



Town of
SLAVE LAKE

2023-2024 Operating Budget

Town of Slave Lake

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BUDGET 2023-2024

WHAT IS A BUDGET

A budget is the Town's operational plan and priorities expressed in dollars. It is a supporting document to outlay the revenues and expenses needed in order for the Town to achieve its strategic goals.

OPERATING BUDGET

The Operating budget is approved yearly by Council that includes revenues, recoveries and expenditures relating to ongoing, annual operations. Utilities, such as water, sewer and garbage, are supported entirely through their own rates and fees. The Town budget aligns to the calendar year, January 1 to December 31. Before expenditures can be authorized Council must pass a budget. Council may, and has in the past, passed interim operating budgets for part of the calendar year when the yearly budget has not been passed by December 31.

Revenues and recoveries may include:

- property tax (residential and non-residential)
- sales of goods and services
- licences, permits, fines
- franchise fees
- Commercial rents
- Inter-municipal cost sharing
- grants
- Internal department recovery

Expenditures may include:

- salaries, wages, benefits
- day to day programs, maintenance and services
- administration costs (e.g. insurance)
- utilities
- capital financing costs

In summary, all the necessary expenditures to ensure the Town of Slave Lake can provide the daily services expected and needed.

The Alberta Municipal Government Act (MGA), through which The Town is governed, requires Council to adopt a balanced operating budget.

Net operating budget = budgeted expenditures (including reserve and internal transfers) – revenues (including internal recoveries).

The Town's total net operating budget is zero.

BUDGET 2023-2024

BASIS OF ACCOUNTING AND BUDGETING

The Town of Slave Lake's financial statements are prepared and presented in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board (PSAB). The Town of Slave Lake follows the accrual basis of accounting, which recognizes revenues as they are earned and expenses as they are incurred and measurable through the receipt of goods or services and/or where a legal obligation to pay exists. The Town of Slave Lake, like most municipalities, budgets on a modified accrual basis and does not budget for PSAB requirements of accrual accounting and accounting for non-financial assets and liabilities. These adjustments are required to determine the Town of Slave Lake's net financial position for PSAB reporting purposes, but are mostly non-cash items and are therefore not included in the operating budget presented. Alberta municipalities are required to have balanced budgets. This means the Town does not budget a surplus (we don't make a profit) or a deficit (we don't aim to lose money). This ensures that, our citizens, have the services wanted and required within our approved budgeted spending limits.

2023-2024 OPERATING BUDGET OUTLOOK

The operating budget is a forecast of revenues collected and expenditures required for the day to day operations of all the services and programs that the Town of Slave Lake provides. The Town seeks to balance tax increases and user fees while achieving program results and maintaining services for the general public.

Looking toward 2023-2024, major projected revenue sources are fairly predictable and consistent with prior years;

Chasing down additional revenue sources through increased service delivery as well as key investments into new technology is a key focus.

The proposed 2023-2024 Operating Budget reflects the cost of maintaining Slave Lake's core services, programs and infrastructure, as well as new initiatives and improvements to programs that will advance Council's strategic vision.

BUDGET 2023-2024 PRIORITIES

2023 Budget Highlights

Major Budget Factors (\$10,000+)

UnFav denotes an increase in costs or a reduction in revenue and **Fav** denotes a decrease in expenses or an increase in revenue.

Revenues

Non Taxation related Revenue Increases

\$50,000 - Fire Services Training Revenue

Projected revenue increase for the expanded training program run by Fire Services.

\$35,000 – Fire Services Fee for Service Revenue

Projected revenue increase for additional fees for inspections and other services provided.

\$44,000 - Advertising Revenue

Projected revenue increase for additional advertising both on new Town digital signs as well as additional advertising at the MRC.

\$129,000 Total New Initiatives - Fav

Projected Increases

\$50,000 – Big Fish Bay Revenue

Projected increase in revenue from the increase in sites and persons.

\$50,000 – Donation Revenue

Tamarack Valley Energy Ltd. Donation.

\$39,000 - Franchise Fee

Projected increase in revenue per Atco gas and electric for the 2023 franchise fees.

\$30,000 - Police Fee's and Fines

Projected revenue increase from RCMP services and fine revenue.

\$169,000 Total Projected Increases - Fav

\$298,000 Total Revenue Increase - Fav

BUDGET 2023-2024 PRIORITIES

Expenses

FTE's (Full Time Equivalent positions)

1.0 IT Manager - \$100,000

Added a position for IT to assist with the transition to a new ERP (Software) program for the organization to utilize as well as to assist with the ever growing technology needs of the town.

1.0 MRC Operator - 50,000

Additional position for Summer time to allow for the full time operation of the rinks.

1.0 MRC FTE reduced \$88,000 reduction.

Removed a supervisory position.

Net impact for FTE's \$62,000 increase - **UnFav**

New Initiatives

\$80,000 – Summer Ice Program

Continue to provide summer ice at the MRC.

\$40,000 – Fire Services Gear Replacement

Replacing aging gear for the Fire Services department

\$30,000 – Increased Cyber Security

Additional investments to ensure the Town keeps up with current cyber threats to the organization.

\$30,000 – Apex Senior Level Management Secondary Pension Plan

Additional investment for senior management to assist with recruitment and retention

\$23,000 – Homeless Coalition Shelter Rentals

Assistance for the Homeless Coalition to provide space and housing for part of 2023.

\$10,000 – Staff Clothing program

Additional investment for staff to assist with recruitment and retention, and promote the new Town logo.

\$213,000 Total New Initiatives **UnFav**

BUDGET 2023-2024 PRIORITIES

Cost Increases

\$80,000 – Reserve Transfers

Additional increase to reserves to help offset rising capital costs.

\$67,000 - Wage Grid adjustments

Adjustments to the Wage grid to assist with recruitment and retention

\$60,000 Carbon Tax

Increases for the carbon tax for natural gas consumption.

\$40,000 Fuel and Oil

Increase to reflect the rising price of fuel

\$25,000 Insurance

Increase to reflect the rising costs of premiums.

\$25,000 - Fire Smart Contribution

Additional investments for the Fire Smart Program

\$25,000 - Wildfire Legacy Contribution

Additional investments for the Wildfire Legacy Centre

\$25,000 - CPP and EI increases

Increases to reflect the rising costs of both CPP and EI rate changes.

\$22,000 – Software

To purchase additional software to better engage with the community.

\$21,000 – Increase RCMP costs

Reflects the rising costs of RCMP

\$21,000 – Library Contribution

Increase contribution to the Library to offset rising budget costs

\$20,000 – Building and Equipment Repairs

Additional repairs and maintenance costs for the MRC

\$18,000 – Council Training

Additional amounts to allow Council further training.

\$10,000 – Computer Equipment

BUDGET 2023-2024 PRIORITIES

Increase to the Computer equipment program to ensure the Town can stay current with its hardware.

\$10,000 – Gravel and Aggregate

Reflects the rising costs of gravel.

\$444,000 Total Cost Increases UnFav

Cost Reductions

\$30,000 – Employee recruitment costs

Reduced additional recruitment costs added in 2022 to source directors.

\$20,000 - Council Devices

Reduced from 2022 program completed.

\$20,000 – Employee Training

Reduced from 2022 completed the 2 planned training sessions.

\$15,000 – HR Contracted Services

Reduced from 2022. Completed Wage grid survey.

\$90,000 – General cost savings

Reduction in discretionary spending across all departments.

\$175,000 Total Cost Savings - Fav

Other Adjustments

Revenue reductions

\$900,000 Sale of Fire Hall

\$500,000 Reserve Transfer for debt repayment

Expense Reductions

\$900,000 Reserve transfer for Fire Hall Sale

\$500,000 debt repayment

The Fire hall was sold in 2022 as well as a loan repayment for the hotel demolition costs while they have no impact on the 2023 budget they are shown in both the revenue, expense and debt reduction line items.

\$416,000 Net Cost Requiring Taxation Increase for 2023

BUDGET 2023-2024 PRIORITIES

2024 Budget Highlights

Major Budget Factors (\$10,000+)

Revenues

Non Taxation related Revenue Increases

Projected Increases

\$68,000 – Rental Revenue

\$50,000 - Franchise Fees

\$40,000 - Advertising Revenue

\$20,000 – Big Fish Bay Revenue

\$178,000 Total Projected Increases

Expenses

Cost Increases

\$242,000 Power and Gas Increases

\$181,000 Inflationary adjustments

\$67,000 - Wage Grid adjustments

\$40,000 – Reserve Transfers

\$25,000 - Fire Smart Contribution

\$25,000 - Wildfire Legacy Contribution

\$21,000 – Increase RCMP costs

\$17,000 – Library Contribution

\$17,000 – Insurance Increases

\$10,000 – Computer Equipment

\$628,000 Total Cost Increases

BUDGET 2023-2024 PRIORITIES

Cost Reductions

\$25,000 – Equipment Rental

\$25,000 Total Cost Savings

\$442,000 Net Cost Requiring a 4.5% Taxation Increase



BUDGET SUMMARY

Budget Summary

Where the Money Comes From

2023 Major Revenue Sources

Tax Revenue - \$9,676,058

This is the largest funding source for the Town of Slave Lake and funds both operating and capital expenditures. The funding requirements of the Town are determined through the budget process and the tax rate is set on these requirements. The tax rate is determined by dividing the funding requirement by the property assessment base. Tax revenue is generated mainly from residential taxes 61%, Non-residential 34%, linear and Grants in Lieu of Taxes (Federal and Provincial governments) make up the remaining 5%.

User Fees & Sales of Goods - \$5,834,017

Some examples of user fees include fees charged for recreation programs, tax certificates, training services, advertising and recoverable motor vehicle accident revenues. Also included is the sale of property. Included in User Fees and Sales of Goods, is revenue from water, sewer and garbage. Revenue from these sources make up the largest part of the revenues.

Interest Earned - \$200,000

Interest earned on investments and bank accounts.

Penalties - \$143,778

Late fees on overdue accounts.

Government Transfers for Operating - \$2,008,496

This revenue comes from provincial and MD of Lesser Slave River governments. Provincial grants support programs related to RCMP, FireSmart, Family and Community Support Services. MD of Lesser Slave River payments support Fire and Community Services programs.

Provincial funding for programs remains unchanged in 2023. FireSmart funding includes prior grant amounts received that will be recognized in the 2023 year.

Licenses and Permits - \$143,778

Business Licenses makes up the largest portion of this revenue. Included here are also development permits and other license fees.

Fines and Costs - \$395,500

This includes fine revenue from Community Enforcement services, RCMP, and photo radar. Fine revenue received by the Town is 60% of the total fine issued.

Franchise Fees - \$1,440,598

BUDGET SUMMARY

The Town has an agreement with Atco Gas and Electric in which the Town receives a portion of the delivery revenue from these companies. Gas revenue is at a rate of 25.50% and Electric is at the rate of 10.40%. Forecasted revenues are calculated by Atco and provided to the Town of Slave Lake and are based on the best available information at the date they are provided. Changes from projected revenue's provided by Atco can be influenced by AUC(Alberta Utilities Commission) final approved tariffs, Alberta Electric System Operator (AESO) flow-thru charges or changes in load growth.

Rental Income - \$3,049,601

Largest portion of rental income is derived from rental payments from the Provincial government for the Government Center, which includes payments toward debenture costs, that is part of the Town office building complex. Other rents include recreation facility and equipment rentals.

Other Revenues - \$266,000

Other revenues include donations, insurance payments and management fees for the Wildfire Legacy Corporation.

2024 Major Revenue Sources

Tax Revenue - \$10,118,140

This is the largest funding source for the Town of Slave Lake and funds both operating and capital expenditures. The funding requirements of the Town are determined through the budget process and the tax rate is set on these requirements. The tax rate is determined by dividing the funding requirement by the property assessment base. Tax revenue is generated mainly from residential taxes 61%, Non-residential 34%, linear and Grants in Lieu of Taxes (Federal and Provincial governments) make up the remaining 5%.

User Fees & Sales of Goods - \$5,892,391

Some examples of user fees include fees charged for recreation programs, tax certificates, training services, advertising and recoverable motor vehicle accident revenues. Also included is the sale of property. Included in User Fees and Sales of Goods, is revenue from water, sewer and garbage. Revenue from these sources make up the largest part of the revenues.

Interest Earned - \$210,000

Interest earned on investments and bank accounts.

Penalties - \$143,778

Late fees on overdue accounts.

BUDGET SUMMARY

Government Transfers for Operating - \$1,974,899

This revenue comes from provincial and MD of Lesser Slave River governments. Provincial grants support programs related to RCMP, FireSmart, Family and Community Support Services. MD of Lesser Slave River payments support Fire and Community Services programs.

Licenses and Permits - \$143,778

Business Licenses makes up the largest portion of this revenue. Included here are also development permits and other license fees.

Fines and Costs - \$395,500

This includes fine revenue from Community Enforcement services, RCMP, and photo radar. Fine revenue received by the Town is 60% of the total fine issued.

Franchise Fees - \$1,490,738

The Town has an agreement with Atco Gas and Electric in which the Town receives a portion of the delivery revenue from these companies. Gas revenue is at a rate of 25.50% and Electric is at the rate of 10.40%. Forecasted revenues are calculated by Atco and provided to the Town of Slave Lake and are based on the best available information at the date they are provided. Changes from projected revenue's provided by Atco can be influenced by AUC(Alberta Utilities Commission) final approved tariffs, Alberta Electric System Operator (AESO) flow-thru charges or changes in load growth.

Rental Income - \$3,137,923

Largest portion of rental income is derived from rental payments from the Provincial government for the Government Center, which includes payments toward debenture costs, that is part of the Town office building complex. Other rents include recreation facility and equipment rentals.

Other Revenues - \$266,000

Other revenues include donations, insurance payments and management fees for the Wildfire Legacy Corporation.

BUDGET SUMMARY

Where the Money is Spent

The chart below shows the total expenditures for each major category type. The amounts shown in the chart below reflect the spending categories for the budget in 2022. Major Expenditure Categories

2023 Major Expenditures

Salaries, Wages and Benefits - \$7,412,825

This is the largest expenditure for the Town and includes costs for salaries, benefits, honorariums.

Contracted and General Services - \$6,501,346

The services in this category are used by the Town to assist in carrying out operating activities. Such services include legal, accounting, engineering and other consulting services. Building and equipment repair and maintenance costs. Contracted services for grass cutting, RCMP, janitorial, security and garbage disposal. Other services include software licenses, community programs, insurance, communications and staff training.

Materials, Supplies and Utilities - \$3,057,700

This expenditure category captures consumable items and utility costs that are used to carry out operating activities, and includes materials and supplies, fuel for vehicles, chemicals for water treatment, parts and tools for fleet maintenance, and equipment purchases.

Transfers to Individuals and Organizations - \$610,567

The Town supports 3 major organizations in conjunction with other levels of government that provide services to the community. The Rotary Club of Slave Lake Public Library, the Slave Lake Airport Commission and the Wildfire Legacy Corporation. In addition to these organizations the Town also contributes to smaller community run groups that provide services to the residents of Slave Lake.

Bank Charges \$13,000

Includes bank fees and payment processing fees.

Debenture Interest - \$956,843

This includes the interest portion of debt repayments. This is the total interest on 10 debentures used to finance capital projects.

Net Reserve Transfers – \$2,296,271

Reserve transfers are mainly used to fund capital projects.

Internal Recoveries - \$1,362,608

Various support departments provide goods and/or services to other internal departments. Recoveries include corporate support overhead charges for services such as Administration, Finance and Human Resources. Grass cutting services are charged out to departments. Other

BUDGET SUMMARY

recoveries include internal fleet charges for maintaining the corporate fleet of vehicles and equipment.

Principal Debt Repayment - \$2,326,398

This includes the principal portion of debt repayments.

2024 Major Expenditures

Salaries, Wages and Benefits - \$7,521,836

This is the largest expenditure for the Town and includes costs for salaries, benefits, honorariums.

Contracted and General Services - \$6,514,822

The services in this category are used by the Town to assist in carrying out operating activities. Such services include legal, accounting, engineering and other consulting services. Building and equipment repair and maintenance costs. Contracted services for grass cutting, RCMP, janitorial, security and garbage disposal. Other services include software licenses, community programs, insurance, communications and staff training.

Materials, Supplies and Utilities - \$3,479,307

This expenditure category captures consumable items and utility costs that are used to carry out operating activities, and includes materials and supplies, fuel for vehicles, chemicals for water treatment, parts and tools for fleet maintenance, and equipment purchases.

Transfers to Individuals and Organizations - \$654,858

The Town supports 3 major organizations in conjunction with other levels of government that provide services to the community. The Rotary Club of Slave Lake Public Library, the Slave Lake Airport Commission and the Wildfire Legacy Corporation. In addition to these organizations the Town also contributes to smaller community run groups that provide services to the residents of Slave Lake.

Bank Charges \$13,000

Includes bank fees and payment processing fees.

Debenture Interest - \$852,938

This includes the interest portion of debt repayments. This is the total interest on 10 debentures used to finance capital projects.

Net Reserve Transfers – \$2,307,931

Reserve transfers are mainly used to fund capital projects.

Internal Recoveries - \$1,393,947

BUDGET SUMMARY

Various support departments provide goods and/or services to other internal departments. Recoveries include corporate support overhead charges for services such as Administration, Finance and Human Resources. Grass cutting services are charged out to departments. Other recoveries include internal fleet charges for maintaining the corporate fleet of vehicles and equipment.

Principal Debt Repayment -\$2,430,302

This includes the principal portion of debt repayments.



BUDGET SUMMARY

Value For Tax Dollars

Town of Slave Lake households receive a wide variety of services for their municipal property taxes. These taxes deliver services such as police, fire protection, roads, parks, sports fields, community recreation facilities, and much more. The chart below shows the monthly tax increases to the average household in Slave Lake both prior and projected 2023-2024.

| Average Residential | Assessment | Total Town Taxes | Monthly Increase | Annual Increase |
|---------------------|------------|------------------|------------------|-----------------|
| Household 2020 | \$200,000 | \$1,795 | | |
| Household 2021 | \$200,000 | \$1,800 | \$0 | \$5 |
| Household 2022 | \$200,000 | \$1,874 | \$6 | \$74 |
| Household 2023 | \$200,000 | \$1,958 | \$7 | \$85 |
| Household 2024 | \$200,000 | \$2,045 | \$7 | \$87 |

| Average Residential | Assessment | Total Town Taxes | Monthly Increase | Annual Increase |
|---------------------|------------|------------------|------------------|-----------------|
| Household 2020 | \$306,000 | \$2,782 | | |
| Household 2021 | \$306,000 | \$2,790 | \$1 | \$8 |
| Household 2022 | \$306,000 | \$2,904 | \$10 | \$114 |
| Household 2023 | \$306,000 | \$3,036 | \$11 | \$131 |
| Household 2024 | \$306,000 | \$3,169 | \$11 | \$133 |

| Average Residential | Assessment | Total Town Taxes | Monthly Increase | Annual Increase |
|---------------------|------------|------------------|------------------|-----------------|
| Household 2020 | \$550,000 | \$4,935 | | |
| Household 2021 | \$550,000 | \$4,950 | \$1 | \$15 |
| Household 2022 | \$550,000 | \$5,153 | \$17 | \$203 |
| Household 2023 | \$550,000 | \$5,386 | \$19 | \$233 |
| Household 2024 | \$550,000 | \$5,623 | \$20 | \$237 |

BUDGET SUMMARY

2023-2024 Operating Budget Summary by Type

TOWN OF SLAVE LAKE 2023-2024 Operating Budget

| Type | 2021 | 2021 | 2022 | 2023 | 2024 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Approved Budget | Approved Budget | Proposed Budget | Proposed Budget |
| Revenues | | | | | |
| Municipal Taxes | \$8,828,201 | \$8,743,749 | \$9,259,825 | \$9,676,058 | \$10,118,140 |
| User Fees and Sales of Goods | \$5,288,412 | \$5,726,522 | \$6,591,731 | \$5,834,017 | \$5,892,391 |
| Interest Earned | \$178,457 | \$183,000 | \$190,000 | \$200,000 | \$210,000 |
| Penalties | \$201,897 | \$144,578 | \$143,554 | \$143,778 | \$143,778 |
| Government Transfers for Operating | \$2,239,174 | \$2,033,660 | \$2,040,922 | \$2,008,496 | \$1,974,899 |
| Licenses and Permits | \$120,296 | \$127,803 | \$149,724 | \$140,903 | \$145,624 |
| Fines and Costs | \$349,340 | \$406,000 | \$380,500 | \$395,500 | \$395,500 |
| Franchise Fees | \$1,208,197 | \$1,262,742 | \$1,401,364 | \$1,440,598 | \$1,490,738 |
| Rental Income | \$3,017,974 | \$3,024,354 | \$3,009,103 | \$3,069,601 | \$3,137,923 |
| Other Revenue | \$1,538,127 | \$214,000 | \$364,000 | \$266,000 | \$266,000 |
| Total Revenues | \$22,970,075 | \$21,866,408 | \$23,530,723 | \$23,174,951 | \$23,774,993 |
| Requisitions | | | | | |
| Requisitions Collected | \$2,734,030 | \$2,735,020 | \$2,830,050 | \$2,846,170 | \$3,059,888 |
| Requisitions Expended | \$2,734,030 | \$2,735,020 | \$2,830,050 | \$2,846,170 | \$3,059,888 |
| Net Requisitions | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Net Revenues | \$22,970,075 | \$21,866,408 | \$23,530,723 | \$23,174,951 | \$23,774,993 |
| Expenses | | | | | |
| Salaries, Wages and Benefits | \$5,949,163 | \$7,033,707 | \$7,261,010 | \$7,412,825 | \$7,521,836 |
| Contracted and General Services | \$6,058,627 | \$5,842,220 | \$6,650,106 | \$6,501,346 | \$6,514,822 |
| Materials, Supplies and Utilities | \$2,933,595 | \$2,723,289 | \$2,829,905 | \$3,057,700 | \$3,479,307 |
| Transfers to Individuals and Organizations | \$453,357 | \$519,057 | \$568,649 | \$610,567 | \$654,858 |
| Bank Charges | \$23,730 | \$14,874 | \$13,000 | \$13,000 | \$13,000 |
| Debenture Interest | \$1,096,148 | \$1,205,982 | \$1,056,227 | \$956,843 | \$852,938 |
| Other Expenses | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | \$16,514,620 | \$17,339,129 | \$18,378,897 | \$18,552,281 | \$19,036,760 |

BUDGET SUMMARY

| | | | | | |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| Net Operating Before Transfers and Debt Payments | \$6,455,455 | \$4,527,279 | \$5,151,826 | \$4,622,670 | \$4,738,233 |
| Reserve Transfers | | | | | |
| Transfers from Reserves | \$114,540 | \$271,540 | \$1,003,220 | \$214,720 | \$118,720 |
| Transfers to Reserves | \$3,430,860 | \$2,446,002 | \$3,404,048 | \$2,510,991 | \$2,426,651 |
| Net Transfers to Reserves | \$3,316,320 | \$2,174,462 | \$2,400,828 | \$2,296,271 | \$2,307,931 |
| Internal Transfers | | | | | |
| Internal Transfers Revenue | \$1,223,060 | \$1,280,622 | \$1,347,752 | \$1,362,608 | \$1,393,947 |
| Internal Transfers Expenditures | \$1,223,060 | \$1,280,622 | \$1,347,752 | \$1,362,608 | \$1,393,947 |
| Net Internal Transfers | \$0 | \$0 | \$0 | \$0 | (\$0) |
| Gain/Loss on Disposal | \$0 | \$0 | \$0 | \$0 | \$0 |
| Principal Debt Repayment | \$2,735,855 | \$2,352,817 | \$2,750,998 | \$2,326,398 | \$2,430,302 |
| Total Operating Before Amortization | \$6,052,175 | \$4,527,279 | \$5,151,826 | \$4,622,669 | \$4,738,232 |
| Surplus (Deficit) | \$403,280 | (\$0) | \$0 | \$0 | \$0 |
| Other Items Budgeted, Non-Cash | | | | | |
| Amortization | \$5,063,484 | \$6,134,125 | \$5,656,207 | \$5,946,207 | \$6,196,207 |
| Net Income | (\$4,660,204) | (\$6,134,125) | (\$5,656,207) | (\$5,946,207) | (\$6,196,207) |

BUDGET SUMMARY

2023-2024 Operating Budget Summary by Department

| Type | 2021 | 2022 | 2023 | 2023 vs 2022 | 2024 | 2024 vs 2023 |
|---|---------------------|---------------------|---------------------|--------------|---------------------|--------------|
| | Approved Budget | Approved Budget | Proposed Budget | % Change | Proposed Budget | % Change |
| Revenue | | | | | | |
| Administration | \$550,174 | \$528,460 | \$591,747 | 12.0% | \$609,391 | 3.0% |
| Police (RCMP) | \$330,979 | \$315,979 | \$345,479 | 9.3% | \$345,479 | 0.0% |
| Fire Services | \$1,228,203 | \$1,244,179 | \$1,274,375 | 2.4% | \$1,242,725 | -2.5% |
| Bylaw Enforcement | \$451,687 | \$442,965 | \$442,926 | 0.0% | \$443,130 | 0.0% |
| Operation Services | \$755,771 | \$867,827 | \$821,605 | -5.3% | \$829,305 | 0.9% |
| Water Supply and Distribution | \$2,346,099 | \$2,365,873 | \$2,366,866 | 0.0% | \$2,366,866 | 0.0% |
| Wastewater Treatment and Disposal | \$1,782,714 | \$1,798,399 | \$1,815,733 | 1.0% | \$1,833,240 | 1.0% |
| Waste Management | \$705,409 | \$717,426 | \$721,833 | 0.6% | \$722,580 | 0.1% |
| Planning, Land and Economic Development | \$366,105 | \$1,216,475 | \$275,130 | -77.4% | \$175,130 | -36.3% |
| Commercial Properties | \$3,085,769 | \$3,051,308 | \$3,101,853 | 1.7% | \$3,166,331 | 2.1% |
| Community Services | \$1,191,658 | \$1,344,385 | \$1,249,814 | -7.0% | \$1,283,736 | 2.7% |
| Grants to Other Organizations | \$298,700 | \$287,953 | \$287,953 | 0.0% | \$282,000 | -2.1% |
| Property Taxation | \$8,853,689 | \$9,369,734 | \$9,785,998 | 4.4% | \$10,228,080 | 4.5% |
| General Revenue | \$1,471,613 | \$2,330,732 | \$1,670,966 | -28.3% | \$1,759,667 | 5.3% |
| Total Revenue | \$23,418,570 | \$25,881,695 | \$24,752,278 | -4.4% | \$25,287,660 | 2.2% |
| Expenses | | | | | | |
| Council | \$277,590 | \$296,750 | \$296,200 | -0.2% | \$296,250 | 0.0% |
| Administration | \$2,511,966 | \$2,820,389 | \$3,315,002 | 17.5% | \$3,060,473 | -7.7% |
| Police (RCMP) | \$2,046,595 | \$2,283,688 | \$2,307,125 | 1.0% | \$2,331,903 | 1.1% |
| Fire Services | \$1,688,093 | \$1,726,229 | \$1,809,438 | 4.8% | \$1,867,983 | 3.2% |
| Bylaw Enforcement | \$624,579 | \$607,174 | \$584,133 | -3.8% | \$585,824 | 0.3% |
| Operation Services | \$3,301,851 | \$3,459,194 | \$3,211,827 | -7.2% | \$3,624,957 | 12.9% |
| Water Supply and Distribution | \$2,065,948 | \$2,230,193 | \$2,200,717 | -1.3% | \$2,197,434 | -0.1% |
| Wastewater Treatment and Disposal | \$1,524,738 | \$1,546,690 | \$1,483,439 | -4.1% | \$1,542,185 | 4.0% |
| Waste Management | \$705,529 | \$717,426 | \$721,833 | 0.6% | \$722,580 | 0.1% |

BUDGET SUMMARY

| | | | | | | |
|--|----------------------|----------------------|----------------------|---------------|----------------------|-------------|
| Planning, Land and Economic Development | \$721,431 | \$1,694,632 | \$640,659 | -62.2% | \$612,061 | -4.5% |
| Commercial Properties | \$1,600,719 | \$1,463,819 | \$1,413,217 | -3.5% | \$1,372,988 | -2.8% |
| Community Services Grants to Other Organizations | \$3,123,472 | \$3,316,354 | \$3,412,042 | 2.9% | \$3,554,981 | 4.2% |
| Property Taxation | \$719,050 | \$769,659 | \$814,248 | 5.8% | \$861,739 | 5.8% |
| General Revenue | \$154,192 | \$156,000 | \$166,000 | 6.4% | \$176,000 | 6.0% |
| Total Expenses | \$21,065,753 | \$23,130,697 | \$22,425,879 | -3.0% | \$22,857,358 | 1.9% |
| Net Revenue | \$2,352,817 | \$2,750,998 | \$2,326,399 | -15.4% | \$2,430,302 | 4.5% |
| Principal Debt Repayment | \$2,352,817 | \$2,750,998 | \$2,326,398 | -15.4% | \$2,430,302 | 4.5% |
| Surplus (Deficit) | (\$0) | \$0 | \$0 | | \$0 | |
| Amortization | \$6,134,125 | \$5,656,207 | \$5,946,207 | 5.1% | \$6,196,207 | 4.2% |
| Net Income | (\$6,134,125) | (\$5,656,207) | (\$5,946,207) | 5.1% | (\$6,196,207) | 4.2% |

BUDGET SUMMARY

2025-2026 Operating Budget Spending Plans Summary

| OPERATIONAL SPENDING PLANS 2025 TO 2026 | | | |
|---|---------------------|---------------------|--|
| Type | 2025 | 2026 | |
| | Spending Plan | Spending Plan | |
| Revenues | | | |
| Municipal Taxes | \$10,457,521 | \$10,526,913 | |
| User Fees and Sales of Goods | \$5,919,645 | \$6,003,618 | |
| Interest Earned | \$235,000 | \$245,000 | |
| Penalties | \$143,778 | \$143,778 | |
| Government Transfers for Operating | \$1,997,220 | \$1,947,352 | |
| Licenses and Permits | \$150,838 | \$150,838 | |
| Fines and Costs | \$395,500 | \$395,500 | |
| Franchise Fees | \$1,545,645 | \$1,595,645 | |
| Rental Income | \$3,137,549 | \$3,147,550 | |
| Other Revenue | \$266,000 | \$266,000 | |
| Total Revenues | \$24,248,696 | \$24,422,194 | |
| Requisitions | | | |
| Requisitions Collected | \$3,059,888 | \$3,059,889 | |
| Requisitions Expended | \$3,059,888 | \$3,059,889 | |
| Net Requisitions | \$0 | \$0 | |
| Total Net Revenues | \$24,248,696 | \$24,422,194 | |
| Expenses | | | |
| Salaries, Wages and Benefits | \$7,594,392 | \$7,669,141 | |
| Contracted and General Services | \$6,631,142 | \$6,621,792 | |
| Materials, Supplies and Utilities | \$3,711,135 | \$3,795,703 | |
| Transfers to Individuals and Organizations | \$654,515 | \$679,515 | |
| Bank Charges | \$13,000 | \$13,000 | |
| Debenture Interest | \$750,388 | \$659,795 | |
| Other Expenses | \$0 | \$0 | |
| Total Expenses | \$19,354,572 | \$19,438,946 | |
| Net Operating Before Transfers and Debt Payments | \$4,894,124 | \$4,983,248 | |

BUDGET SUMMARY

Reserve Transfers

| | | |
|----------------------------------|--------------------|--------------------|
| Transfers from Reserves | \$120,826 | \$122,975 |
| Transfers to Reserves | \$2,476,018 | \$2,683,265 |
| Net Transfers to Reserves | \$2,355,192 | \$2,560,290 |

Internal Transfers

| | | |
|---------------------------------|-------------|--------------|
| Internal Transfers Revenue | \$1,448,270 | \$1,434,370 |
| Internal Transfers Expenditures | \$1,448,270 | \$1,434,370 |
| Net Internal Transfers | \$0 | (\$0) |

| | | |
|--|--------------------|--------------------|
| Gain/Loss on Disposal | \$0 | \$0 |
| Principal Debt Repayment | \$2,538,932 | \$2,422,959 |
| Total Operating Before Amortization | \$4,894,124 | \$4,983,249 |

| | | |
|--------------------------|------------|--------------|
| Surplus (Deficit) | \$0 | (\$0) |
|--------------------------|------------|--------------|

Other Items Budgeted, Non-Cash

| | | |
|-------------------|----------------------|----------------------|
| Amortization | \$6,196,207 | \$6,349,659 |
| Net Income | (\$6,196,207) | (\$6,349,659) |

COUNCIL

Overview

Town of Slave Lake's Council is comprised of 7 elected representatives, including the Mayor and 6 Town Councilors. Town of Slave Lake Council develops and evaluates policies and programs for the Town. Town Council is supported by administration who is responsible for helping to implement Council's vision.

Town of Slave Lake 2023-2024 Operating Budget Overview

| Council | 2021 Actual | 2021 Budget | 2022 Budget | 2023 Proposed Budget | 2024 Proposed Budget | 2024 vs 2021 Budget Change |
|--|------------------|------------------|------------------|----------------------|----------------------|----------------------------|
| Expenses | | | | | | |
| Salaries, Wages and Benefits | 247,750 | \$245,290 | \$244,750 | \$244,800 | \$244,850 | 0% |
| Contracted and General Services | 141,887 | \$31,700 | \$31,400 | \$50,800 | \$50,800 | 60% |
| Materials, Supplies and Utilities | 1,615 | \$600 | \$20,600 | \$600 | \$600 | 0% |
| Total Expenses | \$391,252 | \$277,590 | \$296,750 | \$296,200 | \$296,250 | 6.72% |
| Total Net Operating Requirement | \$391,252 | \$277,590 | \$296,750 | \$296,200 | \$296,250 | 6.72% |

Town of Slave Lake 2023-2024 Operating Budget Comparison

| Council | 2021 Actual | 2022 Budget | 2023 Proposed Budget | 2023 vs 2022 Change | 2024 Proposed Budget | 2024 vs 2023 Change |
|--|------------------|------------------|----------------------|---------------------|----------------------|---------------------|
| Expenses | | | | | | |
| Salaries, Wages and Benefits | \$247,750 | \$244,750 | \$244,800 | \$50 | \$244,850 | \$50 |
| Contracted and General Services | \$141,887 | \$31,400 | \$50,800 | \$19,400 | \$50,800 | \$0 |
| Materials, Supplies and Utilities | \$1,615 | \$20,600 | \$600 | (\$20,000) | \$600 | \$0 |
| Total Expenses | \$391,252 | \$296,750 | \$296,200 | (\$550) | \$296,250 | (\$0) |
| Total Net Operating Requirement | \$391,252 | \$296,750 | \$296,200 | \$550 | \$296,250 | (\$0) |

COUNCIL - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|--------------------------------|--------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Expenses | | | | | | |
| Salaries | \$100,565 | \$100,050 | \$100,050 | \$0 | \$100,050 | \$0 |
| Hourly Wages | \$78,081 | \$56,250 | \$56,250 | \$0 | \$56,250 | \$0 |
| Benefits | \$12,792 | \$15,050 | \$15,100 | \$50 | \$15,150 | \$50 |
| Standby or Meeting Wages | \$54,490 | \$72,400 | \$72,400 | \$0 | \$72,400 | \$0 |
| Public Member Honorarium | \$1,822 | \$1,000 | \$1,000 | \$0 | \$1,000 | \$0 |
| Employee Events | \$200 | \$1,000 | \$1,000 | \$0 | \$1,000 | \$0 |
| Meeting Fees | \$496 | \$3,300 | \$3,300 | \$0 | \$3,300 | \$0 |
| Travel & Training | \$2,386 | \$11,600 | \$30,000 | \$18,400 | \$30,000 | \$0 |
| Training | \$44,520 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Mobile Device Services | \$624 | \$500 | \$0 | (\$500) | \$0 | \$0 |
| Hospitality | \$7,394 | \$4,500 | \$6,000 | \$1,500 | \$6,000 | \$0 |
| Publications, Magazines | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Public Relations | \$5,490 | \$5,000 | \$5,000 | \$0 | \$5,000 | \$0 |
| Professional Services | \$78,880 | \$5,000 | \$5,000 | \$0 | \$5,000 | \$0 |
| Memberships | \$1,897 | \$500 | \$500 | \$0 | \$500 | \$0 |
| Computer Devices | \$0 | \$20,000 | \$0 | (\$20,000) | \$0 | \$0 |
| Office Supplies | \$1,615 | \$600 | \$600 | \$0 | \$600 | \$0 |
| Total Expenses | \$391,252 | \$296,750 | \$296,200 | (\$550) | \$296,250 | \$50 |
| Net Operating (Deficit) | (\$391,252) | (\$296,750) | (\$296,200) | \$550 | (\$296,250) | (\$50) |

Expenses

Personnel – Amounts for Council compensation per the compensation policy. Covers bi-weekly allowance, meeting and hourly allowances.

Contracted and General Services - Includes amounts for employee events, meeting expenses, Council training, mobile devices, meal allowances, public relations, professional services and memberships.

Materials, Supplies and Utilities - Includes office supplies for council.

Major Expense Variances (\$5,000+)**Explanation of Changes 2023 vs 2022 – expenditures**

\$18,400 - Increase in training costs for Alberta Municipalities annual conference.

Cost Savings

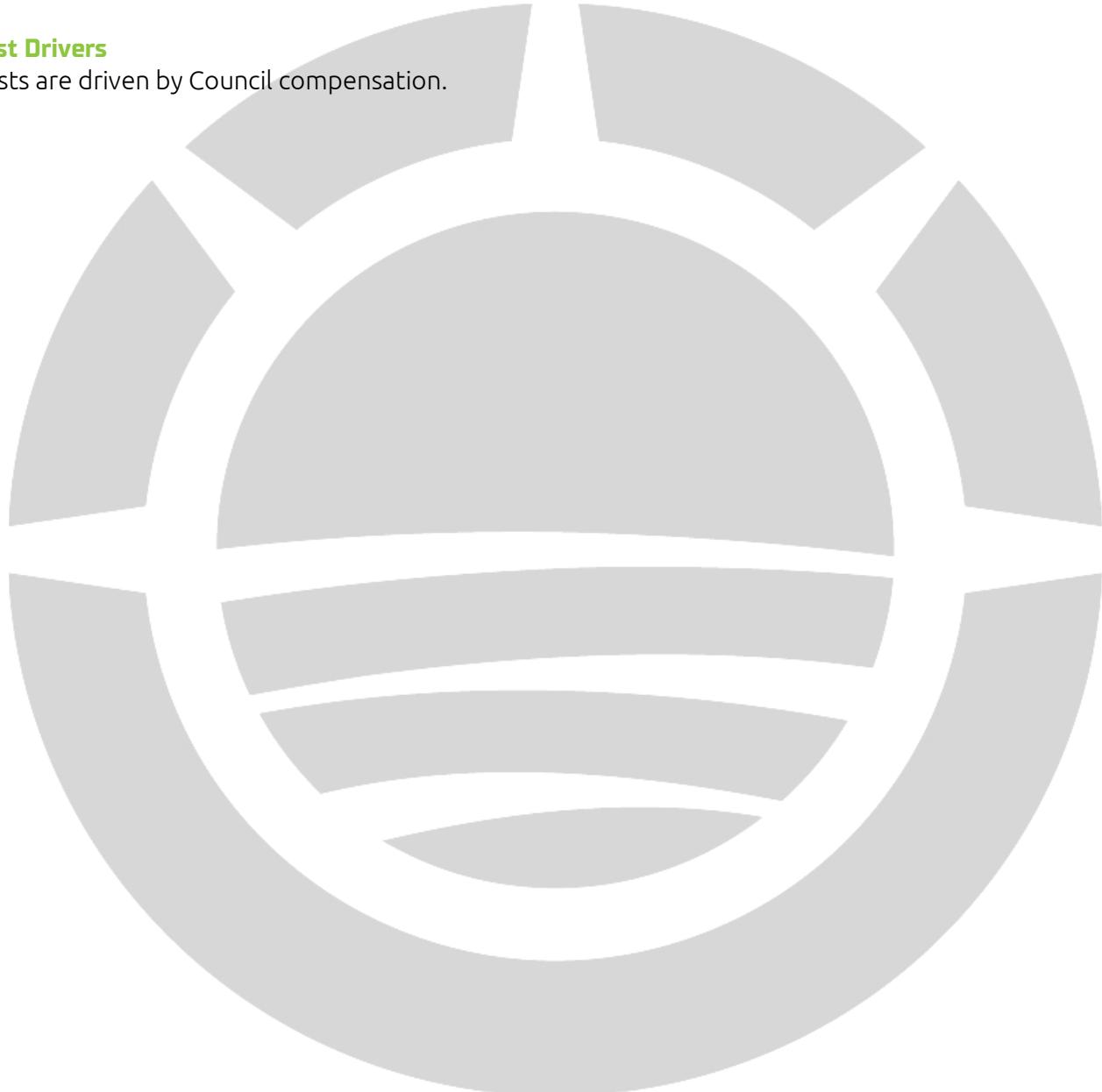
\$20,000 - 2022 saw a one time expense for the purchase of Council electronic devices as part of the organizations modernization plan.

