



**THE TOWN OF ONOWAY  
REGULAR MEETING OF COUNCIL  
AGENDA**

**Thursday, April 24, 2025**

**9:30 a.m.**

**Council Chambers**

**Onoway Civic Centre (and Virtually Via Zoom)**

**MEETING IS BEING AUDIO/VIDEO RECORDED**

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**Pages**

- 1. CALL TO ORDER**
- 2. ADOPTION OF THE AGENDA**

**Recommendation:**

THAT the April 24, 2025 Regular Council Meeting agenda be approved as presented.

or

THAT the April 24, 2025 Regular Council Meeting agenda be approved with the following amendments(s) (as noted at meeting time).

- 3. PUBLIC INPUT SESSION**
- 4. CONSENT AGENDA, INCLUDING APPROVAL OF MINUTES FROM PRIOR MEETINGS**

**Recommendation:**

THAT all items on the proposed consent agenda and respective recommendations be approved.

- a. April 10, 2025 Regular Council Meeting Minutes

**5 - 8**

b. 11. Information Items

a. North Saskatchewan River Watershed Project Update - April 2, 2025  
email from Michelle Gordy

5. PUBLIC HEARINGS

6. APPOINTMENTS/PRESENTATIONS/DELEGATIONS

a. 9:35 a.m. - Phil Dirks, Metrix Group, Auditor for the Town of Onoway 9 - 36

Draft audited 2024 financial statements for the Town of Onoway are attached.

**Recommendation:**

THAT Council approve the Town's draft 2024 audited Financial Statements as presented, or amended.

or

Direction provided after Council deliberations.

7. FINANCIAL REPORTS - A Request for Decision is attached

a. 2025-2028 Operating Budget 37 - 61

**Recommendation:**

THAT Council approve the 2025-2028 Operating Budget as presented.

b. 2025-2030 Capital Budget 62 - 67

**Recommendation:**

THAT Council approve the 2025-2030 Capital Budget as presented.

8. POLICIES & BYLAWS

a. C-COU-REM-1 - Councillor, Committee and Board Member Remuneration Policy - A Request for Decision is attached 68 - 74

**Recommendation:**

THAT Council accept the recommendation from the Committee of the Whole to maintain the rates in Policy C-COU-REM-1 without revision.

**9. ACTION ITEMS**

- a. Municipal Affairs Statutes Amendment Act 2025 - A Request for Information is attached 75 - 81

**Recommendation:**

THAT Council accept the information provided regarding Bill 50 for information.

**10. COUNCIL, COMMITTEE & STAFF REPORTS 82 - 84**

- a. Mayor's Report
- b. Deputy Mayor's Report
- c. Councillor's Reports (x 3)
- d. Chief Administrative Officer Report - verbal
- e. Corporate and Community Services Director's Report - attached
- f. Public Works Report - attached

**Recommendation:**

THAT the Council and Staff Reports be accepted as presented.

**11. INFORMATION ITEMS**

**Recommendation:**

THAT the information items be accepted as presented.

- a. North Saskatchewan River Watershed Project - Update - April 2, 2025 email from Michelle Gordy 85 - 112

**12. CLOSED MEETING - n/a**

**13. ADJOURNMENT**

#### 14. UPCOMING EVENTS

May 8, 2025	Regular Council Meeting	9:30 a.m.
May 22, 2025	Regular Council Meeting	9:30 a.m.
June 12, 2025	Regular Council Meeting	9:30 a.m.
June 13-15, 2025	Heritage Days Weekend	
June 26, 2025	Regular Council Meeting	9:30 a.m.
July 10, 2025	Regular Council Meeting	9:30 a.m.
Aug. 14, 2025	Regular Council Meeting	9:30 a.m.





**TOWN OF ONOWAY**  
**REGULAR COUNCIL MEETING MINUTES**

April 10, 2025  
9:30 a.m.  
Council Chambers  
Onoway Civic Centre (and Virtually Via Zoom)

Council Present: Mayor Lenard Kwasny  
Deputy Mayor Lisa Johnson  
Councillor Bridgitte Coninx  
Councillor Robin Murray  
Councillor Sheila Pockett

Administration: Jennifer Thompson, Chief Administrative Officer  
Gino Damo, Director of Corporate and Community Services  
Debbie Giroux, Recording Secretary

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**1. CALL TO ORDER**

Mayor Lenard Kwasny called the meeting to order at 9:30 a.m. and advised that the meeting will be recorded and acknowledged that the meeting was being held on Treaty 6 Land.

**2. ADOPTION OF THE AGENDA**

**Motion # 106-25**

MOVED by: Deputy Mayor Lisa Johnson

THAT the April 10, 2025 Regular Council Meeting agenda be approved as presented.

**CARRIED UNANIMOUSLY**

**3. PUBLIC INPUT SESSION**

**4. CONSENT AGENDA, INCLUDING APPROVAL OF MINUTES FROM PRIOR MEETINGS**

### **Motion # 107-25**

MOVED by: Councillor Robin Murray

THAT all items on the consent agenda and respective recommendations be approved.

**CARRIED UNANIMOUSLY**

- a. March 27, 2025 Regular Council Meeting Minutes
- b. 11. Information Items
  - a. Onoway Legion 132 - Branch of the Year
  - b. Provincial Priorities Act and Municipal Sector Update-Minister McIver March 28, 2025 email
  - c. Provincial Priorities Act Intake Form Available - March 28, 2025 email from Government of Alberta
  - d. Voter Assist Terminals - Minister McIver March 12, 2025 letter
  - e. Town of Onoway Development Permit 25DP02-01-Production Brewery-4320 Industrial Avenue
  - f. CN-Notice-Annual Vegetation Management Program
  - g. Northwest of 16 Regional Tourism Association Update - April 2, 2025 email from Walter Preugschas
  - h. Lac Ste. Anne East End Bus Society Financial Statements 2024
  - i. Town of Onoway Road Ban Information
  - j. Municipal Election Webinars - Small and Mid-Size Municipalities

### **5. PUBLIC HEARINGS**

### **6. APPOINTMENTS/PRESENTATIONS/DELEGATIONS-n/a**

### **7. FINANCIAL REPORTS - n/a**

### **8. POLICIES & BYLAWS - n/a**

**9. ACTION ITEMS**

- a. Disposal of Capital Asset

**Motion # 108-25**

MOVED by: Deputy Mayor Lisa Johnson

THAT Council authorize the CAO to dispose of the 2008 Chevrolet 1500 through public auction as per policy C-FIN-DCA-1.

**CARRIED UNANIMOUSLY**

- b. Council Meetings Schedule

**Motion # 109-25**

MOVED by: Councillor Bridgitte Coninx

THAT Council cancel the following Regular Meetings of Council: July 24, 2025 and August 28, 2025.

**CARRIED UNANIMOUSLY**

**10. COUNCIL, COMMITTEE & STAFF REPORTS**

**Motion # 110-25**

MOVED by: Councillor Sheila Pockett

THAT the Council and Staff Reports be accepted as presented.

**CARRIED UNANIMOUSLY**

- g. Committee of the Whole

2024 Alberta Municipal Services Corporation (AMSC) Wage and Compensation Survey

**Motion # 111-25**

MOVED by: Councillor Bridgitte Coninx

THAT the Committee of the Whole recommend to Council to maintain the rates in Policy C-COU-REM-1 as is.

**CARRIED UNANIMOUSLY**

## 11. INFORMATION ITEMS

Approved under the Consent Agenda Motion 107-25

- a. Onoway Legion 132 - Branch of the Year
- b. Provincial Priorities Act and Municipal Sector Update-Minister McIver March 28, 2025 email
- c. Provincial Priorities Act Intake Form Available - March 28, 2025 email from Government of Alberta
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- h. Lac Ste. Anne East End Bus Society Financial Statements 2024
- i. Town of Onoway Road Ban Information
- j. Municipal Election Webinars - Small and Mid-Size Municipalities

## 12. CLOSED MEETING - n/a

## 13. ADJOURNMENT

As all matters on the agenda have been addressed, Mayor Lenard Kwasny declared the Regular Council Meeting adjourned at 10:05 a.m.

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Lenard Kwasny  
Mayor

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Jennifer Thompson  
Chief Administrative Officer

April 24, 2025

Town of Onoway  
Box 540  
Onoway, AB T0E 1V0

**Attention: Town Council Members**

Dear Council Members:

**RE: 2024 AUDIT FINDINGS REPORT**

The purpose of this report is to summarize certain matters arising from the audit that we believe would be of interest to the Town Council ("Council"). Additionally, during the course of our audit we identified matters that may be of interest to management.

The objective of our audit was to obtain reasonable assurance about whether the financial statements as a whole are free of material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Our audit was not designed for the sole purpose of identifying matters to communicate. Accordingly, our audit would not necessarily identify all such matters that may be of interest to Council and management and it is inappropriate to conclude that no such matters exist.

This communication should be read in conjunction with the financial statements and our report thereon, and it is intended solely for the use of the Board and should not be distributed to external parties without our prior consent. Metrix Group LLP accepts no responsibility to a third party who uses this communication.

**SIGNIFICANT FINDINGS FROM THE AUDIT**

Our objective is to communicate appropriately to the Council and management deficiencies in internal control that we have identified during the audit and that, in our professional judgment, are of sufficient importance to merit being reported to Council.

The audit findings contained in this letter did not have a material effect on the Town financial statements, and as such, our audit report is without reservation with respect to these matters.

### **Significant Deficiencies in Internal Control**

A significant control deficiency exists where significant misstatements could occur if controls are not designed, implemented and operated in such a way that the control is able to prevent, detect and correct, misstatements on a timely basis.

Our audit procedures did not reveal any significant deficiencies in internal control.

### **Significant Qualitative Aspects of Accounting Practices**

Management is responsible for determining significant accounting policies. The choice of different accounting policy alternatives can have a significant effect on the financial position and results of the Town. The application of those policies often involves significant estimates and judgments by management.

#### *Accounting Estimates*

The Town has made the following significant accounting estimates in preparing its financial statements.

*Amortization of Tangible Capital Assets* - \$470,040 (2023 - \$493,191)

The number of years Town's tangible capital assets are being amortized over are estimates.

*Allowance for Doubtful Accounts* - \$6,741 (2023 - \$21,741)

The allowance for doubtful accounts represents specific amounts related to properties which the Town obtained through the tax sale process for which management believes there is not reasonable assurance as to their timely collection.

*Asset Retirement Obligations* - \$1,031,531 (2023 - \$982,410)

Asset retirement obligations represent the estimated costs to retire Town assets that contain asbestos and other contaminations. The estimated liability is based on a combination of consultants (engineers) reports and assessments made by the Town.

We are of the opinion that the significant accounting policies, estimates and judgments made by management do not materially misstate the financial statements taken as a whole.

## **Adjusted and Unadjusted Differences**

### *Adjusted Differences*

During the course of the audit, we identified eighteen (18) adjustments that were communicated to management and subsequently adjusted in the financial statements.

### *Unadjusted Differences*

There were no significant unadjusted differences aggregated by our Firm, for the year ended December 31, 2024.

After considering both quantitative and qualitative factors with respect to the uncorrected misstatements above, we agree with management that the financial statements are not materially misstated.

## **Significant Difficulties Encountered During the Audit**

We encountered no difficulties during our audit that should be brought to the attention of Council. We had the full co-operation of Town management and staff throughout our work and we received full access to all necessary records and documentation.

## **Management Representations**

Management's representations are integral to the audit evidence we will gather. Prior to the release of our report, we will require management's representations in writing to support the content of our report.

## **OTHER MATTERS**

### **Tax Sale Properties**

Previously we noted the Town's tax receivables include approximately \$70,000 related to properties the Town obtained through the tax sale process, and we suggested the Town may want to take steps to sell or develop these properties in an attempt to expedite the recovery of these amounts.

During 2024, the Town sold some of these properties reducing the amount included in tax receivables to approximately \$26,500.

## **AUDITOR INDEPENDENCE**

We believe it is important to communicate, at least annually, with you regarding all relationships between the Town and our Firm that, in our professional judgment, may reasonably be thought to bear on our independence.

In determining which relationships to report, these standards require us to consider relevant rules and related interpretations prescribed by the CPA Alberta and applicable legislation, covering such matters as:

- (a) holding a financial interest, either directly or indirectly, in a client;
- (b) holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
- (c) personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- (d) economic dependence on a client; and
- (e) provision of services in addition to the audit engagement.

We have prepared the following comments to facilitate our discussion with you regarding independence matters.

We are not aware of any relationships between the Town and ourselves that, in our professional judgment, may reasonably be thought to bear on our independence that have occurred from January 1, 2024 to April 24, 2025.

We wish to express our appreciation for the co-operation we received during the audit from the Town staff.

Yours truly,

**METRIX GROUP LLP**



Philip J. Dirks, CPA, CA  
Partner



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**TOWN OF ONOWAY**

**Financial Statements**

**For The Year Ended December 31, 2024**

DRAFT

## **MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING**

To the Mayor and Council of the Town of Onoway

Management of the Town of Onoway is responsible for the accompanying financial statements. The financial statements have been prepared by management in accordance with Canadian public sector accounting standards.

To assist in meeting its responsibility, management maintains appropriate systems of control and administrative controls designed to provide reasonable assurance that transactions are appropriately authorized and accurately recorded, that assets are properly accounted for and safeguarded, and that financial information produced is relevant and reliable.

The preparation of financial statements necessarily includes some amounts which are based on best estimates and judgments of management.

The financial statements have been audited by Metrix Group LLP, Chartered Professional Accountants. Their report to the Mayor and Town Council, stating the scope of their examination and opinion on the financial statements follows.

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Jennifer Thompson  
Chief Administrative Officer

## **INDEPENDENT AUDITORS' REPORT**

To the Mayor and Council of the Town of Onoway

### *Opinion*

We have audited the financial statements of the Town of Onoway, which comprise the statement of financial position as at December 31, 2024, and the statements of operations and accumulated surplus, changes in net debt, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Town of Onoway as at December 31, 2024, and the results of its operations, changes in net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Town in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *Responsibilities of Management and Those Charged with Governance for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Town's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Town or to cease operations, or has no realistic alternative but to do so.

Those charged with governance (Council) are responsible for overseeing the Town's financial reporting process.

### *Auditors' Responsibility for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



As part of in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control.
- Evaluate the appropriateness of accounting policies and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Town's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including significant deficiencies in internal control that we identify during our audit.

**METRIX GROUP LLP**

Chartered Professional Accountants

Edmonton, Alberta  
April 24, 2025

**TOWN OF ONOWAY**  
**Statement of Financial Position**  
**As at December 31, 2024**

	2024	2023 <i>Restated</i> <i>(Note 19)</i>
<b>FINANCIAL ASSETS</b>		
Cash and cash equivalents <i>(Note 2)</i>	762,114	595,765
Receivables <i>(Note 3)</i>	782,263	533,912
Land held for resale	116,920	203,385
	<u>1,661,297</u>	<u>1,333,062</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities <i>(Note 4)</i>	365,660	289,632
Deferred revenue <i>(Note 5)</i>	254,312	211,433
Long-term debt <i>(Note 6)</i>	1,117,644	1,215,503
Asset retirement obligations <i>(Note 7)</i>	1,031,531	982,410
	<u>2,769,147</u>	<u>2,698,978</u>
<b>NET DEBT</b>	<u>(1,107,850)</u>	<u>(1,365,916)</u>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets <i>(Note 8)</i>	10,799,554	11,047,147
Prepaid expenses	5,981	15,109
	<u>10,805,535</u>	<u>11,062,256</u>
<b>ACCUMULATED SURPLUS <i>(Note 9)</i></b>	<u>\$ 9,697,685</u>	<u>\$ 9,696,340</u>

**ON BEHALF OF THE TOWN COUNCIL:**

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Councillor

**TOWN OF ONOWAY**  
**Statement of Operations and Changes in Accumulated Surplus**  
**For The Year Ended December 31, 2024**

	2024 (Budget) (Note 17)	2024 (Actual)	2023 (Actual) Restated (Note 19)
<b>REVENUE</b>			
Net taxes available for municipal purposes (Schedule 2)	1,454,152	<b>1,455,588</b>	1,394,863
Sales and user charges (Schedule 4)	1,130,306	<b>1,290,923</b>	1,202,548
Sales to other governments	432,029	<b>394,100</b>	419,458
Government transfers for operating (Schedule 3)	228,199	<b>269,689</b>	279,312
Franchise fees (Note 15)	124,042	<b>145,521</b>	129,770
Other	18,935	<b>76,412</b>	27,892
Penalties and costs on taxes	24,745	<b>42,367</b>	28,030
Interest	8,080	<b>36,366</b>	41,909
Rentals	27,600	<b>27,600</b>	27,700
Licenses and permits	4,600	<b>12,388</b>	7,870
Fines	7,500	<b>1,269</b>	6,591
	<b>3,460,188</b>	<b>3,752,223</b>	3,565,943
<b>EXPENSES</b>			
General administration	845,622	<b>1,098,361</b>	835,919
Water supply and distribution	549,433	<b>611,487</b>	544,211
Fire	549,572	<b>535,077</b>	610,745
Roads, streets, walks, lighting	282,158	<b>255,966</b>	244,683
Wastewater treatment and disposal	266,920	<b>167,600</b>	270,369
Subdivision land and development	3,500	<b>162,561</b>	413
Common and equipment pool	178,240	<b>156,224</b>	167,018
Police	140,409	<b>140,409</b>	95,509
Council and other legislative	150,690	<b>115,763</b>	132,133
Parks and recreation	126,072	<b>93,535</b>	93,923
Waste management	96,866	<b>89,381</b>	91,371
Family and community support services	80,739	<b>75,891</b>	68,166
Other planning and development	80,553	<b>57,088</b>	1,280
Land use planning, zoning and development	15,655	<b>40,501</b>	96,966
Culture: libraries, museums, halls	28,475	<b>44,872</b>	35,721
Recreation board and other services	29,150	<b>18,029</b>	14,100
Other	3,000	<b>4,248</b>	2,249
Bylaws enforcement	1,960	<b>807</b>	2,585
Disaster and emergency services	4,161	<b>97</b>	922
Amortization	69,674	<b>470,040</b>	493,191
	<b>3,502,849</b>	<b>4,137,937</b>	3,801,474
<b>ANNUAL SURPLUS (DEFICIT) BEFORE OTHER REVENUE</b>	(42,661)	<b>(385,714)</b>	(235,531)
<b>OTHER REVENUE</b>			
Government transfers for capital (Schedule 3)	443,945	<b>337,073</b>	54,767
Gain (loss) on disposal of tangible capital assets	-	<b>49,986</b>	(111,094)
<b>ANNUAL SURPLUS (DEFICIT)</b>	401,284	<b>1,345</b>	(291,858)
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR, AS PREVIOUSLY STATED</b>	9,696,340	<b>9,696,340</b>	10,830,621
Adoption of new accounting standard (Note 19)	-	-	<b>(842,423)</b>
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR AS RESTATED</b>	9,696,340	<b>9,696,340</b>	9,988,198
<b>ACCUMULATED SURPLUS, END OF YEAR</b>	\$ 10,097,624	<b>\$ 9,697,685</b>	\$ 9,696,340

**TOWN OF ONOWAY**  
**Statement of Changes in Net Debt**  
**For The Year Ended December 31, 2024**

	2024 (Budget) (Note 17)	2024 (Actual)	2023 (Actual) Restated (Note 19)
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>\$ 401,284</b>	<b>\$ 1,345</b>	<b>\$ (291,858)</b>
Purchase of tangible capital assets	(443,945)	(436,661)	(73,695)
Proceeds on disposal of tangible capital assets	-	264,200	-
Amortization of tangible capital assets	69,674	470,040	493,191
Loss (gain) on disposal of tangible capital assets	-	(49,986)	111,094
	(374,271)	247,593	530,590
Acquisition (use) of prepaid expenses	-	9,128	(9,608)
<b>INCREASE (DECREASE) IN NET DEBT</b>	<b>27,013</b>	<b>258,066</b>	<b>229,124</b>
<b>NET DEBT, BEGINNING OF YEAR</b>	<b>(1,365,916)</b>	<b>(1,365,916)</b>	<b>(1,595,040)</b>
<b>NET DEBT, END OF YEAR</b>	<b>\$ (1,338,903)</b>	<b>\$ (1,107,850)</b>	<b>\$ (1,365,916)</b>

**TOWN OF ONOWAY**  
**Statement of Cash Flows**  
**For The Year Ended December 31, 2024**

	2024	2023 <i>Restated</i> <i>(Note 19)</i>
<b>OPERATING ACTIVITIES</b>		
Cash from operations		
Annual surplus (deficit)	\$ 1,345	\$ (291,858)
Non-cash items included in excess of revenues over expenses:		
Amortization	470,040	493,191
Loss (gain) on disposal of tangible capital assets	(49,986)	111,094
Accretion of asset retirement obligations	49,121	46,781
	<u>470,520</u>	<u>359,208</u>
Change in non-cash working capital		
balances related to operations:		
Prepaid expenses	9,128	(9,608)
Receivables	(248,351)	28,196
Accounts payable and accrued liabilities	76,028	(154,239)
Land held for resale	86,465	-
Deferred revenue	42,879	127,611
	<u>436,669</u>	<u>351,168</u>
<b>FINANCING ACTIVITIES</b>		
Repayment of long-term debt	<u>(97,859)</u>	<u>(93,440)</u>
<b>CAPITAL ACTIVITIES</b>		
Proceeds on disposal of tangible capital assets	264,200	-
Purchase of tangible capital assets	<u>(436,661)</u>	<u>(73,695)</u>
	<u>(172,461)</u>	<u>(73,695)</u>
<b>CHANGE IN CASH CASH EQUIVALENTS DURING THE YEAR</b>	<b>166,349</b>	<b>184,033</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>595,765</b>	<b>411,732</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>\$ 762,114</b>	<b>\$ 595,765</b>



**TOWN OF ONOWAY**  
**Schedule of Equity in Tangible Capital Assets**  
**For The Year Ended December 31, 2024**

**Schedule 1**

	2024	2023 <i>Restated</i> <i>(Note 19)</i>
<b>BALANCE, BEGINNING OF YEAR</b>	<b>\$ 8,849,234</b>	<b>\$ 9,333,165</b>
Purchase of Tangible Capital Assets	<b>436,661</b>	73,695
Amortization of Tangible Capital Assets	<b>(470,040)</b>	(493,191)
Net Book Value of Tangible Capital Assets Disposed of	<b>(214,214)</b>	(111,094)
Repayment of Capital Long-Term Debt	<b>97,859</b>	93,440
Accretion of asset retirement obligations	<b>(49,121)</b>	(46,781)
<b>BALANCE, END OF YEAR</b>	<b>\$ 8,650,379</b>	<b>\$ 8,849,234</b>

Equity in Tangible Capital Assets is Comprised of the Following:

Tangible Capital Assets (Note 8)	<b>\$ 10,799,554</b>	\$ 11,047,147
Long-term Debt (Note 6)	<b>(1,117,644)</b>	(1,215,503)
Asset Retirement Obligations	<b>(1,031,531)</b>	(982,410)
	<b>\$ 8,650,379</b>	<b>\$ 8,849,234</b>

**TOWN OF ONOWAY**  
**Schedule of Property Taxes Levied**  
**For The Year Ended December 31, 2024**

**Schedule 2**

	2024 (Budget) (Note 17)	2024 (Actual)	2023 (Actual)
<b>TAXATION</b>			
Real property taxes	\$ 1,724,963	<b>\$ 1,783,890</b>	\$ 1,678,532
Linear property taxes	72,364	<b>58,883</b>	51,871
	<u>1,797,327</u>	<u><b>1,842,773</b></u>	<u>1,730,403</u>
<b>REQUISITIONS</b>			
Alberta School Foundation Fund	312,048	<b>356,346</b>	312,048
Lac Ste. Anne Foundation	31,127	<b>30,839</b>	23,492
	<u>343,175</u>	<u><b>387,185</b></u>	<u>335,540</u>
<b>NET MUNICIPAL TAXES</b>	<u>\$ 1,454,152</u>	<u><b>\$ 1,455,588</b></u>	<u>\$ 1,394,863</u>

**TOWN OF ONOWAY**  
**Schedule of Government Transfers**  
**For The Year Ended December 31, 2024**

*Schedule 3*

	2024 (Budget) (Note 17)	2024 (Actual)	2023 (Actual)
<b>TRANSFERS FOR OPERATING</b>			
Provincial government	183,463	<b>219,055</b>	228,855
Local governments	44,736	<b>50,634</b>	50,457
	<u>228,199</u>	<u><b>269,689</b></u>	<u>279,312</u>
<b>TRANSFERS FOR CAPITAL</b>			
Provincial government	443,945	<b>337,073</b>	54,767
<b>TOTAL GOVERNMENT TRANSFERS</b>	<u>\$ 672,144</u>	<u><b>\$ 606,762</b></u>	<u>\$ 334,079</u>

**TOWN OF ONOWAY**  
**Schedule of Segmented Information**  
**For The Year Ended December 31, 2024**

**Schedule 4**

	General Administration	Protective Services	Public Works	Roads Streets, Walks and Lighting	Utilities	All Other	Total
<b>REVENUE</b>							
Taxation	946,926	170,335	145,366	142,812	-	50,149	1,455,588
Sales and user charges	2,527	66,938	-	-	1,101,065	120,393	1,290,923
Other	48,324	431,666	-	1,655	-	254,378	736,023
Government transfers	90,428	-	-	-	-	179,261	269,689
	1,088,205	668,939	145,366	144,467	1,101,065	604,181	3,752,223
<b>EXPENSES</b>							
Contracted and general services	496,599	523,825	46,810	36,787	512,406	81,820	1,698,247
Salaries, wages, and benefits	524,683	23,009	52,263	105,291	128,277	144,939	978,462
Materials, goods, and supplies	23,821	112,793	28,573	20,606	121,347	116,084	423,224
Other	-	-	-	-	-	242,385	242,385
Utilities	14,624	7,519	9,099	92,159	33,913	4,946	162,260
Insurance	28,478	1,793	8,621	1,123	11,494	8,324	59,833
Interest on long-term debt	-	-	-	-	54,365	-	54,365
Asset retirement obligations accretion	10,156	7,450	10,858	-	6,667	13,990	49,121
	1,098,361	676,389	156,224	255,966	868,469	612,488	3,667,897
<b>NET REVENUE BEFORE AMORTIZATION</b>	(10,156)	(7,450)	(10,858)	(111,499)	232,596	(8,307)	84,326
Amortization	22,154	12,954	63,200	133,882	228,269	9,581	470,040
<b>NET REVENUE (DEFICIT)</b>	<b>\$ (32,310)</b>	<b>\$ (20,404)</b>	<b>\$ (74,058)</b>	<b>\$ (245,381)</b>	<b>\$ 4,327</b>	<b>\$ (17,888)</b>	<b>\$ (385,714)</b>

**TOWN OF ONOWAY**  
**Schedule of Segmented Information**  
**For The Year Ended December 31, 2023**

**Schedule 4**

	General Administration	Protective Services	Public Works	Roads Streets, Walks and Lighting	Utilities	All Other	Total
<b>REVENUE</b>							
Taxation	672,215	102,635	156,678	243,545	-	219,790	1,394,863
Sales and user charges	1,365	140,093	-	-	1,052,727	8,363	1,202,548
Other	41,240	459,824	-	1,138	-	187,018	689,220
Government transfers	111,428	-	-	-	20,733	147,151	279,312
	826,248	702,552	156,678	244,683	1,073,460	562,322	3,565,943
<b>EXPENSES</b>							
Contracted and general services	205,751	471,745	61,583	49,826	562,027	146,873	1,497,805
Salaries, wages, and benefits	501,482	13,494	49,477	97,013	120,866	149,196	931,528
Materials, goods, and supplies	70,726	208,027	28,350	14,395	119,185	109,411	550,094
Utilities	12,598	7,493	8,599	82,358	27,241	1,684	139,973
Interest on long-term debt	1,750	-	-	-	58,846	-	60,596
Insurance	33,941	1,793	8,669	1,091	11,437	1,852	58,783
Asset retirement obligations accretion	9,672	7,095	10,341	-	6,349	13,324	46,781
Other	-	-	-	-	-	22,723	22,723
	835,920	709,647	167,019	244,683	905,951	445,063	3,308,283
<b>NET REVENUE BEFORE AMORTIZATION</b>	(9,672)	(7,095)	(10,341)	-	167,509	117,259	257,660
Amortization	22,835	12,954	62,041	128,521	256,281	10,559	493,191
<b>NET REVENUE (DEFICIT)</b>	<b>\$ (32,507)</b>	<b>\$ (20,049)</b>	<b>\$ (72,382)</b>	<b>\$ (128,521)</b>	<b>\$ (88,772)</b>	<b>\$ 106,700</b>	<b>\$ (235,531)</b>

## **1. SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Town are the representations of management prepared in accordance with Canadian public sector accounting standards. Significant aspects of the accounting policies adopted by the Town are as follows:

### **(a) Reporting Entity**

The financial statements reflect assets, liabilities, revenue and expenses and changes in fund balances and changes in financial position of the Town. This is comprised of the municipal operations plus all of the organizations that are owned or accountable to the Town Council for the administration of their financial affairs and resources.

The Town is a member of the West Inter Lake District Regional Water Services Commission and Highway 43 East Waste Commission. The Town has not proportionately consolidated these financial results of the organizations.

The schedule of taxes levied also includes requisitions for education, health, social and other external organizations that are not part of the municipal reporting entity.

The statements exclude trust assets that are administered for the benefit of external parties.

### **(b) Basis of Accounting**

Revenues are accounted for in the period in which the transactions or events occurred that gave rise to the revenues.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Government transfers are recognized in the financial statements as revenue in the period that the events giving rise to the transfer occurred, providing the transfers are authorized, any eligibility criteria have been met by the municipality, and reasonable estimates of the amounts can be made.

Expenses are recognized in the period the goods and services are acquired and a liability is incurred or transfers are due.

### **(c) Use of Estimates**

The preparation of financial statements in conformity with the accounting principles for local governments established by the Public Sector Accounting Board requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditures during the period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

### **(d) Valuation of Financial Assets and Liabilities**

The Town's financial assets and liabilities are measured as follows:

Cash	Cost and amortized cost
Investments	Fair value and amortized cost
Receivables	Lower of cost or net recoverable value
Accounts payable and accrued liabilities	Cost
Long-term debt	Amortized cost

**1. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

*(e) Cash and Cash Equivalents*

Cash and cash equivalents include items that are readily convertible to known amounts of cash, are subject to an insignificant risk of change in value, and have a maturity of one year or less at acquisition.

*(f) Investments*

Investments in derivatives and equity instruments quoted in an active market are carried at fair value with transaction costs expensed upon initial recognition. Unrealized gains and losses from changes in the fair value are recognized in the statement of remeasurement gains and losses. When the investment is disposed of the accumulated gains or losses are reclassified to the statement of operations. Investments in interest bearing securities are recorded at amortized cost. Investment premiums and discounts are amortized on over the term of the respective investments. When there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss. Investment income is recorded as revenue in the period it is earned.

*(g) Land Held for Resale*

Land held for resale is recorded at the lower of cost or net realizable value. Cost includes costs for land acquisition and improvements required to prepare the land for servicing such as clearing, stripping, and levelling charges. Related development costs incurred to provide infrastructure such as water and wastewater services, roads, sidewalks, and street lighting are recorded as physical assets under their respective function.

*(h) Asset Retirement Obligations*

Asset retirement obligations are legal obligations associated with the retirement of tangible capital assets. Asset retirement activities include all activities relating to an asset retirement obligation including, but not limited to, decommissioning or dismantling, remediation of contamination, post-retirement activities such as monitoring, and constructing other tangible capital assets to perform post-retirement activities.

A liability for asset retirement obligation is recognized when there is a legal obligation to incur retirement costs, the past transaction or event giving rise to the liability as occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made.

When a liability for asset retirement obligation is recognized, asset retirement costs related to recognized tangible capital assets in productive use are capitalized by increasing the carrying value of the related asset and are amortized over the estimated useful life of the underlying tangible capital asset. Asset retirement costs related to unrecognized tangible capital assets and those not in productive use are expensed.

*(i) Contaminated Sites*

Contaminated sites are defined as the result of contamination being introduced in air, soil, water or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard. A liability for remediation on contaminated sites is recognized, net of any recoveries, when an environmental standard exists, contamination exceeds the environmental standard, the Town is directly responsible for or accepts responsibility for the liability, future economic benefits will be given up, and a reasonable estimate of the liability can be made.

