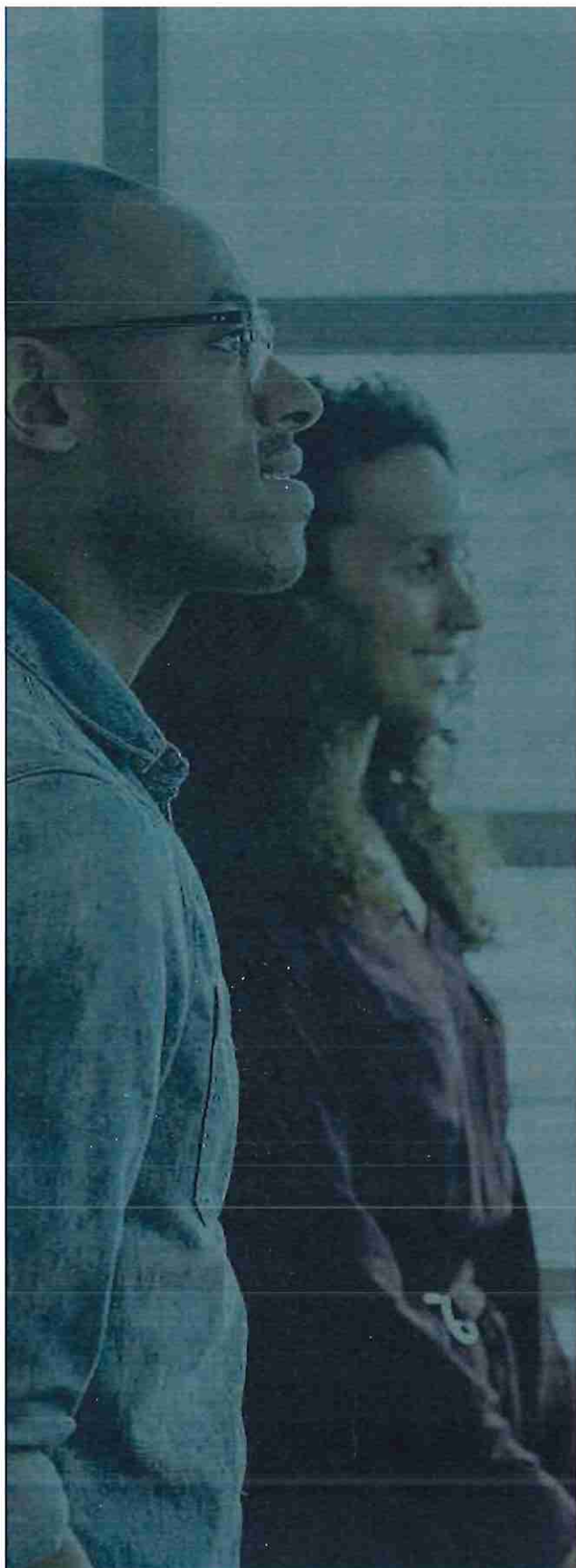


## **Summer Village of Nakamun Park**

# **MUNICIPAL CORPORATE PLAN 2025-2035**

*Adopted: April 15, 2025*



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# INTRODUCTION

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Municipalities are unique corporate entities. Created by provincial statute and charged with the duty of developing, implementing, and overseeing service delivery at the civic level, municipalities are required to meet certain regulatory obligations. However, municipalities are also given latitude under the Municipal Government Act (MGA) and other legislation to establish and maintain services that meet the distinctive needs of their local stakeholders.

Like traditional corporate models, local authorities rely heavily on comprehensive financial planning to support reliable service delivery and plan for evolving needs and wants. To ensure a consistent application of financial planning at the municipal level, the MGA was amended in 2015 to include the requirement for multi-year operating and capital budgeting (Section 283). Maintaining long-term budgets and financial plans necessitates a well-developed Municipal Corporate Plan (MCP).

An MCP can be a relatively mundane document in smaller communities, such as the Summer Village of Nakamun Park. However, as a tool for facilitating the regular review and prioritization of initiatives, monitoring and amending existing services, and detailing financial impacts at both the departmental and corporate levels, the MCP is an effective way to align the expectations of and from all stakeholders (Council, Administration, and the Public).

In the past, the municipality's primary "strategic planning" document – certainly for summer villages – was the annual budget. Compliance with the MGA, Section 283, was a relatively simple task. Regrettably, for many summer villages, long-term financial planning has been accepted as a task to "get done" rather than an opportunity to focus on genuine corporate planning. However, as the push for more comprehensive fiscal reporting and asset management becomes the best practice for diligent local authorities, an MCP is an ideal way to record and report the strategic and fiscal direction of the municipal organization.

**This MCP aims to define the municipal mission and vision, identify strategic objectives and key results (strategic planning), chart out a long-term financial plan, and present a current Five-Year operating and capital budget, inclusive of notes and observations relevant to understanding the opportunities and challenges over the coming decade. In this sense, the MCP shall be considered the municipality's primary and paramount strategic plan.**



# 1. EXECUTIVE SUMMARY

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The Municipal Corporate Plan for the Summer Village of Nakamun Park is intended to serve as a single unifying strategic document for the consolidation of financial reporting, budget and budgeting methodology for the municipality. In this way, the MCP will coordinate the review of strategic priorities annually, induce a regular review and updating of metrics related to external variables (interest rates, inflation, population and assessment growth, provincial budgets and requisitions), and ultimately facilitate the completion of a Ten-Year Financial Plan. From the Ten-Year Plan a Current Year Budget and Five-Year Operating and Capital Plans will be finalized.

The Municipal Corporate Plan can be amended to meet the reporting expectations of Council, or to incorporate and address new reporting standards and legislative compliance considerations. The MCP is to be part theory, part strategic planning, part a catalogue of important metrics and trends, and ultimately a support for effective, consistent, and comprehensive budget development year over year. The MCP is designed to be a public document and used by council, administration, and the public in greater understanding and discussion on municipal finance, policy development, and taxation trends.

## Endorsement Of Council:

This Municipal Corporate Plan, presented in Council this day, April 15, 2025, and containing the Ten-Year Financial Projections, Updated Five Year Operating and Capital Spending Plans, and 2025 Annual Budget, has been approved by Council:



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Keith Pederson, Mayor



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Dwight Moskalyk, Chief Administrative Officer

## 2. MUNICIPAL OVERVIEW

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The Summer Village of Nakamun Park was incorporated under Ministerial Order 236/65, which became effective on January 1, 1966. Originally formed as a seasonal recreational community for cottage owners, the SVNPN is now home to a growing permanent population of year-round residents in addition to a vibrant seasonal population of cottage owners, their friends and families.

