administration	2-12-02	918,484	954,070	976,354
Other General Administration	2-12-03	1,355,680	1,314,910	875,544
Finance	2-12-05	553,807	590,855	609,730
Assessment	2-12-06	114,517	116,830	123,817
Common Services	2-12-08	473,952	467,837	386,176
Town Office	2-12-09	119,025	118,413	126,837
Miscellaneous General Government	2-12-10	21,000	25,500	23,000
Transfers to/from Capital	2-12-99	200,000	216,732	216,732
Capital	6-12-01	1,795,072	12,713,732	11,684,636
Total Expenditures:		5,551,537	16,518,879	15,022,826
Net Gain/Loss from Operations:		(3,333,865)	(3,446,172)	(3,112,283)

2025 OPERATING BUDGET

12 - General Government Administration

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Budget % Change
	\$	\$	\$			%
REVENUES						
Sales and User Charges	43,592	45,238	44,799	58,247	46,938	4.77 %
Licenses and Permits	12,000	11,322	12,000	8,651	3,000	(75. %)
Government Transfers	87,366	-	103,741	-	15,500	(85.06 %)
Net Operational Revenues	142,958	56,560	160,540	66,898	65,438	(59.24 %)
Non-operational Revenues						
Plus Transfers from reserves	279,642	25,000	198,435	25,000	160,469	(19.13 %)
TOTAL REVENUES	422,600	81,560	358,975	91,898	225,907	(37.07 %)
EXPENDITURES						
Operational Expenditures						
Salaries, Wages and Benefits	1,919,852	1,723,269	2,021,173	1,814,150	2,088,460	3.33 %
Contracted and General Services	584,596	495,459	565,576	479,575	543,527	(3.9 %)
Materials, Goods, Supplies and Utilities	231,622	143,546	241,107	136,094	196,782	(18.38 %)
Internal Function Transfers	(498,358)	(498,358)	(526,912)	(526,912)	(548,124)	4.03 %
Other	3,500	903	3,500	1,032	3,500	-
Total Operational Expenditures	2,241,212	1,864,819	2,308,395	1,903,940	2,284,145	(1.05 %)
Non-operational Expenditures						
Debt Repayment (Principal)	-	-	-	-	-	-
Transfers to Reserves	1,515,253	225,610	1,496,752	242,342	1,054,045	(29.58 %)
Total Non-operational Expenditures	1,515,253	225,610	1,496,752	242,342	1,054,045	(29.58 %)
TOTAL EXPENDITURES	3,756,465	2,090,429	3,805,147	2,146,282	3,338,190	(12.27 %)
NET SURPLUS / (DEFICIT)	(3,333,865)	(2,008,869)	(3,446,172)	(2,054,384)	(3,112,283)	(9.69 %)

2025 Capital Summary							
Function 12 - General Government Administration							
Revenue and Expenditures							
Revenue Detail			Expenditure Detail				
		5-12-01				6-12-01	
Account Number	Detail	Detail Amount	Total	Account Number	Detail	Detail Amount	
600	Sale of Capital Property		1,000,000	620	Building Additions (\$25,000 minimum)		10,610,201
	Administration Building Construction	1,000,000			(50) Administration Building Construction	10,610,201	
840	Provincial Gov't Transfers		326,689	761	Transfer to Operating		46,000
	Administration Building Construction MSI	238,116			Admin Cost for ICF	26,000	
	Administration Building Construction LGFF	88,573			Legal Expense	20,000	
920	Transfer from Reserve		9,329,512	764	Transfer to Reserve		1,028,435
	Administration Building Construction	9,283,512			GST Partnership Reserve	86,410	
	Legal Expense	20,000			GST Partnership - Investment Revenue	725,293	
	Admin Cost ICF	26,000			Administration Building	216,732	
930	Transfer from Operating		1,028,435				
	Administration Building	216,732					
	Cancelled Partnership Contribution	86,410					
	GST Partnership - Investment Revenue	725,293					
Total Revenue		11,684,636	11,684,636	Total Expenditures		11,684,636	11,684,636

19 – Other General Government Services

General

- 19.1 Communication initiatives to enhance employee communication will be undertaken, including employee recognition awards (Champ Awards Program), staff facility tours, and promotional items.
- 19.2 Included in contracting fees is funding for the Council Strategic Planning session, Team Building and miscellaneous consulting fees. The Bi-annual Team Building event is to be held every two years (2026) for approximately \$14,000. (\$7,000 is being budgeted in 2025 to carry forward for 2026.)
- 19.3 Early negotiations for insurance renewal costs are anticipated to reflect an increase of 7% (\$31,805) due to the increased inflationary value of the Town's property and claims experience. There has been minimal rate increase for our insurance coverages.
- 19.4 As per Council's direction, Administration is contributing at a similar level to 2022 to the Market Compensation Reserve, as per the three-year plan, to offset the impact of the tri-annual market compensation review in 2025.

Strategic Priorities

- 19.5 Asset management helps the Town manage municipal infrastructure assets and make better investment decisions. The Town continues to build stronger asset management practices through the review and development of facility and equipment replacement plans.

Throughout 2025, work will focus on acquiring and setting up the software, as well as populating it with the asset inventory and training staff. Condition assessments will also start to be compiled and input into the software for each of the corresponding assets. Future phases of the Asset Management Implementation Plan (AMIP) will continue with the collection of condition assessments and utilization of the Asset Management Software to compute the current level of service (LOS) for each of the asset groups. This will then allow for lifecycle modeling and the final stages of the AMIP which would provide recommendations to optimize the Town's capital renewal budget program. Funding for the implementation plan has been carried forward. (\$97,455)

New Initiatives

- 19.6 Administration has carried forward funding to host a senior management session to promote communication, collaboration, effective decision making and employee retention with funding from the GST Partnership Reserve. (\$10,000)
- 19.7 Communications Workshop for the Communication Committee and staff has been added this year to learn new ways and trends to enhance effective communications. (\$7,500)
- 19.8 As per the Employee Policy Manual, the tri-annual compensation review is scheduled to be undertaken in 2025 with results and recommendations of the review brought forward for Council consideration for the 2026 budget. The review ensures that the Town remains competitive, current in today's ever changing municipal marketplace and provides for attraction and retention of qualified and professional staff, while minimizing the risk for large adjustments. The cost for the review is anticipated to be \$27,000 with funding from the GST Partnership reserve.

- 19.9 The municipal election will be held in October 2025 for a net cost of \$38,700. Each year a contribution of \$9,250 is made to a reserve to have funding in place for the election being held every four years. With changes to the Local Authority Elections Act in 2024, ballots will be hand counted, with a potential for increased costs to produce and update a registered elector's list as well as sourcing and printing the ballots. The increased cost will be partially offset by no rental fees for the tabulators. Similar to previous elections, the budget also includes funding for the additional cost to host the School Board elections in conjunction with the Town's municipal election.

2025 Summary

19 - Other General Government Services

		2023 Budget	2024 Budget	2025 Budget
Revenue				
Professional Fees	1-19-01	60,182	171,182	214,637
Elections	1-19-06	-	-	45,450
Employee/Councillor Benefits	1-19-96	-	5,000	5,000
Capital	5-19-01	235,250	381,673	453,126
Total Revenue:		295,432	557,855	718,213
Expenditures				
Professional Fees	2-19-01	535,707	684,527	740,666
Fiscal Services	2-19-03	125,000	128,500	133,280
Elections	2-19-06	9,250	9,250	54,700
Employee/Councillor Benefits	2-19-96	157,833	255,802	350,751
Capital	6-19-01	235,250	381,673	453,126
Total Expenditures:		1,063,039	1,459,753	1,732,523
Net Gain/Loss from Operations:		(767,607)	(901,898)	(1,014,310)

2025 OPERATING BUDGET

19 - Other General Government Services

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Budget % Change
	\$	\$	\$	\$	\$	%
REVENUES						
Sales and User Charges	-	35,282	-	35,308	5,000	100. %
Government Transfers	30,000	32,595	-	-	-	-
Net Operational Revenues	30,000	67,877	-	35,308	5,000	100. %
Non-operational Revenues						
Plus Transfers from reserves	30,182	15,182	176,182	2,682	205,087	16.41 %
TOTAL REVENUES	60,182	83,059	176,182	37,990	210,087	19.24 %
EXPENDITURES						
Operational Expenditures						
Salaries, Wages and Benefits	272,887	261,949	279,913	234,870	286,677	2.42 %
Contracted and General Services	246,120	269,388	388,460	229,570	432,323	11.29 %
Materials, Goods, Supplies and Utilities	1,000	1,103	1,000	2,394	6,000	500. %
Bank Charges and Other	60,000	60,212	60,500	61,899	61,880	2.28 %
Other	65,000	68,382	68,000	9	71,400	5. %
Total Operational Expenditures	645,007	661,034	797,874	528,743	858,280	7.57 %
Non-operational Expenditures						
Debt Repayment (Principal)	-	-	-	-	-	-
Transfers to Reserves	182,783	189,783	280,206	280,206	366,117	30.66 %
Total Non-operational Expenditures	182,783	189,783	280,206	280,206	366,117	30.66 %
TOTAL EXPENDITURES	827,789	850,817	1,078,080	808,949	1,224,397	13.57 %
NET SURPLUS / (DEFICIT)	(767,607)	(767,758)	(901,898)	(770,959)	(1,014,310)	12.46 %

2025 Capital Schedule Function 19 - Government Revenue and Expenditures

Revenue Detail			5-19-01		Expenditure Detail		6-23-01	
Account Number	Detail	Detail Amount	Total	Account Number	Detail	Detail Amount	Total	
415	Recovered Costs		46,872	761	Transfer to Operating			
	Fire Protection Agreement - Alexis Hotel Corporation	40,892			Strategic Planning	17,500		
	Fire Protection - Alexis Band	5,980			Alexis Insurance	2,682		
920	Transfer from Reserve		165,637		Tri-annual Market Compensation	27,000		
	Alexis Insurance	2,682			Management Training (C/F)	10,000		
	Tri-annual Market Compensation	27,000			Council Orientation	11,000		
	Management Training (C/F)	10,000			Asset Management Project (C/F)	97,455		
	Strategic Planning	17,500		764	Transfer to Reserve		232,489	
	Council Orientation	11,000			Fire - Alexis Hotel Corporation & Alexis Band	46,872		
	Asset Management Project (C/F)	97,455			GST Rebate Program	185,617		
930	Transfer from Operating		185,617					
	GST Rebate Program	185,617						
Total Revenue		398,126	398,126	Total Expenditures		398,126	398,126	

21 – Police Protection

The Town of Whitecourt has a contract with the Province that provides RCMP services to the community. This contract has the Town funding fourteen municipal RCMP members, and the Province funding six provincial RCMP members, providing a total of 20 RCMP members in the community.

Police service activities fall under seven key service areas: prevention, education, protective, intelligence, investigation, enforcement, and other and support services.

General

- 21.1 Continue to focus on Crime Prevention, emphasizing Citizens on Patrol and programs such as Block Party Program, Community Crosswalk Grant Program, P.A.R.T.Y. Program, and fraud prevention.
- 21.2 New office furniture is required for the Detachment. (\$15,000)
- 21.3 Continue to fund the Town's portion of the Province's annual RCMP biology casework analysis costs. (\$23,000)
- 21.4 The Province has moved to a regional model for Victim Services, with no funding required from the Town.

Strategic Initiatives

- 21.5 The Province has announced changes to Police Committees. Administration is reviewing options.

Significant Changes

- 21.6 The RCMP contract has continued to increase significantly including into 2025. The costs forecasted for 2025 for members is \$232,751 for three months, increasing to \$248,102 after March 2025, for a total of \$2,310,940 (increase of \$136,983). The reason for increased costs are vehicles, training, new equipment, and RCMP cumulative pay increases.
- 21.7 The Province has released changes to the Automated Traffic Enforcement (ATE) Program. The Government of Alberta has approved the following policy changes to ATE:
 - ATE use will be prohibited on all provincial highways.
 - ATE speed enforcement will be restricted to school zones, playground zones, and construction zones.
 - Intersection Safety Devices will be limited to red-light enforcement only.

Administration will be developing, and bringing forward to Council, a business case to present to the Province to continue ATE on Highway 43.

2025 Summary

21 - Police Protection

		2023 Budget	2024 Budget	2025 Budget
Revenue				
Administration	1-21-01	500,202	429,702	429,702
Crime Investigation	1-21-02	968,749	823,724	835,491
Police Station	1-21-03	40,948	77,345	51,949
Victim Services	1-21-04	7,000	7,000	-
Capital	5-21-01	155,000	175,000	155,000
Total Revenue:		1,671,899	1,512,771	1,472,142
Expenditures				
Administration	2-21-01	527,628	481,008	495,711
Crime Investigation	2-21-02	2,620,103	2,599,957	2,736,940
Police Station	2-21-03	206,554	257,530	226,315
Victim Services	2-21-04	7,000	7,000	-
Transfer to/from Capital	2-21-99	155,000	155,000	155,000
Capital	6-21-01	155,000	175,000	155,000
Total Expenditures:		3,671,285	3,675,495	3,768,965
Net Gain/Loss from Operations:		(1,999,386)	(2,162,725)	(2,296,823)

2025 OPERATING BUDGET

21 - Police Protection

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Budget % Change
	\$	\$	\$	\$	\$	%
REVENUES						
Sales and User Charges	-	-	-	147	-	-
Licenses and Permits	751,700	509,802	589,200	169,493	589,200	-
Government Transfers	544,715	494,558	514,698	-	512,865	(.36 %)
Rentals	40,948	55,497	41,849	18,700	42,769	2.2 %
Other Revenues	29,650	42,409	29,650	24,933	29,650	-
Net Operational Revenues	1,367,013	1,102,265	1,175,397	213,272	1,174,484	(.08 %)
Non-operational Revenues						
Plus Transfers from reserves	149,886	138,521	162,374	116,358	142,658	(12.14 %)
TOTAL REVENUES	1,516,899	1,240,786	1,337,771	329,630	1,317,142	(1.54 %)
EXPENDITURES						
Operational Expenditures						
Salaries, Wages and Benefits	506,477	474,404	534,624	442,069	552,485	3.34 %
Contracted and General Services	2,474,458	2,444,265	2,504,533	1,505,188	2,600,080	3.81 %
Materials, Goods, Supplies and Utilities	63,345	50,023	66,084	45,324	73,146	10.69 %
Transfers to Local Boards and Governments	7,000	7,000	7,000	-	-	-
Bank Charges and Other	1,500	1,041	1,500	864	1,500	-
Total Operational Expenditures	3,052,781	2,976,733	3,113,741	1,993,445	3,227,211	3.64 %
Non-operational Expenditures						
Debt Repayment (Principal)	-	-	-	-	-	-
Transfers to Reserves	463,504	435,442	386,754	186,754	386,754	-
Total Non-operational Expenditures	463,504	435,442	386,754	186,754	386,754	-
TOTAL EXPENDITURES	3,516,285	3,412,176	3,500,495	2,180,199	3,613,965	3.24 %
NET SURPLUS / (DEFICIT)	(1,999,386)	(2,171,390)	(2,162,725)	(1,850,568)	(2,296,823)	6.2 %

2025 Capital Summary Function 21 - Police Protection Revenue and Expenditures							
Revenue Detail				Expenditure Detail			
		5-21-01				6-21-01	
Account Number	Detail	Detail Amount	Total	Account Number	Detail	Detail Amount	Total
930	Transfer from Operating		155,000	764	Transfer to Reserve		155,000
	Future Building Reserve	155,000			Future RCMP Building	155,000	
Total Revenue		155,000	155,000	Total Expenditures		155,000	155,000



23 – Fire Protection

The Whitecourt Fire Service was officially created in 1958 and has a Fire Chief, a Deputy Fire Chief, a Training Officer, a part-time administrative assistant, and 42 volunteer firefighters. Whitecourt shares these services with Woodlands County, a partnership that results in a top-quality, seamless and affordable fire service for both communities.

Fire protection involves the study and practice of mitigating the unwanted effects of potentially destructive fires. In the event of fire emergencies, Firefighters, fire investigators, and other fire prevention personnel are called to mitigate, investigate and learn from the damage of a fire.

Fire service calls are mostly comprised of motor vehicle collisions, medical assistance response, and false alarms. Mutual aid or service agreements have been signed with Alberta Agriculture and Forestry, Alexis Hotel Corporation, Alexis Tourism RV Park Corp., and the municipalities participating in the Northwest Alberta Emergency Resource Agreement. These agreements allow for each participating municipality to respond or offer assistance when fires occur.

The volunteer firefighters each have a minimum of 150 hours of basic fire training. The fire fleet is comprised of nine specialized trucks, including a rescue unit, one aerial platform pumper, two pumper trucks, a tanker, a quick response truck, and three command pickups. Fire services also have a side-by-side with trailer, a fire training grounds, and various amounts of specialized fire equipment available for their use.

General

- 23.1 The Fire Department was successful in receiving grant funding in the amount of \$199,000 from the Forest Resource Improvement Association of Alberta (FRIAA) for a FireSmart Program to conduct vegetation management in the community.
- 23.2 The Town was successful in receiving grant funding in the amount of \$1,534,180 for the construction of the Whitecourt East Community Fireguard.
- 23.3 As per the Equipment Life Cycle Plan, purchases include bunker gear replacement and miscellaneous rescue equipment with funding from the Equipment Reserve. (\$32,340)
- 23.4 Continue to train our Fire Department members at a high level to ensure skills are kept up, and to keep our community safe. New training proposed for 2025 includes: 1006 Level 2 Vehicle Extrication/Heavy Rescue, 1002 Aerial Operator, 1002 Pump Operator, Live Fire Instructor, and Ice/Water Rescue.

Strategic Priorities

- 23.5 Work with the Whitecourt FireSmart Working Group to provide FireSmart public education, and recommend and promote FireSmart best practices in the community.

New Initiatives

- 23.6 Applying for an Alberta Community Partnership Grant to undertake a Regional Fire Master Plan that will provide strategic framework to assist in guiding the delivery of fire protection services within the Town and region for the future. (\$80,000)

Capital and Major Maintenance

- 23.7 Local Growth and Sustainability Grant – applied for a grant for the purchase of a Fire Pumper Unit to meet the current and future needs of the community.
- 23.8 As per the Lifecycle Plan the following projects are slated for 2025:
- Hose pressure washer (\$6,500);
 - Overhead Door Weather Stripping and Maintenance of Roof Walkways (\$3,500); and,
 - Surveillance Upgrades (\$15,000).