**1. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

*(j) Tangible Capital Assets*

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over their estimated useful lives as follows:

Engineered structures	
Water systems	45 - 75 years
Wastewater systems	75 years
Roadways	10 - 20 years
Storm systems	75 years
Buildings	25 & 50 years
Machinery and equipment	5 - 33 years
Vehicles	10 years

Tangible capital assets received as contributions are recorded at fair value at the date of receipt and also are recorded as revenue.

Works of art for display are not recorded as tangible capital assets but are disclosed.

*(k) Taxation Revenue*

Property taxes are recognized as revenue in the year they are levied.

Construction and borrowing costs associated with local improvement projects are recovered through annual special assessments during the period of the related borrowing. These levies are collectable from property owners for work performed by the Town and are recognized as revenue in the year the tax is levied.

*(l) Under-Levies and Over-Levies*

Under-levies and over-levies arise from the difference between the actual levy made to cover each requisition and the actual amount requisitioned.

In situations where the actual levy is less than the requisition amount, the under-levy is accrued as a receivable and reflected as property taxes. If the actual levy exceeds the requisition, the over-levy is accrued as a liability and property tax revenue is reduced.

Requisition tax rates in the subsequent year are adjusted for any under-levies or over-levies of the prior year.



**TOWN OF ONOWAY**  
**Notes to Financial Statements**  
**For The Year Ended December 31, 2024**

**2. CASH AND CASH EQUIVALENTS**

	2024	2023
Deposit account with financial institution	\$ 761,764	\$ 595,588
Cash on hand	350	177
	<u>\$ 762,114</u>	<u>\$ 595,765</u>

**3. RECEIVABLES**

	2024	2023
Trade and other	\$ 527,894	\$ 279,807
Taxes and grants in place of taxes	146,823	159,877
Utilities	94,876	99,157
Goods and Services Tax	19,411	16,812
	<u>789,004</u>	555,653
Less: Allowance for doubtful accounts	<u>(6,741)</u>	<u>(21,741)</u>
	<u>\$ 782,263</u>	<u>\$ 533,912</u>

All receivables, other than taxes and grants in place of taxes, are current. The age of taxes and grants in place of taxes receivables that are not impaired are as follows:

	2024	2023
Current	\$ 94,695	\$ 76,726
1 year	25,614	9,932
2 years	-	3,287
Over 3 years	19,773	48,191
	<u>\$ 140,082</u>	<u>\$ 138,136</u>

**4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	2024	2023
Trade payables	\$ 324,749	\$ 258,157
Vacation pay	25,591	14,813
Interest on long-term debt	15,320	16,662
	<u>\$ 365,660</u>	<u>\$ 289,632</u>

## 5. DEFERRED REVENUE

Deferred revenue consists of externally restricted unspent funds received which relate to costs of future periods.

	2023	Received	Used	2024
Local Government Fiscal Framework	\$ -	\$ 279,411	\$ (153,912)	\$ 125,499
Other grants	77,822	10,000	(15,765)	72,057
Canada Community-Building Fund	214	106,276	(51,390)	55,100
Climate Resilience Capacity Building	1,656	-	-	1,656
Municipal Sustainability Initiative	131,741	-	(131,741)	-
	<u>\$ 211,433</u>	<u>\$ 395,687</u>	<u>\$ (352,808)</u>	<u>\$ 254,312</u>

## 6. LONG-TERM DEBT

Government of Alberta debenture, repayable in bi-annual instalments of \$76,783 including interest at a fixed rate of 4.676%, due September 15, 2033. Debenture debt is issued on the credit and security of Town at large.

	2024	2023
	<u>\$ 1,117,644</u>	<u>\$ 1,215,503</u>

Principal and interest payments are as follows:

	Principal	Interest	Total
2025	\$ 102,489	\$ 51,077	\$ 153,566
2026	107,337	46,228	153,565
2027	112,415	41,151	153,566
2028	117,733	35,833	153,566
2029	123,303	30,263	153,566
Thereafter	554,367	90,159	644,526
	<u>\$ 1,117,644</u>	<u>\$ 294,711</u>	<u>\$ 1,412,355</u>

The Town's cash payments for interest in 2024 were \$55,706 (2023 - \$60,126).

## 7. ASSET RETIREMENT OBLIGATIONS

The Town has asset retirement obligations to remove various hazardous materials including, asbestos, lead, mercury, and mold from various buildings under its control. Regulations require the Town to handle and dispose of these materials in a prescribed manner when it is disturbed, such as when the building undergoes renovations or being demolished. Although the timing of the removal is conditional on the building undergoing renovations or being demolished, regulations create an existing obligation for the Town to remove the materials when the asset retirement activities occur. The total Town's expected undiscounted future cash flows related to this total \$1,373,200 to be realized between 2028 and 2085. The estimated liability is based on the sum of discounted future cash flows using a discount rate of 5.00% and inflation rate of 3.10%.

The Town has not designated assets for settling these liabilities.

	2024	2023
Balance, beginning of the year	\$ 982,410	\$ 935,629
Accretion expense	49,121	46,781
Balance, end of the year	\$ 1,031,531	\$ 982,410

**TOWN OF ONOWAY**  
**Notes to Financial Statementscc**  
**For The Year Ended December 31, 2024**

**8. TANGIBLE CAPITAL ASSETS**

	2024	2023
Engineered structures		
Wastewater systems	\$ 3,976,064	\$ 4,051,982
Water systems	3,692,226	3,778,075
Roadways	1,544,182	1,502,541
Storm systems	642,343	574,960
	<b>9,854,815</b>	<b>9,907,558</b>
Machinery, equipment, and furnishings	373,756	558,233
Buildings	331,035	323,880
Land	179,480	179,480
Vehicles	60,468	77,996
	<b>\$ 10,799,554</b>	<b>\$ 11,047,147</b>

	Cost Beginning of Year	Additions	Disposals	Write-downs	Cost End of Year
Engineered structures					
Water systems	\$ 6,972,088	\$ 38,475	\$ -	\$ -	\$ 7,010,563
Wastewater systems	5,193,031	-	-	-	5,193,031
Roadways	4,083,363	165,270	-	-	4,248,633
Storm systems	682,404	77,636	-	-	760,040
	16,930,886	281,381	-	-	17,212,267
Land	179,480	-	-	-	179,480
Buildings	1,535,052	40,630	-	-	1,575,682
Machinery, equipment, and furnishings	1,449,839	114,650	(281,339)	-	1,283,150
Vehicles	357,013	-	-	-	357,013
	<b>\$ 20,452,270</b>	<b>\$ 436,661</b>	<b>\$ (281,339)</b>	<b>\$ -</b>	<b>\$ 20,607,592</b>

	Accumulated Amortization Beginning of Year	Current Amortization	Disposals	Write-downs	Accumulated Amortization End of Year
Engineered structures					
Water systems	\$ 3,194,013	\$ 124,324	\$ -	\$ -	\$ 3,318,337
Roadways	2,580,822	123,629	-	-	2,704,451
Wastewater systems	1,141,049	75,918	-	-	1,216,967
Storm systems	107,444	10,253	-	-	117,697
	7,023,328	334,124	-	-	7,357,452
Buildings	1,211,172	33,475	-	-	1,244,647
Machinery, equipment, and furnishings	891,606	84,913	(67,125)	-	909,394
Vehicles	279,017	17,528	-	-	296,545
	<b>\$ 9,405,123</b>	<b>\$ 470,040</b>	<b>\$ (67,125)</b>	<b>\$ -</b>	<b>\$ 9,808,038</b>

## 9. ACCUMULATED SURPLUS

	2024	2023
Unrestricted surplus	288,745	139,011
Restricted surplus		
Operating reserves (Note 10)	296,354	245,888
Capital reserves (Note 10)	462,207	462,207
Equity in tangible capital assets (Schedule 1)	8,650,379	8,849,234
	<b>\$ 9,697,685</b>	<b>\$ 9,696,340</b>

## 10. RESERVES

	2024	2023
<b>Operating Reserves</b>		
General operating	\$ 245,888	\$ 245,888
Lagoon	50,466	-
	<b>\$ 296,354</b>	<b>\$ 245,888</b>
<b>Capital Reserves</b>		
General capital	\$ 402,207	\$ 402,207
Recreation venue / opportunity	60,000	60,000
	<b>\$ 462,207</b>	<b>\$ 462,207</b>

## 11. CREDIT FACILITIES

The Town has a revolving line of credit with an authorized amount of up to \$1,000,000 bearing interest at prime plus 1.00% per annum. At year end, \$NIL (2023 - \$NIL) was drawn upon.

The Town has a credit card with an authorized credit limit of \$30,000, of which \$NIL was drawn at year end.

## 12. TRUST FUNDS

The Town administers the following trusts on behalf of third parties. As related trust assets are not owned by the Town, the trusts have been excluded from the financial statements. The following table provides a summary of the transactions within these trusts during the year:

	Opening	Receipts	Disbursements	Ending
Tax sale property funds	\$ 82,083	\$ 2,760	\$ -	\$ 84,843
Collaboration Program Grants	22,211	-	-	22,211
Seniors Housing	1,000	-	-	1,000
	<b>\$ 105,294</b>	<b>\$ 2,760</b>	<b>\$ -</b>	<b>\$ 108,054</b>

### 13. SALARIES AND BENEFITS DISCLOSURE

Disclosure of salaries and benefits for municipal officials, the chief administrative officers, and designated officers as required by Alberta Regulation 313/2000 is as follows:

	2024		2023	
	Salary	Benefits and Allowances	Total	Total
Town Council				
Kwasny (Mayor)	9,300	5,613	<b>14,913</b>	13,802
Coninx	11,275	5,806	<b>17,081</b>	17,746
Johnson	8,825	5,661	<b>14,486</b>	15,428
Pocket	7,500	5,587	<b>13,087</b>	3,416
Murray	7,250	5,567	<b>12,817</b>	15,468
Winterford	-	-	-	6,640
	<b>\$ 44,150</b>	<b>\$ 28,234</b>	<b>\$ 72,384</b>	<b>\$ 72,500</b>
Chief Administrative Officer	<b>\$ 142,857</b>	<b>\$ 16,189</b>	<b>\$ 159,046</b>	<b>\$ 150,828</b>
Designated Officers (1)	<b>\$ 13,664</b>	<b>\$ -</b>	<b>\$ 13,664</b>	<b>\$ 13,198</b>

Salary includes regular base pay, lump sum payments, gross honoraria and any other direct cash remuneration.

Benefits and allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees, and the employer's share of the costs of any additional taxable benefits.

### 14. CONTRACTUAL OBLIGATIONS

*(a) Emergency Services*

The Town has entered into an agreement for the provision of emergency first response, fire suppression, and emergency rescue services for the period January 1, 2021 - December 31, 2025. The basic annual fee for these services is approximately \$260,000 annually.

*(b) Waste Collection*

The Town has entered into an agreement for waste collection services for the period January 1, 2021 - December 31, 2025. Estimated annual charges for \$65,000 annually.

### 15. UTILITY FRANCHISE AGREEMENTS

Disclosure of utility franchise agreement annual revenues as required by Alberta Regulation 313/2000 is as follows:

	2024	2023
Fortis Alberta Inc.	<b>\$ 103,646</b>	\$ 93,624
Atco Gas	<b>41,875</b>	36,146
	<b>\$ 145,521</b>	<b>\$ 129,770</b>

**16. FINANCIAL INSTRUMENTS RISK MANAGEMENT**

The Town's financial instruments consist of cash and cash equivalents, receivables, accounts payable and accrued liabilities, and long-term debt. The Town is exposed to the following risks with respect to these financial instruments.

*(a) Credit Risk*

The Town is subject to credit risk with respect to taxes and grants in place of taxes receivable and trade and other receivables. Credit risk arises from the possibility that taxpayers and entities to which the Town provides services may experience financial difficulty and be unable to fulfill their obligations. The large number and diversity of taxpayers and customers minimizes the credit risk.

*(b) Interest Rate Risk*

Interest rate risk is the risk that the Town's earnings will be affected by the fluctuation and degree of volatility in interest rates. Interest rate risk on the Town's long-debt is managed through fixed rate debt.

*(c) Liquidity Risk*

Liquidity risk is the risk that the Town will encounter difficulty in meeting obligations associated with its financial liabilities. The Town maintains cash balances to ensure that funds are available to meet current and forecasted financial requirements. Management continues to monitor the Town's liquidity position on a regular basis.

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**17. BUDGET**

The 2024 budget data presented in these financial statements is based on the operating and capital budgets approved by Council on April 11, 2024. The chart below reconciles the approved financial plan to the figures reported in these financial statements.

	2024 (Budget)	2024 (Actual)
Annual surplus	401,284	1,345
Add back:		
Amortization expense	69,674	470,040
Net transfers from (to) reserves	140,521	(50,466)
Deduct:		
Gain on disposal of tangible capital assets	-	(49,986)
Principal debt repayments	(97,860)	(97,860)
Purchase of tangible capital assets	(443,945)	(436,661)
	<u>\$ 69,674</u>	<u>\$ (163,588)</u>

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**18. DEBT LIMITS**

Section 276(2) of the *Municipal Government Act* requires that debt and debt limits, as defined by Alberta Regulation 255/00, for the Town be disclosed as follows:

	<u>2024</u>	<u>2023</u>
Total debt limit	<b>\$ 5,628,335</b>	\$ 5,348,915
Total debt	<b>(1,117,644)</b>	(1,215,503)
Amount of debt limit unused	<b>\$ 4,510,691</b>	\$ 4,133,412
Service on debt limit	<b>\$ 938,056</b>	\$ 891,486
Service on debt	<b>(153,566)</b>	(153,566)
Amount of debt servicing limit unused	<b>\$ 784,490</b>	\$ 737,920

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**19. ADOPTION OF NEW ACCOUNTING STANDARD**

Effective January 1 2024, the Town adopted *PS 3280 Asset Retirement Obligations* retroactively and comparative figures have been restated. The effect of this adoption on the comparative figures has been to increase asset retirement obligations and tangible capital assets by \$982,410 and \$86,980 respectively, decrease accumulated surplus \$895,430, increase expenses and the annual deficit by \$53,007.

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**20. APPROVAL OF FINANCIAL STATEMENTS**

These financial statements were approved by Council and administration.

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## Town of Onoway Request for Decision

Meeting:	<b>Council Meeting</b>
Meeting Date:	April 25, 2025
Presented By:	Gino Damo, Director of Corporate and Community Services
Title:	2025-2028 Operating Budget and 2025-2030 Capital Budget

### **BACKGROUND / PROPOSAL**

During the December 12, 2024, Council Meeting, Council made the following motion regarding the 2025-2028 Interim Operating Budget and 2025-2030 Capital Budget:

#### **5. FINANCIAL REPORTS**

- a. 2025-2028 Interim Operating Budget and 2025-2030 Capital Budget

##### **Motion # 421-24**

MOVED by: Councillor Bridgitte Coninx

THAT Council approve the 2025-2028 Interim Operating Budget as presented.

**CARRIED**

##### **Motion # 422-24**

MOVED by: Councillor Bridgitte Coninx

THAT Council approve the 2025-2030 Capital Budget as presented.

**CARRIED**

### **DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES**

#### **Interim 2025-2028 Operating & 2025-2030 Capital Budget- December 12, 2024**

The information below was presented by Administration to Council on December 12, 2024, and provided as pertinent information to finalize the 2025-2028 Operating and 2025-2030 Capital Budget.

#### **2025 Operating Budget - Interim**

The 2025 Operating Budget proposed a 9.74% operational base tax revenue increase. Below is the breakdown of this increase:

Amortization	3.89%
Reserves	3.93%
Expenses	1.92%
Total	9.74%

Below are some important notes of the 2025 Operational Budget:

- Expense-Approximate \$42,876 increase for Industrial Fibre Installation debenture starting in 2025. Based on \$223K loan amount, 6-year term and 4.54% annual interest rate. This equates to an approximate 2.39% property tax dollar increase.
- Expense-Approximate \$22,705 increase for the following storm water maintenance:
  - Starting in 2025 - annual creek culvert cleaning and maintenance-\$13,455 appx.
  - Starting in 2025 - annual storm sewer flushing-\$6,500 appx.
  - In 2025 only – Elks Park storm outfall repair - \$7-\$8K appx.
 The above equates to an approximate 1.27% property tax dollar increase.
- Expense-Approximate \$15,800 for Creek Restoration Engineering Plan for Environmental Compliance to facilitate drainage in 2025 only. This equates to an approximate 0.88% property tax dollar increase.
- Expense-Approximate \$10,000 increase for annual groundwater monitoring at the decommissioned landfill at Ruth Cust Park starting in 2025. This equates to an approximate 0.56% property tax dollar increase.
- Expense-Approximate \$7,500 increase (\$15k during presentation) for Highway 37 Interchange Joint Engineering costs with LSAC. This equates to an approximate 0.42% property tax dollar increase.
- Expense-Approximate \$16,600 within Legislative expense based on the following:
  - 2025 only-Council orientation after elections-\$8,200.
  - Starting in 2025-external Integrity Commissioner-\$8,400.
 The above equates to an approximate 0.93% property tax dollar increase.
- Wage increase or decrease are not factored into the operational base tax revenue increase as it is currently under review.
- Various adjustments were made to most departments after Part 1 & 2 presentations that will be presented during the finalized budget presentation in Spring 2025.

### **2025 Capital Budget**

The 2025 Capital Budget total amount is \$419,091 excluding 2024 Carry forward. This amount is based on 2025 LGFF (Previously MSI) allocation & 2024 CCBF allocation. This budget is made up of projects such as road repairs, water valve and hydrant replacement, sewer main video inspection phase 1 and a Public Works Truck replacement. 2024 carry forward capital budget will be calculated during the year end process.

2024 Capital Budget funding allocation is as follows:

2024 Canada Community Building Fund (CCBF) Allocation	\$106,276
2025 Local Government Fiscal Framework (Previously MSI) Capital Allocation	\$312,815
Total	\$419,091

### **2025 Operating & Capital Budget- April 24, 2025**

#### **2025 Operating Budget- Amended**

The 2025 Operating Budget proposes a 9.25% operational base tax revenue increase (Previously 9.74%).

Amortization	3.89%
Reserves	2.82%
Expenses	2.54%
Total	9.25%

Below are some important notes of the 2025 Operational Budget amendments:

- As per Motion #439-24 2% COLA increase for applicable wages at discretion of the CAO effective January 1, 2025, throughout various Salaries and Wages and Benefits department GL. (Expense)
- Approximate \$11,530 increase to Fortis Franchise Fee (GL 1-01-00-541) based on 2024 actual. (Revenue)
- Approximate \$6,845 decrease to Reserve Transfer (Admin) (GL 1-03-12-920) mill rate stabilization to utilize as mill rate stabilization in 2025 only. (Revenue)
- Approximate \$5K increase in 2025 only for Council Supplies (GL 2-11-00-513) for Council computer replacement for new Council members. (Expense)
- Approximate \$21,244 increase in transfer from reserves Revenue (GL 1-12-00-850) and legal fees (GL 2-12-00-242) to cover anticipated forensic audit legal costs in 2025 only. (Revenue & Expense)
- Approximate \$16,146 in Storm Water- Contracted Work (GL 2-37-00-245) based on Elks Park storm outfall repair reallocated from operating to capital due to CCBF eligibility and increase of \$2,691 based on additional day of annual creek culvert cleaning and maintenance. Annual creek culvert original cost was \$13,455. (Expense)

- Approximate \$60,000 decrease in Sewer-Conditional Grant Revenue (GL 1-42-00-840) and Sewer Lines Repair Expense (GL 2-42-00-250) to align with a more realistic budget amount for line repairs. (Revenue & Expense)
- Approximate \$9,500 increase in Annual Groundwater Monitoring (GL 2-43-00-353) based on quote received. (Expense)
- Approximate \$5,435 increase to Development Officer Contract (GL 2-61-00-270) based on Development Officer contract. (Expense)
- Approximate \$31,800 decrease to EDC Grant Writer (GL 2-69-00-110) for Economic Dev. Officer initiatives due to grant denial. (Expense)
- Approximate \$21,258 decrease in EDC Transfer (GL 1-69-00-940) Revenue and EDC Investment (GL 2-69-00-516) based on remaining grant amount. (Revenue & Expense)
- Approximate \$20K decrease in Parks-Transfer to Reserves (GL 2-71-00-764) as reallocated to GL 2-37-00-245 Storm Water-Contracted Work for Annual creek culvert cleaning and maintenance in 2025. (Expense)
- Approximate \$64,108.32 increase to ASFF School Requisition Residential Revenue (GL 1-19-00-750) and Expense (GL 2-19-00-750) based on 2025 requisition and 2024 under levy amount of \$23,193.97. (Revenue & Expense)
- Approximate \$47,7558.57 increase to ASFF School Requisition Non-Residential Revenue (GL 1-19-00-754) and Expense (GL 2-19-00-756) based on 2025 requisition and 2024 under levy amount of \$26,955.43. (Revenue & Expense)
- Approximate \$1,370 increase to LSA Foundation Requisition Revenue (GL 1-19-00-751) and Expense (GL 2-19-00-751) based on 2025 requisition. (Revenue & Expense)
- Approximate \$23,499 decrease to Misc. Allowance for Uncollectible Taxes (GL 2-97-00-912) as GL cleared in 2024. (Expense)

### **2025 Capital Budget – Amended**

The 2025 Capital Budget total amount is \$343,828 excluding 2024 Carry forward. This amount is based on 2054 LGFF (Previously MSI) & CCBF Allocations. The proposed projects are listed in the attached documents.

2025 Capital Budget funding allocation is as follows:

2025 Canada Community Building Fund (CCBF) Allocation	\$106,276
2025 Local Government Fiscal Framework (Previously MSI) Capital Allocation	\$312,815
Total	\$419,091

## **STRATEGIC ALIGNMENT**

Fiscal Sustainability

## **COSTS / SOURCE OF FUNDING**

As noted above.

## **RECOMMENDED ACTION**

- That Council approve the 2025-2028 Operating Budget as presented.
- That Council approve the 2025-2030 Capital Budget as presented.

## **ATTACHMENTS**


- Various 2025-2028 Operating Budget Departments
- Proposed 2025-2028 Operating Budget by Department.
- Proposed Amended 2025 Capital Budget.
- Proposed Amended 2026 Capital Budget.
- Proposed 2027 Capital Budget.
- Proposed 2028 Capital Budget.
- Proposed 2029 Capital Budget.
- Proposed 2030 Capital Budget.



TOWN OF ONOWAY

Revenue & Expense

General Ledger	Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Approved Budget	Growth	Service Changes	Other	2025 Proposed Budget	Notes	2026 Plan	2027 Plan	2028 Plan
GENERAL REVENUE														
1-01-00-510	PENALTIES & COSTS ON TAXES	Admin fees/other	(23,718.01)	(26,498.41)	(28,149.82)	(42,367.06)	(24,240.00)		(1,882.08)	(26,122.08)	2021-2023 actuals avg.	(26,122.08)	(26,122.08)	(26,122.08)
1-01-00-540	FRANCHISE REVENUE - ATCO	Franchise fees	(31,496.61)	(41,536.47)	(32,523.45)	(40,101.76)	(35,232.00)	(4,546.00)		(39,778.00)	ATCO Gas 2025 forecast is \$44,324 or \$9,092 increase from 2024. Considering the large discrepancy between 21 & 22 actual budget 50% of increase.	(39,778.00)	(39,778.00)	(39,778.00)
1-01-00-541	FRANCHISE REVENUE - FORTIS	Franchise fees	(84,458.68)	(92,153.15)	(85,924.58)	(101,632.17)	(88,810.25)	(11,529.69)		(100,339.94)	FortisAlberta 2024 forecast is \$106,929 or \$18,119 increase from 2024. <b>\$11,529.69 increase based on 2024 actual.</b>	(100,339.94)	(100,339.94)	(100,339.94)
1-01-00-550	RETURN ON INVESTMENT (BANK INTEREST)	Interest	(7,304.58)	(18,704.70)	(41,909.00)	(36,365.89)	(8,080.00)		(14,559.43)	(22,639.43)	Based on 2021-2023 actuals average.	(22,639.43)	(22,639.43)	(22,639.43)
1-01-00-740	PROVINCIAL UNCONDITIONAL GRANTS	Grants	(62,195.00)	0.00	(60,000.00)	(56,050.00)	0.00			0.00		0.00	0.00	0.00
1-01-00-840	CONDITIONAL OPERATIONAL GRANTS	Grants	(56,700.00)	(7,040.00)	(15,000.00)	0.00	0.00			0.00		0.00	0.00	0.00
1-03-12-920	RESERVE TRANSFER - ADMIN.	Reserve transfer	0.00	0.00	0.00	0.00	(62,932.87)	15,000.00	(42,000.00)	(89,932.87)	Mill Rate Stabilization from Operating Reserve. Decreasing \$15K for ACP grant approved in 2023 and deferred and used in 2024. Increasing \$42K as transfer from 2024 for land sales. <b>Paused 12.5% mill rate stabilization decrease (\$6,847.55/\$54,780.42) in 2025 only.</b>	(41,085.32)	(34,237.77)	(27,390.22)
TOTAL GENERAL REVENUE			(265,872.88)	(185,932.73)	(263,506.85)	(276,516.88)	(219,295.12)	(16,075.69)	15,000.00	(58,441.51)	(278,812.32)	(229,964.77)	(223,117.22)	(216,269.67)



TOWN OF ONOWAY

Revenue & Expense

General Ledger	Description		2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Approved Budget	Inflation	Service Changes	Other	2025 Proposed Budget	Notes	2026 Plan	2027 Plan	2028 Plan
LEGISLATIVE EXPENSE															
2-11-00-130	COUNCIL - CPP	Wages & Cont	1,572.06	1,661.70	1,703.62	1,655.27	2,101.20				2,101.20		2,101.20	2,101.20	2,101.20
2-11-00-131	COUNCIL - EI	Wages & Cont	0.00	0.00	0.00	0.00	0.00				0.00		0.00	0.00	0.00
2-11-00-132	COUNCIL-EMP. BENEFIT ER-AMS	Wages & Cont	22,714.52	27,588.58	26,369.25	26,580.00	28,016.00				28,016.00		28,016.00	28,016.00	28,016.00
2-11-00-137	COUNCIL-WCB	Insurance	624.04	697.70	804.01	1,162.64	727.58				727.58		727.58	727.58	727.58
2-11-00-141	COUNCIL DEVELOPMENT	Training & Other	7,857.75	7,215.00	9,095.75	8,904.57	8,080.00			8,200.00	16,280.00	\$8,200 increase for Council Orientation after elections. (one-time in 2025)	8,080.00	8,080.00	8,080.00
2-11-00-150	COUNCIL FEES	Wages & Cont	45,900.00	46,000.00	43,975.00	44,150.00	55,620.00				55,620.00	Based on policy, no inflation. Will need to be reviewed based on comparable municipal population in 2025.	55,620.00	55,620.00	55,620.00
2-11-00-211	COUNCIL MILEAGE & SUBSISTANCE	Training & Other	4,777.22	9,883.76	7,100.17	6,063.47	9,860.00	140.00			10,000.00	Increase to reflect AB Munis conference expenses in Calgary for 2024.	10,000.00	10,000.00	10,000.00
2-11-00-216	COUNCIL-TELEPHONE/INTERNET/MEETING PREP.	Utilities	19,288.84	18,160.01	17,175.02	20,820.73	18,200.00				18,200.00	Council Monthly expenses as per policy.	18,200.00	18,200.00	18,200.00
2-11-00-242	COUNCIL LEGAL FEES	Professional fees	0.00	0.00	18,583.00	0.00	20,050.00			8,400.00	28,450.00	Increase of \$8,400(annually) based on Council approval of an Integrity Commissioner at \$600/month and \$1,200 for 2024 services.	27,250.00	27,250.00	27,250.00
2-11-00-252	COUNCIL DONATION	Goods & Supplies	900.00	1,450.00	600.00	500.00	1,000.00				1,000.00	\$500 portion (\$100 x 5 Councillors) for local charity donation as per Remuneration Policy (C-COU-REM-1).	1,000.00	1,000.00	1,000.00
2-11-00-270	COUNCIL MEMBERSHIPS	Training & Other	0.00	0.00	0.00	0.00	0.00				0.00		0.00	0.00	0.00
2-11-00-274	COUNCIL INSURANCE	Insurance	314.00	314.00	290.00	290.00	351.00				351.00		351.00	351.00	351.00
2-11-00-513	COUNCIL SUPPLIES	Goods & Supplies	3,313.05	1,314.02	3,453.65	2,034.20	3,434.00			5,000.00	8,434.00	\$5K increase only in 2025 based on Council computer replacement for new Council members.	3,434.00	3,434.00	3,434.00
2-11-00-514	PUBLIC RELATIONS/PROMOTIONS	Goods & Supplies	4,514.79	1,567.79	2,383.81	1,652.27	1,500.00				1,500.00		1,500.00	1,500.00	1,500.00
2-11-00-770	COUNCIL -LEADERSHIP BURSARY	Goods & Supplies	900.00	600.00	600.00	1,950.00	1,750.00		500.00		2,250.00	Based on Student Bursary Policy \$500/student x max 3 students=\$1,500 and high school awards at \$150/student x 5 students = \$750.	2,250.00	2,250.00	2,250.00
TOTAL LEGISLATIVE EXPENSE			112,676.27	116,452.56	132,133.28	115,763.15	150,689.78	140.00	500.00	21,600.00	172,929.78		158,529.78	158,529.78	158,529.78