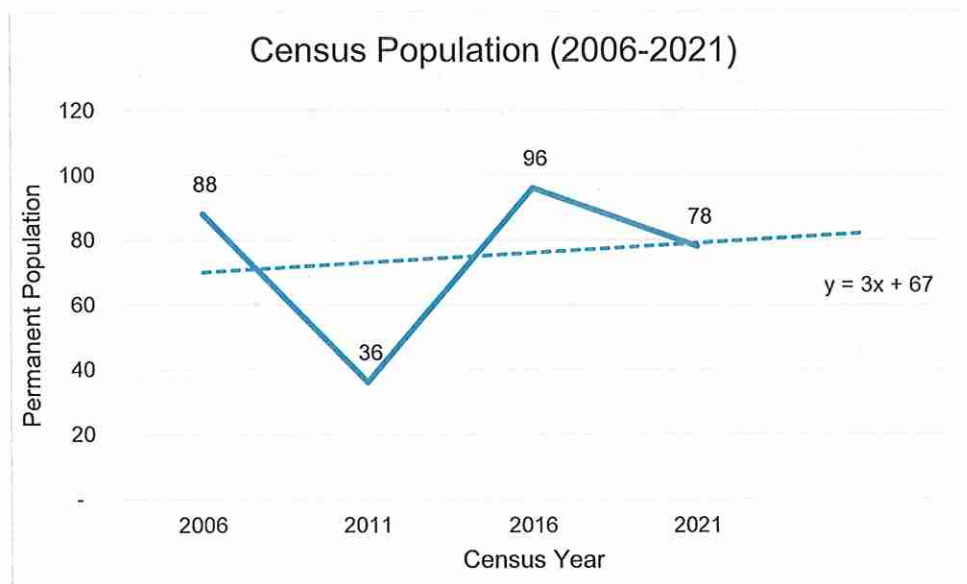
- **Corporate Mandate:** The role of the municipality is to remain compliant with all aspects of Provincial and Federal regulations, chiefly the Municipal Government Act, in discharging its obligations to provide required, necessary and desired services to and through the municipality. In exercising its mandate, local officials and elected leaders will strive to approach strategic decision making with an eye towards long-range service needs, proactive risk management, and prudent fiscal management at a level considered “best practice” for the industry.
- **Mission statement:** The Summer Village of Nakamun Park will provide cost-effective solutions to local service delivery needs and wants in a way that preserves our traditional community character while also embracing the challenge of complying with new requirements, emerging trends, and new approaches and programs for supporting community growth and viability. The municipality embraces its role as a Local Authority and service delivery model supporting both the community it serves and the provincial government in setting realistic service delivery standards and programs.
- **Municipal Governance:** As a Local Authority in the province of Alberta, the municipality relies on an effective and engaged team of elected officials (Councillors) and the support and management expertise of its administration team, headed by the Chief Administrative Officer. The Summer Village of Nakamun Park is governed by a council of three councilors (from whom a Chief Elected Official – or Mayor – is elected) serving in four-year terms.
- **Municipal Management:** The municipality is managed by a Chief Administrative Officer, engaged to perform the required duties of under the MGA. The Chief Administrative Officer leads a team of employee, contract and professional service personnel in performing the duties tasked to the municipal operation, day-to-day, and year-to-year. The authority assigned to the Chief Administrative Officer may also be delegated to duly assigned designated officers and department heads – enhancing the efficacy of the municipal organization.



how properties are used and what services are expected with each passing generation. Most properties tend to be passed down through the family, with "newcomers" welcomed in occasionally. Notwithstanding this relative familiarity with what Nakamun is as a community, new faces and new generations tend to mean new priorities and expectations: new services, new infrastructure, new rules, and new regulations.

- **Population:** From a planning perspective, population is difficult to pinpoint in a summer village. Traditionally, a municipality would base much of its strategic planning on the known and projected full-time population, with notes made to account for daily transient populations (i.e., labor force distribution patterns, rush hour traffic patterns). In summer villages, the population as a planning metric is different; a smaller "core" of full-time residents and the general lack of a commercial base means a typically lower threshold for service expectations, except for busier summer months when summer residents and their guests can test the limits of the typically underutilized services and infrastructure of the municipality.

According to recent federal census data, the permanent population trend for the Summer Village of Nakamun Park shows a stable, permanent population with a very marginal growth trend:



Of note, the discussion should also consider a theoretical full-time population of 390 (the number of improved lots multiplied by the average household size in Alberta based on census data). On the one hand, it gives a reasonable estimate of the seasonal population the municipality should be prepared to handle at the high time of summer. On the other hand, this figure also yields a forecast date (based on growth trends in population) of 2133 for when the municipality might expect to reach its theoretical full-time population. Other factors could

impact this trend, including the development of currently undeveloped lots and a prolonging of the current provincial housing shortage. However, for now, the municipality is nowhere near its full-time population capacity and will not reach it within the ten-year reference window of this MCP.

- **Population Demographics:** Another interesting observation from the recent census data relates to population demographics. A typical municipality in the province of Alberta reports having roughly a (20.0)-(60.0)-(20.0) demographic, meaning 20% of the population is 14 years of age or younger, 60% is between 15 and 65 years of age, and 20% is 65 years of age or older.

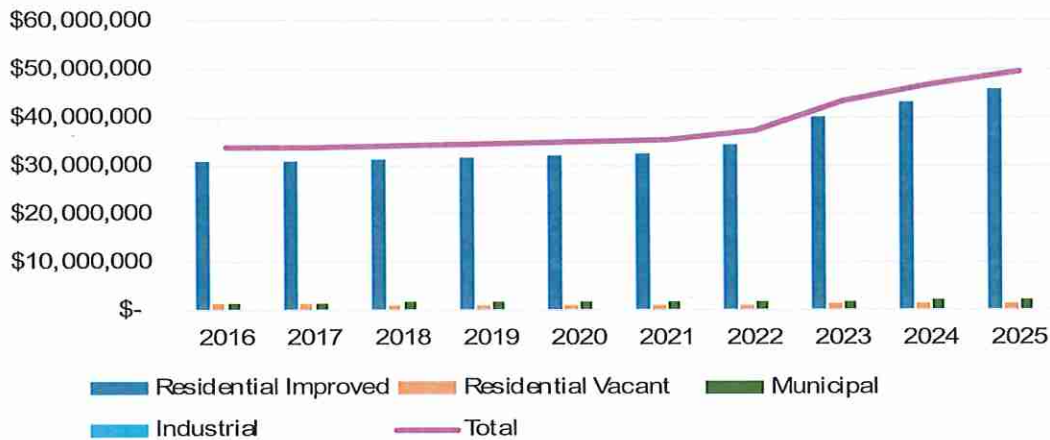
Summer villages tend to have older populations (full-time residents), and 2021 census data supports this conclusion for the Summer Village of Nakamun Park. In the municipality, there is a stated (12.5)-(50.0)-(37.5) distribution, respectively. With nearly double the statistical population of 65+ residents than the average urban municipality, the targets for services and service delivery standards will likely differ from other communities – either to cater to current needs or reprioritize services to attract lagging populations. This is all part of the discussion on "What are we?" "What do we want to be in the future?" and "Do we need to change our priorities to prepare for the future?"

- **Assessment and Property Statistics:** The Summer Village of Nakamun Park is a primarily residential community supported by municipally owned public utility lots and parks. The 2025 assessment summary (revised edition) reports 187 registered lots, of which 16 are municipally owned, 151 are residential improved lots, and an additional 21 are residential vacant lots. The total assessment of the municipality has increased from \$33,797,530 (2016) to \$49,394,550 (2025), equating to approximately 4.66% growth per year. Residential improved property values have increased at an average of 4.84% over this time frame, with an average improved property value jumping from \$204,370 (2016) to \$303,196 (2025).