2025 Summary

23 - Fire Protection

		2023 Budget	2024 Budget	2025 Budget
Revenue				
Administration	1-23-01	523,697	639,829	387,281
Volunteer Fire Forces	1-23-02	21,500	4,500	141,790
Fire Prevention	1-23-03	-	1,000	1,000
Fire Station	1-23-04	23,700	23,220	73,266
Training	1-23-05	16,400	30,040	58,914
Fire Hazard Reduction	1-23-06	101,962	261,867	1,733,180
Fire Fighting Equipment	1-23-09	154,807	167,600	229,981
Capital	5-23-01	548,898	366,547	201,823
Total Revenue:		1,390,964	1,494,603	2,827,235
Expenditures				
Administration	2-23-01	645,098	754,697	749,753
Volunteer Fire Forces	2-23-02	302,535	345,670	358,089
Fire Prevention	2-23-03	16,807	17,816	17,826
Fire Station	2-23-04	160,639	173,906	154,906
Training	2-23-05	72,386	97,391	92,198
Fire Hazard Reduction	2-23-06	104,833	274,877	1,751,340
Fire Fighting Equipment	2-23-09	320,547	350,027	377,296
Transfer to/from Capital	2-23-99	52,400	52,400	52,400
Capital	6-23-01	548,898	366,547	201,823
Total Expenditures:		2,224,143	2,433,330	3,755,630
Net Gain/Loss from Operations:		(833,179)	(938,727)	(928,395)

2025 OPERATING BUDGET

23 - Fire Protection

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Budget % Change
	\$	\$	\$	\$	\$	%
REVENUES						
Sales and User Charges	134,900	454,101	129,500	305,288	131,000	1.16 %
Licenses and Permits	1,150	440	1,150	460	1,150	-
Government Transfers	642,609	361,618	895,046	230,853	2,420,172	170.4 %
Rentals	5,000	213	5,000	3,175	5,000	-
Other Revenues	1,500	41,611	1,500	37,400	1,500	-
Net Operational Revenues	785,159	857,983	1,032,196	577,176	2,558,822	147.9 %
Non-operational Revenues						
Plus Transfers from reserves	56,907	45,696	95,860	-	66,590	(30.53 %)
TOTAL REVENUES	842,066	903,679	1,128,056	577,176	2,625,412	132.74 %
EXPENDITURES						
Operational Expenditures						
Salaries, Wages and Benefits	891,697	848,325	1,036,866	873,887	1,014,325	(2.17 %)
Contracted and General Services	315,360	222,763	507,819	371,740	2,028,633	299.48 %
Materials, Goods, Supplies and Utilities	284,730	293,694	324,712	267,487	321,833	(.89 %)
Transfers to Local Boards and Governments	14,967	14,967	15,560	15,560	15,933	2.4 %
Internal Function Transfers	2,000	-	-	-	-	-
Total Operational Expenditures	1,508,754	1,379,749	1,884,956	1,528,674	3,380,724	79.35 %
Non-operational Expenditures						
Debt Repayment (Principal)	-	-	-	-	-	-
Transfers to Reserves	166,491	357,130	181,827	169,827	173,083	(4.81 %)
Total Non-operational Expenditures	166,491	357,130	181,827	169,827	173,083	(4.81 %)
TOTAL EXPENDITURES	1,675,245	1,736,879	2,066,783	1,698,501	3,553,807	71.95 %
NET SURPLUS / (DEFICIT)	(833,179)	(833,200)	(938,727)	(1,121,325)	(928,395)	(1.1 %)

2025 Capital Schedule Function 23 - Fire Protection Revenue and Expenditures

Revenue Detail				Expenditure Detail			
		5-23-01				6-23-01	
Account Number	Detail	Detail Amount	Total	Account Number	Detail	Detail Amount	Total
920	Transfer From Reserves		32,340	761	Transfer to Operating		32,340
	Fire Equipment Reserve				Bunker Gear	17,600	
	Bunker Gear	17,600			Training Room Tables	5,665	
	Fire Rescue Equipment	2,750			PPV Fan	3,575	
	Nozzle Replacement	2,750			Nozzle Replacements	2,750	
	Training Room tables	5,665			Fire rescue Equip	2,750	
	PPV Fan	3,575					
930	Transfer from Operating		169,483	764	Transfer to Reserve		169,483
	Equipment Replacement Reserves	52,400			Fire Vehicle Replacement Reserve	94,435	
	Fleet Replacement Reserves	94,435			Equipment Replacement Reserve	52,400	
	Facility Maintenance Reserve	22,648			Facility Maintenance Reserve	22,648	
Total Revenue		201,823	201,823	Total Expenditures		201,823	201,823

24 – Emergency Management

Emergency Management involves the planning, coordination, collaboration and co-operation of organizations involved in the prevention, preparedness and response to disasters and emergencies. This includes the prevention of future emergencies and ensures the delivery of vital services during a crisis. These organizations include the Town, Province, industry, other municipalities, and first responders.

The Town's health and safety program is required to comply with provincial legislation and prevent work-related injuries, illnesses and deaths. The purpose of the program is to protect workers from health and safety hazards on the job. It sets out duties for all workplace parties, the rights for workers, and establishes procedures for dealing with workplace hazards.

General

- 24.1 A Disaster Recovery Program (DRP) grant was approved to repair damage from the 2023 floods. Administration is working with DRP to complete projects.
- 24.2 Spur monitoring was deferred in 2024. This project will be carried forward to 2025 as per the federal government grant program requirement. (\$40,000)
- 24.3 Alberta Drought and Flood Protection Grant was approved. This grant will focus on mitigation efforts to protect critical infrastructure. (\$1,289,055)

Strategic Priorities

- 24.4 Continue to work with our contractor to implement the Town of Whitecourt Safety Manual and Program. (\$25,000)
- 24.5 Continue to build capacity in the Town's Incident Management Team by offering additional ICS 100 to 300 training.

New Initiatives

- 24.6 Rock that the Town had stored for emergency use was utilized to reduce bank erosion at Riverboat Park. A grant has been submitted to replace the rock. (Grant dependent - \$318,276)
- 24.7 A Watershed Restoration Grant application was submitted for funding to plant vegetation along riverbanks. (\$237,500)

Capital and Major Maintenance

- 24.8 Completion of the Athabasca River Erosion Project amenities was delayed to coordinate with trail work in the area and include naming of the park area and interpretive signing to describe the project and recognize the history. (Carry forward \$16,000)

2025 Summary

24 - Emergency Management

		2023 Budget	2024 Budget	2025 Budget
Revenue				
Emergency Management	1-24-01	39,300	50,000	-
Erosion	1-24-04	196,000	702,076	619,776
Safety	1-24-05	50,000	83,975	52,480
Flood 2023	1-24-12	-	634,773	3,386,476
Mitigation	1-24-14	-	-	1,289,055
Capital	5-24-01	72,300	56,000	74,500
Total Revenue:		357,600	1,526,824	5,422,287
Expenditures				
Emergency Management	2-24-01	47,000	57,700	12,700
Erosion	2-24-04	196,000	702,076	619,776
Safety	2-24-05	144,754	196,086	168,188
Flood 2023	2-24-12	-	634,773	3,386,476
Mitigation	2-24-14	-	-	1,289,055
Capital	6-24-01	72,300	56,000	74,500
Total Expenditures:		460,054	1,646,635	5,550,695
Net Gain/Loss from Operations:		(102,454)	(119,811)	(128,408)

2025 OPERATING BUDGET

24 - Emergency Management

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Budget % Change
	\$	\$	\$	\$	\$	%
REVENUES						
Sales and User Charges	-	-	14,804	-	147,569	896.82 %
Government Transfers	147,000	(88,978)	1,252,309	1,313,496	4,521,581	261.06 %
Other Revenues	-	25,000	-	-	-	-
Net Operational Revenues	147,000	(63,978)	1,267,113	1,313,496	4,669,150	268.49 %
Non-operational Revenues						
Plus Transfers from reserves	138,300	138,979	203,711	-	678,637	233.14 %
TOTAL REVENUES	285,300	75,001	1,470,824	1,313,496	5,347,787	263.59 %
EXPENDITURES						
Operational Expenditures						
Salaries, Wages and Benefits	73,164	72,158	91,210	88,803	94,766	3.9 %
Contracted and General Services	165,590	84,713	1,122,175	63,463	5,035,173	348.7 %
Materials, Goods, Supplies and Utilities	148,500	10,260	376,751	36,336	345,756	(8.23 %)
Total Operational Expenditures	387,254	167,131	1,590,135	188,602	5,475,695	244.35 %
Non-operational Expenditures						
Debt Repayment (Principal)	-	-	-	-	-	-
Transfers to Reserves	500	500	500	500	500	-
Total Non-operational Expenditures	500	500	500	500	500	-
TOTAL EXPENDITURES	387,754	218,062	1,590,635	189,102	5,476,195	244.28 %
NET SURPLUS / (DEFICIT)	(102,454)	(143,061)	(119,811)	1,124,393	(128,408)	7.18 %

**2025 Capital Schedule
Function 24 - Emergency Management
Revenue and Expenditures**

Revenue Detail			Expenditure Detail				
		5-24-01				6-24-01	
Account Number	Detail	Detail Amount	Total	Account Number	Detail	Detail Amount	Total
920	Transfer from Reserve		74,500	761	Transfer to Operating		74,500
	Signs	8,000			Signs	8,000	
	Spur Monitoring for DFO/ Letter of credit	48,000			Spur Monitoring for DFO/Letter of credit	48,000	
	Water Restoration Project	18,500			Water Restoration Project	18,500	
Total Revenue		74,500	74,500	Total Expenditures		74,500	74,500



26 – Municipal Enforcement

Municipal Enforcement services consists of a team of three Community Peace Officers (CPOs), appointed by the Town and Minister of Justice and Solicitor General. Working closely with the Royal Canadian Mounted Police (RCMP) and other emergency services, Municipal Enforcement services works to raise awareness and ensure compliance with Town bylaws and select provincial statutes.

Municipal Enforcement services is responsible for traffic enforcement, parking control and enforcement, property compliance (unsightly properties, sidewalk snow removal, etc.), animal control, and smoking restrictions.

General

- 26.1 It is anticipated that fine revenues will be back on track now that the Municipal Enforcement program will be fully staffed and able to enforce moving traffic violations.
- 26.2 Continue to budget legal fees to provide legal advice and prosecute specific enforcement actions. (\$4,000)

New Initiatives

- 26.3 Moving to live monitoring service for dispatching officers. This will also be utilized for afterhours calls for other Town departments work alone program. (\$10,000)
- 26.4 Purchase of in-car licence plate scanners for e-ticketing. (\$4,000)
- 26.5 Transition to new Canadian based reporting software. (\$5,000)

2025 Summary

26 - Municipal Enforcement

		2023 Budget	2024 Budget	2025 Budget
Revenue				
Municipal Enforcement	1-26-01	37,500	145,800	189,000
Capital	5-26-01	-	15,000	9,000
Total Revenue:		37,500	160,800	198,000
Expenditures				
Municipal Enforcement	2-26-01	312,828	450,154	491,676
Capital	6-26-01	-	15,000	9,000
Total Expenditures:		312,828	465,154	500,676
Net Gain/Loss from Operations:		(275,328)	(304,354)	(302,676)

2025 OPERATING BUDGET

26 - Municipal Enforcement

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Budget % Change
	\$	\$	\$	\$	\$	%
REVENUES						
Licenses and Permits	35,000	11,825	126,800	8,533	180,000	41.96 %
Plus Transfers from reserves	2,500	-	19,000	-	9,000	(52.63 %)
TOTAL REVENUES	37,500	11,825	145,800	8,533	203,658	39.68 %
EXPENDITURES						
Operational Expenditures						
Salaries, Wages and Benefits	253,340	243,880	335,777	296,206	411,154	22.45 %
Contracted and General Services	52,664	45,841	53,521	25,671	70,272	31.3 %
Materials, Goods, Supplies and Utilities	4,824	8,001	47,353	31,690	8,250	(82.58 %)
Total Operational Expenditures	310,828	297,722	436,652	353,567	489,676	12.14 %
Non-operational Expenditures						
Debt Repayment (Principal)	-	-	-	-	-	-
Transfers to Reserves	2,000	6,000	13,502	2,000	2,000	(85.19 %)
Total Non-operational Expenditures	2,000	6,000	13,502	2,000	2,000	(85.19 %)
TOTAL EXPENDITURES	312,828	303,722	450,154	355,567	491,676	11.96 %
NET SURPLUS / (DEFICIT)	(275,328)	(291,897)	(304,354)	(347,034)	(302,676)	(.55 %)

2025 Capital Schedule
Function 26 - Municipal Enforcement
Revenue and Expenditures

Revenue Detail				Expenditure Detail			
		5-24-01				6-24-01	
Account Number	Detail	Detail Amount	Total	Account Number	Detail	Detail Amount	Total
920	Transfer from Reserve		9,000	761	Transfer to Operating		9,000
	E ticketing Scanners	4,000			E ticketing Scanners	4,000	
	Data Transfer	5,000			Data Transfer	5,000	
Total Revenue		9,000	9,000	Total Expenditures		9,000	9,000

28 – Animal Control

Animal Control services are provided by Municipal Enforcement Officers to ensure that dogs and cats do not run unlawfully at large, and deliver impounded animals to the Pound.

Animal Control strives to provide residents with safe, healthy and peaceful enjoyment of neighbourhoods by enforcing the Town’s Responsible Pet Ownership Bylaw.

General

28.1 Municipal Enforcement Officers will continue to perform animal control duties as part of their regular duties.

2025 Summary

28 - Animal Control

			2023 Budget	2024 Budget	2025 Budget
Revenue					
Animal Control	1-28-01		9,000	9,000	2,000
Total Revenue:			9,000	9,000	2,000
Expenditures					
Animal Control	2-28-01		90,647	85,945	72,480
Total Expenditures:			90,647	85,945	72,480
Net Gain/Loss from Operations:			(81,647)	(76,945)	(70,480)

2025 OPERATING BUDGET

28 - Animal Control

					Budget %		
		2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Change
		\$	\$	\$	\$	\$	%
REVENUES							
Licenses and Permits		9,000	5,941	9,000	4,260	2,000	(77.78 %)
TOTAL REVENUES		9,000	5,941	9,000	4,260	2,000	(77.78 %)
EXPENDITURES							
Operational Expenditures							
Salaries, Wages and Benefits		-	200	-	-	-	-
Contracted and General Services		90,347	90,837	85,645	77,517	72,180	(15.72 %)
Materials, Goods, Supplies and Utilities		300	414	300	190	300	-
TOTAL EXPENDITURES		90,647	91,451	85,945	77,708	72,480	(15.67 %)
NET SURPLUS / (DEFICIT)		(81,647)	(85,510)	(76,945)	(73,448)	(70,480)	(8.4 %)

31, 32 & 37 – Common Services, Road Transport and Storm Sewers

The Department of Infrastructure Services provides essential in-house service, supervision, inspection, field coordination, construction management, project management and contract administration for the Town of Whitecourt. Services include preventative maintenance and safety related activities necessary to meet policies set by Council.

Preventative maintenance activities include such things as surface patching and repair, crack filling and sealing, structure cleaning and repair, storm sewer and drainage system maintenance, and a host of other related activities which are essential to everyday activities.

Safety related activities include snow clearing, sanding and salting, grading of loose surfaces, debris and litter removal, regulatory and advisory signage maintenance, traffic signal maintenance, crosswalks line painting, and vegetation control.

31 – Common Services

General

31.1 Administration will continue to support the Registered Apprenticeship Program (RAP) with one student being hired.

31.2 One-time facility maintenance includes the replacement of the wash bay ceiling. (\$18,000)

Capital and Major Maintenance

31.3 The fleet management plan has been reviewed and updated in preparation for the 2025 Budget. It is recommended that eight vehicles, a tandem truck (carry forward), two vehicles for Utilities, three vehicles for Public Works, one loader and the Zamboni be replaced. The replacements include units that are part of the capital replacement plan. The option to defer replacements for these vehicles has been considered as part of the schedule for replacement. Administration is researching options to retain the existing Zamboni as a mechanical backup and regional backup rental.

31.4 Replacement of the Public Works shop telephone system and upgrades to Wi-Fi conductivity for the repair shops to assist with vehicle diagnostic services.

31.5 A Forest Resource Improvement Program (FRIP) Grant application was submitted for the Centennial Park Pathway Improvements for \$788,896.

31.6 As per the Lifecycle Plan, the following projects are slated for 2025:

- a) Exterior Door (\$4,000),
- b) Interior Painting (\$8,000), and
- c) Surveillance System (\$24,000).