Explanation of Changes 2024 vs 2023 - expenditures

2024 funding levels expected to remain consistent with 2023.

Cost Drivers

Costs are driven by Council compensation.



ADMINISTRATION

Overview

Included within Administration are the following services

General Administration, Communications, Chief Administrative Officer, Project Manager, Human Resources, Finance, Information Technology and Occupation Health and Safety.

Town of Slave Lake 2023-2024 Operating Budget Department Overview

| Administration | 2021 Actual | 2021 Budget | 2022 Budget | 2023 Proposed Budget | 2024 Proposed Budget | 2024 vs 2021 Budget Change |
|--|--------------------|--------------------|--------------------|-----------------------------|-----------------------------|-----------------------------------|
| Revenues | | | | | | |
| General Administration | \$117,369 | \$203,071 | \$170,957 | \$227,325 | \$236,540 | 16.48% |
| Finance | \$233,973 | \$226,563 | \$237,283 | \$243,161 | \$248,131 | 9.52% |
| Information Technology | \$1,547 | \$6,000 | \$6,000 | \$6,000 | \$6,000 | 0.00% |
| Project Manager | \$0 | \$114,540 | \$114,220 | \$114,720 | \$118,720 | 3.65% |
| Total Revenues | \$352,888 | \$550,174 | \$528,460 | \$591,206 | \$609,391 | 10.76% |
| Expenses | | | | | | |
| General Administration | \$659,033 | \$685,533 | \$807,446 | \$790,626 | \$783,566 | 14.30% |
| Human Resources | \$138,858 | \$247,535 | \$382,857 | \$485,020 | \$491,820 | 98.69% |
| Health and Safety | \$96,553 | \$102,330 | \$112,300 | \$24,700 | \$25,200 | -75.37% |
| Finance | \$794,970 | \$785,102 | \$793,898 | \$834,958 | \$851,097 | 8.41% |
| Information Technology | \$293,331 | \$329,272 | \$364,370 | \$829,480 | \$548,390 | 66.55% |
| Chief Administrative Officer | \$208,009 | \$248,192 | \$245,298 | \$235,498 | \$241,681 | -2.62% |
| Project Manager | \$0 | \$114,540 | \$114,220 | \$114,720 | \$118,720 | 3.65% |
| Total Expenses | \$2,190,754 | \$2,512,504 | \$2,820,389 | \$3,315,002 | \$3,060,473 | 21.81% |
| Total Net Operating Requirement | \$1,837,866 | \$1,962,330 | \$2,291,929 | \$2,723,796 | \$2,451,082 | 24.91% |

Town of Slave Lake 2025-2026 Spending Plan

| Administration | 2025 | 2026 |
|--|--------------------|--------------------|
| Revenues | | |
| Administration | \$239,455 | \$237,145 |
| Finance | \$253,387 | \$253,387 |
| Information Technology | \$6,000 | \$6,000 |
| Project Manager | \$120,826 | \$122,973 |
| Total Revenues | \$619,668 | \$619,505 |
| Expenses | | |
| Administration | \$795,047 | \$766,065 |
| Human Resources | \$499,408 | \$506,938 |
| Health and Safety | \$25,200 | \$25,200 |
| Finance | \$865,406 | \$879,831 |
| Information Technology | \$747,736 | \$551,355 |
| Chief Administrative Officer | \$245,797 | \$249,993 |
| Project Manager | \$120,826 | \$122,973 |
| Total Expenses | \$3,299,419 | \$3,102,355 |
| Total Net Operating Requirement | \$3,299,419 | \$3,102,355 |

General Administration, Chief Administrative Officer, Project Management

Overview

General Administration

Provides for the overall administration of the organization.

Communications

The Communications position connects citizens to the information they need. The Coordinator provides communication support services to departments using the department's technical expertise.

The position collaborates with management and Council to develop and implement communications strategies. The position is responsible for assisting with communication content, and distributing content, including publications, press releases, website content, and other outlets that communicate the organization's activities and services.

CAO

The Chief Administrative officer for the Town of Slave Lake that oversees the entire organization.

Project Manager

Works directly under the CAO and assists departments by overseeing or aiding with large capital projects.

Services Provided

| Administration | Communications | Project Manager |
|--------------------|-----------------------------------|----------------------------|
| Town Management | Website Management | Project Management |
| Agendas | Social Media Management | Grant Applications |
| Inquires | News Letter Management | Departmental Collaboration |
| Council Assistance | Responding to Community Questions | |

Town Management, Agenda's Council Assistance

Coordinate and plan events, meetings, for Mayor and Council. Prepare and distribute agendas and record and prepare minutes for Council meetings. Coordinates Council bi-elections and elections. Responsible for maintaining and distributing Bylaws and Policy/ Procedures as required by the Municipal Government Act.

Communications

Both Internal and External Communications. Sharing information between departments and within the community to residents.

Website & Social Media Management

Update, add, and maintain pages located within the Town of Slave Lake website and the Slave Lake Region website. This includes adding bylaws and council agendas, updating facility and department information, and creating news updates. Maintains the Towns Social media channels (Facebook, Instagram, Twitter, YouTube, TikTok) and creates content to be shared on all channels to keep residents informed of information within the Town.

Newsletter Management

Writes and sends a weekly newsletter using the Town website which notifies subscribers of all the information that has occurred and been released in the previous week.

Community Engagement

Connects with residents and businesses to ensure questions are answered and two-way communication is maintained.

Council Broadcasting

Operates the livestream of Council and MPC meetings that are broadcast and archived to the Town's YouTube Channel.

GENERAL ADMINISTRATION | ADMINISTRATION

Emergency Communications

In the event of an emergency the department serves as an information officer. The role acts as the coordination point for all public information, media relations and internal information sources for the ECC.

Town of Slave Lake 2023-2024 Operating Budget Comparison

| Administration / CAO / Project Manager | 2021 Actual | 2022 Budget | 2023 Proposed Budget | 2023 vs 2022 Change | 2024 Proposed Budget | 2024 vs 2023 Change |
|--|--------------------|------------------|----------------------|---------------------|----------------------|---------------------|
| Revenues | | | | | | |
| User Fees and Sales of Goods | \$7,139 | \$14,500 | \$29,000 | \$14,500 | \$39,000 | \$10,000 |
| Government Transfers for Operating | \$104,512 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Rental Income | \$4,468 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers from Reserves | \$0 | \$114,220 | \$114,720 | \$500 | \$118,720 | \$4,000 |
| Internal Transfers Revenue | \$0 | \$156,457 | \$148,325 | (\$8,132) | \$147,540 | (\$785) |
| Total Revenues | \$116,119 | \$285,177 | \$292,045 | \$6,868 | \$305,260 | \$13,215 |
| Expenses | | | | | | |
| Salaries, Wages and Benefits Contracted and General Services | \$717,312 | \$641,882 | \$565,485 | (\$76,397) | \$591,252 | \$25,767 |
| Materials, Supplies and Utilities | \$340,740 | \$279,210 | \$328,510 | \$49,300 | \$309,410 | (\$19,100) |
| Transfers to Reserves | \$25,412 | \$23,750 | \$34,550 | \$10,800 | \$34,750 | \$200 |
| Internal Transfers Expenditures | \$93,101 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | \$1,083,464 | \$944,842 | \$928,545 | \$16,297 | \$935,412 | \$6,867 |
| Total Net Operating Requirement | \$967,345 | \$659,665 | \$636,500 | \$9,429 | \$630,152 | \$6,348 |

ADMINISTRATION - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|------------------------|------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Fees For Service | \$3,000 | \$8,500 | \$9,000 | \$500 | \$9,000 | \$0 |
| Advertising Revenue | \$4,139 | \$6,000 | \$20,000 | \$14,000 | \$30,000 | \$10,000 |
| Other Income | \$0 | \$0 | \$50,000 | \$50,000 | \$50,000 | \$0 |
| Land & Building Leases | \$4,468 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Provincial Grants | \$104,512 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Internal Cost Recovery | \$94,960 | \$156,457 | \$148,325 | (\$8,132) | \$147,540 | (\$785) |
| Total Revenue | \$211,079 | \$170,957 | \$227,325 | \$56,368 | \$236,540 | \$9,215 |

GENERAL ADMINISTRATION | ADMINISTRATION

Expenses

| | | | | | | |
|---|----------------------|----------------------|----------------------|------------------|----------------------|----------------|
| Salaries | \$104,086 | \$273,224 | \$149,247 | (\$123,977) | \$154,631 | \$5,384 |
| Overtime | \$11,982 | \$6,000 | \$6,000 | \$0 | \$6,000 | \$0 |
| Benefits | \$87,675 | \$29,950 | \$87,130 | \$57,180 | \$97,330 | \$10,200 |
| Travel & Training | \$2,850 | \$2,500 | \$3,500 | \$1,000 | \$3,500 | \$0 |
| Training | \$900 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Freight & Postage | \$28,131 | \$36,000 | \$31,000 | (\$5,000) | \$30,000 | (\$1,000) |
| Mobile Device Services | \$1,943 | \$1,800 | \$1,800 | \$0 | \$1,800 | \$0 |
| Telephone & Security Line Services | \$35,479 | \$32,500 | \$32,500 | \$0 | \$32,500 | \$0 |
| Hospitality | \$805 | \$300 | \$800 | \$500 | \$800 | \$0 |
| Advertising | \$1,666 | \$1,500 | \$1,500 | \$0 | \$1,500 | \$0 |
| Publications, Magazines | \$0 | \$200 | \$0 | (\$200) | \$0 | \$0 |
| Public Relations | \$605 | \$2,000 | \$2,000 | \$0 | \$2,000 | \$0 |
| Professional Services | \$0 | \$5,000 | \$5,000 | \$0 | \$5,000 | \$0 |
| Legal Services | \$1,192 | \$1,500 | \$6,500 | \$5,000 | \$6,500 | \$0 |
| Memberships | \$10,351 | \$9,000 | \$12,500 | \$3,500 | \$12,500 | \$0 |
| Contracted Services | \$18,093 | \$2,500 | \$4,000 | \$1,500 | \$4,000 | \$0 |
| Equipment Rental | \$48,451 | \$39,800 | \$57,800 | \$18,000 | \$32,800 | (\$25,000) |
| Insurance Claims | \$450 | \$5,000 | \$5,000 | \$0 | \$5,000 | \$0 |
| Insurance | \$112,838 | \$113,000 | \$138,000 | \$25,000 | \$144,900 | \$6,900 |
| Elections | \$8,167 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Coffee Supplies | \$3,930 | \$7,100 | \$7,600 | \$500 | \$7,800 | \$200 |
| Materials | \$0 | \$0 | \$10,000 | \$10,000 | \$10,000 | \$0 |
| Office Supplies | \$9,862 | \$16,450 | \$16,450 | \$0 | \$16,450 | \$0 |
| Depreciation | \$730,594 | \$742,107 | \$752,107 | \$10,000 | \$762,107 | \$10,000 |
| Own Equipment | \$2,440 | \$2,549 | \$2,679 | \$130 | \$2,779 | \$100 |
| Administration - Internal Recovery Govt | \$229,593 | \$219,573 | \$209,620 | (\$9,953) | \$205,776 | (\$3,844) |
| Total Expenses | \$1,452,083 | \$1,549,553 | \$1,542,733 | (\$6,820) | \$1,545,673 | \$2,940 |
| Net Operating (Deficit) | (\$1,241,004) | (\$1,378,596) | (\$1,315,408) | \$63,188 | (\$1,309,133) | \$6,275 |

GENERAL ADMINISTRATION | ADMINISTRATION

CAO - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|------------------------------------|--------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Expenses | | | | | | |
| Salaries | \$158,387 | \$187,317 | \$177,314 | (\$10,003) | \$183,300 | \$5,986 |
| Benefits | \$29,067 | \$29,600 | \$29,800 | \$200 | \$30,000 | \$200 |
| CAO Office - Vehicle Allowance | \$3,357 | \$6,091 | \$6,091 | \$0 | \$6,091 | \$0 |
| Employee Awards | \$6,219 | \$10,000 | \$10,000 | \$0 | \$10,000 | \$0 |
| CAO Office - Gifts | \$2,050 | \$1,000 | \$1,000 | \$0 | \$1,000 | \$0 |
| Travel | \$303 | \$4,000 | \$4,000 | \$0 | \$4,000 | \$0 |
| Training | \$3,062 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Mobile Device Services | \$1,725 | \$540 | \$540 | \$0 | \$540 | \$0 |
| Telephone & Security Line Services | \$442 | \$450 | \$450 | \$0 | \$450 | \$0 |
| Hospitality | \$581 | \$2,000 | \$2,000 | \$0 | \$2,000 | \$0 |
| Public Relations | \$0 | \$300 | \$300 | \$0 | \$300 | \$0 |
| Professional Services | \$2,417 | \$3,000 | \$3,000 | \$0 | \$3,000 | \$0 |
| Memberships | \$400 | \$1,000 | \$1,000 | \$0 | \$1,000 | \$0 |
| Office Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Expenses | \$208,010 | \$245,298 | \$235,495 | (\$9,803) | \$241,681 | \$6,186 |
| Net Operating (Deficit) | (\$208,010) | (\$245,298) | (\$235,495) | \$9,803 | (\$241,681) | (\$6,186) |

GENERAL ADMINISTRATION | ADMINISTRATION

PROJECT MANAGER - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|--------------------------------|--------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Transfer from Reserve | | \$114,220 | \$114,720 | \$500 | \$118,720 | \$4,000 |
| Provincial Grants | | \$0 | | \$0 | | \$0 |
| Total Revenue | \$0 | \$114,220 | \$114,720 | \$500 | \$118,720 | \$4,000 |
| Expenses | | | | | | |
| Salaries | | \$88,000 | \$88,000 | \$0 | \$91,500 | \$3,500 |
| Overtime | | \$4,000 | \$4,000 | \$0 | \$4,000 | \$0 |
| Benefits | | \$17,700 | \$17,900 | \$200 | \$18,400 | \$500 |
| Travel & Training | | \$3,280 | \$3,280 | \$0 | \$3,280 | \$0 |
| Training | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Mobile Device Services | | \$540 | \$540 | \$0 | \$540 | \$0 |
| Hospitality | | \$250 | \$250 | \$0 | \$250 | \$0 |
| Memberships | | \$250 | \$250 | \$0 | \$250 | \$0 |
| Materials | | \$200 | \$500 | \$300 | \$500 | \$0 |
| Total Expenses | \$0 | \$114,220 | \$114,720 | \$500 | \$118,720 | \$4,000 |
| Net Operating (Deficit) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

Revenues

The main revenue sources for administration are fees for service such as administration charges and digital sign advertising.

Reserve transfers include amounts recovered by capital projects to which the project manager is assigned.

Internal transfers include costs recovered by water, waste water and garbage services for services provided by administration. This includes human resources and health and safety.

Major Revenue Variances (\$5,000+)

Explanation of Changes 2023 vs 2022 – revenues

\$14,000 increase for Digital advertising revenue.

\$50,000 increase for donation revenue.

Explanation of Changes 2024 vs 2023 – revenues

\$10,000 increase for digital advertising revenue.

Expenses

General Administration

Personnel costs Includes Executive Assistant & Communications Coordinator, CAO and Project Manager and related personnel costs.

Contracted and General Services Includes amounts for freight & postage fees, phones and security lines, training, professional services (legal and other) memberships to organizations like AUMA, equipment rentals & leases (photocopiers, sorting and postage machines), insurance and insurance claims and election costs.

Materials, Supplies and Utilities Includes amounts for office supplies.

Internal Transfers Expenditures Building costs such as power, gas repairs and maintenance are recorded under the Government Center and are recognized here.

Project Manager

Project Manager and related personnel costs. These costs are capitalized to each project the Project Manager works on.

Major Expenditure Variances (\$5,000+)

Explanation of Changes 2023 vs 2022 – expenditures

Project Manager and CAO funding levels expected to remain consistent with 2022.

General Administration

\$30,000 included for additional Apex supplementary pension for senior management.

\$17,000 included for organization benefit adjustments.

\$10,000 increase for Town employee clothing purchase program.

\$25,000 increase to insurance to reflect rising premiums.

\$18,000 increase for homeless coalition shelter rentals.

\$5,000 increase for legal services.

Costs savings

\$80,000 decrease for one time wage grid adjustments for the 2022 year.

\$5,000 decrease for freight and postage due to more mail being sent digitally.

Explanation of Changes 2024 vs 2023 - expenditures

Project Manager and CAO funding levels expected to remain consistent with 2023.

Costs savings

\$18,000 decrease for homeless coalition rentals.

\$7,000 decrease equipment rentals.

Initiatives

Employee clothing purchase program. Enable every employee an annual allowance to purchase Town of Slave Lake apparel.

Seek to increase digital advertising revenue by hiring a commission based contractor to sell advertising.

Adding an additional secondary pension plan for senior level staff to help recruit and retain employees.

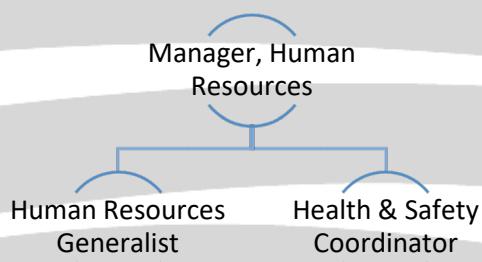
Human Resources | Health and Safety

Overview

The Human Resources and Occupational Health and Safety team contributes to the Town's vision by providing expert guidance on industry best practices and resolution strategies on workplace issues, legislation and policy compliance and the provision of a safe work environment for all employees.

The Human Resources department is committed to cultivating a positive, respectful, and inclusive work environment through innovative solutions that foster a culture of productivity, professional development engagement and inclusion to attract, develop and retain a diverse and talented workforce. Human Resources is also responsible for employee advocacy through the administration of benefit and wellness programs, professional development, skills training and ensuring a safe work environment for all employees.

Department Profile



Services Provided

The Town of Slave Lake has a workforce of approximately 72 comprising full and part-time staff from initial hire to the end of their employment life cycle. Human Resources provides a full range of services and programs and provides support and partnership to managers and employees in the following areas:

| |
|---------------------------|
| Human Resources |
| Administration |
| Employee Relations |
| Performance Management |
| Recruitment and Selection |
| Corporate Training |
| Legislation Compliance |

Administration

Maintains custody of all active and inactive personnel records (Personnel files, CRC, Driver's Abstracts, Certificates). Performs recruitment related administration. Processes employment related correspondence e.g., Employee verification letters. Develops forms and checklists for process improvement.

In collaboration with Payroll, processes benefit changes and tracks and administers Short-and Long-Term disability cases. Tracks and processes probations (successful and unsuccessful). Develops and updates job descriptions and organization charts.

Employee Relations

Responds to employee questions and concerns, this includes conflict resolution, coaching managers, and supervisors on employee related issues i.e., disciplinary matters, workplace accommodations, workplace investigations, terminations and management of employee queries, requests, and complaints.

Performance Management

Leads the performance management program, initiating change management, communication of process, coaching and providing guidance, supporting supervisors with employee performance issues and collaborates with Payroll to process pay increases.

Recruitment and Selection

Supports all departments throughout the full cycle recruitment process. The process is thorough and includes the development of advertisements and interview questions, coordinating and scheduling interviews with candidates, pre-screening viable candidates and sharing results with hiring managers, leading the interviews, conducting reference checks, onboarding and orientation, concluding notifying the unsuccessful candidates.

Onboarding, Orientations and Offboarding

After the interview, the onboarding process is the first real impression of the organization for new employees. Process entails preparing onboarding paperwork i.e., tax forms, payroll and employee records information. Human Resources and Payroll provide employee orientation training sessions for all newly hired employees. When employees leave, the off-boarding process includes notifying the relevant departments (i.e., IT and Payroll) to remove the employee from all our systems, collecting Town equipment, processing the exit interview and ensuring the final pay is processed and an ROE issued.

Corporate Training

Human Resources coordinates internal and external training programs, offering a broad range of skill and career-building training each year. A key initiative this year is to coordinate leadership development program for senior management and institute a corporate wide training program to help our staff develop the core competencies needed to be successful in their current positions and to position them for lateral positions or promotions. In 2022 Human Resources will focus on strengthening our corporate training & development program.

Legislation Compliance and Policy Updates

Human Resources is responsible for developing and updating employment policies as required based on the organizational needs and changes and to keep policies and procedures current with the existing legislation. Must adhere to legal requirement to maintain HR records and be

conversant with all labour laws (Employment Standards, Human Rights legislation, Labour laws, OH&S).

HR Metrics and Reporting

On a quarterly basis, Human Resources analyzes, monitors and evaluates the effectiveness of our HR services, programs and processes through HR metrics and workforce analytics. Data is gathered, stored and analyzed for quarterly reporting. Metrics include number of hires in each quarter organization wide and broken down by department, and employee turnover.

Performance Management

Human Resources assists supervisors with the performance evaluation program and process in conducting the annual performance review process. Supports performance management and supervisors on how to monitor and manage performance and deal with employee relation matters. Similarly, Human Resources educates and supports employees in understanding the process and completing their annual reviews.

Town of Slave Lake 2023-2024 Operating Budget Overview

| Human Resources | 2021 Actual | 2021 Budget | 2022 Budget | 2023 Proposed Budget | 2024 Proposed Budget | 2024 vs 2021 Budget Change |
|--|-------------|-------------|-------------|----------------------|----------------------|----------------------------|
| Expenses | | | | | | |
| Salaries, Wages and Benefits Contracted and General Services | \$101,415 | \$205,585 | \$235,027 | \$399,200 | \$406,000 | 97.49% |
| Materials, Supplies and Utilities | \$37,443 | \$40,950 | \$145,830 | \$83,820 | \$83,820 | 104.69% |
| Total Expenses | \$0 | \$1,000 | \$2,000 | \$2,000 | \$2,000 | 100.00% |
| Total Net Operating Requirement | \$138,858 | \$247,535 | \$382,857 | \$485,020 | \$491,820 | 98.69% |
| | | | | | | |

Town of Slave Lake 2023-2024 Operating Budget Comparison

| Human Resources | 2021 Actual | 2022 Budget | 2023 Proposed Budget | 2023 vs 2022 Change | 2024 Proposed Budget | 2024 vs 2023 Change |
|--|-------------|-------------|----------------------|---------------------|----------------------|---------------------|
| Expenses | | | | | | |
| Salaries, Wages and Benefits Contracted and General Services | \$101,415 | \$235,027 | \$399,200 | \$164,173 | \$406,000 | \$6,800 |
| Materials, Supplies and Utilities | \$37,443 | \$145,830 | \$83,820 | (\$62,010) | \$83,820 | \$0 |
| Total Expenses | \$0 | \$2,000 | \$2,000 | \$0 | \$2,000 | \$0 |
| Total Net Operating Requirement | \$138,858 | \$382,857 | \$485,020 | \$102,163 | \$491,820 | \$6,800 |
| | | | | | | |

HUMAN RESOURCES - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|--------------------------------|--------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Expenses | | | | | | |
| Salaries | \$58,554 | \$179,127 | \$313,400 | \$134,273 | \$319,500 | \$6,100 |
| Overtime | \$17,258 | \$5,000 | \$5,000 | \$0 | \$5,000 | \$0 |
| Benefits | \$10,603 | \$35,900 | \$65,800 | \$29,900 | \$66,500 | \$700 |
| Health Spending | \$15,000 | \$15,000 | \$15,000 | \$0 | \$15,000 | \$0 |
| Employee Awards | \$0 | \$2,500 | \$2,500 | \$0 | \$2,500 | \$0 |
| Employee Recruitment | \$20,209 | \$81,000 | \$51,000 | (\$30,000) | \$51,000 | \$0 |
| Travel & Training | \$0 | \$4,500 | \$5,700 | \$1,200 | \$5,700 | \$0 |
| Training | \$0 | \$34,000 | \$14,000 | (\$20,000) | \$14,000 | \$0 |
| Mobile Device Services | \$144 | \$1,080 | \$1,620 | \$540 | \$1,620 | \$0 |
| Communications | \$0 | \$750 | \$0 | (\$750) | \$0 | \$0 |
| Professional Services | \$1,982 | \$7,000 | \$7,000 | \$0 | \$7,000 | \$0 |
| Contracted Services | \$15,108 | \$15,000 | \$0 | (\$15,000) | \$0 | \$0 |
| Software | \$0 | \$0 | \$2,000 | \$2,000 | \$2,000 | \$0 |
| Office Supplies | \$0 | \$2,000 | \$2,000 | \$0 | \$2,000 | \$0 |
| Total Expenses | \$138,858 | \$382,857 | \$485,020 | \$102,163 | \$491,820 | \$6,800 |
| Net Operating (Deficit) | (\$138,858) | (\$382,857) | (\$485,020) | (\$102,163) | (\$491,820) | (\$6,800) |

Expenditures

Personnel - Human resources and related personnel costs and staff health spending benefits.

Contracted and General Services - Includes amounts for employee awards, employee recruitment, departmental training, corporate wide training programs, phone and professional services such as legal.

Materials, Supplies and Utilities - Includes office supplies.

Major Expenditure Variances (\$5,000+)

Explanation of Changes 2023 vs 2022 – expenditures

\$93,900 reallocation of Health and Safety position to human resources.

\$65,000 reallocation of Administrative assistant positon from general administration.

\$5,273 for wage grid adjustments.

Cost Savings

\$30,000 Decrease to employee recruitment. 2022 saw a one time allowance for additional services to hire a planning and development director.

\$20,000 decrease for corporate training.

\$15,000 decrease for contracted services. 2022 contracted a wage grid review.

Explanation of Changes 2024 vs 2023 - expenditures

Human resources levels expected to remain consistent with 2023.

Cost Drivers

Costs are driven by personnel, recruitment and legal services.

Initiatives

The department's goal is to assist all departments with the most effective and efficient utilization of human resources and to help maximize the potential of all employees.

Combine the health and safety position within the human resources department.

Strategic Plan

Administration

Maintain employees' records following legislative guidelines. Commit to regular review and update of employment policies.

Equality, Diversity and Inclusion

Create an equitable, diverse and inclusive workplace. A diverse staff will improve the quality of decision-making and will have a positive impact on our attraction and retention strategy.

HR Continuous Improvement

Strive to introduce innovative processes for continuous improvement of HR processes. In addition, use agile strategies to be more collaborative and adaptable to meet the evolving HR needs of the Town.

Recruitment, selection and retention

Proactively attract the right people into the organization, then work to keep them.

Respectful Conduct in the Workplace

Promote civility and establish policies and practices to promote an environment where staff treat each other with courtesy and respect.

Training and development

Focus on creating a culture of learning and talent development by strategically investing in our staff through professional development and training to prepare them for internal mobility and career advancements and for future opportunities.

Health and Safety

Overview

The Town of Slave Lake (TOSL) management is committed to providing safe and healthful work environments for all its employees, as well as for contractors, visitors and the public. We have used the Alberta OHS Act, Regulation and Code as a basis to create our organization's Health and Safety Management System (HSMS). The HSMS is designed to minimize incidental loss by reducing common workplace injuries, protecting at-risk workers and identifying higher-risk work situations. It also sets responsibilities for employees at every level, provides policies, and safe work practices and procedures as guidelines.

Our goal is always to go above and beyond what is required by provincial OHS legislation and other regulations through ongoing inspections, investigations and evaluations of our worksites. We aim to continuously improve our system and stay current with industry standards.

The TOSL's focus on workplace health and safety demonstrates the ongoing commitment to our organization and to workplace safety, therefore enhancing our reputation as a responsible employer.

Services Provided

| Health & Safety |
|--------------------------------------|
| Management Leadership |
| Hazard Identification and Assessment |
| Reporting and Monitoring |
| Training |
| Emergency Response |

Management Leadership and Organizational Commitment

Policies and procedures outline responsibilities and accountabilities of employees at every level. Management provides access to HS resources (training, PPE, first aid equipment, etc.)

Hazard Identification and Assessment

We identify hazards and assess them for risk before we determine which controls must be implemented to prevent incidents.

Hazard Control

Engineering, administrative and personal protective equipment controls are put in place to minimize worker exposure to the identified workplace hazards.

Ongoing Inspections

All TOSL worksites are inspected twice per year by the Health and Safety Committee on a rotational basis.

Qualifications, Orientation and Training

All employees are orientated prior to commencing their job tasks. Ongoing training is assigned to employees to keep them competent in their positions.

Emergency Response

All TOSL workplaces have site-specific emergency response plans designed to protect employees and facilities from hazards related to emergencies.

Incident Investigation

All incidents and near misses are investigated to identify root cause(s) and prevent incident recurrence.

Town of Slave Lake 2023-2024 Operating Budget Overview

| Health and Safety | 2021 Actual | 2021 Budget | 2022 Budget | 2023 Proposed Budget | 2024 Proposed Budget | 2024 vs 2021 Budget Change |
|--|--------------------|--------------------|--------------------|-----------------------------|-----------------------------|-----------------------------------|
| Expenses | | | | | | |
| Salaries, Wages and Benefits | \$88,082 | \$88,680 | \$88,190 | \$0 | \$0 | -100.00% |
| Contracted and General Services | \$7,306 | \$12,650 | \$23,110 | \$23,500 | \$24,000 | 89.72% |
| Materials, Supplies and Utilities | \$1,165 | \$1,000 | \$1,000 | \$1,200 | \$1,200 | 20.00% |
| Total Expenses | \$96,553 | \$102,330 | \$112,300 | \$24,700 | \$25,200 | -75.37% |
| Total Net Operating Requirement | \$96,553 | \$102,330 | \$112,300 | \$24,700 | \$25,200 | -75.37% |

Town of Slave Lake 2023-2024 Operating Budget Comparison

| Health and Safety | 2021 Actual | 2022 Budget | 2023 Proposed Budget | 2023 vs 2022 Change | 2024 Proposed Budget | 2024 vs 2023 Change |
|--|--------------------|--------------------|-----------------------------|----------------------------|-----------------------------|----------------------------|
| Expenses | | | | | | |
| Salaries, Wages and Benefits | \$88,082 | \$88,190 | \$0 | (\$88,190) | \$0 | \$0 |
| Contracted and General Services | \$7,306 | \$23,110 | \$23,500 | \$390 | \$24,000 | \$500 |
| Materials, Supplies and Utilities | \$1,165 | \$1,000 | \$1,200 | \$200 | \$1,200 | \$0 |
| Total Expenses | \$96,553 | \$112,300 | \$24,700 | (\$87,600) | \$25,200 | \$500 |
| Total Net Operating Requirement | \$96,553 | \$112,300 | \$24,700 | \$87,600 | \$25,200 | \$500 |

HEALTH AND SAFETY - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|--------------------------------|-------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Expenses | | | | | | |
| Salaries | \$66,243 | \$71,390 | \$0 | (\$71,390) | \$0 | \$0 |
| Overtime | \$4,326 | \$1,200 | \$0 | (\$1,200) | \$0 | \$0 |
| Benefits | \$17,513 | \$15,600 | \$0 | (\$15,600) | \$0 | \$0 |
| Travel & Training | \$0 | \$1,200 | \$0 | (\$1,200) | \$0 | \$0 |
| Training | \$6,994 | \$11,000 | \$11,000 | \$0 | \$11,000 | \$0 |
| Mobile Device Services | \$312 | \$540 | \$0 | (\$540) | \$0 | \$0 |
| Auditing Services | \$0 | \$4,500 | \$0 | (\$4,500) | \$0 | \$0 |
| IT Licencing | \$0 | \$5,870 | \$12,500 | \$6,630 | \$13,000 | \$500 |
| Materials | \$1,165 | \$1,000 | \$1,200 | \$200 | \$1,200 | \$0 |
| Total Expenses | \$96,553 | \$112,300 | \$24,700 | (\$87,600) | \$25,200 | \$500 |
| Net Operating (Deficit) | (\$96,553) | (\$112,300) | (\$24,700) | \$87,600 | (\$25,200) | (\$500) |

Expenditures

Personnel – This position has been reassigned to human resources.

Contracted and General Services – Includes amounts for corporate wide safety training and software licensing costs.

Materials, Supplies and Utilities - Includes office and safety supplies.

Major Variances [\$5,000] or greater

Explanation of Changes 2023 vs 2022 – expenditures

Personnel costs have been reallocate to Human Resources.

\$6,630 Increase in software licenses for health and safety tracking and reporting.

Cost Savings

\$4,500 No health and safety audit required.

Explanation of Changes 2024 vs 2023 – expenditures

Health and Safety levels expected to remain consistent with 2023.

Cost Drivers

Costs are driven by primarily by training and IT costs.

Financial Services

Overview

The Finance Department provides oversight to ensure that the organization is financially responsible and fiscally sound, accountable and transparent in managing public funds. The Department is responsible for accounting and reporting, financial management, and investment oversight for not only the Town of Slave Lake, but also for Wildfire Legacy Corporation and the Slave Lake Airport Commission. This work supports Administration, Council and board members in making decisions that keep the Organizations financially resilient and responsible.

The Department makes key contributions towards Slave Lakes' vision by supporting effective financial management, oversight and informed decision making to maintain the financial sustainability of the Town.

The Finance Department includes a team of 7 dedicated financial personnel who provide timely, accurate and financial support to all Town departments. The Department is committed to working collaboratively, embracing new technologies and innovative ways of operating, to provide best in class service to support the achievement of the Town's objectives. We will continue to provide excellence in customer service and financial reporting through our unwavering commitment to our staff, our understanding of municipal operations, and a continued focus on innovative process improvement.

The Department values accountability, innovation, service excellence and employee engagement by providing a safe, healthy & sustainable environment.

Services Provided

| Financial Services |
|--------------------------|
| Taxation |
| Accounting and Reporting |
| Accounts Payable |
| Accounts Receivable |
| Cash Processing |
| Payroll |
| Budgeting |
| Utility Billing Services |
| Customer Service |

Accounting and Reporting

Provides all general accounting and reporting with respect to operating programs, as well as accounting, reporting, analysis and debt management to support capital programs. Core activities include; quarterly financial reporting to Town Council and citizens, facilitating the external audit, oversight to financial records and adherence to generally accepted accounting principals (GAAP).

Taxation Services

Taxation is responsible for billing and collecting municipal and provincial education taxes and administering the monthly Tax Installment Payment Program (TIPP). Taxation provides assessment notices, taxation notices and works with citizens, daily, to assist with tax payment and tax sale processes. Works with an external assessment firm to ensure Town records reflect current assessment values and property ownership is up to date.

Payroll

Manages the production of bi-weekly payroll 100% on-time for all Town employees. In collaboration with Human Resources oversight is provided for pension administration and reporting for Local Authorities Pension Plan as well the benefit plan Town employees appreciate and have access to.

Budgeting

The Finance Department coordinates and delivers the Town's operating and capital budgets, contributing to the financial sustainability of the Town. Information, analysis and recommendations are provided internally to departments and is provided to Council and residents which help to make financial information more transparent.

Customer Service

The Finance Department is primarily responsible for customer service delivery at the Town office that customers, residents and vendors require.

Business Licences

Issues and approves Business Licences within the Town. After all required Planning approvals have been received and approved Finance reviews the business license application and

Utility Billing Services

Provides monthly utility invoicing, on a timely scheduled basis, for all utility customers of the Town. Works in collaboration with the Utility department to coordinate water meter readings, investigations and trouble shooting. Provides monthly analysis and account reporting to update contracted garbage service delivery.

Accounts Payable and Receivable

Works in collaboration with all departments to facilitate bill payments and invoicing. 2 part time staff, working together, oversee prompt and proper payment and the issuance of invoices for entire Town operations.

Town of Slave Lake 2023-2024 Operating Budget Overview

| Finance | 2021 Actual | 2021 Budget | 2022 Budget | 2023 Proposed Budget | 2024 Proposed Budget | 2024 vs 2021 Budget Change |
|--|------------------|------------------|------------------|----------------------|----------------------|----------------------------|
| Revenues | | | | | | |
| User Fees and Sales of Goods | \$17,615 | \$18,500 | \$18,500 | \$18,500 | \$18,500 | 0.00% |
| Penalties | \$71 | \$1,000 | \$1,000 | \$200 | \$200 | -80.00% |
| Licenses and Permits | \$80,926 | \$77,273 | \$86,824 | \$91,353 | \$96,074 | 24.33% |
| Internal Transfers Revenue | \$135,361 | \$129,790 | \$130,959 | \$133,108 | \$133,357 | 2.75% |
| Total Revenues | \$233,973 | \$226,563 | \$237,283 | \$243,161 | \$248,131 | 9.52% |
| Expenses | | | | | | |
| Salaries, Wages and Benefits | \$631,191 | \$614,817 | \$625,760 | \$653,300 | \$665,000 | 8.16% |
| Contracted and General Services | \$118,244 | \$117,882 | \$127,589 | \$140,979 | \$145,292 | 23.25% |
| Materials, Supplies and Utilities | \$4,365 | \$6,900 | \$6,000 | \$6,000 | \$6,000 | -13.04% |
| Bank Charges | \$23,730 | \$13,872 | \$12,000 | \$12,000 | \$12,000 | -13.49% |
| Internal Transfers Expenditures | \$17,440 | \$31,631 | \$22,549 | \$22,679 | \$22,805 | -27.90% |
| Total Expenses | \$794,970 | \$785,102 | \$793,898 | \$834,958 | \$851,097 | 8.41% |
| Total Net Operating Requirement | \$560,997 | \$558,539 | \$556,615 | \$591,797 | \$602,966 | 7.95% |

Town of Slave Lake 2023-2024 Operating Budget Comparison

| Finance | 2021 Actual | 2022 Budget | 2023 Proposed Budget | 2023 vs 2022 Change | 2024 Proposed Budget | 2024 vs 2023 Change |
|--|------------------|------------------|----------------------|---------------------|----------------------|---------------------|
| Revenues | | | | | | |
| User Fees and Sales of Goods | \$17,615 | \$18,500 | \$18,500 | \$0 | \$18,500 | \$0 |
| Penalties | \$71 | \$1,000 | \$200 | (\$800) | \$200 | \$0 |
| Licenses and Permits | \$80,926 | \$86,824 | \$91,353 | \$4,529 | \$96,074 | \$4,721 |
| Internal Transfers Revenue | \$135,361 | \$130,959 | \$133,108 | \$2,149 | \$133,357 | \$249 |
| Total Revenues | \$233,973 | \$237,283 | \$243,161 | \$5,878 | \$248,131 | \$4,970 |
| Expenses | | | | | | |
| Salaries, Wages and Benefits | \$631,191 | \$625,760 | \$653,300 | \$27,540 | \$665,000 | \$11,700 |
| Contracted and General Services | \$118,244 | \$127,589 | \$140,979 | \$13,390 | \$145,292 | \$4,313 |
| Materials, Supplies and Utilities | \$4,365 | \$6,000 | \$6,000 | \$0 | \$6,000 | \$0 |
| Bank Charges | \$23,730 | \$12,000 | \$12,000 | \$0 | \$12,000 | \$0 |
| Internal Transfers Expenditures | \$17,440 | \$22,549 | \$22,679 | \$130 | \$22,805 | \$126 |
| Total Expenses | \$794,970 | \$793,898 | \$834,958 | \$41,060 | \$851,097 | \$16,139 |
| Total Net Operating Requirement | \$560,997 | \$556,615 | \$591,797 | \$35,182 | \$602,966 | \$11,169 |

FINANCE - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|--------------------------------|--------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Fees For Service | \$17,615 | \$18,500 | \$18,500 | \$0 | \$18,500 | \$0 |
| Business Licenses | \$80,926 | \$86,824 | \$91,353 | \$4,529 | \$96,074 | \$4,721 |
| Interest Earned | \$71 | \$1,000 | \$200 | (\$800) | \$200 | \$0 |
| Internal Cost Recovery | \$135,361 | \$130,959 | \$133,108 | \$2,149 | \$133,357 | \$249 |
| Total Revenue | \$233,973 | \$237,283 | \$243,161 | \$5,878 | \$248,131 | \$4,970 |
| Expenses | | | | | | |
| Salaries | \$426,418 | \$440,232 | \$462,672 | \$22,440 | \$473,072 | \$10,400 |
| Overtime | \$3,951 | \$9,000 | \$9,000 | \$0 | \$9,000 | \$0 |
| Hourly Wages | \$82,727 | \$73,428 | \$73,428 | \$0 | \$73,428 | \$0 |
| Benefits | \$118,095 | \$103,100 | \$108,200 | \$5,100 | \$109,500 | \$1,300 |
| Employee Events | \$5,869 | \$5,000 | \$6,000 | \$1,000 | \$7,000 | \$1,000 |
| Travel & Training | \$3,232 | \$8,000 | \$8,000 | \$0 | \$10,000 | \$2,000 |
| Mobile Device Services | \$0 | \$540 | \$540 | \$0 | \$540 | \$0 |
| Hospitality | \$325 | \$800 | \$1,000 | \$200 | \$1,100 | \$100 |
| Professional Services | \$0 | \$500 | \$0 | (\$500) | \$0 | \$0 |
| Legal Services | \$1,148 | \$5,000 | \$9,000 | \$4,000 | \$9,000 | \$0 |
| Auditing Services | \$38,617 | \$36,000 | \$37,000 | \$1,000 | \$37,000 | \$0 |
| Taxation Services | \$60,519 | \$59,499 | \$60,689 | \$1,190 | \$61,902 | \$1,213 |
| Memberships | \$334 | \$750 | \$750 | \$0 | \$750 | \$0 |
| Professional Fees | \$2,529 | \$1,500 | \$2,000 | \$500 | \$2,000 | \$0 |
| Contracted Services | \$5,677 | \$9,000 | \$15,000 | \$6,000 | \$15,000 | \$0 |
| Office Supplies | \$4,365 | \$6,000 | \$6,000 | \$0 | \$6,000 | \$0 |
| Bank Charges | \$8,607 | \$10,000 | \$10,000 | \$0 | \$10,000 | \$0 |
| Credit Card Fees & Late Charge | \$15,123 | \$2,000 | \$2,000 | \$0 | \$2,000 | \$0 |
| Own Equipment | \$2,440 | \$2,549 | \$2,679 | \$130 | \$2,805 | \$126 |
| Internal Transfer Expense | \$15,000 | \$20,000 | \$20,000 | \$0 | \$20,000 | \$0 |
| Bad Debt Expense | (\$6) | \$1,000 | \$1,000 | \$0 | \$1,000 | \$0 |
| Total Expenses | \$794,970 | \$793,898 | \$834,958 | \$41,060 | \$851,097 | \$16,139 |
| Net Operating (Deficit) | (\$560,997) | (\$556,615) | (\$591,797) | (\$35,182) | (\$602,966) | (\$11,169) |

Revenues

User Fees - Fees for tax certificates and other administrative charges.