Assessment Trends (in \$1000s):	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Residential Improved	\$ 30,860	\$ 30,787	\$ 31,187	\$ 31,521	\$ 32,091	\$ 32,514	\$ 34,190	\$ 40,020	\$ 43,076	\$ 45,783
Residential Vacant	\$ 1,265	\$ 1,250	\$ 1,104	\$ 1,065	\$ 1,017	\$ 1,091	\$ 1,077	\$ 1,277	\$ 1,348	\$ 1,292
Municipal	\$ 1,537	\$ 1,535	\$ 1,644	\$ 1,668	\$ 1,733	\$ 1,696	\$ 1,770	\$ 1,974	\$ 2,027	\$ 2,320
Industrial	\$ 136	\$ 135	\$ 119	\$ 132	\$ 136	\$ 139	\$ 140	\$ 151	\$ 159	\$ 168
Total	\$ 33,798	\$ 33,707	\$ 34,054	\$ 34,386	\$ 34,977	\$ 35,440	\$ 37,177	\$ 43,422	\$ 46,610	\$ 49,563
%Increase (Over Prior Year)		-0.3%	1.0%	1.0%	1.7%	1.3%	4.9%	16.8%	7.3%	6.3%

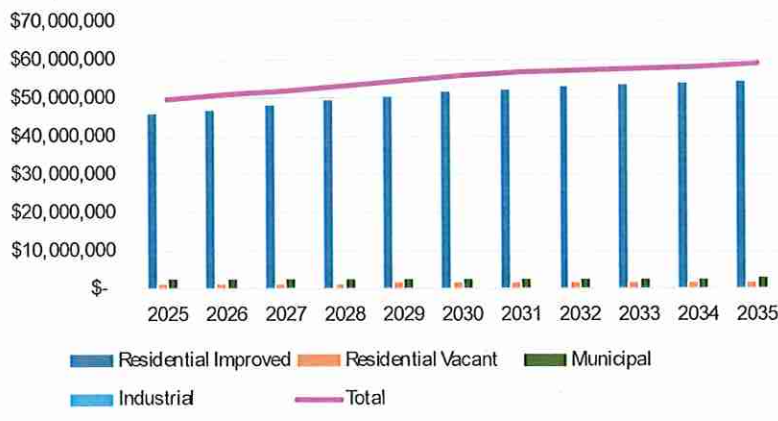


### Nakamun Park Assessment Trend (2016-2025)



Assessment is a critical factor in the strategic planning process for municipal budgets. Assessment is one of the key variables in calculating municipal mill rates. The assessment figure also underpins how requisitions are apportioned under the equalized assessment model used for Education, Seniors Housing, and Police Funding Models. With this in mind, it is essential that the MCP makes an effort to predict reasonably and project assessment trends for the future. The 2025 MCP estimates that overall provincial assessment will inflate at 2% each year of the Ten-Year Forecast, consistent with the historical average inflation. The MCP also projects that relative assessment for the Summer Village of Nakamun Park will remain slightly higher than the average assessment (lake properties tend to stay in high demand) at 2.5% for the Five-Year Plan and then dipping slightly below average provincial growth – settling at 1% over the 2031-2035 period reflective of aging local properties and anticipated new development in other areas of the province to address the housing crisis.

### Nakamun Park Assessment Forecast (2025-2035)



- **Trends, Variables, and Key Assumptions:** As with any model that projects into the future, this Municipal Corporate Plan relies on estimates to help predict future costs and budget adjustments. Some of these metrics are common – such as the Bank of Canada rate, which underpins inflation projections and borrowing costs. The national and regional consumer price index (CPI) is essential in assessing budgetary inflation trends, as many contracts or expenses are directly tied back to this metric. Other variables require more intuition and observation – the municipality relies on forecasting from the provincial budget and peer organizations like ABmunis for various cost adjustments, and municipalities must also get ahead of emerging trends for legislative Compliance and downloading of cost and obligation from the province.

Some of the critical trends used in this Municipal Corporate Plan are:

**Alberta CPI Projections – For Core Budgetary Inflation Metrics:**

2025 B	2026 F	2027 F	2028 F	2029 F	2030 F	2031 F	2032 F	2033 F	2034 F	2035 F
13.10%	0.49%	0.49%	0.49%	0.49%	0.49%	-0.98%	-0.98%	-0.98%	-0.98%	-0.98%
2.80%	2.40%	2.40%	2.10%	2.10%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

**Bank of Canada and ATB Prime Lending Rates:**

	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F	2031 F	2032 F	2033 F	2034 F	2035 F
Bank of Canada	3.25%	3.00%	2.75%	2.75%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
ATB Prime Rate	5.25%	5.00%	4.75%	4.75%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
ATB Prime +0.3%	5.55%	5.30%	5.05%	5.05%	5.30%	5.30%	5.30%	5.30%	5.30%	5.30%	5.30%

**Equalized Assessment – For the Relative Change in School, Seniors, and Police Funding:**

	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F	2031 F	2032 F	2033 F	2034 F	2035 F
SNP Assessment Growth	6.34%	2.50%	2.50%	2.50%	2.50%	2.50%	1.00%	1.00%	1.00%	1.00%	1.00%
Provincial Assessment Growth	7.36%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
SNP Δ of Equalized Assessment	-0.95%	0.49%	0.49%	0.49%	0.49%	0.49%	-0.98%	-0.98%	-0.98%	-0.98%	-0.98%

**Education Budget Inflation:**

	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F	2031 F	2032 F	2033 F	2034 F	2035 F
Education Budget Increase (Projected)	14.30%	7.00%	5.00%	5.00%	3.00%	3.00%	3.00%	2.00%	2.00%	2.00%	2.00%
SNP Δ of Equalized Assessment	-0.95%	0.49%	0.49%	0.49%	0.49%	0.49%	-0.98%	-0.98%	-0.98%	-0.98%	-0.98%
Net Impact Over Prior Year	13.35%	7.49%	5.49%	5.49%	3.49%	3.49%	2.02%	1.02%	1.02%	1.02%	1.02%

**Seniors Housing Budget:**

	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F	2031 F	2032 F	2033 F	2034 F	2035 F
Seniors Foundation Budget Increase (Projected)	3.39%	3.40%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
SVNP %Δ of Equalized Assessment	-0.95%	0.49%	0.49%	0.49%	0.49%	0.49%	-0.98%	-0.98%	-0.98%	-0.98%	-0.98%
Net Impact Over Prior Year	2.44%	3.89%	3.49%	3.49%	3.49%	3.49%	2.02%	2.02%	2.02%	2.02%	2.02%

**Designated Industrial Property Budget:**

	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F	2031 F	2032 F	2033 F	2034 F	2035 F
DIP Requisition Budget Increase	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%

**Police Funding Model Budget:**

	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F	2031 F	2032 F	2033 F	2034 F	2035 F
Police Funding Model Requisition Increase	0.0%	39.0%	2.9%	2.6%	2.6%	2.5%	1.0%	1.0%	1.0%	1.0%	1.0%