2025 Summary

31 - Common Services

		2023 Budget	2024 Budget	2025 Budget
Revenue				
Transportation Administration	1-31-01	18,000	8,000	5,000
Public Works Yards and Buildings	1-31-02	21,000	13,500	73,000
Equipment Fleet	1-31-04	78,900	47,900	36,786
Capital	5-31-01	2,179,170	2,693,327	2,319,126
Total Revenue:		2,297,070	2,762,727	2,433,912
Expenditures				
Transportation Administration	2-31-01	949,120	995,298	1,043,675
Public Works Yards and Buildings	2-31-02	300,857	310,686	394,429
Equipment Fleet	2-31-04	174,222	142,810	139,211
Transfer to/from Capital	2-31-99	90,000	90,000	90,000
Capital	6-31-01	2,179,170	2,693,327	2,319,126
Total Expenditures:		3,693,369	4,232,121	3,986,440
Net Gain/Loss from Operations:		(1,396,299)	(1,469,394)	(1,552,528)

2025 OPERATING BUDGET

31 - Common Services

	2023		2024		2025	
	Budget	Actual	Budget	Actual	Budget	Budget % Change
	\$	\$	\$	\$	\$	%
REVENUES						
Sales and User Charges	11,900	22,911	18,900	25,380	18,900	-
Net Operational Revenues	11,900	22,911	18,900	25,380	18,900	-
Non-operational Revenues						
Plus Transfers from reserves	106,000	85,459	50,500	-	95,886	89.87 %
TOTAL REVENUES	117,900	108,370	69,400	25,380	114,786	65.4 %
EXPENDITURES						
Operational Expenditures						
Salaries, Wages and Benefits	1,371,519	1,360,512	1,439,149	1,283,652	1,542,307	7.17 %
Contracted and General Services	(1,314,505)	(1,205,722)	(1,386,002)	(708,449)	(1,382,489)	(.25 %)
Materials, Goods, Supplies and Utilities	809,674	1,029,552	824,880	948,936	853,882	3.52 %
Internal Function Transfers	(58,545)	(56,544)	(57,789)	(57,788)	(59,442)	2.86 %
Total Operational Expenditures	808,143	1,127,798	820,238	1,466,351	954,258	16.34 %
Non-operational Expenditures						
Debt Repayment (Principal)	-	-	-	-	-	-
Transfers to Reserves	706,056	708,948	718,556	631,056	713,056	(.77 %)
Total Non-operational Expenditures	706,056	708,948	718,556	631,056	713,056	(.77 %)
TOTAL EXPENDITURES	1,514,199	1,836,746	1,538,794	2,097,407	1,667,314	8.35 %
NET SURPLUS / (DEFICIT)	(1,396,299)	(1,728,376)	(1,469,394)	(2,072,027)	(1,552,528)	5.66 %

**2025 Capital Schedule
Function 31 - Common Services
Revenue and Expenditures**

Revenue Detail					Expenditure Detail					
					5-31-01					
Account Number	Detail	Detail			Total	Account Number	Detail	Detail		Total
					6-31-01					
					5-31-01					
600	Sale of Capital Property	<u>Selling</u>	<u>Replaced By New Vehicle</u>		157,570	630	Furniture & Equipment Additions (\$5,000 minimum)			70,000
	Public Works Truck	311	1212	1225	2,951			<u>Replaces</u>	<u>New #</u>	
	Utilities Truck	1117	1125	1125	5,100		Garbage Body	GB3214	GB3225	70,000
	Facilities Truck	1311	8313	8325	4,855	650	Vehicle Additions (\$5,000 minimum)			1,390,750
	Utilities Truck	114	1425	1425	2,156			<u>Replaces</u>	<u>New #</u>	
	Public Works Truck	3214	3225	3225	4,567		Utilities Truck	1117	1125	100,000
	Public Works Loader	2210	8514	8,525	21,529		Public Works Truck	1212	1225	75,000
	Public Works Garbage Body	GB3214	GB3225	GB3225	3,234		Utilities Truck	1414	1425	80,000
	Zamboni	7220	7225	7225	35,000		Public Works Truck	3214	3225	104,500
	Tandem Truck (Landfill)	5213	5224	5224	60,000		Public Works Truck	8313	8325	75,000
	Tandem Truck CF	410	424	424	13,178		Public Works Loader	8514	8525	435,000
	Sander CF	2407	2424	2424	5,000		Zamboni	7220	7225	180,000
							Tandem CF	5213	5225	341,250
850	Transfer from Local Government Zamboni				39,960	764	Transfer to Reserve			572,056
920	Transfer from Reserve Equipment Replacement				1,420,790		Flush Truck (22,500 New + 7,500 Reserve)			30,000
					7,500		Sale of Capital Property			157,570
930	Transfer from Operating For Equipment Replacement Reserve Flush Truck				594,556	Shop Addition (05)				
					572,056	620	Building Additions (\$25,000 minimum)			30,000
					22,500		Telephone System			30,000
Shop Addition (05)						764	Transfer to Reserve			68,750
920	Transfer from Reserve Telephone System				30,000		Facility Reserve			33,750
930	Transfer from Operating Town Shop Reserve Salt Shed Reserve Operating Funds				68,750		Town Shop Reserve			30,000
					30,000		Salt Shed Reserve			5,000
					5,000					
					33,750					
Total Revenue					2,319,126	2,319,126	Total Expenditures		2,319,126	2,319,126



32 – Road Transport

General

- 32.1 The winter maintenance budget reflects the 5-year rolling average and prior year actuals. Staff continue to review service levels, equipment, and staffing required to meet the current policies. Costs will continue to be allocated to other functions, such as Transit and municipal buildings, so these services are properly reflected in other budget areas. The Blades on the Street (BOS) snow removal policy remains in place for the 2024/2025 winter maintain season.
- 32.2 Continue with the use of mastic (asphalt) products. This is the most effective product for repairing potholes and pitting at rail crossings. The product will enhance the preventative maintenance program and with the goal to delay the increased costs for future major road maintenance.
- 32.3 The budget for Christmas lighting includes ongoing phased replacement of new decorations adjacent to major roadways. The current level of funding replaces old decorations and lights each year. 2025 will be the eighth year of the decoration replacement program.
- 32.4 The current funding level allocated to sidewalk replacement will be maintained (\$30,000), plus the addition of Phase Two of the four-year program for the focused sidewalk replacement program on 55 Avenue. (\$108,000)
- 32.5 Street Improvement Program - Infrastructure projects being carried forward from 2024 include:
- 33 Street Ditch Improvements (CF \$22,000);
 - East side of West Whitecourt Drainage Design (CF \$25,000);
 - Centennial Park Catchment Area Study; (CF \$40,000);
 - Centennial Park – End of 47 Street Phase 1 Construction (CF \$120,000);
 - Annual thermoplastic line markings (CF \$50,000);
 - Intersection drainage redesign – Whitecourt Avenue (CF \$5,000);
 - Intersection of 53 Avenue and Legion Street drainage improvements (CF \$60,000).
- 32.6 Continue asphalt millings application program, in which millings are applied to gravel roadways to decrease dust and improve the road surface.
- 32.7 Centennial Park pathway reconstruction phased plan will see the final phase completed in 2025. Once completed, additional wayfinding and informational signs will be installed on all phases of this project.
- 32.8 Annual overlay pavement and sidewalk will continue as per the Pavement and Sidewalk Management Program plan.
- 32.9 The Enhanced Driveway Crossing Replacement Program is proposed to remain at the current level. There was no uptake on the program in 2024. (CF \$10,000)
- 32.10 Blue Ridge Road Culvert inlet design and repair is \$680,000. The funding of \$145,232 has been carried forward, as well as Disaster Relief Program (DRP) funding for \$252,000.

- 32.11 Replacement will continue for deteriorating steel frame, cover and concrete barrel/sump pit of several catch basins located along arterial, collector and local streets. (\$40,000)
- 32.12 The evaluation of the improvements to the intersection of 55 Avenue/Dahl Drive and Mink Creek Road will be included as part of the Transportation Master Plan in 2025.
- 32.13 By participating in the Transportation Routing and Vehicle Information System (TRAVIS) Routing System, permit application fees are now being collected for overweight and over-dimension loads traveling on Whitecourt roads. In 2024, approximately \$25,000 in permit fees are anticipated to be collected through the system, with similar levels expected in 2025.
- 32.14 Light standard faults along Highway 43 were identified and ongoing repairs continue. There is more review required as to the long-term life remaining in the existing infrastructure and discussions on next steps will continue in 2025 with Alberta Transportation and Economic Corridors. (CF \$40,000)
- 32.15 Annual inspection of pathways may identify additional maintenance to be undertaken under the Street Improvement Program.
- 32.16 One-time funding for the replacement of planters on Mink Creek Road/McIlwaine Drive. Staff will investigate options to replace the damaged planters in 2025. (CF \$15,000)
- 32.17 One-time purchase of benches to replace damaged and replenish inventory. (\$4,500)
- 32.18 One-time hazardous/dangerous dead tree removal along 47 Street/Golf Course Area. (CF \$20,000)
- 32.19 One time projects – Rural Transit Improvement Grant:
- a) Traffic signal upgrades to the intersection of 47 Avenue and 50 Street;
 - b) Traffic signal upgrades to the intersection of 51 Street and 49th Avenue;
 - c) Addition of bus stops and new shelters;
 - d) New thermoplastic road marking to support intersection improvements.

New Initiatives

- 32.20 Plans are underway to purchase a new electronic sign to replace the current Dahl Drive sign for \$120,000. (CF \$100,000)
- 32.21 The Public Works Department will organize a Public Works awareness event in the spring of 2025. The event will be an opportunity to share with the public the activities that Public Works undertakes for the community, and help them understand the diversity of services provided. The initial year will look to reach out to elementary school level and possibly look at an open house opportunity for the general public.
- 32.22 Administration will be bringing forward the proposed Urban Forestry Guidelines to a Policies and Priorities Committee meeting in early 2025 for review and discussion. In 2025, additional work will be initiated to determine current inventory, tree conditions and requirements for replacement of existing trees.

Capital and Major Maintenance

32.23 The 20 Year Capital and Major Maintenance Plan identifies the first phase of the Highway 43 Vitalization plantings to occur in 2025. This first phase includes plantings along both sides of Highway 43, between 53 Avenue and Riverboat Park Road. Administration will be applying for 50% funding under the “Growing Canada’s Community Canopies” grant for this project (\$140,000). Ditch grading will also need to be completed as part of this project, with an additional \$25,000 budgeted from the Vitalization Reserve.

2025 Summary

32 - Road Transport

		2023 Budget	2024 Budget	2025 Budget
Revenue				
Road Maintenance	1-32-01	87,103	218,205	88,183
Sidewalks, Curbs and Gutters	1-32-02	60,000	-	-
Snow and Ice Removal	1-32-04	24,000	17,400	15,000
Boulevards and Buffers	1-32-05	20,000	50,000	45,000
Street Lighting	1-32-06	50,000	40,000	40,000
Street Traffic Controls	1-32-07	-	15,000	-
Christmas Lighting	1-32-08	10,000	10,000	14,353
Street Improvement	1-32-10	1,912,308	2,425,095	4,344,525
Capital	5-32-01	3,208,476	1,247,681	373,477
Total Revenue:		5,371,887	4,023,381	4,920,538
Expenditures				
Road Maintenance	2-32-01	490,690	656,366	541,771
Sidewalks, Curbs and Gutters	2-32-02	103,534	43,725	43,910
Street Cleaning	2-32-03	169,646	176,183	183,904
Snow and Ice Removal	2-32-04	857,503	860,874	887,865
Boulevards and Buffers	2-32-05	492,105	546,463	566,140
Street Lighting	2-32-06	453,945	473,198	524,239
Street Traffic Controls	2-32-07	58,419	78,752	64,933
Christmas Lighting	2-32-08	38,867	39,891	45,165
Street Improvement	2-32-10	1,972,308	2,485,095	4,404,525
Spur Maintenance	2-32-11	18,200	18,200	18,200
Capital	6-32-01	3,208,476	1,247,681	373,477
Total Expenditures:		7,863,691	6,626,429	7,654,129
Net Gain/Loss from Operations:		(2,491,804)	(2,603,048)	(2,733,591)

2025 OPERATING BUDGET

32 - Road Transport

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Budget % Change
	\$	\$	\$	\$	\$	%
REVENUES						
Sales and User Charges	88,000	58,574	209,000	44,113	79,000	(62.2 %)
Government Transfers	1,845,159	772,993	2,360,374	-	3,810,844	61.45 %
Net Operational Revenues	1,933,159	831,567	2,569,374	44,113	3,889,844	51.39 %
Non-operational Revenues						
Plus Transfers from reserves	230,252	540,528	206,326	-	657,217	218.53 %
TOTAL REVENUES	2,163,411	1,372,095	2,775,700	44,113	4,547,061	63.82 %
EXPENDITURES						
Operational Expenditures						
Salaries, Wages and Benefits	1,040,270	845,966	1,075,991	747,516	1,113,412	3.48 %
Contracted and General Services	2,835,476	1,581,976	3,341,223	1,848,839	5,284,440	58.16 %
Materials, Goods, Supplies and Utilities	701,237	559,084	883,301	597,796	804,568	(8.91 %)
Internal Function Transfers	(14,700)	(14,700)	(14,700)	(14,700)	(14,700)	-
Total Operational Expenditures	4,562,283	2,972,326	5,285,816	3,179,451	7,187,720	35.98 %
Non-operational Expenditures						
Transfers to Reserves	92,932	1,073,256	92,932	68,500	92,932	-
Total Non-operational Expenditures	92,932	1,073,256	92,932	68,500	92,932	-
TOTAL EXPENDITURES	4,655,215	4,045,581	5,378,748	3,247,951	7,280,652	35.36 %
NET SURPLUS / (DEFICIT)	(2,491,804)	(2,673,486)	(2,603,048)	(3,203,838)	(2,733,591)	5.02 %

2025 Capital Schedule Function 32 - Roads Revenue and Expenditures

Revenue Detail				Expenditure Detail			
		5-32-01				6-32-01	
Account Number	Detail	Detail Amount	Total	Account Number	Detail	Detail Amount	Total
590	Donation		53,206	610	Engineered Structure Additions (\$25,000 minimum)		153,206
	Festival Roadway/Parcel Grade	53,206			Festival Roadway/Parcel Grade	153,206	
830	Transfer from Federal Government		30,400	630	Furniture & Equipment Additions (\$5,000 minimum)		120,000
	Festival Roadway/Parcel Grade	30,400			Dahl Drive Sign Replacement	120,000	
840	Transfer from Province		59,477				
	MSI Festival Roadway/Parcel Grade	59,477		761	Transfer to Operating		100,271
850	Transfer from Local Government		10,123		Tree Removal 47 St	20,000	
	Festival Roadway/Parcel Grade	10,123			Christmas Street Lights	14,353	
920	Transfer from Reserve		220,271		Hwy 43 Lighting Repair	40,000	
	Dahl Drive Sign Replacement	120,000			Concrete Planters (Mink & McIlwaine)	15,000	
	Christmas Lights	14,353			Trail Signs	10,918	
	Hwy 43 Lighting Repair	40,000					
	Tree Removal 47 Street	20,000					
	Concrete Planters (Mink & McIlwaine)	15,000					
	Trail Signs	10,918					
Total Revenue		373,477	373,477	Total Expenditures		373,477	373,477

37 – Storm Sewers

The storm water system is a network of infrastructure designed to manage and direct rainwater or melted snow that runs off impervious surfaces such as roads, buildings, and parking lots. The goal is to prevent flooding, erosion, and water pollution by safely channeling storm water away from developed areas. Key components of the storm water system include storm drains (catch basins), storm lines, retention/detention ponds, outfalls and open ditches. By managing storm water effectively, these systems help reduce the risk of flooding, protect water quality, and ensure the safety and functionality of urban areas during heavy rainfall events.

General

- 37.1 Deteriorating steel frames and covers of several catch basins located along arterial and collector roads will be replaced as part of the annual Phased Catch Basin Rehabilitation Program. (\$35,000)

2025 Summary

37 - Storm Sewers

		2023 Budget	2024 Budget	2025 Budget
Revenue				
Maintenance	1-37-01	75,000	35,000	37,500
Fiscal Services	1-37-02	142,058	142,058	142,058
Capital	5-37-01	75,000	35,000	35,000
Total Revenue:		292,058	212,058	214,558
Expenditures				
Maintenance	2-37-01	209,688	167,409	176,126
Fiscal Services	2-37-02	142,058	142,058	142,058
Capital	6-37-01	75,000	35,000	35,000
Total Expenditures:		426,746	344,467	353,184
Net Gain/Loss from Operations:		(134,688)	(132,409)	(138,626)

2025 OPERATING BUDGET

37 - Storm Sewers

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Budget % Change
	\$	\$	\$	\$	\$	%
REVENUES						
Sales and User Charges	142,058	64,369	142,058	142,107	142,058	-
Government Transfers	-	-	-	-	2,500	100. %
Net Operational Revenues	142,058	64,369	142,058	142,107	144,558	1.76 %
Non-operational Revenues						
Plus Transfers from reserves	75,000	116,282	35,000	-	35,000	-
TOTAL REVENUES	217,058	180,651	177,058	142,107	179,558	1.41 %
EXPENDITURES						
Operational Expenditures						
Salaries, Wages and Benefits	62,881	58,531	66,063	61,223	67,391	2.01 %
Contracted and General Services	134,897	83,454	89,436	60,005	96,825	8.26 %
Materials, Goods, Supplies and Utilities	11,910	14,669	11,910	6,194	11,910	-
Interest on Long Term Debt	64,369	64,235	61,828	31,237	59,203	(4.25 %)
Total Operational Expenditures	274,057	220,889	229,236	158,659	235,329	2.66 %
Non-operational Expenditures						
Debt Repayment (Principal)	77,689	77,689	80,230	39,792	82,855	3.27 %
Transfers to Reserves	-	-	-	-	-	-
Total Non-operational Expenditures	77,689	77,689	80,230	39,792	82,855	3.27 %
TOTAL EXPENDITURES	351,746	298,578	309,467	198,451	318,184	2.82 %
NET SURPLUS / (DEFICIT)	(134,688)	(117,928)	(132,409)	(56,345)	(138,626)	4.7 %

2025 Capital Schedule Function 37 - Storm Sewers Revenue and Expenditures

Revenue Detail			Expenditure Detail			
			5-37-01		6-37-01	
Account Number	Detail	Amount	Account Number	Detail	Amount	Total
920	Transfer from Reserve	35,000	761	Transfer to Operating		35,000
	Phased Catch Basin Repair Program	35,000		Phased Catch Basin Repair Program	35,000	35,000
Total Revenue		35,000	Total Expenditures		35,000	35,000

33 – Airport

The Whitecourt Airport is owned and operated by Woodlands County. Annually, the Town of Whitecourt contributes to Woodlands County for airport operations.

A Council representative is appointed annually to represent the municipality on Woodlands County’s Whitecourt Airport Advisory Committee.

Strategic Priorities

33.1 The Intermunicipal Collaboration Framework was finalized in 2024, and the annual contribution is adjust by cost of living.

2025 Summary

33 - Airport

			2023 Budget	2024 Budget	2025 Budget
Revenue					
Airport	1-33-01		40,000	40,000	44,163
Total Revenue:			40,000	40,000	44,163
Expenditures					
Airport	2-33-01		43,457	44,326	44,163
Total Expenditures:			43,457	44,326	44,163
Net Gain/Loss from Operations:			(3,457)	(4,326)	0

2025 OPERATING BUDGET

33 - Airport

					Budget %		
		2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Change
		\$	\$	\$	\$	\$	%
REVENUES							
Government Transfers		40,000	40,000	40,000	-	44,163	10.41 %
TOTAL REVENUES		40,000	40,000	40,000	-	44,163	10.41 %
EXPENDITURES							
Operational Expenditures							
Transfers to Local Boards and Governments		43,457	43,457	44,326	-	44,163	(.37 %)
Total Operational Expenditures		43,457	43,457	44,326	-	44,163	(.37 %)
TOTAL EXPENDITURES		43,457	43,457	44,326	-	44,163	(.37 %)
NET SURPLUS / (DEFICIT)		(3,457)	(3,457)	(4,326)	-	-	(100. %)

34 – Transit

The Transit fleet consists of three Public Transit buses and one Dial-A-Bus. Public Transit is a fixed one-hour route service for community members, operating Monday through Saturday, with half-hour pickups during the morning and afternoon peak times. Dial-A-Bus is a door-to-door service operating on weekdays for individuals meeting program criteria. As part of Transit Services, FCSS administers Whitecourt's Transportation Grant Program available to seniors and individuals with disabilities. Revenue for Transit Services is generated through ridership fees, advertising contracts on bus shelters and buses, booked charters, and taxation.

General

34.1 Ridership for 2024 is at the level that was forecasted for 2024. Fees and admissions for 2025 will be budgeted at the same level as 2024.

New Initiatives

- 34.2 Submitted an Expression of Interest for the Canada Public Transit's Fund Baseline Funding stream for capital funding starting in 2026 for five years annually.
- 34.3 Working with Canadian Urban Transit Research & Innovation Consortium (CUTRIC) and Fortis on a Zero Emission Bus feasibility project. The Town will receive a fleet transition plan and economic analysis as part of the project. Results of the study are expected to be received the end of January 2025.
- 34.4 Budgeting for the replacement of a transit bus, handi bus, traffic signals, and additional shelters with funding from the Rural Transit Solutions Fund.
- 34.5 Plan to carry out a tabletop exercise with a transit consultant to review the current route.