General Ledger

Description

TOWN OF ONOWAY

Revenue & Expense

		2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Approved Budget	Growth	Inflation	Service Changes	Other	2025 Proposed Budget	Notes	2026 Plan	2027 Plan	2028 Plan
ADMIN REVENUE															
1-12-00-274	INSURANCE - CLAIMS/REBATES	Admin fees/other	(8,176.67)	0.00	0.00	(56,000.00)	0.00	0.00	0.00		0		0	0	0
1-12-00-410	GENERAL SERVICE & SUPPLY REVENUE	Admin fees/other	(2,204.85)	(1,885.90)	(1,365.00)	(2,526.95)	(2,215.00)	0.00	0.00	219.33	(1,996)	Based on 2021-2024 (updated) actual avg	(1,996)	(1,996)	(1,996)
1-12-00-510	A/R PENALTY REVENUE	Admin fees/other	(647.34)	(370.27)	119.43	0.00	(505.00)	0.00	0.00	280.46	(225)	Based on 2021-2024 actual avg	(225)	(225)	(225)
1-12-00-560	RENTALS, LEASES	Admin fees/other	(12,400.00)	(8,910.00)	(1,300.00)	(1,200.00)	(1,200.00)	0.00	0.00		(1,200)	Based on Telus Property for tower lease at \$100 per month.	(1,200)	(1,200)	(1,200)
1-12-00-591	REBATES, DIVIDENDS (UFA)	Admin fees/other	(27.76)	(95.90)	(109.34)	(108.91)	(305.00)	0.00	0.00	219.52	(85)	Based on 2021-2024 actual avg. UFA dividends.	(85)	(85)	(85)
1-12-00-840	ADMIN. - LGFF OPERATING (PREVIOUSLY MSI OPERATING)	Grants	(47,272.00)	(45,214.00)	(90,428.00)	(90,428.00)	(90,428.00)	0.00	0.00		(90,428)	Based on 2025 Allocation	(90,428)	(90,428)	(90,428)
1-12-00-850	ADMIN - TRANSFER FROM RESERVES	Reserve transfer	(2,040.00)	0.00	0.00	0.00	(67,600.00)	0.00	0.00	(21,244.00)	(21,244)	\$21,244 to offset increase in GL 2-12-00-242 Legal Fees.	0	0	0
1-12-00-930	CONTRIBUTION-OTHER FUNCTIONS- FIRE/ELECT	Admin fees/other	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0		0	0	0
1-12-00-940	ADMIN - SENATE ELECTION	Admin fees/other	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0		0	0	0
1-12-00-990	OTHER REVENUE	Admin fees/other	(12,880.77)	(5,081.96)	(5,550.55)	(4,647.60)	(3,030.00)	0.00	0.00		(3,030)	Remain the same.	(3,030)	(3,030)	(3,030)
1-12-00-991	OTHER REVENUE - 100 YR ANNIVERSARY	Admin fees/other	0.00	(500.00)	(27,250.00)	0.00	0.00	0.00			0	\$31K decreased based on 2023 Centennial Budget approved one-time amount.	0	0	0
TOTAL ADMIN REVENUE			(85,649.39)	(62,058.03)	(125,883.46)	(154,911.46)	(165,283.00)	0.00	0.00	(21,244.00)	68,319.30	(118,207.70)	(96,963.70)	(96,963.70)	(96,963.70)
ADMIN EXPENSE															
2-12-00-110	ADMIN - SALARIES AND WAGES	Wages & Cont	186,151.51	245,520.68	415,842.60	434,341.60	417,767.59	0.00	0.00	16,690	434,458	As per Motion #439-24 2% COLA increase for applicable wages at discretion of the CAO effective January 1, 2025.	434,458	434,458	434,458
2-12-00-130	ADMIN - EMP. BENEFIT ER - CPP	Wages & Cont	6,901.20	12,982.92	80,564.73	83,033.55	83,265.58	0.00	0.00	2,772	86,038	Combined all contributions. Includes All Admin including CAO. Based on Motion #439-24 2% COLA increase for applicable wages at discretion of the CAO effective January 1, 2025.	86,038	86,038	86,038
2-12-00-131	ADMIN - EMP. BENEFIT ER - E.I.	Wages & Cont	2,842.78	5,075.77	0.00	0.00	0.00	0.00	0.00		0		0	0	0
2-12-00-132	ADMIN - EMP. BENEFIT ER - AMS	Wages & Cont	18,428.34	21,151.63	0.00	0.00	0.00	0.00	0.00		0		0	0	0
2-12-00-133	ADMIN - EMP. BENEFIT ER - RPP	Wages & Cont	8,047.74	9,926.89	0.00	0.00	0.00	0.00	0.00		0		0	0	0
2-12-00-137	ADMIN - WORKER'S COMPENSATION	Insurance	3,922.50	4,385.62	5,074.75	7,308.05	4,573.36	0.00	0.00	2,734.69	7,308	Align with 2024 actuals (updated).	7,308	7,308	7,308
2-12-00-141	ADMIN - STAFF DEVELOPMENT	Training & Other	0.00	758.39	3,464.00	2,377.30	4,020.00	0.00	0.00		4,020		4,020	4,020	4,020
2-12-00-142	ADMIN - EMPLOYEE RECOGNITION	Training & Other	3,988.92	562.19	1,127.29	1,066.65	2,045.00	0.00	0.00		2,045		2,045	2,045	2,045
2-12-00-211	ADMIN - TRAVEL & SUBSISTANCE	Training & Other	3,573.91	4,864.85	3,432.37	1,717.62	4,040.00	0.00	0.00		4,040		4,040	4,040	4,040
2-12-00-215	ADMIN - POSTAGE, FREIGHT, COURIER	Postage & Copies	7,620.62	6,888.32	4,732.98	5,437.96	6,000.00	0.00	417.39		6,417	7% increase based on \$0.08 increase per piece of mail from \$1.15 in 2024 to \$1.23 in 2025.	6,417	6,417	6,417
2-12-00-216	ADMIN - TELEPHONE, FAX	Utilities	9,552.12	10,157.29	14,404.45	9,331.08	10,126.48	0.00	130.52		10,257	Based on intercon 2024 Actual amount of \$1,450.26 x 9% increase	10,257	10,257	10,257
2-12-00-221	ADMIN - ADVERTISING	Goods & Supplies	2,244.99	2,273.91	2,815.59	5,489.23	2,330.41	0.00	0.00	875.52	3,208	Based 2021-2024 (updated) actual average.	3,208	3,208	3,208
2-12-00-231	ADMIN - AUDIT FEES	Professional fees	11,491.60	16,093.40	27,422.89	171,305.24	50,000.00	0.00	0.00	(33,500.00)	16,500	Based on \$16,500 Annual Audit Fees.	16,500	16,500	16,500
2-12-00-232	ADMIN - ASSESSMENT FEES	Professional fees	12,394.20	12,356.71	16,321.95	17,015.13	13,420.22	0.00	0.00	1,101.78	14,522	Based 2021-2024 (updated) actual average.	14,522	14,522	14,522
2-12-00-241	ADMIN - INSURANCE FEES	Insurance	23,499.29	31,132.80	33,941.32	28,478.04	33,839.64	0.00	854.34	(5,361.60)	29,332	Based on 2024 actual updated with 3% inflationary increase as seen from 2023-2024.	29,332	29,332	29,332
2-12-00-242	ADMIN - LEGAL FEES	Professional fees	3,627.25	43,364.34	34,147.91	110,523.22	35,050.00	0.00	0.00	21,244.00	60,000	Based on 2022 & 2023 actual average. \$21,224 increase to cover forensic audit legal costs in 2025 only.	38,756	38,756	38,756
2-12-00-243	ADMIN - COMPUTER SERVICE & SUPPORT	Contracted services	23,639.40	34,054.42	34,396.10	68,653.80	38,415.20	0.00	0.00	6,300.19	60,768	Budget includes Loop annual fee of \$4,325 (webguide basic subscription), Muniware annual fee of \$7,409.69, escribe annual fee of \$4,500 and WBM monthly costs at \$3,186.08 x 12=\$38,232.90. Admin Office Internet- \$500/month x 12 months= \$6K includes complimentary internet for the Community Hall and Heritage. Adobe Acrobat Pro-\$27.29*11=\$300.19 (Started in Feb).	60,768	60,768	60,768
2-12-00-244	ADMIN - GIS PROJECT	Contracted services	5,670.81	3,513.31	4,285.41	6,069.19	6,060.00	0.00	0.00		6,060	Shared Cost with Mayerthorpe and AB Beach for cost-savings. Munisight Fees based on service hours as follows: AB(21.87%)/Mayerthorpe(48.44%)/Onoway(29.69%). If separated would cost apx. \$8,300 per municipality.	6,060	6,060	6,060
2-12-00-245	ADMINISTRATION/CAO CONTRACT	Wages & Cont	153,924.59	143,871.86	13,169.69	44,516.43	35,992.45	0.00	0.00	(15,992.00)	20,000	In 2024, leaving \$20K Contracted Services with 3% inflation + \$15K for ACP Grant Contracted Services expenses carry forward from 2023. In 2025, removing \$15K from ACP grant.	20,000	20,000	20,000
2-12-00-246	ADMIN - BYLAW/POLICY REVIEW	Professional fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0		0	0	0
2-12-00-247	ADMIN - RECORDS RETENTION PROJECT	Contracted services	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0		0	0	0
2-12-00-250	ADMIN - BUILDING MAINT & REPAIR	Repairs & Maint	4,480.79	3,886.60	2,086.95	27,448.57	18,650.00	0.00	0.00	(13,540.00)	5,110	Based on \$13K decrease due to SE corner door repair in 2024 (complete). Apx. \$5,650 for general repairs.	5,110	5,110	5,110
2-12-00-252	ADMIN - OFFICE CLEANING	Goods & Supplies	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	0.00	0.00		9,000		9,000	9,000	9,000
2-12-00-260	ADMIN - OFFICE MACHINES MAINT/REPAI	Repairs & Maint	7,340.88	7,301.43	9,267.08	2,746.79	7,575.00	0.00	0.00	(4,575.00)	3,000	Based on 2024 actuals.	3,000	3,000	3,000
2-12-00-261	ADMIN - OFFICE MACHINES RENT/LEASE	Goods & Supplies	11,026.05	11,222.62	11,616.97	10,941.04	12,120.00	0.00	0.00	(1,178.96)	10,941	Xerox-New 5-year lease agreement signed in end of January 2024. 0% increase in years 1-3 (2024-2026) & 5% increase in years 4-5 (2027-2028). \$1,707.96/quarter from 2024-2026. \$1,793.36/quarter from 2027-2028. Pitney Bowes postage machine lease- \$500.49/quarter. 2024 actual updated.	10,941	11,283	11,624
2-12-00-270	ADMIN - MEMBERSHIP FEES	Training & Other	3,106.51	3,459.53	3,813.86	4,541.35	3,850.00	0.00	0.00		3,850		3,850	3,850	3,850
2-12-00-271	ADMIN - ELECT/ PLEB/CENSUS (TO RESERVE)	Goods & Supplies	67,852.25	0.00	11,155.30	0.00	0.00	0.00	0.00	2,700.00	2,700	\$1,200 for GIS update for elections voting list in 2025 general elections only and \$1,500 for General Elections advertisements in 2025 only.	0	0	0
2-12-00-272	ADMIN - UNEXPECTED EXP.(OPER)100 YR ANN	Goods & Supplies	0.00	0.00	48,133.20	0.00	0.00	0.00	0.00		0		0	0	0
2-12-00-511	ADMIN - STATIONERY	Goods & Supplies	4,604.73	4,672.20	4,688.52	2,662.61	4,329.60	0.00	0.00	325.55	4,655	Increase based on 2021-2023 actual average.	4,655	4,655	4,655
2-12-00-512	ADMIN - OFFICE LANDSCAPING	Repairs & Maint	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0		0	0	0
2-12-00-513	ADMIN - GENERAL SUPPLIES	Goods & Supplies	6,809.50	5,558.87	5,538.96	4,432.06	4,550.00	0.00	0.00		4,550	Decrease based on xplorenet internet cancellation. Applied decrease to wrong GL; applied to GL 23100513 and restored amount to 2024 numbers.	4,550	4,550	4,550
2-12-00-514	ADMIN - PUBLIC RELATIONS/PROMOTION	Goods & Supplies	3,088.45	1,935.91	7,773.68	13,282.85	11,525.00	0.00	403.38	(2,995.00)	8,933	Decrease based on removal of one-time fee for logo redesign and tag line development (SiteWyze). \$6,850 for Annual Citizen Satisfaction/Budget Survey as per 2023-2025 Vision Action Plan Priority ongoing.	8,933	8,933	8,933
2-12-00-541	ADMIN - POWER (OFFICE&FIRE)	Utilities	12,594.17	9,319.09	8,652.83	10,468.79	10,369.75	0.00	362.94		10,733	3.5% Inflation.	10,733	10,733	10,733
2-12-00-542	ADMIN - NATURAL GAS	Utilities	7,914.03	8,953.32	3,944.96	4,155.19	9,677.25	0.00	338.70		10,016	3.5% Inflation.	10,016	10,016	10,016
2-12-00-810	ADMIN - INTERES-SHORT TERM BORROW.	Finance Charges/Debentures	0.00	0.00	1,749.51	0.00	4,000.00	0.00	0.00	(2,000.00)	2,000	Accurately record interest charges for line of credit used year over year. Decreased based on anticipated usage of line of credit in 2025.	2,000	2,000	2,000
2-12-00-811	ADMIN - BANK CHARGES	Finance Charges/Debentures	2,129.62	6,925.70	1,973.39	1,862.22	3,030.00	0.00	0.00		3,030		3,030	3,030	3,030
2-12-00-831	ADMIN - DEBENTURE INTEREST	Finance Charges/Debentures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,752.47	9,752	New GL starting in 2025. Industrial Fibre Installation based on \$223K loan amount, 6 year term, 4.54% annual interest rate and semi-annual payments.	8,232	6,641	4,977
2-12-00-832	ADMIN - DEBENTURE PRINCIPLE	Finance Charges/Debentures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,123.53	33,124	New GL starting in 2025. Industrial Fibre Installation based on \$223K loan amount, 6 year term, 4.54% annual interest rate and semi-annual payments.	34,644	36,235	37,899
2-12-00-990	ADMIN-CAO CONTINGENCY FUND (MOST)	Goods & Supplies	18,151.44	2,936.18	0.00	0.00	0.00	0.00	0.00		0		0	0	0
TOTAL ADMIN EXPENSE			645,600.19	684,106.75	824,539.24	1,088,205.56	845,622.53	0.00	2,507.28	27,544.19	10,692.32	886,366.32	862,422.32	862,763.92	863,105.52
ADMIN RESERVE TRANSFER															
1-12-00-992	ADMIN - TRANSFER TO RESERVE		0.00	405,000.00	0.00	0.00	0.00	0.00			0		0	0	0
TOTAL ADMIN RESERVE TRANSFER			0.00	405,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
SURPLUS/DEFICIT ADMIN			559,950.80	1,027,048.72	698,655.78	933,294.10	680,339.53	0.00	2,507.28	6,300.19	79,011.63	768,168.62	765,458.62	765,800.22	766,141.82
ADMIN AMORTIZATION															
2-12-99-625	ADMINISTRATION-BUILDING AMORTIZATION		17,566.44	18,406.81	18,406.81	17,085.53	5,101.00	0.00	0.00		5,101	Based on amort schedule	5,101	5,101	5,101
2-12-99-635	ADMINISTRATION-M & E AMORTIZATION		8,517.56	5,002.56	4,780.54	3,740.13	4,080.00	0.00	0.00		4,080	Based on amort schedule	4,080	4,080	4,080
TOTAL ADMIN AMORTIZATION			26,084.00	23,409.37	23,187.35	20,825.66	9,181.00	0.00	0.00	0.00	9,181.00		9,181.00	9,181.00	9,181.00



ONOWAY

HUB OF THE HIGHWAYS

TOWN OF ONOWAY

Revenue & Expense

General Ledger	Description		2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Approved Budget	Service Changes	2025 Proposed Budget	Notes	2026 Plan	2027 Plan	2028 Plan
FIRE REVENUE													
1-23-00-420	BAY RENTAL FEES	Admin fees/other	(25,800.00)	(26,400.00)	(26,400.00)	(26,400.00)	(26,400.00)		(26,400)	Based forecasted revenue.	(26,400)	(26,400)	(26,400)
1-23-00-850	FIRE - ORFS CONTRIB. ADM/COPIES/POSTAGE	Admin fees/other	(208,171.68)	(13,000.00)	(13,000.00)	(13,065.00)	(13,000.00)	10,637.00	(2,363)	Decrease of \$10,637 based on annual amount of \$12k (Administration) & \$1,065 (Copies/Postage) prorated to March 7, 2025/66 days due to Fire Service agreement expiring with Fire Rescue International.	0	0	0
1-23-00-920	FIRE - TRANSFER FROM RESERVES	Reserve transfers	0.00	0.00	0.00	0.00	0.00		0		0	0	0
1-23-00-930	CONTRIBUTION - OTHER FUNCTIONS-DISPATCH	Admin fees/other	(4,613.34)	0.00	(9,809.76)	(4,866.24)	(4,822.00)	871.92	(3,950)	Decrease of \$791.58 based on annual amount of \$4,377.68 prorated to March 7, 2025/66 days due to Fire Service agreement expiring with Fire Rescue International.	0	0	0
1-23-00-931	FIRE REV. - LSAC MVA RESPONSE	Admin fees/other	(45,824.08)	0.00	3,015.00	0.00	0.00		0	Replaced by 992 Code.	0	0	0
1-23-00-940	FIRE - ONOWAY INCIDENT RECOVERY	Admin fees/other	(71,117.93)	(3,643.82)	(11,522.32)	(28,758.52)	(10,000.00)	8,192.00	(1,808)	Decrease of \$8,192 based on annual amount of \$10k prorated to March 7, 2025/66 days due to Fire Service agreement expiring with Fire Rescue International.	0	0	0
1-23-00-990	OTHER REVENUE - ADMIN CHARGES	Admin fees/other	(46,781.36)	0.00	0.00	0.00	0.00		0	Replaced by 993 Code.	0	0	0
1-23-00-991	BLDG REIMBURSEMENT(\$5000/\$9000)	Admin fees/other	0.00	(12,370.00)	(12,370.00)	(14,000.00)	(12,370.00)	9,115.00	(3,255)	Onoway receives \$5,000 for Hall Improvements and \$9,000 for Additional Operational. Decrease of \$9,115 based on additional operational annual amount of \$9k prorated to March 7, 2025/66 days due to Fire Service agreement expiring with Fire Rescue International and \$5k hall improvement will not be collected in 2025 based on agreement expiring.	0	0	0
TOTAL FIRE REVENUE			(402,308.39)	(55,413.82)	(70,087.08)	(87,089.76)	(66,592.00)	28,815.92	(37,776.08)		(26,400.00)	(26,400.00)	(26,400.00)
FIRE EXPENSE													
2-23-00-110	FIRE - ONOWAY INCIDENT RESPONSES	Contracted Services	71,862.64	5,240.44	13,494.19	23,009.34	10,000.00	(8,192.00)	1,808	Flow through from revenue GL 1-23-00-940	0	0	0
2-23-00-111	FIRE-MEDICAL CONSUMABLES (\$5/PARCEL)	Contracted Services	14,740.00	3,725.54	0.00	0.00	0.00		0	Replaced by 113 code	0	0	0
2-23-00-112	FIRE EXP. - LSAC MVA RESPONSES	Contracted Services	33,646.15	0.00	0.00	0.00	0.00		0	Replaced by 114 code	0	0	0
2-23-00-216	FIRE - RADIOS/LEGAL	Contracted Services	9,034.72	0.00	0.00	0.00	0.00		0	Replaced by 225,274 & 517 codes.	0	0	0
2-23-00-226	FIRE ADMIN FEE (\$2,201.52)	Contracted Services	0.00	11,779.73	12,233.52	12,227.50	11,897.80	(9,696.28)	2,202	Decrease of \$8,192 based on annual amount of \$12k prorated to March 7, 2025/66 days due to Fire Service agreement expiring with Fire Rescue International.	0	0	0
2-23-00-241	FIRE HALL INSURANCE	Insurance	1,744.23	321.25	313.43	313.00	313.43		313	Based on 2024 Actuals	313	313	313
2-23-00-250	FIRE - BUILDING REPAIR, MAINTENANCE	Repairs & Maint	3,935.40	2,487.28	14,856.93	2,604.43	5,050.00		5,050		5,050	5,050	5,050
2-23-00-251	FIRE-ALBERTA BEACH REIMBURSEMENT	Goods & Supplies	14,170.00	0.00	0.00	0.00	0.00		0		0	0	0
2-23-00-350	FIRE-CONTRACT (\$56,509)	Contracted Services	50,864.00	50,811.31	53,060.56	56,509.00	51,938.91	7,792.66	59,732	Decrease of \$41,358.03 based on annual amount of \$87k prorated to March 7, 2025/66 days due to Fire Service agreement expiring with Fire Rescue International.	59,732	59,732	59,732
2-23-00-351	911 DISPATCH CONTRACT PARKLAND COUNTY	Contracted Services	6,713.17	6,722.19	6,989.76	7,090.68	6,901.00	(5,175.75)	1,725	Pro-Rated for Q1 payment.	0	0	0
2-23-00-352	FIRE - NWFR CONTRACT	Contracted Services	208,167.00	0.00	0.00	0.00	0.00		0	Reallocated to GL 2-23-00-513- ORFS- Contract.	0	0	0
2-23-00-353	FIRE - WATER USE/MISC	Utilities	1,720.32	1,874.20	1,737.12	936.93	2,020.00		2,020		2,020	2,020	2,020
2-23-00-541	FIRE - POWER (4812 - 51 STREET)	Utilities	2,466.88	5,515.47	7,493.40	7,519.17	3,080.00	4,439.17	7,519	Reallocated from GL 2-12-00-541 Admin - Power. Increased based on 2024 actuals.	7,519	7,519	7,519
2-23-00-542	FIRE - PROPANE	Utilities	668.39	928.61	74.02	1,098.21	880.00		880		0	0	0
2-23-00-543	FIRE - SEPTIC SERVICES	Utilities	2,059.12	2,029.13	5,826.94	5,512.32	2,020.00	(1,010.00)	1,010	Increase based on scheduled maintenance; also includes fire hall sump. Pro-rated for Fire Service agreement expiring with Fire Rescue International	1,000	1,000	1,000
2-23-00-544	FIRE - UNRECOVERABLE INCIDENTS	Contracted Services	0.00	1,286.73	0.00	6,109.17	2,020.00		2,020		2,020	2,020	2,020
TOTAL FIRE EXPENSE			421,792.02	92,721.88	116,079.87	122,929.75	96,121.14	(11,842.20)	84,278.93		77,654.16	77,654.16	77,654.16
FIRE RESERVE TRANSFER													
2-23-00-354	FIRE -ONOWAY PORT BLDG. REIMB (TO RESER)		0.00	0.00	0.00	0.00	0.00	0.00	0	No Reserve transfer required.	0	0	0
TOTAL FIRE RESERVE TRANSFER			0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
FIRE SURPLUS/DEFICIT			19,483.63	37,308.06	45,992.79	35,839.99	29,529.14	16,973.72	46,502.86		51,254.16	51,254.16	51,254.16
FIRE AMORTIZATION													
2-23-99-635	FIRE EQUIP.-AMORTIZATION		10,299.00	10,299.00	10,299.00	10,299.00	0.00	0.00	0	Based on amort schedule	0	0	0
TOTAL ADMIN AMORTIZATION			10,299.00	10,299.00	10,299.00	10,299.00	0.00	0.00	0.00		0.00	0.00	0.00



TOWN OF ONOWAY

Revenue & Expense

General Ledger	Description		0%								Notes	2026 Plan	2027 Plan	2028 Plan
			2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Approved Budget	Inflation	Service Changes	Other				
EMERG. MGT/DISASTER SERV. REV.														
1-24-00-840	DIS. SERV - REGIONAL COLL. GRANT	Grants	0.00	0.00	0.00	0.00	0.00	0.00		0		0.00	0.00	0.00
1-24-00-841	EMERG. MGT- REG. RADIO NETWORK GRANT	Grants	0.00	0.00	0.00	0.00	0.00	0.00		0		0.00	0.00	0.00
1-24-00-990	EMERG. MNGMNT. - RADIO SALES (BINS)	Admin fees/other	0.00	0.00	0.00	0.00	0.00	0.00		0		0.00	0.00	0.00
TOTAL DISASTER SERVICES REV.			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
EMERGENCY MGT./DISASTER SERVI														
2-24-00-141	DIS.SERV. - STAFF DEVELOPMENT	Training & Other	0.00	0.00	0.00	0.00	1,515.00	0.00	(757.50)	758	50% decrease to get closer to actuals with contingency.	758	758	758
2-24-00-211	DIS.SERV. - TRAVEL & SUBSISTENCE	Training & Other	119.68	0.00	0.00	0.00	505.00	0.00		505		505	505	505
2-24-00-245	DIS. SERV. - CONTRACTED WORK	Contracted Services	6,310.04	3,291.41	809.10	96.82	0.00	0.00		0		0	0	0
2-24-00-246	DIS. SERV. - REGIONAL EMERG. SERV. STUDY	Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00		0		0	0	0
2-24-00-247	EMRG. MGT.-REG. RADIO	Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00		0		0	0	0
2-24-00-510	DIS.SERV. - GENERAL SUPPLIES	Goods & Supplies	1,300.00	0.00	112.69	0.00	2,020.00	0.00	(1,010.00)	1,010	2021 Actual amount \$1300- H2 Safety Courses. 50% decrease to get closer to actuals with continency.	1,010	1,010	1,010
TOTAL DISASTER SERVICES EXPENS			7,729.72	3,291.41	921.79	96.82	4,040.00	0.00	0.00	(1,767.50)	2,272.50		2,272.50	2,272.50
DISASTER SERVICES RESERVE TRANSFER														
DIS.SERV. - TRANSFER TO RESERVE			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0		0	0	0
TOTAL DISATSER SERVICES RESERVE TRANSFER			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
DISASTER SURPLUS/DEFICIT			7,729.72	3,291.41	921.79	96.82	4,040.00	0.00	0.00	(1,767.50)	2,272.50		2,272.50	2,272.50



TOWN OF ONOWAY

Revenue & Expense

General Ledger	Description		2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Approved Budget	Inflation	Other	2025 Proposed Budget	Notes	2026 Plan	2027 Plan	2028 Plan
<b>POLICING REVENUE</b>														
1-27-00-530	RCMP & CPO FINE REVENUE	Admin fees/other	(9,695.34)	(2,219.11)	(6,590.94)	(1,269.48)	(7,100.00)	0.00	2,156.28	(4,944)	Decrease based on 4 year actual average (2021-2024 Q3).	(4,944)	(4,944)	(4,944)
1-27-00-531	SCHOOL RESOURCE OFFICER	Admin fees/other	(132,175.00)	0.00	0.00	0.00	0.00	0.00	0.00	0		0	0	0
TOTAL POLICING REVENUE			(141,870.34)	(2,219.11)	(6,590.94)	(1,269.48)	(7,100.00)	0.00	2,156.28	(4,943.72)		(4,943.72)	(4,943.72)	(4,943.72)
<b>POLICING EXPENSE</b>														
2-27-00-240	COMMUNITY PEACE OFFICER CONTRACT	Contracted Services	45,000.00	63,720.00	62,910.00	88,992.00	88,992.00	2,669.76	0.00	91,662	2023-Contract fee update from \$88.50/hr to \$120/hr for 7 months @ 60 hrs/month. 2024- As per agreement based on 3% increase in hourly rate from \$120 to \$123.60. \$123.60/hr x 60 hrs/month x 12 months = \$88,992. 2025-As per agreement based on 3% increase in hourly rate from \$123.60. to \$127.31. \$127.31/hr x 60 hrs/month x 12 months = \$91,661.76.	94,412	97,244	100,161
2-27-00-241	POLICE COSTING MODEL	Professional Fees	19,338.00	29,024.00	32,599.00	51,417.00	51,416.50	0.00	(1,744.00)	49,673	As per letter from the Province for 2024-25 and beyond, no further increases planned and any changes to PFM will not be made until consultation with municipalities has occurred. <b>Received invoice in March for \$49,673.</b>	49,673	49,673	49,673
2-27-00-245	POLICING - SCHOOL RESOURCE OFFICER	Professional Fees	132,175.00	0.00	0.00	0.00	0.00	0.00		0		0	0	0
TOTAL POLICING EXPENSE			196,513.00	92,744.00	95,509.00	140,409.00	140,408.50	2,669.76	(1,744.00)	141,334.26		144,084.11	146,916.46	149,833.78
<b>POLICE RESERVE TRANSFER</b>														
POLICE - TRANSFER TO RESERVE			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0		0	0	0
TOTAL POLICE RESERVE TRANSFER			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
POLICING SURPLUS/DEFICIT			54,642.66	90,524.89	88,918.06	139,139.52	133,308.50	2,669.76	412.28	136,390.54	7638.48	139,140.40	141,972.74	144,890.06



General Ledger

Description

TOWN OF ONOWAY

Revenue & Expense


			2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Approved Budget	Growth	Inflation	Service Changes	Other	2025 Proposed Budget	Notes	2026 Plan	2027 Plan	2028 Plan
<b>PW REVENUE</b>																
1-31-00-930	CONTRIBUTION - OTHER FUNCTIONS	Admin fees/other	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0		0	0	0
1-31-00-990	OTHER REVENUE (FROM RESERVES - TIRES)	Reserve transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0		0	0	0
<b>TOTAL PW REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>PW EXPENSE</b>																
2-31-00-110	PW - WAGES	Wages & Cont	76,299.39	41,841.67	36,772.62	43,679.65	37,257.00	0.00	0.00		1,075	38,332	As per Motion #439-24 2% COLA increase for applicable wages at discretion of the CAO effective January 1, 2025.	38,332	38,332	38,332
2-31-00-111	PW - CONSULTING FEES	Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0		0	0	0
2-31-00-130	PW - EMPLOYEE BENEFITS CPP	Wages & Cont	3,657.44	2,807.95	11,900.48	7,420.33	7,634.52	0.00	0.00		275	7,910	Combined all contributions. Based on Motion #439-24 2% COLA increase for applicable wages at discretion of the CAO effective January 1, 2025.	7,910	7,910	7,910
2-31-00-131	PW - EMPLOYEE BENEFIT EI	Wages & Cont	1,453.06	1,041.72	0.00	0.00	0.00	0.00	0.00			0		0	0	0
2-31-00-132	PW - EMPLOYEE BENEFIT - AMS	Wages & Cont	7,089.11	6,286.07	0.00	0.00	0.00	0.00	0.00			0		0	0	0
2-31-00-133	PW - EMPLOYEE BENEFIT RPP	Wages & Cont	3,298.70	3,531.74	0.00	0.00	0.00	0.00	0.00			0		0	0	0
2-31-00-137	PW - WORKERS COMPENSATION	Insurance	624.04	697.67	804.01	1,162.64	727.58	0.00	0.00		435.06	1,163	Align with 2024 Actuals (updated).	1,163	1,163	1,163
2-31-00-141	PW - STAFF DEVELOPMENT	Training & Other	1,137.00	1,137.00	369.95	12.30	1,010.00	0.00	0.00			1,010	Anything big expected here? No anticipated	1,010	1,010	1,010
2-31-00-211	PW - TRAVEL & SUBSISTANCE	Training & Other	0.00	356.78	209.12	115.96	505.00	0.00	0.00			505	Anything big expected here? No anticipated	505	505	505
2-31-00-215	PW - POSTAGE & FREIGHT	Postage & Copies	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0		0	0	0
2-31-00-216	PW - TELEPHONE CHARGES/SECURITY/INTERNET	Utilities	4,735.72	4,140.98	5,035.07	4,555.54	4,848.00	0.00	0.00			4,848	Phone, Security and Internet. Moved	4,848	4,848	4,848
2-31-00-221	PW - ADVERTISING	Goods & Supplies	118.00	627.00	813.02	251.40	627.00	0.00	0.00			627	To align with 2022 for summer student ads.	627	627	627
2-31-00-224	P.W. - MEMBERSHIPS	Training & Other	996.93	444.09	92.89	242.92	776.00	0.00	0.00			776	Altalis annual membership	776	776	776
2-31-00-241	PW - INSURANCE PREMIUMS	Insurance	7,428.09	8,054.71	8,668.59	8,621.39	8,668.99	0.00	0.00			8,669		8,669	8,669	8,669
2-31-00-243	PW - COMPUTER SERVICE/SUPPORT	Contracted Services	968.67	0.00	2,539.52	0.00	1,010.00	0.00	0.00			1,010		1,010	1,010	1,010
2-31-00-244	PW - ASSET MANAGEMENT	Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,150.00		9,150	New GL in 2025. Asset Management costs for one-time setup in 2025 - \$3,500, Purchase of 1 GPS Device/Tablet - \$4,000 & Annual Fee - \$1,650.	1,650	1,650	1,650
2-31-00-245	PW - CONTRACT WORK	Contracted Services	0.00	0.00	0.00	711.38	0.00	0.00	0.00			0		0	0	0
2-31-00-250	PW - BUILDING REPAIR & MAINTENANCE	Repairs & Maint	3,708.09	5,855.95	20,641.80	10,240.25	6,060.00	0.00	0.00	5,312.00	(3,312.00)	8,060	2025-\$5312 for upgraded security system 2025 only (\$2K-Alarm Install & \$3,312-CCTV Install). Decreased \$3,312 for CCTV Install.	6,060	6,060	6,060
2-31-00-253	PW - EQUIPMENT REPAIR & MAINTENANCE	Repairs & Maint	52,464.96	77,487.91	43,680.17	30,246.60	50,500.00	0.00	0.00			50,500	Aligns with 3 year average 2021-2023 however not taking 2022 into consideration as it is an anamoly.	50,500	50,500	50,500
2-31-00-513	PW - GENERAL SUPPLIES (INC. TOOLS)	Goods & Supplies	14,734.82	12,797.13	8,581.09	8,347.58	12,625.00	0.00	0.00		(2,141.76)	10,483	Decrease based on xplorenet internet cancellation.	10,483	10,483	10,483
2-31-00-514	PW - SAFETY EQU. (OH&S) &PROGRAM MANUAL	Goods & Supplies	4,735.81	4,636.33	2,522.21	1,794.98	4,545.00	0.00	0.00			4,545		4,545	4,545	4,545
2-31-00-520	PW - OIL & GAS	Vehicle Expenses	35,969.82	29,794.00	16,876.59	18,418.09	25,774.00	0.00	0.00			25,774		25,774	25,774	25,774
2-31-00-541	PW - POWER (5104 - 41 STREET)	Utilities	4,145.19	2,977.25	3,491.92	4,282.32	4,840.00	0.00	0.00			4,840		4,840	4,840	4,840
2-31-00-542	PW - NATURAL GAS (5104 - 41 STREET)	Utilities	4,644.39	6,812.86	5,107.49	4,817.00	5,500.00	0.00	0.00			5,500		5,500	5,500	5,500
2-31-00-543	PW - SHOP PUMP OUT FEES	Utilities	850.56	1,690.66	861.04	446.24	1,010.00	0.00	0.00			1,010		1,010	1,010	1,010
2-31-00-998	P.W. - GAIN/LOSS TCA		0.00	0.00	0.00	0.00	0.00	0.00	0.00			0		0	0	0
<b>TOTAL PW EXPENSE</b>			<b>229,059.79</b>	<b>213,019.47</b>	<b>168,967.58</b>	<b>145,366.57</b>	<b>173,918.09</b>	<b>0.00</b>	<b>0.00</b>	<b>14,462.00</b>	<b>(3,668.70)</b>	<b>184,711.39</b>		<b>175,211.39</b>	<b>175,211.39</b>	<b>175,211.39</b>
<b>PW RESERVE TRANSFER</b>																
2-31-00-764	PW - COMMON SERVICES RESERVE TRANSFER		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0		0	0	0
<b>TOTAL PW RESERVE TRANSFER</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>PW SURPLUS/DEFICIT</b>			<b>229,059.79</b>	<b>213,019.47</b>	<b>168,967.58</b>	<b>145,366.57</b>	<b>173,918.09</b>	<b>0.00</b>	<b>0.00</b>	<b>14,462.00</b>	<b>(3,668.70)</b>	<b>184,711.39</b>		<b>175,211.39</b>	<b>175,211.39</b>	<b>175,211.39</b>
<b>PW AMORTIZATION</b>																
2-31-99-625	PUBLIC WORKS-BUILDING AMORTIZATION		6,302.94	6,302.94	6,302.94	6,302.94	1,632.00					1,632.00	Based on amort schedule	1,632.00	1,632.00	1,632.00
2-31-99-635	PUBLIC WORKS-M & E AMORTIZATION		36,919.20	36,964.20	35,620.75	37,459.58	3,060.00					3,060.00	Based on amort schedule	3,060.00	3,060.00	3,060.00
2-31-99-655	PUBLIC WORKS-VEHICLE AMORTIZATION?		23,717.13	11,072.25	18,207.60	17,527.60	6,121.00					6,121.00	Based on amort schedule	6,121.00	6,121.00	6,121.00
<b>TOTAL PW AMORTIZATION</b>			<b>66,939.27</b>	<b>54,339.39</b>	<b>60,131.29</b>	<b>61,290.12</b>	<b>10,813.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,813.00</b>		<b>10,813.00</b>	<b>10,813.00</b>	<b>10,813.00</b>