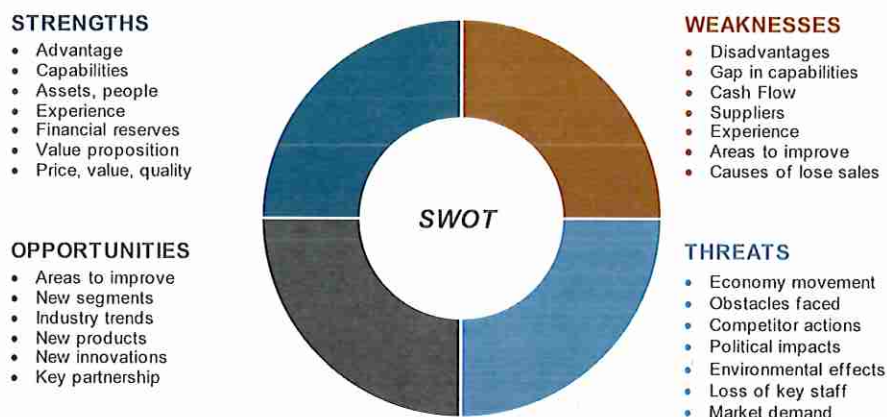


### 3. STRATEGIC PRIORITIES


Municipalities, like other efficient corporations, should take the time to catalogue and incorporate the broad strategic priorities that define the goals and organizational aspirations of their stakeholders into the core plans of the organization: the principals, Management, and Shareholders—or, in our case, Council, Administration, and the Public.

For municipalities, strategic direction is based on fulfilling regulatory compliance or best practices, Council mandates and obligations, management directives, and addressing public feedback. Strategic goals – existing and emerging – will be reflected in statutes, regulations, bylaws and policies, resolutions and directives, and through free, fair, and frequent public participation in the decision-making process. Each stakeholder is likely to have different priorities from the list of strategic goals. Finding the balance between what must be done, what should be done, and what could be done ultimately rests with the Council. Management can support the Council by ensuring regular review and updates to core strategic documents like the MCP and facilitating dedicated strategic planning sessions as a part of regular municipal business, often using SWOT analysis to frame the discussion:

- **SWOT Analysis:** A SWOT analysis may be included by completing the boxes below to assess the municipality's strengths and weaknesses (internal) and opportunities and threats (external). This is a good exercise to go through on an annual basis. After completing the analysis, provide thoughts on how the municipality's strengths can help maximize opportunities and minimize threats, how its weaknesses can slow the municipality's ability to capitalize on the opportunities, and how weaknesses could expose it to threats.







To make strategic planning more approachable for local authorities with less internal administrative capacity (smaller communities, understaffed communities), it is advisable to focus on a few priorities in each operating period and update the list annually with each new planning cycle or as priorities are addressed throughout the year.

This MCP presents the Annual Strategic Planning Summary by operating function in Schedule A of this plan. This report should be reviewed annually, concurrent to the budget deliberations, and adopted with updated references current to the reference year. Management should consider "drafting" each new edition and presenting it to the Council for debate and endorsement at a designated strategic planning meeting.

## 4. OBJECTIVE AND KEY RESULTS (OKR)

Recording strategic priorities is an essential first step in an MCP, but work has no consequences if not acted on – delivering established results on expected timelines. In a small municipality with limited staff, there is a premium on knowing when to pivot between shifting priorities and how to make the most of every day while juggling competing needs.


While Strategic Planning is often viewed through a SWOT analysis, Operational Planning is best undertaken by focusing on expectations: tasks, deliverables that constitute a task as "complete," and timelines to meet. A standard method for developing strategic priorities into operational projects is by using an Objectives and Key Results (OKR) template:

- **OKR analysis:** An OKR analysis is particularly useful for civic entities that deliver predominantly public services rather than cost-for-service commodities (like a typical business). OKR focuses on creating effective and accountable work orders rather than marketing its services in competing jurisdictions. For most common services, the goods are already paid for (the budget is set, and taxes are collected), so the focus is on translating priorities to objectives and objectives to tasks and deliverables.

To effectively utilize the Objectives and Key Results (OKR) framework, consider the following example template:

Objective: <i>Land Use Bylaw Revisions</i>		Cost Est.:	Deadline:	Lead:
Key Result 1:	<i>Create a Public Survey on 10 Key LUB Questions</i>	<i>\$750.00</i>	<i>May 1, 2035</i>	<i>CAO</i>
Key Result 2:	<i>Redraft of Existing Bylaw</i>	<i>\$2,500.00</i>	<i>June 1, 2035</i>	<i>DO.</i>
Key Result 3:	<i>First Reading of New LUB</i>	<i>N/A</i>	<i>June 10, 2035</i>	<i>Council</i>
Key Result 4:	<i>Notice and Public Hearing</i>	<i>\$1,000.00</i>	<i>June 15, 2035</i>	<i>CAO</i>
Key Result 5:	<i>Adoption of New Bylaw</i>	<i>N/A</i>	<i>June 30, 2035</i>	<i>Council</i>

Some priorities will not require the effort of a formal OKR exercise, and others might need more details, milestones, and notes than the sample above. As an exercise in the MCP framework, the Council and Administration should be encouraged to frame the specifics of their ideas using this template (or something similar), especially where the service/priority being discussed is new or the delivery expected is a departure from the established process or existing policy. In the



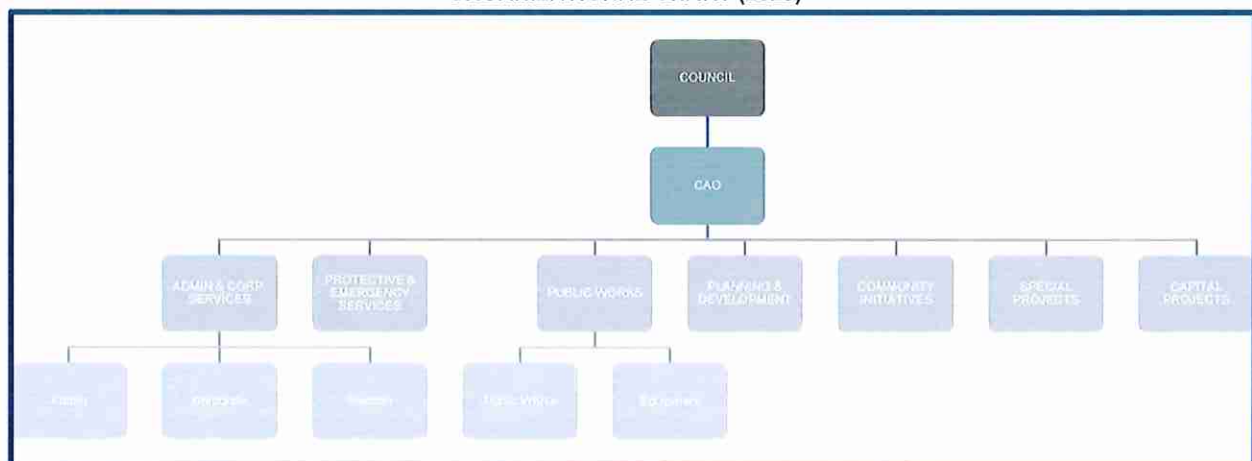
end, it is unlikely that any OKR template will cover all the details in completing any task, but using an OKR template can result in more robust planning discussions and oversight, even in smaller operations.