Licenses and Permits - Town of Slave Lake business licence revenue. A portion of this revenue is used to fund grants to community organizations.

Internal Transfers - Cost recovery from the administration and billing for utilities. This revenue is recovered from Water, Waste Water and Garbage and Recycling Services.

Major Revenue Variances (\$5,000+)

Explanation of Changes 2023 vs 2022 – revenues

\$4,500 growth in predicted business license growth.

Explanation of Changes 2024 vs 2023 - revenues

Continued growth in predicted business license growth.

Expenditures

Personnel – Finance and related personnel costs.

Contracted and General Services – Includes amounts for departmental training, corporate wide employee events, phones, professional services such as assessment, auditing and legal, memberships and hospitality as well as contracted services for IT software support.

Materials, Supplies and Utilities - Includes office supplies.

Bank Charges – Includes bank fees for payment processing and banking charges for the organization.

Internal Transfers Expenditures – includes the transfer of business license revenue to community grants as well as charges from operations for vehicle usage.

Major Expenditure Variances (\$5,000+)

Explanation of Changes 2023 vs 2022 - expenditures

\$27,540 Cola adjustments for personnel.

\$6,000 increase to Contracted Services for property assessments surrounding tax sales

Explanation of Changes 2024 vs 2023 - expenditures

Expenditure levels expected to remain consistent with 2023.

Emerging Issues

Year end software was mainly developed in house, software and updating capabilities have reached their end of life. To aid in the timely preparation of year end financial statements new statements will be required.

Cost Drivers

Costs are driven by technology improvement, personnel expenses and external services such as auditing and assessment services.

Initiatives

Customers Service

Service Excellence

Continue to provide quality and responsive service that our residents count on. Review standards annually and the impact on our residents.

Stewardship of Resources

Continue to monitor financial results on a continuous basis for the Town. Invest in process improvements and systems integration.

Create effective strategic, operational and governance planning to support Finance and Town initiatives.

Continuously improve our processes and services in an efficient and effective manner.

Invest in IT network and equipment to support organizational work flow and security.

Continue work on systems integration and process improvement initiatives.

Employees

Provide a healthy, respectful workplace and supportive environment.

Work toward achieving Healthy Workplace – Engaging staff to promote a healthy work-life balance.

Build an engaged workforce

Assist with developing a corporate wide training Strategy.

Develop flexible work practices and support working at home initiatives and directives.

Create a well trained adaptable staff capable of fulfilling multiple rolls within the department.

Continuous Improvement and Innovation

Streamline financial business processes and strengthen transactional oversight and accountability;

Optimize financial systems through new technology opportunities and better data sharing;

Enhance data governance to improve the efficiency, timeliness, accuracy and insightfulness of financial reporting while maintaining data integrity and enhancing data sharing;

Strategic Plan

The Department will continue modernizing the Town's financial systems by seeking continuous improvements to manage people, processes and technology. These modernization efforts will allow the Department to focus more resources on providing improved financial reporting resulting in stronger financial outcomes for the Town. An emphasis will be placed on further staff growth and development and an investment into enhanced financial software.

Plans for 2023 to 2025 include investing into an ERP (Enterprise Resource Plan) Software package. This package will tie in multiple departments into the financial system as well as provide the Town the ability to modernize its payment system and online capabilities. Updating financial statements and year end software. Expand budgeting software capabilities and reporting tools.



Information Technology Services

Overview

The Town of Slave Lake operates in an environment faced with rapidly changing technological advancements, which requires an innovative and forward thinking organization to meet the increasing demands of citizens and staff. IT implements, coordinates, purchases and plans for the IT needs of the Town. This department is supported by professional consultants to ensure the Town is implementing best practices and has the professional oversight needed to maintain and operate its infrastructure.

Services Provided

| Information Technology Services |
|---------------------------------|
| Technology Administration |
| Technology Coordination |
| Technology Implementation |
| Technology Procurement |
| Cyber Security |
| Technology Planning |

Technology Coordination

Collaborates with all departments on their technology needs. Reviews current and potential software requirements and determines the compatibility with Town infrastructure. Ensures devices used on the Town network meet the standards and safety protocols needed.

Technology Implementation

Works with software companies on the implementation of software on Town Infrastructure. Installs hardware and software for Town owned equipment. Oversees the day to day needs of every employee working for the Town. Manages all email services, security services, back up services, phones and the overall network of the Town.

Technology Procurement

Sources and procures IT equipment needed by the Town. Provides requirements for departments when looking at technologies. Sources equipment through verified equipment sellers.

Cyber Security

The threat of cyber attacks is evolving at a rapid pace and is constantly changing. Ensuring the Town has the appropriate cyber security measures in place is paramount to the safe keeping of information and the continuous day to day business of the Town that staff and residents count on. Works with consultants to review the Towns security setup and practices is ongoing and ever changing. Leads in both the identification of and the mitigation strategies to implement by working with employees and developing effective measures to ensure the safekeeping of information.

Information Technology Services | Administration

Town of Slave Lake 2023-2024 Operating Budget Overview

| Information Technology | 2021 Actual | 2021 Budget | 2022 Budget | 2023 Proposed Budget | 2024 Proposed Budget | 2024 vs 2021 Budget Change |
|--|------------------|------------------|------------------|----------------------|----------------------|----------------------------|
| Revenues | | | | | | |
| User Fees and Sales of Goods | \$1,547 | \$6,000 | \$6,000 | \$6,000 | \$6,000 | 0.00% |
| Total Revenues | \$1,547 | \$6,000 | \$6,000 | \$6,000 | \$0 | -100.00% |
| Expenses | | | | | | |
| Salaries, Wages and Benefits Contracted and General Services | \$88,826 | \$90,490 | \$89,990 | \$191,200 | \$191,200 | 111.29% |
| Materials, Supplies and Utilities | \$158,901 | \$188,282 | \$223,880 | \$276,780 | \$276,780 | 47.00% |
| Total Expenses | \$45,604 | \$50,500 | \$50,500 | \$61,500 | \$61,500 | 21.78% |
| Total Expenses | \$293,331 | \$329,272 | \$364,370 | \$529,480 | \$529,480 | 60.80% |
| Total Net Operating Requirement | \$291,784 | \$323,272 | \$358,370 | \$523,480 | \$529,480 | 63.79% |

Town of Slave Lake 2023-2024 Operating Budget Comparison

| Information Technology | 2021 Actual | 2022 Budget | 2023 Proposed Budget | 2023 vs 2022 Change | 2024 Proposed Budget | 2024 vs 2023 Change |
|--|------------------|------------------|----------------------|---------------------|----------------------|---------------------|
| Revenues | | | | | | |
| User Fees and Sales of Goods | \$1,547 | \$6,000 | \$6,000 | \$0 | \$6,000 | \$0 |
| Total Revenues | \$1,547 | \$6,000 | \$6,000 | \$0 | \$0 | (\$6,000) |
| Expenses | | | | | | |
| Salaries, Wages and Benefits Contracted and General Services | \$88,826 | \$89,990 | \$191,200 | \$101,210 | \$194,600 | \$3,400 |
| Materials, Supplies and Utilities | \$158,901 | \$223,880 | \$276,780 | \$52,900 | \$281,290 | \$4,510 |
| Total Expenses | \$45,604 | \$50,500 | \$61,500 | \$11,000 | \$72,500 | \$11,000 |
| Total Expenses | \$293,331 | \$364,370 | \$529,480 | \$165,110 | \$548,390 | \$18,910 |
| Total Net Operating Requirement | \$291,784 | \$358,370 | \$523,480 | \$165,110 | \$548,390 | \$24,910 |

INFORMATION TECHNOLOGY - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|--------------------------------|--------------------|----------------------------|----------------------------|---------------------------|----------------------------|---------------------------|
| Revenue | | | | | | |
| Cost Recovery | \$1,547 | \$6,000 | \$6,000 | \$0 | \$6,000 | \$0 |
| Total Revenue | \$1,547 | \$6,000 | \$6,000 | \$0 | \$6,000 | \$0 |
| Expenses | | | | | | |
| Salaries | \$68,473 | \$71,390 | \$154,800 | \$83,410 | \$157,800 | \$3,000 |
| Overtime | \$3,324 | \$3,000 | \$3,000 | \$0 | \$3,000 | \$0 |
| Benefits | \$17,029 | \$15,600 | \$35,800 | \$20,200 | \$33,800 | (\$2,000) |
| Travel & Training | \$0 | \$2,600 | \$2,600 | \$0 | \$2,600 | \$0 |
| Training | \$963 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Freight & Postage | \$228 | \$250 | \$350 | \$100 | \$350 | \$0 |
| Internet Services | \$18,770 | \$23,040 | \$23,540 | \$500 | \$23,540 | \$0 |
| Mobile Device Services | \$398 | \$540 | \$540 | \$0 | \$540 | \$0 |
| Contracted Services | \$32,056 | \$50,000 | \$80,000 | \$30,000 | \$80,000 | \$0 |
| Software Licencing | \$106,486 | \$147,450 | \$169,750 | \$22,300 | \$174,260 | \$4,510 |
| Supplies | \$10,884 | \$11,000 | \$12,000 | \$1,000 | \$13,000 | \$1,000 |
| Computer Equipment | \$29,912 | \$30,000 | \$40,000 | \$10,000 | \$50,000 | \$10,000 |
| Office Supplies | \$3,406 | \$3,500 | \$3,500 | \$0 | \$3,500 | \$0 |
| Computer Purchase Program | \$1,402 | \$6,000 | \$6,000 | \$0 | \$6,000 | \$0 |
| IT Transfer to Reserve | \$0 | \$0 | \$300,000 | \$300,000 | \$0 | (\$300,000) |
| Total Expenses | \$293,331 | \$364,370 | \$831,880 | \$467,510 | \$548,390 | (\$283,490) |
| Net Operating (Deficit) | (\$291,784) | (\$358,370) | (\$825,880) | (\$467,510) | (\$542,390) | \$283,490 |

Revenues

Cost recovery from employees who purchase an electronic device through the Town.

Major Revenue Variances (\$5,000+)

Explanation of Changes 2023 vs 2022 – revenues

Funding levels expected to remain consistent with 2022.

Explanation of Changes 2024 vs 2023 - revenues

Funding levels expected to remain consistent with 2023.

Expenditures

Personnel – IT and related personnel costs.

Contracted and General Services – Includes amounts for departmental training, Town office internet services cost, contracted computer support and IT organizational software. The largest expense is for Town software \$170,000.

Materials, Supplies and Utilities - Includes office supplies. IT supplies such as, monitors, keyboards, cabling, power supplies etc. Electronic devices such as computers and cell phones. Computer equipment is the largest expense.

Major Expenditure Variances (\$5,000+)

Explanation of Changes 2023 vs 2022 - expenditures

\$100,000 increase to add 1 FTE, IT Manager.
\$13,000 increase for additional software.
\$30,000 increase for additional cyber security.
\$9,000 increase for inflationary adjustments to software costs.
\$10,000 increase to further fund hardware replacement.
\$300,000 reserve transfer to fund initial stages of new ERP software

Explanation of Changes 2024 vs 2023 - expenditures

\$5,710 for inflationary adjustments.
\$10,000 increase to further fund hardware replacement.

Emerging Issues

Cybersecurity

An increasingly interconnected digital environment requires organizations to prioritize cybersecurity, including continuously assessing risk and using those assessments to inform security decisions. Ongoing security awareness from all employees is required to mitigate cybersecurity risks.

Technological Innovation

The identification and utilization of new technologies in an ongoing and changing environment requires individuals to continually adapt their skills and for the Town of Slave Lake to be able to identify skill gaps and methods to address them. New software can be a great investment but those dollars may not maximize the gains they could generate without sufficient time and additional training.

Cost Drivers

Costs are driven by software, personnel expenses and external consulting services.

Initiatives

Technology Improvement Initiative to update and continually replace required hardware and software to meet the needs of the organization.

Cyber security enhancements. The Town will invest in upgrading all of its cyber security to ensure that technology investments are secured using the lastest forms of cyber defense.

Strategic Plan

Server requirements

A major component of the IT infrastructure, current servers the within the Town have reached their end of life cycle. Included in the 2023 capital budget is a replacement of server infrastructure for the Town office. These investments are intended to meet the needs of the Town for the next 5-6 years. Future plans will include switching from physical servers to virtual machines that operate in the cloud.

ERP (Enterprise Resource Planning) Solution

The Town will invest in a ERP software solution that has the capability to replace some of the individual software the town currently uses into one package as well as add functionality and services. Enterprise resource planning system are the glue that binds together the different computer systems for an organization. Without an ERP application, each department would have its system optimized for its specific tasks. With ERP software, each department still has its system, but all of the systems can be accessed through one application with one interface.

ERP applications also allow different departments to communicate and share information more easily with the rest of the organization. It collects information about the activity and state of different departments, making this information available to other parts, where it can be used productively.

The Town seeks to benefit from enhanced real-time data reporting from a single source system. Accurate and complete reporting can help the Town adequately plan, budget, forecast, and communicate the state of operations to the organization, residents and Council.

Departments are better able to collaborate and share knowledge. Menial and manual tasks are eliminated, allowing employees to allocate their time to more meaningful work.

RCMP SERVICES

Overview

Since the March West in 1874, the RCMP has built a strong foundation of trust, respect and compassion in the Alberta communities we serve. As Alberta's provincial police service, the RCMP provides assistance to more than 1.5 million Albertans at the federal, provincial and municipal level.

Our nearly 4,200 employees work out of 113 detachments throughout the province's four policing districts. From the Rocky Mountains, to the prairies, to the oil patch, Alberta RCMP employees stand at the ready, committed to providing exemplary service through our partnerships and innovative policing techniques.

RCMP and Town municipal staff operate out of the local Slave Lake detachment providing vital services to residents on a daily basis. Town staff provide clerical and administrative support for the detachment only. Town staff are managed here directly by Human Resources.

Services Provided

| | |
|-------------------------|--------------------------|
| RCMP | Municipal Services |
| Policing | Criminal Records Check |
| Report a Crime | General Information |
| Vulnerable Sector Check | Non emergency Complaints |

Town of Slave Lake 2023-2024 Operating Budget Overview

| Police Services [RCMP] | 2021 Actual | 2021 Budget | 2022 Budget | 2023 Proposed Budget | 2024 Proposed Budget | 2024 vs 2021 Budget Change |
|--|--------------------|--------------------|--------------------|----------------------|----------------------|----------------------------|
| Revenues | | | | | | |
| User Fees and Sales of Goods | \$10,660 | \$13,000 | \$13,000 | \$27,500 | \$27,500 | 111.54% |
| Government Transfers for Operating | \$277,979 | \$277,979 | \$277,979 | \$277,979 | \$277,979 | 0.00% |
| Fines and Costs | \$18,033 | \$40,000 | \$25,000 | \$40,000 | \$40,000 | 0.00% |
| Total Revenues | \$306,672 | \$330,979 | \$315,979 | \$345,479 | \$345,479 | 4.38% |
| Expenses | | | | | | |
| Salaries, Wages and Benefits | \$173,288 | \$193,873 | \$192,733 | \$197,300 | \$201,000 | 3.68% |
| Contracted and General Services | \$1,736,865 | \$1,852,722 | \$2,090,955 | \$2,109,825 | \$2,130,903 | 15.01% |
| Total Expenses | \$1,910,153 | \$2,046,595 | \$2,283,688 | \$2,307,125 | \$2,331,903 | 13.94% |
| Total Net Operating Requirement | \$1,603,481 | \$1,715,616 | \$1,967,709 | \$1,961,646 | \$1,986,424 | 15.78% |

Town of Slave Lake 2023-2024 Operating Budget Comparison

| Police Services [RCMP] | 2021 Actual | 2022 Budget | 2023 Proposed Budget | 2023 vs 2022 Change | 2024 Proposed Budget | 2024 vs 2023 Change |
|--|--------------------|--------------------|----------------------|---------------------|----------------------|---------------------|
| Revenues | | | | | | |
| User Fees and Sales of Goods | \$10,660 | \$13,000 | \$27,500 | \$14,500 | \$27,500 | \$0 |
| Government Transfers for Operating | \$277,979 | \$277,979 | \$277,979 | \$0 | \$277,979 | \$0 |
| Fines and Costs | \$18,033 | \$25,000 | \$40,000 | \$15,000 | \$40,000 | \$0 |
| Total Revenues | \$306,672 | \$315,979 | \$345,479 | \$29,500 | \$345,479 | \$0 |
| Expenses | | | | | | |
| Salaries, Wages and Benefits | \$173,288 | \$192,733 | \$197,300 | \$4,567 | \$201,000 | \$3,700 |
| Contracted and General Services | \$1,736,865 | \$2,090,955 | \$2,109,825 | \$18,870 | \$2,130,903 | \$21,078 |
| Total Expenses | \$1,910,153 | \$2,283,688 | \$2,307,125 | \$23,437 | \$2,331,903 | \$24,778 |
| Total Net Operating Requirement | \$1,603,481 | \$1,967,709 | \$1,961,646 | \$6,063 | \$1,986,424 | \$24,778 |

POLICE - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|--------------------------------|----------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Fees For Service | \$10,660 | \$13,000 | \$27,500 | \$14,500 | \$27,500 | \$0 |
| Fines and Fees | \$18,033 | \$25,000 | \$40,000 | \$15,000 | \$40,000 | \$0 |
| Provincial Grants | \$100,000 | \$100,000 | \$100,000 | \$0 | \$100,000 | \$0 |
| Provincial Grants | \$177,979 | \$177,979 | \$177,979 | \$0 | \$177,979 | \$0 |
| Total Revenue | \$306,672 | \$315,979 | \$345,479 | \$29,500 | \$345,479 | \$0 |
| Expenses | | | | | | |
| Salaries | \$141,202 | \$154,733 | \$157,900 | \$3,167 | \$161,000 | \$3,100 |
| Overtime | \$97 | | \$0 | \$0 | \$0 | \$0 |
| Benefits | \$31,947 | \$38,000 | \$39,400 | \$1,400 | \$40,000 | \$600 |
| Travel and Training | \$0 | \$4,000 | \$2,000 | (\$2,000) | \$2,000 | \$0 |
| Training | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Contract Services | \$2,106,865 | \$2,086,955 | \$2,107,825 | \$20,870 | \$2,128,903 | \$21,078 |
| Office Supplies | \$5,898 | | \$500 | \$500 | \$500 | \$0 |
| Total Expenses | \$2,286,009 | \$2,283,688 | \$2,307,625 | \$23,937 | \$2,332,403 | \$24,778 |
| Net Operating (Deficit) | (\$1,979,337) | (\$1,967,709) | (\$1,962,146) | \$5,563 | (\$1,986,924) | (\$24,778) |

Revenues

User Fees - Consist of fees for administrative services such as criminal records checks and other information requests.

Government Transfers for Operating – Include Provincial policing grants the Town receives annually. Funding has been approved by the province for the 2023 year.

Fines and Costs – RCMP fine revenue. Fine revenue received by the Town is 60% of the total fines issued.

Major Revenue Variances (\$5,000) or greater

Explanation of Changes 2023 vs 2022 – revenue

\$14,500 additional revenue expected from increased fees for criminal record checks.

\$15,000 additional fine revenue expected from policing services.

Explanation of Changes 2024 vs 2023 – revenue

Funding levels expected to remain consistent.

Expenditures

Personnel – Costs associated with Town of Slave Lake municipal staff only.

Contracted and General Services – Includes amount for Town staff development and contracted policing services, which include RCMP member costs and capital requirements. The Town is only required to fund 70% of the per member cost. The RCMP charges separately for Pooled costs, that is the entire RCMP provincial costs allocated on a per capita rate for direct and indirect costs as well as addition non pooled costs that are required by each location. Non pooled costs for the Town are for building expenses.

Major Expenditure Variances (\$5,000) or greater

Explanation of Changes 2023 vs 2022 - expenditures

\$20,870 additional increase to RCMP costs per RCMP forecasts.

Explanation of Changes 2024 vs 2023 - expenditures

\$21,078 additional increase to RCMP costs per RCMP forecasts.

Emerging Issues

The RCMP Detachment is nearing its end of useful life. An assessment and review is underway by the RCMP to determine the next steps around their current building. Whether it be an upgrade to the current facility or a request for a new building this will be a substantial capital cost for the Town.

Cost Drivers

RCMP services contract.



FIRE SERVICES

Overview

The Lesser Slave Regional Fire Service (LSRFS) strives to maintain safe communities by providing cost effective and highly efficient fire and rescue services to the communities of Widewater, Wagner, Marten River, Slave Lake, Mitsue, Smith, Chisholm, Flatbush, Sawridge First Nation and visitors who visit our region annually.

As well as being a center for training excellence, the LSRFS is certified as an Accredited Agency in the Fire Discipline of under the Safety Codes Act to provide effective and timely Origin and Cause investigations and inspections to our surrounding communities under contract. The Fire Hall also acts as the regional command center in the event of disaster.

Fire Services is committed to providing a safe and sustainable future within our communities through emergency preparedness, fire prevention programs, training and education. Through partnerships and collaboration, we endeavor to provide timely emergency response, safer

Town of Slave Lake 2023-2024 Operating Budget Department Overview

| Fire Services | 2021 Actual | 2021 Budget | 2022 Budget | 2023 Proposed Budget | 2024 Proposed Budget | 2024 vs 2021 Budget Change |
|--|--------------------|--------------------|--------------------|----------------------|----------------------|----------------------------|
| Revenues | | | | | | |
| Fire Services | \$606,130 | \$796,736 | \$861,679 | \$939,575 | \$932,425 | 17.03% |
| Search and Rescue | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Dangerous Goods | \$1,425 | \$7,500 | \$7,500 | \$7,500 | \$7,500 | 0.00% |
| Fire Smart | \$458,635 | \$423,967 | \$375,000 | \$327,300 | \$302,800 | -28.58% |
| Total Revenue | \$1,066,190 | \$1,228,203 | \$1,244,179 | \$1,274,375 | \$1,242,725 | 1.18% |
| Expenses | | | | | | |
| Fire Services | \$1,249,096 | \$1,245,153 | \$1,291,329 | \$1,372,238 | \$1,418,683 | 13.94% |
| Search and Rescue | \$7,716 | \$9,400 | \$9,400 | \$9,400 | \$9,400 | 0.00% |
| Dangerous Goods | \$16,263 | \$14,500 | \$21,500 | \$21,500 | \$21,500 | 48.28% |
| Disaster Services | \$5,700 | \$4,000 | \$4,000 | \$4,000 | \$4,000 | 0.00% |
| Fire Smart | \$458,635 | \$415,040 | \$400,000 | \$402,300 | \$414,400 | -0.15% |
| Total Expenses | \$1,737,410 | \$1,688,093 | \$1,726,229 | \$1,809,438 | \$1,867,983 | 10.66% |
| Total Net Operating Requirement | \$488,314 | \$442,940 | \$434,900 | \$437,200 | \$449,300 | 1.44% |

Programs and Services Provided

| Fire Services | Search & Rescue | Special Teams | FireSmart Program |
|--|--|--|---|
| Fire Suppression Motor Vehicle Collision Response | Urban SAR Evidence Search | Swift water rescue | Wildland Urban Interface Response |
| Technical Vehicle Rescue | Ground Search | Ice Rescue Boat operations High And Low angle rescue | Education |
| Fire & Life Safety Inspections | Training Emergency Evacuation Responses | High And Low angle rescue | Vegetation Management Legislation and Planning, Development Concerns |
| Medical Co-Response Training & Education | | Confined Space Spill response Hazmat Operations | Interagency Cooperation Training |
| Inter-Agency Collaboration | | | Emergency Planning |

Fire Services

Responsible for Fire Response in the region. Coordinates and Cost shares with MD of Lesser Slave River to provide not only fiscally responsible but, timely services. Currently 80 Dedicated Professionals spend over 7,400 hours dedicated to training and over 10,000 hours on emergency callouts protecting our region.

Fire Suppression Motor Vehicle Collision Response

All aspects of fire suppression, and motor vehicle accidents.

Technical Vehicle Rescue

Specialized vehicle rescue, patient removal, electric and hybrid vehicles.

Fire & Life Safety Inspections

Town of Slave Lake, MD of Lesser Slave River Quality Management program, 80 annual inspections on Town and MD owned facilities, hotels, retail stores etc.

Medical Co-Response Training & Education

Medical Training for all LSRFS members, Search and Rescue, as well as Town of Slave Lake and MD of Lesser Slave River as required. Working with AHS to co-respond to medical emergencies in the Region.

Search and Rescue

25 Search and Rescue members. Dedicated to insuring fast and efficient Search and rescue operations, assisting local authorities with missing person searches, Evidence Searches and training monthly. 100% Volunteer Based Membership

Special Teams

Due to the location of the Town of Slave Lake, MD of Lesser Slave River and Sawridge First Nation., the LSRFS is called upon for numerous emergency callouts that do not fit into the "normal" scope of emergency responses. Three special team groups are highly trained in Water, Rope and Hazardous Materials Response.

FireSmart

Started in 2011 after the Slave Lake Wildfire, the FireSmart program has focused on the 7 Disciplines of FireSmart, as well as provincial deployments when requested. Recently we have also undertaken the responsibility of developing a Wildland Urban Interface Basic, Advanced and Hazard Reduction burning program, complete with textbook and hands on learning. This program is being looked at as one of a few that are being considered as the Provincial Standard for requirements when responding to Wildland Urban Interface Emergencies.

Town of Slave Lake 2023-2024 Operating Budget Overview

| Fire Services / Search and Rescue / Dangerous Goods / Disaster Services | 2021 Actual | 2022 Budget | 2023 Proposed Budget | 2023 vs 2022 Change | 2024 Proposed Budget | 2024 vs 2023 Change |
|--|--------------------|--------------------|-----------------------------|----------------------------|-----------------------------|----------------------------|
| Revenues | | | | | | |
| User Fees and Sales of Goods | \$152,328 | \$172,500 | \$257,500 | \$85,000 | \$257,500 | \$0 |
| Government Transfers for Operating | \$453,427 | \$666,679 | \$659,575 | (\$7,104) | \$652,425 | (\$7,150) |
| Rental Income | \$0 | \$30,000 | \$30,000 | \$0 | \$30,000 | \$0 |
| Other Revenue | \$1,800 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$607,555 | \$869,179 | \$947,075 | \$77,896 | \$939,925 | \$7,150 |
| Expenses | | | | | | |
| Salaries, Wages and Benefits | \$607,297 | \$598,963 | \$611,138 | \$12,175 | \$623,400 | \$12,262 |
| Contracted and General Services | \$312,717 | \$347,960 | \$355,560 | \$7,600 | \$356,560 | \$1,000 |
| Materials, Supplies and Utilities | \$212,040 | \$223,925 | \$276,425 | \$52,500 | \$291,025 | \$14,600 |
| Debenture Interest | \$5,672 | \$5,381 | \$4,015 | (\$1,366) | \$2,598 | (\$1,417) |
| Internal Transfers | | | | | | |
| Expenditures | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers to Reserves | \$141,049 | \$150,000 | \$160,000 | \$10,000 | \$180,000 | \$20,000 |
| Total Expenses | \$1,278,775 | \$1,326,229 | \$1,407,138 | \$80,909 | \$1,453,583 | \$46,445 |
| Total Net Operating Requirement | \$671,220 | \$457,050 | \$460,063 | \$3,013 | \$513,658 | \$39,295 |

FIRE SERVICES - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|------------------------------------|------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Fees for Service | \$0 | \$0 | \$35,000 | \$35,000 | \$35,000 | \$0 |
| MVA & Mutual Aid | \$68,396 | \$115,000 | \$115,000 | \$0 | \$115,000 | \$0 |
| Training Program Revenue | \$27,727 | \$50,000 | \$100,000 | \$50,000 | \$100,000 | \$0 |
| Rent Revenue | \$1,800 | \$30,000 | \$30,000 | \$0 | \$30,000 | \$0 |
| MD Cost Sharing Agreement | \$613,876 | \$666,679 | \$659,575 | (\$7,104) | \$652,425 | (\$7,150) |
| Total Revenue | \$711,799 | \$861,679 | \$939,575 | \$77,896 | \$932,425 | (\$7,150) |
| Expenses | | | | | | |
| Salaries | \$335,987 | \$339,434 | \$339,434 | \$0 | \$352,896 | \$13,462 |
| Overtime | \$45,593 | \$60,000 | \$60,000 | \$0 | \$60,000 | \$0 |
| Hourly Wages | \$44,928 | \$30,104 | \$30,104 | \$0 | \$30,104 | \$0 |
| Benefits | \$80,871 | \$72,425 | \$76,600 | \$4,175 | \$75,400 | (\$1,200) |
| Standby or Meeting Wages | \$28,712 | \$25,000 | \$30,000 | \$5,000 | \$30,000 | \$0 |
| Fire Brigade | \$71,206 | \$72,000 | \$75,000 | \$3,000 | \$75,000 | \$0 |
| Employee Awards | \$1,855 | \$5,000 | \$5,000 | \$0 | \$5,000 | \$0 |
| Volunteer Aprreciation | \$9,594 | \$10,000 | \$10,000 | \$0 | \$10,000 | \$0 |
| Travel & Training | \$179 | \$38,000 | \$40,000 | \$2,000 | \$40,000 | \$0 |
| Training | \$29,504 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Freight & Postage | \$7,292 | \$3,500 | \$6,000 | \$2,500 | \$6,000 | \$0 |
| Internet Services | \$0 | \$7,800 | \$7,800 | \$0 | \$7,800 | \$0 |
| Mobile Device Services | \$4,744 | \$5,640 | \$5,640 | \$0 | \$5,640 | \$0 |
| Telephone & Security Line Services | \$9,049 | \$5,400 | \$5,400 | \$0 | \$5,400 | \$0 |
| Radios | \$33,023 | \$35,000 | \$35,000 | \$0 | \$35,000 | \$0 |
| Hospitality | \$8,198 | \$10,000 | \$10,000 | \$0 | \$10,000 | \$0 |
| Medical Services | \$800 | \$4,250 | \$4,350 | \$100 | \$4,350 | \$0 |
| Memberships | \$3,234 | \$4,000 | \$4,000 | \$0 | \$4,000 | \$0 |
| Equipment Repairs & Maintenance | \$74,505 | \$70,000 | \$70,000 | \$0 | \$70,000 | \$0 |
| Building Repairs & Maintenance | \$30,139 | \$20,000 | \$25,000 | \$5,000 | \$25,000 | \$0 |
| Contracted Services | \$12,311 | \$10,000 | \$10,000 | \$0 | \$10,000 | \$0 |
| Dispatch Services | \$21,362 | \$22,500 | \$23,500 | \$1,000 | \$24,500 | \$1,000 |
| Equipment Rental | \$3,550 | \$5,060 | \$5,060 | \$0 | \$5,060 | \$0 |
| Training Programs | \$20,836 | \$40,000 | \$40,000 | \$0 | \$40,000 | \$0 |
| IT - Licensing | \$0 | \$9,150 | \$6,150 | (\$3,000) | \$6,150 | \$0 |
| Insurance | \$15,527 | \$29,710 | \$29,710 | \$0 | \$29,710 | \$0 |
| Town Own Utilities | \$4,165 | \$7,175 | \$7,175 | \$0 | \$7,175 | \$0 |

FIRE SERVICES

| | | | | | | |
|--------------------------------|--------------------|--------------------|--------------------|-------------------|--------------------|-------------------|
| Clothing, Uniforms, Footwear | \$20,134 | \$25,000 | \$65,000 | \$40,000 | \$65,000 | \$0 |
| Janitorial Supplies | \$3,193 | \$2,800 | \$2,800 | \$0 | \$2,800 | \$0 |
| Training Supplies | \$5,135 | \$4,000 | \$5,000 | \$1,000 | \$5,000 | \$0 |
| Office Equipment | \$4,102 | \$4,000 | \$4,000 | \$0 | \$4,000 | \$0 |
| Materials | \$76,942 | \$52,500 | \$52,500 | \$0 | \$52,500 | \$0 |
| Fuel, Oil Other | \$29,900 | \$35,000 | \$45,000 | \$10,000 | \$45,000 | \$0 |
| Power | \$32,177 | \$39,000 | \$39,000 | \$0 | \$43,500 | \$4,500 |
| Gas | \$11,277 | \$18,000 | \$19,000 | \$1,000 | \$29,100 | \$10,100 |
| Equipment | \$10,711 | \$10,000 | \$10,000 | \$0 | \$10,000 | \$0 |
| Office Supplies | \$5,862 | \$4,500 | \$5,000 | \$500 | \$5,000 | \$0 |
| Transfer to Reserve | \$141,049 | \$150,000 | \$160,000 | \$10,000 | \$180,000 | \$20,000 |
| Debenture Interest | \$15,872 | \$5,381 | \$4,015 | (\$1,366) | \$2,598 | (\$1,417) |
| Depreciation | \$282,853 | \$292,527 | \$302,527 | \$10,000 | \$322,527 | \$20,000 |
| Total Expenses | \$1,536,371 | \$1,583,856 | \$1,674,765 | \$90,909 | \$1,741,210 | \$66,445 |
| Net Operating (Deficit) | (\$824,572) | (\$722,177) | (\$735,190) | (\$13,013) | (\$808,785) | (\$73,595) |

SEARCH AND RESCUE - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|---------------------------------|------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Provincial Grants | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenue | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Expenses | | | | | | |
| Travel & Training | \$558 | \$4,250 | \$4,250 | \$0 | \$4,250 | \$0 |
| Training | \$2,530 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Memberships | \$265 | \$200 | \$200 | \$0 | \$200 | \$0 |
| Equipment Repairs & Maintenance | \$185 | \$2,000 | \$2,000 | \$0 | \$2,000 | \$0 |
| Materials | \$2,746 | \$500 | \$500 | \$0 | \$500 | \$0 |
| Fuel, Oil Other | \$766 | \$2,200 | \$2,200 | \$0 | \$2,200 | \$0 |
| Office Supplies | \$666 | \$250 | \$250 | \$0 | \$250 | \$0 |
| Total Expenses | \$7,716 | \$9,400 | \$9,400 | \$0 | \$9,400 | \$0 |
| Net Operating (Deficit) | (\$7,716) | (\$9,400) | (\$9,400) | \$0 | (\$9,400) | \$0 |

DANGEROUS GOODS - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|---------------------------------|-------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| MVA & Mutual Aid | \$1,425 | \$7,500 | \$7,500 | \$0 | \$7,500 | \$0 |
| Total Revenue | \$1,425 | \$7,500 | \$7,500 | \$0 | \$7,500 | \$0 |
| Expenses | | | | | | |
| Travel & Training | \$0 | \$4,000 | \$4,000 | \$0 | \$4,000 | \$0 |
| Training | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Equipment Repairs & Maintenance | \$1,454 | \$2,500 | \$2,500 | \$0 | \$2,500 | \$0 |
| Clothing, Uniforms, Footwear | \$0 | \$5,000 | \$5,000 | \$0 | \$5,000 | \$0 |
| Materials | \$14,809 | \$10,000 | \$10,000 | \$0 | \$10,000 | \$0 |
| Total Expenses | \$16,263 | \$21,500 | \$21,500 | \$0 | \$21,500 | \$0 |
| Net Operating (Deficit) | (\$14,838) | (\$14,000) | (\$14,000) | \$0 | (\$14,000) | \$0 |

DISASTER SERVICES - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|--------------------------------|------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Provincial Grants | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenue | | | | | | |
| Expenses | | | | | | |
| Materials | \$5,700 | \$4,000 | \$4,000 | \$0 | \$4,000 | \$0 |
| Total Expenses | \$5,700 | \$4,000 | \$4,000 | \$0 | \$4,000 | \$0 |
| Net Operating (Deficit) | (\$5,700) | (\$4,000) | (\$4,000) | \$0 | (\$4,000) | \$0 |

Fire Services, Search and Rescue, Dangerous Goods and Disaster Services

Revenues

Revenues for Fire Services come from a variety of sources with the largest being the Inter-Municipal Cost sharing agreement with the MD of Lesser Slave River. Operationally revenue comes recoverable services provided for motor vehicle accidents and mutual aid provided to other communities. Training and rental revenue is generated from training services provided and building revenue.

User Fees and Sales of Goods

Includes fees for services such as inspections. The largest component is from motor vehicle accidents revenues received from the province. Training program revenue is also included for the newer training initiative started by the department.

Government Transfers For Operating

Includes revenue received by the MD of Lesser Slave River from the Fire Services cost sharing agreement between the Town and the MD.

Rental Income

Income generated mainly through the facility usage by the training program or room rentals as required by other agencies.

Major Revenue Variances (\$5,000) or greater

Explanation of Changes 2023 vs 2022 – revenue

\$10,000 increase for billing for Fire Inspections.

\$25,000 for billing for House fire calls.

\$50,000 increase for training revenue for expanded training courses being offered and setup.