TOWN OF ONOWAY

Revenue & Expense

General Ledger	Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Approved Budget	Growth	Inflation	Service Changes	Other	2025 Proposed Budget	Notes	2026 Plan	2027 Plan	2028 Plan
ROADS REVENUE															
1-32-00-121	LOCAL IMPROVEMENT - CURB & PAVING	Admin fees/other	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0		0	0	0
1-32-00-840	ROADS REV. - SHORT TERM BORROWING PRINC.	Admin fees/other	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0		0	0	0
1-32-00-930	CONTRIBUTION - OTHER FUNCTIONS	Admin fees/other	0.00	(13.73)	(11.75)	(29.59)	0.00	0.00	0.00		0	Grant used to fund road rehab, ended in 2022	0	0	0
1-32-00-990	STREETS - OTHER REVENUE	Admin fees/other	(6,191.44)	(2,432.07)	(1,137.50)	(1,655.00)	0.00	0.00		0.00	(1,100)	Decrease of \$9K to align with 2023 actuals.	(1,100)	(1,100)	(1,100)
TOTAL ROADS REVENUE			(6,191.44)	(2,445.80)	(1,149.25)	(1,684.59)	(1,100.00)	0.00	0.00	0.00	(1,100.00)		(1,100.00)	(1,100.00)	(1,100.00)
ROADS EXPENSE															
2-32-00-110	STREETS - WAGES	Wages & Cont	105,132.13	91,507.26	81,023.48	85,390.09	86,933.00	0.00	0.00	2,508	89,441	As per Motion #439-24 2% COLA increase for applicable wages at discretion of the CAO effective January 1, 2025.	89,441	89,441	89,441
2-32-00-111	STREETS CONSULTING FEES	Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0		0	0	0
2-32-00-130	STREETS - EMPLOYEE BENEFIT CPP	Wages & Cont	3,926.27	3,604.61	13,807.49	16,745.67	17,813.88	0.00	0.00	642	18,456	Combined all contributions. Based on Motion #439-24 2% COLA increase for applicable wages at discretion of the CAO effective January 1, 2025.	18,456	18,456	18,456
2-32-00-131	STREET - EMPLOYEE BENEFIT EI	Wages & Cont	1,588.62	1,424.63	0.00	0.00	0.00	0.00	0.00		0		0	0	0
2-32-00-132	STREET - EMPLOYEE BENEFIT AMS	Wages & Cont	7,770.19	5,139.54	0.00	0.00	0.00	0.00	0.00		0		0	0	0
2-32-00-133	STREETS - EMPLOYEE BENEFIT RPP	Wages & Cont	4,131.78	2,783.63	0.00	0.00	0.00	0.00	0.00		0		0	0	0
2-32-00-137	STREETS - WORKERS COMPENSATION	Insurance	1,693.81	1,893.79	2,182.28	3,155.73	1,717.00	0.00	0.00	1,438.73	3,156	Align with 2024 Actuals (updated).	3,156	3,156	3,156
2-32-00-215	STREETS - POSTAGE & FREIGHT	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0		0	0	0
2-32-00-231	STREETS - ENGINEERING	Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0		0	0	0
2-32-00-241	STREETS - INSURANCE PREMIUMS	Insurance	1,040.13	1,112.98	1,091.01	1,123.00	1,202.04	0.00	0.00		1,202		1,202	1,202	1,202
2-32-00-245	STREETS - CONTRACTED WORK	Contracted Services	21,244.15	83,494.13	43,609.00	32,065.89	51,714.00	0.00	0.00		51,714		51,714	51,714	51,714
2-32-00-252	STREETS - CNR CROSSING MAINTENANCE	Contracted Services	3,583.00	3,291.50	5,966.64	4,416.00	3,636.00	0.00	0.00	780.00	4,416	Align with 2025 Actuals (updated).	4,416	4,416	4,416
2-32-00-513	STREETS - GENERAL SUPPLIES	Goods & Supplies	6,956.94	979.55	6,787.34	1,945.35	4,040.00	0.00	0.00		4,040		4,040	4,040	4,040
2-32-00-514	STREETS-SNOW PLOWING DAMAGES	Goods & Supplies	0.00	190.00	0.00	159.97	505.00	0.00	0.00		505		505	505	505
2-32-00-531	STREETS - SAND/CHIP/ETC.	Goods & Supplies	36,923.81	15,363.77	5,320.64	9,915.32	19,032.00	0.00	0.00		19,032	Based on healthy inventory of sand/chip that was purchased in 2021.	19,032	19,032	19,032
2-32-00-532	STREETS - SIGNS, CULVERTS	Goods & Supplies	440.00	3,951.11	404.70	343.87	1,515.00	0.00	0.00		1,515	Proposing annual culvert sign replacement however budget amount unknown and can be amended during Final budget in April 2025. Annual culvert sign replacement program will be for 2026 but not amount budgeted.	1,515	1,515	1,515
2-32-00-533	STREETS - SIDEWALKS	Goods & Supplies	0.00	0.00	13.56	0.00	0.00	0.00	0.00		0	No operating expenses only within Capital.	0	0	0
2-32-00-534	STREETS - CHRISTMAS DECORATIONS	Goods & Supplies	2,483.95	2,286.96	1,427.84	2,247.60	3,000.00	0.00	0.00		3,000	Keep for 2023 replenishment	3,000	3,000	3,000
2-32-00-542	STREETS - POWER (STREET LIGHTS)	Utilities	74,827.84	77,973.99	82,357.69	92,158.81	85,800.00	0.00	0.00		85,800		85,800	85,800	85,800
2-32-00-762	STREETS-CAPITAL FUNCT.CONTR. (2018-2022)	Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0		0	0	0
2-32-00-810	STREET-SHORT TERM BORROWING INTEREST	Finance Charges/Debentures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0		0	0	0
TOTAL ROAD EXPENSE			271,742.62	294,997.45	243,991.67	249,667.30	276,907.92	0.00	0.00	0.00	5,368.73		282,276.65	282,276.65	282,276.65
ROADS RESERVE TRANSFER															
2-32-00-762	STREETS-CAPITAL FUNCT.CONTR. (2018-2022)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	Completed in 2022	0	0	0
2-32-00-811	STREETS REPAY TO RESERVES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0		0	0	0
TOTAL ROAD RESERVE TRANSFER			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
ROADS SURPLUS/DEFICIT			265,551.18	292,551.65	242,842.42	247,982.71	275,807.92	0.00	0.00	0.00	5,368.73		281,176.65	281,176.65	281,176.65
ROADS AMORTIZATION															
2-32-99-615	STREETS-ENGINEERING STRUCTURES AMORTIZAT		102,417.79	111,655.23	111,655.23	115,787.00	2,142.00			0.00	2,142	Based on amort schedule	2,142	2,142	2,142
2-32-99-635	STREETS M&E AMMORTIZATION		0.00	0.00	0.00	0.00	0.00			0.00	0	Based on amort schedule	0	0	0
TOTAL ROADS AMORTIZATION			102,417.79	111,655.23	111,655.23	115,787.00	2,142.00	0.00	0.00	0.00	2,142.00		2,142.00	2,142.00	2,142.00




TOWN OF ONOWAY

Revenue & Expense

General Ledger	Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Approved Budget	Growth	Inflation	Service Changes	Other	2025 Proposed Budget	Notes	2026 Plan	2027 Plan	2028 Plan
STORM WATER REVENUE															
1-37-00-840	CONDITIONAL GRANTS-STORM WATER Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0		0	0	0
TOTAL STORM WATER REVENUE		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
STORM WATER EXPENSE															
2-37-00-231	STORM WATER - ENGINEERING Contracted Services	0.00	0.00	250.24	144.79	0.00	0.00	0.00	15,800.00		15,800	Creek Restoration Engineering Plan for Environmental Compliance to facilitate drainage in 2025 only.	0	0	0
2-37-00-245	STORM WATER - CONTRACTED WORK Contracted Services	5,333.33	42,221.30	441.00	6,154.00	5,250.00	0.00	0.00	16,146.00	0.00	21,396	2025-Annual creek culvert cleaning and maintenance at \$2,691/day x 5 days=\$13,455. This is conservative as it may take less days to clean, \$6,500 apx. for annual storm sewer flushing. Elks park storm outfall repair apx. \$7-8k for 2025 only. Decrease of \$8K based on Elks park storm outfall repair reallocated from operating to capital due to CCBF eligibility. Increase of \$2,691 based on additional day of annual creek culvert cleaning and maintenance.	21,396	21,396	21,396
TOTAL STORM WATER EXPENSE		5,333.33	42,221.30	691.24	6,298.79	5,250.00	0.00	0.00	31,946.00	0.00	37,196.00		21,396.00	21,396.00	21,396.00
STORM WATER RESERVE TRANSFER															
2-32-00-811	STORM WATER - TRANSFER TO RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0		0	0	0
TOTAL STORM WATER RESERVE TRANSFER		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
STORM WATER SURPLUS/DEFICIT		5,333.33	42,221.30	691.24	6,298.79	5,250.00	0.00	0.00	31,946.00	0.00	37,196.00		21,396.00	21,396.00	21,396.00
STORM WATER AMORTIZATION															
2-37-99-615	STORM WATER-ENGINEERING STRUCTURES AMORT	8,948.01	8,948.01	9,023.24	10,252.90	0.00	0.00	0.00			0	Based on amort schedule	0	0	0
TOTAL STORM WATER AMORTIZATION		8,948.01	8,948.01	9,023.24	10,252.90	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00



		TOWN OF ONOWAY															
Revenue & Expense																	
General Ledger	Description		2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Approved Budget	Growth	Inflation	Service Changes	Other	2025 Proposed Budget	Notes	2026 Plan	2027 Plan	2028 Plan	
WATER REVENUE																	
1-41-00-121	LOCAL IMPROVEMENT - WATER LINES	Admin fees/other	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0		0	0	0	
1-41-00-440	BASIC WATER FEE	User fees	(125,729.64)	(125,928.42)	(125,408.55)	(125,449.20)	(126,389.00)	0.00	0.00			(126,389)	Based on 2024 approved budget with no increase to be conservative.	(126,389)	(126,389)	(126,389)	
1-41-00-441	SALE OF METERED WATER	User fees	(191,363.03)	(198,036.19)	(203,773.10)	(83,787.46)	(191,400.00)	0.00	0.00			(191,400)	Based on 2024 approved budget with no increase to be conservative.	(191,400)	(191,400)	(191,400)	
1-41-00-442	SALE OF WATER METERS	User fees	(400.00)	0.00	0.00	0.00	0.00	0.00	0.00			0		0	0	0	
1-41-00-443	SERVICE CHARGES (TURN ON, THAWS)	User fees	(450.00)	0.00	0.00	(50.00)	(500.00)	0.00	0.00			(500)		(500)	(500)	(500)	
1-41-00-444	ADMIN SERVICE FEES	User fees	(18,791.99)	(17,335.72)	(19,164.40)	(24,353.27)	(18,135.00)	0.00	0.00			(18,135)	\$3.75/month (75%) of \$5 overall per account admin fee. Decreased based change in allocation from 50% for water in 2023 to 75% for water in 2024 and to align budget with actuals.	(18,135)	(18,135)	(18,135)	
1-41-00-445	REGIONAL WATER DEBENTURE REVENUE	Admin fees/other	(40,622.38)	(55,696.30)	(66,695.17)	(70,182.26)	(71,564.88)	0.00	0.00			(71,565)	WILD Debentures III & IV. Decrease based on difference between 2023 approved amount \$76,563 and average revenue of \$5,963.74/month x 12 months= 71564.88.	(71,565)	(71,565)	(71,565)	
1-41-00-446	WATER - REGIONAL WATER PHASE ( III & IV)	Admin fees/other	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0		0	0	0	
1-41-00-447	REGIONAL WATER CONSUMPTION FEES	User fees	(191,694.67)	(198,269.96)	(205,103.55)	(346,183.11)	(214,368.00)	0.00	0.00			(214,368)	WILD Debentures III & IV rate recovery reclassified to GL 1-41-00-445.	(214,368)	(214,368)	(214,368)	
1-41-00-590	PENALTIES	User fees	(3,024.39)	(2,669.87)	(3,395.28)	(3,495.29)	(3,030.00)	0.00	0.00			(3,030)	Based on 2024 approved budget with no increase to be conservative.	(3,030)	(3,030)	(3,030)	
1-41-00-840	CONDITIONAL GRANTS - WATER	Grants	(94,402.50)	0.00	0.00	0.00	0.00	0.00	0.00			0		0	0	0	
1-41-00-850	LOCAL GOVERNMENT TRANSFERS	Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0		0	0	0	
1-41-00-930	CONTRIBUTION - OTHER FUNCTIONS	Admin fees/other	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0		0	0	0	
1-41-00-940	TRANSFER FROM UTILITY RESERVE FUND	Reserve transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0		0	0	0	
1-41-00-591	SENIOR'S WATER REBATE	Admin fees/other	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0		0	0	0	
1-41-00-592	SENIOR'S ADMIN FEE REBATE	Admin fees/other	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0		0	0	0	
TOTAL WATER REVENUE			(666,478.60)	(597,936.46)	(623,540.05)	(653,500.59)	(625,386.88)	0.00	0.00	0.00	0.00	(625,386.88)		(625,386.88)	(625,386.88)	(625,386.88)	
WATER EXPENSE																	
2-41-00-110	WATER - WAGES	Wages & Cont	55,578.06	59,999.43	56,235.98	58,563.88	61,390.43	0.00	0.00		1,667	63,057	As per Motion #439-24 2% COLA increase for applicable wages at discretion of the CAO effective January 1, 2025.	63,057	63,057	63,057	
2-41-00-111	WATER CONSULTING FEES (2 + 5)	Contracted Services	0.00	0.00	15,150.26	14,000.00	9,020.00	0.00	0.00	(9,020.00)		0.00	When certified operator is away. Certified Operator coverage required for 4 months Jan-April at \$3,500/month. 2025- Consultant no longer required as there are 2 certified operators within PW.	0	0	0	
2-41-00-121	WATER - FREEZE UP CONSUMP ADJUST.	Goods & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0		0	0	0	
2-41-00-130	WATER - EMPLOYEE BENEFITS CPP	Wages & Cont	1,618.69	2,485.02	9,975.42	11,770.65	12,727.95	0.00	0.00		469	13,196.95	Combined all contributions. \$2K for Municipal Clerk.Based on Motion #439-24 2% COLA increase for applicable wages at discretion of the CAO effective January 1, 2025.	13,197	13,197	13,197	
2-41-00-131	WATER - EMPLOYEE BENEFIT EI	Wages & Cont	644.06	985.02	0.00	0.00	0.00	0.00	0.00			0		0	0	0	
2-41-00-132	WATER - EMPLOYEE BENEFIT AMS	Wages & Cont	3,671.10	3,670.65	0.00	0.00	0.00	0.00	0.00			0		0	0	0	
2-41-00-133	WATER - EMPLOYEE BENEFIT RPP	Wages & Cont	2,353.45	2,043.11	0.00	0.00	0.00	0.00	0.00			0		0	0	0	
2-41-00-137	WATER - WORKERS COMPENSATION	Insurance	624.08	697.70	804.01	1,162.64	749.41	0.00	0.00			749.41		749	749	749	
2-41-00-141	WATER - STAFF DEVELOPMENT	Training & Other	65.00	1,778.70	123.82	1,442.50	4,161.20	0.00	0.00			4,161		4,161	4,161	4,161	
2-41-00-211	WATER - TRAVEL/SUBSISTANCE	Training & Other	0.00	2,309.37	0.00	143.50	1,040.30	0.00	0.00			1,040		1,040	1,040	1,040	
2-41-00-215	WATER - POSTAGE, FREIGHT, STATIONERY	Postage	0.00	0.00	0.00	552.99	0.00	0.00	0.00			0		0	0	0	
2-41-00-216	WATER - WTP PHONE/FAX	Utilities	1,083.12	1,200.02	1,150.98	1,167.08	1,248.36	0.00	0.00			1,248		1,248	1,248	1,248	
2-41-00-217	WATER - WTP INTERNET	Utilities	775.00	690.00	785.00	680.00	780.23	0.00	0.00			780		780	780	780	
2-41-00-224	WATER MEMBERSHIPS	Training & Other	514.50	752.42	514.50	556.20	1,357.54	0.00	0.00			1,358		1,358	1,358	1,358	
2-41-00-230	WATER - ENGINEERING	Contracted Services	0.00	0.00	1,773.62	3,824.85	0.00	0.00	0.00	1,472.32		1,472	2025-Based on 2023 & 2024 actual average.	1,472	1,472	1,472	
2-41-00-240	WATER - REGIONAL SYSTEM FEES	Contracted Services	18,106.85	13,617.68	13,038.42	8,452.92	8,452.92	0.00	0.00		236.64	8,689.56	Based on 2025 Admin and Governance amount as per Nov. 13, 2024 All Commission Members 2025 rates and budgets requisitions letter.	8,690	8,690	8,690	
2-41-00-241	WATER - INSURANCE PREMIUMS	Insurance	6,698.79	7,159.52	7,483.24	7,550.27	7,786.80	0.00	0.00			7,787		7,787	7,787	7,787	
2-41-00-243	WATER - COMPUTER MAINT/SERVICE	Contracted Services	1,982.13	15,534.31	2,700.00	3,455.00	1,040.30	0.00	0.00		4,258.00	5,298	Based on 2024 actuals 2025 only- \$1,500 for laptop purchase to leave at Water Treatment Plant for digital recordkeeping.	3,798	3,798	3,798	
2-41-00-245	WATER - CONTRACT WK (METER RD/LABS)	Contracted Services	2,093.25	1,446.81	1,838.57	2,144.72	2,266.00	0.00	0.00			2,266		2,266	2,266	2,266	
2-41-00-246	WATER - WTP MAINTENANCE	Contracted Services	7,086.00	886.90	13,380.94	15,574.48	7,802.25	0.00	0.00		5,016.35	12,819	Align with 2023-2024 actual average.	12,819	12,819	12,819	
2-41-00-247	WATER - ANNUAL WATER METER PURCHASES	Goods & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		4,200.00	4,200	New GL in 2025. Annual water meter purchase amount of apx. 4,200/year (apx. \$700/water meter and endpoint x 6).	4,200	4,200	4,200	
2-41-00-250	WATER - BUILDING MATERIALS/SUPPLIES	Goods & Supplies	135.00	566.17	1,485.08	1,010.93	520.15	0.00	0.00		705.36	1,226	Align with 2023-2024 actual average. Includes annual HACH kit purchase at apx/\$459.	1,226	1,226	1,226	
2-41-00-251	WATER - FIRE HYDRANT REPAIR/MAINT	Repairs & Maint	0.00	0.00	0.00	199.90	0.00	0.00	0.00			0	Forecasted to utilize in 2025 however amount unknown.	0	0	0	
2-41-00-252	WATER - LINE REPAIR (INC. DRIPS)	Repairs & Maint	103,070.29	23,568.57	3,071.50	7,339.00	45,320.00	0.00	0.00			45,320		45,320	45,320	45,320	
2-41-00-447	WATER-REGIONAL WATER USAGE FEES	Other - Utilities Purchasing	231,606.20	259,543.46	290,218.05	346,183.11	266,952.00	0.00	2,402.57			269,354.57	Based on anticipated WILD ALL Member Volume increase of approximate 0.90% increase.	269,355	269,355	269,	




TOWN OF ONOWAY

Revenue & Expense

General Ledger	Description		2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Approved Budget	Growth	Inflation	Service Changes	Other	2025 Proposed Budget	Notes	2026 Plan	2027 Plan	2028 Plan
SEWER REVENUE																
1-42-00-410	SEWER - LAGOON USE (TRSFR TO RESERVE)	User fees	(66,357.50)	(81,315.00)	(93,925.00)	(121,496.56)	(78,780.00)	0.00	0.00			(78,780)	Keep Budget at current rate	(78,780)	(78,780)	(78,780)
1-42-00-411	SEWER LAGOON (outside use)	User fees	(15,750.00)	0.00	0.00	0.00	0.00	0.00	0.00			0		0	0	0
1-42-00-440	BASIC SEWER FEE	User fees	(46,658.32)	(46,648.52)	(46,854.91)	(46,828.49)	(47,470.00)	0.00	0.00			(47,470)		(47,470)	(47,470)	(47,470)
1-42-00-441	SEWAGE SERVICE FEES, CHARGES	User fees	(110,618.11)	(143,728.65)	(149,564.81)	(151,595.85)	(151,500.00)	0.00	0.00			(151,500)		(151,500)	(151,500)	(151,500)
1-42-00-444	SEWER - ADMIN. SERVICE FEES	User fees	(12,608.48)	(12,585.61)	(12,577.43)	(6,827.05)	(8,786.60)	0.00	0.00			(8,787)	\$1.25/month of \$5 overall per account admin fee. Decreased based change in allocation from 50% for sewer in 2023 to 25% for water in 2024	(8,787)	(8,787)	(8,787)
1-42-00-445	SEWER - GRANT CONSULTING FEES	Admin fees/other	0.00	0.00	(10,431.55)	0.00	0.00	0.00	0.00			0	Removed	0	0	0
1-42-00-590	SEWER -PENALTIES	User fees	(3,229.15)	(3,293.15)	(3,524.90)	(3,405.00)	(3,030.00)	0.00	0.00			(3,030)	In line with actuals	(3,030)	(3,030)	(3,030)
1-42-00-591	SENIOR'S SEWER REBATE	Admin fees/other	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0		0	0	0
1-42-00-840	SEWER - CONDITIONAL GRANTS/RESERVES	Reserve transfers	(190,000.00)	0.00	(20,733.00)	0.00	(88,960.00)	0.00	0.00	60,000.00		(28,960)	Decrease \$60k to offset sewer repairs GL 2-42-00-250.	(28,960)	(28,960)	(28,960)
1-42-00-930	CONTRIBUTION - OTHER FUNCTIONS	Admin fees/other	0.00	0.00	0.00	(232,000.00)	0.00	0.00	0.00			0	Included as GL utilized in 2024 for sale of SRS unit in Q4 however no amount budgeted from 2025-2028.	0	0	0
1-42-00-940	SEWER - UTIL. ACCTS. FORCEMAIN	User fees	(30,259.53)	(30,306.15)	(30,191.91)	(30,290.82)	(30,466.00)	0.00				(30,466)	as per motion #41/18. 2025 is the final year of collecting.	0	0	0
TOTAL SEWER REVENUE			(475,481.09)	(317,877.08)	(367,603.51)	(592,443.77)	(408,992.60)	0.00	0.00	0.00	60,000.00	(348,992.60)		(318,526.60)	(318,526.60)	(318,526.60)
SEWER EXPENSE																
2-42-00-110	SEWER - WAGES	Wages & Cont	47,657.00	47,286.02	45,287.44	46,711.65	48,971.43	0.00	0.00		1,309	50,280	As per Motion #439-24 2% COLA increase for applicable wages at discretion of the CAO effective January 1, 2025.	50,280	50,280	50,280
2-42-00-111	SEWER CONSULTING FEES	Contracted Services	0.00	0.00	15,150.26	14,000.00	9,525.00	0.00	0.00	(9,525.00)		0.00	Coverage when certified operator is away. Certified Operator coverage required for 4 months starting April 14,2023 at \$3,500/month.2025- Consultant no longer required as there are 2 certified operators within PW.	0	0	0
2-42-00-130	SEWER - EMPLOYEE BENEFITS CPP	Wages & Cont	1,476.92	2,051.68	8,104.02	9,403.93	10,183.11	0.00	0.00		378	10,561	Combined all contributions. \$2K for Municipal Clerk.Based on Motion #439-24 2% COLA increase for applicable wages at discretion of the CAO effective January 1, 2025.	10,561	10,561	10,561
2-42-00-131	SEWER - EMPLOYER BENEFIT EI	Wages & Cont	585.68	813.47	0.00	0.00	0.00	0.00	0.00			0		0	0	0
2-42-00-132	SEWER - EMPLOYER BENEFIT AMS	Wages & Cont	3,344.44	2,964.13	0.00	0.00	0.00	0.00	0.00			0		0	0	0
2-42-00-133	SEWER - EMPLOYEE BENEFIT RPP	Wages & Cont	2,042.38	1,639.50	0.00	0.00	0.00	0.00	0.00			0		0	0	0
2-42-00-137	SEWER - WORKERS COMPENSATION	Insurance	356.60	398.70	459.43	664.38	415.76	0.00	0.00			416		416	416	416
2-42-00-141	SEWER - STAFF DEVELOPMENT	Training & Other	512.00	1,069.28	603.57	604.02	1,515.00	0.00	0.00			1,515		1,515	1,515	1,515
2-42-00-211	SEWER - TRAVEL&SUBSITANCE	Training & Other	0.00	995.05	0.00	61.72	1,010.00	0.00	0.00			1,010		1,010	1,010	1,010
2-42-00-215	SEWER - POSTAGE & FREIGHT	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0		0	0	0
2-42-00-216	SEWER - LIFT STATION PHONE/FAX	Utilities	795.12	888.12	862.54	880.70	808.00	0.00	0.00			808		808	808	808
2-42-00-217	SEWER - LIFT STATION INTERNET	Utilities	655.00	1,125.84	1,151.38	1,031.40	808.00	0.00	0.00			808		808	808	808
2-42-00-218	SEWER - LAGOON INTERNET	Utilities	700.00	710.97	675.00	600.00	707.00	0.00	0.00			707		707	707	707
2-42-00-224	SEWER-MEMBERSHIPS	Training & Other	23.48	237.92	0.00	0.00	660.00	0.00	0.00			660		660	660	660
2-42-00-231	SEWER - ENGINEERING LIFT STATION	Contracted Services	0.00	0.00	250.24	0.00	0.00	0.00	0.00			0		0	0	0
2-42-00-239	SEWER - BILLING		0.00	0.00	0.00	0.00	0.00	0.00	0.00			0		0	0	0
2-42-00-241	SEWER - INSURANCE PREMIUMS	Insurance	2,872.30	3,069.67	3,953.52	3,943.75	3,240.00	0.00	0.00			3,240		3,240	3,240	3,240
2-42-00-243	SEWER - COMPUTER SERVICE/SUPPORT	Contracted Services	968.67	732.30	3,903.55	430.76	1,010.00	0.00	0.00	459.99		1,470	\$459.99 for MARS annual access to Cam Trac inspections.	1,470	1,470	1,470
2-42-00-244	SEWER - GRANT CONSULTING FEES	Contracted Services	895.00	0.00	0.00	0.00	0.00	0.00	0.00			0	Removed. No expense since 2021.	0	0	0
2-42-00-245	SEWER - CONTRACT WORK	Contracted Services	12,985.87	11,167.02	9,649.40	6,240.55	6,450.00	0.00	0.00	6,400.00		12,850	Increased based on Bi-Annual Wet Well Cleaning-\$3,300 for Cleaning and \$3,100 pumping out wet well.	6,450	12,850	6,450
2-42-00-250	SEWER - LINES REPAIR/MAINT. (30+71 MOST)	Repairs & Maint	24,090.39	6,303.57	95,221.05	30,813.38	121,210.00	0.00	0.00		(60,000.00)	61,210	Sewer CCTV not CCBF Capital funding eligible therefore cost to do East Onoway will be included within this budget line. Total cost for flushing and CCTV inspection is \$31,789.15 (\$ Flushing cost is \$14,223.70 (3796.2m x \$3.75/m) and CCTV Inspection cost is \$17,565.45 (3515.2m x \$5/m)). Total cost for flushing and CCTV inspection for West is \$33,976.35 and will be included in 2026 Plan. Decrease \$60k to align with a more realistic budget amount for line repairs.	61,210	61,210	61,210
2-42-00-251	SEWAGE LAGOON/LIFT STATION MAINTENANCE	Repairs & Maint	228,180.59	10,231.85	25,470.43	10,305.43	20,000.00	0.00	0.00		20,151.00	40,151	Includes annual Bio enzyme purchase of apx. \$8k and \$11,500 for lift station wet well explosion proof lighting upgrade in 2025 only; if not used for lighting then will use for PCM replacement. Annual Berm Maintenance; cost apx \$7,500. \$400 increase to wet well explosion based on quote and \$2,400 for hydrodig @ \$800/day x 3 days (conservative). Hydrasurvey cost \$18,651 as approved by Council on Dec. 12, 2024.	28,651	28,651	28,651
2-42-00-513	SEWER - GEN. SUPPLIES, SAFETY EQUIP.	Goods & Supplies	245.27	609.47	1,138.47	500.00	1,515.00	0.00	0.00			1,515		1,515	1,515	1,515
2-42-00-540	SEWER - LAGOON POWER	Utilities	520.24	0.00	0.00	0.00	0.00	0.00	0.00			0		0	0	0
2-42-00-541	SEWER - POWER (NE 35-54-2-W5/LAGOON)	Utilities	6,657.35	7,289.22	8,881.02	10,339.58	8,250.00	0.00	0.00			8,250		8,250	8,250	8,250
2-42-00-542	SEWER - NATURAL GAS	Utilities	2,237.40	2,742.72	2,835.16	2,895.29	2,788.94	0.00	0.00			2,789		2,789	2,789	2,789
2-42-00-543	SEWER - PUMP OUT FEES	Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0		0	0	0
2-42-00-600	SEWER - UNCOLLECTABLE ACCOUNTS	Finance Charges/Debentures	0.00	0.00	0.00	163.25	0.00	0.00	0.00			0		0	0	0
2-42-00-762	SEWER - TRANSFER TO CAPITAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00			0		0	0	0
2-42-00-831	SEWER - DEBENTURE INTEREST	Finance Charges/Debentures	33,604.65	31,562.08	30,063.24	26,887.70	27,853.09	0.00	0.00		(2,314.70)	25,538	Based on Debenture Repayment Schedule	23,114	20,575	17,916
2-42-00-832	SEWER PRINCIPLE	Finance Charges/Debentures	42,594.33	44,609.32	45,676.66	49,495.16	48,929.78	0.00	0.00		2,314.71	51,244	Based on Debenture Repayment Schedule	53,669	56,208	58,867
TOTAL SEWER EXPENSE			414,000.68	178,487.90	299,336.38	215,972.65	315,850.11	0.00	0.00	(2,665.01)	(38,161.99)	275,023.11		257,123.11	263,523.11	257,123.11
SEWER RESERVE TRANSFER														4,295		
2-42-00-591	SEWER-EFFLUENT RESERVE		25,000.00	20,000.00	0.00	20,000.00	20,000.00					20,000		20,000	20,000	20,000
2-42-00-764	RESERVE TRANSFER - FORCEMAIN PAYBACK		30,466.00	30,466.00	0.00	30,466.00	30,466.00	0.00	0.00	0.00	0.00	30,466	as per motion #41/18 (ends in 2025)	0	0	0
TOTAL SEWER RESERVE TRANSFER			55,466.00	50,466.00	0.00	50,466.00	50,466.00	0.00	0.00	0.00	0.00	50,466.00		20,000.00	20,000.00	20,000.00
SEWER SURPLUS/DEFICIT			(6,014.41)	(88,913.18)	(68,267.13)	(326,005.12)	(42,676.49)	0.00	0.00	(2,665.01)	21,838.01	(23,503.49)		(41,403.49)	(35,003.49)	(41,403.49)
SEWER AMORTIZATION																
2-42-00-635	SEWER - M&E AMORTIZATION		2,840.00	16,087.50	29,667.50	18,400.00	0.00			0.00		0	Based on amort schedule	0	0	0
2-42-99-615	SEWER-ENGINEERING STRUCTURES AMORTIZATIO		72,692.10	75,880.85	75,880.85	75,880.85	6,200.00			0.00		6,200	Based on amort schedule	6,200	6,200	6,200
TOTAL SEWER AMORTIZATION			75,532.10	91,968.35	105,548.35	94,280.85	6,200.00	0.00	0.00	0.00	0.00	6,200.00		6,200.00	6,200.00	6,200.00