## 5. DEPARTMENTAL OPERATING PLANS

The Summer Village of Nakamun Park is a typical municipality in many ways, but it is unique in others. In some ways, it is like other summer villages, but it is also very different from a typical summer village in other ways. Understanding this nuance is critical when understanding the municipal corporation's capacity, service delivery process, and expectations.

**Municipal Organizational Chart:** The Summer Village of Nakamun Park is typical in how it structures its corporate organization. However, each operational unit's exact structure, scope, and staffing are unique and evolving. The existing organizational chart for the municipality is noted here:

SUMMER VILLAGE OF NAKAMUN PARK  
ORGANIZATIONAL CHART (2025)



Each of these organizational functions carries out a specific subset of duties necessary to effectively perform the service delivery required by the municipality. These services are those prescribed by legislation (ex., The MGA), through Council (Bylaw and Policy), within Departmental Operating Plans (Established Budgets Based on Best Practices), and sought by the Rate-Payers (New Services and Service Levels). Each departmental function carries with it an annual budget and five-year spending plan. Through this Municipal Corporate Plan, the Summer Village of Nakamun Park also maintains a ten-year financial forecast.



## Council – 2025 Budget and Five-Year Spending Plan (2026-2030):

### Overview:

As 2025 is an election year for municipalities, Budget 2025 must balance maintaining current council standards for part of the year, allowing a new council to set their level of engagement with the public and peer associations, and incorporating funding for required post-election training of elected officials.

The year 2025 will also see the expiration of the Administrative Services contract. While renewal is an option, the negotiations related to the same may impact the Council's budget as well. For example, if a new Administration Services contract negotiations settle on a cost based on fewer regular meetings per year (going from, say, twelve down to ten), the Council's budget would also be adjusted to reflect the same standard.

Council:	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F
Honorariums	\$ 5,400	\$ 5,530	\$ 5,662	\$ 5,781	\$ 5,903	\$ 6,021
Board/Committee/SVLSACE/Regional Meetings	\$ 2,400	\$ 2,458	\$ 2,517	\$ 2,569	\$ 2,623	\$ 2,676
Councillor Education and Dev. Allowance	\$ 900	\$ 922	\$ 944	\$ 964	\$ 984	\$ 1,003
Travel and Subsistence (General)	\$ 1,996	\$ 2,044	\$ 2,093	\$ 2,137	\$ 2,182	\$ 2,225
ASVA Conference (Red Deer)	\$ 3,780	\$ 3,871	\$ 3,964	\$ 4,047	\$ 4,132	\$ 4,214
ABMunis Conference (Calgary)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ABMunis Leadership Caucus (Edmonton)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Conferences and Conventions:	\$ 1,448	\$ 1,482	\$ 1,518	\$ 1,550	\$ 1,582	\$ 1,614
Public Engagement and Surveys	\$ -	\$ 512	\$ 524	\$ 535	\$ 547	\$ 557
Integrity Commissioner Services	\$ 1,114	\$ 1,141	\$ 1,168	\$ 1,193	\$ 1,218	\$ 1,242
<b>Total</b>	<b>\$ 17,038</b>	<b>\$ 17,959</b>	<b>\$ 18,390</b>	<b>\$ 18,776</b>	<b>\$ 19,170</b>	<b>\$ 19,554</b>
Budget Increase (Over Prior Year)	-7%	5%	2%	2%	2%	2%

Council	
Current Year Priorities	
1.	Incorporate allowance for mandatory counselor training under section 201 of the Municipal Government Act. Reference council motions 35-25 through 37-25 for current term arrangements/details.
2.	Add "public engagement" as a line item in the council block to allow supplemental non-statutory public engagement opportunities. The typical 10-question e-survey costs about \$500 to prepare and collect/report. Council does not expect to need this in 2025 but wants the option built into the long-range plans.
3.	Reset peer engagement priorities to fit current and expected future needs. The Council will continue to send full representation to ASVA, but ABmunis (Conference) and ABmunis (Leaders Caucus) will not be budgeted for.
4.	Establish the "Other Conferences" line as a contingency to allow for discretionary attendance at conferences and conventions throughout the year, as the Council authorizes.

Five-Year Strategic Goals	
5.	Maintain councilor engagement levels in peer associations/groups. Continue to allow attendance at other conferences and conventions beyond what is directly approved in the budget. Benchmark the discretionary "Other Conferences" line at 10% of council expenses, which is deemed reasonable as most conferences have virtual options, and the Council should be encouraged to use these going forward.
6.	Maintain Councillor training budget and encourage councilors to attend additional courses.
7.	Maintain the Public Engagement budget and encourage the Council to use the virtual survey for additional feedback on service levels.
8.	We will continue to include Integrity Commissioner Services (through an addendum to the Admin Contract) at the existing service level expectations.
Notes and Observations	
9.	Projections have been based on 12 fully attended regular meetings per year.
10.	Projections have been based on nine committee meetings per year, three SVLSACE meetings per year, with an average attendance of two councilors, and two Regional Meetings per year, with full council attendance (24 total meetings).
11.	Recall that many of the Summer Village representations on regional committees (e.g., East End Bus, WILD Water Commission, Highway 43 Waste Commission) are shared through SVLSACE.
12.	Projections have been based on current remuneration policies, including the monthly stipend, meeting fees based on less than/greater than 4 hours, and mileage at current CRA rates. The Council does not (typically) update the remuneration policy annually, but the model inflates the numbers to prevent price shock when it does.
13.	Budget 2025 is a 7.0% decrease over Budget 2024, with increased training and "new councilor" costs more than offset by the structural change in removing the ABmunis attendance budget. In the future, the Five-Year Plan projects an average of 2.8% annual increases from 2026 through 2030.

## Administrative Services – 2025 Budget and Five-Year Spending Plan (2026-2030):

### Overview:

One of the unique aspects of the Summer Village of Nakamun Park—common to many summer villages but uncommon in larger municipalities—is the engagement of an Administrative Services provider. This service provides core CAO services and includes—or provides access to—a tailored suite of required or desired services sought by the municipality.

The existing service agreement will expire in 2025. A new deal will likely be negotiated with the current provider based on an adjusted base-plus cost proposal. Each renewal period brings an opportunity to reevaluate the service provided and the collection of services included in the



service package. Budget 2025 holds the cost structure of the existing agreement. However, the Five-Year Plan introduces a new service level structure intended to blend new requirements (legislative) into the base cost to promote budget predictability.