2025 Summary

34 - Transit

			2023 Budget	2024 Budget	2025 Budget
Revenue					
Public Transit	1-34-02		199,487	144,041	151,287
Total Revenue:			199,487	144,041	151,287
Expenditures					
Public Transit	2-34-02		677,568	648,006	673,650
Total Expenditures:			677,568	648,006	673,650
Net Gain/Loss from Operations:			(478,081)	(503,965)	(522,363)

2025 OPERATING BUDGET

34 - Transit

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Budget % Change
	\$	\$	\$	\$	\$	%
REVENUES						
Sales and User Charges	109,000	95,217	111,000	86,200	105,000	(5.41 %)
Government Transfers	70,487	118,366	22,082	27,104	22,524	2. %
Net Operational Revenues	179,487	213,583	133,082	113,304	127,524	(4.18 %)
Non-operational Revenues						
Plus Transfers from reserves	20,000	-	10,959	-	23,763	116.84 %
TOTAL REVENUES	199,487	213,583	144,041	113,304	151,287	5.03 %
EXPENDITURES						
Operational Expenditures						
Salaries, Wages and Benefits	382,392	397,840	404,439	370,580	418,099	3.38 %
Contracted and General Services	235,938	238,034	221,408	166,697	234,351	5.85 %
Materials, Goods, Supplies and Utilities	5,200	4,875	6,000	8,495	6,000	-
Internal Function Transfers	14,700	14,700	14,700	14,700	14,700	-
Total Operational Expenditures	638,230	655,449	646,547	560,472	673,150	4.11 %
Non-operational Expenditures						
Transfers to Reserves	39,338	67,217	1,459	500	500	(65.73 %)
Total Non-operational Expenditures	39,338	67,217	1,459	500	500	(65.73 %)
TOTAL EXPENDITURES	677,568	722,666	648,006	560,972	673,650	3.96 %
NET SURPLUS / (DEFICIT)	(478,081)	(509,083)	(503,965)	(447,668)	(522,363)	3.65 %

41 & 42 – Utility Services

Utility Services is part of the Town's Infrastructure Services Department that provides treated drinking water and manages wastewater (sewage) for the community.

Water services is a system that delivers clean, potable (drinkable) water for the community, and includes water intake system on the McLeod River, Water Treatment Plant, water distribution system, and fire hydrants.

Sanitary sewer services is a system that is responsible for the collection of wastewater that includes network of collection pipes, lift stations and wastewater treatment facility. Treated wastewater is discharged in to the Athabasca River.

41 – Water Supply & Distribution

General

- 41.1 Water rates will continue to reflect 100% cost recovery for the function. The utility rates will be presented to Council at a future meeting and any adjustments resulting from the meeting will be reflected in the interim budget prior to adoption.
- 41.2 The number of water main breaks has been increasing over the past few years due to an aging distribution system. Line breaks have been budgeted at two breaks per year. (\$25,000)

New Initiatives

- 41.3 Continue to investigate grant opportunities to undertake a review to address emergency power system upgrades in the event of power outages for the water intake, Water Treatment Plant, main and Hilltop reservoirs and Wastewater Treatment Plant.
- 41.4 Purchase of updated testing instruments to continue to undertake in-house testing and looking for long term to opportunities to reduce some of the external testing cost for the department.
- 41.5 Undertake preventative maintenance and reline the Alum tank, and undertake repairs to the CIP Tank in the treatment plant. (\$22,000)
- 41.6 Replacement of pump valves in the water intake system. (\$25,000)
- 41.7 Infuse funding into a new preventive maintenance program to undertake annual fire hydrant inspection/repairs and main water line valve repairs. (\$100,000)
- 41.8 Purchase of two de-chlorination units for connecting to hydrants during flushing, as required under regulations. These are used to remove chlorine from the water prior to entering the storm system. (\$10,000)

Capital and Major Maintenance

- 41.9 The Water Treatment Plant boilers are nearing end of life and require engineering for replacement. (\$65,400)

- 41.10 Utilities water-related projects being carried forward from 2024 include:
- Truck Fill Pad Resurface (CF \$15,000; New \$10,000);
 - Traveling Water Screen Repair (CF \$35,000).

2025 Summary

41 - Water Supply and Distribution

		2023 Budget	2024 Budget	2025 Budget
Revenue				
Administration	1-41-01	2,801,156	2,858,372	2,961,278
Water Treatment Plant	1-41-02	177,800	107,400	42,000
Service of Supply - Reservoirs	1-41-03	14,200	25,000	25,000
Transmission and Distribution	1-41-04	3,500	16,500	105,000
Meter Installation and Repair	1-41-05	22,280	25,367	12,367
Customer Billing and Collection	1-41-06	1,000	-	-
New Raw Water Intake	1-41-12	324,381	413,754	439,168
Main Reservoir	1-41-13	4,000	30,000	36,000
Capital	5-41-01	1,338,215	911,831	991,269
Total Revenue:		4,686,532	4,388,224	4,612,082
Expenditures				
Administration	2-41-01	1,007,830	980,436	981,394
Water Treatment Plant	2-41-02	929,026	929,402	936,838
Service of Supply - Reservoirs	2-41-03	110,701	123,609	119,900
Transmission and Distribution	2-41-04	332,783	370,453	501,241
Meter Installation and Repair	2-41-05	121,271	116,223	109,042
Customer Billing and Collection	2-41-06	284,536	297,067	310,116
Old Raw Water Intake	2-41-09	7,097	7,187	7,703
New Raw Water Intake	2-41-12	416,755	479,085	481,407
Main Reservoir	2-41-13	138,317	172,930	173,173
Capital	6-41-01	1,338,215	911,831	991,269
Total Expenditures:		4,686,532	4,388,224	4,612,082
Net Gain/Loss from Operations:				

2025 OPERATING BUDGET

41 - Water Supply and Distribution

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Budget % Change
	\$	\$	\$	\$	\$	%
REVENUES						
Sales and User Charges	3,030,608	2,859,156	3,232,493	2,547,249	3,340,313	3.34 %
Penalties and Costs on Taxes	8,500	10,057	10,500	12,114	10,500	-
Net Operational Revenues	3,039,108	2,869,212	3,242,993	2,559,363	3,350,813	3.32 %
Non-operational Revenues						
Plus Transfers from reserves	309,209	185,880	233,400	-	270,000	15.68 %
TOTAL REVENUES	3,348,317	3,055,092	3,476,393	2,559,363	3,620,813	4.15 %
EXPENDITURES						
Operational Expenditures						
Salaries, Wages and Benefits	844,491	726,760	819,326	724,085	869,796	6.16 %
Contracted and General Services	611,369	495,993	532,268	373,739	644,031	21. %
Materials, Goods, Supplies and Utilities	885,737	949,015	1,076,736	872,628	1,042,621	(3.17 %)
Internal Function Transfers	277,451	277,451	292,350	292,350	303,783	3.91 %
Bank Charges and Other	2,500	4,695	2,500	8,184	2,500	-
Other	5,000	9,533	5,000	740	5,000	-
Total Operational Expenditures	2,626,548	2,463,446	2,728,180	2,271,727	2,867,731	5.12 %
Non-operational Expenditures						
Debt Repayment (Principal)	-	-	-	-	-	-
Transfers to Reserves	721,769	591,646	748,213	37,570	753,082	.65 %
Total Non-operational Expenditures	721,769	591,646	748,213	37,570	753,082	.65 %
TOTAL EXPENDITURES	3,348,317	3,055,092	3,476,393	2,309,297	3,620,813	4.15 %
NET SURPLUS / (DEFICIT)				250,067		

2025 Capital Summary Function 41 - Water Revenue and Expenditures

Revenue Detail				Expenditure Detail			
		5-41-01				6-41-01	
Account Number	Detail	Detail Amount	Total	Account Number	Detail	Detail Amount	Total
920	Transfers from Reserve		330,400	620	Building Additions (\$25,000 minimum)		65,400
	Replacement of Chlorine/Ph Analyzer	11,000			Boiler Replacement Study	65,400	
	Dechlorination Units for Hydrants	10,000		761	Transfer to Operating		265,000
	HMFT Backwash Pumps Maintenance	10,000			Replacement of Chlorine/Ph Analyzer	11,000	
	Truck Fill Pad Resurface (CF \$15,000 + New \$10,000)	25,000			Dechlorination Units for Hydrants	10,000	
	Raw Water Intake Pump	27,000			HMFT Backwash Pumps Maintenance	10,000	
	Traveling Water Screen Repair (C/F \$35,000)	35,000			Truck Fill Pad Resurface (CF \$15,000 + New \$10,000)	25,000	
	Rebuild/Replace 3 Pump Valves	25,000			Raw Water Intake Pump	27,000	
	CIP Tank Reinforcement	15,000			Traveling Water Screen Repair (C/F \$35,000)	35,000	
	Aluminum Tank Re-Lining	7,000			Rebuild/Replace 3 Pump Valves	25,000	
	Purchase Hach DR3900 (Ammonia/Phosphorus Analysis)	10,000			CIP Tank Reinforcement	15,000	
	Hydrant Maintenance Repairs	35,000			Aluminum Tank Re-Lining	7,000	
	Main Value Maintenance Repairs	35,000			Purchase Hach DR3900 (Ammonia/Phosphorus Analysis)	10,000	
	CC Value Maintenance Repairs	20,000			Hydrant Maintenance Repairs	35,000	
	Boiler Replacement Study	65,400			Main Value Maintenance Repairs	35,000	
			660,869		CC Value Maintenance Repairs	20,000	
930	Transfer from Operating		660,869	764	Transfer to Reserve		660,869
	Sustainability Reserve	475,000			Sustainability Reserve	475,000	
	Surcharge Old/New Intake - Metered Consumption	33,883			Standby Annual Fee - Millar Western - Raw Water Intake	151,986	
	Standby Annual Fee - Millar Western - Raw Water Intake	151,986			Surcharge Old/New Intake - Metered Consumption	33,883	
Total Revenue		991,269	991,269	Total Expenditures		991,269	991,269

42 – Wastewater Treatment and Disposal

General

- 42.1 Sewer rates will continue to reflect 100% cost recovery for the function. The utility rates will be presented to Council at a future meeting and any adjustments resulting from the meeting will be reflected in the interim budget prior to adoption.
- 42.2 Review all lift stations as to the requirements to install new electrical transfer switches. These switches will be installed in a phased approach in order to be able to provide backup power sources for all the lift stations in an emergency situation. 2025 will see two to three of the switches installed. (\$25,000)
- 42.3 Continue maintenance, repair and rehabilitation programs on manholes in various locations (Hilltop – 30 Street, 33 Avenue, and 48 Avenue). (\$50,000)

Strategic Priorities

- 42.4 The Wastewater Treatment Plant Study is complete and will be presented to Council in the new year. The consultant's report outlines options for the Town to consider as upgrades are required to support community growth that will, with Council's direction, be added to the 20-Year Capital and Major Maintenance Plan.
- 42.5 Administration will continue to implement an incentive and education program for businesses to reduce the percentage of inorganic materials (i.e., sand, clay, grit, oil, grease etc.) entering the wastewater collection system.

Capital and Major Maintenance

- 42.6 Replacement of the sewer line on 47 Street, between 47 Avenue and 49 Avenue. (CF \$90,000; New \$335,000)
- 42.7 Southlands lift station wet well piping and valve replacement. (\$65,000)
- 42.8 Purchase of a new digester pump. (\$13,000)

2025 Summary

42 - Wastewater Treatment and Disposal

		2023 Budget	2024 Budget	2025 Budget
Revenue				
Administration	1-42-01	2,223,877	2,321,044	2,429,886
Sewer Mains Maintenance	1-42-02	60,700	95,000	140,014
Lift Stations and Grounds	1-42-03	35,500	15,000	125,000
Sewage Treatment Plant	1-42-04	80,500	26,703	33,000
Customer Billing and Collection	1-42-05	1,000	-	-
Capital	5-42-01	653,736	707,955	883,000
Total Revenue:		3,055,313	3,165,702	3,610,900
Expenditures				
Administration	2-42-01	671,388	626,720	655,685
Sewer Mains Maintenance	2-42-02	288,109	339,026	383,620
Lift Stations and Grounds	2-42-03	292,124	300,854	410,513
Sewage Treatment Plant	2-42-04	868,920	899,081	972,967
Customer Billing and Collection	2-42-05	281,036	292,067	305,116
Capital	6-42-01	653,736	707,955	883,000
Total Expenditures:		3,055,313	3,165,702	3,610,900
Net Gain/Loss from Operations:				

2025 OPERATING BUDGET

42 - Waste Water Treatment and Disposal

					Budget %	
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Change
	\$	\$	\$	\$	\$	%
REVENUES						
Sales and User Charges	2,159,749	2,052,245	2,314,960	1,890,587	2,423,802	4.7 %
Penalties and Costs on Taxes	5,844	6,881	6,084	8,467	6,084	-
Net Operational Revenues	2,165,593	2,059,126	2,321,044	1,899,054	2,429,886	4.69 %
Non-operational Revenues						
Plus Transfers from reserves	235,984	181,037	136,703	-	298,014	118. %
TOTAL REVENUES	2,401,577	2,240,163	2,457,747	1,899,054	2,727,900	10.99 %
EXPENDITURES						
Operational Expenditures						
Salaries, Wages and Benefits	736,158	693,672	707,089	622,980	771,800	9.15 %
Contracted and General Services	639,725	626,848	680,205	374,869	769,396	13.11 %
Materials, Goods, Supplies and Utilities	345,787	370,019	370,756	315,889	369,060	(.46 %)
Internal Function Transfers	277,451	277,451	292,350	292,350	303,783	3.91 %
Total Operational Expenditures	1,999,122	1,967,990	2,050,400	1,606,088	2,214,039	7.98 %
Non-operational Expenditures						
Debt Repayment (Principal)	-	-	-	-	-	-
Transfers to Reserves	402,455	272,173	407,347	36,095	513,861	26.15 %
Total Non-operational Expenditures	402,455	272,173	407,347	36,095	513,861	26.15 %
TOTAL EXPENDITURES	2,401,577	2,240,163	2,457,747	1,642,183	2,727,900	10.99 %
NET SURPLUS / (DEFICIT)		-		256,871		

**2025 Capital Summary
Function 42 - Sewer
Revenue and Expenditures**

Revenue Detail			5-42-01		Expenditure Detail			6-42-01	
Account Number	Detail	Detail Amount	Total	Account Number	Detail	Detail Amount	Total		
830	Transfer from Federal Government 47th Street Sewer Line Replacement and Regrade	200,000	200,000	610	Engineering Structures (\$25,000 minimum) 47th Street Sewer Line Replacement and Regrade	425,000	425,000		
920	Transfer from Reserve		317,986	761	Transfer to Operating		183,000		
	Manhole Maintenance Repair	50,000			Manhole Maintenance Repair	50,000			
	47th Street Sewer Line Replacement and Regrade	134,986			Southland Lift Stn - Wet Well Piping & Valve Replacemer	65,000			
	Southland Lift Stn - Wet Well Piping & Valve Replaceme	65,000			Park Circle - North Haven - Submersible Pumps	20,000			
	Park Circle - North Haven - Submersible Pumps	20,000			Park Circle - Replace At-a-phase VFD	10,000			
	Park Circle - Replace At-a-phase VFD	10,000			North Haven Lift Stn- Replace Wet Well Fan	5,000			
	North Haven Lift Stn- Replace Wet Well Fan	5,000			HMFT Screw Pump Maintenance	10,000			
	HMFT Screw Pump Maintenance	10,000			Purchase Digester Pump	13,000			
	Purchase Digester Pump	13,000			Install Washer/Dryer	10,000			
	Install Washer/Dryer	10,000							
930	Transfer from Operating		365,014	764	Transfer to Reserves		275,000		
	Sustainability Reserve	275,000			Sustainability Reserve	275,000			
	47th Street Sewer Line Replacement and Regrade	90,014							
Total Revenue		883,000	883,000	Total Expenditures		883,000	883,000		

43 – Waste Management

Town of Whitecourt handles its solid waste disposal through weekly curbside garbage and recycling pick-up service through contracted services. Each residence is provided a rolling waste cart for garbage, and recycling materials are placed into clear blue plastic bags for weekly collection. Waste reduction programs will be introduced in partnership with the collection contractor in an effort to reduce the amount of waste headed to the landfill and to increase the curbside recycling collection program.

General

- 43.1 Garbage collection rates reflect 100% recovery for the function.
- 43.2 The 2025 Regional Solid Waste Authority budget will be presented at the December Policies and Priorities Committee meeting, and reflects an overall requisition increase of 2.7%.

New Initiatives

- 43.3 Partner with residential waste/recycling contractor (GFL) to deliver an educational campaign for better recycling habits and increasing waste diversion. This will include in-school presentations, flyers and educational materials for each household, and other educational strategies to enhance recycling and waste diversion in the community. (\$5,000)
- 43.4 A new residential curbside solid waste and recycling agreement is in place, and remains effective for five years. The new contract expands on the recycling program to include collection of all plastics (Type 1 – 7).
- 43.5 Funds have been allocated to Communities in Bloom for the promotion of residential composting and recycling. (\$9,500)



2025 Summary

43 - Waste Management

		2023 Budget	2024 Budget	2025 Budget
Revenue				
Garbage Collection and Disposal	1-43-01	1,022,489	1,068,196	1,134,708
Pine Beetle	1-43-02	50,600	-	-
Regional Landfill Site	1-43-03	650,000	650,000	650,000
Total Revenue:		1,723,089	1,718,196	1,784,708
Expenditures				
Garbage Collection and Disposal	2-43-01	452,107	429,239	460,938
Pine Beetle	2-43-02	50,600	-	-
Regional Landfill Site	2-43-03	1,220,383	1,288,956	1,323,769
Total Expenditures:		1,723,090	1,718,196	1,784,707
Net Gain/Loss from Operations:				

2025 OPERATING BUDGET

43 - Waste Management

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Budget % Change
	\$	\$	\$	\$	\$	%
REVENUES						
Sales and User Charges	1,671,489	1,670,529	1,717,196	1,414,608	1,783,708	3.87 %
Government Transfers	50,600	29,702	-	-	-	-
Penalties and Costs on Taxes	1,000	1,032	1,000	1,270	1,000	-
Net Operational Revenues	1,723,089	1,701,263	1,718,196	1,415,878	1,784,708	3.87 %
Non-operational Revenues						
Plus Transfers from reserves	-	-	-	-	-	-
TOTAL REVENUES	1,723,089	1,701,263	1,718,196	1,415,878	1,784,708	3.87 %
EXPENDITURES						
Operational Expenditures						
Salaries, Wages and Benefits	47,868	68,811	63,956	59,654	65,879	3.01 %
Contracted and General Services	370,277	352,696	354,968	287,510	383,283	7.98 %
Materials, Goods, Supplies and Utilities	600	121	600	11	600	-
Transfers to Local Boards and Governments	1,220,383	1,187,120	1,288,956	-	1,323,769	2.7 %
Internal Function Transfers	9,500	2,000	9,500	-	9,500	-
Total Operational Expenditures	1,648,628	1,610,747	1,717,981	347,176	1,783,031	3.79 %
Non-operational Expenditures						
Transfers to Reserves	74,462	90,516	215	-	1,676	679.53 %
Total Non-operational Expenditures	74,462	90,516	215	-	1,676	679.53 %
TOTAL EXPENDITURES	1,723,090	1,701,263	1,718,196	347,176	1,784,707	3.87 %
NET SURPLUS / (DEFICIT)				1,068,703		

51 & 52 – Family and Community Support Services (FCSS)

51 – Direct FCSS Funded Programs

FCSS enhances the social well-being of individuals, families, and the community through preventative programs and services for Whitecourt and a portion of Woodlands County residents. Programs focus on volunteerism, information and referral services, advocacy, programs to support the positive development of children and youth, seniors' supports and programs, addressing local issues through community development and partnerships, and support to non-profit groups/agencies through the annual FCSS grant. FCSS uses a "people helping people to help themselves" approach and offers a wide range of programs and services at the community level that promote and encourage active engagement in the community, foster a sense of belonging, promote social inclusion, develop and maintain healthy relationships, enhance access to social supports, and develop and strengthen skills that build resilience. FCSS services are delivered through a funding partnership between the Province and municipalities. While funding is based on an 80/20 Province/Town & County funding ratio, the maximum provincial grant has remained quite static (a \$12,000 increase was received in 2023), resulting in the Town of Whitecourt over-contributing annually.