Explanation of Changes 2024 vs 2023 – revenue

Increase in Municipal District of Lesser Slave River funding requirements.

Expenditures

Personnel – Includes Fire Services and related personnel costs. Also included are payments for the Fire Brigade, the volunteer group, which receives payment when a certain number of active duty hours are achieved.

Contracted and General Services – Amounts included here are for employee and volunteer appreciation, departmental training as well as costs associated with the training program. Freight and postage charges, internet, phone, security lines and radio licensing. Repairs and maintenance for equipment and buildings. Hospitality and memberships. Contracted services and dispatching services. Equipment rentals, IT software licensing and insurance premiums.

Materials, Supplies and Utilities – Includes expenditures for equipment and materials, office supplies, utilities for power, water and gas, as well as fuel and oil costs.

Debenture Interest – interest costs for the debenture issued for the old fire hall.

Transfers to Reserves – Transfers made to the Fire Services capital reserve to fund future equipment purchases.

Major Expenditure Variances (\$5,000) or greater

Explanation of Changes 2023 vs 2022 - expenditures

\$5,000 increase to standby and meeting wages to account for increased call volumes.
\$40,000 increase to clothing, uniforms and footware. This increase is needed to replace and replenish outdated and worn fire gear and equipment. This will require a 2 year injection of \$40,000 for the 2023 and 2024 years to purchase the required equipment.
\$10,000 increase to fuel and oil to meet rising fuel costs.
\$10,000 increase to reserve transfers to meet future capital demands.
\$24,275 increase in costs due to meet inflationary pressures

Explanation of Changes 2024 vs 2023 – expenditures

\$10,100 increase to pay for rising natural gas heating costs.
\$20,000 increase to reserve transfers to meet future capital demands.

Emerging Issues

After the 2011 Wildfire, Personal Protective Equipment (Fire Fighter Jackets, Pants, Helmets and Boots) were purchased in mass quantities using recovery money. This equipment typically has a 10-year expiry date. Operating budgets were not increased to reflect annual purchases of this equipment until 2014. Since then, we have an annual purchase program set up to replace 2 – 3 sets of gear annually. Cost is approximately \$7500 per set. An increase of \$40,000 for a 2-year period of the Clothing/PPE budget is requested to bring this program back to date and have our membership responding in proper, dated protective equipment.

Also, as part of the Personal Protective Equipment Program, our Gear is cleaned after most hazardous calls (Structure Fires, Hazmat Calls, Medical Calls with Biohazards) to reduce the risk of cancer-causing pathogens, and hazards to our members. This is done by sending it to a local Cleaners, thus removing it from service for a period of time and having a cleaning cost associated. Annually this cost is around \$13,000 - \$15,000. A capital Budget request for \$40,000 for the purchase of a gear extractor (Heavy Duty Washing Machine) would allow us to do this in house, with a quicker turn around time, and less costs associated.

Radio Communications have been a challenging issue since the introduction of the Alberta First Responder Radio Communication System (AFRCS). The LSRFS continues to use our old Legacy Radio System as well as the AFRCS system in tandem with a bridge System (radios linked to be sued together). As is combining new and old technology, it creates its own issues of missed or poor

communication. A Capital Budget request of \$125 000 to complete a full change over the AFRCS system is required. This will coincide with a Capital Budget Request from the MD of Lesser Slave River as well, as both municipalities are required to work together on this project.

Cost Drivers

Costs are primarily driven by personnel expenses, repairs, and materials and equipment.

Initiatives

Training Program:

Goal of the LSRFS is to become a destination for fire training in Alberta. Working with Local and Provincial Education partners to become a training host in a variety of certified fire training courses.

The Lesser Slave Regional Fire service is currently working with a local college on an in-house Emergency Responder Program. Also working with the First Nations Training Group to once again start using our facility as a destination for their training programs in Northern Alberta.

Finalizing a formal Fire Services agreement with the Sawridge First Nation. As well as Collaborating with the Operations department on the possibility of having an in house Heavy Duty Mechanic. As well as working with the MD of Lesser Slave River on the combining of fire apparatus to capital costs, and annual inspection and maintenance costs.

Strategic Plan

The Lesser Slave Regional Fire service is committed to finding new, modern and cost-effective ways to safely respond and protect the citizens of the Sawridge First Nation, MD of Lesser Slave River and Town of Slave Lake. As well as working with our Regional Partners, provincial educators and departments across Western Canada to continue to be a destination for fire certification training.

Town of Slave Lake 2023-2024 Operating Budget Overview

| Fire Smart | 2021 Actual | 2022 Budget | 2023 Proposed Budget | 2023 vs 2022 Change | 2024 Proposed Budget | 2024 vs 2023 Change |
|--|------------------|------------------|----------------------|---------------------|----------------------|---------------------|
| Revenues | | | | | | |
| User Fees and Sales of Goods | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Government Transfers for Operating | \$458,635 | \$375,000 | \$327,300 | (\$47,700) | \$302,800 | (\$24,500) |
| Total Revenues | \$458,635 | \$375,000 | \$327,300 | (\$47,700) | \$302,800 | (\$24,500) |
| Expenses | | | | | | |
| Salaries, Wages and Benefits | \$370,266 | \$381,500 | \$384,000 | \$2,500 | \$396,200 | \$12,200 |
| Contracted and General Services | \$37,128 | \$11,704 | \$11,704 | \$0 | \$11,704 | \$0 |
| Materials, Supplies and Utilities | \$51,241 | \$6,796 | \$6,596 | (\$200) | \$6,496 | (\$100) |
| Total Expenses | \$458,635 | \$400,000 | \$402,300 | \$2,300 | \$414,400 | \$12,100 |
| Total Net Operating Requirement | \$0 | \$25,000 | \$75,000 | \$50,000 | \$111,600 | \$36,600 |

FIRESMART - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|---------------------------------|------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Other Revenue | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Provincial Grants | \$458,635 | \$350,000 | \$252,300 | (\$97,700) | \$202,800 | (\$49,500) |
| MD Cost Sharing Agreement | \$0 | \$25,000 | \$75,000 | \$50,000 | \$100,000 | \$25,000 |
| Total Revenue | \$458,635 | \$375,000 | \$327,300 | (\$47,700) | \$302,800 | (\$24,500) |
| Expenses | | | | | | |
| Salaries | \$262,822 | \$288,800 | \$288,800 | \$0 | \$300,400 | \$11,600 |
| Overtime | \$43,630 | \$30,000 | \$30,000 | \$0 | \$30,000 | \$0 |
| Benefits | \$63,674 | \$62,700 | \$65,200 | \$2,500 | \$65,800 | \$600 |
| Travel & Training | \$3,165 | \$5,000 | \$5,000 | \$0 | \$5,000 | \$0 |
| Training | \$12,981 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Freight & Postage | \$140 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Mobile Device Services | \$3,252 | \$1,704 | \$1,704 | \$0 | \$1,704 | \$0 |
| Hospitality | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Equipment Repairs & Maintenance | \$17,730 | \$5,000 | \$5,000 | \$0 | \$5,000 | \$0 |
| Insurance | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

| | | | | | | |
|---------------------------------|-------------------|-------------------|--------------------|-------------------|--------------------|-------------------|
| Clothing, Uniforms, Footwear | \$10,439 | \$2,500 | \$2,500 | \$0 | \$2,500 | \$0 |
| Materials | \$33,184 | \$1,500 | \$1,500 | \$0 | \$1,500 | \$0 |
| Fuel, Oil Other | \$7,618 | \$2,796 | \$2,596 | (\$200) | \$2,496 | (\$100) |
| Depreciation | \$44,589 | \$44,589 | \$44,589 | \$0 | \$44,589 | |
| Total Expenses | \$503,224 | \$444,589 | \$446,889 | \$2,300 | \$458,989 | \$12,100 |
| Net Operating (Deficit) | (\$44,589) | (\$69,589) | (\$119,589) | (\$50,000) | (\$156,189) | (\$36,600) |

Revenues

User Fees and Sales of Goods – Includes fees for services when out of Town deployments are requested.

Government Transfers for Operating – Includes prior Fire Smart grant funding received from the Province after the 2011 Wildfire. Revenue is recognized each year to cover the costs incurred during the year. This funding is not ongoing.

Major Revenue Variances [\$5,000] or greater

Explanation of Changes 2023 vs 2022 – revenue

Continual decrease of remaining grant funding.

Explanation of Changes 2024 vs 2023 – revenue

Continual decrease of remaining grant funding.

Expenditures

Personnel – Includes Fire Smart and related personnel costs.

Contracted and General Services – Includes training, phone and equipment repairs.

Materials, Supplies and Utilities - Includes supplies and materials along with fuel and oil.

Major Expenditure Variances [\$5,000] or greater

Explanation of Changes 2023 vs 2022 - expenditures

Contribution towards the service started in 2022 with both the MD and the Town contributing.

Explanation of Changes 2024 vs 2023 - expenditures

Further increases in contributions towards the service.

OPERATIONS

Overview

The Operations department consists of two parts, Public Works and Utilities. A total of 17 full time employees make up our team.

Our department consists of: a Director, an Engineering Technologist, an Administrative Assistant, a Fleet Mechanic, a Public Works Lead Hand with six operators, and one Senior Utility Operator with five operators.

The Public Works department provides services such as vehicle and equipment procurement, maintenance and fleet safety, with units big and small. This team is committed to well maintained and appropriate paved and gravel roadways for the citizens, businesses and visitors of Slave Lake. This also includes providing signage, lighting and signals to manage and direct pedestrian and vehicle traffic within the town. Snow removal includes the safe operation of clearing, removal and disposal of snow at legally designated dumping sites.

The Utilities department is dedicated to providing clean and safe drinking water to our community in and around Slave Lake. A water treatment plant, two water intakes, two reservoirs and numerous valves and lines make up the water system. Also included in this department is the, not so glamorous, wastewater (sewer) side of things. This system consists of five sewage lift stations, four treatment lagoons with three upgraded Submerged Attached Growth Reactor (SAGR) cells and a combination of gravity and low pressure lines. The Utility department must follow strict guide lines laid out by Provincial and Federal Governments. These guidelines are always changing, challenging our fully qualified operators.

The Department is committed to building a vibrant community through best management practices with an emphasis on responsible operations and long term sustainability. Provides safe and reliable infrastructure services that our residents rely on and enjoy.

OPERATIONS

Town of Slave Lake 2023-2024 Operating Budget Department Overview

| Operations | 2021 Actual | 2021 Budget | 2022 Budget | 2023 Proposed Budget | 2024 Proposed Budget | 2024 vs 2021 Budget Change |
|--|--------------------|--------------------|--------------------|----------------------|----------------------|----------------------------|
| Revenues | | | | | | |
| Administration | \$0 | \$15,000 | \$2,500 | \$2,500 | \$2,500 | -83.3% |
| Fleet Services | \$713,146 | \$710,475 | \$752,713 | \$782,963 | \$790,663 | 11.3% |
| Shop Services | \$0 | \$11,000 | \$15,000 | \$15,000 | \$15,000 | 36.4% |
| Street Lights Services | \$0 | \$0 | \$80,000 | \$0 | \$0 | 0.0% |
| Engineering Services | \$0 | \$300 | \$300 | \$300 | \$300 | 0.0% |
| Cemetery Services | \$29,630 | \$18,996 | \$17,314 | \$20,842 | \$20,842 | 9.7% |
| Total Revenues | \$742,776 | \$755,771 | \$867,827 | \$821,605 | \$829,305 | 9.7% |
| Expenses | | | | | | |
| Administration | \$80,548 | \$104,280 | \$102,997 | \$104,687 | \$106,187 | 1.8% |
| Fleet Services | \$713,146 | \$710,475 | \$752,713 | \$782,963 | \$790,663 | 11.3% |
| Shop Services | \$187,084 | \$203,888 | \$211,469 | \$225,644 | \$235,144 | 15.3% |
| Gravel Street Services | \$119,345 | \$249,638 | \$259,274 | \$267,218 | \$271,513 | 8.8% |
| Paved Road Services | \$159,339 | \$891,901 | \$894,078 | \$631,408 | \$942,650 | 5.7% |
| Drainage Services | \$66,014 | \$124,307 | \$125,165 | \$127,959 | \$130,471 | 5.0% |
| Snow Removal Services | \$126,826 | \$441,633 | \$447,404 | \$463,199 | \$469,632 | 6.3% |
| Street Lights Services | \$173,822 | \$318,068 | \$390,000 | \$311,261 | \$375,000 | 17.9% |
| Traffic Control Services | \$77,746 | \$109,467 | \$118,934 | \$125,466 | \$126,768 | 15.8% |
| Engineering Services | \$68,996 | \$102,777 | \$106,870 | \$110,776 | \$112,766 | 9.7% |
| Cemetery Services | \$53,443 | \$45,417 | \$50,290 | \$61,246 | \$64,163 | 41.3% |
| Total Expenses | \$1,826,309 | \$3,301,851 | \$3,459,194 | \$3,211,827 | \$3,624,957 | 9.8% |
| Total Net Operating Requirement | \$1,083,533 | \$2,546,080 | \$2,591,367 | \$2,390,222 | \$2,795,652 | 9.8% |

Services Provided

| Operations | | |
|-------------------------------------|----------------------|----------------------------------|
| Fleet Procurement and Management | Road Service | Utility Services |
| Flood Mitigation | Snow Removal | Water Services |
| Over and Underground Water Drainage | Traffic Control | Waste Water Services |
| Cemetery Services | Engineering Services | Garbage and Recycling Management |

Administration

Provides solid administration for Public Works and Utilities department.

Fleet Procurement and Management

Procures and maintains the fleet of equipment and vehicles used in Town operations.

Flood Mitigation

Oversees the review of creek embankments and spillways that keep the Town of Slave Lake safe from high water levels and flooding events. Maintains 14 Storm Gates throughout the Sawridge Creek.

Over and Underground Water Drainage

Maintains surface and underground drainage in the means of ditches, gutters and underground storm piping systems.

Road Services

Maintains 43 km of paved road network within Town boundaries as well as 16 km of gravel roads and back alley ways. Provides dust control on all gravel roads.

Snow Removal

Oversee the clearing of snow on all Town roads. Removal of snow follows a plan to target key roads first followed by collector and residential roads.

Traffic Control

Oversees the traffic light system, signage and road markings to keep traffic flowing safely and efficiently throughout the Town. Maintains 41 pedestrian crossings.

Cemetery Services

Operate and maintain 2 cemeteries. The existing cemetery has reached capacity and a new cemetery was built in 2014/2015.

Engineering Services

Supports all departments with surveying and mapping, GIS (geographic information system) and drafting requirements.

OPERATIONS

Town of Slave Lake 2023-2024 Operating Budget Comparison

| Operations | 2021 Actual | 2022 Budget | 2023 Proposed Budget | 2023 vs 2022 Change | 2024 Proposed Budget | 2024 vs 2023 Change |
|--|--------------------|--------------------|----------------------------|---------------------------|----------------------------|---------------------------|
| Revenues | | | | | | |
| User Fees and Sales of Goods | \$29,630 | \$20,150 | \$21,950 | \$1,800 | \$21,950 | \$0 |
| Government Transfers for Operating | \$0 | (\$36) | \$1,692 | \$1,728 | \$1,692 | \$0 |
| Other Revenue | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers from Reserves | \$0 | \$80,000 | \$0 | (\$80,000) | \$0 | \$0 |
| Internal Transfers Revenue | \$713,146 | \$767,713 | \$797,963 | \$30,250 | \$805,663 | \$7,700 |
| Total Revenues | \$742,776 | \$867,827 | \$821,605 | \$46,222 | \$829,305 | \$7,700 |
| Expenses | | | | | | |
| Salaries, Wages and Benefits Contracted and General Services | \$651,233 | \$889,618 | \$898,995 | \$9,377 | \$903,595 | \$4,600 |
| Materials, Supplies and Utilities | \$291,049 | \$566,171 | \$502,696 | (\$63,475) | \$503,696 | \$1,000 |
| Debenture Interest | \$581,936 | \$804,311 | \$866,840 | \$62,529 | \$948,575 | \$81,735 |
| Transfers to Reserves | \$1,770 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Internal Transfers Expenditures | \$282,500 | \$702,500 | \$402,500 | (\$300,000) | \$702,500 | \$300,000 |
| Total Expenses | \$1,826,309 | \$3,459,194 | \$3,211,827 | \$247,367 | \$3,624,957 | \$413,130 |
| Total Net Operating Requirement | \$1,083,533 | \$2,591,367 | \$2,390,222 | \$201,145 | \$2,795,652 | \$405,430 |

OPERATIONS ADMINISTRATION - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|------------------------------------|--------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Fees For Service | \$0 | \$2,500 | \$2,500 | \$0 | \$2,500 | \$0 |
| Total Revenue | \$0 | \$2,500 | \$2,500 | \$0 | \$2,500 | \$0 |
| Expenses | | | | | | |
| Salaries | \$60,110 | \$63,560 | \$64,900 | \$1,340 | \$66,200 | \$1,300 |
| Overtime | \$0 | \$2,675 | \$2,675 | \$0 | \$2,675 | \$0 |
| Benefits | \$12,366 | \$13,450 | \$13,800 | \$350 | \$14,000 | \$200 |
| General Services | \$140 | \$3,250 | \$3,250 | \$0 | \$3,250 | \$0 |
| Travel & Training | \$0 | \$2,000 | \$2,000 | \$0 | \$2,000 | \$0 |
| Training | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Mobile Device Services | \$249 | \$540 | \$540 | \$0 | \$540 | \$0 |
| Telephone & Security Line Services | \$3,593 | \$6,732 | \$6,732 | \$0 | \$6,732 | \$0 |
| Radios | \$3,890 | \$4,500 | \$4,500 | \$0 | \$4,500 | \$0 |
| Hospitality | \$200 | \$200 | \$200 | \$0 | \$200 | \$0 |
| Legal Services | \$0 | \$1,000 | \$1,000 | \$0 | \$1,000 | \$0 |
| Memberships | \$0 | \$200 | \$200 | \$0 | \$200 | \$0 |
| Equipment Rental | \$0 | \$3,200 | \$3,200 | \$0 | \$3,200 | \$0 |
| Office Supplies | \$0 | \$1,690 | \$1,690 | \$0 | \$1,690 | \$0 |
| Depreciation | \$737,760 | \$1,451,586 | \$894,292 | (\$557,294) | \$894,292 | \$0 |
| Total Expenses | \$818,308 | \$1,554,583 | \$998,979 | (\$555,604) | \$1,000,479 | \$1,500 |
| Net Operating (Deficit) | (\$818,308) | (\$1,552,083) | (\$996,479) | \$555,604 | (\$997,979) | (\$1,500) |

EQUIPMENT - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|----------------------------------|------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Charges to Other Departments | \$713,146 | \$752,713 | \$782,963 | \$30,250 | \$790,663 | \$7,700 |
| Total Revenue | \$713,146 | \$752,713 | \$782,963 | \$30,250 | \$790,663 | \$7,700 |
| Expenses | | | | | | |
| Salaries | \$95,232 | \$98,800 | \$99,800 | \$1,000 | \$99,800 | \$0 |
| Overtime | \$1,617 | \$5,355 | \$5,355 | \$0 | \$5,355 | \$0 |
| Benefits | \$21,594 | \$19,750 | \$19,950 | \$200 | \$20,150 | \$200 |
| Freight & Postage | \$1,358 | \$2,400 | \$2,400 | \$0 | \$2,400 | \$0 |
| Contracted Repairs & Maintenance | \$53,223 | \$50,000 | \$50,000 | \$0 | \$50,000 | \$0 |
| Contracted Services | \$6,342 | \$16,000 | \$16,000 | \$0 | \$16,000 | \$0 |
| Insurance | \$39,197 | \$31,958 | \$31,958 | \$0 | \$31,958 | \$0 |
| Materials | (\$5,300) | \$4,000 | \$4,000 | \$0 | \$4,000 | \$0 |
| Fuel, Oil Other | \$97,058 | \$114,450 | \$145,000 | \$30,550 | \$150,000 | \$5,000 |
| Parts | \$71,839 | \$60,000 | \$61,000 | \$1,000 | \$62,000 | \$1,000 |
| Ground Engaging Part | \$29,509 | \$30,000 | \$31,500 | \$1,500 | \$33,000 | \$1,500 |
| Tires | \$13,123 | \$20,000 | \$16,000 | (\$4,000) | \$16,000 | \$0 |
| Transfer to Reserve | \$280,000 | \$300,000 | \$300,000 | \$0 | \$300,000 | \$0 |
| Total Expenses | \$704,792 | \$752,713 | \$782,963 | \$30,250 | \$790,663 | \$7,700 |
| Net Operating (Deficit) | \$8,354 | \$0 | \$0 | \$0 | \$0 | \$0 |

SHOP - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|---------------------------------|--------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Charges to Other Departments | \$11,000 | \$15,000 | \$15,000 | \$0 | \$15,000 | \$0 |
| Total Revenue | \$11,000 | \$15,000 | \$15,000 | \$0 | \$15,000 | \$0 |
| Expenses | | | | | | |
| Salaries | \$95,900 | \$58,175 | \$58,500 | \$325 | \$58,700 | \$200 |
| Overtime | \$2,792 | \$3,540 | \$3,540 | \$0 | \$3,540 | \$0 |
| Benefits | \$10,526 | \$12,650 | \$13,000 | \$350 | \$13,000 | \$0 |
| Travel & Training | \$0 | \$2,500 | \$2,500 | \$0 | \$2,500 | \$0 |
| Training | \$469 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Freight & Postage | \$10,367 | \$8,100 | \$11,000 | \$2,900 | \$12,000 | \$1,000 |
| Internet Services | \$1,808 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Mobile Device Services | \$2,222 | \$3,060 | \$3,060 | \$0 | \$3,060 | \$0 |
| Telephone | \$6,013 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Hospitality | \$224 | \$750 | \$750 | \$0 | \$750 | \$0 |
| Memberships | \$0 | \$500 | \$500 | \$0 | \$500 | \$0 |
| Equipment Repairs & Maintenance | \$11,060 | \$9,540 | \$9,540 | \$0 | \$9,540 | \$0 |
| Contracted Services | \$19,287 | \$17,050 | \$20,050 | \$3,000 | \$20,050 | \$0 |
| Equipment Rental | \$991 | \$8,900 | \$8,900 | \$0 | \$8,900 | \$0 |
| Insurance | \$9,651 | \$11,876 | \$11,876 | \$0 | \$11,876 | \$0 |
| Town Own Utilities | \$6,232 | \$5,806 | \$5,806 | \$0 | \$5,806 | \$0 |
| Clothing, Uniforms, Footwear | \$2,809 | \$5,000 | \$5,000 | \$0 | \$5,000 | \$0 |
| Janitorial Supplies | \$616 | \$1,250 | \$1,250 | \$0 | \$1,250 | \$0 |
| Small Tools & Equipment | \$5,678 | \$4,370 | \$4,370 | \$0 | \$4,370 | \$0 |
| Materials | \$11,744 | \$9,000 | \$13,000 | \$4,000 | \$13,000 | \$0 |
| Fuel, Oil Other | \$4,102 | \$2,064 | \$2,100 | \$36 | \$2,100 | \$0 |
| Power | \$18,632 | \$20,000 | \$20,100 | \$100 | \$22,500 | \$2,400 |
| Gas | \$15,788 | \$16,000 | \$20,000 | \$4,000 | \$25,900 | \$5,900 |
| Office Supplies | \$2,076 | \$1,420 | \$1,420 | \$0 | \$1,420 | \$0 |
| Own Equipment | \$8,545 | \$9,918 | \$9,382 | (\$536) | \$9,382 | \$0 |
| Total Expenses | \$247,532 | \$211,469 | \$225,644 | \$14,175 | \$235,144 | \$9,500 |
| Net Operating (Deficit) | (\$236,532) | (\$196,469) | (\$210,644) | (\$14,175) | (\$220,144) | (\$9,500) |

GRAVEL STREETS - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|--------------------------------|--------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Expenses | | | | | | |
| Salaries | \$56,659 | \$58,175 | \$58,500 | \$325 | \$58,700 | \$200 |
| Overtime | \$3,723 | \$3,540 | \$3,540 | \$0 | \$3,540 | \$0 |
| Benefits | \$12,457 | \$12,650 | \$13,000 | \$350 | \$13,000 | \$0 |
| Dust Control & Water Truck | \$20,609 | \$34,000 | \$34,000 | \$0 | \$34,000 | \$0 |
| Equipment Rental | \$0 | \$800 | \$800 | \$0 | \$800 | \$0 |
| Gravel, Sand & Aggregate | \$67,856 | \$60,000 | \$70,000 | \$10,000 | \$70,000 | \$0 |
| Own Equipment | \$79,586 | \$90,109 | \$87,378 | (\$2,731) | \$91,473 | \$4,095 |
| Total Expenses | \$240,890 | \$259,274 | \$267,218 | \$7,944 | \$271,513 | \$4,295 |
| Net Operating (Deficit) | (\$240,890) | (\$259,274) | (\$267,218) | (\$7,944) | (\$271,513) | (\$4,295) |

PAVED ROADS - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|--------------------------------------|--------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Expenses | | | | | | |
| Salaries | \$114,662 | \$138,915 | \$139,500 | \$585 | \$140,000 | \$500 |
| Overtime | \$7,515 | \$8,435 | \$8,435 | \$0 | \$8,435 | \$0 |
| Benefits | \$24,417 | \$30,400 | \$31,200 | \$800 | \$31,300 | \$100 |
| Freight & Postage | \$0 | \$2,100 | \$2,100 | \$0 | \$2,100 | \$0 |
| Contracted Repairs & Maintenance | \$107,729 | \$104,040 | \$104,040 | \$0 | \$104,040 | \$0 |
| Infrastructure Repairs & Maintenance | \$3,263 | \$6,000 | \$6,000 | \$0 | \$6,000 | \$0 |
| Tar Crack Sealant | \$26,273 | \$30,000 | \$30,000 | \$0 | \$30,000 | \$0 |
| Cold Mix | \$15,850 | \$14,000 | \$14,000 | \$0 | \$14,000 | \$0 |
| Transfer to Reserve | \$400,000 | \$400,000 | \$100,000 | (\$300,000) | \$400,000 | \$300,000 |
| Debenture Interest | \$2,705 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Own Equipment | \$153,398 | \$160,188 | \$196,133 | \$35,945 | \$206,775 | \$10,642 |
| Total Expenses | \$855,812 | \$894,078 | \$631,408 | (\$262,670) | \$942,650 | \$311,242 |
| Net Operating (Deficit) | (\$855,812) | (\$894,078) | (\$631,408) | (\$262,670) | (\$942,650) | (\$311,242) |

DRAINAGE - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|---------------------------------|--------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Expenses | | | | | | |
| Salaries | \$33,341 | \$35,610 | \$35,900 | \$290 | \$36,200 | \$300 |
| Overtime | \$1,543 | \$2,185 | \$2,185 | \$0 | \$2,185 | \$0 |
| Benefits | \$7,231 | \$7,500 | \$7,700 | \$200 | \$7,700 | \$0 |
| Equipment Repairs & Maintenance | \$0 | \$20,000 | \$20,000 | \$0 | \$20,000 | \$0 |
| Culvert Steaming | \$20,856 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Equipment Rental | \$8,972 | \$10,000 | \$10,000 | \$0 | \$10,000 | \$0 |
| Materials | \$7,743 | \$5,000 | \$5,000 | \$0 | \$5,000 | \$0 |
| Own Equipment | \$42,968 | \$44,870 | \$47,174 | \$2,304 | \$49,386 | \$2,212 |
| Total Expenses | \$122,654 | \$125,165 | \$127,959 | \$2,794 | \$130,471 | \$2,512 |
| Net Operating (Deficit) | (\$122,654) | (\$125,165) | (\$127,959) | (\$2,794) | (\$130,471) | (\$2,512) |

SNOW REMOVAL - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|--------------------------------|--------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Transfer from Reserve | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenue | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Expenses | | | | | | |
| Salaries | \$127,854 | \$153,460 | \$153,500 | \$40 | \$153,500 | \$0 |
| Overtime | \$9,005 | \$9,245 | \$9,245 | \$0 | \$9,245 | \$0 |
| Benefits | \$27,629 | \$35,150 | \$36,200 | \$1,050 | \$36,200 | \$0 |
| Contracted Services | \$9,593 | \$11,000 | \$11,000 | \$0 | \$11,000 | \$0 |
| Equipment Rental | \$48,670 | \$55,000 | \$60,000 | \$5,000 | \$60,000 | \$0 |
| Materials | \$0 | \$5,000 | \$5,000 | \$0 | \$5,000 | \$0 |
| Gravel, Sand & Aggregate | \$51,771 | \$48,000 | \$51,000 | \$3,000 | \$51,000 | \$0 |
| Transfer to Reserve | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Own Equipment | \$125,014 | \$130,549 | \$137,254 | \$6,705 | \$143,687 | \$6,433 |
| Total Expenses | \$399,536 | \$447,404 | \$463,199 | \$15,795 | \$469,632 | \$6,433 |
| Net Operating (Deficit) | (\$399,536) | (\$447,404) | (\$463,199) | (\$15,795) | (\$469,632) | (\$6,433) |

STREET LIGHTS - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|---------------------------------|--------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Transfer from Reserve | \$0 | \$80,000 | \$0 | (\$80,000) | \$0 | \$0 |
| Total Revenue | \$0 | \$80,000 | \$0 | (\$80,000) | \$0 | \$0 |
| Expenses | | | | | | |
| Equipment Repairs & Maintenance | \$5,574 | \$95,000 | \$15,000 | (\$80,000) | \$15,000 | \$0 |
| Power | \$255,161 | \$295,000 | \$296,261 | \$1,261 | \$415,000 | \$118,739 |
| Total Expenses | \$260,735 | \$390,000 | \$311,261 | (\$78,739) | \$430,000 | \$118,739 |
| Net Operating (Deficit) | (\$260,735) | (\$310,000) | (\$311,261) | (\$1,261) | (\$430,000) | (\$118,739) |

TRAFFIC CONTROL - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|---------------------------------|--------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Expenses | | | | | | |
| Salaries | \$25,543 | \$29,088 | \$29,300 | \$212 | \$29,400 | \$100 |
| Overtime | \$1,026 | \$1,770 | \$1,770 | \$0 | \$1,770 | \$0 |
| Benefits | \$5,298 | \$6,310 | \$6,500 | \$190 | \$6,500 | \$0 |
| Mobile Device Services | \$1,593 | \$2,100 | \$2,100 | \$0 | \$2,100 | \$0 |
| Equipment Repairs & Maintenance | \$11,352 | \$11,000 | \$13,000 | \$2,000 | \$13,000 | \$0 |
| Rail Crossing Maintenance | \$7,866 | \$10,000 | \$10,000 | \$0 | \$10,000 | \$0 |
| Materials | \$25,399 | \$22,000 | \$25,000 | \$3,000 | \$25,000 | \$0 |
| Power | \$10,802 | \$16,261 | \$16,343 | \$82 | \$16,539 | \$196 |
| Own Equipment | \$19,540 | \$20,405 | \$21,453 | \$1,048 | \$22,459 | \$1,006 |
| Total Expenses | \$108,419 | \$118,934 | \$125,466 | \$6,532 | \$126,768 | \$1,302 |
| Net Operating (Deficit) | (\$108,419) | (\$118,934) | (\$125,466) | (\$6,532) | (\$126,768) | (\$1,302) |

ENGINEERING - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|--------------------------------|-------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Sale of General Services | \$0 | \$300 | \$300 | \$0 | \$300 | \$0 |
| Total Revenue | \$0 | \$300 | \$300 | \$0 | \$300 | \$0 |
| Expenses | | | | | | |
| Salaries | \$62,420 | \$64,930 | \$66,300 | \$1,370 | \$67,600 | \$1,300 |
| Overtime | \$2,079 | \$800 | \$800 | \$0 | \$800 | \$0 |
| Benefits | \$12,514 | \$13,500 | \$13,900 | \$400 | \$14,100 | \$200 |
| General Services | \$10,969 | \$10,000 | \$10,000 | \$0 | \$10,000 | \$0 |
| Travel & Training | \$0 | \$3,300 | \$3,300 | \$0 | \$3,300 | \$0 |
| Training | \$111 | \$0 | | \$0 | \$0 | \$0 |
| Freight & Postage | \$0 | \$200 | \$200 | \$0 | \$200 | \$0 |
| IT - Licensing | \$0 | \$2,195 | \$3,820 | \$1,625 | \$3,820 | \$0 |
| Supplies | \$933 | \$2,000 | \$2,000 | \$0 | \$2,000 | \$0 |
| Own Equipment | \$9,523 | \$9,945 | \$10,456 | \$511 | \$10,946 | \$490 |
| Total Expenses | \$98,549 | \$106,870 | \$110,776 | \$3,906 | \$112,766 | \$1,990 |
| Net Operating (Deficit) | (\$98,549) | (\$106,570) | (\$110,476) | (\$3,906) | (\$112,466) | (\$1,990) |

CEMETERY - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|------------------------------------|-------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Fees For Service | \$25,702 | \$4,800 | \$5,500 | \$700 | \$5,500 | \$0 |
| Administration Fees | \$715 | \$500 | \$600 | \$100 | \$600 | \$0 |
| Sales of Goods | \$3,213 | \$12,050 | \$13,050 | \$1,000 | \$13,050 | \$0 |
| MD Cost Sharing Agreement | \$10 | (\$36) | \$1,692 | \$1,728 | \$1,692 | \$0 |
| Total Revenue | \$29,640 | \$17,314 | \$20,842 | \$3,528 | \$20,842 | \$0 |
| Expenses | | | | | | |
| Equipment Repairs & Maintenance | \$7,821 | \$5,000 | \$7,000 | \$2,000 | \$7,000 | \$0 |
| Insurance | \$0 | \$180 | \$180 | \$0 | \$180 | \$0 |
| Materials | \$25,301 | \$12,000 | \$20,000 | \$8,000 | \$22,000 | \$2,000 |
| Transfer to Reserve | \$2,500 | \$2,500 | \$2,500 | \$0 | \$2,500 | \$0 |
| Depreciation | \$59,087 | \$59,105 | \$59,105 | \$0 | \$59,105 | \$0 |
| Own Equipment | \$17,821 | \$18,610 | \$19,566 | \$956 | \$20,483 | \$917 |
| Charge From Others - Grass Cutting | \$0 | \$12,000 | \$12,000 | \$0 | \$12,000 | \$0 |
| Total Expenses | \$112,530 | \$109,395 | \$120,351 | \$10,956 | \$123,268 | \$2,917 |
| Net Operating (Deficit) | (\$82,890) | (\$92,081) | (\$99,509) | (\$7,428) | (\$102,426) | (\$2,917) |

Revenues

User Fees and Sales of Goods - Fees for services by the operations department such as road closures. Cemetery plots and liner sales are also included here.

Government Transfer for Operating – Recoverable costs from the MD of Lesser Slave River for cemetery services.

Transfers from Reserves – Reserve transfer from the street light reserve to pay for Atco repairs to street lights. Atco is sending a proposal to take over the repairs and maintenance of all Town lights. The proposal includes an initial investment from Atco to the Town which is recuperated over the years through higher monthly operating costs. This proposal will be further explored during the budget process.

Internal Transfers Revenue - Fleet costs are recovered here and expensed throughout Town cost centers. Cost recovery for grass cutting is also recorded here.

Expenses

Salaries, Wages and Benefits - Includes amounts allocated for operations and related personnel costs. Operations crew also provide services to water, waste water and garbage services and those costs are allocated and budgeted for under the respective cost centers.

Contracted and General Services - includes amounts for staff development, phones & radios, professional services, contracted repairs, infrastructure repairs, insurance, freight & postage, equipment rentals, dust control, repairs and maintenance and software licensing fees.

Materials, Supplies and Utilities – includes power and gas, supplies and materials such as gravel and sand, fuel and oil, clothing, road materials.

Internal Transfers Expenditures – Costs for use of Fleet and equipment vehicles are allocated through out the various cost centers.

Major Revenue Variances (\$5,000) or greater

Explanation of Changes 2023 vs 2022 – revenue

None.

Major Expenditure Variances (\$5,000) or greater

Explanation of Changes 2023 vs 2022 - expenditures

\$30,550 increase for fuel and oil costs due to rising prices.

\$10,000 increase for gravel, sand & aggregate due to rising prices.

\$8,000 increase in material costs for cemetery to upkeep both old and new.

\$5,000 increase to equipment rental for snow removal.
\$300,000 reallocation from the Road reserve to the IT reserve.

Explanation of Changes 2024 vs 2023 - expenditures

\$5,000 increase for fuel and oil costs due to rising prices.
\$118,000 increase for power costs for street lights.

Cost Drivers

Costs are mainly driven by personnel expenses, fuel costs, materials and contracted services.

Initiatives

Tangible Capital Asset Management for Fleet, Equipment and Facilities.

Explore additional strategies for snow removal.

Update the Road assessment guide to get an updated view on the priorities for road work.

Complete traffic studies on 2 intersections to determine if additional traffic lights are needed.

Strategic Plan

To provide safe, well-maintained streets in a cost-effective manner, for the citizens of Slave Lake.

To maintain a drainage system to help mitigate flooding throughout the town.

To provide Fleet management including procurement, maintenance, and safety of all equipment.

To provide training for all equipment and tools required to complete tasks assigned. Street light replacement project.

Water Services

Overview

Managed by the Operations Department, Water Services provides residents safe clean drinking water for Town, Sawridge and parts of the MD.

Town of Slave Lake 2023-2024 Operating Budget Department Overview

| Water Services | 2021 Actual | 2021 Budget | 2022 Budget | 2023 Proposed Budget | 2024 Proposed Budget | 2024 vs 2021 Budget Change |
|------------------------------------|--------------------|--------------------|--------------------|----------------------|----------------------|----------------------------|
| Revenues | | | | | | |
| Water Administration | \$2,338,046 | \$2,346,099 | \$2,365,873 | \$2,366,866 | \$2,366,866 | 0.8% |
| Total Revenues | \$2,338,046 | \$2,346,099 | \$2,365,873 | \$2,366,866 | \$2,366,866 | 0.8% |
| Expenses | | | | | | |
| Water Administration | \$1,060,664 | \$811,069 | \$980,371 | \$911,715 | \$849,643 | 20.9% |
| Water Treatment | \$851,310 | \$830,232 | \$839,946 | \$857,153 | \$908,693 | 1.2% |
| Water Distribution | \$328,484 | \$350,251 | \$301,451 | \$316,629 | \$314,401 | -13.9% |
| Water Pumping | \$97,589 | \$74,396 | \$108,425 | \$115,220 | \$124,697 | 45.7% |
| Total Expenses | \$2,338,047 | \$2,065,948 | \$2,230,193 | \$2,200,717 | \$2,197,434 | 8.0% |
| Total Net Operating Revenue | \$0 | \$280,151 | \$135,680 | \$166,149 | \$169,432 | -51.6% |

Services Provided

| |
|-----------------------------|
| Water Services |
| Administration |
| Transmission & Distribution |
| Treatment & Purification |

Administration

Water administration is a shared responsibility between the Operations Department and Town Administration. The Operations Department oversees the installations, maintenance and overall operations of water services in the Town of Slave Lake. The Finance Department is responsible for monthly invoicing and collection of fees.

Water Transmission and Distribution

Operates and maintains distribution lines including approximately 652 main line valves and 290 fire hydrants. Operates and maintains two raw water pump houses with 20 km of transmission lines.

WATER SERVICES | UTILITIES

Water Purification and Treatment

Provides treatment of approximately 1 million cubic meters, the equivalent of 400 Olympic sized swimming pools, of water annually within Alberta Environment and Parks operating guidelines. Operates and maintains one water treatment plant with two reservoirs. One reservoir is located within water plant itself and another is located on top of a hill overlooking the Town that can gravity feed water throughout the Town.