Admin and Staff:	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F
Administration Services Contract (General)	\$ 57,847	\$ 62,500	\$ 64,000	\$ 65,344	\$ 66,716	\$ 68,051
CAO Services - Incl. (Designated Officer)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CFO Services - Incl. (Designated Officer)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recording Secretary - Incl. (Designated Officer)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Management (Core Grants) - Incl.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Corporate Planning, 5 Year Op/Cap Budget - Incl.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reception and Records Management - Incl.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MAP Review and Compliance Management - Incl.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Website Maintenance and Upkeep - Partial Incl.	\$ 250	\$ 128	\$ 131	\$ 134	\$ 137	\$ 139
Staff Development and Training Allowance - Incl. (Max \$1,000/year)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Admin Staff Benefits, WCB and Insurance - Incl.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Admin Conferences and Conventions (Core, AS/A/ABMunis/SL/SACE) - Incl.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Admin Travel and Subsistence - (Core) - Incl.	\$ 1,500	\$ 1,536	\$ 1,573	\$ 1,606	\$ 1,640	\$ 1,672
Office Rental and Comm., Shared Overhead, Equipment, and Incidentals - Incl.	\$ 3,994	\$ 3,068	\$ 3,141	\$ 3,207	\$ 3,275	\$ 3,340
Admin Support - Contingency/Allowance for Change of Scope	\$ 1,446	\$ 1,563	\$ 1,600	\$ 1,634	\$ 1,668	\$ 1,701
<b>Total</b>	<b>\$ 65,037</b>	<b>\$ 68,794</b>	<b>\$ 70,445</b>	<b>\$ 71,925</b>	<b>\$ 73,435</b>	<b>\$ 74,904</b>
Budget Increase (Over Prior Year)	2%	6%	2%	2%	2%	2%

Administration Services	
Current Year Priorities	
1.	Complete the 10-year records management activities, move historical records to the Public Works shop, and transition away from shared off-site storage/rental costs.
2.	Begin work on enhanced corporate management and asset management planning activities.
3.	Adjust to the new changes to the Local Authority Election Act, Privacy Act, Access to Information Act, and Municipal Government Act.
4.	Begin Intermunicipal Collaboration Framework discussions with Lac Ste. Anne County (Five-Year Renewal to be completed by 2027).
Five-Year Strategic Goals	
5.	Negotiate a new Administrative Services Contract, 2026-2030. Include provisions for the delivery of MAP Review services and other "core" must-does (annual or cyclical), allowing the budget to pare down contingency "admin support costs" and absorb these regular costs throughout the term of a contract, rather than having a cost spike in a random year.
6.	Add an Admin Support contingency line, funded at 2.5% of the base contract value. This is intended to alleviate the pressure of remaining proactive in meeting compliance needs as legislation changes.

7.	Complete the transition of Website Services entirely out of (or alternately ultimately into) the Admin Service Block. The MCP envisions a complete shift of these duties into the Corporate Services Block over the Ten-Year Plan.
8.	N/A
Notes and Observations	
9.	Projections based on a 12 regular meeting per year schedule
10.	Projections Based on MAP Review costs historically amount to \$5,000 (in 2025 dollars) of extra work and occur cyclically every 4 years.
11.	Administrative Travel is based on CRA mileage rates and an average of 2-3 round trips to the municipality each month.
12.	In addition to the Administrative Service Functions listed in this section, the current administration contract also performs the service of Integrity Commissioner (under Council, annually), Safety Codes QMP Services (under Planning and Development, annually), and Election Services (under Elections, as required). For some time now, the CAO has also fulfilled the DDEM services (under Emergency Management) at no additional charge to the base contract.
13.	Budget 2025 projects a 1.6% increase in administrative services costs, followed by an average of 2.9% over the 5 years.

### **Corporate Services – 2025 Budget and Five-Year Spending Plan (2026-2030):**

#### **Overview:**

Corporate Services are meant to account for all overhead and contract service costs not included in the Administrative Services function but nonetheless essential to a municipality's core administrative function, either by statute or local preference.

The bulk of the corporate service budget is related to ancillary "must-have" services that are not directly tied to the Administrative Services. Office consumables are variable costs based on how much the municipality uses the shared equipment (printer, etc.). Auditor, Assessor, Insurance, and Financial Institution Services are all "must-haves" to run the municipality in support of the primary functions of Administration.



Corporate Services:	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F
Office Consumables - Paper/Copy/Postage/Stationery - General	\$ 2,931	\$ 3,002	\$ 3,074	\$ 3,138	\$ 3,204	\$ 3,268
Office Equipment and Capital Purchases (Retained)	\$ 500	\$ 512	\$ 524	\$ 535	\$ 547	\$ 557
Website, E-Communications and Digital Licensing/Hosting/Renewals	\$ 1,700	\$ 1,741	\$ 1,783	\$ 1,820	\$ 1,858	\$ 1,895
Membership and Associations (ASVA/ABmunis/SMLSACE)	\$ 2,486	\$ 2,545	\$ 2,606	\$ 2,661	\$ 2,717	\$ 2,771
Municipal Financial Software (New News) - Incl.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditor Services	\$ 4,050	\$ 4,150	\$ 4,300	\$ 4,400	\$ 4,550	\$ 4,641
Assessment Services - MASG - (Designated Officer)	\$ 5,960	\$ 6,120	\$ 6,267	\$ 6,398	\$ 6,533	\$ 6,664
Assessment Appeal Board Services - CRASC	\$ 960	\$ 983	\$ 1,007	\$ 1,028	\$ 1,049	\$ 1,070
Legal Counsel (General/Bylaw Support)	\$ 1,028	\$ 1,053	\$ 1,078	\$ 1,101	\$ 1,124	\$ 1,146
Insurance (General, Muni, Property/Equipment, Cyber, Enviro)	\$ 8,375	\$ 8,576	\$ 8,782	\$ 8,966	\$ 9,155	\$ 9,338
WCB (Municipal)	\$ 1,834	\$ 1,878	\$ 1,923	\$ 1,963	\$ 2,005	\$ 2,045
Payroll and Employee Remittance Costs (Municipal)	\$ 1,100	\$ 1,126	\$ 1,153	\$ 1,178	\$ 1,202	\$ 1,226
Benefits (Municipal)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Financial Institution Fees/Bank Charges/Processing Fees	\$ 700	\$ 717	\$ 734	\$ 749	\$ 765	\$ 780
Tax Rebates/Cancellations/Penalty Reversals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 31,624</b>	<b>\$ 32,403</b>	<b>\$ 33,231</b>	<b>\$ 33,939</b>	<b>\$ 34,709</b>	<b>\$ 35,403</b>
Budget Increase (Over Prior Year)	15%	2%	3%	2%	2%	2%

Corporate Services	
Current Year Priorities	
1.	Incorporate new postage costs (stamp costs 25% increase from 2024).
2.	Continue isolating website and electronic communication costs into a single budget.
3.	Update Auditor Service costs to reflect the new fee schedule.
4.	Incorporate volunteer insurance premiums into the budget, covering volunteers (such as the clean-up committee) and additional building and equipment insurance (shop and weed harvester).
Five-Year Strategic Goals	
5.	Align Auditor, Assessor, and Assessment Appeal Board costs to specific contract rates, where negotiated/known.
6.	Begin budgeting for retained office assets, such as storage boxes and shelves and stationery items related to records retention, which will now be housed in the municipal public works building.
7.	Continue making allowance for legal counsel support in revisions to existing bylaw/policy/agreement templates. The budget allows for one-by-law-equivalent revision costs; new or unique bylaws are addressed under special projects.
8.	N/A
Notes and Observations	
9.	Summer Village of Nakamun Park is a member of three peer organizations: SVLSACE, ASVA, and ABmunis. Part of the SVLSACE membership dues is a subscription to All-Net, a municipal communications software used primarily for community and emergency communications.