TOWN OF ONOWAY

Revenue & Expense

General Ledger	Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Approved Budget	Growth	Inflation	Service Changes	Other	2025 Proposed Budget	Notes	2026 Plan	2027 Plan	2028 Plan
WASTE COLLECTION REV															
1-43-00-441	WASTE COLLECTION FEES	User fees	(69,086.61)	(68,513.18)	(68,788.16)	(72,538.08)	(78,628.95)	0.00	(2,752.01)	0.00	(81,381)	Contract Increases accounted for Waste 3.5%.	(84,229)	(87,177)	(90,229)
1-43-00-442	WASTE DISPOSAL FEE - COMMERCIAL TIPPAGE	User fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0		0	0	0
1-43-00-443	RECYCLING FEE	User fees	(13,564.57)	(13,484.15)	(13,528.50)	(14,582.79)	(14,997.15)	0.00	(524.90)	0.00	(15,522)	Contract Increase of 3.5%	(16,065)	(16,628)	(17,210)
1-43-00-444	WASTE MISC (FIRESMART)	Admin fees/other	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0		0	0	0
TOTAL WASTE COLLECTION REV			(82,651.18)	(81,997.33)	(82,316.66)	(87,120.87)	(93,626.10)	0.00	(3,276.91)	0.00	(96,903.01)		(100,294.62)	(103,804.93)	(107,438.10)
WASTE COLLECT EXP															
2-43-00-239	GARBAGE - BILLING	Contracted Services	0.00	0.00	0.00	160.00	0.00	0.00			0		0	0	0
2-43-00-240	GARBAGE - LANDFILL PAYMENTS	Contracted Services	13,206.82	12,312.51	17,173.28	14,014.26	18,630.00	0.00	652.05		19,282	3.5% inflation.	19,957	20,655	21,378
2-43-00-241	GARBAGE - COMMERCIAL TIPPAGE	Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0		0	0	0
2-43-00-246	GARBAGE - CONTRACT FOR PICK-UP (6.13)	Contracted Services	26,138.42	28,968.36	25,623.86	29,219.84	28,960.22	0.00	1,013.61		29,974	Contract 3.5% COLA per year starting in 2022.	31,023	32,109	33,233
2-43-00-349	GARBAGE - SPRING CLEAN UP/PW HHW BINS	Contracted Services	6,083.38	2,812.95	9,951.85	4,261.40	7,526.52	0.00	0.00		7,527		7,527	7,527	7,527
2-43-00-350	GARBAGE - HHHW	Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0		0	0	0
2-43-00-351	RECYCLING - CONTRACT FOR PICKUP (3.22)	Contracted Services	14,395.25	15,962.91	14,683.76	15,208.20	15,208.35	0.00	532.29		15,741	Contract 3.5% COLA per year starting in 2022.	16,292	16,862	17,452
2-43-00-352	ORGANICS - CONTRACT FOR PICK UP (5.13)	Contracted Services	21,175.75	24,262.14	22,509.21	24,461.64	24,461.47	0.00	856.15		25,318	Contract 3.5% COLA per year starting in 2022.	26,204	27,121	28,070
2-43-00-353	LANDFILL - ANNUAL GROUNDWATER MONITORING	Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00	19,500.00		19,500	NEW GL starting in 2025. Starting 2025- \$10K annually for Annual Groundwater Monitoring. Received quote \$17,000 total includes fieldwork fees and expires at \$9,500 and reporting and instruction fees at \$7,500. Lab costs an extra \$2,000-\$2,500. AE to conduct Spring monitoring in May. In Fall 2025 (Oct.) and subsequent tests, Town to conduct fieldwork fees with AE conducting reporting.	19,500	19,500	19,500
2-43-00-520	FUEL SURCHARGE	Contracted Services	0.00	2,369.70	1,428.59	2,055.72	2,080.35	0.00	72.81		2,153		2,229	2,307	2,387
TOTAL WASTE COLLECT EXP			80,999.62	86,688.57	91,370.55	89,381.06	96,866.91	0.00	3,126.91	19,500.00	0.00	119,493.83	122,730.18	126,079.81	129,546.68
WASTE RESERVE TRANSFER															
WASTE - TRANSFER TO RESERVE			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0		0	0	0
TOTAL WASTE RESERVE TRANSFER			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
WASTE COLLECT SURPLUS/DEF			(1,651.56)	4,691.24	9,053.89	2,260.19	3,240.81	0.00	(150.00)	19,500.00	0.00	22,590.81	22,435.56	22,274.88	22,108.57



TOWN OF ONOWAY

Revenue & Expense

General Ledger	Description		2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Approved Budget	Inflation	2025 Proposed Budget	Notes	2026 Plan	2027 Plan	2028 Plan
FCSS REVENUE													
1-51-00-587	FCSS-INTERAGENCY GROUP	Admin fees/other	0.00	0.00	0.00	0.00	0.00	0.00	0		0	0	0
1-51-00-588	FCSS - YOUTH GROUP	Admin fees/other	0.00	0.00	0.00	0.00	0.00	0.00	0		0	0	0
1-51-00-589	FCSS-BEAUTIFICATION PROJECT	Admin fees/other	0.00	0.00	0.00	0.00	0.00	0.00	0		0	0	0
1-51-00-591	FCSS - GRANT FOR OUTSIDE PROJECTS	Grants	0.00	0.00	0.00	0.00	0.00	0.00	0		0	0	0
1-51-00-840	F.C.S.S. PROV. CONDITIONAL GRANT	Grants	(25,256.00)	(27,562.00)	(32,050.22)	(28,802.29)	(28,802.29)	0.00	(28,802)	Based on agreement for 2025. Agreement ends on Dec. 31, 2025.	(28,802)	(28,802)	(28,802)
1-51-00-850	FCSS - Municipalities CONTRIBUTION	Grants	(84,145.98)	(69,344.70)	(50,456.53)	(50,633.66)	(44,735.62)	(6,171.58)	(50,907)	Increased based on <b>2025 actuals</b> and includes SV of Yellowstone.	(50,907)	(50,907)	(50,907)
1-51-00-851	FCSS - ADMIN. FEE RE: MUNICIPALITIES	Admin fees/other	(12,363.30)	(12,237.30)	(7,980.00)	(4,662.95)	(4,160.62)	(524.54)	(4,685)	Increased based on <b>2025 actuals</b> . 7.5% admin fee for Tri-Village (AB, SV of Sunset Point, SV of Val Quentin, SV of Castle Island) and 15% admin fee for SV of Yellowstone.	(4,685)	(4,685)	(4,685)
1-51-00-852	FCSS - ONOWAY ADMIN FEE	Admin fees/other	(5,168.00)	0.00	0.00	0.00	0.00	0.00	0	Admin fee to Onoway is no longer required.	0	0	0
1-51-00-592	FCSS - OUTSIDE PROJECTS CONTRIBUTIONS	Admin fees/other	0.00	0.00	0.00	0.00	0.00	0.00	0		0	0	0
1-51-00-990	FCSS - OTHER REVENUE	Admin fees/other	0.00	0.00	0.00	0.00	0.00	0.00	0		0	0	0
TOTAL FCSS REVENUE			(126,933.28)	(109,144.00)	(90,486.75)	(84,098.90)	(77,698.53)	(6,696.12)	(84,394.65)		(84,394.65)	(84,394.65)	(84,394.65)
FCSS EXPENSE													
2-51-00-110	FCSS OUTSIDEPROJECT CONTRACTOR & COSTS	Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00	0		0	0	0
2-51-00-111	FCSS-YOUTH GROUP	Goods & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0		0	0	0
2-51-00-112	F.C.S.S. - ANNUAL COMMUNITY CHRISTMAS	Goods & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0		0	0	0
2-51-00-113	FCSS - BEAUTIFICATION PROJECT		0.00	0.00	0.00	0.00	0.00	0.00	0		0	0	0
2-51-00-201	FCSS - VOLUNTEER RECOGNITION EVENT		0.00	0.00	0.00	0.00	0.00	0.00	0		0	0	0
2-51-00-750	CONTRIBUTION TO JOINT F.C.S.S. PROG	Contracted Services	32,445.00	32,817.05	22,997.00	32,638.50	36,002.86	0.00	36,003	Based on agreement for 2025. Agreement ends on Dec. 31, 2025.	36,003	36,003	36,003
2-51-00-751	FCSS-MUNICIPALITIES CONTR. TO PROGRAMS	Contracted Services	84,146.00	75,442.80	45,168.55	43,252.46	44,735.52	6,171.58	50,907	Based on <b>2025 actuals</b> and includes SV of Yellowstone.	50,907	50,907	50,907
2-51-00-752	FCSS - ADMIN. FEES MUNICIPALITIES	Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00	0		0	0	0
2-51-00-753	FCSS-ADMIN. FEE ONOWAY	Contracted Services	5,168.00	200.00	0.00	0.00	0.00	0.00	0	Admin fee to Onoway is no longer required.	0	0	0
TOTAL FCSS EXPENSE			121,759.00	108,459.85	68,165.55	75,890.96	80,738.38	6,171.58	86,909.96		86,909.96	86,909.96	86,909.96
FCSS RESERVE TRANSFER													
FCSS - TRANSFER TO RESERVE			0.00	0.00	0.00	0.00	0.00	0.00	0		0	0	0
TOTAL FCSS RESERVE TRANSFER			0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
FCSS SURPLUS/DEFICIT			(5,174.28)	(684.15)	(22,321.20)	(8,207.94)	3,039.85	(524.54)	2,515.31		2,515.31	2,515.31	2,515.31



TOWN OF ONOWAY

Revenue & Expense

General Ledger	Description							Notes	2026 Plan	2027 Plan	2028 Plan
		2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Approved Budget	Other				

PLANNING REVENUE

1-61-00-521	PLANNING - DEVELOPMENT PERMITS	User fees	(7,282.62)	(1,650.00)	(2,828.33)	(2,347.62)	(1,500.00)	(1,500)	\$1900 lowest in 2020, any rate changes forecasted?	(1,500)	(1,500)	(1,500)
1-61-00-522	SAFETY CODES PERMITS	User fees	(2,891.56)	(3,030.30)	(2,212.40)	(9,480.37)	(2,500.00)	(2,500)	Increased in line with actuals	(2,500)	(2,500)	(2,500)
1-61-00-523	COMPLIANCE CERTIFICATES	User fees	(285.00)	(5,810.12)	(2,318.91)	0.00	(300.00)	(300)	Reduced in line with actuals	(300)	(300)	(300)
1-61-00-524	PERMITS - SAFETY CODES COUNCIL LEVY	User fees	0.00	0.00	0.00	0.00	0.00	0		0	0	0
1-61-00-525	PLANNING - APPEALS	User fees	0.00	0.00	0.00	0.00	0.00	0		0	0	0
1-61-00-840	CONDITIONAL GRANTS-PLANNING	Grants	0.00	0.00	0.00	0.00	0.00	0		0	0	0
TOTAL PLAN REVENUE			(10,459.18)	(10,490.42)	(7,359.64)	(11,827.99)	(4,300.00)	0.00	(4,300.00)	(4,300.00)	(4,300.00)	(4,300.00)

PLANNING EXPENSE

2-61-00-110	PLAN - DEVELOPMENT OFFICER WAGE	Wages & Cont	0.00	0.00	0.00	0.00	0.00	0		0	0	0
2-61-00-221	PLAN - ADVERTISING	Goods & Supplies	0.00	0.00	0.00	0.00	0.00	0		0	0	0
2-61-00-230	PLAN-ENGINEERING SERVICES	Contracted Services	0.00	10,860.24	84,863.32	27,023.46	0.00	0.00	\$15k increase for Highway 37 Interchange Joint Engineering costs with LSAC.Since presentation, LSAC confirmed costs in line with \$7.5K. 2024 Actuals were one time costs as follows: \$16,456- Climate Vulnerability Grant, \$2,160.22 for Fibre Optic installation, \$512.19-General Site Advisory & \$2,517.05-LDS subdivision plan review. <b>Decrease of \$7,500 due to removal of HWY 37 interchange due to staffing and capacity at LSAC.</b>	0	0	0
2-61-00-242	PLAN - LEGAL	Professional Fees	0.00	0.00	0.00	0.00	0.00	0		0	0	0
2-61-00-245	PLAN-CONTRACT SERVICES (SDAB)	Contracted Services	612.50	0.00	300.00	300.00	1,515.00	(757.50)	Higher spend in 2022, lower in previous years. 50% decrease to get closer to actuals with contingency.	758	758	758
2-61-00-270	PLAN - DEV. OFFICER CONTRACT	Contracted Services	13,822.50	11,087.50	11,802.70	13,177.40	14,140.00	5,435.00	RFP tender for Development Officer in Q1 2025. <b>Increase of \$5,435 based on Dev. Officer contract at \$1,680x11 months+\$1,095previous Dev officer.</b>	19,575	19,575	19,575
2-61-00-271	PLAN - SAFETY CODES	Contracted Services	0.00	0.00	0.00	0.00	0.00	0		0	0	0
2-61-00-513	PLAN - SUPPLIES	Goods & Supplies	0.00	0.00	0.00	0.00	0.00	0		0	0	0
TOTAL PLANNING EXPENSE			14,435.00	21,947.74	96,966.02	40,500.86	15,655.00	4,677.50		20,332.50	20,332.50	20,332.50

PLANNING RESERVE TRANSFER

PLAN - TRANSFER TO RESERVE		0.00	0.00	0.00	0.00	0.00	0.00	0		0	0	0
TOTAL PLAN RESERVE TRANSFER		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
PLANNING SURPLUS/DEFICIT		3,975.82	11,457.32	89,606.38	28,672.87	11,355.00	4,677.50	16,032.50		16,032.50	16,032.50	16,032.50

ONOWAY

TOWN OF THE HIGHWAYS

TOWN OF ONOWAY

Revenue & Expense

General Ledger	Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Approved Budget	Service Changes	Other	2025 Proposed Budget	Notes	2026 Plan	2027 Plan	2028 Plan	
EDC REVENUE														
1-69-00-410	EDC - BUSINESS LICENCE FEES	User fees	(1,800.00)	(2,702.50)	(3,000.00)	(2,850.00)	(2,525.00)		(2,525)		(2,525)	(2,525)	(2,525)	
1-69-00-800	EDC GRANTS	Grants						(500.00)	(500)	\$500 increase LSAC partnership in new Regional Business Breakfast.	0	0	0	
1-69-00-940	EDC - TRSFR DEFERRED	Admin fees/other	(49,948.83)	(27,267.28)	0.00	0.00	(53,732.72)	21,257.72	(32,475)	Decreased based on remaining grant amount.	0	0	0	
1-69-00-941	RESERVE TRANSFER (MOST)	Reserve transfers	0.00	0.00	0.00	0.00	0.00		0		0	0	0	
TOTAL EDC REVENUE			(51,748.83)	(29,969.78)	(3,000.00)	(2,850.00)	(56,257.72)	0.00	20,757.72	(35,500.00)	(2,525.00)	(2,525.00)	(2,525.00)	
EDC EXPENSE														
2-69-00-110	EDC - EDO/GRANT WRITER	Wages & Cont	0.00	0.00	0.00	0.00	0.00	31,880.00	(31,880.00)	0	Increase based on Ec Dev Officer initiatives continuation in 2025. Removal of \$31,880 for Ec Dev Officer initiatives due to grant denial.	0	0	0
2-69-00-130	EDC - CPP	Wages & Cont	0.00	0.00	0.00	0.00	0.00		0	Wrong account; should be under Wages for EDO/Grant Writer GL 2-69-00-110.	0	0	0	
2-69-00-131	EDC - EI	Wages & Cont	0.00	0.00	0.00	0.00	0.00		0		0	0	0	
2-69-00-132	EDC - AMS BENEFITS	Wages & Cont	0.00	0.00	0.00	0.00	0.00		0		0	0	0	
2-69-00-133	EDC - RPP	Wages & Cont	0.00	0.00	0.00	0.00	0.00		0		0	0	0	
2-69-00-137	EDC - WCB	Insurance	0.00	0.00	0.00	0.00	0.00		0		0	0	0	
2-69-00-140	EDC - PUBLIC RELATIONS	Contracted Services	0.00	14,000.00	0.00	1,612.15	2,000.00	5,000.00	7,000	Existing Business' Networking Breakfast. Community Futures Yellowhead East NRED contribution.	7,000	7,000	7,000	
2-69-00-141	EDC - TOURIST INFO. BOOTH		0.00	0.00	0.00	0.00	4,700.00	(4,700.00)	0	Not required until EDO initiatives are in place	0	0	0	
2-69-00-211	EDC - TRAVEL & SUBSISTANCE	Training & Other	0.00	0.00	0.00	0.00	0.00		0		0	0	0	
2-69-00-216	EDC - PHONE & FAX CHARGES	Utilities	0.00	0.00	0.00	0.00	0.00		0		0	0	0	
2-69-00-221	EDC - ADVERTISING	Goods & Supplies	0.00	0.00	1,279.50	465.40	3,010.00		3,010	Increased based on new EDT Committee initiatives.	3,010	3,010	3,010	
2-69-00-270	EDC - MEMBERSHIPS	Training & Other	0.00	0.00	0.00	0.00	110.00		110		110	110	110	
2-69-00-275	EDC-SUPPORT PHYSICIAN RETENTION	Professional Fees	2,501.85	0.00	0.00	0.00	12,000.00		12,000		12,000	12,000	12,000	
2-69-00-512	EDC - BUSINESS IMPROVEMENT GRANT		0.00	0.00	0.00	0.00	5,000.00		5,000	As per Motion# 081/24, increase \$5K for Business Improvement Grant Implementation for 2024.	5,000	5,000	5,000	
2-69-00-513	EDC - SUPPLIES	Goods & Supplies	0.00	0.00	0.00	0.00	0.00		0	Any supplies expensed to GL Admin- Supplies 2-12-00-513	0	0	0	
2-69-00-514	EDC - BROCHURE/PROMOTION	Goods & Supplies	0.00	0.00	0.00	0.00	0.00		0		0	0	0	
2-69-00-515	EDC - POSTAGE / FREIGHT/	Postage	0.00	0.00	0.00	0.00	0.00		0		0	0	0	
2-69-00-516	EDC-IND.INVEST/PARTN.PRO	Contracted Services	49,948.83	27,267.28	0.00	55,010.00	53,732.72	(21,257.72)	32,475	Decreased based on remaining grant amount.	0	0	0	
TOTAL EDC EXPENSE			52,450.68	41,267.28	1,279.50	57,087.55	80,552.72	31,880.00	(52,837.72)	59,595.00	27,120.00	27,120.00	27,120.00	
EDC RESERVE TRANSFER														
LAND - TRANSFER TO RESERVE			0.00	0.00	0.00	0.00	0.00	0.00	0.00		0	0	0	
TOTAL EDC RESERVE TRANSFER			0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	
EDC SURPLUS/DEFICIT			701.85	11,297.50	(1,720.50)	54,237.55	24,295.00	31,880.00	(32,080.00)	24,095.00	24,595.00	24,595.00	24,595.00	

ONOWAY

TOWN OF THE HIGHWAYS

TOWN OF ONOWAY

Revenue & Expense

General Ledger	Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Approved Budget	Growth	Inflation	Service Changes	Other	2025 Proposed Budget	Notes	2026 Plan	2027 Plan	2028 Plan	
PARKS REVENUE																
1-72-00-410	PARKS - RV SANI DUMP FEES	User fees	(6,741.45)	(7,137.75)	(5,362.75)	(4,232.95)	(7,070.00)	0.00	0.00	1,201.28	(5,869)	Align with 2021-2024 Actuals.	(5,869)	(5,869)	(5,869)	
1-72-00-590	PARKS - BEAUTIFICATION	Admin fees/other	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0		0	0	0	
1-72-00-591	PARKS DONATED FUNDS	Admin fees/other	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0		0	0	0	
1-72-00-592	PARKS-WALKING TRAIL COMMITTEE	Admin fees/other	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0		0	0	0	
1-72-00-840	CONDITIONAL GRANTS - RECREATION	Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0		0	0	0	
1-72-00-940	PARKS - BEAUTIFICATION TSFR FR. RESERVES	Reserve transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0		0	0	0	
1-72-00-990	PARKS - SUMMER STUDENT FUNDING	Grants	(9,450.00)	0.00	(6,300.00)	(6,300.00)	(10,500.00)	0.00	0.00	4,200.00	(6,300)	Align with 2023 & 2024 Actuals. 2024 Actual amt of \$6,300 received after Oct. 7.	(6,300)	(6,300)	(6,300)	
TOTAL PARKS REVENUE			(16,191.45)	(7,137.75)	(11,662.75)	(10,532.95)	(17,570.00)	0.00	0.00	0.00	5,401.28	(12,168.73)	(12,168.73)	(12,168.73)	(12,168.73)	
PARKS EXPENSE																
2-72-00-110	PARKS - WAGES	Wages & Cont	68,768.57	55,375.84	66,722.56	59,926.10	80,457.00	0.00	0.00	1,075	81,532	As per Motion #439-24 2% COLA increase for applicable wages at discretion of the CAO effective January 1, 2025.	81,532	81,532	81,532	
2-72-00-130	PARKS - EMPLOYEE BENEFITS CPP	Wages & Cont	3,600.05	2,543.75	8,243.29	9,471.37	10,840.72	0.00	0.00	265	11,106	Combined all contributions. \$2K for Municipal Clerk.Based on Motion #439-24 2% COLA increase for applicable wages at discretion of the CAO effective January 1, 2025.	11,106	11,106	11,106	
2-72-00-131	PARKS - EMPLOYEE BENEFIT EI	Wages & Cont	1,547.34	1,044.47	0.00	0.00	0.00	0.00	0.00		0		0	0	0	
2-72-00-132	PARKS- EMPLOYEE BENEFIT AMS	Wages & Cont	4,305.42	1,837.47	0.00	0.00	0.00	0.00	0.00		0		0	0	0	
2-72-00-133	PARKS - EMPLOYEE BENEFIT RPP	Wages & Cont	2,401.59	1,102.59	0.00	0.00	0.00	0.00	0.00		0		0	0	0	
2-72-00-137	PARKS - WORKERS COMPENSATION	Insurance	1,069.73	1,196.16	1,378.19	1,993.14	1,247.28	0.00	0.00	745.86	1,993	Align with 2024 actuals.	1,993	1,993	1,993	
2-72-00-141	PARKS - STAFF DEVELOPMENT	Training & Other	0.00	0.00	0.00	0.00	505.00	0.00	0.00		505		505	505	505	
2-72-00-221	PARKS - ADVERTISING	Goods & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0	No expense since 2012. Removed.	0	0	0	
2-72-00-241	PARKS - INSURANCE	Insurance	1,411.87	1,510.09	1,561.89	1,560.97	1,561.89	0.00	0.00		1,562		1,562	1,562	1,562	
2-72-00-243	PARKS - CONTRACT WORK	Contracted Services	3,143.35	450.00	1,068.80	1,800.00	3,225.00	0.00	0.00		3,225	Weed Inspector	3,225	3,225	3,225	
2-72-00-250	PARKS - REPAIR & MAINTENANCE	Repairs & Maint	2,587.57	228.37	3,089.23	28.08	3,150.00	0.00	0.00		3,150	Outhouse pumpout.	3,150	3,150	3,150	
2-72-00-510	PARKS - GENERAL SUPPLIES	Goods & Supplies	2,554.64	2,861.49	1,625.03	2,200.87	3,030.00	0.00	0.00		3,030		3,030	3,030	3,030	
2-72-00-541	PARKS - POWER	Utilities	4,610.26	2,865.10	3,159.60	3,652.99	5,500.00	0.00	0.00		5,500		5,500	5,500	5,500	
2-72-00-542	PARKS-FORTIS (TREES/KIDS COR./RUTH CUST)	Contracted Services	10,400.87	0.00	1,848.80	7,330.00	11,000.00	0.00	0.00		11,000		11,000	11,000	11,000	
2-72-00-543	PARKS-SEPTIC SERVICES	Utilities	2,127.25	2,662.19	2,587.42	2,840.54	2,525.00	0.00	0.00		2,525		2,525	2,525	2,525	
2-72-00-762	PARKS-BEAUTIFICATION PROJECT	Repairs & Maint	1,536.00	1,831.13	2,638.53	2,730.50	3,030.00	0.00	0.00		3,030		3,030	3,030	3,030	
TOTAL PARKS EXPENSE			110,064.51	75,508.65	93,923.34	93,534.56	126,071.89	0.00	0.00	0.00	2,085.86	128,157.75	128,157.75	128,157.75	128,157.75	
PARKS RESERVE TRANSFER																
2-71-00-764	PARKS - TRANSFER TO RESERVES		0.00	0.00	0.00	0.00	18,500.00	0.00	0.00	(20,000.00)	1,500.00	0	1/3 of Fortis Franchise Fee Revenue of apx. \$31K less \$11k for Parks expenses GL 2-72-00-542. Decrease of \$20K as reallocated to GL 2-37-00-245 STORM WATER - CONTRACTED WORK for Annual creek culvert cleaning and maintenance in 2025.	20,000	20,000	20,000
TOTAL PARKS RESERVE TRANSFER			0.00	0.00	0.00	0.00	18,500.00	0.00	0.00	(20,000.00)	1,500.00	0.00	20,000.00	20,000.00	20,000.00	
PARKS SURPLUS/DEFICIT			93,873.06	68,370.90	82,260.59	83,001.61	127,001.89	0.00	0.00	(20,000.00)	8,987.14	115,989.03	135,989.03	135,989.03	135,989.03	
PARKS AMORTIZATION																
2-72-99-615	PARKS-ENGINEERING STRUCTURES AMORTIZATIO		7,842.39	7,842.39	7,842.39	7,842.39	500.00	0.00	0.00	0.00	500		500	500	500	
2-72-99-625	PARKS-BUILDINGS AMORTIZATION??		2,124.97	2,371.52	2,254.62	2,137.72	0.00	0.00	0.00	0.00	0		0	0	0	
TOTAL PARKS AMORTIZATION			9,967.36	10,213.91	10,097.01	9,980.11	500.00	0.00	0.00	0.00	500.00		500.00	500.00	500.00	



TOWN OF ONOWAY

Revenue & Expense

General Ledger	Description		0%		3%		Growth	Inflation	Other	2025 Proposed Budget	Notes	2026 Plan	2027 Plan	2028 Plan	
			2021 Actual	2022 Actual	2023 Actual	2024 Actual									2024 Approved Budget
CULTURE REVENUE															
1-74-00-541	CULTURE - HALL POWER	Admin fees/other	0.00	(4,333.39)	(5,434.74)	(4,299.95)	(5,364.50)	0.00	0.00	717.73	(4,647)	Based on projected 2024 YE.	(4,786)	(4,930)	(5,078)
1-74-00-542	CULTURE - HALL GAS	Admin fees/other	0.00	(3,175.55)	(4,125.79)	(4,626.47)	(3,512.30)	0.00	(105.37)		(3,618)	No actual revenue prior to 2021.	(3,726)	(3,838)	(3,953)
TOTAL CULTURE REVENUE			0.00	(7,508.94)	(9,560.53)	(8,926.42)	(8,876.80)	0.00	(105.37)	717.73	(8,264.44)		(8,512.37)	(8,767.74)	(9,030.78)
CULTURE EXPENSE															
2-74-00-250	CULTURE - BUILDING REPAIR AND MAINTENANCE	Repairs & Maint	0.00	17,175.55	0.00	3,800.00	0.00	0.00	0.00	0			0	0	0
2-74-00-510	CULTURE - GENERAL SUPPLIES	Goods & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0			0	0	0
2-74-00-541	CULTURE - HALL POWER/UTILITY (MOST)	Utilities	6,356.42	5,134.13	4,765.43	5,633.91	7,364.50	0.00	0.00	(2,717.73)	4,647	Based on increase in Revenue GL 1-74-00-541 Hall Power. Hall utility bill is paid first by Town then invoiced directly to Hall with no markup.	4,786	4,930	5,078
2-74-00-542	CULTURE - HALL GAS (MOST)	Utilities	2,976.63	3,821.26	3,319.45	4,585.54	3,512.30	0.00	105.37		3,618		3,726	3,838	3,953
2-74-00-543	CULTURE - HALL INSURANCE	Insurance	5,571.18	0.00	0.00	6,475.58	6,229.44	0.00	186.88		6,416	Paid and reclassified from Admin Insurance Fees GL 2-12-00-241 annually. Property and liability insurance only as owner of facility; not content insurance.	6,609	6,807	7,011
2-74-00-771	CULTURE - GRANTS TO LIBRARYS	Contracted Services	14,589.34	14,592.90	13,872.62	14,313.80	14,746.00	0.00	0.00		14,746		15,188	15,644	16,113
2-74-00-772	CULTURE - GRANT TO COMMUNITY GROUPS	Other - Municipal Grants	2,000.00	2,500.00	0.00	0.00	2,500.00	0.00	75.00	(2,575.00)	0	Based on Canada Day fireworks in 2022. Decrease based on no expenses since 2022. Available \$4,050 of rec tax can be provided for this event.	0	0	0
TOTAL CULTURE EXPENSE			31,493.57	43,223.84	21,957.50	34,808.83	34,352.24	0.00	367.25	(5,292.73)	29,426.76		30,309.57	31,218.85	32,155.42
CULTURE RESERVE TRANSFER															
2-71-00-764	CULTURE - TRANSFER TO RESERVES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	Remove as this is a duplicate and no GL code for Culture-Transfer to Reserves that exist.	0	0	0	
TOTAL CULTURE RESERVE TRANSFER			0.00	0.00	0.00		0.00	0.00	0.00	0.00		0.00	0.00	0.00	
CULTURE SURPLUS/DEFICIT			31,493.57	35,714.90	12,396.97	25,882.41	25,475.44	0.00	261.88	(4,575.00)	21,162.32		21,797.19	22,451.11	23,124.64
CULTURE AMORTIZATION															
2-74-99-625	CULTURE-BUILDINGS AMORTIZATION		598.53	598.53	598.53	598.53	1,020.00	0.00	0.00	0.00	1,020	Based on amort schedule	1,020	1,020	1,020
TOTAL CULTURE AMORTIZATION			598.53	598.53	598.53	598.53	1,020.00	0.00	0.00	0.00	1,020.00		1,020.00	1,020.00	1,020.00

TOWN OF ONOWAY

Revenue & Expense

General Ledger	Description		2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Approved Budget	Other	2025 Proposed Budget	Notes	2026 Plan	2027 Plan	2028 Plan
MISC EXPENSE													
2-97-00-912	MISC - ALLOW. FOR UNCOLLECT.TAXES	Finance Charges/Debentures	30.00	0.00	0.00	43,417.42	0.00	0.00	0	2024 Actual based on Tax Roll 49000 outstanding amount of \$43,417.42 since 2013 transferred from roll to uncollectible GL. Tax Roll 84000 tax sale. <b>Decreased \$23,499 as GL cleared in 2024.</b>	0	0	0
2-97-00-913	MISC - ALLOW FOR ASSESS.APEAL TAX	Goods & Supplies	0.00	0.00	0.00	0.00	0.00		0		0	0	0
2-97-00-990	MISC - ALLOW. FOR EXCESS COLLECTION	Goods & Supplies	0.00	0.00	0.00	0.00	0.00		0		0	0	0
2-97-00-991	MISC - TAX DISCOUNTS	Goods & Supplies	0.00	0.00	0.00	0.00	0.00		0	Tax Discount bylaw repealed in the 1990's. No longer required.	0	0	0
2-97-00-992	MISC - TAX COLLECTION COSTS	Goods & Supplies	124.56	2,416.90	2,250.00	4,249.00	3,000.00		3,000	Contractor collection recovery fee Off set on tax roll.	3,000	3,000	3,000
2-97-00-993	MISC - CANCEL UNCOLLECTABLE ACCTS.	Finance Charges/Debentures	0.00	0.00	0.00	34,603.59	200.00	(200.00)	0	Removed after Nov. 9/23 Interim Budget during Council meeting.	0	0	0
TOTAL MISC EXPENSE			154.56	2,416.90	2,250.00	82,270.01	3,200.00	(200.00)	3,000.00		3,000.00	3,000.00	3,000.00
MISC RESERVE TRANSFER													
2-97-00-994	MISC-RESERVE TRSFR LEGAL, INFLATION, MSI		10,000.00	10,000.00	0.00	0.00	10,000.00	(10,000.00)	0	Utilized from 2019-2022. No longer required.	0	0	0
TOTAL MISC RESERVE TRANSFER			10,000.00	10,000.00	0.00	0.00	10,000.00	(10,000.00)	0.00		0.00	0.00	0.00
MISC SURPLUS/DEFICIT			10,154.56	12,416.90	2,250.00	82,270.01	13,200.00	(10,200.00)	3,000.00		3,000.00	3,000.00	3,000.00