The Community Services Advisory Board reviews service levels and program statistics monthly and completed an in depth service level review at its planning session, and the 2025 Interim Budget has been developed according to the results of the review.

General

- 51.1 Continue to provide opportunities for enhanced support to various community agencies through the annual FCSS Grant Program which provides funding to non-profit organizations delivering community preventative social programs. (\$20,000)

New Initiatives

- 51.2 Administration has applied for the second round of the Housing Accelerator Fund grant through CMHC to support the development of smaller, affordable and accessible units in the community. It is anticipated that notification on the application will be received prior to final budget.
- 51.3 The Community Services Advisory Board identified a Teen Week as a priority during the 2024 Planning Session/Service Review, it was successful and budgeted again in 2025. (\$3,000)
- 51.4 The guest speaker for Volunteer Week was well received in 2024. It is proposed to continue with budgeting \$4,000 for this event in 2025.
- 51.5 Advertising budget includes a Community Services Directory tear out sheet that will be published annually in the Community Spectrum.

Significant Changes

- 51.6 Compared to 2023, the Doors Open Grade 4&5 Program saw an increase of 43 participants in 2024 compared to the same eight months in 2023 (180-223). Compared to 2023, the Doors Open Grade 6 thru 9 Program saw an increase of 688 participants in 2024 compared to the same eight months in 2023 (512-1200). With

the continued success of the Doors Open Program, an additional \$5,000 has been budgeted to increase staffing for the program.

2025 Summary

51 - F.C.S.S.

		2023 Budget	2024 Budget	2025 Budget
Revenue				
Administration	1-51-01	384,630	406,297	412,377
Youth Development	1-51-02	7,127	5,948	5,888
Community Programs	1-51-05	30,850	34,816	32,400
Total Revenue:		422,607	447,061	450,665
Expenditures				
Administration	2-51-01	117,231	126,288	131,405
Youth Development	2-51-02	101,361	112,765	116,379
Community Programs	2-51-05	373,398	390,219	397,267
Grant Program	2-51-06	20,000	20,000	20,000
Total Expenditures:		611,989	649,273	665,052
Net Gain/Loss from Operations:		(189,382)	(202,212)	(214,387)

2025 OPERATING BUDGET

51 - F.C.S.S.

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Budget % Change
	\$	\$	\$	\$	\$	%
REVENUES						
Sales and User Charges	30,350	12,607	30,150	24,686	30,150	-
Government Transfers	385,130	379,304	404,989	282,939	414,627	2.38 %
Net Operational Revenues	415,480	391,911	435,139	307,625	444,777	2.21 %
Non-operational Revenues						
Plus Transfers from reserves	7,127	-	11,922	-	5,888	(50.61 %)
TOTAL REVENUES	422,607	391,911	447,061	307,625	450,665	.81 %
EXPENDITURES						
Operational Expenditures						
Salaries, Wages and Benefits	401,202	355,057	429,717	343,514	454,560	5.78 %
Contracted and General Services	118,696	80,346	128,574	95,413	120,001	(6.67 %)
Materials, Goods, Supplies and Utilities	9,439	5,803	8,328	5,689	7,838	(5.89 %)
Transfers to Local Boards and Governments	20,000	3,028	20,000	21,523	20,000	-
Internal Function Transfers	60,353	62,213	60,353	-	60,353	-
Total Operational Expenditures	609,689	506,447	646,973	466,139	662,752	2.44 %
Non-operational Expenditures						
Debt Repayment (Principal)	-	-	-	-	-	-
Transfers to Reserves	2,300	1,800	2,300	1,800	2,300	(. %)
Total Non-operational Expenditures	2,300	1,800	2,300	1,800	2,300	(. %)
TOTAL EXPENDITURES	611,989	508,247	649,273	467,939	665,052	2.43 %
NET SURPLUS / (DEFICIT)	(189,382)	(116,336)	(202,212)	(160,314)	(214,387)	6.02 %

52 – Contracts, Grants, and Programs

FCSS also manages and provides program support and supervision to a number of community programs and services. While each of these programs has a net zero budget, the programs are supported with supervision, management resources, and transfers noted in 51 – Direct FCSS Funded Programs.

General

- 52.1 The Food Bank is an emergency food program that operates through the generosity of community donations, volunteers, and grants. In 2024, 480 more perishable boxes were distributed to residents than the same 10 months in 2023 (2,380 to 2,860) and 854 more fills (1,342 to 2,196).
- 52.2 The grant agreement between the Town of Whitecourt and Children’s Services for the provision of diversion and universal services through the Whitecourt & Area Family Support Program was granted a 2-year extension; the new expiry date of this agreement is March 31, 2026. With this extension, there was a one-time 3% annual increase (\$13,329) in funding for the 2024-25 year. To date, there has been no indication that the 3% increase will continue for the 2025-26 year.
- 52.3 The grant agreement between the Town of Whitecourt and Alberta Health Services for the provision of Psychological Services for the Whitecourt & Area Family Support Program has received an extension of three years commencing April 1, 2024 and expiring on March 31, 2027. The amount received annually for this grant will be \$30,365.

New Initiatives

- 52.4 Food Banks Canada has announced that it will be implementing mandatory accreditation for all food banks across the nation, with the hope of this being complete by March 2025. A grant to assist with the cost of the accreditation process has been applied for.
- 52.5 The Whitecourt Family Violence Initiative has received a Community Justice Grant in the amount of \$17,600 to support the facilitation of New Hope for Youth; a program geared towards youth who are facing the justice system. This grant can be applied for annually however, trends in the past have shown that these grant dollars are allocated to different organizations across the province for a variety of initiatives.
- 52.6 Administration applied for a Social Prescribing Grant through Alberta Healthy Aging, with funding from the United Way, to fund a Seniors Resource Lead and programming for two years to support the senior population. The Lead provides assistance with forms, appointments, and connection within the community as well as linking agencies within the community that provide or could provide services to seniors. This was a gap identified in the preliminary results of the Affordable Housing Needs Assessment. The grant was successful (\$152,024). The grant is for the duration of October 1, 2023 to September 30, 2025. The Lead was hired as of November 2, 2023.
- 52.7 Administration applied for a Non-Medical Home Supports Grant through Alberta Healthy Aging, with funding from the United Way, to provide Non-Medical Home Supports to qualifying seniors until March 31, 2027. This was a gap identified in the preliminary results of the Affordable Housing Needs Assessment. The grant was successful (\$232,000). Services will commence in early 2025.

Strategic Priorities

- 52.8 The Whitecourt Family Violence Initiative has received the first year of the National Action Plan To End Gender Based Violence Grant to increase programming and promotions to raise awareness to gender based violence. This grant is the first year of a possible four-year grant with re-application annually. This grant supports a Family Violence Prevention Worker at 14 hours per week.
- 52.9 The Whitecourt Family Violence Initiative experienced a staff shortage in 2024. This allowed for opportunity to increase the Family Violence Prevention Worker's hours from 21 hours to 35 hours per week. This will continue for the months of January, February, and March of 2025.

Significant Changes

- 52.10 With the hiring of a new Food Bank Coordinator, the hours of work were decreased from 27 hours to 24 hours. The savings in wages will be reallocated to the purchase of food to help offset rising costs and the increase in clientele accessing the Food Bank.
- 52.11 The Whitecourt Family Violence Initiative has received an increase of \$14,258 in grant funding for the 2024/2025 year. The increase in funding was used to support a Family Violence Prevention worker at 7 hours per week.

2025 Summary

52 - F.C.S.S.

		2023 Budget	2024 Budget	2025 Budget
Revenue				
Family Support Program	1-52-01	502,896	492,060	506,016
Food Bank	1-52-02	119,461	112,310	110,975
Family Violence Initiative	1-52-03	131,333	181,603	181,603
Social Prescribing Program	1-52-08	-	79,512	72,841
In Home Support	1-52-09	-	-	106,062
Capital	5-52-01	6,000	6,000	6,000
Total Revenue:		759,690	871,484	983,498
Expenditures				
Family Support Program	2-52-01	502,896	492,060	506,016
Food Bank	2-52-02	119,461	112,310	110,975
Family Violence Initiative	2-52-03	131,333	181,603	181,603
Power (Drug Coalition)	2-52-06	-	-	-
Social Prescribing Program	2-52-08	-	79,512	72,841
In Home Support	2-52-09	-	-	106,062
Capital	6-52-01	6,000	6,000	6,000
Total Expenditures:		759,690	871,484	983,498
Net Gain/Loss from Operations:				

2025 OPERATING BUDGET

52 - F.C.S.S.

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Budget % Change
	\$	\$	\$	\$	\$	%
REVENUES						
Sales and User Charges	750	1,622	750	7,972	10,812	1,341.64 %
Government Transfers	603,919	584,886	734,425	787,577	837,710	14.06 %
Other Revenues	119,461	225,858	112,310	90,381	110,975	(1.19 %)
Net Operational Revenues	724,130	812,366	847,484	885,930	959,498	13.22 %
Non-operational Revenues						
Plus Transfers from reserves	29,560	-	18,000	-	18,000	-
TOTAL REVENUES	753,690	812,366	865,484	885,930	977,498	12.94 %
EXPENDITURES						
Operational Expenditures						
Salaries, Wages and Benefits	577,286	593,543	711,491	598,910	802,038	12.73 %
Contracted and General Services	111,137	149,383	96,889	137,243	108,665	12.15 %
Materials, Goods, Supplies and Utilities	31,228	35,705	23,065	17,528	31,556	36.81 %
Internal Function Transfers	20,839	20,839	20,839	35,666	22,039	5.76 %
Total Operational Expenditures	740,490	799,471	852,284	789,346	964,298	13.14 %
Non-operational Expenditures						
Debt Repayment (Principal)	-	-	-	-	-	-
Transfers to Reserves	13,200	13,200	13,200	13,200	13,200	(. %)
Total Non-operational Expenditures	13,200	13,200	13,200	13,200	13,200	(. %)
TOTAL EXPENDITURES	753,690	812,671	865,484	802,546	977,498	12.94 %
NET SURPLUS / (DEFICIT)		(305)		83,383		

2025 Capital Schedule Function 52 - FCSS Revenue and Expenditures

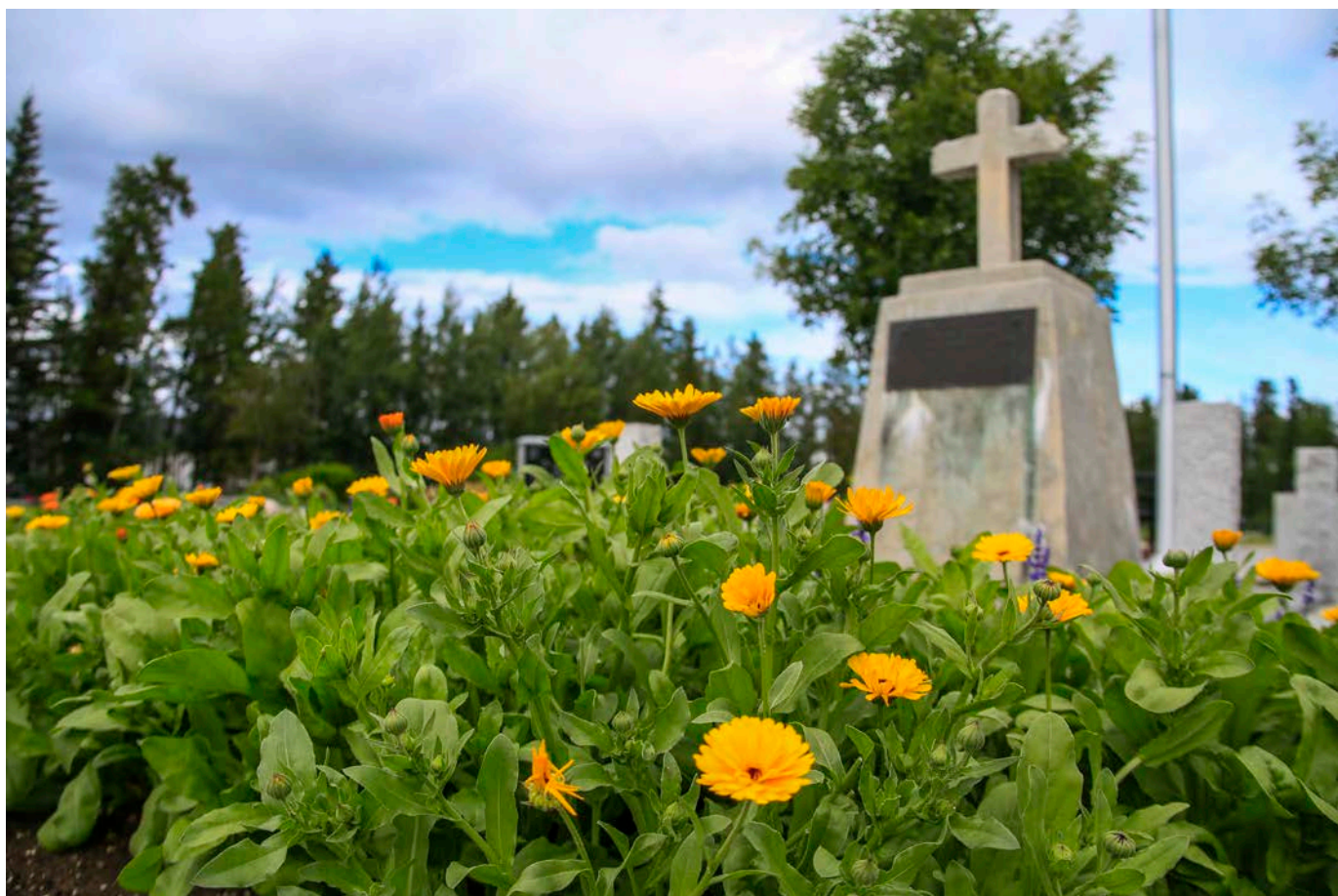
Revenue Detail			Expenditure Detail		
Account Number	Detail	Amount	Account Number	Detail	Amount
930	Transfer from Operating	6,000	764	Transfer to Reserve	6,000
	Vehicle Replacement	6,000		Vehicle Replacement	6,000
Total Revenue		6,000	Total Expenditures		6,000

56 - Cemetery

To provide for and make provision for the improvement, maintenance, management, control and operation of cemeteries owned and operated by the Town of Whitecourt. Cemetery services include sales of grave lots, Columbarium niches, placement in the Field of Honour, grave lot/niche opening and closing, and weed and vegetation control.

General

56.1 An annual allotment will fund ongoing cemetery projects. (\$5,000)



2025 Summary

56 - Cemetery

		2023 Budget	2024 Budget	2025 Budget
Revenue				
Cemetery	1-56-01	60,100	35,368	36,413
Capital	5-56-01	36,000	-	-
Total Revenue:		96,100	35,368	36,413
Expenditures				
Cemetery	2-56-01	110,515	92,762	95,715
Capital	6-56-01	36,000	-	-
Total Expenditures:		146,515	92,762	95,715
Net Gain/Loss from Operations:		(50,415)	(57,394)	(59,303)

2025 OPERATING BUDGET

56 - Cemetery

					Budget %		
		2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Change
		\$	\$	\$	\$	\$	%
REVENUES							
Sales and User Charges		21,306	27,977	24,332	20,361	24,984	2.68 %
Government Transfers		10,498	9,360	11,036	-	11,429	3.56 %
Net Operational Revenues		31,804	37,337	35,368	20,361	36,413	2.95 %
Non-operational Revenues							
Plus Transfers from reserves		28,296	28,285	-	-	-	-
TOTAL REVENUES		60,100	65,622	35,368	20,361	36,413	2.95 %
EXPENDITURES							
Operational Expenditures							
Salaries, Wages and Benefits		47,753	52,216	50,897	42,264	52,646	3.44 %
Contracted and General Services		19,756	19,354	22,105	15,750	23,109	4.54 %
Materials, Goods, Supplies and Utilities		2,850	143	2,900	2,170	2,900	-
Total Operational Expenditures		70,359	71,713	75,902	60,183	78,655	3.63 %
Non-operational Expenditures							
Debt Repayment (Principal)		-	-	-	-	-	-
Transfers to Reserves		40,156	37,203	16,860	10,000	17,060	1.19 %
Total Non-operational Expenditures		40,156	37,203	16,860	10,000	17,060	1.19 %
TOTAL EXPENDITURES		110,515	108,916	92,762	70,183	95,715	3.18 %
NET SURPLUS / (DEFICIT)		(50,415)	(43,293)	(57,394)	(49,822)	(59,303)	3.33 %

61 - Planning & Development

The Planning and Development Department is responsible for all land use planning and development within the Town of Whitecourt. This includes:

- Helping to shape the vision for the future of the Town, through various studies and plan preparations;
- Facilitating the means with which to achieve that vision, through bylaw and policy creation, review, and revision; and
- Implementing that vision, through land use regulation and one-on-one interactions with property owners, developers, businesses and other stakeholders.