Town of Slave Lake 2023-2024 Operating Budget Comparison

| Water Services | 2021 Actual | 2022 Budget | 2023 Proposed Budget | 2023 vs 2022 Change | 2024 Proposed Budget | 2024 vs 2023 Change |
|--|--------------------|--------------------|----------------------|---------------------|----------------------|---------------------|
| Revenues | | | | | | |
| User Fees and Sales of Goods | \$2,296,478 | \$2,333,228 | \$2,333,228 | \$0 | \$2,333,228 | \$0 |
| Penalties | \$41,568 | \$32,645 | \$33,638 | \$993 | \$33,638 | \$0 |
| Other Revenue | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$2,338,046 | \$2,365,873 | \$2,366,866 | \$993 | \$2,366,866 | \$0 |
| Expenses | | | | | | |
| Salaries, Wages and Benefits Contracted and General Services | \$444,377 | \$435,931 | \$439,135 | \$3,204 | \$439,258 | \$123 |
| Materials, Supplies and Utilities | \$222,663 | \$250,791 | \$256,480 | \$5,689 | \$259,480 | \$3,000 |
| Debenture Interest | \$515,649 | \$524,500 | \$556,050 | \$31,550 | \$615,200 | \$59,150 |
| Transfers to Reserves | \$30,455 | \$24,600 | \$18,380 | (\$6,220) | \$11,917 | (\$6,463) |
| Internal Transfers | \$857,546 | \$699,741 | \$634,762 | (\$64,979) | \$572,131 | (\$62,631) |
| Expenditures | \$267,357 | \$294,630 | \$295,910 | \$1,280 | \$299,448 | \$3,538 |
| Total Expenses | \$2,338,047 | \$2,230,193 | \$2,200,717 | (\$29,476) | \$2,197,434 | (\$3,283) |
| Total Net Operating Revenues | \$0 | \$135,680 | \$166,149 | \$30,469 | \$169,432 | \$3,283 |

WATER ADMINISTRATION - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|----------------------|--------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Fees For Service | \$1,089 | \$8,000 | \$8,000 | \$0 | \$8,000 | \$0 |
| Sales of Goods | \$2,079 | \$1,450 | \$1,450 | \$0 | \$1,450 | \$0 |
| Sale of Water | \$2,237,627 | \$2,263,278 | \$2,263,278 | \$0 | \$2,263,278 | \$0 |
| Sale of Bulk Water | \$51,639 | \$60,000 | \$60,000 | \$0 | \$60,000 | \$0 |
| Connection Fees | \$4,045 | \$500 | \$500 | \$0 | \$500 | \$0 |
| Penalties | \$41,568 | \$32,645 | \$33,638 | \$993 | \$33,638 | \$0 |
| Total Revenue | \$2,338,047 | \$2,365,873 | \$2,366,866 | \$993 | \$2,366,866 | \$0 |

WATER SERVICES | UTILITIES

| Expenses | | | | | | |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|
| Salaries | \$21,102 | \$40,200 | \$41,100 | \$900 | \$41,900 | \$800 |
| Overtime | \$0 | \$1,645 | \$1,645 | \$0 | \$1,645 | \$0 |
| Benefits | \$5,016 | \$8,600 | \$8,900 | \$300 | \$9,000 | \$100 |
| Telephone & Security Line Services | \$5,267 | \$4,000 | \$4,000 | \$0 | \$4,000 | \$0 |
| Equipment Rental | \$0 | \$1,400 | \$1,400 | \$0 | \$1,400 | \$0 |
| Software Licencing | \$0 | \$1,200 | \$1,200 | \$0 | \$1,200 | \$0 |
| Transfer to Reserve | \$857,546 | \$699,741 | \$634,762 | (\$64,979) | \$572,131 | (\$62,631) |
| Depreciation | \$1,508,545 | \$1,763,650 | \$2,011,226 | \$247,576 | \$2,111,226 | \$100,000 |
| Charge From Others - Administration | \$146,530 | \$160,006 | \$179,048 | \$19,042 | \$178,707 | (\$341) |
| Charge From Others - Grass Cutting | \$26,000 | \$12,750 | \$12,750 | \$0 | \$12,750 | \$0 |
| Bad Debt Expense | (\$797) | \$27,981 | \$26,910 | (\$1,071) | \$26,910 | \$0 |
| Total Expenses | \$2,569,209 | \$2,721,173 | \$2,922,941 | \$201,768 | \$2,960,869 | \$37,928 |
| Net Operating (Deficit) | (\$231,162) | (\$355,300) | (\$556,075) | (\$200,775) | (\$594,003) | (\$37,928) |

WATER TREATMENT - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|---------------------------------|--------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Expenses | | | | | | |
| Salaries | \$208,392 | \$178,023 | \$178,100 | \$77 | \$178,100 | \$0 |
| Overtime | \$18,097 | \$11,480 | \$11,480 | \$0 | \$11,480 | \$0 |
| Benefits | \$44,406 | \$38,200 | \$39,200 | \$1,000 | \$38,550 | (\$650) |
| Travel & Training | \$0 | \$7,000 | \$7,000 | \$0 | \$7,000 | \$0 |
| Training | \$6,641 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Internet Services | \$0 | \$2,050 | \$2,050 | \$0 | \$2,050 | \$0 |
| Mobile Device Services | \$2,140 | \$4,540 | \$4,540 | \$0 | \$4,540 | \$0 |
| Equipment Repairs & Maintenance | \$65,513 | \$50,410 | \$50,410 | \$0 | \$50,410 | \$0 |
| IT - Licencing | \$0 | \$3,740 | \$4,500 | \$760 | \$4,500 | \$0 |
| Insurance | \$60,607 | \$63,150 | \$63,150 | \$0 | \$63,150 | \$0 |
| Clothing, Uniforms, Footwear | \$1,522 | \$2,500 | \$2,500 | \$0 | \$2,500 | \$0 |
| Materials | \$15,077 | \$8,500 | \$8,500 | \$0 | \$8,500 | \$0 |
| Chemicals | \$205,831 | \$241,000 | \$241,000 | \$0 | \$241,000 | \$0 |
| Lab Materials | \$14,105 | \$14,000 | \$17,000 | \$3,000 | \$18,000 | \$1,000 |
| Power | \$79,998 | \$87,000 | \$87,400 | \$400 | \$109,000 | \$21,600 |
| Gas | \$55,970 | \$53,000 | \$60,000 | \$7,000 | \$85,700 | \$25,700 |
| Machinery Parts | \$35,239 | \$35,000 | \$38,000 | \$3,000 | \$40,000 | \$2,000 |
| Office Supplies | \$1,045 | \$2,000 | \$2,000 | \$0 | \$2,000 | \$0 |
| Own Equipment | \$36,727 | \$38,353 | \$40,323 | \$1,970 | \$42,213 | \$1,890 |
| Total Expenses | \$851,310 | \$839,946 | \$857,153 | \$17,207 | \$908,693 | \$51,540 |
| Net Operating (Deficit) | (\$851,310) | (\$839,946) | (\$857,153) | (\$17,207) | (\$908,693) | (\$51,540) |

WATER SERVICES | UTILITIES

WATER DISTRIBUTION - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|---------------------------------|--------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Expenses | | | | | | |
| Salaries | \$97,795 | \$101,623 | \$101,800 | \$177 | \$101,623 | (\$177) |
| Overtime | \$9,764 | \$6,075 | \$6,075 | \$0 | \$6,075 | \$0 |
| Benefits | \$25,111 | \$21,650 | \$22,200 | \$550 | \$22,050 | (\$150) |
| General Services | \$2,300 | \$1,000 | \$1,000 | \$0 | \$1,000 | \$0 |
| Hospitality | \$221 | \$500 | \$500 | \$0 | \$500 | \$0 |
| Equipment Repairs & Maintenance | \$39,812 | \$43,000 | \$47,000 | \$4,000 | \$49,000 | \$2,000 |
| Contracted Services | \$8,083 | \$5,000 | \$5,000 | \$0 | \$5,000 | \$0 |
| Small Tools & Equipment | \$3,848 | \$4,000 | \$4,000 | \$0 | \$4,000 | \$0 |
| Materials | \$50,115 | \$26,000 | \$34,000 | \$8,000 | \$34,000 | \$0 |
| Gravel, Sand & Aggregate | \$10,162 | \$11,000 | \$15,000 | \$4,000 | \$15,000 | \$0 |
| Water Meters | \$1,020 | \$5,000 | \$7,000 | \$2,000 | \$7,000 | \$0 |
| Debenture Interest | \$30,455 | \$24,600 | \$18,380 | (\$6,220) | \$11,917 | (\$6,463) |
| Own Equipment | \$49,798 | \$52,003 | \$54,674 | \$2,671 | \$57,236 | \$2,562 |
| Total Expenses | \$328,484 | \$301,451 | \$316,629 | \$15,178 | \$314,401 | (\$2,228) |
| Net Operating (Deficit) | (\$328,484) | (\$301,451) | (\$316,629) | (\$15,178) | (\$314,401) | \$2,228 |

WATER PUMPING - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|---------------------------------|-------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Expenses | | | | | | |
| Salaries | \$10,629 | \$22,200 | \$22,200 | \$0 | \$22,200 | \$0 |
| Overtime | \$1,307 | \$1,435 | \$1,435 | \$0 | \$1,435 | \$0 |
| Benefits | \$2,758 | \$4,800 | \$5,000 | \$200 | \$5,200 | \$200 |
| Freight & Postage | \$2,082 | \$2,000 | \$2,000 | \$0 | \$2,000 | \$0 |
| Equipment Repairs & Maintenance | \$551 | \$1,000 | \$3,000 | \$2,000 | \$4,000 | \$1,000 |
| Contracted Services | \$11,225 | \$13,000 | \$13,000 | \$0 | \$13,000 | \$0 |
| Insurance | \$19,018 | \$19,820 | \$19,820 | \$0 | \$19,820 | \$0 |
| Materials | \$592 | \$500 | \$1,500 | \$1,000 | \$2,500 | \$1,000 |
| Power | \$39,060 | \$30,000 | \$30,150 | \$150 | \$37,500 | \$7,350 |
| Gas | \$1,701 | \$4,000 | \$6,000 | \$2,000 | \$6,500 | \$500 |
| Machinery Parts | \$364 | \$1,000 | \$2,000 | \$1,000 | \$2,000 | \$0 |
| Own Equipment | \$8,302 | \$8,670 | \$9,115 | \$445 | \$8,542 | (\$573) |
| Total Expenses | \$97,589 | \$108,425 | \$115,220 | \$6,795 | \$124,697 | \$9,477 |
| Net Operating (Deficit) | (\$97,589) | (\$108,425) | (\$115,220) | (\$6,795) | (\$124,697) | (\$9,477) |

Revenue

User Fees and Sales of Goods

Consist mainly of monthly utility invoices for the use and consumption of water and the sale of bulk water. Water meter sales and service calls are also included. Net revenues from water services are used to pay for the principal portion of long term debt for water assets resulting in no overall profit from service.

Penalties – Penalties for the late payment of utility invoices is recorded here.

Major Revenue Variances (\$5,000) or greater

None.

Expenses

Salaries, Wages and Benefits - Includes amounts allocated for water services and related personnel costs. Operations crew also provide services to water, waste water and garbage services and those costs are allocated and budgeted for under the respective cost centers.

Contracted and General Services - includes amounts for staff development, phones & radios, professional services, contracted repairs, infrastructure repairs, insurance, freight & postage, equipment rentals, repairs and maintenance and software licensing fees.

Materials, Supplies and Utilities – includes power and gas, supplies and materials such as gravel, sand and piping, clothing, chemicals and lab materials. The largest expense is for chemicals used in water treatment.

Internal Transfers Expenditures – Costs for use of Fleet and equipment from operations department, finance and administration costs for utility billing services and amounts for grass cutting from other departments.

Transfers to Reserves – Transfers made to the Water and Sewer Reserve. Reserve contributions are estimated to pay for future capital projects. Actual transfers made to the reserve are based upon operational results throughout the year. Transfers increase to the reserve if operations come in below budget and less is transferred if operations are above budgeted levels. Rates are determined each year based upon prior year operational results.

Major Expenditure Variances (\$5,000) or greater

Explanation of Changes 2023 vs 2022 - expenditures

\$8,000 increase for material cost increases

\$7,000 increase for gas costs

Explanation of Changes 2024 vs 2023 - expenditures

Power and gas adjustments

Emerging Issues

8st NW Industrial area waterline is in rough shape. Need to look at replacement.
Parkdale & 6st SE intersection water line tee needs replacement.

Cost Drivers

Costs are driven by personnel expenses chemicals, insurance and repair and maintenance costs.

Initiatives

Replace 8st waterline.

Replace valve components in streets.

Strategic Plan

To provide safe and appealing drinking water to all consumers in a safe and cost-effective manner.

Complete maintenance in a preventative manner to reduce and eliminate unexpected or emergency repairs.

Identify and manage any potential problems that could compromise the integrity of the Towns water treatment and distribution system.

Water meter replacement and upgrading to be looked at with regards to financials and methods.

WASTE WATER SERVICES

Overview

Town of Slave Lake 2023-2024 Operating Budget Department Overview

| Waste Water Services | 2021 Actual | 2021 Budget | 2022 Budget | 2023 Proposed Budget | 2024 Proposed Budget | 2024 vs 2021 Budget Change |
|--|--------------------|--------------------|--------------------|----------------------|----------------------|----------------------------|
| Revenues | | | | | | |
| Waste Water Administration | \$2,477,038 | \$1,782,714 | \$1,798,399 | \$1,815,733 | \$1,833,240 | 2.8% |
| Total Revenue | \$2,477,038 | \$1,782,714 | \$1,798,399 | \$1,815,733 | \$1,833,240 | 2.8% |
| Expenses | | | | | | |
| Waste Water Administration | \$1,082,316 | \$484,500 | \$358,662 | \$367,247 | \$295,385 | -39.0% |
| Waste Water Lines | \$219,170 | \$201,922 | \$207,851 | \$215,749 | \$218,484 | 8.2% |
| Waste Water Lift Stations | \$341,482 | \$338,877 | \$346,282 | \$387,968 | \$420,411 | 24.1% |
| Waste Water Treatment | \$560,342 | \$499,439 | \$633,895 | \$512,475 | \$607,905 | 21.7% |
| Total Expenses | \$2,203,310 | \$1,524,738 | \$1,546,690 | \$1,483,439 | \$1,542,185 | 1.1% |
| Total Net Operating Requirement | \$273,728 | \$257,976 | \$251,709 | \$332,294 | \$291,055 | 12.8% |

Services Provided

| |
|-----------------------------|
| Waste Water Services |
| Administration |
| Transmission & Distribution |
| Treatment & Purification |

Administration

Waste Water administration is a shared responsibility between the Operations Department and Town Administration. The Operations Department oversees the installations, maintenance and over operations of water services in the Town of Slave Lake. The Finance Department is responsible for monthly invoicing and collection of fees.

Waste Water Transmission and Distribution

Provides for the operation and maintenance of the sanitary sewer system. Included with in this system is a series of five lift stations that all direct the waste into the waste treatment facility

Waste Water Treatment

Provides treatment of wastewater through natural chemical free aeration processes consisting of four wet lagoon cells and three Submerged Attached Growth Reactor (SAGR) cells. The waste water treatment facility was recently upgraded and construction completed in 2021. This project was one of the largest investments the Town has undertaken in upgrading its treatment

WASTE WATER SERVICES | UTILITIES

process. The capital investment totaled \$14.1 million with the Town financing \$7 million and the remainder of the project funded through grants from the Small Community Grant funds from provincial and federal governments.

Town of Slave Lake 2023-2024 Operating Budget Comparison

| Waste Water Services | 2021 Actual | 2022 Budget | 2023 Proposed Budget | 2023 vs 2022 Change | 2024 Proposed Budget | 2024 vs 2023 Change |
|-------------------------------------|--------------------|--------------------|----------------------|---------------------|----------------------|---------------------|
| Revenues | | | | | | |
| User Fees and Sales of Goods | \$1,784,200 | \$1,798,399 | \$1,815,733 | \$17,334 | \$1,833,240 | \$17,507 |
| Other Revenue | \$692,838 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$2,477,038 | \$1,798,399 | \$1,815,733 | \$17,334 | \$1,833,240 | \$17,507 |
| Expenses | | | | | | |
| Salaries, Wages and Benefits | \$194,853 | \$214,853 | \$215,930 | \$1,077 | \$215,753 | (\$177) |
| Contracted and General Services | \$104,434 | \$114,991 | \$118,991 | \$4,000 | \$120,991 | \$2,000 |
| Materials, Supplies and Utilities | \$371,306 | \$353,260 | \$281,100 | (\$72,160) | \$415,100 | \$134,000 |
| Debenture Interest | \$185,212 | \$241,105 | \$232,320 | (\$8,785) | \$223,236 | (\$9,084) |
| Transfers to Reserves | \$1,197,421 | \$447,232 | \$457,529 | \$10,297 | \$385,820 | (\$71,709) |
| Internal Transfers | | | | | | |
| Expenditures | \$150,084 | \$175,249 | \$177,569 | \$2,320 | \$181,285 | \$3,716 |
| Total Expenses | \$2,203,310 | \$1,546,690 | \$1,483,439 | \$63,251 | \$1,542,185 | \$58,746 |
| Total Net Operating Revenues | \$273,728 | \$251,709 | \$332,294 | \$45,917 | \$291,055 | \$41,239 |

WASTE WATER SERVICES | UTILITIES

WASTEWATER ADMINISTRATION - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|-------------------------------------|--------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Sale of Water | \$1,711,285 | \$1,733,399 | \$1,750,733 | \$17,334 | \$1,768,240 | \$17,507 |
| Sale of Bulk Water | \$72,915 | \$65,000 | \$65,000 | \$0 | \$65,000 | \$0 |
| Other Revenue | \$692,838 | | | | | |
| Total Revenue | \$2,477,038 | \$1,798,399 | \$1,815,733 | \$17,334 | \$1,833,240 | \$17,507 |
| Expenses | | | | | | |
| Mobile Device Services | \$0 | \$1,100 | \$1,100 | \$0 | \$1,100 | \$0 |
| Software Licencing | \$0 | \$3,600 | \$3,600 | \$0 | \$3,600 | \$0 |
| Transfer to Reserve | \$1,007,421 | \$257,232 | \$267,529 | \$10,297 | \$195,820 | (\$71,709) |
| Depreciation | \$760,908 | \$876,775 | \$870,071 | (\$6,704) | \$970,071 | \$100,000 |
| Charge From Others - Administration | \$65,895 | \$71,955 | \$80,518 | \$8,563 | \$80,365 | (\$153) |
| Charge From Others - Grass Cutting | \$9,000 | \$14,500 | \$14,500 | \$0 | \$14,500 | \$0 |
| Total Expenses | \$1,843,224 | \$1,225,162 | \$1,237,318 | \$12,156 | \$1,265,456 | \$28,138 |
| Net Operating (Deficit) | \$633,814 | \$573,237 | \$578,415 | \$5,178 | \$567,784 | (\$10,631) |

WASTEWATER LINES - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|---------------------------------|--------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Expenses | | | | | | |
| Salaries | \$88,240 | \$101,623 | \$101,800 | \$177 | \$101,623 | (\$177) |
| Overtime | \$8,450 | \$6,075 | \$6,075 | \$0 | \$6,075 | \$0 |
| Benefits | \$22,547 | \$21,650 | \$22,200 | \$550 | \$22,050 | (\$150) |
| Hospitality | \$0 | \$200 | \$200 | \$0 | \$200 | \$0 |
| Professional Fees | \$0 | \$1,000 | \$1,000 | \$0 | \$1,000 | \$0 |
| Equipment Repairs & Maintenance | \$45,472 | \$20,000 | \$22,000 | \$2,000 | \$22,000 | \$0 |
| Equipment Rental | \$30 | \$300 | \$300 | \$0 | \$300 | \$0 |
| Materials | \$4,633 | \$5,000 | \$7,500 | \$2,500 | \$8,000 | \$500 |
| Own Equipment | \$49,798 | \$52,003 | \$54,674 | \$2,671 | \$57,236 | \$2,562 |
| Total Expenses | \$219,170 | \$207,851 | \$215,749 | \$7,898 | \$218,484 | \$2,735 |
| Net Operating (Deficit) | (\$219,170) | (\$207,851) | (\$215,749) | (\$7,898) | (\$218,484) | (\$2,735) |

WASTEWATER LIFT STATIONS - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|---------------------------------|--------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Expenses | | | | | | |
| Salaries | \$42,794 | \$44,500 | \$44,500 | \$0 | \$44,500 | \$0 |
| Overtime | \$5,031 | \$2,870 | \$2,870 | \$0 | \$2,870 | \$0 |
| Benefits | \$11,269 | \$9,550 | \$9,850 | \$300 | \$9,950 | \$100 |
| Travel & Training | \$0 | \$3,000 | \$3,000 | \$0 | \$3,000 | \$0 |
| Training | \$1,401 | \$0 | \$0 | \$0 | | \$0 |
| Equipment Repairs & Maintenance | \$21,693 | \$25,000 | \$25,000 | \$0 | \$25,000 | \$0 |
| Insurance | \$11,220 | \$11,700 | \$11,700 | \$0 | \$11,700 | \$0 |
| Small Tools & Equipment | \$1,091 | \$2,000 | \$2,000 | \$0 | \$2,000 | \$0 |
| Materials | \$7,445 | \$10,000 | \$13,000 | \$3,000 | \$14,000 | \$1,000 |
| Power | \$25,690 | \$24,000 | \$60,000 | \$36,000 | \$90,000 | \$30,000 |
| Gas | \$3,584 | \$2,500 | \$3,800 | \$1,300 | \$4,100 | \$300 |
| Transfer to Reserve | \$190,000 | \$190,000 | \$190,000 | \$0 | \$190,000 | \$0 |
| Own Equipment | \$20,264 | \$21,162 | \$22,248 | \$1,086 | \$23,291 | \$1,043 |
| Total Expenses | \$341,482 | \$346,282 | \$387,968 | \$41,686 | \$420,411 | \$32,443 |
| Net Operating (Deficit) | (\$341,482) | (\$346,282) | (\$387,968) | (\$41,686) | (\$420,411) | (\$32,443) |

WASTEWATER TREATMENT - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|---------------------------------|--------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Expenses | | | | | | |
| Salaries | \$11,201 | \$22,250 | \$22,250 | \$0 | \$22,250 | \$0 |
| Overtime | \$2,373 | \$1,435 | \$1,435 | \$0 | \$1,435 | \$0 |
| Benefits | \$2,948 | \$4,900 | \$4,950 | \$50 | \$5,000 | \$50 |
| Freight & Postage | \$2,918 | \$4,000 | \$4,000 | \$0 | \$4,000 | \$0 |
| Equipment Repairs & Maintenance | \$8,217 | \$23,000 | \$25,000 | \$2,000 | \$27,000 | \$2,000 |
| Contracted Services | \$12,917 | \$21,500 | \$21,500 | \$0 | \$21,500 | \$0 |
| Insurance | \$566 | \$591 | \$591 | \$0 | \$591 | \$0 |
| Materials | \$619 | \$2,100 | \$4,000 | \$1,900 | \$4,000 | \$0 |
| Power | \$320,056 | \$300,000 | \$175,000 | (\$125,000) | \$273,000 | \$98,000 |
| Gas | \$8,188 | \$7,660 | \$15,800 | \$8,140 | \$20,000 | \$4,200 |
| Debenture Interest | \$185,212 | \$241,105 | \$232,320 | (\$8,785) | \$223,236 | (\$9,084) |
| Own Equipment | \$5,127 | \$5,354 | \$5,838 | \$484 | \$5,893 | \$55 |
| Total Expenses | \$560,342 | \$633,895 | \$512,684 | (\$121,211) | \$607,905 | \$95,221 |
| Net Operating (Deficit) | (\$560,342) | (\$633,895) | (\$512,684) | \$121,211 | (\$607,905) | (\$95,221) |

Revenue

User Fees and Sales of Goods – Includes monthly utility billing and the sale of bulk sewer services.

Expenses

Salaries, Wages and Benefits - Includes amounts allocated for waste water services and related personnel costs. FTE levels are based off of water services.

Contracted and General Services - includes amounts for staff development, phones & radios, professional services, contracted repairs, infrastructure repairs, insurance, freight & postage, equipment rentals, repairs and maintenance and software licensing fees.

Materials, Supplies and Utilities – includes power and gas, supplies and materials such as gravel, sand and piping, clothing, chemicals and lab materials.

Internal Transfers Expenditures – Costs for use of Fleet and equipment from operations department, finance and administration costs for utility billing services and amounts for grass cutting from other departments.

Transfers to Reserves – Transfers made to the Water and Sewer Reserve. Reserve contributions are estimated to pay for future capital projects. Actual transfers made to the reserve are based upon operational results throughout the year. Transfers increase to the reserve if operations

come in below budget and less is transferred if operations are above budgeted levels. Rates are determined each year based upon prior year operational results.

Major Expenditure Variances (\$5,000) or greater

Explanation of Changes 2023 vs 2022 - expenditures

\$36,000 power usage increase for lift stations

Cost savings

\$125,000 decrease in electrical consumption for waste water treatment.

Explanation of Changes 2024 vs 2023 - expenditures

Power and gas adjustments

Cost Drivers

Costs are driven by personnel expenses chemicals, insurance and repair and maintenance costs.

Initiatives

Twin Sawridge Liftstation force main into lagoon to increase maximum pump output during flooding events.

Investigate benefits of upgrading discharge pumps at Sawridge Liftstation. Current ones are aging and seeing decreased output.

Emerging Issues

Wastewater effluent testing being monitored to see if upgrades are needed to reach phosphorous limit.

Strategic Plan

Newer environmental legislation requires additional plans and studies for environmental soundness.

Garbage and Recycling Services

Overview

Provides for the collection and disposal of garbage and recycling as well as an annual program for the collection and disposal of hazardous material for the Town. Collection services are contracted to a 3rd party. The MD of Lesser Slave River manages the regional Landfill and its commission to which the Town of Slave Lake has Council representation. Town residents have access to the regional landfill to dispose of waste. Town residents dispose of approximately 900 thousand kilograms of waste at the landfill annually. The Landfill Commission bills the Town of Slave Lake monthly for these costs. Contracted garbage pickup provided to residents disposes of approximately 1.2 million kilograms of waste annually through their weekly pickups. Combined residents are disposing of 2.1 million kilograms of waste through services provided by the Town. Additionally residents have access to a local waste transfer and recycling station that accepts a variety of recyclable material as well as grass and bush trimmings.

Town of Slave Lake 2023-2024 Operating Budget Department

Overview

| Garbage and Recycling Services | 2021 Actual | 2021 Budget | 2022 Budget | 2023 Proposed Budget | 2024 Proposed Budget | 2024 vs 2021 Budget Change |
|--|--------------------|--------------------|--------------------|-----------------------------|-----------------------------|-----------------------------------|
| Revenues | | | | | | |
| Garbage Collection | \$95,310 | \$99,022 | \$102,001 | \$102,578 | \$102,611 | 3.6% |
| Garbage Disposal | \$396,455 | \$403,550 | \$416,414 | \$417,336 | \$417,356 | 3.4% |
| Toxic Round Up | \$4,044 | \$3,828 | \$3,828 | \$3,828 | \$3,828 | 0.0% |
| Recycling | \$225,884 | \$199,009 | \$195,183 | \$198,091 | \$198,785 | -0.1% |
| Total Revenue | \$721,693 | \$705,409 | \$717,426 | \$721,833 | \$722,580 | 2.4% |
| Expenses | | | | | | |
| Garbage Collection | \$82,993 | \$93,550 | \$102,001 | \$102,578 | \$102,611 | 9.7% |
| Garbage Disposal | \$457,585 | \$409,142 | \$416,414 | \$417,336 | \$417,356 | 2.0% |
| Toxic Round Up | \$5,824 | \$3,828 | \$3,828 | \$3,828 | \$3,828 | 0.0% |
| Recycling | \$175,291 | \$199,009 | \$195,183 | \$198,091 | \$198,785 | -0.1% |
| Total Expenses | \$721,693 | \$705,529 | \$717,426 | \$721,833 | \$722,580 | 2.4% |
| Total Net Operating Requirement | \$0 | \$120 | \$0 | \$0 | \$0 | -100.0% |

GARBAGE AND RECYCLING SERVICES | UTILITIES

Services Provided

| Garbage Services | Recycling Services |
|------------------|--------------------|
| Collection | Collection |
| Disposal | Disposal |
| Toxic Round Up | Recycling Center |

Garbage Collection

Includes a contracted service that provides scheduled weekly curbside pickup for each resident and quadrant of Town.

Garbage Disposal

Garbage disposal consists of the contracted curbside service and disposal charges from the Landfill.

Toxic Round Up

A program provided to residents annually that allows for the drop off of certain hazardous waste within Town limits.

Recycling

Access to the local waste transfer and recycling station as well as contracted weekly curbside pickup service.

Town of Slave Lake 2023-2024 Operating Budget Comparison

| Garbage and Recycling Services | 2021 Actual | 2022 Budget | 2023 Proposed Budget | 2023 vs 2022 Change | 2024 Proposed Budget | 2024 vs 2023 Change |
|-------------------------------------|------------------|------------------|----------------------|---------------------|----------------------|---------------------|
| Revenues | | | | | | |
| User Fees and Sales of Goods | \$721,693 | \$717,426 | \$721,833 | \$4,407 | \$722,580 | \$747 |
| Total Revenues | \$721,693 | \$717,426 | \$721,833 | \$4,407 | \$722,580 | \$747 |
| Expenses | | | | | | |
| Salaries, Wages and Benefits | \$37,374 | \$46,870 | \$46,970 | \$100 | \$47,070 | \$100 |
| Contracted and General Services | \$585,971 | \$643,435 | \$648,106 | \$4,671 | \$648,796 | \$690 |
| Materials, Supplies and Utilities | \$4,250 | \$4,789 | \$4,889 | \$100 | \$4,889 | \$0 |
| Transfers to Reserves | \$76,202 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Internal Transfers | | | | | | |
| Expenditures | \$17,896 | \$22,332 | \$21,868 | (\$464) | \$21,825 | (\$43) |
| Total Expenses | \$721,693 | \$717,426 | \$721,833 | \$4,407 | \$722,580 | \$747 |
| Total Net Operating Revenues | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

GARBAGE AND RECYCLING SERVICES | UTILITIES

GARBAGE COLLECTION - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|--------------------------------|-----------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Fees For Service | \$95,310 | \$101,182 | \$102,578 | \$1,396 | \$102,611 | \$33 |
| Total Revenue | \$95,310 | \$101,182 | \$102,578 | \$1,396 | \$102,611 | \$33 |
| Expenses | | | | | | |
| Contracted Services | \$77,742 | \$95,448 | \$96,161 | \$713 | \$96,207 | \$46 |
| Depreciation | \$0 | \$5,472 | \$7,482 | \$2,010 | \$7,482 | \$0 |
| Charge From Others | \$5,251 | \$5,734 | \$6,417 | \$683 | \$6,404 | (\$13) |
| Total Expenses | \$82,993 | \$106,654 | \$110,060 | \$3,406 | \$110,093 | \$33 |
| Net Operating (Deficit) | \$12,317 | (\$5,472) | (\$7,482) | (\$2,010) | (\$7,482) | \$0 |

GARBAGE DISPOSAL - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|--------------------------------|-------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Fees For Service | \$396,455 | \$414,442 | \$417,336 | \$2,894 | \$417,356 | \$20 |
| Total Revenue | \$396,455 | \$414,442 | \$417,336 | \$2,894 | \$417,356 | \$20 |
| Expenses | | | | | | |
| Salaries | \$17,108 | \$18,070 | \$18,070 | \$0 | \$18,070 | \$0 |
| Overtime | \$1,414 | \$1,115 | \$1,115 | \$0 | \$1,115 | \$0 |
| Benefits | \$4,117 | \$4,250 | \$4,300 | \$50 | \$4,350 | \$50 |
| Tipping Fees | \$346,099 | \$377,200 | \$378,400 | \$1,200 | \$378,400 | \$0 |
| Transfer to Reserve | \$76,202 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Charge From Others | \$12,645 | \$13,807 | \$15,451 | \$1,644 | \$15,421 | (\$30) |
| Total Expenses | \$457,585 | \$414,442 | \$417,336 | \$2,894 | \$417,356 | \$20 |
| Net Operating (Deficit) | (\$61,130) | \$0 | \$0 | \$0 | \$0 | \$0 |

TOXIC ROUNDUP - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|--------------------------------|------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Fees For Service | \$4,044 | \$3,828 | \$3,828 | \$0 | \$3,828 | \$0 |
| Total Revenue | \$4,044 | \$3,828 | \$3,828 | \$0 | \$3,828 | \$0 |
| Expenses | | | | | | |
| Contracted Services | \$5,824 | \$3,828 | \$3,828 | \$0 | \$3,828 | \$0 |
| Total Expenses | \$5,824 | \$3,828 | \$3,828 | \$0 | \$3,828 | \$0 |
| Net Operating (Deficit) | (\$1,780) | \$0 | \$0 | \$0 | \$0 | \$0 |

GARBAGE AND RECYCLING SERVICES | UTILITIES

RECYCLING PROGRAM - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|--------------------------------|------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Fees For Service | \$77,866 | \$88,702 | \$91,217 | \$2,515 | \$91,261 | \$44 |
| Fees For Service | \$117,627 | \$106,481 | \$106,874 | \$393 | \$107,524 | \$650 |
| Other Revenue | \$30,391 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenue | \$225,884 | \$195,183 | \$198,091 | \$2,908 | \$198,785 | \$694 |
| Expenses | | | | | | |
| Salaries | \$11,320 | \$18,070 | \$18,070 | \$0 | \$18,070 | \$0 |
| Overtime | \$858 | \$1,115 | \$1,115 | \$0 | \$1,115 | \$0 |
| Benefits | \$2,557 | \$4,250 | \$4,300 | \$50 | \$4,350 | \$50 |
| Professional Services | \$0 | \$2,500 | \$2,500 | \$0 | \$2,500 | \$0 |
| Contracting Services | \$85,826 | \$88,702 | \$91,217 | \$2,515 | \$91,261 | \$44 |
| Contracted Services | \$63,920 | \$75,757 | \$76,000 | \$243 | \$76,600 | \$600 |
| Composting Services | \$6,560 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Power | \$4,250 | \$4,789 | \$4,889 | \$100 | \$4,889 | \$0 |
| Total Expenses | \$175,291 | \$195,183 | \$198,091 | \$2,908 | \$198,785 | \$694 |
| Net Operating (Deficit) | \$50,593 | \$0 | \$0 | \$0 | \$0 | \$0 |

Full-time Equivalents

FTE's attributed here are operations crew for the clean up and operations of the waste transfer and recycling station.

Revenue

User Fees and Sales of Goods – include the monthly utility invoicing.

Expenses

Salaries, Wages and Benefits – allocated wages from operations.

Contracted and General Services – Contracted service delivery for curbside garbage and recycling and Landfill Commission disposal. The largest expense is for the Landfill Commission annual operating requirement.

Materials, Supplies and Utilities – Power for the waste transfer and recycling station.

Transfers to Reserves – Any surpluses or deficits incurred for the year are transferred to or from the Garbage reserves.

Internal Transfers Expenditures – Fleet vehicle allocations.

Major Expenditure Variances (\$5,000) or greater

Explanation of Changes 2023 vs 2022 - expenditures

No major changes expected.

Explanation of Changes 2024 vs 2023 - expenditures

No major changes expected.

Cost Drivers

Costs are driven by contracted service agreements and rates charged by the Lesser Slave Lake Regional Landfill Commission.

Emerging issues

Landfill cell replacement. The current garbage cell at the Landfill is filling up and will require a new cell in the future. The cost of the new cell and the required investment by the Town may be an issue. Current reserves for this are at \$1,100,000.

Commercial Properties

Overview

The Town owns and leases properties to other organizations. The largest is to the Province of Alberta. Big Fish Bay is leased out on which a portion of the revenue earned is remitted back to the Town.

**Town of Slave Lake 2023-2024 Operating Budget
Overview**

| Commercial Properties | 2021 Actual | 2021 Budget | 2022 Budget | 2023 Proposed Budget | 2024 Proposed Budget | 2024 vs 2021 Budget Change |
|---|--------------------|--------------------|--------------------|----------------------|----------------------|----------------------------|
| Revenues | | | | | | |
| Government Center | \$3,028,305 | \$2,947,269 | \$2,951,308 | \$2,951,853 | \$2,996,331 | 1.7% |
| Big Fish Bay | \$100,373 | \$80,000 | \$100,000 | \$150,000 | \$170,000 | 112.5% |
| Old Fire Hall | \$69,000 | \$58,500 | \$0 | \$0 | \$0 | -100.0% |
| Total Revenues | \$3,197,678 | \$3,085,769 | \$3,051,308 | \$3,101,853 | \$3,166,331 | -1.1% |
| Expenses | | | | | | |
| Government Center | \$1,493,301 | \$1,549,219 | \$1,463,819 | \$1,413,217 | \$1,372,988 | -11.4% |
| Old Fire Hall | \$0 | \$51,500 | \$0 | \$0 | \$0 | -100.0% |
| Total Expenses | \$1,493,301 | \$1,600,719 | \$1,463,819 | \$1,413,217 | \$1,372,988 | -14.2% |
| Total Net Operating Requirements | \$1,704,377 | \$1,485,050 | \$1,587,489 | \$1,688,636 | \$1,793,343 | 20.8% |

Government Center

Overview

Part of the Town office, the provincial government leases space inside the building and occupies the largest portion of the facility. The Town took out a debenture for the building that is backed by the Province and does not count towards our overall debt limit.

Town of Slave Lake 2023-2024 Operating Budget Comparison

| Government Center | 2021 Actual | 2022 Budget | 2023 Proposed Budget | 2023 vs 2022 Change | 2024 Proposed Budget | 2024 vs 2023 Change |
|---|--------------------|--------------------|----------------------|---------------------|----------------------|---------------------|
| Revenues | | | | | | |
| Rental Income | \$2,798,712 | \$2,731,735 | \$2,742,233 | \$10,498 | \$2,790,555 | \$48,322 |
| Internal Transfers Recovery | \$229,593 | \$219,573 | \$209,620 | (\$9,953) | \$205,776 | (\$3,844) |
| Total Revenue | \$3,028,305 | \$2,951,308 | \$2,951,853 | \$545 | \$2,996,331 | \$44,478 |
| Expenses | | | | | | |
| Salaries, Wages and Benefits | \$161,171 | \$163,951 | \$164,900 | \$949 | \$165,501 | \$601 |
| Contracted and General Services | \$428,689 | \$398,813 | \$406,463 | \$7,650 | \$410,813 | \$4,350 |
| Materials, Supplies and Utilities | \$163,507 | \$197,000 | \$216,500 | \$19,500 | \$253,800 | \$37,300 |
| Debenture Interest | \$777,255 | \$704,055 | \$625,354 | (\$78,701) | \$542,874 | (\$82,480) |
| Total Expenses | \$1,530,622 | \$1,463,819 | \$1,413,217 | \$50,602 | \$1,372,988 | \$40,229 |
| Total Net Operating Requirements | \$1,497,683 | \$1,487,489 | \$1,538,636 | \$50,057 | \$1,623,343 | \$4,249 |

GOVERNMENT CENTER | COMMERCIAL PROPERTIES

GOVERNMENT CENTER - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|------------------------------------|--------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Building Rentals | \$2,126,400 | \$2,085,936 | \$2,085,936 | \$0 | \$2,085,936 | \$0 |
| Cost Recovery | \$672,312 | \$645,799 | \$656,297 | \$10,498 | \$704,619 | \$48,322 |
| Internal Recovery | \$229,593 | \$219,573 | \$209,620 | (\$9,953) | \$205,776 | (\$3,844) |
| Total Revenue | \$3,028,305 | \$2,951,308 | \$2,951,853 | \$545 | \$2,996,331 | \$44,478 |
| Expenses | | | | | | |
| Salaries | \$123,040 | \$129,501 | \$129,500 | (\$1) | \$129,501 | \$1 |
| Overtime | \$6,135 | \$5,000 | \$5,000 | \$0 | \$5,000 | \$0 |
| Benefits | \$31,996 | \$29,450 | \$30,400 | \$950 | \$31,000 | \$600 |
| Travel & Training | \$0 | \$3,121 | \$3,121 | \$0 | \$3,121 | \$0 |
| Training | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Mobile Device Services | \$967 | \$1,980 | \$1,980 | \$0 | \$1,980 | \$0 |
| Telephone & Security Line Services | \$2,661 | \$4,162 | \$4,162 | \$0 | \$4,162 | \$0 |
| Equipment Repairs & Maintenance | \$79,710 | \$47,500 | \$47,250 | (\$250) | \$50,000 | \$2,750 |
| Contracted Services | \$118,069 | \$102,000 | \$109,900 | \$7,900 | \$111,500 | \$1,600 |
| Janitorial Contracted Services | \$143,875 | \$155,000 | \$155,000 | \$0 | \$155,000 | \$0 |
| 100 Provincial Expenses | \$1,790 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Insurance | \$81,617 | \$85,050 | \$85,050 | \$0 | \$85,050 | \$0 |
| Town Own Utilities | \$3,226 | \$7,000 | \$7,000 | \$0 | \$7,000 | \$0 |
| Janitorial Supplies | \$6,096 | \$7,000 | \$10,500 | \$3,500 | \$11,000 | \$500 |
| Materials | \$15,508 | \$20,000 | \$21,000 | \$1,000 | \$22,500 | \$1,500 |
| Power | \$111,932 | \$135,000 | \$135,000 | \$0 | \$168,000 | \$33,000 |
| Gas | \$26,745 | \$28,000 | \$43,000 | \$15,000 | \$45,300 | \$2,300 |
| Debenture Interest | \$777,255 | \$704,055 | \$625,354 | (\$78,701) | \$542,874 | (\$82,480) |
| Total Expenses | \$1,530,622 | \$1,463,819 | \$1,413,217 | (\$50,602) | \$1,372,988 | (\$40,229) |
| Net Operating (Deficit) | \$1,497,683 | \$1,487,489 | \$1,538,636 | \$51,147 | \$1,623,343 | \$84,707 |

Full-time Equivalents

FTE's attributed here are community services positions as part of the maintenance crew.