TOWN OF ONOWAY

Revenue & Expense

General Ledger	Description		0%										Notes	2026 Plan	2027 Plan	2028 Plan
			2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Approved Budget	Growth	Inflation	Service Changes	Other	2025 Proposed Budget				
TAXES REVENUE																
1-00-00-111	RESIDENTIAL TAXES	Taxation	(572,472.74)	(598,319.10)	(656,309.03)	(688,013.98)	(678,353.17)	(83,009)		(761,362.13)	Calculated and presented along with final annual budget approval and before property tax rate bylaw creation to balance.	(761,362)	(761,362)	(761,362)		
1-00-00-112	FARMLAND TAXES	Taxation	(548.52)	(569.01)	(618.00)	(678.76)	(649.55)	(79)		(729.04)	Calculated and presented along with final annual budget approval and before property tax rate bylaw creation to balance.	(729)	(729)	(729)		
1-00-00-113	COMMERCIAL TAXES	Taxation	(575,241.60)	(608,641.60)	(660,662.05)	(684,695.80)	(674,968.41)	(82,595)		(757,563.18)	Calculated and presented along with final annual budget approval and before property tax rate bylaw creation to balance.	(757,563)	(757,563)	(757,563)		
1-00-00-114	INDUSTRIAL TAXES	Taxation	(248.57)	(280.43)	(280.55)	(284.70)	(318.78)	(39)		(357.79)	Calculated and presented along with final annual budget approval and before property tax rate bylaw creation to balance.	(358)	(358)	(358)		
1-00-00-120	COST SHARE ROAD TAX	Taxation	(55,320.00)	(55,560.00)	0.00	0.00	0.00			0	Ended in 2022	0	0	0		
1-00-00-121	MUNICIPAL SERVICE TAX-RECREATION	Taxation	(23,050.00)	(23,200.00)	(22,852.00)	(23,147.70)	(23,150.00)			(23,150)	Calculated and presented along with final annual budget approval and before property tax rate bylaw creation to balance.	(23,150)	(23,150)	(23,150)		
1-00-00-190	ELEC. POWER, PIPE, CABLE TV	Taxation	(64,090.13)	(51,602.63)	(51,870.68)	(58,883.38)	(72,362.00)			(72,362)	Calculated and presented along with final annual budget approval and before property tax rate bylaw creation to balance.	(72,362)	(72,362)	(72,362)		
1-19-00-750	ASFF SCHOOL REQUISITION RESIDENTIAL	Taxation	(322,184.85)	(315,902.16)	(189,866.87)	(200,718.44)	(198,356.30)	(64,109.32)		(262,466)	Based on requisition received in September 2024.	(262,466)	(262,466)	(262,466)		
1-19-00-754	ASFF SCHOOL REQUISITION NON-RESIDENTIAL	Taxation	0.00	0.00	(117,548.00)	(30,723.25)	(113,692.05)	(47,558.57)		(161,251)	Based on requisition received in September 2024.	(161,251)	(161,251)	(161,251)		
1-19-00-751	LSA FOUNDATION REQUISITION	Taxation	(24,151.74)	(23,531.06)	(23,395.48)	(105,478.00)	(30,839.46)		1,369.93	(29,470)	Based on requisition received in December 2024.	(29,469.53)	(29,469.53)	(29,470)		
TOTAL TAXATION REVENUE			(1,637,308.15)	(1,677,605.99)	(1,723,402.66)	(1,792,624.01)	(1,792,689.73)	(111,667.89)	(165,722.22)	0.00	1,369.93	(2,068,710)	(2,068,709.91)	(2,068,709.91)	(2,068,709.91)	
REQUISITIONS																
2-19-00-750	SCHOOL REQUISITION RESIDENTIAL	Requisitions	198,962.00	195,547.17	193,160.72	223,912.41	198,356.30	40,914.35		23,193.97	262,465	Based on 2025 Education Requisition. \$23,197.97 amount based on difference between 2024 collected amount of \$200,718.44 and 2024 paid amount of \$223,912.41.	239,271	239,271	239,271	
2-19-00-755	SCHOOL REQUISITION NON-RESIDENTIAL	Requisitions	124,572.81	120,354.99	118,887.63	132,433.43	113,692.05	20,603.14		26,955.43	161,251	Based on 2025 Education Requisition. \$26,955.43 amount based on difference between 2024 collected amount of \$105,478 and 2024 paid amount of \$132,433.43.	134,295	134,295	134,295	
2-19-00-756	SCHOOL REQUISITION OVER/UNDER LEVY RESID.	Requisitions	0.00	0.00	(7,000.00)	23,193.97	(3,293.85)			3,294.00	0	Amount based on difference between 2024 collected amount of \$200,718.44 and 2024 paid amount of \$223,912.41.	0	0	0	
2-19-00-754	SCHOOL REQUISIT. OVER/UNDER LEVY NON-RES	Requisitions	0.00	0.00	0.00	26,955.43	(1,339.63)			1,340.00	0	Amount based on difference between 2024 collected amount of \$105,478 and 2024 paid amount of \$132,433.43.	0	0	0	
2-19-00-751	LAC STE. ANNE FOUNDATION REQUISITION	Requisitions	24,151.87	23,527.41	23,491.76	30,839.46	30,839.46			(1,369.93)	29,470	Based on requisition received in December 2024.	29,470	29,470	29,470	
2-19-00-752	DESIGNATED INDUSTRIAL PROPERTY	Requisitions	0.00	0.00	0.00	0.00	287.92				288	Based on requisition received in January 2024.	288	288	288	
TOTAL REQUISITIONS			347,686.68	339,429.57	328,540.11	437,334.70	338,542.25	61,517.49	0.00	0.00	53,413.47	453,473.21	403,323.81	403,323.81	403,323.81	
TAX REVENUE AVAILABLE FOR MUNI			(1,289,621.47)	(1,338,176.42)	(1,394,862.55)	(1,355,289.31)	(1,454,147.48)	(50,150.40)	(165,722.22)	0.00	54,783.40	(1,615,237)				





TOWN OF ONOWAY

3 Year Plan - By Department

Description	2025 Proposed Budget	2026 Plan	2027 Plan	2028 Plan
REVENUE				
TAXES REVENUE	\$ 1,902,986.69	\$ 1,902,986.69	\$ 1,902,986.69	\$ 1,902,986.69
GENERAL REVENUE	\$ 278,812.32	\$ 229,964.77	\$ 223,117.22	\$ 216,269.67
ADMIN REVENUE	\$ 118,207.70	\$ 96,963.70	\$ 96,963.70	\$ 96,963.70
FIRE REVENUE	\$ 37,776.08	\$ 26,400.00	\$ 26,400.00	\$ 26,400.00
EMERG. MGT/DISASTER SERV. REV.	\$ -	\$ -	\$ -	\$ -
AMBULANCE REVENUE	\$ -	\$ -	\$ -	\$ -
BYLAW REVENUE	\$ 1,650.00	\$ 1,650.00	\$ 1,650.00	\$ 1,650.00
POLICING REVENUE	\$ 4,943.72	\$ 4,943.72	\$ 4,943.72	\$ 4,943.72
PW REVENUE	\$ -	\$ -	\$ -	\$ -
ROADS REVENUE	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00
STORM WATER REVENUE	\$ -	\$ -	\$ -	\$ -
WATER REVENUE	\$ 625,386.88	\$ 625,386.88	\$ 625,386.88	\$ 625,386.88
SEWER REVENUE	\$ 348,992.60	\$ 318,526.60	\$ 318,526.60	\$ 318,526.60
WASTE COLLECTION REV	\$ 96,903.01	\$ 100,294.62	\$ 103,804.93	\$ 107,438.10
FCSS REVENUE	\$ 84,394.65	\$ 84,394.65	\$ 84,394.65	\$ 84,394.65
PLANNING REVENUE	\$ 4,300.00	\$ 4,300.00	\$ 4,300.00	\$ 4,300.00
LAND REVENUE	\$ -	\$ -	\$ -	\$ -
EDC REVENUE	\$ 35,500.00	\$ 2,525.00	\$ 2,525.00	\$ 2,525.00
REC PROGRAM REVENUE	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
PARKS REVENUE	\$ 12,168.73	\$ 12,168.73	\$ 12,168.73	\$ 12,168.73
CULTURE REVENUE	\$ 8,264.44	\$ 8,512.37	\$ 8,767.74	\$ 9,030.78
ORFS REVENUE	\$ 135,588.86	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 3,707,975.67	\$ 3,431,117.72	\$ 3,428,035.85	\$ 3,425,084.50
EXPENSES				
REQUISITIONS	\$ 453,473.21	\$ 403,323.81	\$ 403,323.81	\$ 403,323.81
LEGISLATIVE EXPENSE	\$ 172,929.78	\$ 158,529.78	\$ 158,529.78	\$ 158,529.78
ADMIN EXPENSE	\$ 886,366.32	\$ 862,422.32	\$ 862,763.92	\$ 863,105.52
FIRE EXPENSE	\$ 84,278.93	\$ 77,654.16	\$ 77,654.16	\$ 77,654.16
EMERGENCY MGT./DISASTER SERVI	\$ 2,272.50	\$ 2,272.50	\$ 2,272.50	\$ 2,272.50
AMBULANCE EXPENSE	\$ -	\$ -	\$ -	\$ -
BYLAW EXPENSE	\$ 3,715.00	\$ 3,715.00	\$ 3,715.00	\$ 3,715.00
POLICING EXPENSE	\$ 141,334.26	\$ 144,084.11	\$ 146,916.46	\$ 149,833.78
PW EXPENSE	\$ 184,711.39	\$ 175,211.39	\$ 175,211.39	\$ 175,211.39
ROAD EXPENSE	\$ 282,276.65	\$ 282,276.65	\$ 282,276.65	\$ 282,276.65
STORM WATER EXPENSE	\$ 37,196.00	\$ 21,396.00	\$ 21,396.00	\$ 21,396.00
WATER EXPENSE	\$ 609,827.07	\$ 608,327.07	\$ 608,327.07	\$ 608,327.07
SEWER EXPENSE	\$ 275,023.11	\$ 257,123.11	\$ 263,523.11	\$ 257,123.11
WASTE COLLECT EXP	\$ 119,493.83	\$ 122,730.18	\$ 126,079.81	\$ 129,546.68
FCSS EXPENSE	\$ 86,909.96	\$ 86,909.96	\$ 86,909.96	\$ 86,909.96
PLANNING EXPENSE	\$ 20,332.50	\$ 20,332.50	\$ 20,332.50	\$ 20,332.50
LAND EXPENSE	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
EDC EXPENSE	\$ 59,595.00	\$ 27,120.00	\$ 27,120.00	\$ 27,120.00
REC PROGRAM EXPENSE	\$ 34,150.00	\$ 34,150.00	\$ 34,150.00	\$ 34,150.00
PARKS EXPENSE	\$ 128,157.75	\$ 128,157.75	\$ 128,157.75	\$ 128,157.75
CULTURE EXPENSE	\$ 29,426.76	\$ 30,309.57	\$ 31,218.85	\$ 32,155.42
ORFS EXPENSE	\$ 135,588.86	\$ -	\$ -	\$ -
MISC EXPENSE	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
TOTAL EXPENSES	\$ 3,753,558.88	\$ 3,452,545.86	\$ 3,466,378.73	\$ 3,467,641.08
OPERATING SURPLUS/(SHORTFALL)	\$ (45,583.22)	\$ (21,428.15)	\$ (38,342.88)	\$ (42,556.57)
RESERVE TRANSFERS				
ADMIN RESERVE TRANSFER	\$ -	\$ -	\$ -	\$ -
FIRE RESERVE TRANSFER	\$ -	\$ -	\$ -	\$ -
DISASTER SERVICES RESERVE TRANSFER	\$ -	\$ -	\$ -	\$ -
AMBULANCE RESERVE TRANSFER	\$ -	\$ -	\$ -	\$ -
BYLAW RESERVE TRANSFER	\$ -	\$ -	\$ -	\$ -
POLICE RESERVE TRANSFER	\$ -	\$ -	\$ -	\$ -
PW RESERVE TRANSFER	\$ -	\$ -	\$ -	\$ -
ROAD RESERVE TRANSFER	\$ -	\$ -	\$ -	\$ -
STORM WATER RESERVE TRANSFER	\$ -	\$ -	\$ -	\$ -
WATER RESERVE TRANSFER	\$ -	\$ -	\$ -	\$ -
SEWER RESERVE TRANSFER	\$ 50,466.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
WASTE RESERVE TRANSFER	\$ -	\$ -	\$ -	\$ -
FCSS RESERVE TRANSFER	\$ -	\$ -	\$ -	\$ -
PLANNING RESERVE TRANSFER	\$ -	\$ -	\$ -	\$ -
LAND RESERVE TRANSFER	\$ -	\$ -	\$ -	\$ -
EDC RESERVE TRANSFER	\$ -	\$ -	\$ -	\$ -
REC RESERVE TRANSFER	\$ -	\$ -	\$ -	\$ -
PARKS RESERVE TRANSFER	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
CULTURE RESERVE TRANSFER	\$ -	\$ -	\$ -	\$ -
MISC RESERVE TRANSFER	\$ -	\$ -	\$ -	\$ -
TOTAL RESERVE TRANSFERS	\$ 50,466.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
BALANCE	\$ (96,049.22)	\$ (61,428.15)	\$ (78,342.88)	\$ (82,556.57)
AMORTIZATION				
ADMIN AMORTIZATION	\$ 9,181.00	\$ 9,181.00	\$ 9,181.00	\$ 9,181.00
PW AMORTIZATION	\$ 10,813.00	\$ 10,813.00	\$ 10,813.00	\$ 10,813.00
ROADS AMORTIZATION	\$ 2,142.00	\$ 2,142.00	\$ 2,142.00	\$ 2,142.00
STORM WATER AMORTIZATION	\$ -	\$ -	\$ -	\$ -
WATER AMORTIZATION	\$ 37,880.00	\$ 37,880.00	\$ 37,880.00	\$ 37,880.00
SEWER AMORTIZATION	\$ 6,200.00	\$ 6,200.00	\$ 6,200.00	\$ 6,200.00
REC AMORTIZATION	\$ 1,938.00	\$ 1,938.00	\$ 1,938.00	\$ 1,938.00
PARKS AMORTIZATION	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
CULTURE AMORTIZATION	\$ 1,020.00	\$ 1,020.00	\$ 1,020.00	\$ 1,020.00
TOTAL AMORTIZATION	\$ 69,674.00	\$ 69,674.00	\$ 69,674.00	\$ 69,674.00
BALANCE AFTER AMORTIZATION	\$ (165,723.22)	\$ (131,102.15)	\$ (148,016.88)	\$ (152,230.57)
ACCUMULATED SURPLUS				
BEGINNING ACCUMULATED SURPLUS	\$ 10,591,770.00	\$ 10,426,046.78	\$ 10,294,944.64	\$ 10,146,927.76
CONTRIBUTIONS TO CAPITAL BUDGET FROM RESERVES	\$ -	\$ -	\$ -	\$ -
ENDING ACCUMULATED SURPLUS/(DEFICIT)	\$ 10,426,046.78	\$ 10,294,944.64	\$ 10,146,927.76	\$ 9,994,697.18

TOWN OF ONOWAY CAPITAL PLAN 2025 - 2030

ASSET GROUP		2025 Budget	Tax Levy	Reserves	Grants	User Rates	Other	NOTES:
BUILDINGS								
COUNCIL CHAMBERS BATHROOM UPGRADES		\$ 10,000.00			\$ 10,000.00			LGFF Capital eligible/CCBF not eligible.
MACHINERY AND EQUIPMENT								
FLEET REPLACEMENT		\$ 40,000.00			\$ 40,000.00			2025-PW Truck replacement. LGFF Capital eligible/CCBF not eligible. RFD for \$20k increase presented to Council on March 13, 2025.
SIDEWALKS AND TRAILS								
SIDEWALK REPLACEMENT		\$ 35,000.00			\$ 35,000.00			Based on Safesidewalks Canada recommendation to complete rest of town vertically displaced trip edge repairs as identified in sidewalk condition assessment. Perform a closer inspection of the spalled panels throughout town to pre-plan and identify resurfacing repairs in 2026. Received quote for \$35,000.
ROADWAY INFRASTRUCTURE								
MICRO RESURFACING		\$ -			\$ -			2026-2030-Extends life of subdivision pavement by 5-7 years. Reallocated \$100k to Road repairs based on quote received higher than anticipated.
ROAD REPAIRS- Crack Seal, Spray patch or Cold mix		\$ 164,850.00			\$ 164,850.00			2025&2026- Quote provided apx. \$33k to complete crack seal only in downtown section. As a long term solution, work should be crack seal, spray patch and cold mix and overlay with microsurfacing; quote will need to be obtained for this scope of work. LGFF Capital eligible/CCBF not eligible. <b>Downtown Core Crack Seal Only-\$30,500. Lac Ste Anne Trail North Patching only-\$22,350. Lac Ste Anne Trail North Crack Seal only-\$12,000.</b>
WATER/WASTE WATER								
WATER MAIN VALVE AND HYDRANT REPLACEMENT		\$ 42,500.00			\$ 42,500.00			2025- Focus on main water valve work rather than fire hydrants. LGFF Capital eligible/CCBF eligible.
LIFT STATION EXPLOSION PROOF WET WELL LIGHTING		\$ 14,300.00			\$ 14,300.00			2025- Will see if this project is Community Energy Conservation Program Grant eligible; if it is will only require 50% Capital Grant funding from LGFF Capital or CCBF (eligible for both). <b>\$11,500 for lift station wet well explosion proof lighting upgrade initially and \$400 increase to wet well explosion based on quote and \$2,400 for hydrodig @ \$800/day x 3 days (conservative).</b>
STORM WATER REHAB		\$ 40,000.00			\$ 40,000.00			LGFF Capital eligible/CCBF eligible. \$12,500 is allocated for Elks Park Storm Outfall Repair/Enhancement (Project scope: remove the broken sections of pipe, stabilize the ground around the outfall, and then add rip wrap material with filter fabric to ensure that the erosion does not continue to eat away at the banks.)
SEWER MAIN VIDEO INSPECTION		\$ -			\$ -			Originally \$75K for 2025 & \$75K for 2026. Based on sewer main camera work done in March 2024, decrease to \$50K. LGFF Capital not eligible/CCBF possibly eligible. Completed over 2 years 2025-2026. <b>CCBF not eligible and not a capital project therefore removed from list.</b>
TOTAL		\$ 346,650.00	\$ -	\$ -	\$ 346,650.00	\$ -	\$ -	

TOWN OF ONOWAY CAPITAL PLAN 2025 - 2030

ASSET GROUP		2026 Budget						NOTES:
			Tax Levy	Reserves	Grants	User Rates	Other	
BUILDINGS								
PW SHOP FACILITY		\$ 80,000.00			\$ 80,000.00			2025 & 2026 Lunch room rebuild.
COUNCIL CHAMBER UPGRADE INCLUDING IT		\$ 5,000.00			\$ 5,000.00			
MACHINERY AND EQUIPMENT								
FLEET REPLACEMENT		\$ 27,000.00			\$ 27,000.00			2026-Zero Turn Mower Purchase.
SIDEWALKS AND TRAILS								
SIDEWALK REPLACEMENT		\$ 35,000.00			\$ 35,000.00			Based on Safesidewalks 2025 findings.
ROADWAY INFRASTRUCTURE								
MICRO RESURFACING		\$ 100,000.00			\$ 100,000.00			2025-2030-Extends life of subdivision pavement by 5-7 years.
ROAD REPAIRS- Crack Seal, Spray patch or Cold mix		\$ 50,000.00			\$ 50,000.00			2025&2026- Quote provided apx. \$33k to complete crack seal only in downtown section. As a long term solution, work should be crack seal, spray patch and cold mix and overlay with microsurfacing; quote will need to be obtained for this scope of work. LGFF Capital eligible/CCBF not eligible.
WATER/WASTE WATER								
VALVE AND HYDRANT REPLACEMENT		\$ 42,500.00			\$ 42,500.00			2025-2030.
LAGOON DESLUDGING PROGRAM (3YR CYCLE)		\$ 220,000.00				\$ 220,000.00		Completed in 2021 - Cyclical plan every three years. 2025-Quote will need to be obtained for this scope of work. LGFF Capital not eligible & CCBF not eligible. 2026 & 2029.
SEWER MAIN VIDEO INSPECTION		\$ -			\$ -			Originally \$75K for 2025 & \$75K for 2026. Based on sewer main camera work done in March 2024, decrease to \$50K. LGFF Capital not eligible/CCBF possibly eligible. Completed over 2 years 2025-2026. <b>CCBF not eligible and not a capital project therefore removed from list.</b>
WATER LINE LOOP- 47 AVENUE		\$ 1,100,000.00					\$ 1,100,000.00	Total cost of project is \$1.1 million. Local Growth and Sustainability Grant Dependent.
TOTAL		\$ 1,659,500.00	\$ -	\$ -	\$ 339,500.00	\$ 220,000.00	\$ 1,100,000.00	

TOWN OF ONOWAY CAPITAL PLAN 2025 - 2030

ASSET GROUP		2027 Budget						NOTES:
			Tax Levy	Reserves	Grants	User Rates	Other	
BUILDINGS								
PW SHOP FACILITY		\$ 80,000.00			\$ 80,000.00			2025 & 2026 Lunch room rebuild.
MACHINERY AND EQUIPMENT								
FLEET REPLACEMENT		\$ 30,000.00			\$ 30,000.00			2027-Tandem Box Replacement.
SIDEWALKS AND TRAILS								
SIDEWALK REPLACEMENT		\$ 35,000.00			\$ 35,000.00			Based on Safesidewalks 2026 findings.
ROADWAY INFRASTRUCTURE								
LAC STE. ANNE TRAIL NORTH & SOUTH PAVEMENT		\$ 1,400,000.00					\$ 1,400,000.00	Originally looking to chip seal LSAT North and South however due to degrading road condition chip seal is not an option therefore pavement will need to be done. RR LSAT North and South; possibly using STIP grant (placeholder). Grant Dependent.
MICRO RESURFACING		\$ 100,000.00			\$ 100,000.00			2025-2030-Extends life of subdivision pavement by 5-7 years.
ROAD REPAIRS- Crack Seal, Spray patch or Cold mix		\$ 50,000.00			\$ 50,000.00			2025&2026- Quote provided apx. \$33k to complete crack seal only in downtown section. As a long term solution, work should be crack seal, spray patch and cold mix and overlay with microsurfacing; quote will need to be obtained for this scope of work. LGFF Capital eligible/CGBF not eligible.
WATER/WASTE WATER								
VALVE AND HYDRANT REPLACEMENT		\$ 42,500.00			\$ 42,500.00			2025-2030.
SEWER LINE RELINING		\$ 50,000.00			\$ 50,000.00			2027-2030.
TOTAL		\$ 1,787,500.00	\$ -	\$ -	\$ 387,500.00	\$ -	\$ 1,400,000.00	

TOWN OF ONOWAY CAPITAL PLAN 2025 - 2030

ASSET GROUP		2028 Budget						Tax Levy	Reserves	Grants	User Rates	Other	NOTES:
SIDEWALKS AND TRAILS													
SIDEWALK REPLACEMENT		\$ 30,000.00			\$ 30,000.00								Based on Safesidewalks 2026 findings.
ROADWAY INFRASTRUCTURE													
MICRO RESURFACING		\$ 100,000.00			\$ 100,000.00								Extends life of subdivision pavement by 5-7 years.
ROAD REPAIRS- Crack Seal, Spray patch or Cold mix		\$ 50,000.00			\$ 50,000.00								2025&2026- Quote provided apx. \$33k to complete crack seal only in downtown section. As a long term solution, work should be crack seal, spray patch and cold mix and overlay with microsurfacing; quote will need to be obtained for this scope of work. LGFF Capital eligible/CCBF not eligible.
WATER/WASTE WATER													
VALVE AND HYDRANT REPLACEMENT		\$ 42,500.00			\$ 42,500.00								2025-2030.
SEWER LINE RELINING		\$ 50,000.00			\$ 50,000.00								2027-2030.
TOTAL		\$ 272,500.00	\$ -	\$ -	\$ 272,500.00	\$ -	\$ -						

TOWN OF ONOWAY CAPITAL PLAN 2025 - 2030

ASSET GROUP2029 Budget		Tax Levy	Reserves	Grants	User Rates	Other	NOTES:
SIDEWALKS AND TRAILS							
SIDEWALK REPLACEMENT	\$30,000.00			\$30,000.00			Based on Safesidewalks 2026 findings.
ROADWAY INFRASTRUCTURE							
MICRO RESURFACING	\$100,000.00			\$100,000.00			Extends life of subdivision pavement by 5-7 years.
ROAD REPAIRS- Crack Seal, Spray patch or Cold mix	\$50,000.00			\$50,000.00			2025&2026- Quote provided apx. \$33k to complete crack seal only in downtown section. As a long term solution, work should be crack seal, spray patch and cold mix and overlay with microsurfacing; quote will need to be obtained for this scope of work. LGFF Capital eligible/CCBF not eligible.
WATER/WASTE WATER							
VALVE AND HYDRANT REPLACEMENT	\$42,500.00			\$42,500.00			2025-2030.
LAGOON DESLUDGING PROGRAM (3YR CYCLE)	\$220,000.00				\$220,000.00		Completed in 2021 - Cyclical plan every three years. 2025-Quote will need to be obtained for this scope of work. LGFF Capital not eligible & CCBF not eligible. 2026 & 2029.
SEWER LINE RELINING	\$50,000.00			\$50,000.00			2027-2030.
TOTAL	\$492,500.00	\$-	\$-	\$272,500.00	\$220,000.00	\$-	

TOWN OF ONOWAY CAPITAL PLAN 2025 - 2030

ASSET GROUP		2030 Budget						
			Tax Levy	Reserves	Grants	User Rates	Other	NOTES:
SIDEWALKS AND TRAILS								
SIDEWALK REPLACEMENT		\$ 30,000.00			\$ 30,000.00			Based on Safesidewalks 2026 findings.
ROADWAY INFRASTRUCTURE								
MICRO RESURFACING		\$ 100,000.00			\$ 100,000.00			Extends life of subdivision pavement by 5-7 years.
ROAD REPAIRS- Crack Seal, Spray patch or Cold mix		\$ 50,000.00			\$ 50,000.00			2025&2026- Quote provided apx. \$33k to complete crack seal only in downtown section. As a long term solution, work should be crack seal, spray patch and cold mix and overlay with microsurfacing; quote will need to be obtained for this scope of work. LGFF Capital eligible/CCBF not eligible.
WATER/WASTE WATER								
VALVE AND HYDRANT REPLACEMENT		\$ 42,500.00			\$ 42,500.00			2025-2030.
SEWER LINE RELINING		\$ 50,000.00			\$ 50,000.00			2027-2030.
TOTAL		\$ 272,500.00	\$ -	\$ -	\$ 272,500.00	\$ -	\$ -	



## Town of Onoway Request for Decision

Meeting:	<b>Council Meeting</b>
Meeting Date:	April 24, 2025
Presented By:	Gino Damo, Director of Corporate and Community Services
Title:	COU-REM-1 Councillor, Committee and Board Member Remuneration Policy

### **BACKGROUND / PROPOSAL**

During the April 10, 2025, Committee of the Whole Meeting, the Committee of the Whole made the following motion regarding the C-COU-REM-1 Councillor, Committee and Board Member Remuneration Policy:

g. Committee of the Whole

2024 Alberta Municipal Services Corporation (AMSC) Wage and Compensation Survey

#### **Motion # 111-25**

MOVED by: Councillor Bridgitte Coninx

THAT the Committee of the Whole recommend to Council to maintain the rates in Policy C-COU-REM-1 as is.

The above policy was last reviewed and amended during the March 9, 2023, Council meeting.

### **DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES**

As per the above motion Administration is bringing forward C-COU-REM-1 Councillor, Committee and Board Member Remuneration Policy with no revisions and recommend for approval as is.

### **STRATEGIC ALIGNMENT**

Fiscal Sustainability  
Strategic Governance

### **COSTS / SOURCE OF FUNDING**

N/A

### **RECOMMENDED ACTION**

That Council approve C-COU-REM-1 Councillor, Committee and Board Member Remuneration Policy without revision.

### **ATTACHMENTS**

- Draft C-COU-REM-1 Councillor, Committee and Board Member Remuneration Policy.
- Signed C-COU-REM-1 Councillor, Committee and Board Member Remuneration Policy.





# Town of Onoway

## Council Policy

Number	Title			
<b>C-COU-REM-1</b> (1.2, 3.1,3.6)	<b>Councillor, Committee and Board Member Remuneration Policy</b>			
Approval	Originally Approved		Last Revised	
(CAD initials)	Resolution No:	077/23	Resolution No:	
	Date:	March 9, 2023	Date:	
			Resolution No:	
			Date:	
			Resolution No:	
			Date:	

### Purpose

To clarify the remuneration and benefits available to a member of Council as well as determine which expenses will be assumed by the municipality when carrying out their official duties.

### Policy Statement

Council, board and committee members shall be provided with remuneration for their time and for reasonable, legitimate, and necessary expenses incurred in the performance of their duties.

### Definitions

For the purposes of this policy:

- a) "Council" means the duly elected Council of the Town of Onoway.
- b) "Town" means the Town of Onoway.
- c) "Chief Administrative Office" means the Chief Administrative Officer as appointed by Council or the Chief Administrative Officer's designate.
- d) "Canada Revenue Agency/CRA" means the revenue service of the federal government. CRA collects taxes, administers tax law and policy, and delivers benefit programs and tax credits.

## 1. Standards

- a) Remuneration is intended to compensate for official business conducted on behalf of the Council as a whole to benefit the Town of Onoway.
- b) Remuneration is not intended to match or replace employment or professional rates that the Councillors or Mayor may expect in their job or profession.
- c) Remuneration rates will be adjusted from time to time based upon comparisons, inflation rates, and any other considerations deemed appropriate in a manner agreed upon by Council.
- d) Cost of living adjustment will be reviewed by council on an annual basis and may or may not be applied to council base pay and/or meeting rates at the discretion of Council.
- e) Remuneration shall be paid in accordance with the amounts and rates shown in Schedule "A".
- f) Communications – shall be provided with a monthly communications allowance to cover expenses related to personal communications (telephone, internet, smart phone, etc.) as shown in Schedule "A".
- g) Schedule "A" shall be reviewed annually.
- h) In the interest of maintaining transparency and accountability, the remuneration and compensation paid to each elected official shall be posted quarterly on the Town website.
- i) At a minimum, each named elected official's honorarium, per diem, and expenses shall be included. The per diem and expense components of this posting shall be itemized so as to identify the amount that was paid to the elected official for each meeting, activity, and/or transaction.
- j) The Town shall comply with the Freedom of Information and Protection of Privacy Act when disclosing this information on the Town website.

## 2. Legal References

N/A

## 3. Cross References

N/A

### Revisions:

Resolution Number	MM/DD/YY



# Town of Onoway

## Council Policy

### Schedule "A"

#### 1. Honorariums

- a) Regular Council Meetings – Mayor & Councillors \$175.00 per meeting

#### 2. Meeting Rates – Committees, Boards, Training and Conventions

- a) Meeting rates for Council-appointed board and committee members, training and conventions shall be set as follows
- \$100 for meetings less than 4 hours;
  - \$175 for meetings exceeding 4 hours and less than 6 hours;
  - \$250 for meetings exceeding 6 hours in a day.
- b) Description or name of the meeting attended must be provided in the Meeting Expense Claim Form submitted to Finance.
- c) Travel time will be included.

#### 3. Communications Expense

The mayor and council shall receive the following as allowance for personal cell phone use and personal internet costs incurred in exercising his/her duties as an elected official, as well as personal time required for the preparation for all of their meetings.

Mayor	\$400 per month
Councillor	\$250 per month

Council and select employees are provided with an iPad for Town business. The Town will pay up to \$20/month towards data usage. Any cost incurred over and above this \$20 will be reimbursed to the Town by the individual using the iPad, unless otherwise authorized by the Chief Administrative Officer.