In accordance with the Municipal Government Act, these bylaws, plans and policies help to guide current and future growth to ensure that the needs of the community are met, and that Whitecourt remains a safe, attractive, and viable municipality for every segment of our population to enjoy.

Core functions of this department include subdivision, development permit, building permit, and rezoning applications. Where we are not the Development Authority responsible for approvals, Administration prepares reports and recommendations to Council and/or the Municipal Planning Commission. The Department also works closely with Developers to coordinate and facilitate the logical and balanced development and servicing of land. This includes Development Agreement creation and negotiation, engineering reviews, construction completion reviews, and issuance of final acceptance certificates. Civic addressing, asset management, mapping, road closure, and other land management services are also provided through this function.

General

- 61.1 In January 2024, the Town of Whitecourt took over the administration of building permits to create a “one stop shop” for Town permits. Revenues to date have been higher than anticipated due to several large projects being initiated within our community. Looking back through average permit data and removing these large permits from that data, the Department is budgeting only minimal increases to permit revenue estimates for 2025.
- 61.2 The Department will continue with the implementation of the newly adopted Land Use Bylaw (LUB) and Municipal Development Plan (MDP), as well as with the administration of building permits. Comments to date have been very positive towards the Town’s new planning policies and regulations, as well as with the ease of applying for both development and building permits directly through the Town.
- 61.3 Subdivision and Development Appeal Board (SDAB) members are required to complete a certified training course every 3 years. Budget estimates for 2025 assume that the training will continue to be offered online free of charge by the Land and Property Rights Tribunal.

Strategic Priorities

- 61.4 In order to sustain future growth and development, the Town of Whitecourt is undertaking a comprehensive review and update to Off-Site Levy Bylaw No. 1532. This project was initiated in 2024 and work is underway to compile the list of projects that will be essential for accommodating growth over the next twenty-five (25) years. The off-site levy project list, along with updated cost estimates for each project, is expected to be completed by the end of the year. Levy calculations and models will be developed in 2025 for review with Council, followed by public and stakeholder consultation. Final revisions to the bylaw are anticipated to be complete by the fall of 2025.

- 61.5 The Vitalization Grant was initiated in 2013 and has seen great success over the years. It is proposed to continue this program in 2025 at the same level as previous years, with \$40,000 from Reserve. A carry forward is also being proposed in the amount of \$10,000 for a Vitalization Grant that was allocated in 2024 to 2506228 Alberta Ltd. (The Ritz) for improvements to its property at 5032 Caxton Street West.
- 61.6 Aerial photography and lidar information for the Town was last updated in 2019. While typical practice is to update this data every 5 years, it was postponed in 2024 due to the limited development that had occurred since 2019. Administration is proposing to further defer this work to 2026, and collect the data once the new Culture & Events Centre is complete.
- 61.7 An update to the Downtown Vitalization Phase 1 and 2 projects is underway to include the renewal of the water and sanitary infrastructure in these areas. Draft design and cost estimates are anticipated to be complete by the end of 2024 and finalized in 2025. Administration will be reviewing the update to incorporate into the 20 Year Capital and Major Maintenance Plan.
- 61.8 A Transportation Master Plan was initiated in 2024 and is expected to be complete by the fall of 2025. This Plan will provide a strategy for the orderly, timely, and economical development of roadway systems in the Whitecourt area to serve the future growth of the community.

New Initiatives

- 61.9 As part of the Town's recent renewal of its Geographic information System (GIS) and permit database subscription with Catalis, we will be transitioning to the company's new 'Permitting & Licencing' software. This software allows for further opportunities to become more digitized with our permit systems. The Department is proposing to budget \$500 annually, beginning in 2025, for a gateway account with Moneris to allow users the ability to pay for their permits online. Policy will be brought forward prior to the roll out of this service to ensure that credit card charges are fully captured through these online payment processes.
- 61.10 Administration has submitted a grant application through the Northern and Regional Economic Development (NRED) program for the completion of a Utilities Master Plan. This Plan would look at existing and future capacities of the Town's water, sanitary, and storms systems and provide recommendations for the future servicing and development of lands within the Whitecourt area. This project will only proceed if the grant is realized, with the 50% matching funding proposed to come from the Planning & Development Future Projects Reserve.
- 61.11 As we head into the second phase of the Asset Management Implementation Plan (AMIP) in 2025, Administration will continue to compile our asset inventories and will be circulating a request for proposals for asset management software. This software is intended to house all of the Town's asset inventory and condition assessment data, as well as compute the current level of service (LOS) for each asset group to allow for lifecycle modeling and optimization of the Town's capital renewal budget program. \$75,000 has been included from the GST Partnership Reserve for the purchase and setup of this software, and the annual licensing fee has been budgeted at \$12,500.

2025 Summary

61 - Planning and Development

		2023 Budget	2024 Budget	2025 Budget
Revenue				
Development and Planning	1-61-01	218,820	288,451	630,826
Capital	5-61-01	110,000	290,050	346,396
Total Revenue:		328,820	578,501	977,222
Expenditures				
Development and Planning	2-61-01	980,784	1,092,703	1,475,249
Capital	6-61-01	110,000	290,050	346,396
Total Expenditures:		1,090,784	1,382,753	1,821,645
Net Gain/Loss from Operations:		(761,964)	(804,252)	(844,423)

2025 OPERATING BUDGET

61 - Planning and Development

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Budget % Change
	\$	\$	\$	\$	\$	%
REVENUES						
Sales and User Charges	2,630	4,766	2,630	3,337	3,130	19.01 %
Licenses and Permits	24,280	26,826	24,280	124,976	41,300	70.1 %
Government Transfers	-	-	-	-	150,000	100. %
Net Operational Revenues	26,910	31,592	26,910	128,313	194,430	622.52 %
Non-operational Revenues						
Plus Transfers from reserves	191,910	50,388	261,541	-	436,396	66.86 %
TOTAL REVENUES	218,820	81,980	288,451	128,313	630,826	118.69 %
EXPENDITURES						
Operational Expenditures						
Salaries, Wages and Benefits	717,296	593,189	759,469	636,318	792,239	4.31 %
Contracted and General Services	210,088	93,609	279,834	109,693	619,010	121.21 %
Materials, Goods, Supplies and Utilities	9,900	8,856	9,900	2,960	10,000	1.01 %
Transfers to Local Boards and Governments	40,000	-	40,000	10,000	50,000	25. %
Bank Charges and Other	-	-	-	-	500	100. %
Total Operational Expenditures	977,284	695,655	1,089,203	758,971	1,471,749	35.12 %
Non-operational Expenditures						
Debt Repayment (Principal)	-	-	-	-	-	-
Transfers to Reserves	3,500	3,500	3,500	3,500	3,500	-
Total Non-operational Expenditures	3,500	3,500	3,500	3,500	3,500	-
TOTAL EXPENDITURES	980,784	699,155	1,092,703	762,471	1,475,249	35.01 %
NET SURPLUS / (DEFICIT)	(761,964)	(617,174)	(804,252)	(634,159)	(844,423)	4.99 %

2025 Capital Schedule
Function 61 - Land Use Planning, Zoning and Development
Revenue and Expenditures

Revenue Detail			5-61-01		Expenditure Detail			6-61-01	
Account Number	Detail	Detail Amount	Total	Account Number	Detail	Detail Amount	Total		
920	Transfer from Reserve		286,396	761	Transfer to Operating		286,396		
	Annual Vitalization Grant	40,000			Annual Vitalization Grant	40,000			
	Asset Management Software	75,000			Asset Management Software	75,000			
	CF 2024 Vitalization Grant - 2506228 AB Ltd. (The Ritz)	10,000			CF 2024 Vitalization Grant - 2506228 AB Ltd. (The Ritz)	10,000			
	CF Transportation Master Plan	103,396			CF Transportation Master Plan	103,396			
	CF Offsite Levy Bylaw Review	40,000			CF Offsite Levy Bylaw Review	40,000			
	CF Vitalization Drawing Phase One and Two	18,000			CF Vitalization Drawing Phase One and Two	18,000			
930	Transfer from Operating		60,000	764	Transfer to Reserve		60,000		
	Vitalization	60,000			Vitalization	60,000			
Total Revenue		346,396	346,396	Total Expenditures		346,396	346,396		

62 – Economic Development

Under the direction of the Chief Administrative Officer and in partnership with Planning and Development Department, the Economic Development Committee works to promote and encourage industrial, commercial, and residential development and enhance tourism opportunities to increase assessment, employment, and social opportunities in the Town of Whitecourt.

Some of the core functions and activities include:

- Implementing business and investment attraction strategies.
- Developing and implementing business retention strategies and initiatives.
- Establishing and maintaining on-going relationships with local businesses, investors, developers, and community organizations and stakeholders.
- Expanding and promoting tourism development products, services, and/or experiences that have an economic impact on the tourism sector.
- Participating in the coordination of collaborative events, activities and initiatives with community organizations.
- Operating the Forest Interpretive Centre and the Visitor Information Centre, including development of budgets and expenditures.

Economic Development Committee

General

- 62.1 The Strategic Plan was adopted by Council in October and the interim budget reflects the priorities and projects identified in the Plan.
- 62.2 It was noted by the Economic Development Committee that an active Chamber of Commerce is a vital resource in the community. \$5,000 has been included to support the Whitecourt & District Chamber of Commerce on special projects and events that have a positive impact on the business community. No change to annual budget.
- 62.3 Explore business development partnership opportunities and retention strategies (i.e. Community Futures projects/ partnerships, entrepreneurial development, economic development initiatives/ partnerships, employee recruitment etc.).
- 62.4 Continue with the Sports Hosting Partnership Grant Program to support and grow the economic impact experienced from hosting sporting activities in the community. This hosting incentive program will provide opportunities for direct assistance to the sport community to host provincially or nationally recognized events in Whitecourt. (\$10,000)
- 62.5 As a result of the economic benefit to the community, support the Whitecourt Wolverines marketing partnership request over a three-year term (2025-2027). \$20,000 for ice fee rentals, and 25 Allan & Jean Millar Centre player memberships. No change to annual budget.
- 62.6 Continue with events and activities throughout the community during Small Business Week. \$1,500 has been included for Small Business Week activities (training, speakers, networking event).

- 62.7 Continue with the Whitecourt Launch Program to support the growth and expansion of local business and assist community entrepreneurs and innovators with the opportunity to start up or expand an existing business. As part of the program, new and existing businesses can access funding contribution to start or grow their business.
- 62.8 Continue to support the promotion of small businesses through business profiling and spotlights that highlight local business and their products and services (video campaign, marketing supports).

Strategic Priorities

- 62.9 Enhance the efforts for attraction and retention of health care professionals in the community. \$2,500 has been included for projects and initiatives identified through the Health Professionals Attraction and Retention Committee (HPARC).
- 62.10 Continue the partnership with Community Services Department to host Summer Street Fest. The 2024 event effectively increased foot traffic, awareness and revenue, and generated positive feedback to the downtown core. Businesses not located in the downtown area were provided opportunities to participate through business pop ups and event marketing partnerships. \$5,000 has been included to support cultural performances and activities.
- 62.11 Continue with the final year of Whitecourt's three-year community designation under the Alberta Advantage Immigration Program for both the Rural Renewal Stream and the Entrepreneur Stream. These programs support economic development by attracting newcomers that are qualified to fill vacant, full-time, permanent positions in the community and attract entrepreneurs, new investment, and new businesses. The designation will expire in July 2025.

New Initiatives

- 62.12 Conduct a comprehensive market analysis of the local business environment and to identify consumer spending, service leakage, gaps in the market, and opportunities for business retention, expansion and attraction. Project funding was awarded through the Small Community Opportunity Program (SCOP) to complete the Business Market Analysis Attraction and Retention Strategy Project. (\$80,000).

Whitecourt Tourism

General

- 62.13 Explore potential grant opportunities to support marketing campaigns and/or tourism development opportunities that are relevant to Whitecourt (i.e. tourism packages and partnerships, tourism development opportunities, effective video marketing, experience campaigns, etc.).
- 62.14 Continue to assist in development and enhancement of tourism products or services by providing funds through two grant programs:
- a. Tourism Enhancement Grant Program used by non-profit organizations for projects or events that have a positive economic impact on the tourism sector. (\$15,000)
 - b. Tourism Product Development Grant Program used by individuals or businesses to support the development of tourism based products or services to enhance local tourism sector. (\$5,000)
- 62.15 Participate in the Whitecourt Trailblazers Snowmobile Rally by hosting a checkpoint for one day of the event weekend.

- 62.16 Continue to provide support for tourism products through annual grants to the following:
- a. Golden Triangle (\$15,000);
 - b. Whitecourt Trailblazers Groomer Operation and Trail Maintenance (\$7,500).
- 62.17 Explore potential tourism opportunities and project based partnerships that create tourism development products and/or experiences (i.e. tourism product rentals, nature-based experiences or attractions, campground development, trail development, day use areas, unique events, Whitecourt monogram etc.) \$37,500 has been carried forward from the 2024 budget to support new projects.
- 62.18 Implement Destination Creation Program, in partnership with Community Futures Yellowhead East, to support independent businesses expand into a destination business that attracts both local consumers and customers from far beyond their typical geographic market. This program is aimed at creating “destination businesses” by working with the local business community to capture more market share and apply the destination strategy to their business plans.
- 62.19 Meet with the Whitecourt & District Chamber of Commerce’s newly developed tourism committee to identify synergies, project partnership and/or enhancement that support tourism development.

Forest Interpretive Centre

General

- 62.20 One-time maintenance includes:
- a. Replace underground roof drain piping (\$3,000);
 - b. Roofing fastener repairs and resealing (\$6,500); and,
 - c. Carpet tile replacement in meeting room (\$2,000).

New Initiatives

- 62.21 The Whitecourt & District Heritage society has been working on a site plan for the Audrey and John Dahl Heritage Park, and will present it to Council once the Society has completed the articling project that it has been working on.
- 62.22 Administration is exploring options for shade by the picnic area near the playground.

Capital and Major Maintenance

- 62.23 As per the Lifecycle Plan, the surveillance system is slated for upgrades in 2025. (\$12,000)

2025 Summary

62 - Economic Development

		2023 Budget	2024 Budget	2025 Budget
Revenue				
Economic Development	1-62-01	55,600	50,000	82,500
Whitecourt Tourism	1-62-02	27,500	32,500	49,800
Forest Interpretive Centre	1-62-03	111,506	143,777	118,422
Housing	1-62-04	90,000	90,000	90,000
Capital	5-62-01	26,200	38,775	45,000
Total Revenue:		310,806	355,052	385,722
Expenditures				
Economic Development	2-62-01	321,908	336,598	378,754
Whitecourt Tourism	2-62-02	188,931	191,543	213,732
Forest Interpretive Centre	2-62-03	282,364	325,595	308,278
Housing	2-62-04	90,000	90,000	90,000
Capital	6-62-01	26,200	38,775	45,000
Total Expenditures:		909,403	982,511	1,035,764
Net Gain/Loss from Operations:		(598,597)	(627,459)	(650,042)

2025 OPERATING BUDGET

62 - Economic Development

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Budget % Change
	\$	\$	\$	\$	\$	%
REVENUES						
Sales and User Charges	-	940	-	2,846	-	-
Government Transfers	155,646	70,731	173,384	72,500	226,672	30.73 %
Rentals	16,260	19,279	16,618	18,264	18,000	8.32 %
Other Revenues	14,000	25,550	5,000	1,000	-	(100. %)
Net Operational Revenues	185,906	116,499	195,002	94,610	244,672	25.47 %
Non-operational Revenues						
Plus Transfers from reserves	98,700	465	121,275	-	96,050	(20.8 %)
TOTAL REVENUES	284,606	116,965	316,277	94,610	340,722	7.73 %
EXPENDITURES						
Operational Expenditures						
Salaries, Wages and Benefits	371,582	360,760	400,066	329,933	427,170	6.78 %
Contracted and General Services	257,035	151,170	293,160	155,952	296,130	1.01 %
Materials, Goods, Supplies and Utilities	44,846	33,450	40,770	25,280	41,005	.58 %
Transfers to Local Boards and Governments	190,000	76,350	190,000	80,329	202,300	6.47 %
Internal Function Transfers	-	-	-	-	3,940	100. %
Bank Charges and Other	-	-	-	-	480	100. %
Total Operational Expenditures	863,463	621,730	923,996	591,494	971,024	5.09 %
Non-operational Expenditures						
Debt Repayment (Principal)	-	-	-	-	-	-
Transfers to Reserves	19,740	29,740	19,740	19,740	19,740	(. %)
Total Non-operational Expenditures	19,740	29,740	19,740	19,740	19,740	(. %)
TOTAL EXPENDITURES	883,203	651,470	943,736	611,234	990,764	4.98 %
NET SURPLUS / (DEFICIT)	(598,597)	(534,506)	(627,459)	(516,623)	(650,042)	3.6 %

**2025 Capital Schedule
Function 62 - Economic Development
Revenue and Expenditures**

Revenue Detail		5-62-01		Expenditure Detail		6-62-01	
Account Number	Detail	Detail Amount	Total	Account Number	Detail	Detail Amount	Total
920	Transfer from Reserve Hospice Contribution	30,000	30,000	761	Transfer to Operating Hospice Contribution	30,000	30,000
930	Transfer From Operating FIC Major Maintenance Reserve	15,000	15,000	764	Transfer to Reserve FIC Major Maintenance Reserve	15,000	15,000
Total Revenue		45,000	45,000	Total Expenditures		45,000	45,000



66 – Land Sales & Rental Revenue

The Land Function is handled under the umbrella of the Planning and Development Department. Whether acquiring and selling land to developers, or acting as a developer to service and sell properties, this function ensures that an appropriate inventory of land is maintained to sustain future growth and development. Working collaboratively with other Town Departments, the community, businesses, government agencies, and other stakeholders, we leverage our land base to achieve the environmental, social, and economic objectives envisioned for our residents. This function also handles the creation and review of area structure plans, outline plans, resource plans, growth studies, and other intermunicipal/regional planning.

General

- 66.1 Funding will be carried forward to complete the Resource Plan for the SW 6-60-11-5 to prepare for future development on this parcel and aid in the development of the remainder of the Athabasca Flats East area.
- 66.2 Land Sales – proposed land sales for 2025 may include the following:
- Continue to market our land within the Athabasca Flats East area (neighbourhood commercial, high density, and residential).
 - Continue to seek interest for our remaining 1.96-acre parcel within the downtown south area.
 - Per a previous Council planning session, rezoning of the former school site in Southlands may be initiated in 2025, depending on the economy.
- 66.3 33 Street Extension - Continue to market fill available for future development projects.
- 66.4 Athabasca Flats East Engineering & Construction - The new school is built and operational and the road and services to the site have been completed. As previously discussed, sales have not been realized, and the Land Reserve can no longer sustain these debenture payments. To help offset the payment of Land Debentures, the retired utility debenture of \$112,752 has been reallocated here. Other sources of revenue for the remainder will have to be sought going forward (Reserve). Once land sales are realized the future debenture payments will be funded from the land reserve.