10.	The municipality offers residents a Tax Payment Program (TPP), which allows for monthly payments of tax accounts. The bulk of the budget's financial charges are related to this service's posting and processing charges.
11.	Budget 2025 projects a 15% increase in Corporate Services, with the bulk of the increase resulting from the additional insurance adjusting stationary costs to account for higher postage and adjusting the legal counsel budget to give more access to bylaw/policy revision support.
12.	The Five-Year Plan projects a 2.3% increase in Corporate Services each year, on average.
13.	N/A

### **Protective Services – 2025 Budget and Five-Year Spending Plan (2026-2030):**

#### **Overview:**

Protective Services include Fire, Community Peace Officer and Provincial Police Funding, Medical/Physician Recruitment and Retention, and Emergency Management Services. These services are primarily offered through regional initiatives or external service providers as the summer village's operational capacity is too small to facilitate independent services at an acceptable balance of cost and service delivery standard.

Two new service frameworks will be introduced in 2025, including the shift in CPO services from the Town of Mayerthorpe to a new contract with Lac Ste. Anne County (anticipated by May 1, 2025). Additionally, Fire Services will transition to a new partnership and cost model spearheaded by Alberta Beach Fire Service following the dismantling of the Onoway Regional Fire Service on March 7, 2025.

Emergency Management is a relatively new concept. First introduced as a municipal requirement in Alberta in 2015, the Summer Village of Nakamun Park meets this requirement through a regional partnership known as the Ste. Anne Regional Emergency Management Partnership. This partnership allows us to meet this service's strategic planning and organizational capacity needs while minimizing local costs.



Protective and Emergency Services:	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F
CPO and Bylaw Enforcement (Service)	\$ 6,111	\$ 9,441	\$ 9,668	\$ 9,871	\$ 10,078	\$ 10,280
CPO and Bylaw Enforcement (Mileage)	\$ 611	\$ 944	\$ 967	\$ 987	\$ 1,008	\$ 1,028
CPO and Bylaw Enforcement (Other)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Provincial Policing Requisition (GofA)	\$ 7,360	\$ 10,230	\$ 10,526	\$ 10,798	\$ 11,078	\$ 11,354
Emergency Management - Regional Partnership (SVREMP)	\$ 3,900	\$ 3,994	\$ 4,089	\$ 4,175	\$ 4,263	\$ 4,348
Emergency Management - Local DEM/DDEM Services	\$ 1,200	\$ 1,229	\$ 1,258	\$ 1,285	\$ 1,312	\$ 1,338
Emergency Management - Courses/Training/Programs	\$ 900	\$ 922	\$ 944	\$ 964	\$ 984	\$ 1,003
Emergency Management - Supplies and Kits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Firefighting and Fire Protection (Base)	\$ 17,899	\$ 22,962	\$ 23,823	\$ 24,198	\$ 24,579	\$ 24,948
Firefighting and Fire Protection (Operational)	\$ 3,532	\$ -	\$ -	\$ -	\$ -	\$ -
Firefighting and Protection (Other)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Physician Recruitment (LSA Onoway Clinic)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 41,512</b>	<b>\$ 49,721</b>	<b>\$ 51,275</b>	<b>\$ 52,278</b>	<b>\$ 53,302</b>	<b>\$ 54,299</b>
Budget Increase (Over Prior Year)	-2%	20%	3%	2%	2%	2%

Protective and Emergency Services	
Current Year Priorities	
1.	New fire services contract: blended cost for 2025.
2.	New CPO/bylaw/animal control service: partial year 2025.
3.	Emergency Management Service—The New DDEM and Councillors require accelerated training and involvement. The budget includes an average of one meeting/course per month for the DDEM and assumes three new councillors, each needing the basic training (BEM, DEM, ISC-100).
4.	Provincial Police Funding Model requisitions have been announced for 2025 and 2026. For SVNP, the PFM cost will go down in 2025, settling at \$7,360, but a fund-wide adjustment in 2026 of +39% means significant cost increases are on the horizon. The MCP builds in a 39% increase in 2026 and adjusts this to standard inflationary increases for the balance of the ten-year plan.
Five-Year Strategic Goals	
5.	Recognize that CPO service changes should result in more "field hours" for the same relative cost and embrace this as an opportunity for enhanced community enforcement.
6.	Allow for and encourage councillors' regular engagement in emergency management training beyond the "basics," as this will keep the regional initiative viable and overall costs manageable at the local level while still meeting provincial legislative Compliance.
7.	Encourage expansion of the Regional Fire Service in the Nakamun Park subregion to get a closer satellite station. This will ensure response time standards at or above the previous contract levels—a level that is slightly in jeopardy under the revised regional model (with just one fire hall).
8.	Inquire about membership in and support for local Physician Recruitment efforts through the Onoway Medical Clinic Partnership (regional initiative).
Notes and Observations	



9.	New CPO Services are envisioned to be effective May 1, 2025, negotiated on a 2-year term with annual inflation of 3%. There is not expected to be a "base" mileage rate, and the hourly rate (for an average of 6 hours per month) is envisioned as "all-inclusive." The additional mileage rate is presented at 10% of the base rate and is meant to allow flexibility for additional service requests as may be required/requested.
10.	Fire Contract is an accelerated contract with a new base rate in 2025/2026, adjusted by 5% for the first two years and then adjusted to CPI beyond that. This rate is envisioned as all-inclusive for standby costs, but response rates are charged back to and collected through the municipality when required. Medical responses are at no charge.
11.	Emergency Management Deputy Director of Emergency Management (DDEM) is a new recruit. The CAO will continue to provide DEM service—at no additional cost—until the DDEM is trained up, after which time the DDEM will be promoted to DEM at the same or similar pay scale. Pay for the DDEM is based on the same remuneration policy used by the Council.
12.	As a function, Protective Services is budgeted to see a 2% decrease in 2025, normalizing to a 6% annual increase, on average, through the Five-Year plan. This trend results because of the slightly higher-than-normal accelerated inflation in the first two years of the fire contract and also because there is a 14% spike in CPO costs in 2026 (as the municipality moves to a full year's worth of service).
13.	N/A

### **Public Works – 2025 Budget and Five-Year Spending Plan (2026-2030):**

#### **Overview:**

Public works is a core component of the Summer Village of Nakamun Park service delivery model. Unlike most summer villages, Nakamun Park maintains its public works department, infrastructure, and staffing. This allows for more maneuverability in tailoring the service residents want, but it also creates obligations regarding human resources and asset management practices.

Historically, the Public Works department has maintained a complement of seasonal staffing consisting of a Public Works Foreperson (~ May 1 to September 30), a Summer Student (~ July 1 – August 31), and Casual Labour for special projects and lake weed harvesting (~80 hours/year). In addition, the municipality has engaged operators to run its fleet of snow removal and road maintenance equipment throughout the year, roughly amounting to \$4,100 per year in operator wages (Budget 2025).

The Public Works department maintains the municipal shop, coordinates the use and maintenance of the equipment fleet, and is principally tasked with park and reserve maintenance (grass cutting, etc.). As a function, this department also carries the budget for municipal utilities and fuel costs (gas, power, electricity, petrol, etc.) for the shop, equipment uses, village streetlights, and power connections.