#### 4. Donations

Annually, in November, Council may consider the donation of \$100 per Council member to a local charity of choice.



# Town of Onoway

## Council Policy

Number	Title			
C-COU-REM-1 <small>1.2, 3.1, 3.6</small>	Councillor, Committee and Board Member Remuneration Policy			
Approval	Originally Approved		Last Revised	
	Resolution No:	077/23	Resolution No:	
	Date:	March 9, 2023	Date:	
			Resolution No:	
			Date:	
			Resolution No:	
			Date:	

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- d) Cost of living adjustment will be reviewed by council on an annual basis and may or may not be applied to council base pay and/or meeting rates at the discretion of Council.
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## 2. Legal References

N/A

## 3. Cross References

N/A

### Revisions:

Resolution Number	MM/DD/YY



# Town of Onoway

## Council Policy

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Council and select employees are provided with an iPad for Town business. The Town will pay up to \$20/month towards data usage. Any cost incurred over and above this \$20 will be reimbursed to the Town by the individual using the iPad, unless otherwise authorized by the Chief Administrative Officer.

#### 4. Donations

Annually, in November, Council may consider the donation of \$100 per Council member to a local charity of choice.



## Town of Onoway Request for Information

Meeting:	<b>Council Meeting</b>
Meeting Date:	April 24, 2025
Presented By:	Jennifer Thompson, Chief Administrative Officer
Title:	Bill 50—Municipal Affairs Statutes Amendment Act

### **BACKGROUND / PROPOSAL**

On April 8, 2025, the Government of Alberta (GOA) introduced Bill 50 (Municipal Affairs Statutes Amendment Act). This bill amends various pieces of legislation including the Municipal Government Act (MGA), the Local Authorities Election Act (LAEA), New Home Buyer Protection Act and the Safety Codes Act. It is currently in review in the Alberta Legislature. On April 15, 2025 Administration staff attended a webinar hosted by Alberta Counsel outlining changes. Council will be attending a Ministers' Town Hall at 12:00 pm today. The notable amendments are summarized.

### **DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES**

#### **MGA PROPOSED KEY CHANGES**

##### **Councillor Code of Conduct and Council Meeting Procedures**

- automatic repeal of mandatory council code of conduct bylaws;
- going forward, Councillor and Committee member behaviour cannot be addressed by bylaw or resolution;
- on-going code of conduct sanctions will immediately cease;
- standardized meeting procedures for Council and Committees to be set by GOA.

##### **Intermunicipal Collaboration Frameworks**

- a list of mandatory items to be included in ICF's;
- services not in mandatory list of ICF services are not subject to arbitration;
- the Minister can order a municipality to pay its share of arbitration costs;
- the Minister can order a municipality to comply with an arbitrators award;
- arbitration cannot 1) address matters not previously discussed between municipalities or 2) negate matters that the municipalities have agreed to;
- municipalities must agree on capital costs and design before decisions to co-build facilities.

##### **CAO Accountability**

- municipalities can only have one CAO;
- mandatory notification to Council when using "natural person powers", including agreements being signed, new contracts and other;

- information to be provided as soon as practicable in response to a Councillors' request;
- all Councillors to receive the same information within 72 hours;
- CAO must provide reason(s) to all of Council when declining to provide requested information.

The legislation also clarifies the authority of Official Administrators.

### **LOCAL AUTHORITIES ELECTION ACT PROPOSED KEY CHANGES**

- candidates can withdraw during the nomination period or within 24 hours after closing, regardless of the number of nominations for Council;
- adds provisions for a permanent elector register;
- recount processes changed;
- school boards can request electors register from the municipality.

### **NEW HOME BUYER PROTECTION ACT PROPOSED KEY CHANGES**

- provides exemptions to be able to sell a new home without warranty coverage;
- Registrar responsible to register caveats on new homes with warranty exemptions;
- adds an appeal mechanism.

### **SAFETY CODES ACT PROPOSED KEY CHANGES**

- adds provision for Safety Codes Council to include persons with experience with the New Home Buyer Protection Act;
- requires Council to provide recommendations to the Minister regarding the New Home Buyer Protection Act if requested.

### **STRATEGIC ALIGNMENT**

Good Governance

### **COSTS / SOURCE OF FUNDING**

n/a

### **RECOMMENDED ACTION**

THAT Council accept the summary of Bill 50, Municipal Affairs Statutes Amendment Act for information.

### **ATTACHMENTS**

April 8, 2025 – Letter from Minister McIver with summary





April 8, 2025

I am pleased to share that today, our government tabled Bill 50, the *Municipal Affairs Statutes Amendment Act, 2025*. Bill 50 makes amendments to the *Municipal Government Act (MGA)*, *Local Authorities Election Act (LAEA)*, *New Home Buyer Protection Act (NHBPA)*, and the *Safety Codes Act (SCA)* to modernize municipal processes.

The proposed amendments will strengthen local governance and reduce conflict by repealing code of conduct provisions and granting Ministerial authority to establish procedures of council. The amendments also clarify the accountability of chief administrative officers and strengthen oversight authorities of appointed Official Administrators.

Also included are amendments regarding Intermunicipal Collaboration Frameworks (ICFs) which would clarify the required content of ICFs and strengthen the dispute resolution process to ensure ICFs are adopted and implemented effectively.

Changes are also proposed to the *LAEA* to clarify administrative requirements in advance of the October 2025 municipal and school board elections. In addition, we are allowing for the use of elector assistance terminals which enable voters who live with visual or physical impairments to vote independently and privately. We are also proposing amendments to residency requirements so that residents displaced by last year's wildfire in Jasper can vote and run for office, provided they intend to return to the community.

Finally, proposed changes to the *NHBPA* and the *SCA* address stakeholder concerns with the current new home buyer protection program, the quality of new homes, affordability, and red tape.

I invite you to read Bill 50. A copy of the Bill can be found here: <https://www.assembly.ab.ca/assembly-business/bills/bills-by-legislature>. Additional information about the proposed amendments is also available here: [www.alberta.ca/modernizing-municipal-processes](http://www.alberta.ca/modernizing-municipal-processes).

.../2



ALBERTA  
MUNICIPAL AFFAIRS

*Office of the Minister  
MLA, Calgary-Hays*

I will be hosting a town hall for stakeholders to share additional information and answer questions about the proposed amendments. The town hall will take place virtually on April 16, 2025, at 6:00 PM. Please send the names and email addresses of your representative(s) who will attend to [ma.engagement@gov.ab.ca](mailto:ma.engagement@gov.ab.ca). Individuals identified by your organization will receive a link ahead of the town hall.

Sincerely,

A handwritten signature in black ink that reads 'Ric McIver'. The signature is written in a cursive, flowing style.

Ric McIver  
Minister

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## Feature

### **Wildfire prevention and mitigation**

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- [New and proposed legislation](#)
- Modernizing municipal processes

Part of [New and proposed legislation](#)

## **Modernizing municipal processes**

The Municipal Affairs Statutes Amendment Act, 2025, would update rules on local elections, municipal governance and homebuyer protections.

### **On this page:**

- [Overview](#)
- [Key changes by legislation](#)
- [Next steps](#)
- [News](#)
- [Related](#)

## Overview

Bill 50, the [Municipal Affairs Statutes Amendment Act, 2025](#), proposes to refine key municipal processes so that local elections remain fair and accessible, municipal councils function effectively, and homebuyers are better protected.

If passed, this bill will update 3 major pieces of legislation:  
Onoway Town Council Agenda April 24, 2025

- the Local Authorities Election Act (LAEA)
- the Municipal Government Act (MGA)
- the New Home Buyer Protection Act (NHBPA)

The proposed bill will also make some consequential changes to the Safety Codes Act (SCA).

## Key changes by legislation

The following is a summary of the key changes proposed in Bill 50, the Municipal Affairs Statutes Amendment Act, 2025. For full descriptions of the bill's amendments, see the legislation fact sheet.

### Local Authorities Election Act (LAEA)

Alberta's local elections must be fair, accessible, and transparent. These updates will help ensure all voters can cast their ballots with confidence while clarifying election processes and refining the rules for local political parties in Calgary and Edmonton.

The proposed legislation would make the following key changes.

- **Improving voter accessibility** – Enabling elector assistance terminals in local elections so voters with disabilities can mark a ballot privately and independently while maintaining election integrity.
- **Updating local political party campaign finance rules** – Allowing registered local political parties in Edmonton and Calgary to transfer funds among their candidates, mirroring the rules for provincial parties, while also clarifying the definitions of 'campaign expense' and 'contribution' to enhance transparency and consistency in reporting. Finally, updates will be introduced in upcoming regulation to require local political parties to disclose financial records in September 2025, prior to the October election.
- **Clarifying election rules** – Refining recount procedures and clarifying rules for candidates who withdraw from local elections.
- **Protecting voter rights in Jasper** – Ensuring wildfire-displaced residents can still vote and run in Jasper's local elections this fall.

### Municipal Government Act (MGA)

Functional councils and healthy intermunicipal collaboration are essential for effective local governance. These updates would prevent the misuse of council code of conduct rules, streamline collaboration between neighbouring municipalities, ensure fair cost-sharing rules for shared services, and strengthen administrative accountability and transparency in municipal operations.

The proposed legislation would make the following key changes.

- **Ending political misuse of codes of conduct** – Removing all councillor codes of conduct to prevent abuse while working with municipalities to develop a fairer, province-wide accountability system.
- **Strengthening intermunicipal collaboration** – Clarifying the services required to be in intermunicipal collaborative frameworks to remove a source of friction identified by municipalities.

- **Ensuring fair cost-sharing rules in intermunicipal agreements** – Ensuring no municipality is forced to pay for a capital project that it didn't agree to or help design.
- **Enabling flexible frameworks for rural communities** – Allowing neighbouring municipal districts to opt out of mandatory intermunicipal collaboration frameworks by mutual agreement.
- **Strengthening arbitration in intermunicipal disputes** – Clarifying the role of arbitration to help resolve cost- and service-sharing disagreements between neighbouring municipalities.
- **Enhancing accountability for municipal administrators** – Strengthening the roles and responsibilities of municipal chief administrative officers and official administrators, while improving elected officials' access to information from municipal administration.

## New Home Buyer Protection Act (NHBPA)

Buying or building a home is a major investment, and Albertans deserve strong protections. These updates would improve oversight of builder licensing, streamline processes for owner-builders, enhance recourse options for homebuyers and make it easier to navigate warranty and exemption rules.

The proposed legislation would make the following key changes.

- **Expediting approvals for owner-builders** – Simplifying the process for Albertans building their own homes.
- **Expanding exemptions for home sales** – Making it easier for homeowners to sell without warranty under certain circumstances.
- **Protecting future homebuyers** – Placing a caveat on homes built and sold without warranty but under exemption, so buyers are fully informed before purchasing.
- **Restoring appeal rights** – Reintroducing fair appeal processes for homebuyer-related decisions.
- **Accessing expert-driven guidance** – Establishing a homebuyer protection advisory group and enabling government to seek expert input from the Safety Codes Council on protection matters for buyers of new homes.
- **Strengthening builder licensing and improving warrant dispute resolution** – To be introduced in regulation following further stakeholder engagement.

## Next steps

If passed, the Municipal Affairs Statutes Amendment Act, 2025, will bring changes to the MGA and LAEA into effect upon royal assent, while changes to the NHBPA and SCA will take effect upon proclamation. Regulations are expected in the coming months.

## News

- Modernizing municipal processes (April 8, 2025)

## Related

- New home buyer protection – Land and Property Rights Tribunal
- Onoway Town Council Agenda April 24, 2025



# **DIRECTOR OF CORPORATE AND COMMUNITY SERVICES MONTHLY REPORT- APRIL 2025**

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**COMPLETED BY:** Gino Damo, Director of Corporate and  
Community Services

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## **COMPLETED & ONGOING TASKS**

- **Drafted and presented 2024 Alberta Municipal Services Corporation (ASMC) Wage and Compensation Survey for April 10, 2025, Council meeting.**
- **Drafted and presenting 2024-2028 Operating and Capital Budget for April 24, 2025, Council meeting.**
- **Drafting and presenting Property Tax Rate Bylaw for May 8, 2025, Council meeting.**
- **Working on year end financial statements.**
- **Working on finalizing Roving Energy Manager Program.**
- **Finalized and posted 2025 Public Engagement Survey on April 8, 2025.**
- **Working on year end reporting for FCSS, LGFF and CCBF.**
- **Working on Canada Summer Jobs documents.**

- **Provincial Priorities Act meeting on Thursday April 3, 2025.**



# **PUBLIC WORKS MONTHLY REPORT- April 2025**

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**COMPLETED BY:** Gary Mickalyk

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## **UPDATE**

- Routine machine maintenance on summer equipment
  - Lagoon survey scheduled for early spring
  - Began GIS locating throughout the Town
  - Street and avenue Signs in Town in the process of being replaced
  - Flower baskets taken to the greenhouse for planting
  - Pothole repairs are ongoing
  - Road bans on until early June (unless otherwise advised)
  - New truck purchased and expected to arrive in late April
  - Work Orders completed as received
- 

## **PROJECTS:**

- Capital and operating budget planning for summer projects is ongoing
- Interview process completed for summer students (3 hired)
- Camtrac to camera sewer lines beginning in later April
- Street sweeping expected to start in later April



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**FW: Update on the State of the North Saskatchewan River Watershed Project**

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From Jennifer Thompson <CAO@onoway.ca>

Date Thu 4/3/2025 10:17 AM

To Debbie Giroux <Debbie@onoway.ca>

 1 attachment (7 MB)

FHI SOW Workshop Summary Report October 2023.pdf;

For next agenda please

Jennifer

From: Michelle Gordy <michelle.gordy@nswa.ab.ca>

Sent: April 2, 2025 4:03 PM

Subject: Update on the State of the North Saskatchewan River Watershed Project

Hello, and sorry about the weird e-mail I previously sent! That was an attempt at using software to make my life easier and it obviously failed. My apologies.

Here is what I was trying to send you:

I'm reaching out to provide an update on the *State of the North Saskatchewan River Watershed* project and to share upcoming opportunities for engagement.

#### **Recap of Previous Engagement**

Our last engagement series took place in Summer 2023, where we introduced the Freshwater Health Index (FHI) as our assessment framework. During these sessions, we:

- Reviewed key indicators and sub-indicators,
- Discussed different perspectives on watershed health, and
- Collected survey responses to help shape the weighting of Ecosystem Services and Governance & Engagement indicators.

For more details, you can refer to the attached Workshop Summary Report.

In Spring 2024, we conducted the Governance and Engagement Survey to assess how well the watershed governance system and engagement processes are functioning. This survey covered various sub-indicators, including Effectiveness, Enabling Environment, Engagement, and Vision & Adaptive Governance. We received 59 responses from a diverse group of stakeholders and rightsholders across different sectors and jurisdictions.

#### **Progress in 2024**

Throughout 2024, we collaborated with technical experts from across Alberta and Conservation International to tailor the Freshwater Health Index for the province. This involved:

- Examining available datasets and methods to ensure relevance,
- Refining indicators, sub-indicators, and indices, and
- Aligning the approach with current watershed management practices.

This effort was particularly significant as it marks the first application of the FHI in North America. The expertise contributed by our collaborators was instrumental in adapting the framework to Alberta's unique context.

## Next Steps & Engagement Opportunities

As we finalize our analyses and prepare to launch the web platform, we'd like to share an updated timeline:

### 1. Virtual Engagement Sessions (Late May – Early June 2025)

- Stakeholders and rightsholders involved in the project will get an exclusive first look at the results.
- We'll compare these results with previous stakeholder perceptions of watershed health.
- While not a direct comparison, we'll also examine changes since the last State of the Watershed (SOW) Report (2005), considering the evolution of assessment methods.
- These sessions will provide space for feedback, discussions, and future planning.

## 2. Public Education Forum & Official Launch (Summer 2025)

- After incorporating feedback and completing Beta testing of the web platform, we'll host an in-person Public Education Forum to officially release the final report and platform.
- This will be an opportunity to explore the results in depth and share them more widely.

We look forward to your continued engagement and will provide further details as the dates approach. Please don't hesitate to reach out with any questions.

Best regards,

**Michelle A. Gordy, PhD. (she/her)**

Senior Watershed Planning Coordinator | North Saskatchewan Watershed Alliance

**Email:** [michelle.gordy@nswa.ab.ca](mailto:michelle.gordy@nswa.ab.ca) | **Phone:** 825.901.7676

**ᐱᓂᑦᕈᓄᓂ ᐃᓪᓴᓂᑦᕋᓂ** | Treaty 6 & 8 Territory and the Métis Homeland



**NSWA.AB.CA**

# STATE OF THE NSR WATERSHED INDICATOR FRAMEWORK

## WORKSHOP SUMMARY REPORT

2023



**NSWA**

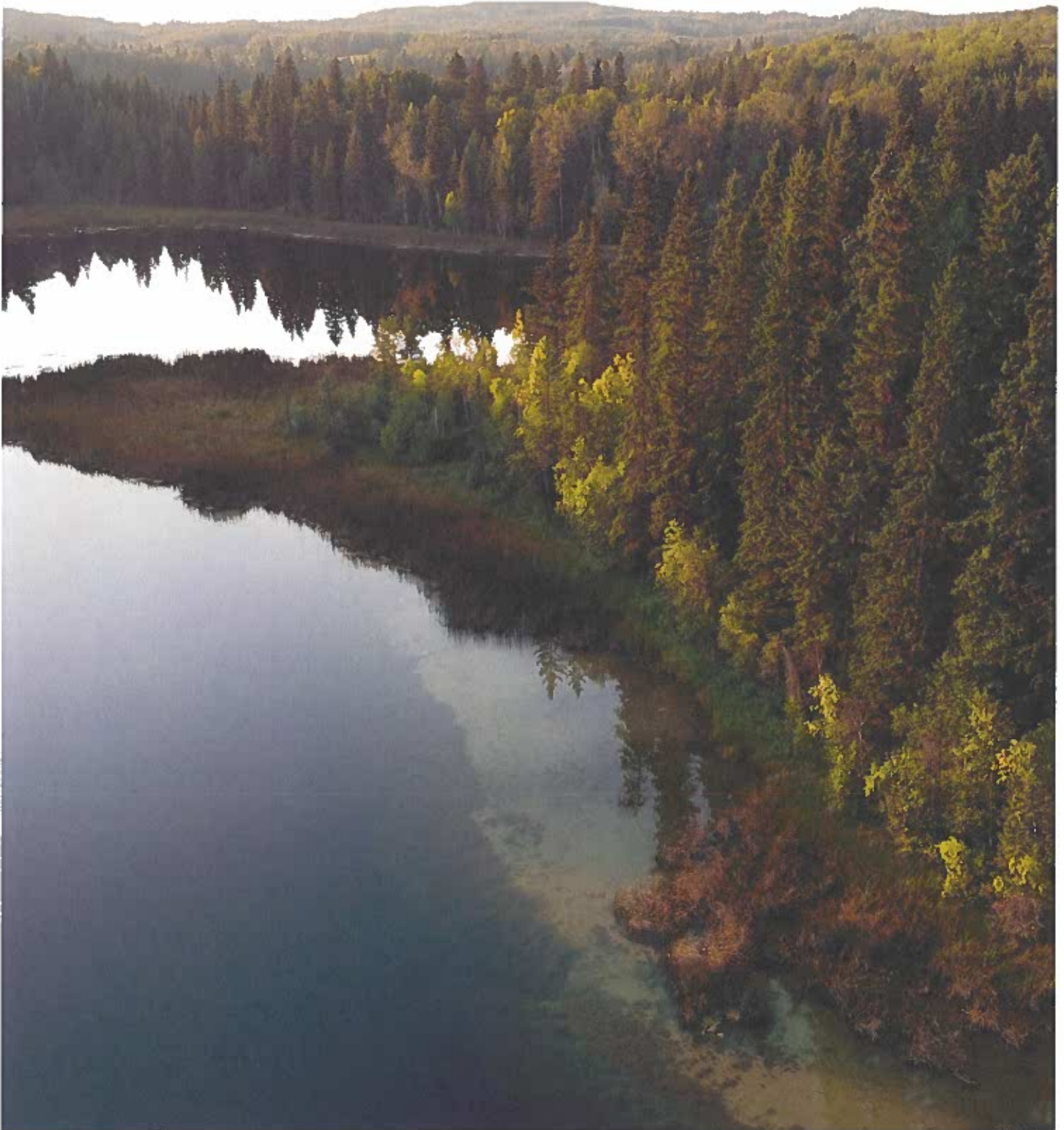
NORTH SASKATCHEWAN  
WATERSHED ALLIANCE

# LAND ACKNOWLEDGMENT

In the spirit of respect and reciprocity, we acknowledge that the lands within the watershed of the North Saskatchewan River are in Treaty 6, Treaty 8, and the Métis Homeland. These lands are the traditional territories, travelling routes, and gathering places of the Cree, Saulteaux, Blackfoot, Métis, Dene, Stoney, and Nakota Sioux. We recognize the contributions of Indigenous peoples who have cared for this land since time immemorial and whose rich histories, cultures, languages, and presence continue to enrich these sacred lands that we all steward as Treaty People. The NSWA recognizes the role of watershed management and its practitioners in perpetuating a colonial system by excluding and ignoring the perspectives offered by Indigenous culture and science. We make this statement as an affirmation we are committed as an organization to improving the practice of watershed stewardship.







*All photos by Kandra Forbes.*

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# EXECUTIVE SUMMARY

As a Watershed Planning and Advisory Council for the North Saskatchewan River (NSR) Watershed in Alberta, the North Saskatchewan Watershed Alliance (NSWA) is tasked with providing baseline assessments of watershed health for the NSR that help improve watershed management and planning. The previous State of the Watershed assessment for the NSR was completed in 2005 and led to many improvements in how we collaborate, an increase in scientific knowledge to fill gaps, many on-the-ground restoration projects, and more. The NSWA is now working to update the State of the Watershed assessment and is collaborating with Conservation International to adapt the Freshwater Health Index (FHI) to an Albertan context. The purpose of adopting and adapting the FHI framework is to provide better structure for the assessment process, to view the condition of the watershed, not only in terms of ecosystem health, but also looking at ecosystem services and governance structures that, combined, encompass many of the complexities that go into watershed management and planning.

The FHI framework recognizes that sustainable watershed management requires effective stakeholder engagement and knowledge co-production ([Bezerra, et al., 2023](#)). An important first step to the process is holding stakeholder engagement sessions that both inform stakeholders of the process and need for a watershed assessment, but also help them gauge their own understanding of watershed health and the perceptions formed by that understanding.

In the Summer of 2023, two stakeholder engagement workshops were hosted by the NSWA. Representatives from watershed sub-basins and many different sectors came together to learn, share perspectives, and network.

This document is a reflection of those workshops and aims to summarize:

- the purpose and approach in updating the State of the Watershed assessment;
- stakeholder perceptions of watershed health; and,
- major problem areas associated with watershed health, identified by stakeholders in the NSR watershed.

Overall, it was made obvious from discussions that there is a West-to-East gradient of watershed health and issues. From the West, the headwaters subwatersheds were noted to generally be in better condition: there is less development, less human footprint, and more natural vegetation which is expected to lead to higher health scores. The central and eastern portions of the watershed are more developed for residential, commercial, and agricultural uses, with a higher density of people, and this is expected to lead to many negative downstream effects on watershed health. Through discussions and workshop exercises, indicators were scored by stakeholders based on their perceptions of watershed health. The consensus across groups and workshops revealed that stakeholders perceive the watershed to be in critical condition for all Ecosystem Vitality indicators, and most Ecosystem Services indicators.

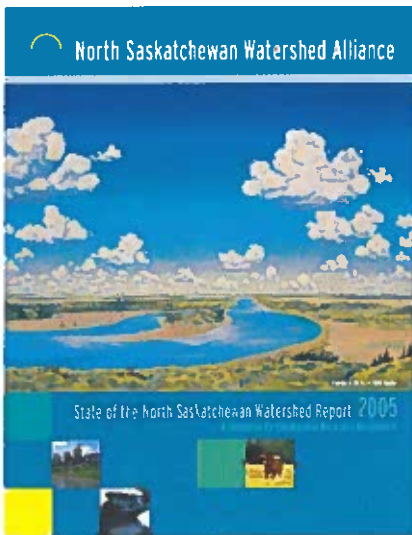
# BACKGROUND

The North Saskatchewan Watershed Alliance is a non-profit organization that serves as one of the 11 Watershed Planning and Advisory Councils (WPAC) in Alberta, under the Government of Alberta's 2003 *Water for Life* strategy to manage and protect Alberta's water resources. The NSWA works within the North Saskatchewan River (NSR) watershed in Alberta. The NSR watershed stretches across 57,000 km<sup>2</sup> of land, reaching from the Icefields Parkway in Banff to the Saskatchewan border. One of the roles of a WPAC is to report on the condition of the watershed, through a *State of the Watershed Report*. This report then serves multiple functions:

- It provides a baseline understanding of the condition (i.e., health) of the watershed, based on a number of different indicators (e.g., water quality, quantity, and land-use impacts);
- It provides an understanding of where gaps exist in knowledge related to the indicators across the watershed;
- It acts as a springboard for conversations about what people/organizations can do to address watershed health issues, informing work needed to improve watershed health and management; and
- It can be used as a teaching tool for education and outreach efforts.

The last State of the Watershed (SOW) Report for the NSR was published in 2005 by the NSWA. This report involved an immense effort and provided the first baseline assessment for the watershed. The SOW report was then used to develop an Integrated Watershed Management Plan (IWMP) (2012) for the basin, identifying many goals and strategic directions for multiple stakeholders across the watershed. It also guided the work of the NSWA for the following 20 years. The IWMP drove the development of three municipally led subwatershed alliances, many technical studies and reports to fill knowledge gaps, the development of Riparian and Wetland

Strategies for the basin, many on-the-ground restoration projects, a water quality monitoring program for the tributaries of the NSR, and much more. Thus, the downstream effects of watershed management decision making are highly linked to having a clear understanding of the condition of health for the watershed.







# THE FRESHWATER HEALTH INDEX

There is no prescribed process for completing a watershed health assessment in Alberta. At nearly 20 years since the last SOW report, the NSWA felt it was time to reassess, not only the indicators used to assess health, but also the process of completing the assessment. Much has changed in the last 18 years, including the availability of data and the relationships the NSWA has forged and fostered with various people and organizations. This led to a couple realizations: 1) there is a much greater amount of data available now, and 2) there are a lot of different methods used across the province, the nation, and internationally for assessing watershed health. This led to asking the questions: What indicators provide strong signals? And which assessment method is robust, repeatable, easy to update, and provides clearer communication of results?

The NSWA, through much research, came across the [Freshwater Health Index \(FHI\)](#), developed by Conservation International. The FHI has three goals: 1) Assess freshwater health status and trends, 2) Evaluate trade-offs and synergies of future scenarios, and 3) Apply indicators within a basin to guide management and policies. The FHI also considers the following:

- “Combines ecological integrity (health) with ecosystem services and water governance.
- Ecosystems are at the heart of the assessment to help decision makers make the necessary connections between ecosystem protection and human benefits.
- It explicitly involves stakeholders for integrated water resources management. Important to make results as relevant as possible to the local decision context.
- Measures stakeholder perception on various governance topics and measures the relative importance stakeholders give to different indicators.”

Other anticipated benefits to using the FHI for the SOW assessment include:

- Freely available, adaptable, and scalable framework
- Scientifically supported with multiple peer reviewed publications
- Pre-made tools, training materials, and resources
- Uses composite indicators to generate scores that make communicating watershed condition more straight forward and provides one score for each component that is driven by both data and science, but also by stakeholder preferences where appropriate.

The NSWA has since started a collaboration with Conservation International to adapt their FHI framework, which has until now has not been implemented in North American countries, to fit better within the context of the NSR watershed in Alberta. This led to an in-depth analysis and comparison

of available datasets, narrowing down indicators to those that would be providing the strongest signals of watershed condition, and removing indicators that would not be relevant to the NSR. In the end, only one FHI indicator (Disease Regulation) was removed, and seven new indicators were added. Thus, the following list of indicators and sub-indicators will be used within the *State of the NSR Watershed Indicator Framework*:

**Table 1: Ecosystem Services Indicators**

Composite Category	Indicator	Sub-Indicators	Variables	Description
ECOSYSTEM SERVICES	Cultural	Conservation Areas	Protected/ Conserved Areas	The natural areas under protection or formal management for science, culture, religion, or other values.
		Recreation	Recreational Services	Time people spend engaging in recreational activities that depend on freshwater and other natural ecosystems.
	Provisioning	Water Supply Reliability	Water Licences, Allocations, and major uses	The ability to meet water demand from various sectors regarding total water available.
		Biomass for Consumption	Harvested Materials	The availability of fisheries, wild food, fiber and other materials from freshwater systems for human consumption.
	Regulation & Support	Sediment Regulation	Sediment Loading Trends	The degree to which the drainage basin regulates erosion and controls sediment transport and deposition.
		Nutrient Regulation	Nutrient Loading Trends	The degree to which the drainage basin regulates nutrients and controls nutrient transport and deposition.
		Flood Regulation	Flood Frequency	Exposure of people and property to floods.
		Drought Regulation	Drought Frequency	Exposure of people and property to drought.
		Biodiversity Support	Species Intactness	The species intactness index compares the predicted relative abundance of each species across the reporting region to the predicted abundance for that species if there were zero human footprint in the same region.

**Table 2: Ecosystem Vitality Indicators**

Composite Category	Indicator	Sub-Indicators	Variables	Description
ECOSYSTEM VITALITY	Basin Condition	Flow Connectivity	Stream Connectivity	The fragmentation of the stream network, due to natural and human-made obstructions that affect fish passage.
		Basin Modification	Channelization & disturbance (change from natural to man-made/alterd)	The percentage of channelization or human-caused disturbance to stream banks, affecting the size and effect of floodplains.
			Riparian Intactness	The percent and degree of riparian intactness
			Wetland Intactness	The total area of wetlands current compared to historical
		Land Cover Naturalness	Human Footprint Inventory	Degree of alteration of the land cover from its natural undisturbed state to Human Footprint
	Biodiversity	Habitat Condition	Interior Habitat (Landscape Connectivity)	The percentage of area outside of a set distance from human footprint. Maps illustrate biodiversity routes across the province and contrast pinch-point, diffused, and low connectivity areas which could help identify areas where connectivity could be improved.
		Aquatic Species Diversity	Fish Communities	Occurrence and diversity of fish species
			Macroinvertebrate Communities	Abundance and diversity of benthic macroinvertebrate species.
			Periphyton Communities	Abundance and functional diversity of periphyton species.
		Species of Concern	Species-at-Risk	Threatened aquatic or riparian species and other species of particular interest to the basin.
			Invasive and Nuisance Species	Alien species in the ecosystem that thrive at the expense of native species.



Composite Category	Indicator	Sub-Indicators	Variables	Description
ECOSYSTEM VITALITY	Water Quality	Deviation from Guidelines and Thresholds	Lakes	Deviation from North Saskatchewan Region Surface Water Quality Management Framework
			Mainstem and Tributaries	Deviation from North Saskatchewan Region Surface Water Quality Management Framework
			Groundwater	Deviation from Drinking Water Quality Guidelines
		Instream MI Community Composition	Macroinvertebrate Community	Percent of sensitive species within the community as a reflection of water quality and habitat condition
	Water Quantity	Deviation from Natural Flow	Natural flow regime paradigm	Trends in the flow regime for the mainstem and other monitored waterbodies and change over time
			Instream Flow Needs	The degree to which current water flows have shifted from historic, natural flows needed for ecological health.
			Lake Level Trends	The degree to which current water levels have shifted from historic.
		Groundwater Storage Depletion	Aquifer Inventory (Saline & Non-Saline)	Changes in the availability of water stored in aquifers.

**Table 3: Governance & Stakeholders Indicators**

Composite Category	Indicator	Sub-Indicators	Variables	Description
GOVERNANCE AND STAKEHOLDERS	Effectiveness	Distribution of Benefits		Impacts of decisions about water resource management, with special attention to vulnerable populations.
		Enforcement & Compliance		Degree to which laws are upheld and agreements are enforced.
		Water-Related Conflict		Presence of conflicts over water services, including allocation, access, pollution, diversion, or infrastructure development.