2025 Summary

66,69 - Land Sales and Rental Revenue

		2023 Budget	2024 Budget	2025 Budget
Revenue				
Rental Revenue	1-69-01	18,562	18,400	18,400
Land Sales	1-66-01	1,122,300	1,165,395	1,178,989
Fiscal Services	1-66-10	738,387	738,387	738,387
Capital	5-66-01	13,000	40,410	35,963
Total Revenue:		1,892,249	1,962,592	1971738.5
Expenditures				
Land Sales	2-66-01	1,122,300	1,165,395	1,178,989
Fiscal Services	2-66-10	738,387	738,387	738,387
Capital	6-66-01	13,000	40,410	35,963
Total Expenditures:		1,873,687	1,944,192	1,953,339
Net Gain/Loss from Operations:		18,562	18,400	18,400

2025 OPERATING BUDGET
66,69 - Land Sales & Rental Revenue

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Budget % Change
	\$	\$	\$	\$	\$	%
REVENUES						
Sales and User Charges	1,016,000	704,704	1,016,000	42,001	1,030,109	1.39 %
Rentals	18,562	18,400	18,400	19,032	18,400	-
Net Operational Revenues	1,034,562	723,104	1,034,400	61,033	1,048,509	1.36 %
Non-operational Revenues						
Plus Transfers from reserves	844,687	752,566	887,782	-	887,267	(.06 %)
TOTAL REVENUES	1,879,249	1,475,670	1,922,182	61,033	1,935,776	.71 %
EXPENDITURES						
Operational Expenditures						
Salaries, Wages and Benefits	-	-	-	-	-	-
Contracted and General Services	184,028	15,209	227,189	17,745	226,793	(.17 %)
Interest on Long Term Debt	200,108	198,578	185,370	96,809	170,223	(8.17 %)
Total Operational Expenditures	384,136	213,787	412,559	114,554	397,016	(3.77 %)
Non-operational Expenditures						
Debt Repayment (Principal)	538,279	538,279	553,017	328,025	568,164	2.74 %
Transfers to Reserves	938,272	705,204	938,206	42,501	952,196	1.49 %
Total Non-operational Expenditures	1,476,551	1,243,483	1,491,223	370,526	1,520,360	1.95 %
TOTAL EXPENDITURES	1,860,687	1,457,270	1,903,782	485,081	1,917,376	.71 %
NET SURPLUS / (DEFICIT)	18,562	18,400	18,400	(424,048)	18,400	-

2025 Capital Schedule
Function 66 - Land Investment
Revenue and Expenditures

Revenue Detail				Expenditure Detail			
Account Number	Detail	5-66-01		Account Number	Detail	6-66-01	
		Detail Amount	Total			Detail Amount	Total
920	Transfer from Reserve		35,963	761	Transfer to Operating		35,963
	Gravel Reclamation	22,963			Gravel Reclamation	22,963	
	33rd St Extension Upgrade (CF)	8,000			33rd St Extension Upgrade (CF)	8,000	
	Intermunicipal Development Plan (CF)	5,000			Intermunicipal Development Plan (CF)	5,000	
Total Revenue		35,963	35,963	Total Expenditures		35,963	35,963

71 – Community Services Advisory Board

Parks and recreation programs, services and facilities are significant contributing factors to the quality of life residents experience in Whitecourt and Woodlands County. The Community Services Advisory Board assists to create a healthy, strong community by meeting the leisure and social needs of the community, particularly by making recommendations to Town Council regarding policies, the budget, recreation planning, and volunteer promotion.

The Community Services Advisory Board reviews service levels and program statistics monthly and completed an in depth service level review at its planning session, and the 2025 interim budget has been developed according to the results of the review.

2025 Summary

71 - Community Services Advisory Board

		2023 Budget	2024 Budget	2025 Budget
Revenue				
Community Services Board	1-71-01	2,816	2,917	3,086
Total Revenue:		2,816	2,917	3,086
Expenditures				
Community Services Board	2-71-01	13,865	14,175	14,434
Total Expenditures:		13,865	14,175	14,434
Net Gain/Loss from Operations:		(11,049)	(11,258)	(11,348)

2025 OPERATING BUDGET

71 - Community Services Advisory Board

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Budget % Change
	\$	\$	\$	\$	\$	%
REVENUES						
Government Transfers	2,816	2,582	2,917	-	3,086	5.79 %
TOTAL REVENUES	2,816	2,582	2,917	-	3,086	5.79 %
EXPENDITURES						
Operational Expenditures						
Salaries, Wages and Benefits	7,965	5,591	8,275	6,323	8,534	3.12 %
Contracted and General Services	5,900	6,888	5,900	1,770	5,900	-
Total Operational Expenditures	13,865	12,479	14,175	8,093	14,434	1.82 %
TOTAL EXPENDITURES	13,865	12,479	14,175	8,093	14,434	1.82 %
NET SURPLUS / (DEFICIT)	(11,049)	(9,897)	(11,258)	(8,093)	(11,348)	.79 %

72 – Parks & Recreation

Parks and Recreation programs, services and facilities are significant contributing factors to the quality of life residents experience in Whitecourt and a portion of Woodlands County. The Community Services Advisory Board assists to create a healthy, strong community by meeting the leisure and social needs of the community, particularly by making recommendations to Town Council regarding policies, the budget, recreation planning, and volunteer promotion.

The Community Services Advisory Board reviews service levels and program statistics monthly and completed an in depth service level review at its planning session, and the 2025 interim budget has been developed according to the results of the review.

Programs, events and special initiatives are the foundation of the parks, recreation, arts and culture experience. The Community Spectrum programs, as well as festivals, concerts, celebrations and special events are delivered and supported through this area.

Indoor and outdoor facilities provide the infrastructure to deliver both community and Town led programs and services, as well as leisure pursuits. Outdoor facilities include Festival Park, outdoor rinks, playgrounds, parks, sports fields and trails. Indoor facilities include the Allan & Jean Millar Centre, JDA Place, Carlan Services Community Resource Centre, Arts & Crafts Building, and school joint-use.

General

- 72.1 Continue with annual indoor and outdoor facility operations for the Allan & Jean Millar Centre, Scott Safety Centre, Carlan Services Community Resource Centre, Festival Park, and all other parks, playgrounds, and rinks, which account for the majority of revenues and expenditures within the Department. Staff continue to monitor and develop strategies for programs, customer service, fee structures, utilities, and staffing. Staff also continue to support tenant groups through their changing program and facility needs.
- 72.2 Northern Gateway Public School Division Career Exposure Summer Bootcamps have requested that the Town partner again in 2025. (\$2,500)
- 72.3 The Winter Recreation Park Society presented its operational plan to the Community Services Advisory Board at the October meeting. They requested the same operating contribution for 2025 as 2024. (\$80,000)
- 72.4 One-time maintenance, materials and repairs at the Carlan Services Community Resource Centre include:
- a) Spray foam to north wall (\$3,000);
 - b) Electronic throttling valve to balance boiler flow (\$3,000).
- 72.5 One-time materials, maintenance and repairs at JDA Place include:
- a) Tie in alarm panel and fire panel together (\$2,500);
 - b) Stereo system Athabasca (\$15,000);
 - c) New mats entrance (\$3,500);
 - d) Boiler slip stream filter (\$1,500);
 - e) Ice paint pumps and plumbing (\$2,000);
 - f) Tables and benches for lobby (\$5,000);
 - g) Rubber flooring replacement (\$8,000);
 - h) Condenser replacement drapes (\$3,000);
 - i) Parking lot broken lighting replacement (\$4,500);

- j) Diverting ducting to divert and balance air flows (\$5,000);
- k) Wolverines Area Patching & Painting (\$5,000);
- l) Replacement of lost & found boxes (\$1,500); and,
- m) CF Bleacher Seat Cover Replacement McLeod (\$7,000).

72.6 One-time material, maintenance and repair items at the Sportsfields include:

- a) Dugout (\$4,000);
- b) CF Refurbish Basketball Courts (\$ 13,299 + \$7,501 new).

72.7 One-time material, maintenance and repair items at the Regional Parks include:

- a) CF Eaves trough on pavilion Festival Park (\$3,000);
- b) CF Cadet Building Light (\$5,000);
- c) CF Skate Park Maintenance (\$10,000); and,
- d) Sun Shade Replacement (\$8,000).

72.8 One-time material, maintenance and repair items at the Allan & Jean Millar Centre include:

- a) 901 VFD display (\$3,500);
- b) 1201 supply motor (\$4,300);
- c) Two new pulsars (chlorine slurry tanks) (\$16,000);
- d) Two pulsatron metering pumps (\$3,000);
- e) Upgrade to metasys controls (\$14,000);
- f) Maintenance troubleshooting tablets (\$2,000);
- g) Two water fills in fitness (\$5,000);
- h) HVAC Smart probes diagnostics (\$1,600);
- i) LED fixtures for fieldhouse (\$9,000);
- j) CF Outside Drainage (\$50,000);
- k) CF Lap Gutter Repairs (\$7,000); and,
- l) CF Strainer Basket Manufacturing (\$12,000);

Strategic Priorities

72.9 All areas of the Carlan Services Community Resource Centre are leased. Recently, an agreement was signed with Healthy Families for the use of the front desk area. (\$7,200)

72.10 Continue to explore partnerships, additional services, and lease agreements to utilize dressing room space more efficiently at the Allan & Jean Millar Centre and generate new revenue for the facility. (\$5,000)

72.11 Administration explored options for a wind break on the Festival Park pavilion; however, options were costly, and could hinder public safety and operations.

New Initiatives

72.12 The Active Communities Initiative Grant was applied for in partnership with the Whitecourt Rotary Club for half of the cost of the multipurpose courts that are in the Sportfield Master Plan for Festival Park (\$395,366). An application to Alberta Blue Cross was also submitted for a portion of the matching funds (\$50,000).

72.13 A Forest Resource Improvement Program (FRIP) Grant application was submitted for the Adventure Playground as identified in the Sportfield Master Plan. (\$700,000)

72.14 Communities in Bloom will launch programs in 2025 that promote residential recycling and composting with funding from Environmental Services. (\$9,500)

72.15 A Next Priority for the Community Services Advisory Board for 2025 was to add a dog park parking lot wayfinding sign on 47 Street. (\$1,200)

Capital & Major Maintenance

72.16 As per the lifecycle plans for the Carlan Services Community Resource Centre, the following maintenance or replacement is slated for 2025:

- a) Surveillance system (\$15,000); and,
- b) Floor scrubber (\$7,500).

72.17 As per the lifecycle plans for the JDA Place, the following maintenance or replacement is slated for 2025:

- a) Kitchen exhaust Arena Restaurant (\$5,000);
- b) Bottom ends (\$14,000),
- c) McLeod dasher boards (\$165,000);
- d) Floor scrubber (\$15,000);
- e) Changeroom MAU (\$16,000); and,
- f) Surveillance system (\$30,000).

72.18 As per the lifecycle plans for the Arts & Crafts Centre, the following maintenance replacement is slated for 2025:

- a) Basement windows and soffit and eaves (\$5,000).

72.19 As per the lifecycle plans for Regional Parks, the following maintenance or replacement is slated for 2025:

- a) Graham Acres netting (\$3,000);
- b) Pavilion deck replacement at Festival Park (\$15,000);
- c) Fountain Festival Park (\$7,000); and,
- d) Surveillance cameras Festival Park (\$10,000).

72.20 As per the lifecycle plans for the Allan & Jean Millar Centre, the following maintenance or replacement is slated for 2025:

- a) Tables and chairs (CF \$35,000);
- b) Spin Bikes (\$32,000);
- c) Jacob's Ladder (\$5,000);
- d) Pool floor scrubber (\$6,000);
- e) Bathroom fixtures (\$15,000);
- f) Pool shutdown (\$54,000);
- g) Phone system (\$45,000);
- h) Surveillance System (\$44,500);
- i) Deck and tile repair (45,000);
- j) Pool Myrtha liner (\$60,000);
- k) Pool Spray Features (\$87,000);
- l) Scoreclock (CF \$80,000) and,
- m) Pool lift (\$14,000).

72.21 Repairs on both slides at Festival Park with funding from GST Partnership Reserve (\$75,000).

72.22 Continue with the implementation of the replacement schedule for existing community playground structures; a process that was initiated in 2014. The Forest Interpretive Centre playground is scheduled to be replaced in 2025. (\$50,000)

72.23 Prior to final budget, explore grant opportunities for the options to construct an accessible pathway from

Graham Acres Diamond #3 to the washrooms and upgrade Diamond #2 to shale.

72.24 One-time maintenance item includes boiler replacement at the Allan & Jean Millar Centre. (\$335,262 with \$167,631 funded through Community Energy Conservation Program.)

72.25 A portion of the following projects scheduled in 2024 will be carried forward to 2025:

- a) Back-up generator purchase for the Allan & Jean Millar Centre (\$44,000);
- b) Mountain Bike Road Access (\$300,000); and,
- c) Allan & Jean Millar Centre Fieldhouse Air Conditioning (\$250,000).



2025 Summary

72 - Parks and Recreation

		2023 Budget	2024 Budget	2025 Budget
Revenue				
Administration	1-72-01	89,241	90,485	96,276
Community Resource Centre	1-72-03	121,589	120,771	137,305
Restaurant	1-72-05	19,216	26,879	25,820
Twin Arenas	1-72-06	587,007	709,747	762,803
Outdoor Rinks	1-72-07	19,121	32,339	22,200
Parks	1-72-08	4,000	13,500	3,929
Arts and Crafts Centre	1-72-09	18,243	20,649	24,380
Sportfields	1-72-10	87,996	96,811	75,101
Regional Parks	1-72-11	183,310	168,836	220,113
Communities in Bloom	1-72-12	-	100	-
Curling Rink	1-72-13	385	385	400
School Grounds	1-72-15	2,248	3,168	3,408
Transfer to Others	1-72-16	165,674	166,205	185,987
East Link Park	1-72-17	53,722	56,152	58,342
Mountain Bike Park	1-72-18	1,070	1,070	1,110
AJMC Shared	1-72-40	856,745	1,111,789	963,134
AJMC Fitness	1-72-41	303,737	201,287	244,143
AJMC Maintenance	1-72-42	656,102	698,554	708,386
AJMC Child Mind	1-72-43	34,579	35,152	38,460
AJMC Fieldhouse	1-72-44	49,413	97,990	112,568
AJMC Guest Services	1-72-45	186,569	184,071	194,315
AJMC Pool	1-72-46	305,066	313,128	350,928
Transfer to/from Capital	1-72-99	54,234	172,160	153,736
Capital	5-72-01	728,646	27,589,946	26,621,954
Total Revenue:		4,527,912	31,911,174	31,004,797
Expenditures				
Administration	2-72-01	420,040	431,432	451,334
Parks and Recreation	2-72-02	808,365	808,365	808,365
Community Resource Centre	2-72-03	165,530	174,251	194,987
Restaurant	2-72-05	36,982	47,001	47,208
Twin Arenas	2-72-06	1,268,619	1,410,294	1,478,856
Outdoor Rinks	2-72-07	81,303	109,212	104,534
Parks	2-72-08	216,038	231,640	227,712
Arts and Crafts Centre	2-72-09	38,498	41,035	46,650
Sportfields	2-72-10	200,868	212,392	194,305
Regional Parks	2-72-11	505,651	495,546	549,230
Communities in Bloom	2-72-12	12,179	13,467	12,171
Curling Rink	2-72-13	1,800	1,800	1,800
School Grounds	2-72-15	10,461	14,806	15,351
Transfer to Others	2-72-16	211,630	213,117	233,823
East Link Park	2-72-17	127,560	143,372	143,773
Mountain Bike Park	2-72-18	5,000	5,000	5,000
AJMC Shared	2-72-40	211,069	467,877	335,244
AJMC Fitness	2-72-41	479,235	411,116	454,928
AJMC Maintenance	2-72-42	1,805,536	1,917,836	1,975,537
AJMC Child Mind	2-72-43	76,567	79,784	83,874
AJMC Fieldhouse	2-72-44	98,111	133,708	148,914
AJMC Guest Services	2-72-45	662,889	671,972	700,788
AJMC Pool	2-72-46	897,981	924,092	970,300
Transfer to/from Capital	2-72-99	94,234	212,160	193,736
Capital	6-72-01	728,646	27,589,946	26,621,954
Total Expenditures:		9,164,792	36,761,221	36,000,375
Net Gain/Loss from Operations:		(4,636,881)	(4,850,047)	(4,995,577)

2025 OPERATING BUDGET

72 - Parks and Recreation

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Budget % Change
	\$	\$	\$	\$	\$	%
REVENUES						
Sales and User Charges	1,508,423	1,235,926	1,505,047	1,091,247	1,524,834	1.31 %
Government Transfers	1,109,205	1,015,719	1,272,494	-	1,300,870	2.23 %
Rentals	420,688	524,700	434,013	430,145	444,846	2.50%
Other Revenues	29,500	132,913	47,550	93,361	109,891	131.11%
Net Operational Revenues	3,067,816	2,909,258	3,259,103	1,614,754	3,380,440	3.72%
Non-operational Revenues						
Plus Transfers from reserves	731,450	366,665	1,062,125	1,910	1,002,403	-5.62%
TOTAL REVENUES	3,799,266	3,275,923	4,321,228	1,616,664	4,382,843	1.43%
EXPENDITURES						
Operational Expenditures						
Salaries, Wages and Benefits	3,874,165	3,756,805	4,001,117	3,686,964	4,164,461	4.08%
Contracted and General Services	1,418,349	1,087,951	1,565,340	1,060,401	1,445,678	-7.64%
Materials, Goods, Supplies and Utilities	1,810,445	1,584,812	2,142,217	1,510,289	2,213,709	3.34%
Transfers to Local Boards and Governments	82,438	21,487	83,925	52,500	85,443	1.81%
Internal Function Transfers	(87,692)	(80,192)	(87,692)	(35,666)	(88,892)	1.37%
Bank Charges and Other	19,400	18,847	19,400	16,886	19,000	-2.06%
Interest on Long Term Debt	35,032	34,866	31,109	16,055	42,142	35.47%
Other	250	1,748	250	300	250	0.00%
Total Operational Expenditures	7,152,387	6,426,324	7,755,667	6,307,728	7,881,791	1.63%
Non-operational Expenditures						
Debt Repayment (Principal)	94,160	-	98,083	48,541	106,238	8.31%
Transfers to Reserves	1,189,599	1,425,018	1,317,525	388,701	1,390,392	5.53%
Total Non-operational Expenditures	1,283,759	1,425,018	1,415,608	437,242	1,496,630	5.72%
TOTAL EXPENDITURES	8,436,146	7,851,342	9,171,275	6,744,970	9,378,421	2.26%
NET SURPLUS / (DEFICIT)	(4,636,881)	(4,575,419)	(4,850,047)	(5,128,307)	(4,995,577)	3.00%