Revenue

Rental Income – The provincial government leases space from the Town of Slave Lake as well as the Slave Lake Library. Included in rental payments is an amount for the annual debenture costs taken out to finance the building.

Internal Transfers Recovery – Town office portion of building expenses. These costs are recovered here and charged under administration.

Major Revenue Variances (\$5,000) or greater

Explanation of Changes 2023 vs 2022 - revenues

No major changes expected.

Explanation of Changes 2024 vs 2023 - revenues

No major changes expected.

Expenses

Salaries, Wages and Benefits – Position allocations from community services.

Contracted and General Services – Includes amounts for staff development, phones, repairs, contracted services such as janitorial and insurance costs.

Materials, Supplies and Utilities – Includes amounts for water, power and gas utilities, and materials.

Debenture Interest – interest portion of debenture payments

Major Expenditure Variances (\$5,000) or greater

Explanation of Changes 2023 vs 2022 - expenses

\$7,900 increase for contracted services

\$15,000 increase for gas costs.

Explanation of Changes 2024 vs 2023 - expenses

Power and Gas adjustments

Cost Drivers

Contracted services and utility costs.

Big Fish Bay

Overview

Located on the southeast shore of picturesque Lesser Slave Lake and bordering the Town of Slave Lake, Big Fish Bay R.V. Resort offers full service lakefront lots, tent sites, cabins and group camping areas, as well as excellent fishing opportunities. Big Fish Bay is close to many amenities and a wealth of activities for you and your family to enjoy.

Big Fish Bay leases the land it occupies from the Town of Slave and the Town collects a portion of the revenue it earns every year. Big Fish Bay is expanding at a rapid pace. This should generate additional revenue for the Town each year. Expansion of the area goes outside of the current leased land agreement so continued growth is not expected once the current area reaches capacity.

Town of Slave Lake 2023-2024 Operating Budget

Comparison

| Big Fish Bay | 2021 Actual | 2022 Budget | 2023 Proposed Budget | 2023 vs 2022 Change | 2024 Proposed Budget | 2024 vs 2023 Change |
|------------------------------------|------------------|------------------|----------------------|---------------------|----------------------|---------------------|
| Revenues | | | | | | |
| User Fees and Sales of Goods | \$100,373 | \$100,000 | \$150,000 | \$50,000 | \$170,000 | \$20,000 |
| Total Revenues | \$100,373 | \$100,000 | \$150,000 | \$50,000 | \$170,000 | \$20,000 |
| Total Net Operating Revenue | \$100,373 | \$100,000 | \$150,000 | \$50,000 | \$170,000 | \$20,000 |

COMMUNITY SERVICES

Overview

Our Mission: We provide opportunities for people to have an exceptional quality of life, through excellent customer service to our customers, user groups, and partners. We also ensure the Health and Safety of customers & staff.

We do this through the operations, programs and public spaces of:

- The Multi-Recreation Centre (MRC);
- Northern Lights Aquatic Centre;
- Parks;
- Family & Community Support Services (FCSS);
- Enforcement Services;
- Legacy Centre; and
- Facilities.

| Community Services | | | | | |
|--------------------------------|-------------------------------------|--------------------------|--|-------------------|-----------------------|
| Administration | | | | | |
| Community Enforcement | MRC | NLAC | Parks and Sports Fields | Programming | FCSS |
| Animal Control | Arenas | Water Safety Instruction | Maintenance of outdoor spaces | Special Events | Seniors Programming |
| Provincial Statute Enforcement | Running Track | Fitness | Sports fields maintained at a standard consistent with sport practices | Adult Programming | Youth Programming |
| Automated Traffic Enforcement | Fieldhouse | Public Swims | | Youth Programming | Family Programming |
| | Indoor Playground | Private Swims | | | Community Development |
| | Mini-rink | | | | |
| | Rental spaces (retail & concession) | | | | |

COMMUNITY SERVICES

Town of Slave Lake 2023-2024 Operating Budget Overview

| Community Services | 2021 Actual | 2021 Budget | 2022 Budget | 2023 Proposed Budget | 2024 Proposed Budget | 2024 vs 2021 Budget Change |
|---|--------------------|--------------------|--------------------|----------------------|----------------------|----------------------------|
| Revenues | | | | | | |
| Community Services | | | | | | |
| Administration | \$3,800 | \$60,856 | \$56,948 | \$57,317 | \$57,138 | -6.1% |
| Community Enforcement | \$408,786 | \$451,687 | \$442,965 | \$442,926 | \$443,130 | -1.9% |
| FCSS | \$182,207 | \$197,629 | \$197,628 | \$197,628 | \$197,628 | 0.0% |
| Community Programming | \$1,518 | \$78,175 | \$78,161 | \$79,382 | \$79,061 | 1.1% |
| Multi Recreational Center | \$139,667 | \$468,932 | \$478,283 | \$521,532 | \$554,931 | 18.3% |
| Parks and Sports Fields | \$145,890 | \$101,305 | \$238,708 | \$97,631 | \$98,923 | -2.4% |
| Northern Lakes Aquatic Centre | \$55,780 | \$239,761 | \$249,657 | \$251,324 | \$251,055 | 4.7% |
| Visitor Information Center | \$45,000 | \$45,000 | \$45,000 | \$45,000 | \$45,000 | 0.0% |
| Total Revenues | \$982,647 | \$1,643,345 | \$1,787,350 | \$1,692,740 | \$1,726,866 | 5.1% |
| Expenses | | | | | | |
| Community Services | | | | | | |
| Administration | \$283,661 | \$296,127 | \$277,928 | \$275,896 | \$280,873 | -5.2% |
| Community Enforcement | \$489,260 | \$624,579 | \$607,174 | \$584,133 | \$585,824 | -6.2% |
| FCSS | \$180,350 | \$264,232 | \$263,357 | \$267,819 | \$271,489 | 2.7% |
| Community Programming | \$99,051 | \$175,597 | \$175,547 | \$188,857 | \$191,354 | 9.0% |
| Multi Recreational Center | \$1,159,250 | \$1,233,936 | \$1,285,195 | \$1,429,396 | \$1,541,192 | 24.9% |
| Parks and Sports Fields | \$348,682 | \$481,726 | \$638,556 | \$562,544 | \$576,350 | 19.6% |
| Northern Lakes Aquatic Centre | \$266,240 | \$596,894 | \$600,395 | \$612,054 | \$618,147 | 3.6% |
| Visitor Information Center | \$64,997 | \$74,960 | \$75,376 | \$75,476 | \$75,576 | 0.8% |
| Total Expenses | \$2,891,491 | \$3,748,051 | \$3,923,528 | \$3,996,175 | \$4,140,805 | 10.5% |
| Total Net Operating Requirements | \$1,908,844 | \$2,104,706 | \$2,136,178 | \$2,303,435 | \$2,413,939 | 14.7% |

Services Provided

Community Services Administration

Planning, directing and supervision of all aspects of the department. Includes ongoing development of operational budget, fiscal accountability, performance management of 21.8 FTE's plus casual and summer seasonal employees. This includes management, planning and leasing with numerous community organizations, for community events and programs.

Multi-Recreation Centre (MRC)

The MRC is a twin ice arena with a fieldhouse and additional amenities like a track, indoor play centre, mini-rink, leased concession and a leased retail space. The ice surfaces are in place from August to April of each year and used by many user groups including Slave Lake Minor Hockey, Ice Dogs Junior "A" Hockey, Men's Recreation Hockey, Old Timers Hockey, and Lakeside Skating Club. Efforts are made to ensure ice times are available for public rentals and drop-in programming.

The fieldhouse is regularly used for dryland sports such as soccer, volleyball, pickleball, & badminton. Many of these operate on a drop-in basis. As well, the fieldhouse and track areas are used for fitness programming.

The facility is often used by schools through the Joint Use Agreement.

Hours of operation for customer service at the reception area are:

April 1 to Sept 30:

| | |
|------------|---------------------|
| Mon to Fri | 8:00 am to 8:00 pm |
| Sat & Sun | 12:00 pm to 4:00 pm |

Oct 01 to Mar 31:

| | |
|------------|--------------------|
| Mon to Fri | 8:00 am to 9:00 pm |
| Sat | 8:00 am to 8:00 pm |
| Sun | 10:00am to 8:00 pm |

A program coordinator is also located at the MRC who provide a wide range of programs and special events in the community, including Summer Splash & PD Day Camps, assists with Santa Clause and River Boat Daze Parades, Frost Fest, Spring Clean Up, Canada Day, Halloween and other seasonal events.

Northern Lights Aquatic Centre (NLAC)

The NLAC is the aquatics area located at Northern Lakes College. The programs include leisure swim, public/private swim lessons, facility rentals, specialty programs & training. The facility is available for rental by user groups, the public and drop in. All staff maintain certifications for their scope of work.

Facilities and Parks

The Facilities staff maintain most Town owned facilities including the Government Centre, MRC, Legacy Centre, and animal pound. This includes capital planning and projects, handling emergent issues, and preventative maintenance.

Parks staff maintain greenspaces, parks, trails and playgrounds in the community to promote participation, pride and a healthy lifestyle. This includes the operation of 8 community playgrounds, ball facilities, 11 km of paved trails, 3 outdoor rinks, soccer fields, open spaces, flower pots/hanging baskets and trees in the urban forest.

Enforcement Services

Enforcement Services (2 Community Peace Officers) provides a broad range of duties and services to the residents and visitors of the Town. The establishment of operational priorities is based primarily on concerns that have been brought forward through municipal Council, by the general public, and local RCMP.

Peace Officers carry out preventative patrols, traffic enforcement, bylaw enforcement, animal control, and public education.

The Community Peace Officers are be dispatched through a call center.

The Town provides Automated Traffic Enforcement through a contract with Global Traffic Group, and have developed an annual Traffic safety Plan and increase safety for the Town and increase funds for the reserve for initiatives as a result.

FCSS

Family and Community Support Services provide a valuable function in our community. It is funded through an 80% (Provincial) 20% (Municipal) funding agreement. FCSS is mandated by the province to only provide social programs that are preventative in nature for youth, families, and seniors. Programs can also promote community engagement.

Emerging Issues

Staff recruitment and retention is a priority.

Cost Drivers

Some of the cost drivers that can affect this department include:

- Utilities – to offset administration continues to review energy efficiency initiatives, especially at the Multi-Recreation Centre,
- Insurance,
- Inflation for materials, supplies, and contracted services continues to be a factor.

Initiatives

1. Recruit, retain and develop our staff. Working with HR on corporate strategies.
2. Customer Service remains a priority.

COMMUNITY SERVICES ADMINISTRATION | COMMUNITY SERVICES

Community Services Administration

Town of Slave Lake 2023-2024 Operating Budget Comparison

| Community Services Administration | 2021 Actual | 2022 Budget | 2023 Proposed Budget | 2023 vs 2022 Change | 2024 Proposed Budget | 2024 vs 2023 Change |
|--|------------------|------------------|----------------------|---------------------|----------------------|---------------------|
| Revenues | | | | | | |
| Government Transfers for Operating | \$3,800 | \$56,948 | \$57,317 | \$369 | \$57,138 | (\$179) |
| Total Revenues | \$3,800 | \$56,948 | \$57,317 | \$369 | \$57,138 | \$179 |
| Expenses | | | | | | |
| Salaries, Wages and Benefits Contracted and General Services | \$306,436 | \$256,025 | \$253,100 | (\$2,925) | \$257,700 | \$4,600 |
| Materials, Supplies and Utilities | \$24,147 | \$13,505 | \$14,005 | \$500 | \$14,005 | \$0 |
| Internal Transfers | \$5,702 | \$750 | \$750 | \$0 | \$750 | \$0 |
| Expenditures | \$7,324 | \$7,648 | \$8,041 | \$393 | \$8,418 | \$377 |
| Total Expenses | \$343,609 | \$277,928 | \$275,896 | \$2,032 | \$280,873 | \$4,977 |
| Total Net Operating Requirement | \$339,809 | \$220,980 | \$218,579 | \$1,663 | \$338,011 | \$5,156 |

COMMUNITY SERVICES ADMINISTRATION - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|------------------------------------|----------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Provincial Grants | \$3,800 | \$0 | \$0 | \$0 | \$0 | \$0 |
| MD Cost Sharing Agreement | \$0 | \$56,948 | \$57,317 | \$369 | \$57,138 | (\$179) |
| Total Revenue | \$3,800 | \$56,948 | \$57,317 | \$369 | \$57,138 | (\$179) |
| Expenses | | | | | | |
| Salaries | \$237,087 | \$213,525 | \$210,600 | (\$2,925) | \$214,700 | \$4,100 |
| Overtime | \$16,436 | \$2,300 | \$2,300 | \$0 | \$2,300 | \$0 |
| Benefits | \$52,913 | \$40,200 | \$40,200 | \$0 | \$40,700 | \$500 |
| Travel & Training | \$0 | \$2,500 | \$2,500 | \$0 | \$2,500 | \$0 |
| Training | \$343 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Freight & Postage | \$0 | \$200 | \$200 | \$0 | \$200 | \$0 |
| Mobile Device Services | \$529 | \$1,080 | \$1,080 | \$0 | \$1,080 | \$0 |
| Telephone & Security Line Services | \$892 | \$1,000 | \$1,000 | \$0 | \$1,000 | \$0 |
| Hospitality | \$295 | \$750 | \$750 | \$0 | \$750 | \$0 |
| Advertising | \$0 | \$1,000 | \$1,000 | \$0 | \$1,000 | \$0 |
| Legal Services | \$0 | \$1,000 | \$1,000 | \$0 | \$1,000 | \$0 |
| Memberships | \$980 | \$975 | \$975 | \$0 | \$975 | \$0 |
| Contracting Services | \$21,108 | \$0 | \$0 | \$0 | \$0 | \$0 |
| IT Licencing | \$0 | \$5,000 | \$5,500 | \$500 | \$5,500 | \$0 |
| Materials | \$5,702 | \$750 | \$750 | \$0 | \$750 | \$0 |

COMMUNITY SERVICES ADMINISTRATION | COMMUNITY SERVICES

| | | | | | | |
|--------------------------------|--------------------|--------------------|--------------------|------------------|--------------------|------------------|
| Own Equipment | \$7,324 | \$7,648 | \$8,041 | \$393 | \$8,418 | \$377 |
| Total Expenses | \$343,609 | \$277,928 | \$275,896 | (\$2,032) | \$280,873 | \$4,977 |
| Net Operating (Deficit) | (\$339,809) | (\$220,980) | (\$218,579) | \$2,401 | (\$223,735) | (\$5,156) |

Revenues

Government Transfers for Operating – Inter-municipal cost sharing agreement with MD of Lesser Slave River.

Expenses

Salaries, Wages and Benefits - Includes Community Services Administration and related personnel costs.

Contracted and General Services – Includes amounts for staff development, phones, professional services such as legal, membership fees and IT licensing. The largest expense is for IT licensing for Active Net bookings and payment processing.

Materials, Supplies and Utilities – Office supplies.

Internal Transfers Expenditures – Fleet vehicle usage allocation.

COMMUNITY ENFORCEMENT | COMMUNITY SERVICES

Community Enforcement

Town of Slave Lake 2023-2024 Operating Budget Comparison

| Community Enforcement | 2021 Actual | 2022 Budget | 2023 Proposed Budget | 2023 vs 2022 Change | 2024 Proposed Budget | 2024 vs 2023 Change |
|--|------------------|------------------|----------------------|---------------------|----------------------|---------------------|
| Revenues | | | | | | |
| Government Transfers for Operating | \$75,229 | \$86,465 | \$86,806 | \$341 | \$87,010 | \$204 |
| Licenses and Permits | \$470 | \$1,000 | \$620 | (\$380) | \$620 | \$0 |
| Fines and Costs | \$331,307 | \$355,500 | \$355,500 | \$0 | \$355,500 | \$0 |
| Other Revenue | \$1,780 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$408,786 | \$442,965 | \$442,926 | (\$39) | \$443,130 | \$204 |
| Expenses | | | | | | |
| Salaries, Wages and Benefits | \$201,412 | \$202,370 | \$203,300 | \$930 | \$203,400 | \$100 |
| Contracted and General Services | \$213,105 | \$256,531 | \$257,592 | \$1,061 | \$257,724 | \$132 |
| Materials, Supplies and Utilities | \$19,970 | \$14,453 | \$15,411 | \$958 | \$16,504 | \$1,093 |
| Transfers to Reserves | \$113,300 | \$100,000 | \$100,000 | \$0 | \$100,000 | \$0 |
| Internal Transfers | | | | | | |
| Expenditures | \$32,386 | \$33,820 | \$7,830 | (\$25,990) | \$8,196 | \$366 |
| Total Expenses | \$580,173 | \$607,174 | \$584,133 | (\$23,041) | \$585,824 | \$1,691 |
| Total Net Operating Requirement | \$171,388 | \$164,209 | \$141,207 | \$23,002 | \$142,694 | \$1,487 |

PEACE OFFICERS - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|------------------------|------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| General Permit Revenue | \$6,663 | \$15,000 | \$15,000 | \$0 | \$15,000 | \$0 |
| Fines and Fees | \$41,267 | \$40,000 | \$40,000 | \$0 | \$40,000 | \$0 |
| Photo Radar Fines | \$283,312 | \$300,000 | \$300,000 | \$0 | \$300,000 | \$0 |
| Other Revenue | \$1,780 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Provincial Grants | \$0 | \$76,277 | \$76,277 | \$0 | \$76,277 | \$0 |
| Total Revenue | \$333,022 | \$431,277 | \$431,277 | \$0 | \$431,277 | \$0 |
| Expenses | | | | | | |
| Salaries | \$136,313 | \$134,280 | \$134,300 | \$20 | \$134,300 | \$0 |
| Overtime | \$5,144 | \$2,000 | \$2,000 | \$0 | \$2,000 | \$0 |
| Benefits | \$30,805 | \$28,150 | \$28,700 | \$550 | \$28,700 | \$0 |
| Travel & Training | \$2,999 | \$9,500 | \$9,500 | \$0 | \$9,500 | \$0 |

COMMUNITY ENFORCEMENT | COMMUNITY SERVICES

| | | | | | | |
|---------------------------------|----------------------|--------------------|--------------------|-------------------|--------------------|----------------|
| Training | \$1,601 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Freight & Postage | \$269 | \$520 | \$520 | \$0 | \$520 | \$0 |
| Mobile Device Services | \$1,541 | \$1,673 | \$1,673 | \$0 | \$1,673 | \$0 |
| Hospitality | \$260 | \$500 | \$500 | \$0 | \$500 | \$0 |
| Advertising | \$1,753 | \$1,500 | \$1,500 | \$0 | \$1,500 | \$0 |
| Signage | \$353 | \$500 | \$500 | \$0 | \$500 | \$0 |
| Legal Services | \$1,948 | \$2,000 | \$2,000 | \$0 | \$2,000 | \$0 |
| Memberships | \$560 | \$700 | \$700 | \$0 | \$700 | \$0 |
| Equipment Repairs & Maintenance | \$2,919 | \$6,000 | \$6,000 | \$0 | \$6,000 | \$0 |
| Contracted Services | \$198,699 | \$227,500 | \$228,000 | \$500 | \$228,000 | \$0 |
| Clothing, Uniforms, Footwear | \$3,507 | \$2,500 | \$2,625 | \$125 | \$2,750 | \$125 |
| Materials | \$4,080 | \$6,180 | \$6,500 | \$320 | \$6,750 | \$250 |
| Transfer to Reserve | \$1,113,300 | \$100,000 | \$100,000 | \$0 | \$100,000 | \$0 |
| Depreciation | \$19,482 | \$19,700 | \$19,700 | \$0 | \$19,700 | \$0 |
| Own Equipment | \$24,172 | \$25,242 | \$3,915 | (\$21,327) | \$4,098 | \$183 |
| Total Expenses | \$1,549,705 | \$568,445 | \$548,633 | (\$19,812) | \$549,191 | \$558 |
| Net Operating (Deficit) | (\$1,216,683) | (\$137,168) | (\$117,356) | \$19,812 | (\$117,914) | (\$558) |

ANIMAL CONTROL - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|---------------------------------|--------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Animal Licenses | \$470 | \$1,000 | \$620 | (\$380) | \$620 | \$0 |
| Fines and Fees | \$65 | \$500 | \$500 | \$0 | \$500 | \$0 |
| MD Cost Sharing Agreement | \$0 | \$10,188 | \$10,529 | \$341 | \$10,733 | \$204 |
| Total Revenue | \$535 | \$11,688 | \$11,649 | (\$39) | \$11,853 | \$204 |
| Expenses | | | | | | |
| Salaries | \$22,422 | \$23,696 | \$23,900 | \$204 | \$24,000 | \$100 |
| Overtime | \$908 | \$500 | \$500 | \$0 | \$500 | \$0 |
| Hourly Wages | \$285 | \$8,000 | \$8,000 | \$0 | \$8,000 | \$0 |
| Benefits | \$5,535 | \$5,744 | \$5,900 | \$156 | \$5,900 | \$0 |
| Travel & Training | \$0 | \$500 | \$500 | \$0 | \$500 | \$0 |
| Mobile Device Services | \$0 | \$296 | \$296 | \$0 | \$296 | \$0 |
| Advertising | \$0 | \$500 | \$500 | \$0 | \$500 | \$0 |
| Equipment Repairs & Maintenance | \$89 | \$515 | \$540 | \$25 | \$565 | \$25 |
| Building Repairs & Maintenance | \$114 | \$2,060 | \$2,163 | \$103 | \$2,270 | \$107 |
| Contracted Services | \$0 | \$2,000 | \$2,000 | \$0 | \$2,000 | \$0 |

COMMUNITY ENFORCEMENT | COMMUNITY SERVICES

| | | | | | | |
|--------------------------------|-------------------|-------------------|-------------------|------------------|-------------------|----------------|
| Insurance | \$0 | \$267 | \$700 | \$433 | \$700 | \$0 |
| Supplies | \$172 | \$773 | \$811 | \$38 | \$851 | \$40 |
| Clothing, Uniforms, Footwear | \$150 | \$500 | \$500 | \$0 | \$500 | \$0 |
| Janitorial Supplies | \$480 | \$500 | \$500 | \$0 | \$500 | \$0 |
| Materials | \$8,758 | \$1,500 | \$1,575 | \$75 | \$1,653 | \$78 |
| Power | \$2,548 | \$2,200 | \$2,600 | \$400 | \$3,200 | \$600 |
| Office Supplies | \$275 | \$300 | \$300 | \$0 | \$300 | \$0 |
| Own Equipment | \$8,214 | \$8,578 | \$3,915 | (\$4,663) | \$4,098 | \$183 |
| Total Expenses | \$49,950 | \$58,429 | \$55,200 | (\$3,229) | \$56,333 | \$1,133 |
| Net Operating (Deficit) | (\$49,415) | (\$46,741) | (\$43,551) | \$3,190 | (\$44,480) | (\$929) |

Revenues

Government Transfers for Operating – includes a portion of Policing grants.

Licenses and Permits – includes animal licensing fees.

Fines and Costs – includes fine revenue for community enforcement tickets and photo radar.

Major Revenue Variances (\$5,000) or greater

Explanation of Changes 2023 vs 2022 - revenues

No major changes expected.*

Explanation of Changes 2024 vs 2023 – revenues

No major changes expected.*

*Not included in this draft of the budget is a grant proposal to fund an additional Peace officer through grant funding.

Expenses

Salaries, Wages and Benefits - Includes amount for Peace Officers and related personnel costs.

Contracted and General Services – Includes amounts for staff development, phones, advertising professional services such as legal, membership fees, repairs and maintenance and contracted services, which includes photo radar.

Materials, Supplies and Utilities – Office supplies, clothing and materials.

Transfers to Reserves – Net proceeds from photo radar tickets are transferred to reserves. These funds are used to pay for Park enhancements.

Internal Transfers Expenditures – Fleet vehicle usage allocation.

COMMUNITY ENFORCEMENT | COMMUNITY SERVICES

Major Expenditure Variances (\$5,000) or greater

Explanation of Changes 2023 vs 2022 - expenses

No major changes expected.

Explanation of Changes 2024 vs 2023 - expenses

No major changes expected.



FAMILY AND COMMUNITY SUPPORT SERVICES | COMMUNITY SERVICES

Family and Community Support Services

Town of Slave Lake 2023-2024 Operating Budget Comparison

| Family and Community Support Services | 2021 Actual | 2022 Budget | 2023 Proposed Budget | 2023 vs 2022 Change | 2024 Proposed Budget | 2024 vs 2023 Change |
|--|------------------|------------------|----------------------|---------------------|----------------------|---------------------|
| Revenues | | | | | | |
| User Fees and Sales of Goods | \$7,645 | \$15,000 | \$15,000 | \$0 | \$15,000 | \$0 |
| Government Transfers for Operating | \$174,562 | \$182,628 | \$182,628 | \$0 | \$182,628 | \$0 |
| Total Revenue | \$182,207 | \$197,628 | \$197,628 | \$0 | \$197,628 | \$0 |
| Expenses | | | | | | |
| Salaries, Wages and Benefits | \$126,250 | \$179,123 | \$183,200 | \$4,077 | \$186,500 | \$3,300 |
| Contracted and General Services | \$19,839 | \$40,735 | \$40,735 | \$0 | \$40,735 | \$0 |
| Materials, Supplies and Utilities | \$468 | \$1,000 | \$1,000 | \$0 | \$1,000 | \$0 |
| Transfers to Individuals and Organizations | \$3,500 | \$35,000 | \$35,000 | \$0 | \$35,000 | \$0 |
| Internal Transfers Expenditures | \$7,181 | \$7,499 | \$7,884 | \$385 | \$8,254 | \$370 |
| Total Expenses | \$157,238 | \$263,357 | \$267,819 | \$4,462 | \$271,489 | \$3,670 |
| Total Net Operating Requirement | \$24,969 | \$65,729 | \$70,191 | \$4,462 | \$73,861 | \$3,670 |

FAMILY AND COMMUNITY SUPPORT SERVICES - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|--------------------------|------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Sale of General Services | \$3,995 | \$15,000 | \$15,000 | \$0 | \$15,000 | \$0 |
| Provincial Grants | \$174,562 | \$182,628 | \$182,628 | \$0 | \$182,628 | \$0 |
| Other Revenue | \$3,650 | \$0 | | | | |
| Total Revenue | \$182,207 | \$197,628 | \$197,628 | \$0 | \$197,628 | \$0 |
| Expenses | | | | | | |
| Salaries | \$103,243 | \$146,523 | \$149,500 | \$2,977 | \$152,400 | \$2,900 |
| Overtime | \$0 | \$1,000 | \$1,000 | \$0 | \$1,000 | \$0 |
| Benefits | \$23,007 | \$31,600 | \$32,700 | \$1,100 | \$33,100 | \$400 |
| Travel & Training | \$0 | \$3,600 | \$3,600 | \$0 | \$3,600 | \$0 |
| Training | \$229 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Mobile Device Services | \$433 | \$1,080 | \$1,080 | \$0 | \$1,080 | \$0 |
| Hospitality | \$0 | \$700 | \$700 | \$0 | \$700 | \$0 |

FAMILY AND COMMUNITY SUPPORT SERVICES | COMMUNITY SERVICES

| | | | | | | |
|--------------------------------|------------------|-------------------|-------------------|------------------|-------------------|------------------|
| Advertising | \$0 | \$5,000 | \$5,000 | \$0 | \$5,000 | \$0 |
| Auditing Services | \$1,200 | \$1,200 | \$1,200 | \$0 | \$1,200 | \$0 |
| Memberships | \$10 | \$1,115 | \$1,115 | \$0 | \$1,115 | \$0 |
| Youth Programs | \$8,402 | \$11,940 | \$11,940 | \$0 | \$11,940 | \$0 |
| Adult Programs | \$2,631 | \$5,000 | \$5,000 | \$0 | \$5,000 | \$0 |
| Community Programs | \$4,266 | \$5,000 | \$5,000 | \$0 | \$5,000 | \$0 |
| Volunteer Programs | \$2,668 | \$6,100 | \$6,100 | \$0 | \$6,100 | \$0 |
| Office Supplies | \$468 | \$1,000 | \$1,000 | \$0 | \$1,000 | \$0 |
| Grants | \$3,500 | \$35,000 | \$35,000 | \$0 | \$35,000 | \$0 |
| Own Equipment | \$7,181 | \$7,499 | \$7,884 | \$385 | \$8,254 | \$370 |
| Total Expenses | \$157,238 | \$263,357 | \$267,819 | \$4,462 | \$271,489 | \$3,670 |
| Net Operating (Deficit) | \$24,969 | (\$65,729) | (\$70,191) | (\$4,462) | (\$73,861) | (\$3,670) |

Revenues

User Fees and Sales of Goods – Fees for services FCSS runs.

Government Transfers for Operating – includes grants received by the Province of Alberta that fund FCSS.

Major Revenue Variances (\$5,000) or greater

Revenues expected to remain inline with prior years.

Expenses

Salaries, Wages and Benefits - Includes amount Family and Community Services and related personnel costs.

Contracted and General Services – Includes amounts for staff development, phones, advertising professional services and programming expenses.

Materials, Supplies and Utilities – Office supplies.

Transfers to Individuals and Organizations – Grants for community groups that fit within the FCSS funding guidelines.

Internal Transfers Expenditures – Fleet vehicle usage allocation.

Major Expenditures Variances (\$5,000) or greater

Explanation of Changes - expenditures

No changes.

COMMUNITY PROGRAMMING | COMMUNITY SERVICES

Community Programming

Town of Slave Lake 2023-2024 Operating Budget Comparison

| Community Programming | 2021 Actual | 2022 Budget | 2023 Proposed Budget | 2023 vs 2022 Change | 2024 Proposed Budget | 2024 vs 2023 Change |
|--|-----------------|------------------|----------------------|---------------------|----------------------|---------------------|
| Revenues | | | | | | |
| User Fees and Sales of Goods | \$57 | \$49,000 | \$49,000 | \$0 | \$49,000 | \$0 |
| Government Transfers for Operating | \$0 | \$27,161 | \$26,382 | (\$779) | \$26,382 | \$0 |
| Other Revenue | \$1,461 | \$2,000 | \$4,000 | \$2,000 | \$4,000 | \$0 |
| Total Revenue | \$1,518 | \$78,161 | \$79,382 | \$1,221 | \$79,382 | \$0 |
| Expenses | | | | | | |
| Salaries, Wages and Benefits Contracted and General Services | \$47,598 | \$127,346 | \$134,600 | \$7,254 | \$134,600 | \$0 |
| Materials, Supplies and Utilities | \$10,958 | \$30,000 | \$34,800 | \$4,800 | \$34,800 | \$0 |
| Internal Transfers Expenditures | \$3,118 | \$13,200 | \$14,200 | \$1,000 | \$14,200 | \$0 |
| | \$4,789 | \$5,001 | \$5,257 | \$256 | \$5,257 | \$0 |
| Total Expenses | \$66,463 | \$175,547 | \$188,857 | \$13,310 | \$188,857 | \$0 |
| Total Net Operating Requirement | \$64,946 | \$97,386 | \$109,475 | \$12,089 | \$109,475 | \$0 |

SPECIAL EVENTS - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|---------------------------|----------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Program Fees | \$0 | \$1,000 | \$1,000 | \$0 | \$1,000 | \$0 |
| Donations | \$1,461 | \$2,000 | \$4,000 | \$2,000 | \$4,000 | \$0 |
| Federal Grants | \$0 | \$2,500 | \$0 | (\$2,500) | \$0 | \$0 |
| MD Cost Sharing Agreement | \$0 | \$12,122 | \$13,075 | \$953 | \$13,060 | (\$15) |
| Total Revenue | \$1,461 | \$17,622 | \$18,075 | \$453 | \$18,060 | (\$15) |
| Expenses | | | | | | |
| Salaries | \$12,798 | \$28,034 | \$28,800 | \$766 | \$29,400 | \$600 |
| Overtime | \$247 | \$1,000 | \$1,000 | \$0 | \$1,000 | \$0 |
| Benefits | \$3,457 | \$6,100 | \$6,300 | \$200 | \$6,350 | \$50 |
| Travel & Training | \$0 | \$2,800 | \$2,800 | \$0 | \$2,800 | \$0 |
| Training | \$500 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Freight & Postage | \$0 | \$700 | \$1,000 | \$300 | \$1,000 | \$0 |

COMMUNITY PROGRAMMING | COMMUNITY SERVICES

| | | | | | | |
|--------------------------------|-------------------|-------------------|-------------------|------------------|-------------------|----------------|
| Hospitality | \$138 | \$750 | \$750 | \$0 | \$750 | \$0 |
| Advertising | \$60 | \$950 | \$950 | \$0 | \$950 | \$0 |
| Contracted Services | \$756 | \$3,000 | \$6,500 | \$3,500 | \$6,500 | \$0 |
| Equipment Rental | \$8,000 | \$11,000 | \$11,000 | \$0 | \$11,000 | \$0 |
| Office Supplies | \$41 | \$300 | \$300 | \$0 | \$300 | \$0 |
| Program Supplies | \$1,907 | \$8,400 | \$8,400 | \$0 | \$8,400 | \$0 |
| Own Equipment | \$4,789 | \$5,001 | \$5,257 | \$256 | \$5,504 | \$247 |
| Total Expenses | \$32,693 | \$68,035 | \$73,057 | \$5,022 | \$73,954 | \$897 |
| Net Operating (Deficit) | (\$31,232) | (\$50,413) | (\$54,982) | (\$4,569) | (\$55,894) | (\$912) |

ADULT PROGRAMMING - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|--------------------------------|------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Program Fees | \$786 | \$4,000 | \$4,000 | \$0 | \$4,000 | \$0 |
| MD Cost Sharing Agreement | \$0 | \$3,637 | \$3,869 | \$232 | \$3,869 | \$0 |
| Total Revenue | \$786 | \$7,637 | \$7,869 | \$232 | \$7,869 | \$0 |
| Expenses | | | | | | |
| Salaries | \$6,399 | \$13,050 | \$13,400 | \$350 | \$13,600 | \$200 |
| Overtime | \$124 | \$400 | \$400 | \$0 | \$400 | \$0 |
| Benefits | \$1,728 | \$3,000 | \$3,100 | \$100 | \$3,100 | \$0 |
| Advertising | \$0 | \$310 | \$310 | (\$0) | \$310 | \$0 |
| Contracted Services | \$429 | \$4,000 | \$5,000 | \$1,000 | \$5,000 | \$0 |
| Program Supplies | \$806 | \$500 | \$500 | \$0 | \$500 | \$0 |
| Total Expenses | \$9,486 | \$21,260 | \$22,710 | \$1,450 | \$22,910 | \$200 |
| Net Operating (Deficit) | (\$8,700) | (\$13,623) | (\$14,841) | (\$1,218) | (\$15,041) | (\$200) |

YOUTH PROGRAMMING - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|---------------------------|----------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Program Fees | (\$729) | \$44,000 | \$44,000 | \$0 | \$44,000 | \$0 |
| MD Cost Sharing Agreement | \$0 | \$8,902 | \$9,438 | \$536 | \$9,132 | (\$306) |
| Total Revenue | (\$729) | \$52,902 | \$53,438 | \$536 | \$53,132 | (\$306) |
| Expenses | | | | | | |
| Salaries | \$19,141 | \$26,100 | \$26,100 | \$0 | \$26,100 | \$0 |
| Overtime | \$247 | \$1,000 | \$1,000 | \$0 | \$1,000 | \$0 |
| Hourly Wages | \$0 | \$39,402 | \$43,600 | \$4,198 | \$45,000 | \$1,400 |
| Benefits | \$3,457 | \$9,260 | \$10,900 | \$1,640 | \$10,900 | \$0 |
| Mobile Device Services | \$480 | \$540 | \$540 | \$0 | \$540 | \$0 |

COMMUNITY PROGRAMMING | COMMUNITY SERVICES

| | | | | | | |
|--------------------------------|-------------------|-------------------|-------------------|------------------|-------------------|------------------|
| Hospitality | \$0 | \$500 | \$500 | \$0 | \$500 | \$0 |
| Advertising | \$0 | \$450 | \$450 | \$0 | \$450 | \$0 |
| Contracted Services | \$595 | \$5,000 | \$5,000 | \$0 | \$5,000 | \$0 |
| Program Supplies | \$364 | \$4,000 | \$5,000 | \$1,000 | \$5,000 | \$0 |
| Total Expenses | \$24,284 | \$86,252 | \$93,090 | \$6,838 | \$94,490 | \$1,400 |
| Net Operating (Deficit) | (\$25,013) | (\$33,350) | (\$39,652) | (\$6,302) | (\$41,358) | (\$1,706) |

Revenues

User Fees and Sales of Goods – Fees for programming services.

Government Transfers for Operating – includes grants received by the Government of Canada and cost sharing revenue from the MD of Lesser Slave River.

Other Revenue – includes amounts for donations.

Major Revenue Variances [\$5,000] or greater

Revenues expected to remain inline with prior years.

Expenses

Salaries, Wages and Benefits - Includes Community Programming and related personnel costs.

Contracted and General Services – Includes amounts for staff development, phones, advertising, contracted services and equipment rental.

Materials, Supplies and Utilities – Program supplies.

Internal Transfers Expenditures – Fleet vehicle usage allocation.

Major Expenditure Variances [\$5,000] or greater

No Major changes.