Composite Category	Indicator	Sub-Indicators	Variables	Description
GOVERNANCE AND STAKEHOLDERS	Enabling Environment	Financial Capacity		Investment gap between allocated and required finances for water resource protection measures.
		Incentives & Regulations		Availability of different management instruments, such as impact assessments and economic incentives.
		Rights & Resource Use		The clarity of rights to water and water-related resources.
		Technical Capacity		The number and skill level of professionals working in water resource management.
		Water Resource Management		Degree to which institutions are performing key management functions such as coordination, planning and financing, and conflict resolution.
	Stakeholder Engagement	Engagement in Decision-making Processes		Scope of stakeholders involved and the degree to which they have a voice in the cycle of policy and planning.
		Information Access		Accessibility of data on water quantity, quality, resource management, and development.
	Vision & Adaptive Governance	Monitoring & Learning Mechanisms		Adequacy and use of physical, chemical and biological monitoring of water resources, as well as socioeconomic data, to guide policy and planning.
		Strategic Planning & Adaptive Governance		Degree to which comprehensive strategic planning at the basin or sub-basin scale takes place and whether the capacity to adapt plans to new information or changing conditions exists.

The *State of the NSR Watershed Indicator Framework* will be a document developed by the NSWA, in collaboration with Conservation International, to set the standard for future assessments within the NSR watershed. This document will provide information on the indicators and sub-indicators chosen for the assessment, reasoning for their selection, their relationship to *Water for Life* goals, and provide guidance for completing future assessments, including information about datasets, analytical methods, and stakeholder engagement throughout the process. It will also include information related to weights given to certain indicators resulting from stakeholder preferences.

# STAKEHOLDER ENGAGEMENT

Stakeholder engagement is a key component of not only the FHI, but to all the work conducted by the NSWA for the betterment of the health of the NSR watershed. The word “stakeholder” has historically been used as an exclusionary term to identify people or organizations that held specific assets and vested interests that affected decision-making, and often excluded groups of people from conversations, particularly Indigenous Peoples. For clarification, the way the term “stakeholder” is used in this context is not meant to be exclusionary, recognizing that anyone who lives, works, plays, or has ties to the watershed through history, culture, tradition, or other values should have a say in how the watershed is stewarded and managed. The NSWA works collaboratively across the watershed, and thus relies on developing strong relationships that support inclusivity and the collaborative development of actions that improve the health of the watershed for everyone, including our downstream neighbors.

In the context of the *State of the NSR Watershed Assessment and Framework*, stakeholder engagement is an important component. The Framework should represent diverse perspectives across the watershed, such that organizations are continually monitoring what is most important to the people who live, visit, and rely on a healthy NSR watershed.

## WORKSHOP SUMMARY

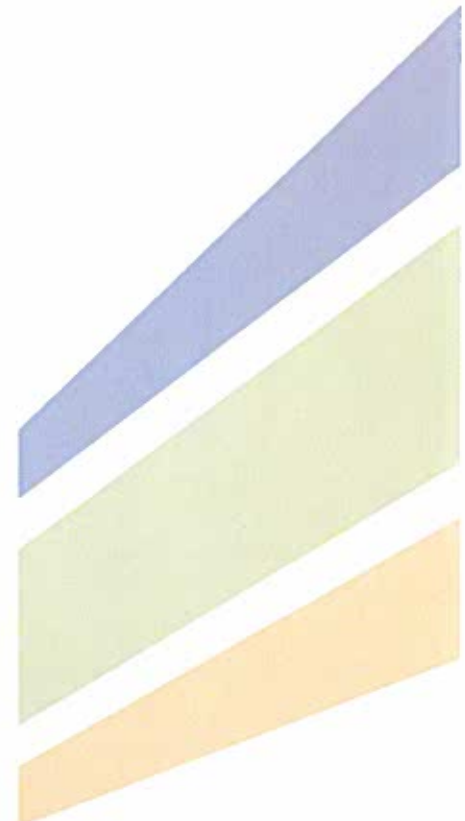
The “State of the NSR Watershed Indicator Framework Workshop” was offered twice: once in-person at The King’s University in Edmonton on June 22, 2023, and the second was offered virtually via Zoom on August 1, 2023.

The workshops were attended by members and staff of Indigenous communities and organizations, non-profit organizations, academia, and municipal and provincial governments from across the watershed. In total, there were 50 attendees from both workshops.

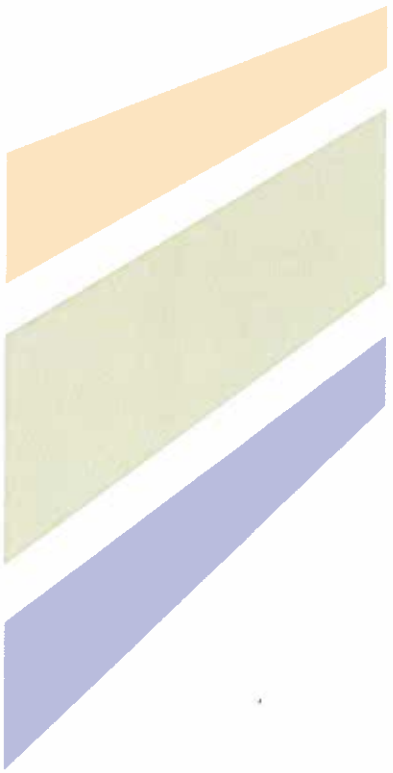
## PROCESS OF ENGAGEMENT

As the first of a three-part workshop series, the goals for this workshop were to introduce the purpose of the State of the Watershed project, the FHI framework, introduce the indicators and sub-indicators for the three FHI components (Ecosystem Services, Ecosystem Vitality, and Governance & Stakeholders), and then utilize group discussions and surveys as feedback mechanisms.

The group discussions were meant to get stakeholders thinking and talking together about what their perceptions of watershed health were, considering Ecosystem Services and Ecosystem Vitality (as separate activities with different randomized group members). Group members were first given time to think on their own about each of the sub-indicators, considering problem areas in the watershed, and a relative score they would assign to the indicator (Rating Scale: 0-30 = Very critical, 31-60 = Critical, 61-75 = Regular, 76-90 = Good,







91-100 = Very good). Then participants were asked to discuss the indicators together in small groups, identifying where in the watershed they were focusing their thoughts; then, they were asked to provide a consensus score for each sub-indicator. After discussions and consensus, the groups reported back on their discussions and scores.

The information gathered from the group discussions will be used to compare against analytical scores and presented to stakeholders in the second workshop in the Spring. The purpose is simply to see how much stakeholder perceptions vary from the observed data and calculations.

The other workshop activities involved filling out surveys to provide individual preferences for weighting values of indicators and sub-indicators for the Ecosystem Services and Governance & Stakeholders FHI components, which are much more subjective. The purpose of this is to evaluate the condition of these components of watershed health based on what stakeholders deem to be most important to them. Part of this process involves evaluating trade-offs of one indicator over another and making pairwise comparisons of their relative importance. If more weight is given to a particular indicator or sub-indicator, the overall score will be affected by this change. This will reflect watershed health in terms of what stakeholders perceive to have the largest impact and therefore need to be addressed from a management perspective. The option of equal weighting is also possible.

The information gathered from the weighting exercises (surveys) will be used in the final scoring of these indicators for the watershed health assessment. These exercises should be repeated with each subsequent assessment, or on a 5-8 year basis, to account for changes in perspectives, priorities, and data availability, and to maintain an adaptive management approach.



## STAKEHOLDER PERCEPTIONS OF WATERSHED HEALTH

Though there was representation of participants from across the entire watershed, the group conversations tended to focus on the central and eastern portions of the watershed that represent the settled area, east of the headwaters. Overall, it was made obvious from discussions that there is a West-to-East gradient of watershed health and issues. From the West, the headwaters subwatersheds were noted to generally be in better condition: there is less development, less human footprint, and more natural vegetation which is expected to lead to higher health scores. The central and eastern portions of the watershed are more developed for residential, commercial, and agricultural uses, with a higher density of people, and this is expected to lead to many negative downstream effects on watershed health. In fact consensus across stakeholder groups and workshops revealed that stakeholders perceive the watershed to be in critical condition (Tables 4 & 5). Summaries from group conversations related to the problem areas and key issues in the watershed are provided below.

# ECOSYSTEM VITALITY PROBLEM AREAS NOTED BY SUB-INDICATOR

## FLOW CONNECTIVITY

- **Key issue: neglected maintenance of built infrastructure**

Across the entire watershed, the presence of suspended culverts and road crossings is an ongoing issue regarding flow connectivity. Changes in water levels due to seasonal and ephemeral factors are also influencing the ecosystem, particularly impacted by structures primarily found in tributaries rather than the mainstem of the river. Elements such as culverts, weirs, and control structures can be impacted by beaver activity. This adds complexity to the management strategies required, noting that beavers are a natural part of the ecosystem. The lack of properly functioning culverts emerges as a significant problem that demands attention. Neglected maintenance of roads and culverts underscores the need for updated infrastructure. The coexistence of beavers and culverts poses significant challenges, which extend to the Brazeau dam and lake weirs. Many of these structures have persisted over time due to grandfathered allowances, and among these, culverts are deemed a concern, with instances of hanging culverts exacerbating the issue. The availability of data related to connectivity and hydrological obstructions is worth exploring, especially concerning the detrimental impact of culverts as barriers to fish movement. Issues also arise from recreational use of off-highway vehicles (OHVs) in the west country (headwaters), crossing streams and tributaries, creating disruptions in connectivity. The scale of watershed management becomes crucial, particularly in addressing lake levels and issues affecting the trout population in the upper reaches of creeks.


## BASIN MODIFICATION

- **Key issues: wetland drainage and riparian area degradation due to development and agriculture**

Disturbances to hydrology have rendered certain watersheds irreparable. The presence of reservoirs has introduced changes to native flora and fauna, bearing traditional significance. Agricultural influences and construction efforts, both authorized and unauthorized, have contributed to drainage modifications and there is a need to establish no-mow zones surrounding agriculture. The disappearance of wetlands and riparian zones is linked to built infrastructure, drainage systems, and development. This loss isn't confined to a specific region; it extends throughout the watershed. Intact and unimpacted wetlands are a rarity across the province, with most having undergone some degree







of alteration. Urban locales experience an even more pronounced effect basin modification. Lower reaches have witnessed substantial channelization, resulting from the combined pressures of urbanization and farming.

Despite the passage of 25 years, decision-making related to aquifer extraction remains unchanged. Urban areas exhibit profound alterations stemming from human modification and there's been a discernible impact on lake water levels.

## LAND COVER NATURALNESS

- **Key issue: the encroachment of human development on natural areas**

Impacts stemming from agriculture and colonial practices, historical deforestation, and subsequent developmental activities have shaped the landscape. The encroachment of development has led to the decline of wetlands, riparian zones, and tree stands. Upland regions play a crucial role in stability, impacting wetlands, riparian areas, and the presence of permanent cover—underscoring the significance of root structures. Grasslands have become increasingly scarce. The boundaries of the human footprint leave little untouched. The depletion of native species is evident, with a substantial impact from agriculture and development, often clearing land. The prevalence of aggregate extraction and forestry activities contributes to these alterations. Remarkably, 51.45% of the land in the watershed is human footprint.

Agriculture and forestry activities stand as significant transformations within upland systems across watersheds. Notably, a mere 12% of the land retains a natural state in parkland regions, such as the Sturgeon subwatershed. It is important to recognize that perspectives regarding what constitutes a natural state may not always align with factual understanding.

## HABITAT CONDITION

- **Key issue: linear disturbances, like roads and seismic lines**

The presence of minimal forested zones within our watershed can be attributed to disturbances from agricultural activities and logging, both of which pose challenges to establishing connectivity due to linear disruptions. A significant portion of the land falls under private ownership, presenting complexities in management. Distinctions between urban and rural areas further compound the situation, although the mainstem channels remain relatively unaffected.

Issues include road networks, the absence of wildlife crossings, fencing, and high road density. The lack of coexistence and resorting to culling, emphasizes the urgency for genetic diversity. Road crossings are particularly pervasive, resulting in the loss of natural habitats. Habitat fragmentation is evident, often exacerbated by features like seismic lines. The fragmentation is substantial, leading to isolated patches of habitat. At a regional level, movement and connectivity tend to concentrate around the North Saskatchewan River, serving as a primary corridor. However, this concentration also renders the taxa utilizing it more susceptible.

Certain areas exhibit enhanced connectivity, warranting careful growth management. The integrity of these corridors has been compromised to some extent. The collection of data pertaining to landscape connectivity is ongoing for

this indicator. It is imperative to improve the management of these impacts as we move forward.

## AQUATIC SPECIES DIVERSITY

- **Key issue: water quality**

While retaining good diversity, there has been a notable decline in native species, and the risk of further losses looms if water levels decrease. The extent of this situation remains largely uncharted. Factors such as development, chemical interventions for invasive species control, wastewater discharge, and the displacement caused by climate change contribute to this scenario. The presence of pollution-tolerant species possibly suggests a condition that might be superior to the period before invasive species appeared. Peaks in temperature exacerbate the challenges. Although currently assessed as low, this evaluation might underestimate the impact, particularly when accounting for the species lost due to wetland depletion, among other factors. Abundance plays a role in this analysis. A significant data gap exists, with an emphasis on water quality overshadowing biological indicators.

The composition of chemicals in the water significantly influences this category. The problem of eutrophication and sedimentation is particularly pronounced in the eastern region. A comprehensive overview of the situation remains elusive, but efforts towards understanding and mitigation are underway. The repercussions extend to the diversity of fish species, with overfishing also contributing to the concerns.

## SPECIES OF CONCERN

- **Key issue: invasive species**

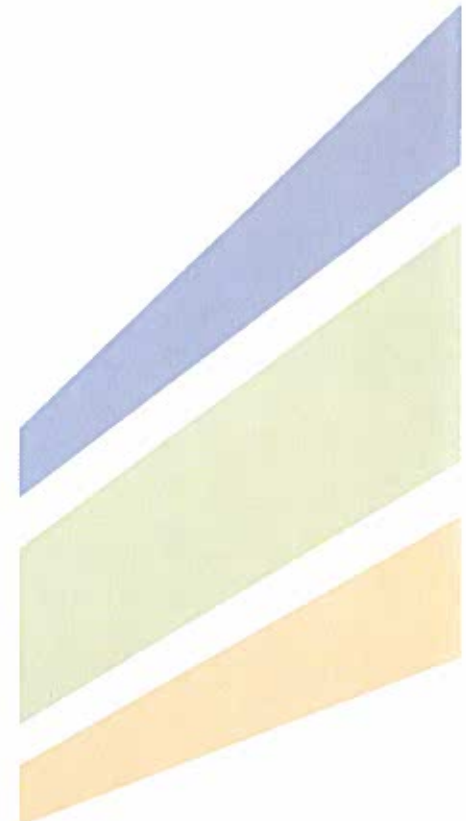
Species facing endangerment, along with invasive species, like wild boars, causing damage to riparian zones, and flowering rush encroaching on aquatic environments, pose challenges that are intricate to manage and regulate. The proliferation of invasive species is evident. Species displacement, particularly within aquatic contexts, is a concern. Carp, for instance, prompts discussions about containment versus eradication strategies, emphasizing the importance of education. The presence of flowering rush, thistle, and canola thistle further highlights the necessity of consulting indigenous elders for insight.


This indicator revolves around population trends, likely indicating an increase for aquatic invasive species (AIS) and a decrease for species at risk (SAR). Numerous invasive species, including flowering rush, goldfish, and carp, are notable culprits. The availability of data, especially for threatened species, might be limited. The appearance of invasive Prussian carp, with the first incident occurring in the autumn of 2022 in Sturgeon, raises concern.

## WATER QUALITY

- **Key issues: Cyanobacteria, nutrients, and lack of consistent data**

Particularly concerning are cyanobacteria blooms and their impact on drinking water quality. Algae blooms manifest differently in the mainstem, tributaries, and lakes. The extent of variability across the watershed and seasons is





pronounced, contingent upon management approaches. Effluents and specific sources contribute to this variation, and distinctions are expected between headwaters and downstream areas, where natural nutrient enrichment may differ from regions under greater human influence. The prevalence of advisories remains limited.

Implementing regional frameworks on a local scale poses challenges to assessment. The efficacy of guidelines is questioned, as there is a tendency not to frequently exceed them. This raises concerns about the adequacy of these guidelines. When addressing Contaminants of Concern, selecting appropriate indicators and thresholds becomes paramount. The timeline for comparison—whether referencing paleolimnological records, known water quality records, or total Kjeldahl nitrogen (TKN)—warrants consideration.

For establishing baseline water quality, recognizing naturally eutrophic conditions is crucial. Isolated groundwater exceedances of arsenic levels are noted. Blue-green algae blooms and fish kills underscore the local impacts originating from industrial activities on groundwater, resource extraction, and agricultural runoff.

Overall, the water quality in the NSR mainstem is satisfactory, yet it declines notably in the tributaries like the Sturgeon River. Beaver activity contributes to the creation of stagnant or low-quality water bodies. Tensions around drainage issues have arisen. Losses in wetlands and riparian areas, compounded by shifting climatic conditions, further affect the situation. It remains uncertain whether these indicators (instream macroinvertebrate community composition) are truly effective for lentic (still water) systems; however, their value in assessing lotic (flowing water) systems is widely acknowledged.

Insufficient sampling practices and irregular historical records at provincial and federal levels contribute to data gaps. Consistency in data collection across different government tiers remains elusive. Municipalities often lack surface water quality monitoring, and where such monitoring occurs, it often deviates from established guidelines. Municipalities struggle to update stormwater management systems in pre-existing urban areas due to the absence of policy mechanisms. Weak monitoring persists across various levels of government. In the case of groundwater, well owners are not mandated to regularly test their wells. Water samples, when collected, are submitted to Alberta Health Services (AHS). Finally, concerns surrounding fracking remain a salient point of discussion.

## WATER QUANTITY

- **Key issues: Climate change and wetland loss**

Loss of wetlands and the presence of reservoirs pose challenges in measurement. Reduced snowfall, wetland depletion, and heightened climatic fluctuations underscore the need for ecological objectives. The influence of climate change on glaciers adds another layer of complexity, particularly in urban areas. The comprehension of historical flow patterns remains a challenge. Anticipating climate change effects necessitates an assessment of

alterations in precipitation and snowpack levels. Expectations include more erratic flows and heightened extremes, with wetland loss contributing to this scenario.

The obstacle of establishing a historical reference point significantly hampers indicator assessment. Defining the timeframe for historical data is crucial, prompting a recommendation to replace “historical” with “variability,” concentrating on the present condition. Drainage issues persist across the landscape, and deviations are evident throughout various regions.

The depletion of wetlands, which serve as recharge areas, has impacted regions such as Sturgeon, where numerous wells are situated. This has led to the decline of water tables, impeding aquifers and groundwater from replenishing adequately. Consequently, the rate of groundwater resource depletion outpaces replenishment efforts. Industries heavily utilize these resources, further exacerbated by wetland loss. Assessing changes in groundwater availability necessitates distinguishing contributions from shallow, intermediate, and regional groundwater sources. Unfortunately, our understanding of these dynamics remains inadequate.

## ECOSYSTEM SERVICES PROBLEM AREAS NOTED BY SUB-INDICATOR

### CONSERVATION AND CULTURAL HERITAGE

- **Key issue: management decisions regarding conservation**

Urban expansion butting up against rural lands for agriculture has caused disorganized and fragmented spaces available for conservation or use for cultural activities or designations across the landscape, such as pockets of protected provincial parks. The land sees seasonal utilization for cultural activities among various functional landscapes. Differing opinions exist regarding the definition of natural spaces, and past oversight has been detrimental, leading to cumulative degradation from excessive activity, especially pronounced in urban areas. Apprehensions arise over inadequate preservation efforts, overlooking native species and traditional conservation methods in environmental endeavors. Overall, the headwaters are considered to be in better condition to provide ecosystem services for conservation and cultural heritage than the middle and lower regions of the NSR watershed.

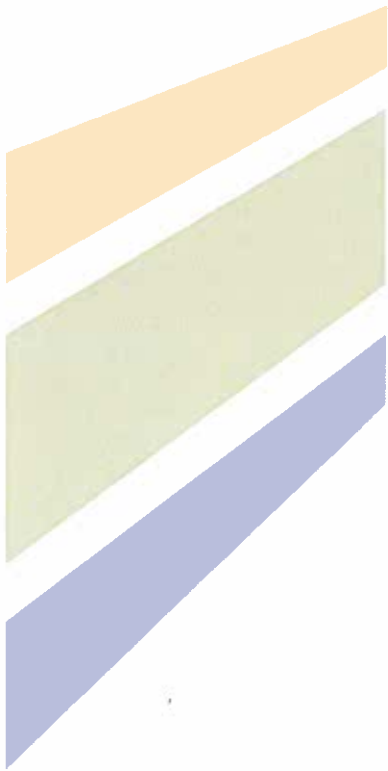
### RECREATION

- **Key issue: pressure on the ecosystem due to recreation**

Ensuring access to recreation areas while addressing invasive species remains important, and the COVID-19 pandemic prompted more individuals to seek outdoor activities, particularly around water bodies, placing greater pressure







on recreational areas. Balancing accessibility for sustainable harvesting and leisure aspects is relevant for activities like angling, hunting, and trophy hunting. Other recreational issues for lakes include shoreline erosion and blue-green algae. The occurrence of blue-green algae blooms in lakes has the potential to curtail recreational access, and a lack of comprehensive education and information on environmentally-respectful recreational practices contributes to notable negative impacts. Tubing, while popular, comes with safety concerns on lakes. Issues also arise because lake access is available, but shoreline access is restricted.

In the headwaters, camping on crownland, off-road vehicle utilization, linear disruption, and recreational hunting and fishing are prevalent. The unregulated use of motorized vehicles (e.g., OHVs), particularly in dried-out streams, poses challenges due to their unmanaged nature. The headwaters region bears more pronounced impacts to this regard. The intensity and volume of recreational activities are noteworthy, particularly in the upper and middle reaches of the watershed, warranting a focus on long-term sustainability. However, the pressures are more significant in the middle and lower reaches. The proximity of waterbodies to urban centers contributes to high fishing pressure and a significant influx of people engaging in recreation. Access to recreation on the North Saskatchewan River is constrained, often limited to those who already possess boats, which can be seen as a form of socio-economic privilege.

## WATER SUPPLY RELIABILITY

- **Key issue: a growing need for water due to climate change impacts**

Water licensing, a robust economy, climate, and the inherent variability that comes with it, are intricately linked. Dams, although controlled, introduce an element of unpredictability due to their human-induced alterations to hydrology. The management of these dams is further complicated by the mounting effects of climate change, which exert influence on downstream water quantities and the demands of piped water systems. The burgeoning hydrogen industry contributes to heightened water demands. As seasons shift, the river experiences periods of low flow, accentuating the need for a deeper comprehension of the imperative to maintain both the quality and quantity of water to supply “natural” areas. Regions characterized by intensive agricultural practices can impact the growing need for water, particularly during times of drought.

Climate change is melting glaciers in the Icefields Parkway, impacting both flow and annual contributions, as well as sustainable availability of water in the future. The emergence of wildfires introduces concerns about water quality, with potential ramifications for treatment processes. During periods of elevated water flow, water treatment encounters limitations, presenting a bottleneck in ensuring potable water provision. Urban centers and the effluents from water treatment facilities hold potential implications for water supply if the quality remains subpar. Rural residents may encounter difficulties accessing water resources, accentuating existing challenges. The expanding impacts of climate change may further constrict the availability of water in the future.



## BIOMASS FOR CONSUMPTION

- **Key issues: varying cultural viewpoints, invasive species, lack of awareness of protected species**

Diverse regulations apply to stocked fish populations compared to those in their natural state, reflecting varying cultural viewpoints. The walleye population has been notably affected. The influence stemming from urban hubs and the discharge of water treatment residuals could potentially curtail harvesting possibilities, particularly if water quality is substandard. There may exist a lack of awareness among citizens regarding species listed under SARA or COSEWIC when engaging in harvesting activities. The introduction of invasive species into water systems through improper disposal is a concern. This could potentially lead to the depletion of native species, subsequently impacting the overall biomass available for consumption. Industries like agriculture and forestry dominate harvesting activities in the watershed compared to communities/individuals for subsistence.

## SEDIMENT REGULATION

- **Key issues: built infrastructure and regulatory and monitoring concerns**

Soil compaction is evident in agricultural zones, leading to shifts in ecosystems. Agricultural inputs and cattle grazing are notable contributors, with the Vermilion area showcasing poor conditions within the watershed due to pronounced erosion and inadequate regulations. Man-made structures such as dams and weirs are present, yet the significance of unregulated flow often goes unrecognized. Reservoirs also play a role. Instances of slumping near Devon occur periodically, although these occurrences tend to self-correct swiftly and are viewed as natural processes. Historically, within urban areas, there have been incidents of creek burial and destruction of riparian ravines. A concern arises regarding the potential accumulation of sediment volumes over time due to overlapping land use types.


Regulatory and monitoring concerns persist, stemming from the dearth of substantial regulations and legislation. Forestry activities, specifically clear-cutting, raise particular concerns regarding their impacts to sediment entering waterways.

## NUTRIENT REGULATION

- **Key issues: agriculture, wetland depletion, and stormwater facilities**

Within agricultural regions, there is a lack of control over certain aspects regarding the input of nutrients. Wetland depletion, which is intricately linked to sediment accumulation, poses challenges in mitigating nutrient levels. The consequences of agricultural activities and the removal of wetlands become evident. An inadequate grasp of groundwater's role in nutrient movement and dispersion prevails. The emergence of algal blooms raises concerns, with a growing perception that their severity is increasing. Leaching nutrients from stormwater facilities exacerbates the situation. Communities that emerge during the summer months around lakes, like Pigeon Lake (not





in the NSR watershed), express anxieties about wastewater management. Eutrophication stemming from agricultural practices contributes to these concerns. Regulatory and monitoring issues are also brought to the forefront in discussions.


## FLOOD REGULATION

- **Key issue: hydrological alteration from wetland removal**

Uncontrolled flooding along tributaries within the watershed poses challenges, while the occurrence of forest fires and the absence of wetlands further complicate the situation. Adequate stormwater management plans and the implementation of low-impact development strategies are necessary remedies. Historical drainage of wetlands, culverts with restricted capacity, and the prevalence of impervious surfaces contribute to the predicament. An overarching issue pertains to the storage of water upstream, particularly in urban centers. While the mainstem river maintains an acceptable condition, the remainder of the watershed faces considerable challenges, particularly in terms of wetland scarcity. The Sturgeon subwatershed, in particular, experiences significant hydrological alterations. The assessment of wetland persistence and the impact of development remains incomplete, particularly in the context of the Vermilion's small stream system. The Alberta Wetland Policy and Water Act exhibit noteworthy weaknesses, leading to an ongoing decline in wetland areas. Regulatory and monitoring concerns are paramount, given the loss of over 56% of wetlands.

## DROUGHT REGULATION

- **Key issue: wetland loss**



Wetland preservation is pivotal, encompassing efforts to mitigate excessive drainage and institute effective drought management strategies. The retention of wetlands within development projects is contingent upon their ecological significance, with a heightened emphasis on their role in drought resilience and the well-being of riparian environments, which holds particular importance in the context of climate change. Given the inherent susceptibility of prairie systems to drought, proactive measures are crucial. Apprehensions arise in connection with regulatory oversight and monitoring practices.

## BIODIVERSITY SUPPORT

- **Key issue: human footprint on the landscape**

The prevalence of monocultures and shifts in species composition is evident in the watershed. These changes are influenced by roadways, extensive tree removal, and linear disruptions, all of which lead to heightened sedimentation and nutrient accumulation due to the reduced biodiversity upstream. Distinguishing between the effects of urban and rural environments is crucial. Fisheries habitat degradation is attributed to sediment contamination carried by stormwater within the NSR. Regulatory and monitoring apprehensions persist as well.

**Table 4: Stakeholder Perception Scores for Ecosystem Services**

Measuring the range of water-related benefits, from drinking water to flood protection.

Sub-Indicator	Description	Expected Score (1-100) Avg. across all groups
<b>Conservation &amp; Cultural Heritage</b>	Measure of the degree to which ecosystems are being preserved for their environmental and cultural significance.	<b>52.27</b>
<b>Recreation</b>	Refers to the time people spend engaging in recreational activities that depend on freshwater and other natural ecosystems, such as fishing, hiking, boating, or enjoying natural scenery.	<b>69.27</b>
<b>Water Supply Reliability Relative to Demand</b>	Measure of the ability to meet water demand from various sectors, at all locations, with respect to the total water available.	<b>62.07</b>
<b>Biomass for Consumption</b>	Measure of the fish, wild food, fiber and other materials people harvest from freshwater systems.	<b>54.69</b>
<b>Sediment Regulation</b>	Measure of the ability of the ecosystem to moderate flow of sediments from land to streams and deposit it in floodplains or outlets downstream.	<b>48.07</b>
<b>Nutrient Regulation</b>	Measure of the ability of the ecosystem to regulate nutrients and control nutrient transport and deposition.	<b>44</b>
<b>Flood Regulation</b>	Measure of the ability of the ecosystem to reduce the volume of flood runoff by slowing the timing of peak flows downstream and/or absorbing waters (e.g. in wetlands).	<b>42.35</b>
<b>Drought Regulation</b>	Measure of the ability of the ecosystem to reduce impacts from water scarcity during times of drought.	<b>42.12</b>
<b>Biodiversity Support</b>	Measure of the intactness of species, such that reduced biodiversity leads to the reduction of critical ecosystem services provided by them, like water purification, nutrient cycling, and many more.	<b>44.76</b>
<b>Composite Score (average unweighted)</b>		<b>51.07</b>



**Table 5: Stakeholder Perception Scores for Ecosystem Vitality**  
Measuring the integrity and functioning of aquatic ecosystems within the basin.

Sub-Indicator	Sub-Indicator	Description	Expected Score (1-100) Avg. across all groups
Basin Condition	<b>Flow Connectivity</b>	Measure of the movement of aquatic life, such as fish, and the flow of materials. It is affected by natural obstructions such as waterfalls and engineered structures such as dams and weirs.	<b>54.46</b>
	<b>Basin Modification</b>	The percentage of channelization or human-caused disturbance to the ecosystem, like stream banks, affecting the size and effect of floodplains, and the degree of riparian area and wetland intactness.	<b>42.43</b>
	<b>Land Cover Naturalness</b>	Measure of how much the land has been changed from its natural, undisturbed state. Forests and wetlands are natural buffers that regulate the flow and quality of water.	<b>35.85</b>
Biodiversity	<b>Habitat Condition</b>	The area outside of Human Footprint available for wildlife and the connectivity of habitat space, allowing the free movement of migratory animals through different habitats.	<b>43.34</b>
	<b>Aquatic Species Diversity</b>	Occurrence, abundance, and diversity of aquatic species such as fish, macroinvertebrates, and periphyton	<b>52.57</b>
	<b>Species of Concern</b>	Measure of the proportion of threatened aquatic or riparian species and invasive species, being those in the ecosystem that thrive at the expense of native species, relative to the total species diversity as well as population trends.	<b>48.42</b>

Sub-Indicator	Sub-Indicator	Description	Expected Score (1-100) Avg. across all groups
Water Quality	Deviation from Guidelines and Thresholds	For the mainstem, tributaries, and lakes, this is a measure of the deviation of water quality parameters from the guidelines and thresholds identified in the North Saskatchewan Region Surface Water Quality Management Framework. For groundwater, this is a measure of deviation from Drinking Water Quality Guidelines.	59.81
	Instream Macroinvertebrate Community Composition	Percent of the macroinvertebrate community composed of species sensitive to poor water quality. Mayflies, Stoneflies, and Caddisflies are considered strong indicator species for water quality and habitat condition.	56.47
Water Quantity	Deviation from Natural Flow	Measure of the degree to which current water flows have shifted from historic, natural flows needed for ecological health.	47.75
	Groundwater Storage Depletion	Measure of the changes in the availability of water stored in aquifers.	42.97
Composite Score (average unweighted)			48.41

#### Rating Scale

*The rubric at right shows the rating scale used by stakeholders to create scores, as seen under the "Expected Scores" column.*

Very critical	0-30
Critical	31-60
Regular	61-75
Good	76-90
Very good	91-100

## NEXT STEPS & TIMELINE

Over the Fall and Winter of 2023/2024, the NSWA will be working on analyzing the FHI indicators, using a variety of datasets and following the FHI manual where feasible. Where new methods may be necessary to develop, experts in the field will be consulted. During this time, a Governance & Stakeholders Survey will be sent out to stakeholders across the watershed to evaluate how well watershed governance and other aspects of watershed management are conducted within the NSR watershed.

In the Spring of 2024, stakeholders will be invited once again to attend an in-person meeting, where they will get a first look at some of the results from the Freshwater Health Index work and can participate in activities and conversations related to improving the condition of the NSR watershed.



**Get in touch:**

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