2025 Capital Schedule Function 72 - Parks and Recreation Revenue and Expenditures						
Revenue Detail			Expenditure Detail			
			5-72-xx		6-72-xx	
Account Number	Detail	Detail Amount	Total	Account Number	Detail	Total
310	Deventure		4,029,005	610	Engineered Structure Additions (\$25,000 minimum)	
	Culture Events Centre Construction	4,029,005			(01) Neighbourhood parks (FIC)	50,000
590	Donations		2,150,000		(01) Mountain Bike Park Access Road	300,000
	Mountain Bike Access Road	150,000			(50) Culture Events Centre Underground	248,000
	Culture Events Centre Construction	2,000,000			(09) Festival Way (CF)	12,000
830	Transfer from Fed Govt		8,866,229	620	Building Additions (\$25,000 minimum)	
	Culture Events Centre Construction	8,788,429			(50) Culture Events Centre Construction	25,225,722
	Mountain Bike Access Road	77,800			AJMC Air Conditioning Fieldhouse	250,000
840	Transfer from Province		8,674,565		AJMC Boiler Replacement	335,262
	Culture Events Centre Construction MSI	6,098,934		630	Furniture & Equipment (\$5,000 minimum)	
	Culture Events Centre Construction LGFF	2,160,000			AJMC Generator	44,000
	Culture Events Centre Underground MSI	248,000		761	Transfer to Operating	
	AJMC Boiler Replacement - AAM	167,631			Public Art Policy Consultant	6,224
850	Transfer from Local Government		135,600		Festival Park - Decking, Surveillance, Fountain	24,896
	Festival Way	2,568			Festival Park - Riverside Repairs	58,350
	Mountain Bike Park Access Road	33,300		764	Transfer to Reserve	
	Regional Parks- FIC	25,000			(01) Playground Replacement Reserve	40,000
	AJMC Generator	9,768			(01) Zamboni Replacement Reserve	17,500
	AJMC Boiler Replacement	37,214			(01) Festival Major Maintenance Reserve	10,000
	AJMC Air Conditioning Fieldhouse	27,750				
920	Transfer from Reserve		2,405,470			
	Regional Parks- FIC	25,000				
	Culture Events Centre Construction	2,149,354				
	Mountain Bike Park Access Road	38,900				
	Public Art Policy Consultant	6,224				
	Festival Park - Decking, Surveillance, Fountain	24,896				
	Festival Park - Riverside Repairs	58,350				
	Air Conditioning Fieldhouse	97,250				
	AJMC Generator	5,496				
930	Transfer From Operating		361,085			
	Playground Replacement	40,000				
	Festival Way (CF)	9,432				
	For Zamboni Replacement	17,500				
	Festival Park Major Maintenance Reserve	10,000				
	AJMC Generator	28,736				
	AJMC Boiler Replacement	130,417				
	AJMC Air Conditioning Fieldhouse	125,000				
Total Revenue		26,621,954	26,621,954	Total Expenditures		26,621,954



73 – Recreation, Arts & Culture Programs

The Department will continue to partner with the Performing Arts Society to host cultural events, such as the Children’s Festival, Party in the Park, a Summer Festival, Allan & Jean Millar Centre concerts, and other events. The Department will continue to offer Family Day, Tim Hortons Community Fun Nights, the Night at the North Pole and Canada Day and other free events along with registered programming and summer camps.

General

73.1 Whitecourt students plan to travel to Yubetsu in the summer of 2025 and students from Yubetsu will visit Whitecourt in 2026.

Strategic Priorities

73.2 The Community Services Advisory Board identified merging Party In The Park and Children’s Festival into one event as a priority. Party In The Park will be planned with additional events and activities for young attendees and families. The budget would be reduced by \$6,000 annually from \$18,000 to \$12,000 and the activities would occur every year in conjunction with Party In The Park, instead of every second year as a standalone event.

2025 Summary

73 - Recreation, Arts & Culture Programs

		2023 Budget	2024 Budget	2025 Budget
Revenue				
Recreation Programs	1-73-01	139,968	141,403	138,756
Arts and Culture Programs	1-73-02	108,541	140,226	118,854
Municipal Twinning	1-73-03	-	4,250	500
Total Revenue:		248,509	285,879	258,110
Expenditures				
Recreation Programs	2-73-01	257,154	275,741	278,206
Arts and Culture Programs	2-73-02	252,753	294,510	270,917
Municipal Twinning	2-73-03	6,500	14,350	10,600
Total Expenditures:		516,408	584,601	559,722
Net Gain/Loss from Operations:		(267,899)	(298,723)	(301,613)

2025 OPERATING BUDGET
73 - Recreation, Arts & Culture Programs

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Budget % Change
	\$	\$	\$	\$	\$	%
REVENUES						
Sales and User Charges	73,300	79,302	88,456	82,985	71,856	(18.77 %)
Government Transfers	84,557	74,696	93,447	6,000	93,860	.44 %
Other Revenues	35,500	76,658	37,500	70,250	44,000	17.33 %
Net Operational Revenues	193,357	230,655	219,403	159,235	209,716	(4.42 %)
Non-operational Revenues						
Plus Transfers from reserves	55,152	35,879	66,476	-	48,394	(27.2 %)
TOTAL REVENUES	248,509	266,534	285,879	159,235	258,110	(9.71 %)
EXPENDITURES						
Operational Expenditures						
Salaries, Wages and Benefits	235,546	225,820	249,093	211,835	259,085	4.01 %
Contracted and General Services	238,211	219,453	285,009	274,490	266,327	(6.55 %)
Materials, Goods, Supplies and Utilities	7,650	12,283	17,250	12,867	9,750	(43.48 %)
Transfers to Local Boards and Governments	30,000	30,000	30,000	30,000	30,000	-
Internal Function Transfers	(3,000)	(4,860)	(3,000)	-	(6,940)	131.33 %
Total Operational Expenditures	508,408	482,696	578,351	529,191	558,222	(3.48 %)
Non-operational Expenditures						
Debt Repayment (Principal)	-	-	-	-	-	-
Transfers to Reserves	8,000	12,000	6,250	1,500	1,500	(76. %)
Total Non-operational Expenditures	8,000	12,000	6,250	1,500	1,500	(76. %)
TOTAL EXPENDITURES	516,408	494,696	584,601	530,691	559,722	(4.26 %)
NET SURPLUS / (DEFICIT)	(267,899)	(228,162)	(298,723)	(371,456)	(301,613)	.97 %

74 - Library

The Whitecourt & District Public Library is a member of the Yellowhead Regional Library (YRL) and The Regional Automation Consortium (TRAC). Their membership and participation in The Alberta Library (TAL) gives their patrons access to 15 million items in over 230 Alberta libraries.

Significant Changes

74.1 The Library Board presented its 2025 budget at the October Policies and Priorities Committee meeting, requesting a 5.2% increase to their grant (\$371,456). Administration has reduced the Town's grant contribution by \$1,345 to reflect the adjusted cost of living amount for wages (\$370,111).

2025 Summary

74 - Library

		2023 Budget	2024 Budget	2025 Budget
Revenue				
Library	1-74-01	18,138	19,624	21,318
Library Staff	1-74-02	434,271	462,176	478,562
Capital	5-74-01	90,205	8,438,785	8,627,300
Total Revenue:		542,614	8,920,585	9,127,180
Expenditures				
Library	2-74-01	410,141	433,777	455,623
Library Staff	2-74-02	479,067	507,710	525,715
Capital	6-74-01	90,205	8,438,785	8,627,300
Total Expenditures:		979,413	9,380,272	9,608,638
Net Gain/Loss from Operations:		(436,799)	(459,687)	(481,458)

2025 OPERATING BUDGET

74 - Library

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Budget % Change
	\$	\$	\$	\$	\$	%
REVENUES						
Sales and User Charges	437,271	413,084	465,176	328,300	481,562	3.52 %
Government Transfers	15,138	10,028	16,624	-	18,318	10.19 %
TOTAL REVENUES	452,409	423,112	481,800	328,300	499,880	3.75 %
EXPENDITURES						
Operational Expenditures						
Salaries, Wages and Benefits	480,332	435,627	510,507	420,720	530,591	3.93 %
Contracted and General Services	56,586	52,017	60,349	53,121	61,427	1.79 %
Materials, Goods, Supplies and Utilities	16,052	16,449	17,536	14,361	19,209	9.54 %
Transfers to Local Boards and Governments	336,238	336,238	353,095	353,095	370,111	4.82 %
Total Operational Expenditures	889,208	840,332	941,487	841,297	981,338	4.23 %
Non-operational Expenditures						
Debt Repayment (Principal)	-	-	-	-	-	-
Transfers to Reserves	-	-	-	-	-	-
Total Non-operational Expenditures	-	-	-	-	-	-
TOTAL EXPENDITURES	889,208	840,332	941,487	841,297	981,338	4.23 %
NET SURPLUS / (DEFICIT)	(436,799)	(417,220)	(459,687)	(512,997)	(481,458)	4.74 %

2025 Capital Schedule Function 74 - Library Revenue and Expenditures

Revenue Detail			Expenditure Detail			
Account Number	Detail	Amount	5-62-01		6-62-01	
			Total	Account Number	Detail	Amount
310	Debenture		1,566,835	620	Building Additions (\$25,000 minimum)	8,627,300
	Library Construction	1,566,835			(50) Library Construction	
590	Donations		500,000			
	Library Construction	500,000				
600	Sale of Assets		350,000			
	Library Construction	350,000				
830	Transfer from Fed Govt		3,056,079			
	Library Construction	3,056,079				
840	Transfer from Province		2,924,365			
	Library Construction MSI	2,084,365				
	Library Construction LGFF	840,000				
920	Transfer from Reserve		230,021			
	Library Construction	230,021				
Total Revenue		8,627,300	8,627,300	Total Expenditures		8,627,300
						8,627,300

V. RESERVES

Reserves are savings for future expenditures related to infrastructure maintenance; lifecycle repairs; rehabilitation; planning; construction of future assets; replacement of machinery, equipment and vehicles; major events; one time operational projects; unforeseen events; and to leverage grant opportunities.

Reserve plans facilitate orderly planning and budgeting for future capital programs; limits the impact of debt charges on future tax rates; and provides for flexibility to cope with changing economic conditions. Administration will continue to identify opportunities and strategies that will benefit from reserve plans.

The 2025 Operating and Capital Budget includes transfers of \$18,827,469 from reserves, which is offset by contributions of \$6,420,754. Details of the estimated reserve balances for 2025 will be presented to Council for review once the budget is approved and the status of the year-end projects can be forecasted.



VI. MULTI-YEAR FINANCIAL PLANS

The Municipal Government Amendment Act Section 283.1 Financial Plans and Capital Plans, establishes at a minimum, that every municipality prepare a written three-year financial and a five-year capital plan that is updated and reviewed annually.

Multi-Year Financial Plans

The Town prepares a three-year financial operating plan with the first year (interim budget) approved and the subsequent years accepted in principle. The three-year plan provides the estimated impact on taxation for providing day to day services in the future and benchmark to compare to.

A twenty-year capital plan is developed that outlines projects, priorities and timelines that have been identified through engineering studies, Strategic Plan, budget deliberations and public engagements. The first year of this plan is also adopted by Council, and the subsequent years accepted in principle.

Operating

The three-year financial plan forecasts revenues, expenditures and the annual surplus/deficit for all departments. Forecasting includes a review of all expenditures categories to determine which costs are subject to the Consumer Price Index, which categories are a constant amount and those that require additional analysis (i.e. one-time projects). Assumptions for the preparation for the interim budget are included in the Overview section. Assumptions that were considered in the preparation of the 2025- 2026 forecast for the financial plan are listed below:

- Revenue shortfall for the year determines the taxation required to cover expenses.
- Forecasting no assessment growth.
- Consumer price index based on a forecast for 2026 and 2027 as of November 2024.
- For 2026 and 2027 it is assumed that there is no carry forward revenue or expenditures for projects.
- No staffing full time equivalent increases included.
- Forecast for insurance and power and gas based on past experience and estimated at 10.0% and 5% respectively per year.

Capital

The capital plan identifies anticipated capital property additions for a twenty-year period that is adopted annually by Council.

The Municipal Government Amendment Act Section 283.1 Financial Plans and Capital Plans, establishes at a minimum, that every municipality prepare a written three-year financial and a five year capital plan that is updated and reviewed annually.

TOWN OF WHITECOURT

3 YEAR FINANCIAL PLAN SUMMARY

	2025 Budget	2026 Budget	Change	2027 Budget	Change
	\$	\$	%	\$	%
REVENUES					
Operational Revenues					
Property Taxes	23,003,295	23,587,362	2.5%	24,288,685	3.0%
Less: Education Requisition	(5,237,565)	(5,473,255)	4.5%	(5,719,552)	4.5%
Less: Seniors Requisition	(469,569)	(478,960)	2.0%	(488,540)	2.0%
Less: Industrial Property Requisition	(21,982)	(22,422)	2.0%	(22,870)	2.0%
Net Municipal Taxes	17,274,179	17,612,725	2.0%	18,057,723	2.5%
Sales and User Charges	11,400,724	11,422,808	0.2%	11,613,707	1.7%
Licenses and Permits	816,650	816,650	0.0%	816,650	0.0%
Government Transfers	14,406,721	4,773,708	-66.9%	4,905,915	2.8%
Penalties and Costs on Taxes	217,584	217,584	0.0%	217,584	0.0%
Franchise and Concession Contracts	2,251,500	2,314,663	2.8%	2,377,235	2.7%
Investments Income	1,147,293	729,650	-36.4%	250,000	-65.7%
Rentals	529,014	537,025	1.5%	544,467	1.4%
Other Revenues	301,016	305,801	1.6%	311,003	1.7%
Net Operational Revenues	48,344,681	38,730,613	-19.9%	39,094,284	0.9%
Non-operational Revenues					
Plus Transfers from reserves	5,136,719	1,495,770	-70.9%	1,407,393	-5.9%
TOTAL REVENUES	53,481,400	40,226,383	-24.8%	40,501,677	0.7%
EXPENDITURES					
Operational Expenditures					
Salaries, Wages and Benefits	17,248,769	17,630,966	2.2%	17,954,348	1.8%
Contracted and General Services	20,054,408	7,900,331	-60.6%	7,947,142	0.6%
Materials, Goods, Supplies and Utilities	6,380,174	5,520,679	-13.5%	5,706,841	3.4%
Transfers to Local Boards and Governments	2,141,719	2,145,703	0.2%	2,174,056	1.3%
Bank Charges and Other	85,860	85,860	0.0%	85,860	0.0%
Interest on Long Term Debt	271,568	233,911	-13.9%	212,421	-9.2%
Other	80,150	81,721	2.0%	83,180	1.8%
Total Operational Expenditures	46,262,648	33,599,172	-27.4%	34,163,849	1.7%
Non-operational Expenditures					
Debt Repayment (Principal)	757,257	724,082	-4.4%	685,933	-5.3%
Transfers to Reserves	6,461,494	5,903,130	-8.6%	5,651,895	-4.3%
Total Non-operational Expenditures	7,218,751	6,627,212	-8.2%	6,337,828	-4.4%
TOTAL EXPENDITURES	53,481,399	40,226,384	-24.8%	40,501,677	0.7%
NET SURPLUS / (DEFICIT)	-	-	-	-	-

VII. DEBENTURE BORROWING

The Town has the ability to finance major capital projects by borrowing funds as per Section 276 (2) of the Municipal Government Act and in accordance with Alberta Regulation 255/00 for debt and debt limits thresholds. Debt limit is calculated as 1.5 times revenue of the municipality, and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limits requires approval by the Minister of Municipal Affairs

In the audited financial statements as at December 31, 2023, the total outstanding debenture borrowing was \$10,531,780. The Town is well below the debt limit of \$53.8 million with \$43.3 million unused. In 2023, additional payments have been made lowering the outstanding debenture borrowing to \$9,721,709.

Debenture Borrowing Bylaw 1574 was adopted by Council to provide funding for the construction of the Culture & Events Centre. Application for debenture borrowing funding installments will be made as required, up to the approved amount throughout construction. The project is anticipated to be complete in the fall of 2026.

The debenture payment schedule below provides a listing of the current debenture borrowings, annual payments, and funding sources.

Town of Whitecourt Debenture Borrowing History						
Year for Retirement	ACFA Borrowing Loan Number	Project	Annual Payment	Non-Taxation Funding	Taxation	Funding Sources
March 15 2026	4001992	Purchase of Land - Hands	111,283.12		111,283.12	Sale of Land, Reserves and/or Annual Taxation
December 15 2030	4001071	Whitecourt Golf and Country Club Loan	129,192.58	129,192.58	-	Whitecourt Golf and County Club
June 15 2035	4001866	Athabasca Flats East Land Development	261,715.98	-	261,715.98	Sale of Land, Reserves and/or Annual Taxation
December 15 2035	4001952	Athabasca Flats East Land Development	163,761.26	54,292.00	109,469.26	Sale of Land, Reserves and/or Annual Taxation
September 15 -2036	4002104	Landfill Authority Cell and Leachate System Construction	107,352.78	107,352.78	-	Regional Landfill Authority
December 15 2036	4002122	Athabasca Flats East Land Development	201,625.90	201,625.90	-	Sale of Land, Reserves and/or Annual Taxation
December 15 2041	4002123	Athabasca River Erosion Local Improvement	142,057.98	142,057.98	-	Millar Western Annual Local Improvement
Annual Payments			\$ 1,116,989.60	\$ 634,521.24	\$ 482,468.36	
Total Debt as of December 31, 2023			\$ 10,531,780.27			
2024 Principal Repayments			\$ 810,071.00			
Total Debt as of December 31, 2024			\$ 9,721,709.27			
Percentage of Debt Limit Used			18.1%			
Percentage of Debt Servicing Limit Used			12.5%			
** NOTE: Above does not include loans made to non-profit organizations.						

VIII. APPENDIX A

**Town of Whitecourt
2025 Interim Operating Budget
Estimated External, Federal and Provincial Government
Impacts**

OPERATING - Interim Budget	Impact on Taxation
Federal	2025
Carbon Tax - Direct Costs Only (Fuel and Utilities)	\$ 33,607
RCMP Contract Retroactive Pricing	136,983
Subtotal Federal	\$ 170,590
External	
Cost of Living at 2.86% for material, supplies, wages, chemicals, fuel, contracted services*	\$ 606,657
Employee Benefits (Sunlife, CPP, WCB)	211,633
Insurance	31,805
Power and Gas - higher consumption, distribution and transmission charges	24,677
Subtotal External	\$ 874,772
Municipal Operating Impact on Taxes	\$ 1,045,362 6.35%