Multi Rec Centre

Town of Slave Lake 2023-2024 Operating Budget Comparison

| Multi Rec Centre | 2021 Actual | 2022 Budget | 2023 Proposed Budget | 2023 vs 2022 Change | 2024 Proposed Budget | 2024 vs 2023 Change |
|--|--------------------|--------------------|----------------------|---------------------|----------------------|---------------------|
| Revenues | | | | | | |
| User Fees and Sales of Goods | \$133,485 | \$251,953 | \$285,073 | \$33,120 | \$315,193 | \$30,120 |
| Government Transfers for Operating | \$0 | \$169,530 | \$179,659 | \$10,129 | \$182,938 | \$3,279 |
| Rental Income | \$6,182 | \$35,000 | \$35,000 | \$0 | \$35,000 | \$0 |
| Internal Transfers Revenue | \$0 | \$21,800 | \$21,800 | \$0 | \$21,800 | \$0 |
| Total Revenue | \$139,667 | \$478,283 | \$521,532 | \$43,249 | \$554,931 | \$33,399 |
| Expenses | | | | | | |
| Salaries, Wages and Benefits Contracted and General Services | \$286,036 | \$486,639 | \$443,360 | (\$43,279) | \$446,560 | \$3,200 |
| Materials, Supplies and Utilities | \$212,050 | \$237,920 | \$263,420 | \$25,500 | \$272,642 | \$9,222 |
| Bank Charges | \$327,099 | \$366,000 | \$462,100 | \$96,100 | \$545,750 | \$83,650 |
| Debenture Interest | \$0 | \$1,000 | \$1,000 | \$0 | \$1,000 | \$0 |
| Transfers to Reserves | \$84,649 | \$81,086 | \$76,774 | (\$4,312) | \$72,313 | (\$4,461) |
| Internal Transfers Expenditures | \$105,549 | \$80,000 | \$150,000 | \$70,000 | \$170,000 | \$20,000 |
| Total Expenses | \$1,018,973 | \$1,285,195 | \$1,429,396 | \$144,201 | \$1,541,192 | \$111,796 |
| Total Net Operating Requirement | \$879,306 | \$806,912 | \$907,864 | \$100,952 | \$986,261 | \$78,397 |

MULTI REC CENTRE | COMMUNITY SERVICES

Multi-Rec Centre - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|------------------------------------|------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Youth Fees | \$3,947 | \$13,000 | \$15,000 | \$2,000 | \$15,000 | \$0 |
| Adult Fees | (\$11) | \$6,000 | \$7,000 | \$1,000 | \$7,000 | \$0 |
| User Group Fees | \$90,387 | \$143,713 | \$143,713 | \$0 | \$143,713 | \$0 |
| Field House Youth | \$10,516 | \$20,000 | \$20,000 | \$0 | \$20,000 | \$0 |
| Field House Adult | \$7,178 | \$30,000 | \$30,000 | \$0 | \$30,000 | \$0 |
| Advertising Revenue | \$14,760 | \$30,000 | \$60,000 | \$30,000 | \$90,000 | \$30,000 |
| Concession Sales | \$6,708 | \$9,240 | \$9,360 | \$120 | \$9,480 | \$120 |
| Private Rentals | \$0 | \$10,000 | \$10,000 | \$0 | \$10,000 | \$0 |
| Building Rentals | \$6,182 | \$25,000 | \$25,000 | \$0 | \$25,000 | \$0 |
| MD Cost Sharing Agreement | \$0 | \$169,530 | \$179,659 | \$10,129 | \$182,938 | \$3,279 |
| From Operating | \$0 | \$21,800 | \$21,800 | \$0 | \$21,800 | \$0 |
| Total Revenue | \$139,667 | \$478,283 | \$521,532 | \$43,249 | \$554,931 | \$33,399 |
| Expenses | | | | | | |
| Salaries | \$212,860 | \$353,132 | \$315,153 | (\$37,979) | \$317,853 | \$2,700 |
| Overtime | \$7,974 | \$5,560 | \$5,560 | \$0 | \$5,560 | \$0 |
| Hourly Wages | \$23,695 | \$39,447 | \$39,447 | \$0 | \$39,447 | \$0 |
| Benefits | \$41,507 | \$88,500 | \$83,200 | (\$5,300) | \$83,700 | \$500 |
| Travel & Training | \$0 | \$6,800 | \$6,800 | \$0 | \$6,800 | \$0 |
| Training | \$267 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Freight & Postage | \$2,562 | \$1,000 | \$1,000 | \$0 | \$1,000 | \$0 |
| Internet Services | \$0 | \$3,300 | \$3,300 | \$0 | \$3,300 | \$0 |
| Mobile Device Services | \$625 | \$3,000 | \$3,000 | \$0 | \$3,000 | \$0 |
| Telephone & Security Line Services | \$5,979 | \$7,920 | \$7,920 | \$0 | \$7,920 | \$0 |
| Hospitality | \$160 | \$750 | \$750 | \$0 | \$750 | \$0 |
| Advertising | \$0 | \$500 | \$500 | \$0 | \$500 | \$0 |
| Memberships | \$839 | \$1,200 | \$1,200 | \$0 | \$1,200 | \$0 |
| Equipment Repairs & Maintenance | \$27,946 | \$35,000 | \$45,000 | \$10,000 | \$47,500 | \$2,500 |
| Building Repairs & Maintenance | \$42,789 | \$41,000 | \$51,000 | \$10,000 | \$56,000 | \$5,000 |
| Contracted Services | \$44,575 | \$37,300 | \$42,800 | \$5,500 | \$42,800 | \$0 |
| Equipment Rental | \$6,517 | \$17,000 | \$17,000 | \$0 | \$17,000 | \$0 |
| Insurance | \$79,790 | \$83,150 | \$83,150 | \$0 | \$84,872 | \$1,722 |
| Town Own Utilities | \$4,588 | \$14,000 | \$14,000 | \$0 | \$14,000 | \$0 |
| Clothing, Uniforms, Footwear | \$3,329 | \$6,000 | \$6,000 | \$0 | \$6,000 | \$0 |
| Janitorial Supplies | \$8,447 | \$10,000 | \$10,000 | \$0 | \$10,000 | \$0 |
| Small Tools & Equipment | \$90 | \$2,000 | \$5,000 | \$3,000 | \$5,000 | \$0 |
| Materials | \$34,664 | \$43,000 | \$38,500 | (\$4,500) | \$38,750 | \$250 |

MULTI REC CENTRE | COMMUNITY SERVICES

| | | | | | | |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|
| Power | \$207,035 | \$215,000 | \$296,000 | \$81,000 | \$350,000 | \$54,000 |
| Gas | \$68,784 | \$75,000 | \$91,600 | \$16,600 | \$121,000 | \$29,400 |
| Office Supplies | \$162 | \$1,000 | \$1,000 | \$0 | \$1,000 | \$0 |
| Transfer to Reserve | \$105,549 | \$80,000 | \$150,000 | \$70,000 | \$170,000 | \$20,000 |
| Credit Card Fees & Late Charge | \$0 | \$1,000 | \$1,000 | \$0 | \$1,000 | \$0 |
| Debenture Interest | \$84,649 | \$81,086 | \$76,774 | (\$4,312) | \$72,313 | (\$4,461) |
| Own Equipment | \$3,590 | \$3,750 | \$3,942 | \$192 | \$4,127 | \$185 |
| Total Expenses | \$1,018,972 | \$1,256,395 | \$1,400,596 | \$144,201 | \$1,512,392 | \$111,796 |
| Net Operating (Deficit) | (\$879,305) | (\$778,112) | (\$879,064) | (\$100,952) | (\$957,461) | (\$78,397) |

Revenues

User Fees and Sales of Goods – User fee's for facility usage, user group fees, advertising and concession sales.

Government Transfers for Operating – includes cost sharing revenue from the MD of Lesser Slave River.

Rental Income – includes amounts for facility and equipment rentals.

Internal Transfer Revenue – Includes free school usage.

Major Revenue Variances (\$5,000) or greater

Explanation of Changes 2023 vs 2022 - revenues

\$30,000 additional revenue for advertising.

\$10,000 additional revenue required from the MD cost sharing agreement

Explanation of Changes 2024 vs 2023 - revenues

\$30,000 additional revenue for advertising.

Expenses

Salaries, Wages and Benefits - Includes MRC staff and allocated amounts from Parks workers that work both in Parks and the MRC and related personnel costs.

Contracted and General Services – Includes amounts for staff development, phones, internet, advertising, contracted services, repairs and maintenance and insurance.

Materials, Supplies and Utilities – Utility costs, clothing, materials and office supplies.

Bank Charges – Fees for Activenet payment processing.

Debenture interest - Interest payments for the debenture on the MRC.

Transfers to Reserves – Amounts transferred to reserves.

Internal Transfers Expenditures – Fleet vehicle usage allocation. School Usage.

Major Expenditure Variances (\$5,000) or greater

Explanation of Changes 2023 vs 2022 - expenses

Additional seasonal FTE requested and approved by Council.
Reduced one annual FTE position.

\$10,000 increase to equipment repairs and maintenance costs
\$10,000 increase to Building repairs and maintenance costs.
\$ 5,500 increase for contracted services costs.
\$80,000 increase to power to run summer ice program
\$16,600 increase to gas costs.
\$20,000 increase for reserve transfers.
\$50,000 transfer to reserve from donations.

Explanation of Changes 2024 vs 2023 - expenses

\$5,000 increase to Building repairs and maintenance costs.
\$75,400 increase for utility costs
\$20,000 increase for reserve transfers.

PARKS AND SPORTS FIELDS | COMMUNITY SERVICES

Parks and Sports Fields

Town of Slave Lake 2023-2024 Operating Budget Comparison

| Parks and Sports Fields | 2021 Actual | 2022 Budget | 2023 Proposed Budget | 2023 vs 2022 Change | 2024 Proposed Budget | 2024 vs 2023 Change |
|--|------------------|------------------|----------------------|---------------------|----------------------|---------------------|
| Revenues | | | | | | |
| User Fees and Sales of Goods | \$8,446 | \$12,000 | \$12,000 | \$0 | \$12,000 | \$0 |
| Government Transfers for Operating | \$0 | \$52,458 | \$61,381 | \$8,923 | \$62,673 | \$1,292 |
| Other Revenue | \$113,444 | \$150,000 | \$0 | (\$150,000) | \$0 | \$0 |
| Internal Transfers Revenue | \$24,000 | \$24,250 | \$24,250 | \$0 | \$24,250 | \$0 |
| Total Revenue | \$145,890 | \$238,708 | \$97,631 | \$141,077 | \$98,923 | \$1,292 |
| Expenses | | | | | | |
| Salaries, Wages and Benefits Contracted and General Services | \$92,526 | \$160,636 | \$167,836 | \$7,200 | \$168,136 | \$300 |
| Materials, Supplies and Utilities | \$350,150 | \$372,140 | \$270,820 | (\$101,320) | \$280,320 | \$9,500 |
| Internal Transfers Expenditures | \$40,170 | \$85,571 | \$102,630 | \$17,059 | \$105,641 | \$3,011 |
| Total Expenses | \$19,351 | \$20,209 | \$21,258 | \$1,049 | \$22,253 | \$995 |
| Total Net Operating Requirement | \$356,308 | \$399,848 | \$464,913 | \$65,065 | \$477,427 | \$12,514 |

SPORTS FIELDS - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|--------------------------------|-------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Youth Fees | \$4,104 | \$6,000 | \$6,000 | \$0 | \$6,000 | \$0 |
| Adult Fees | \$4,341 | \$6,000 | \$6,000 | \$0 | \$6,000 | \$0 |
| MD Cost Sharing Agreement | \$0 | \$8,764 | \$12,558 | \$3,794 | \$12,623 | \$65 |
| Total Revenue | \$8,445 | \$20,764 | \$24,558 | \$3,794 | \$24,623 | \$65 |
| Expenses | | | | | | |
| General Services | \$52,532 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Contracted Services | \$0 | \$39,000 | \$55,000 | \$16,000 | \$55,000 | \$0 |
| Materials | \$8,873 | \$13,000 | \$15,000 | \$2,000 | \$15,000 | \$0 |
| Power | \$1,638 | \$1,594 | \$1,600 | \$6 | \$1,911 | \$311 |
| Own Equipment | \$6,222 | \$6,498 | \$6,832 | \$334 | \$7,152 | \$320 |
| Total Expenses | \$69,265 | \$60,092 | \$78,432 | \$18,340 | \$79,063 | \$631 |
| Net Operating (Deficit) | (\$60,820) | (\$39,328) | (\$53,874) | (\$14,546) | (\$54,440) | (\$566) |

PARKS AND SPORTS FIELDS | COMMUNITY SERVICES

PARKS - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|--------------------------------------|--------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Insurance Proceeds | \$113,444 | \$150,000 | | (\$150,000) | | \$0 |
| MD Cost Sharing Agreement | \$0 | \$31,365 | \$36,494 | \$5,129 | \$37,721 | \$1,227 |
| Total Revenue | \$113,444 | \$181,365 | \$36,494 | (\$144,871) | \$37,721 | \$1,227 |
| Expenses | | | | | | |
| Salaries | \$72,545 | \$123,350 | \$129,600 | \$6,250 | \$129,700 | \$100 |
| Overtime | \$1,224 | \$2,040 | \$2,040 | \$0 | \$2,040 | \$0 |
| Hourly Wages | \$376 | \$6,096 | \$6,096 | \$0 | \$6,096 | \$0 |
| Benefits | \$18,381 | \$29,150 | \$30,100 | \$950 | \$30,300 | \$200 |
| General Services | \$1,450 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Travel & Training | \$0 | \$3,000 | \$3,000 | \$0 | \$3,000 | \$0 |
| Freight & Postage | \$415 | \$250 | \$250 | \$0 | \$250 | \$0 |
| Mobile Device Services | \$82 | \$900 | \$900 | \$0 | \$900 | \$0 |
| Hospitality | \$0 | \$500 | \$500 | \$0 | \$500 | \$0 |
| Equipment Repairs & Maintenance | \$54,078 | \$155,500 | \$45,500 | (\$110,000) | \$47,500 | \$2,000 |
| Infrastructure Repairs & Maintenance | \$126,864 | \$8,000 | \$8,000 | \$0 | \$8,000 | \$0 |
| Contracted Services | \$0 | \$42,500 | \$35,000 | (\$7,500) | \$42,500 | \$7,500 |
| Equipment Rental | \$6,228 | \$2,000 | \$2,000 | \$0 | \$2,000 | \$0 |
| Insurance | \$3,998 | \$5,490 | \$5,670 | \$180 | \$5,670 | \$0 |
| Town Own Utilities | \$0 | \$15,000 | \$30,000 | \$15,000 | \$30,000 | \$0 |
| Small Tools & Equipment | \$499 | \$2,500 | \$2,500 | \$0 | \$2,500 | \$0 |
| Materials | \$4,535 | \$13,000 | \$13,000 | \$0 | \$13,000 | \$0 |
| Fuel, Oil Other | \$1,062 | \$1,500 | \$1,500 | \$0 | \$1,500 | \$0 |
| Plants, Shrubs Garden Materials | \$13,890 | \$26,000 | \$26,000 | \$0 | \$26,000 | \$0 |
| Power | \$10,097 | \$10,947 | \$11,000 | \$53 | \$13,700 | \$2,700 |
| Own Equipment | \$9,574 | \$9,998 | \$10,512 | \$514 | \$11,004 | \$492 |
| Total Expenses | \$325,298 | \$457,721 | \$363,168 | (\$94,553) | \$376,160 | \$12,992 |
| Net Operating (Deficit) | (\$211,854) | (\$276,356) | (\$326,674) | (\$50,318) | (\$338,439) | (\$11,765) |

GRASS CUTTING - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|--------------------------------|-------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| MD Cost Sharing Agreement | \$0 | \$12,329 | \$12,329 | \$0 | \$12,329 | \$0 |
| Charges to Other Departments | \$24,000 | \$24,250 | \$24,250 | \$0 | \$24,250 | \$0 |
| Total Revenue | \$24,000 | \$36,579 | \$36,579 | \$0 | \$36,579 | \$0 |
| Expenses | | | | | | |
| Contracted Services | \$102,998 | \$115,000 | \$115,000 | \$0 | \$115,000 | \$0 |
| Materials | \$0 | \$2,030 | \$2,030 | \$0 | \$2,030 | \$0 |
| Own Equipment | \$3,555 | \$3,713 | \$3,914 | \$201 | \$4,097 | \$183 |
| Total Expenses | \$106,553 | \$120,743 | \$120,944 | \$201 | \$121,127 | \$183 |
| Net Operating (Deficit) | (\$82,553) | (\$84,164) | (\$84,365) | (\$201) | (\$84,548) | (\$183) |

Revenues

User Fees and Sales of Goods – User fee's for Sports fields.

Government Transfers for Operating – includes cost sharing revenue from the MD of Lesser Slave River.

Other Revenue – Insurance proceeds for Barton Park restoration.

Internal Transfers Revenue – Cost recovery from other departments for grass cutting.

Major Revenue Variances (\$5,000) or greater

Explanation of Changes 2023 vs 2022 - revenues

Insurance claim for barton park no longer required

Explanation of Changes 2024 vs 2023 - revenues

No Major changes.

Expenses

Salaries, Wages and Benefits - Includes Parks workers and MRC staff allocated amounts from that work both in Parks and the MRC and related personnel costs.

Contracted and General Services – Includes amounts for staff development, phones, contracted services for grass cutting, tree maintenance and porta potties, repairs and maintenance and insurance.

Materials, Supplies and Utilities – Utility costs for water and power, plant, shrubs and trees and other materials.

Internal Transfers Expenditures – Fleet vehicle usage allocation.

Major Expenditure Variances (\$5,000) or greater

Explanation of Changes 2023 vs 2022 - expenses

\$110,000 - Insurance claim for barton park no longer required.

\$15,000 increase for Town water due to additional splash park.

\$7,500 reduction for play ground inspections done every 2 years.

\$8,500 increase to contracted services.

Explanation of Changes 2024 vs 2023 - expenses

\$7,500 inclusion of play ground inspections.

NORTHERN LAKES AQUATIC CENTRE | COMMUNITY SERVICES

Northern Lakes Aquatic Centre

Town of Slave Lake 2023-2024 Operating Budget Comparison

| Northern Lakes Aquatic Centre | 2021 Actual | 2022 Budget | 2023 Proposed Budget | 2023 vs 2022 Change | 2024 Proposed Budget | 2024 vs 2023 Change |
|--|------------------|------------------|----------------------|---------------------|----------------------|---------------------|
| Revenues | | | | | | |
| User Fees and Sales of Goods | \$49,942 | \$115,500 | \$115,500 | \$0 | \$115,500 | \$0 |
| Government Transfers for Operating | \$0 | \$90,157 | \$91,824 | \$1,667 | \$91,555 | (\$269) |
| Rental Income | \$5,838 | \$37,000 | \$37,000 | \$0 | \$37,000 | \$0 |
| Other Revenue | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Internal Transfers Revenue | \$0 | \$7,000 | \$7,000 | \$0 | \$7,000 | \$0 |
| Total Revenue | \$55,780 | \$249,657 | \$251,324 | \$1,667 | \$251,055 | \$269 |
| Expenses | | | | | | |
| Salaries, Wages and Benefits Contracted and General Services | \$199,315 | \$440,600 | \$446,700 | \$6,100 | \$452,120 | \$5,420 |
| Materials, Supplies and Utilities | \$21,330 | \$61,995 | \$62,245 | \$250 | \$62,500 | \$255 |
| Transfers to Reserves | \$84,402 | \$77,800 | \$83,109 | \$5,309 | \$83,527 | \$418 |
| Total Expenses | \$305,047 | \$600,395 | \$612,054 | \$11,659 | \$618,147 | \$6,093 |
| Total Net Operating Requirement | \$249,267 | \$350,738 | \$360,730 | \$9,992 | \$367,092 | \$5,824 |

NORTHERN LIGHTS AQUATIC CENTRE - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|---------------------------|-----------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Youth Lessons | \$22,309 | \$40,000 | \$40,000 | \$0 | \$40,000 | \$0 |
| Adult Lessons | \$1,988 | \$1,000 | \$1,000 | \$0 | \$1,000 | \$0 |
| Advanced Lessons | \$3,175 | \$1,000 | \$1,000 | \$0 | \$1,000 | \$0 |
| Youth Fees | \$4,914 | \$15,000 | \$15,000 | \$0 | \$15,000 | \$0 |
| Adult Fees | \$14,721 | \$50,000 | \$50,000 | \$0 | \$50,000 | \$0 |
| Senior Fees | \$208 | \$1,000 | \$1,000 | \$0 | \$1,000 | \$0 |
| Concession Sales | \$2,627 | \$7,500 | \$7,500 | \$0 | \$7,500 | \$0 |
| School / Club Rental | \$4,180 | \$22,000 | \$22,000 | \$0 | \$22,000 | \$0 |
| Private Rentals | \$1,658 | \$15,000 | \$15,000 | \$0 | \$15,000 | \$0 |
| MD Cost Sharing Agreement | \$0 | \$90,157 | \$91,824 | \$1,667 | \$91,555 | (\$269) |
| From Operating | \$0 | \$7,000 | \$7,000 | \$0 | \$7,000 | \$0 |
| Total Revenue | \$55,780 | \$249,657 | \$251,324 | \$1,667 | \$251,055 | (\$269) |
| Expenses | | | | | | |
| Salaries | \$77,922 | \$182,770 | \$187,500 | \$4,730 | \$192,220 | \$4,720 |
| Overtime | \$1,754 | \$4,700 | \$4,700 | \$0 | \$4,700 | \$0 |
| Hourly Wages | \$93,205 | \$186,980 | \$187,000 | \$20 | \$187,000 | \$0 |

NORTHERN LAKES AQUATIC CENTRE | COMMUNITY SERVICES

| | | | | | | |
|--------------------------------|--------------------|--------------------|--------------------|------------------|--------------------|------------------|
| Benefits | \$26,434 | \$66,150 | \$67,500 | \$1,350 | \$68,200 | \$700 |
| Travel & Training | \$0 | \$8,000 | \$8,000 | \$0 | \$8,000 | \$0 |
| Training | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Freight & Postage | \$0 | \$2,500 | \$2,750 | \$250 | \$3,000 | \$250 |
| Mobile Device Services | \$643 | \$540 | \$540 | \$0 | \$540 | \$0 |
| Hospitality | \$291 | \$500 | \$500 | \$0 | \$500 | \$0 |
| Advertising | \$0 | \$550 | \$550 | \$0 | \$550 | \$0 |
| Memberships | \$250 | \$500 | \$500 | \$0 | \$500 | \$0 |
| Building Repairs & Maintenance | \$17,887 | \$44,000 | \$44,000 | \$0 | \$44,000 | \$0 |
| Contracted Services | \$0 | \$5,000 | \$5,000 | \$0 | \$5,000 | \$0 |
| Insurance | \$378 | \$405 | \$405 | \$0 | \$410 | \$5 |
| Town Own Utilities | \$20,051 | \$30,500 | \$35,000 | \$4,500 | \$35,000 | \$0 |
| Clothing, Uniforms, Footwear | \$1,313 | \$1,500 | \$1,500 | \$0 | \$1,500 | \$0 |
| Training Supplies | \$5,230 | \$3,000 | \$3,000 | \$0 | \$3,000 | \$0 |
| Materials | \$21,445 | \$10,300 | \$10,609 | \$309 | \$10,927 | \$318 |
| Chemicals | \$5,755 | \$12,000 | \$12,000 | \$0 | \$12,000 | \$0 |
| Gas | \$24,413 | \$14,000 | \$14,000 | \$0 | \$14,000 | \$0 |
| Office Supplies | \$4,037 | \$1,500 | \$2,000 | \$500 | \$2,100 | \$100 |
| Concession Supplies | \$2,158 | \$5,000 | \$5,000 | \$0 | \$5,000 | \$0 |
| Transfer to Reserve | \$0 | \$20,000 | \$20,000 | \$0 | \$20,000 | \$0 |
| Total Expenses | \$303,166 | \$600,395 | \$612,054 | \$11,659 | \$618,147 | \$6,093 |
| Net Operating (Deficit) | (\$247,386) | (\$350,738) | (\$360,730) | (\$9,992) | (\$367,092) | (\$6,362) |

Revenues

User Fees and Sales of Goods – User fee's for pool facility usage.

Government Transfers for Operating – includes cost sharing revenue from the MD of Lesser Slave River.

Rental Income – Includes amount for club and private facility rentals

Internal Transfers Revenue – Amounts for services given in kind for schools.

Expenses

Salaries, Wages and Benefits - Includes Pool Staff and related personnel costs.

Contracted and General Services – Includes amounts for staff development, freight and postage, phones, advertising, memberships, repairs and maintenance and contracted services. Repairs and maintenance is cost shared between the Northern Lakes College and the Town. Expenses here represent the Town's portion of cost.

Materials, Supplies and Utilities – Utility costs for water and gas, clothing, training supplies, chemicals, office and concession supplies.

Transfer to Reserves – Reserve transfer.

VISITOR INFORMATION CENTER | COMMUNITY SERVICES

Visitor Information Center

Town of Slave Lake 2023-2024 Operating Budget Comparison

| Visitor Information Center | 2021 Actual | 2022 Budget | 2023 Proposed Budget | 2023 vs 2022 Change | 2024 Proposed Budget | 2024 vs 2023 Change |
|--|-----------------|-----------------|----------------------|---------------------|----------------------|---------------------|
| Revenues | | | | | | |
| Rental Income | \$45,000 | \$45,000 | \$45,000 | \$0 | \$45,000 | \$0 |
| Total Revenue | \$45,000 | \$45,000 | \$45,000 | \$0 | \$45,000 | \$0 |
| Expenses | | | | | | |
| Salaries, Wages and Benefits | \$0 | \$25,376 | \$25,476 | \$100 | \$25,476 | \$0 |
| Contracted and General Services | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Materials, Supplies and Utilities | \$41,298 | \$50,000 | \$50,000 | \$0 | \$50,000 | \$0 |
| Total Expenses | \$41,298 | \$75,376 | \$75,476 | \$100 | \$75,476 | \$0 |
| Total Net Operating Requirement | \$3,702 | \$30,376 | \$30,476 | \$100 | \$30,476 | \$0 |

Visitor Information Center - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|--------------------------------|-----------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Leases & Rentals | \$45,000 | \$45,000 | \$45,000 | \$0 | \$45,000 | \$0 |
| Total Revenue | \$45,000 | \$45,000 | \$45,000 | \$0 | \$45,000 | \$0 |
| Expenses | | | | | | |
| Hourly Wages | \$0 | \$22,860 | \$22,860 | \$0 | \$22,860 | \$0 |
| Benefits | \$0 | \$2,516 | \$2,616 | \$100 | \$2,716 | \$100 |
| Contribution to MD | \$41,299 | \$45,000 | \$45,000 | \$0 | \$45,000 | \$0 |
| Materials | \$0 | \$5,000 | \$5,000 | \$0 | \$5,000 | \$0 |
| Total Expenses | \$41,299 | \$75,376 | \$75,476 | \$100 | \$75,576 | \$100 |
| Net Operating (Deficit) | \$3,701 | (\$30,376) | (\$30,476) | (\$100) | (\$30,576) | (\$100) |

Revenues

Rental Income – includes cost sharing revenue from the MD of Lesser Slave River.

Expenses

Salaries, Wages and Benefits - Includes staff for the Visitor Information Center and related personnel costs.

VISITOR INFORMATION CENTER | COMMUNITY SERVICES

Materials, Supplies and Utilities – Materials costs and payments to the MD of Lesser Slave River for facility costs.



PLANNING AND DEVELOPMENT | PLANNING, LAND AND ECONOMIC DEVELOPMENT

PLANNING AND DEVELOPMENT

Overview

Provide professional planning services to Town Council, Town Administration, Municipal Planning Commission, Subdivision Development Appeal Board, external agencies and developers. Assist developers with matters pertaining to subdivision and development with a focus on customer service.

The department is committed to delivering quality, customer-focused municipal planned and development services with an emphasis of responsible planning for economic growth and long-term sustainability, live & work neighborhoods, and public safety. The Planning and Development department will be known for our innovative, problem solving ideas and processes that will encourage development and facilitate investment in our community.

Services Provided

| Subdivision and Development | Long Term Planning | Advisory and Customer Service |
|---|----------------------|---|
| Subdivision applications | Statutory plans | Customer assistance, education and facilitation |
| Subdivision review, approval and issuance | Land Use bylaws | Issuance of Compliance letters and certificates |
| Road Closures | Development Policies | Statistical Reporting |
| Municipal Reserve dedications and disposals | | Advisory Services to: |
| Development Agreements | | Municipal Planning Commission |
| Establishment and management of off-site levies | | Subdivision and Development Appeal Board |
| Establishment and management of developer contributions | | Council |
| Special Event and Food Truck permits | | Developers |
| Lot Grading | | |
| Development Inspections and Enforcement | | |
| Assignment and management of Civic Addressing | | |

PLANNING AND DEVELOPMENT | PLANNING, LAND AND ECONOMIC DEVELOPMENT

Subdivision Applications

Provide for the administration of all subdivision applications. This includes screening the application and supporting information; notice of acknowledgment and completion of application to the applicant; circulation of application to the required referral agencies for comments; pre-application discussions; notice to abutting landowners; and preparation of report for and recommendation to the Subdivision Authority; notice of approval or non-approval to the applicant.

Subdivision Review, Approval, and Issuance

The Municipal Planning Commission renders a decision, with or without conditions, notice is given to the applicant and the agencies the application was referred to and states the appeal procedure. The legislated decision due date from receipt of completed application is sixty (60) days, however, some applications may be completed earlier, and some may require a longer processing time where comments from external agencies are required.

Municipal Reserve Dedications and Disposals

Duties include providing recommendations to Council with regard to the proposed disposal of Municipal Reserve and processing the required application. Processing time for disposals is typically forty-five (45) days.

Development Permits

Provide for the administration of all development permit applications. Responsible for the control and regulation of all development within the Town and the issuance and enforcement of development permits managing same. MGA regulations deal with complete and incomplete development permit applications.

Processing time from receipt of a completed application to a decision is twenty-one (21) days and for larger development or those requiring a decision of the MPC up to twenty-eight (28) days.

Discretionary use permits require a decision from the Municipal Planning Commission. The Commission meets once per month. Some applications require referral to external agencies. Processing depends on MPC meetings dates and how quickly we receive responses from these agencies. The Legislation requires that applications be processed within forty (40) days.

Assignment and management of Civic Addressing

The Planning Department is responsible for preparation and periodic updates to the civic or municipal address bylaw. The Department is also responsible for assigning a civic or municipal address to each property and to further notify referral agencies and affected landowners of those addresses.

Statutory plans

Main duties include management and upkeep of all planning documents for the Town of Slave Lake. These include the Municipal Development Plan, Growth Study, Municipal Sustainability Plan, various Area Structure Plans (Downtown and Main Street, South Expansion, and Southwest), Land Use Bylaw, Development Charge Study, the Development Standards and Procedures and the Fournier Place Design Guidelines.

Responsible for the administration of all applications to amend these documents and to ensure their compliance with legislative requirements (i.e. MGA); referrals; public notices; reporting and

PLANNING AND DEVELOPMENT | PLANNING, LAND AND ECONOMIC DEVELOPMENT

recommendations; public meetings and hearings; and related documentation. Preparation of new planning documents may take up to 1.5 years or more depending on their content and the project is typically outsourced to a Planning Consultant.

Customer assistance, education, and facilitation

Customer inquiries take precedence over all other functions carried out by the department and include phone calls, e-mails and in-person meetings/discussions. As such customer inquiries are dealt with when received. Depending on work volume or COVID 19 requirements we may need to re-introduce scheduled appointments with Planning Department staff rather than taking walk-ins. This process has worked well in the past as it allows staff an opportunity to get other work done between appointments.

Municipal Planning Commission

The Planning Department is responsible for the preparation and on-going update to the Municipal Planning Commission Bylaw and for ensuring the processes outlined in the bylaw are followed by the MPC. The Department also acts as the secretary to this board by recording minutes and performing other administrative functions.

The MPC holds monthly meetings and an additional meeting, as needed, during May, June, July, and August. Agendas are e-mailed to MPC members the Friday before a regularly scheduled meeting.

Subdivision and Development Appeal Board (ISDAB)

The Planning Department is responsible for the preparation of reports with recommendations to the ISDAB. Meetings are only held when an appeal has been applied for, either of the development requirements or subdivision. This is the last level of appeal before the Court of Queen's Bench.

PLANNING AND DEVELOPMENT | PLANNING, LAND AND ECONOMIC DEVELOPMENT

Town of Slave Lake 2023-2024 Operating Budget Overview

| Planning and Development | 2021 Actual | 2021 Budget | 2022 Budget | 2023 Proposed Budget | 2024 Proposed Budget | 2024 vs 2021 Budget Change |
|--|------------------|------------------|------------------|----------------------|----------------------|----------------------------|
| Revenues | | | | | | |
| User Fees and Sales of Goods | \$800 | \$1,200 | \$1,200 | \$1,200 | \$1,200 | 0.0% |
| Government Transfers for Operating | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% |
| Licenses and Permits | \$41,640 | \$49,530 | \$61,900 | \$48,930 | \$48,930 | -1.2% |
| Total Revenues | \$42,440 | \$50,730 | \$63,100 | \$50,130 | \$50,130 | -1.2% |
| Expenses | | | | | | |
| Salaries, Wages and Benefits Contracted and General Services | \$154,883 | \$243,645 | \$242,045 | \$247,100 | \$251,600 | 3.3% |
| Materials, Supplies and Utilities | \$28,010 | \$50,995 | \$48,320 | \$50,395 | \$50,420 | -1.1% |
| Internal Transfers Expenditures | \$494 | \$1,200 | \$1,200 | \$1,200 | \$1,200 | 0.0% |
| Total Expenses | \$187,050 | \$299,490 | \$295,390 | \$302,717 | \$307,430 | 2.7% |
| Total Net Operating Requirements | \$144,610 | \$248,760 | \$232,290 | \$252,587 | \$257,300 | 3.4% |

Town of Slave Lake 2023-2024 Operating Budget Comparison

| Planning and Development | 2021 Actual | 2022 Budget | 2023 Proposed Budget | 2023 vs 2022 Change | 2024 Proposed Budget | 2024 vs 2023 Change |
|--|------------------|------------------|----------------------|---------------------|----------------------|---------------------|
| Revenues | | | | | | |
| User Fees and Sales of Goods | \$800 | \$1,200 | \$1,200 | \$0 | \$1,200 | \$0 |
| Government Transfers for Operating | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Licenses and Permits | \$41,640 | \$61,900 | \$48,930 | (\$12,970) | \$48,930 | \$0 |
| Total Revenues | \$42,440 | \$63,100 | \$50,130 | (\$12,970) | \$50,130 | \$0 |
| Expenses | | | | | | |
| Salaries, Wages and Benefits Contracted and General Services | \$154,883 | \$242,045 | \$247,100 | \$5,055 | \$251,600 | \$4,500 |
| Materials, Supplies and Utilities | \$28,010 | \$48,320 | \$50,395 | \$2,075 | \$50,420 | \$25 |
| Internal Transfers Expenditures | \$494 | \$1,200 | \$1,200 | \$0 | \$1,200 | \$0 |
| Total Expenses | \$187,050 | \$295,390 | \$302,717 | \$7,327 | \$307,430 | \$4,713 |
| Total Net Operating Requirements | \$144,610 | \$232,290 | \$252,587 | \$20,297 | \$257,300 | \$4,713 |

PLANNING AND DEVELOPMENT | PLANNING, LAND AND ECONOMIC DEVELOPMENT

PLANNING AND DEVELOPMENT - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|--------------------------------|-------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Fees For Service | \$800 | \$1,200 | \$1,200 | \$0 | \$1,200 | \$0 |
| Complaint Fees | \$900 | \$1,500 | \$1,500 | \$0 | \$1,500 | \$0 |
| Common Services - Road Permits | \$850 | \$3,250 | \$0 | (\$3,250) | \$0 | \$0 |
| Development Permits | \$30,550 | \$33,900 | \$27,300 | (\$6,600) | \$27,300 | \$0 |
| Amendments & Agreements | \$7,500 | \$8,600 | \$5,600 | (\$3,000) | \$5,600 | \$0 |
| Compliance Certificates | \$1,840 | \$2,150 | \$2,030 | (\$120) | \$2,030 | \$0 |
| Other Revenue | \$79,345 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Cost Recovery | \$0 | \$12,500 | \$12,500 | \$0 | \$12,500 | \$0 |
| Total Revenue | \$121,785 | \$63,100 | \$50,130 | (\$12,970) | \$50,130 | \$0 |
| Expenses | | | | | | |
| Salaries | \$121,409 | \$201,845 | \$206,000 | \$4,155 | \$210,000 | \$4,000 |
| Overtime | \$7,190 | \$1,500 | \$1,500 | \$0 | \$1,500 | \$0 |
| Benefits | \$26,284 | \$38,700 | \$39,600 | \$900 | \$40,100 | \$500 |
| Travel & Training | \$0 | \$7,000 | \$7,000 | \$0 | \$7,000 | \$0 |
| Training | \$3,151 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Freight & Postage | \$94 | \$200 | \$200 | \$0 | \$200 | \$0 |
| Hospitality | \$0 | \$400 | \$400 | \$0 | \$400 | \$0 |
| Advertising | \$588 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Professional Services | \$90 | \$3,300 | \$3,575 | \$275 | \$3,600 | \$25 |
| Legal Services | \$12,625 | \$24,000 | \$24,000 | \$0 | \$24,000 | \$0 |
| Engineering Services | \$9,140 | \$11,100 | \$13,100 | \$2,000 | \$13,100 | \$0 |
| Memberships | \$1,470 | \$300 | \$300 | \$0 | \$300 | \$0 |
| Rail Crossing Maintenance | \$852 | \$800 | \$600 | (\$200) | \$600 | \$0 |
| IT Licensing | | \$1,220 | \$1,220 | \$0 | \$1,220 | \$0 |
| Office Supplies | \$494 | \$1,200 | \$1,200 | \$0 | \$1,200 | \$0 |
| Own Equipment | \$3,663 | \$3,825 | \$4,022 | \$197 | \$4,210 | \$188 |
| Total Expenses | \$187,050 | \$295,390 | \$302,717 | \$7,327 | \$307,430 | \$4,713 |
| Net Operating (Deficit) | (\$65,265) | (\$232,290) | (\$252,587) | (\$20,297) | (\$257,300) | (\$4,713) |

PLANNING AND DEVELOPMENT | PLANNING, LAND AND ECONOMIC DEVELOPMENT

Revenues

Licenses and Permits – Fees for development permits, subdivision applications, home based business permits.

Major Revenue Variances (\$5,000) or greater

Explanation of Changes 2023 vs 2022 - revenues

Adjustment of for declining permit revenue.

Explanation of Changes 2024 vs 2023 - revenues

No major changes

Expenses

Salaries, Wages and Benefits - Includes Planning and Development and related personnel costs.

Contracted and General Services – Includes amounts for staff development, professional services such as legal and engineering services, and membership fees. The largest expense is for legal services at \$24,000.

Materials, Supplies and Utilities – Office supplies.

Internal Transfers Expenditures – Fleet vehicle usage allocation.

Major Expenditure Variances (\$5,000) or greater

Explanation of Changes 2023 vs 2022 - expenses

No major changes.

Explanation of Changes 2024 vs 2023 - expenses

No major changes.

Emerging Issues

Many of Planning Department Statutory and Regulatory Plans are outdated. It will take significant time and financial commitment to bring them all up to date. The Planning Department has prepared a report to Council regarding the matter and will over the next several years be working toward updating these plans.

Cost Drivers

Costs are driven by personnel and legal services required.

PLANNING AND DEVELOPMENT | PLANNING, LAND AND ECONOMIC DEVELOPMENT

Initiatives

The Planning Department will be updating and rewriting the Municipal Development Plan and the Land Use Bylaw in 2023/2024. This project will entail hiring a contractor with planning experience related to these statutory plans.

The Planning Department will also improve customer service by participating in the ERP software team. We are confident that there will be a software package available to facilitate the streamlined delivery and issuance of development permits and other planning and development services, which are all manual systems at this time.

Strategic Plan

The Planning Department has prepared a report for Council discussing the potential options for development within Fournier Place and will continue to work through the options with Council and the residents of Fournier Place. The aim of this initiative is to see further development of affordable homes within the subdivision.

The Planning Department will be preparing a report for Council with respect to potential industrial lands that could house an industrial subdivision. The aim of the report is to identify larger tracts of serviced industrial land to encourage investment in Slave Lake.

The Planning Department will be working with a Planning Consultant to review and update the Town's Municipal Development Plan and the Land Use Bylaw. These documents have not been reviewed since their adoption in 2007 and the Land Use Bylaw has seen significant revision and amendment, signifying the need for a review and update.

LAND DEVELOPMENT

Overview

Primarily includes development in the Fournier subdivision.

Services

Land Management

This Service is managed by the Planning and Development Department and is responsible for overseeing the sale of surplus property. Net sales proceeds are placed back into the reserve fund.

Town of Slave Lake 2023-2024 Operating Budget

Overview

| Land Development | 2021 Actual | 2021 Budget | 2022 Budget | 2023 Proposed Budget | 2024 Proposed Budget | 2024 vs 2021 Budget Change |
|---|-------------|------------------|--------------------|----------------------|----------------------|----------------------------|
| Revenues | | | | | | |
| User Fees and Sales of Goods | \$0 | \$153,375 | \$1,053,375 | \$125,000 | \$125,000 | -18.5% |
| Total Revenues | \$0 | \$153,375 | \$1,053,375 | \$125,000 | \$125,000 | -18.5% |
| Expenses | | | | | | |
| Contracted and General Services | \$0 | \$4,800 | \$34,800 | \$34,800 | \$4,800 | 0.0% |
| Transfers to Reserves | \$0 | \$148,575 | \$1,048,575 | \$120,200 | \$120,200 | -19.1% |
| Total Expenses | \$0 | \$153,375 | \$1,083,375 | \$155,000 | \$125,000 | -18.5% |
| Total Net Operating Requirements | \$0 | \$0 | \$30,000 | \$30,000 | \$0 | 0.0% |

Town of Slave Lake 2023-2024 Operating Budget

Comparison

| Land Development | 2021 Actual | 2022 Budget | 2023 Proposed Budget | 2023 vs 2022 Change | 2024 Proposed Budget | 2024 vs 2023 Change |
|---|-------------|--------------------|----------------------|---------------------|----------------------|---------------------|
| Revenues | | | | | | |
| User Fees and Sales of Goods | \$0 | \$1,053,375 | \$125,000 | (\$928,375) | \$125,000 | \$0 |
| Total Revenues | \$0 | \$1,053,375 | \$125,000 | (\$928,375) | \$125,000 | \$0 |
| Expenses | | | | | | |
| Contracted and General Services | \$0 | \$4,800 | \$34,800 | \$30,000 | \$4,800 | (\$30,000) |
| Transfers to Reserves | \$0 | \$148,575 | \$120,200 | (\$28,375) | \$120,200 | \$0 |
| Total Expenses | \$0 | \$153,375 | \$155,000 | \$1,625 | \$125,000 | (\$30,000) |
| Total Net Operating Requirements | \$0 | \$900,000 | \$30,000 | \$930,000 | \$0 | \$30,000 |

LAND DEVELOPMENT - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|--------------------------------|--------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Fees for Service | \$0 | \$1,053,375 | \$125,000 | (\$928,375) | \$125,000 | \$0 |
| Total Revenue | \$0 | \$1,053,375 | \$125,000 | (\$928,375) | \$125,000 | \$0 |
| Expenses | | | | | | |
| Professional Services | \$0 | \$4,800 | \$4,800 | \$0 | \$4,800 | \$0 |
| Contracted Services | \$0 | \$30,000 | \$30,000 | \$0 | \$30,000 | \$0 |
| Transfer to Reserve | \$0 | \$1,048,575 | \$120,200 | (\$928,375) | \$120,200 | \$0 |
| Total Expenses | \$0 | \$1,083,375 | \$155,000 | (\$928,375) | \$155,000 | \$0 |
| Net Operating (Deficit) | \$0 | (\$30,000) | (\$30,000) | \$0 | (\$30,000) | \$0 |

Major Revenue Variances [\$5,000] or greater

Explanation of Changes 2023 vs 2022 – revenue

Sale of fire hall

Major Expenditure Variances [\$5,000] or greater

Explanation of Changes 2023 vs 2022 - expenditures

None.

Explanation of Changes 2024 vs 2023 - expenditures

None.

Emerging Issues

Most current lot sale happened in 2018. There remains 81 additional lots left.

Cost Drivers

Costs are driven by legal services for the sale of lots.

ECONOMIC DEVELOPMENT | PLANNING, LAND AND ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT

Overview

The Economic Development (Ec.Dev.) office supports and promotes the Town of Slave Lake, and surrounding region, with the intent to sustain and grow our population and economy. This office is comprised of an Economic Development Officer who works with other governments, agencies, contractors, and businesses to accomplish this work. Ec. Dev. works towards supporting local business and pursues potential investors in community growth. Ec. Dev. markets Slave Lake as a great place to work, live and play, with the intent to promote the community. Promotion of regional tourism is also a priority.

Town of Slave Lake 2023-2024 Operating Budget Overview

| Economic Development | 2021 Actual | 2021 Budget | 2022 Budget | 2023 Proposed Budget | 2024 Proposed Budget | 2024 vs 2021 Budget Change |
|---|--------------------|--------------------|--------------------|-----------------------------|-----------------------------|-----------------------------------|
| Revenues | | | | | | |
| Government Transfers for Operating | \$55,000 | \$55,000 | \$0 | \$0 | \$0 | -100.00% |
| Transfers from Reserves | \$0 | \$107,000 | \$100,000 | \$100,000 | \$0 | -100.00% |
| Total Revenues | \$55,000 | \$162,000 | \$100,000 | \$100,000 | \$0 | -100.00% |
| Expenses | | | | | | |
| Salaries, Wages and Benefits Contracted and General | \$65,250 | \$103,774 | \$103,103 | \$105,400 | \$107,315 | 3.41% |
| Services | \$58,713 | \$158,240 | \$207,540 | \$60,040 | \$60,040 | -62.06% |
| Materials, Supplies and Utilities | \$1,005 | \$3,000 | \$1,500 | \$12,550 | \$8,100 | 170.00% |
| Transfers to Reserves | \$32,492 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Internal Transfers | \$3,566 | \$3,552 | \$3,724 | \$4,453 | \$4,098 | 15.37% |
| Total Expenses | \$161,026 | \$268,566 | \$315,867 | \$182,443 | \$179,553 | -33.14% |
| Total Net Operating Requirements | \$106,026 | \$106,566 | \$215,867 | \$82,443 | \$179,553 | 68.49% |

ECONOMIC DEVELOPMENT | PLANNING, LAND AND ECONOMIC DEVELOPMENT

Town of Slave Lake 2023-2024 Operating Budget Comparison

| Economic Development | 2021 Actual | 2022 Budget | 2023 Proposed Budget | 2023 vs 2022 Change | 2024 Proposed Budget | 2024 vs 2023 Change |
|---|------------------|------------------|----------------------|---------------------|----------------------|---------------------|
| Revenues | | | | | | |
| Government Transfers for Operating | \$55,000 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers from Reserves | \$0 | \$100,000 | \$100,000 | \$0 | \$0 | (\$100,000) |
| Total Revenues | \$55,000 | \$100,000 | \$100,000 | \$0 | \$0 | \$100,000 |
| Expenses | | | | | | |
| Salaries, Wages and Benefits | \$65,250 | \$103,103 | \$105,400 | \$2,297 | \$107,315 | \$1,915 |
| Contracted and General Services | \$58,713 | \$207,540 | \$60,040 | (\$147,500) | \$60,040 | \$0 |
| Materials, Supplies and Utilities | \$1,005 | \$1,500 | \$12,550 | \$11,050 | \$8,100 | (\$4,450) |
| Transfers to Reserves | \$32,492 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Internal Transfers Expenditures | \$3,566 | \$3,724 | \$4,453 | \$729 | \$4,098 | (\$355) |
| Total Expenses | \$161,026 | \$315,867 | \$182,443 | \$133,424 | \$179,553 | \$2,890 |
| Total Net Operating Requirements | \$106,026 | \$215,867 | \$82,443 | \$133,424 | \$179,553 | \$97,110 |

ECONOMIC DEVELOPMENT - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|------------------------------------|--------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Transfer from Reserves | \$0 | \$100,000 | \$100,000 | \$0 | \$0 | (\$100,000) |
| Provincial Grants | \$55,000 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenue | \$55,000 | \$100,000 | \$100,000 | \$0 | \$0 | (\$100,000) |
| Expenses | | | | | | |
| Salaries | \$53,083 | \$85,703 | \$87,500 | \$1,797 | \$89,200 | \$1,700 |
| Benefits | \$12,167 | \$17,400 | \$17,900 | \$500 | \$18,115 | \$215 |
| Travel and Training | \$0 | \$0 | \$2,500 | \$2,500 | \$2,500 | \$0 |
| Mobile Device Services | \$373 | \$540 | \$540 | \$0 | \$540 | \$0 |
| Telephone & Security Line Services | \$0 | \$700 | \$700 | \$0 | \$700 | \$0 |
| Advertising | \$0 | \$36,000 | \$36,000 | \$0 | \$36,000 | \$0 |
| Memberships | \$0 | \$300 | \$300 | \$0 | \$300 | \$0 |
| Contracted Services | \$58,340 | \$170,000 | \$20,000 | (\$150,000) | \$20,000 | \$0 |
| Materials | \$0 | \$0 | \$11,050 | \$11,050 | \$6,600 | (\$4,450) |
| Office Supplies | \$1,005 | \$1,500 | \$1,500 | \$0 | \$1,500 | \$0 |
| Transfer to Reserves | \$32,492 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Own Equipment | \$3,566 | \$3,724 | \$4,453 | \$729 | \$4,098 | (\$355) |
| Total Expenses | \$161,026 | \$315,867 | \$182,443 | (\$133,424) | \$179,553 | (\$2,890) |
| Net Operating (Deficit) | (\$106,026) | (\$215,867) | (\$82,443) | \$133,424 | (\$179,553) | (\$97,110) |

Revenues

Transfers from Reserves

Major Revenue Variances (\$5,000) or greater

Explanation of Changes 2023 vs 2022 – revenue

None.

Explanation of Changes 2024 vs 2023 – revenue

\$100,000 decrease in reserve transfers.

Expenses

Salaries, Wages and Benefits - Includes a position for an economic development officer and related personnel costs.

Contracted and General Services – Includes amounts for staff development and contracted support and studies.

Materials, Supplies and Utilities – Office supplies.

Internal Transfers Expenditures – Fleet vehicle usage allocation.

Major Expenditure Variances (\$5,000) or greater

Explanation of Changes 2023 vs 2022 - expenditures

\$150,000 decrease to contracted services.

\$ 10,000 increase for material costs

Explanation of Changes 2024 vs 2023 - expenditures

None.

Cost Drivers

Costs are driven by personnel and contracted services.

SLAVE LAKE AIRPORT | GRANTS TO OTHER ORGANIZATIONS

GRANTS TO OTHER ORGANIZATIONS

Overview

The Town of Slave Lake contributes to a variety of organizations that provide important services to the community. Support for 3 major organizations in conjunction with other levels of government enables resident's access to additional community services. The Rotary Club of Slave Lake Public Library, the Slave Lake Airport Commission and the Wildfire Legacy Corporation. In addition to these organizations the Town also contributes to smaller community run groups that provide services to the residents of Slave Lake.

Town of Slave Lake 2023-2024 Operating Budget Overview

| Grants to Other Organizations | 2021 Actual | 2021 Budget | 2022 Budget | 2023 Proposed Budget | 2024 Proposed Budget | 2024 vs 2021 Budget Change |
|--|------------------|------------------|------------------|----------------------|----------------------|----------------------------|
| Revenues | | | | | | |
| Community Grants | \$15,000 | \$29,200 | \$20,000 | \$20,000 | \$20,000 | -31.5% |
| Rotary Club of Slave Lake | | | | | | |
| Public Library | \$55,953 | \$57,500 | \$55,953 | \$55,953 | \$50,000 | -13.0% |
| Wildfire Legacy Centre | \$202,914 | \$212,000 | \$212,000 | \$212,000 | \$212,000 | 0.0% |
| Total Revenue | \$273,867 | \$298,700 | \$287,953 | \$287,953 | \$282,000 | -5.6% |
| Expenses | | | | | | |
| Community Grants | \$45,000 | \$29,200 | \$36,000 | \$30,000 | \$30,000 | 2.7% |
| Slave Lake Airport Commission | \$112,500 | \$112,500 | \$112,500 | \$114,750 | \$117,500 | 4.4% |
| Rotary Club of Slave Lake | | | | | | |
| Public Library | \$334,724 | \$339,598 | \$357,890 | \$378,558 | \$396,099 | 16.6% |
| Wildfire Legacy Centre | \$124,964 | \$237,752 | \$263,269 | \$290,940 | \$318,140 | 33.8% |
| Total Expenses | \$617,188 | \$719,050 | \$769,659 | \$814,248 | \$861,739 | 19.8% |
| Total Net Operating Requirement | \$343,321 | \$420,350 | \$481,706 | \$526,295 | \$579,739 | 37.9% |

SLAVE LAKE AIRPORT | GRANTS TO OTHER ORGANIZATIONS

Town of Slave Lake 2023-2024 Operating Budget Comparison

| Community Grants | 2021 Actual | 2022 Budget | 2023 Proposed Budget | 2023 vs 2022 Change | 2024 Proposed Budget | 2024 vs 2023 Change |
|--|-----------------|-----------------|----------------------|---------------------|----------------------|---------------------|
| Revenues | | | | | | |
| Internal Transfers Revenue | \$15,000 | \$20,000 | \$20,000 | \$0 | \$20,000 | \$0 |
| Total Revenue | \$15,000 | \$20,000 | \$20,000 | \$0 | \$20,000 | \$0 |
| Expenses | | | | | | |
| Transfers to Individuals and Organizations | \$45,000 | \$36,000 | \$30,000 | (\$6,000) | \$30,000 | \$0 |
| Total Expenses | \$45,000 | \$36,000 | \$30,000 | (\$6,000) | \$30,000 | \$0 |
| Total Net Operating Requirements | \$30,000 | \$16,000 | \$10,000 | \$6,000 | \$10,000 | \$0 |

GRANTS TO OTHER ORGANIZATIONS - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|--------------------------------|-------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Transfer from Other Operating | \$15,000 | \$20,000 | \$20,000 | \$0 | \$20,000 | \$0 |
| Total Revenue | \$15,000 | \$20,000 | \$20,000 | \$0 | \$20,000 | \$0 |
| Expenses | | | | | | |
| Grants | \$45,000 | \$20,000 | \$30,000 | \$10,000 | \$30,000 | \$0 |
| Total Expenses | \$45,000 | \$20,000 | \$30,000 | \$10,000 | \$30,000 | \$0 |
| Net Operating (Deficit) | (\$30,000) | \$0 | (\$10,000) | (\$10,000) | (\$10,000) | \$0 |

Slave Lake Airport Commission

The Slave Airport Commission is a joint commission between the Town of Slave Lake and the MD of Lesser Slave River. It is primarily a commercial services oriented airport as opposed to a passenger airport. The Town contributes annually to fund the ongoing operations of the Airport.

Town of Slave Lake 2023-2024 Operating Budget Comparison

| Airport Commission | 2021 Actual | 2022 Budget | 2023 Proposed Budget | 2023 vs 2022 Change | 2024 Proposed Budget | 2024 vs 2023 Change |
|--|------------------|------------------|----------------------|---------------------|----------------------|---------------------|
| Expenses | | | | | | |
| Transfers to Individuals and Organizations | \$112,500 | \$112,500 | \$114,750 | \$2,250 | \$117,500 | \$2,750 |
| Total Expenses | \$112,500 | \$112,500 | \$114,750 | \$2,250 | \$117,500 | \$2,750 |
| Total Net Operating Requirement | \$112,500 | \$112,500 | \$114,750 | \$2,250 | \$117,500 | \$2,750 |

SLAVE LAKE AIRPORT | GRANTS TO OTHER ORGANIZATIONS

AIRPORT - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|-------------------------|------------------|----------------------------|----------------------------|---------------------------|----------------------------|---------------------------|
| Expenses | | | | | | |
| Grants | \$112,500 | \$115,000 | \$114,750 | (\$250) | \$117,500 | \$2,750 |
| Total Expenses | \$112,500 | \$115,000 | \$114,750 | (\$250) | \$117,500 | \$2,750 |
| Net Operating (Deficit) | (\$112,500) | (\$115,000) | (\$114,750) | \$250 | (\$117,500) | (\$2,750) |

Major Expenditure Variances (\$5,000) or greater

Explanation of Changes 2023 vs 2022 - expenditures

none.

Explanation of Changes 2024 vs 2023 - expenditures

Contribution increases requested by the Airport Commission.

SLAVE LAKE LIBRARY | GRANTS TO OTHER ORGANIZATIONS

Rotary Club of Slave Lake Public Library

Located within the Government Center that includes offices for the Town of Slave Lake, Library and Provincial government. It is our mission to provide access to the world of social and cultural ideas for the community by offering a wide variety of materials, emerging technologies and programs. Our libraries have a special mission to encourage a love of reading and learning for young children and their parents. The libraries are also committed to preserving and promoting the history and culture of the Town of Slave Lake and Municipal District of Lesser Slave River #124.

In 1986, 21 municipalities formed a partnership that created Peace Library System. They believed access to library services should be equal and universal and wanted to ensure the patrons in small, rural libraries had the same high-quality library service enjoyed in larger, urban centres.

Working cooperatively with municipalities and public libraries, Peace Library System stays on top of the trends and changes in the library world to assist libraries in offering the best possible services to their patrons, and provides a means for independent libraries to work together in order to maximize value and minimize costs. Your library is a member of Peace Library System and benefits from its shared resources.

The Town of Slave Lake along with other partners contributes annually to fund the ongoing operations of the Rotary Club of Slave Lake Public Library.

Town of Slave Lake 2023-2024 Operating Budget

Comparison

| Rotary Club of Slave Lake Public Library | 2021 Actual | 2022 Budget | 2023 Proposed Budget | 2023 vs 2022 Change | 2024 Proposed Budget | 2024 vs 2023 Change |
|--|------------------|------------------|----------------------|---------------------|----------------------|---------------------|
| Revenues | | | | | | |
| Rental Income | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Government Transfers for Operating | \$55,953 | \$55,953 | \$55,953 | \$0 | \$55,953 | \$0 |
| Total Revenues | \$55,953 | \$55,953 | \$55,953 | \$0 | \$55,953 | \$0 |
| Expenses | | | | | | |
| Contracted and General Services Transfers to Individuals and Organizations | \$42,367 | \$47,741 | \$47,741 | \$0 | \$47,741 | \$0 |
| | \$292,357 | \$310,149 | \$330,817 | \$20,668 | \$330,817 | \$0 |
| Total Expenses | \$334,724 | \$357,890 | \$378,558 | \$20,668 | \$378,558 | \$0 |
| Total Net Operating Requirements | \$278,771 | \$301,937 | \$322,605 | \$20,668 | \$322,605 | \$0 |

SLAVE LAKE LIBRARY | GRANTS TO OTHER ORGANIZATIONS

SLAVE LAKE PUBLIC LIBRARY - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|--------------------------------|--------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Library - MSI Operating Grant | \$55,953 | \$57,000 | \$55,953 | (\$1,047) | \$50,000 | (\$5,953) |
| Total Revenue | \$55,953 | \$57,000 | \$55,953 | (\$1,047) | \$50,000 | (\$5,953) |
| Expenses | | | | | | |
| Memberships | \$42,367 | \$43,000 | \$43,000 | \$0 | \$44,000 | \$1,000 |
| Insurance | \$0 | \$4,741 | \$4,741 | \$0 | \$4,741 | \$0 |
| Grants | \$292,357 | \$310,149 | \$330,817 | \$20,668 | \$347,358 | \$16,541 |
| Total Expenses | \$334,724 | \$357,890 | \$378,558 | \$20,668 | \$396,099 | \$17,541 |
| Net Operating (Deficit) | (\$278,771) | (\$300,890) | (\$322,605) | (\$21,715) | (\$346,099) | (\$23,494) |

Major Expenditure Variances (\$5,000) or greater

Explanation of Changes 2023 vs 2022 - expenditures

Increases requested by the Slave Lake Library.

Explanation of Changes 2024 vs 2023 - expenditures

Increases requested by the Slave Lake Library.

WILDFIRE LEGACY CENTRE | GRANTS TO OTHER ORGANIZATIONS

Wildfire Legacy Centre

The Legacy Centre is owned by the Wildfire Legacy Corporation a Part 9 Corporation that is owned in part by the Town of Slave Lake and other entities. It is managed and operated by the Town of Slave Lake. The Town provides management and facility maintenance for the building. This includes fiscal management, board assistance, facility bookings, event planning, tenant liaison, facility cleaning, maintenance and capital planning.

Town of Slave Lake 2023-2024 Operating Budget Comparison

| Wildfire Legacy Centre | 2021 Actual | 2022 Budget | 2023 Proposed Budget | 2023 vs 2022 Change | 2024 Proposed Budget | 2024 vs 2023 Change |
|--|------------------|------------------|----------------------|---------------------|----------------------|---------------------|
| Revenues | | | | | | |
| User Fees and Sales of Goods | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Expenses | | | | | | |
| Salaries, Wages and Benefits | \$76,100 | \$187,729 | \$190,400 | \$2,671 | \$190,400 | \$0 |
| Contracted and General Services | \$0 | \$540 | \$540 | \$0 | \$540 | \$0 |
| Transfers to Individuals and Organizations | \$48,452 | \$75,000 | \$100,000 | \$25,000 | \$100,000 | \$0 |
| Total Expenses | \$124,552 | \$263,269 | \$290,940 | \$27,671 | \$290,940 | \$0 |
| Total Net Operating Requirements | \$124,552 | \$263,269 | \$290,940 | \$27,671 | \$290,940 | \$0 |

WILDFIRE LEGACY CENTRE - Detail

| Description | 2021 Actuals | Approved 2022 Budget | Proposed 2023 Budget | 2023 vs 2022 Change | Proposed 2024 Budget | 2024 vs 2023 Change |
|--------------------------------|--------------------|----------------------|----------------------|---------------------|----------------------|---------------------|
| Revenue | | | | | | |
| Contract Revenue | \$204,719 | \$212,000 | \$212,000 | \$0 | \$212,000 | \$0 |
| Total Revenue | | \$212,000 | \$212,000 | \$0 | \$212,000 | \$0 |
| Expenses | | | | | | |
| Salaries | \$58,627 | \$152,825 | \$154,600 | \$1,775 | \$156,400 | \$1,800 |
| Overtime | \$2,116 | \$2,500 | \$2,500 | \$0 | \$2,500 | \$0 |
| Benefits | \$15,357 | \$32,404 | \$33,300 | \$896 | \$33,700 | \$400 |
| Mobile Device Services | \$412 | \$540 | \$540 | \$0 | \$540 | \$0 |
| Grants | \$48,452 | \$75,000 | \$100,000 | \$25,000 | \$125,000 | \$25,000 |
| Total Expenses | \$124,964 | \$263,269 | \$290,940 | \$27,671 | \$318,140 | \$27,200 |
| Net Operating (Deficit) | (\$124,964) | (\$51,269) | (\$78,940) | (\$27,671) | (\$106,140) | (\$27,200) |

Major Revenue Variances (\$5,000) or greater

Explanation of Changes 2023 vs 2022 – revenue

None.

Explanation of Changes 2024 vs 2023 – revenue

None.

WILDFIRE LEGACY CENTRE | GRANTS TO OTHER ORGANIZATIONS

Major Expenditure Variances (\$5,000) or greater

Explanation of Changes 2023 vs 2022 - expenditures

Additional \$25,000 contribution increase.

Explanation of Changes 2024 vs 2023 - expenditures

Additional \$25,000 contribution increase.



INTER MUNICIPAL AND FIRE SERVICES AGREEMENTS

Inter-Municipal Cost Sharing Agreements

Overview

The Town and the MD of Lesser Slave River have cost sharing agreements for services provided to residents. The Fire Services agreement splits the operational costs of the Regional fire services equally between both parties. Upfront capital costs are funded by the Town and a portion of these costs are recuperated from the MD of Lesser Slave River over the lifespan of the asset. The Inter-Municipal agreement receives funding from the MD of Lesser Slave River based upon a specified population split that covers cost at approximately 80% (Town) and 20% (MD). Cost sharing here primarily revolves around Community Services programs such as programming services, MRC and Park services.

| Fire Services MD of Lesser Slave River | 2021 Actual | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Spending Plan |
|--|-------------|-------------|------------------|-------------|-------------|--------------------|
| Fire Services Annual Increase | | | 10.79% | -1.07% | 3.63% | -1.35% |
| Fire Services Transfer Requirements | \$613,876 | \$601,736 | \$666,679 | \$659,575 | \$683,506 | \$674,270 |
| Fire Smart Annual Increase | | | 100.00% | 100.00% | 50.00% | 33.33% |
| Fire Smart Contribution | | | \$25,000 | \$50,000 | \$75,000 | \$100,000 |
| Total Transfer Requirements | \$613,876 | \$601,736 | \$691,679 | \$709,575 | \$758,506 | \$774,270 |
| Total Annual Increase | | | 14.95% | 2.59% | 6.90% | 2.08% |

| Inter-Municipal Cost Sharing | 2021 Actual | 2021 Budget | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Spending Plan |
|------------------------------|-------------|-------------|-------------|-------------|-------------|--------------------|
| Annual Increase | | | 3.40% | 4.57% | 4.34% | 0.62% |
| Net Revenue | \$338,341 | \$408,291 | \$422,184 | \$441,475 | \$460,629 | \$463,474 |

| MD of Lesser Slave River Transfer Requirements | 2021 Actual | 2021 Budget | 2022 Budget | 2023 Spending Plan | 2024 Spending Plan | 2025 Spending Plan |
|--|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Fire Services | \$613,876 | \$601,736 | \$666,679 | \$659,575 | \$683,506 | \$674,270 |
| Fire Smart | \$0 | \$0 | \$25,000 | \$50,000 | \$75,000 | \$100,000 |
| Inter-Municipal Cost Sharing | \$338,341 | \$408,291 | \$422,184 | \$441,475 | \$460,629 | \$463,474 |
| Total | \$952,217 | \$1,010,027 | \$1,113,863 | \$1,151,050 | \$1,219,135 | \$1,237,745 |
| Annual Increase | | 6.07% | 10.28% | 3.34% | 5.92% | 1.53% |

TAXATION

Overview

Property taxes required to fund the operating and capital budgets. The tax rate is determined by dividing the funding requirement by the property assessment base. Tax revenue is generated mainly from residential taxes 61%, Non-residential 34%, linear and Grants in Lieu of Taxes (Federal and Provincial governments) make up the remaining 5%.

Town of Slave Lake 2023-2024 Operating Budget Overview

| Taxation | 2021 Actual | 2021 Budget | 2022 Budget | 2023 Proposed Budget | 2024 Proposed Budget | 2024 vs 2021 Budget Change |
|------------------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------------|
| Revenues | | | | | | |
| Municipal Taxes | \$9,078,739 | \$8,853,689 | \$9,369,734 | \$9,785,998 | \$10,228,080 | 15.5% |
| Total Revenues | \$11,806,879 | \$11,588,709 | \$12,199,784 | \$12,215,935 | \$12,429,653 | 5.8% |
| Requisitions | | | | | | |
| Requisitions Collected | \$2,734,974 | \$2,735,020 | \$2,830,050 | \$2,846,170 | \$3,059,888 | 11.9% |
| Requisitions Expended | \$2,783,686 | \$2,735,020 | \$2,872,550 | \$2,896,170 | \$3,109,888 | 13.7% |
| Total Requisitions | (\$48,712) | \$0 | (\$42,500) | (\$50,000) | (\$50,000) | 0.0% |
| Total Net Operating Revenue | \$9,072,849 | \$8,853,689 | \$9,327,234 | \$9,319,765 | \$9,319,765 | 0.0% |

Town of Slave Lake 2023-2024 Operating Budget Comparison

| | Taxation | 2021 Actual | 2022 Budget | 2023 Proposed Budget | 2023 vs 2022 Change | 2024 Proposed Budget | 2024 vs 2023 Change |
|------------------------------------|--------------------|--------------------|--------------------|----------------------|---------------------|----------------------|---------------------|
| Revenues | | | | | | | |
| Municipal Taxes | \$8,876,913 | \$9,259,825 | \$9,676,058 | \$416,233 | \$9,676,058 | \$0 | \$0 |
| Penalties on Taxes | \$201,826 | \$109,909 | \$109,940 | \$31 | \$109,940 | \$0 | \$0 |
| Total Revenues | \$9,078,739 | \$9,369,734 | \$9,785,998 | \$416,264 | \$9,785,998 | \$0 | \$0 |
| Requisitions | | | | | | | |
| Requisitions Collected | \$2,734,974 | \$2,830,050 | \$2,846,170 | \$16,120 | \$2,846,170 | \$0 | \$0 |
| Requisitions Paid | \$2,757,863 | \$2,830,050 | \$2,846,170 | \$16,120 | \$2,846,170 | \$0 | \$0 |
| Total Requisitions | (\$22,889) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Net Operating Revenue | \$9,101,628 | \$9,369,734 | \$9,785,998 | \$416,264 | \$9,785,998 | \$0 | \$0 |

Requisitions are external amounts the Town collects on behalf of other government bodies. The Town of Slave Lake collects on behalf of the Alberta School Support (Public Schools), Living Waters (Catholic Schools) and the Seniors Foundation. The amounts are collected through the annual tax bill and remitted to the Province and Seniors Foundation. The total amount to be collected are set by the governing bodies and not the Town itself.

PROPERTY ASSESSMENT

Property Assessment is done by an independent 3rd party that is contracted by the Town to carry out our annual assessment. What this means is that the Town of Slave Lake is independent from the assessed values given to the properties. Assessment uses a variety of methods to ascertain a fair market value of the property. Some of these include onsite inspections, surveys and information from land titles. Their goal is to establish a reasonable and fair estimate of a property's value. It is important to note that increases or decreases in assessment do not result in more or less income for the Town. Assessments determine the portion each property owner must pay as a portion of the total budget. The Mill Rate is a function of the required tax revenue the Town needs vs the total assessment of the Town. The mill rate is set annually by Council to ensure that they have the funding to meet their budget goals.

Properties are broken down into property asset classes that are taxed at different rates.

The 2 categories of property asset classes that are taxed at different rates for the Town are Residential and Non Residential

Residential includes the following categories:

- Farmland
- Residential
- Multi-family Dwellings
- Condominiums

Non Residential include the following categories:

- Commercial & Vacant Commercial
- Industrial & Vacant Industrial
- Municipal Leased Commercial
- Machinery & Equipment (Town of Slave Lake has none)
- Linear (Wells & pipelines, Railways and distribution lines gas, power, telecomm)

Grant-In-Lieu

Crown properties are not subject to property taxes by Municipalities but often pay a grant in lieu for amounts charged to other properties.

Tax Exempt Properties

Property for which no taxes are payable include

- Federal and Provincial Buildings
- Schools
- Hospitals
- Town owned facilities.

GENERAL REVENUES

GENERAL REVENUES

Overview

General Revenues mainly consist of Franchise fees along with interest generate from bank and investment interest and lease revenue from various land leases.

Town of Slave Lake 2023-2024 Operating Budget

Overview

| General | 2021 Actual | 2021 Budget | 2022 Budget | 2023 Proposed Budget | 2024 Proposed Budget | 2024 vs 2021 Budget Change |
|-----------------------------|-------------|-------------|-------------|----------------------|----------------------|----------------------------|
| Revenues | | | | | | |
| General Revenue | \$1,780,683 | \$1,471,610 | \$2,330,732 | \$1,670,966 | \$1,731,106 | 17.6% |
| Total Revenue | \$1,780,683 | \$1,471,610 | \$2,330,732 | \$1,670,966 | \$1,731,106 | 17.6% |
| Expenses | | | | | | |
| Transfers to Reserves | \$117,580 | \$154,192 | \$156,000 | \$166,000 | \$176,000 | 14.1% |
| Total Expenses | \$117,580 | \$154,192 | \$156,000 | \$166,000 | \$176,000 | 14.1% |
| Total Net Operating Revenue | \$1,663,103 | \$1,317,418 | \$2,174,732 | \$1,504,966 | \$1,555,106 | 18.0% |

Town of Slave Lake 2023-2024 Operating Budget

Comparison

| General | 2021 Actual | 2022 Budget | 2023 Proposed Budget | 2023 vs 2022 Change | 2024 Proposed Budget | 2024 vs 2023 Change |
|------------------------------------|-------------|-------------|----------------------|---------------------|----------------------|---------------------|
| Revenues | | | | | | |
| Interest Earned | \$178,457 | \$190,000 | \$200,000 | \$10,000 | \$200,000 | \$0 |
| Government Transfers for Operating | \$374,628 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Franchise Fees | \$1,208,197 | \$1,401,364 | \$1,440,598 | \$39,234 | \$1,440,598 | \$0 |
| Rental Income | \$19,401 | \$30,368 | \$30,368 | \$0 | \$30,368 | \$0 |
| Transfers From Reserve | \$0 | \$709,000 | \$0 | (\$709,000) | \$0 | \$0 |
| Total Revenue | \$1,780,683 | \$2,330,732 | \$1,670,966 | \$659,766 | \$1,670,966 | (\$0) |
| Expenses | | | | | | |
| Transfers to Reserves | \$117,580 | \$156,000 | \$166,000 | \$10,000 | \$166,000 | \$0 |
| Total Expenses | \$117,580 | \$156,000 | \$166,000 | \$10,000 | \$166,000 | \$0 |
| Total Net Operating Revenue | \$1,663,103 | \$2,174,732 | \$1,504,966 | \$649,766 | \$1,504,966 | (\$0) |

Major Revenue Variances (\$5,000) or greater

Explanation of Changes 2023 vs 2022 – revenue

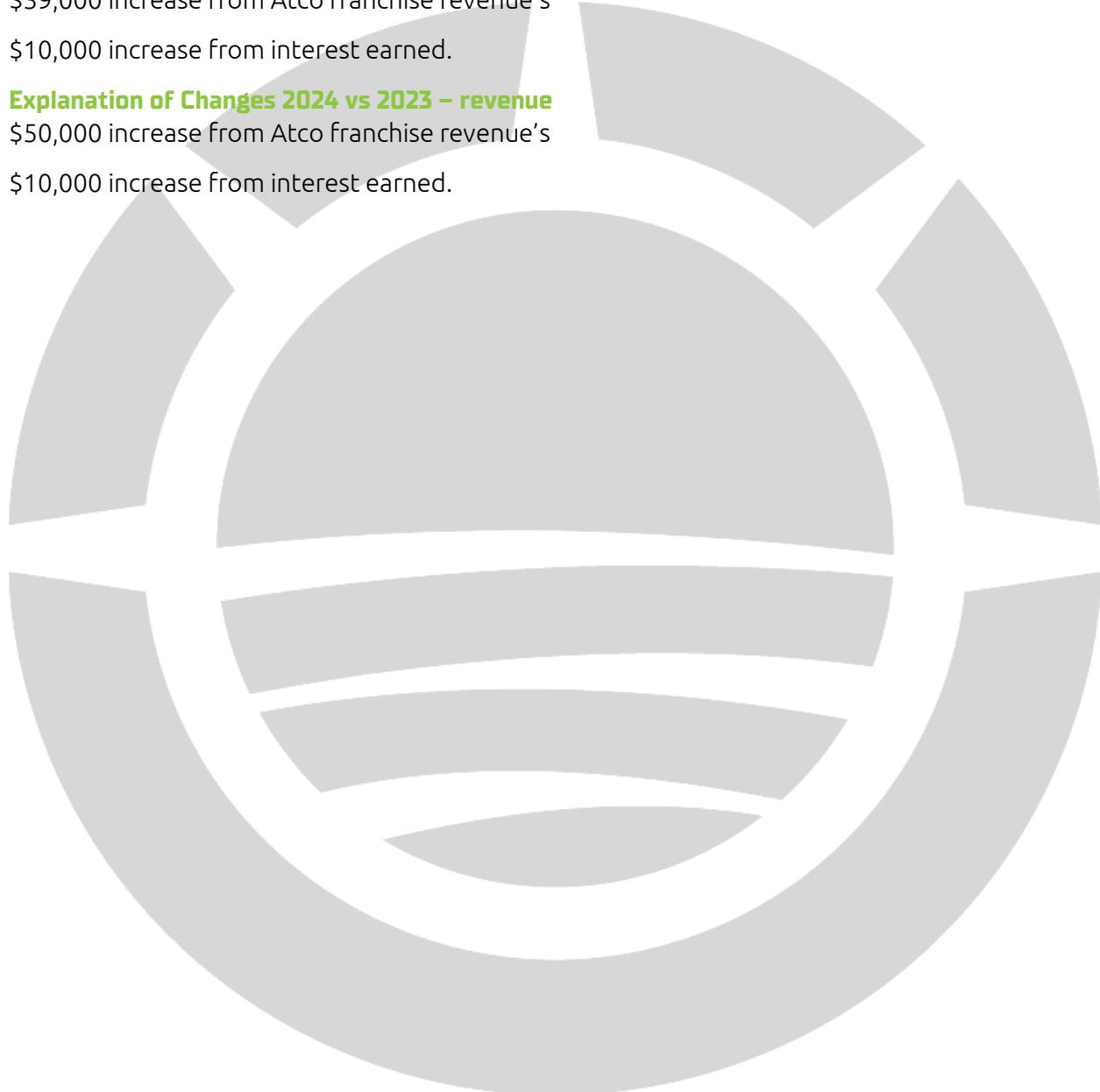
\$39,000 increase from Atco franchise revenue's

\$10,000 increase from interest earned.

Explanation of Changes 2024 vs 2023 – revenue

\$50,000 increase from Atco franchise revenue's

\$10,000 increase from interest earned.



CURRENT DEBT

The Town currently has 11 debentures issued which cover financing for 8 capital projects. Unique to the Town of Slave Lake is our largest debenture for the provincial government center which is attached to the Town's main office and the Public Library. The debenture on the government center is issued by the Town, but it's backed by the Province and while it makes up a large portion of our debt it does not count towards our total debt limit (our capacity to borrow). Current debts are supported by 3 main funding sources, tax supported debentures, utility rate supported debentures and provincially supported debentures. Tax supported debentures are funded by general taxation and utility rate supported debentures are funded through the rates charged each month on utility bills.

DEBT LIMIT

Debt servicing (the annual principal and interest payments on debt). The Town's legislated debt limit (defined in the MGA as 35% of annual revenue), is shown below as well as projected debt limit levels. The Town has sufficient room in its existing debt limit to borrow for critical infrastructure. Sufficient room should be kept available for projects such as the upcoming Police building requirement.

The debt limit is a combination of current existing debt as well as total revenues for the Town. Debt is kept below 15% of the maximum limit available to shield itself from changing revenues in order to ensure it is compliant with legislative debt requirements.

| Debt Limit | Total Debt Limit | Govt Center | TOSL Debt | Debt Limit Available |
|------------------|------------------|--------------|--------------|----------------------|
| Actuals | | | | |
| 2015 | \$31,550,508 | \$20,832,529 | \$8,657,416 | \$22,893,092 |
| 2016 | \$31,360,782 | \$19,704,233 | \$8,154,306 | \$23,206,476 |
| 2017 | \$30,649,280 | \$18,521,176 | \$7,631,877 | \$23,017,403 |
| 2018 | \$34,174,442 | \$17,280,699 | \$7,633,351 | \$26,541,091 |
| 2019 | \$35,546,250 | \$15,980,016 | \$14,017,390 | \$21,528,860 |
| 2020 | \$32,925,050 | \$14,616,204 | \$14,449,886 | \$18,475,164 |
| 2021 | \$32,799,612 | \$13,186,199 | \$13,250,480 | \$19,549,132 |
| Projected | | | | |
| 2022 | \$34,396,085 | \$11,686,789 | \$11,702,691 | \$22,693,394 |
| 2023 | \$34,111,232 | \$10,114,604 | \$10,970,142 | \$23,141,090 |
| 2024 | \$34,375,017 | \$8,466,115 | \$10,209,528 | \$24,165,489 |
| 2025 | \$34,711,795 | \$6,737,615 | \$9,419,731 | \$25,292,064 |
| 2026 | \$35,010,076 | \$4,925,222 | \$8,829,181 | \$26,180,895 |
| 2027 | \$35,356,911 | \$3,024,865 | \$8,215,977 | \$27,140,934 |

DETAILED BUDGETS BY COST CENTER

RESERVES

The Town has a total of 21 reserve accounts it uses to fund operations and capital projects.

Reserves are like savings accounts – an accumulation of funds for a future purpose. The source of funding for a reserve might be surpluses from operations, or scheduled transfers that have been planned and budgeted. Current Reserve funds consist of long term investments (GICs, Bonds) and cash in the bank. The Town invests its reserves into GIC's and bonds for the long term. Each year a GIC or bond matures and the Town either reinvests the amount or keeps the cash on hand to pay for projects. The Town uses a ladder approach to hedge against changing interest rates. When interest rates are falling only a single investment is affected by falling rates. Conversely when interest rates are rising we are able to access higher interest rate investments.