Public Works:	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F
PWForeperson	\$ 30,000	\$ 30,720	\$ 31,457	\$ 32,118	\$ 32,792	\$ 33,448
PWHired and Casual Labour	\$ 2,800	\$ 2,867	\$ 2,936	\$ 2,998	\$ 3,061	\$ 3,122
PWSummer Student (CSI Positions)	\$ 4,760	\$ 4,874	\$ 4,991	\$ 5,096	\$ 5,203	\$ 5,307
PWTraining and Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PWExpenses and Communications	\$ 450	\$ 461	\$ 472	\$ 482	\$ 492	\$ 502
PWTravel and Subsistence	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Shop Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Shop Utilities (SANG and EPOOR Water/Septic)	\$ 14,950	\$ 15,309	\$ 15,676	\$ 16,005	\$ 16,341	\$ 16,668
Shop - Facility Maintenance/Janitorial/Rodent Abatement	\$ 500	\$ 512	\$ 524	\$ 535	\$ 547	\$ 557
Shop - Facility Repair/Major Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Shop Supplies (General)	\$ 2,500	\$ 2,560	\$ 2,621	\$ 2,676	\$ 2,733	\$ 2,787
Shop Safety/PPE (Gear and Fire Extinguishers, First Aid Kits)	\$ 175	\$ 179	\$ 184	\$ 187	\$ 191	\$ 195
Road - Grading and Maintenance	\$ 2,000	\$ 2,048	\$ 2,097	\$ 2,141	\$ 2,186	\$ 2,230
Road - Snow Plowing/Removal and Sanding	\$ 2,000	\$ 2,048	\$ 2,097	\$ 2,141	\$ 2,186	\$ 2,230
Road - Gravel and Aggregate Materials	\$ 1,000	\$ 1,024	\$ 1,049	\$ 1,071	\$ 1,093	\$ 1,115
Road - Signs, Speed Bumps, Traffic Safety	\$ 500	\$ 512	\$ 524	\$ 535	\$ 547	\$ 557
Drainage - Culvert Material	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Common Spaces - Scheduled/Dangerous Tree Removal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Common Spaces - Vegetation Management (FireSmarting/Mulching)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Common Spaces - Clean-Up Committee Allowance	\$ 1,500	\$ 1,536	\$ 1,573	\$ 1,606	\$ 1,640	\$ 1,672
Parks and Common Spaces - Weed Inspection and Abatement	\$ 550	\$ 563	\$ 577	\$ 589	\$ 601	\$ 613
Parks and Common Spaces - General Supplies (Seed, Paint, Material)	\$ 250	\$ 256	\$ 262	\$ 268	\$ 273	\$ 279
Parks and Common Spaces - Boat Launch Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fuel (Gas and Diesel)	\$ 5,250	\$ 5,376	\$ 5,505	\$ 5,621	\$ 5,739	\$ 5,853
<b>Total</b>	<b>\$ 69,185</b>	<b>\$ 70,845</b>	<b>\$ 72,546</b>	<b>\$ 74,069</b>	<b>\$ 75,624</b>	<b>\$ 77,137</b>
Budget Increase (Over Prior Year)	2%	2%	2%	2%	2%	2%

Public Works	
Current Year Priorities	
1.	Transition to a salary position for the Public Works Foreperson, creating budget stability and allowing flexibility for an expanded work season depending on weather, etc. The goal is to expand the work season by an extra month but maintain a similar workload, allowing more time overall and less need for overtime costs.
2.	Budget 2025 anticipates receiving summer student funding, which we have received in prior years. We have applied for two positions this year, focusing on alleviating menial tasks from the Foreperson duties to be more cost-effective within a "normal" work schedule. If we receive funding for two positions, the budget for expenses and revenues will be adjusted accordingly, as the budget is based on only a single position.
3.	Reformat the budget layout to add park and everyday space activities to the Public Works function, including adding the MR Clean-up Committee as a standing item to replace/support tree removal activities.
4.	Reformat the budget framework to remove equipment repair and maintenance items from the Public Works function. Budget 2025 creates a new function – Equipment and Maintenance – with



	expanded cost projections for all significant equipment assets as a first step towards Asset Management Planning and better repair/maintenance/replacement decision-making.
<b>Five-Year Strategic Goals</b>	
5.	Focus on making Public Works function as a stand-alone unit with stable baseline delivery expectations. Primary tasks are to build an effective staff team, keep a safe and clean shop as the "home base" for operations, ensure basic supplies are available for regular activities, and maintain essential services to public spaces and infrastructure.
6.	N/A
7.	N/A
8.	N/A
<b>Notes and Observations</b>	
9.	The new salary guideline for the Foreperson is \$5,000/month for six months (May through October). Flexibility for an earlier start day (April) or end date (October) will also be considered.
10.	Add modest budgets for basic annual aggregate and shop supplies based on historical needs. Also, make allowances for basic janitorial and rodent abatement tasks, which are expected to keep a clean and safe work environment.
11.	Adjust the utility budget downward slightly to reflect historical costs, adjusted with annual inflation. Now that the building is serviced, blend in the new septic and water services costs at the shop.
12.	Budget 2025 projects a modest 2% increase over the prior year's budget, as adjusted and blended into the new format. This level of annual growth is also expected to be maintained over the Five-year Plan. This is consistent with the goal of making this function a "baseline" for the service and relocating the more variable cost factors into other budget functions.
13.	N/A

### **Equipment and Machines – 2025 Budget and Five-Year Spending Plan (2026-2030):**

#### **Overview:**

Presenting as a "new" function in Budget 2025, Equipment and Machines is intended to be a first step toward better understanding and planning for municipal fleet management. One of the obligations of having an internal public works service is that there is a corresponding duty to keep and maintain an appropriate complement of equipment.

While the budget has always included equipment and maintenance lines, this new section will break out and expand the cost projections for all significant equipment assets. This will be an essential step towards developing Asset Management Plans, something municipalities are bracing for as a soon-to-be requirement of local authorities in Alberta.

Careful and conscientious coordination between the equipment schedule noted here and the capital budget will be increasingly important. As the existing core equipment and machines fleet ages, asset replacement (where feasible) will become a better alternative to higher annual asset



maintenance and repair costs. By attempting to break out these costs by category, we can be more attentive to these discussions.

Equipment and Machines:	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F
Grader Maintenance	\$ 1,500	\$ 1,536	\$ 1,573	\$ 1,606	\$ 1,640	\$ 1,672
Grader Repair	\$ 750	\$ 768	\$ 786	\$ 803	\$ 820	\$ 836
Skid Steer Maintenance	\$ 850	\$ 870	\$ 891	\$ 910	\$ 929	\$ 948
Skid Steer Repair	\$ 500	\$ 512	\$ 524	\$ 535	\$ 547	\$ 557
Truck Maintenance	\$ 250	\$ 256	\$ 262	\$ 268	\$ 273	\$ 279
Truck Repair	\$ 250	\$ 256	\$ 262	\$ 268	\$ 273	\$ 279
Mower Maintenance	\$ 500	\$ 512	\$ 524	\$ 535	\$ 547	\$ 557
Mower Repair	\$ 250	\$ 256	\$ 262	\$ 268	\$ 273	\$ 279
Weed Harvester Maintenance	\$ 250	\$ 256	\$ 262	\$ 268	\$ 273	\$ 279
Weed Harvester Repair	\$ 150	\$ 154	\$ 157	\$ 161	\$ 164	\$ 167
Annual Fleet Inspection Reporting	\$ 1,200	\$ 1,229	\$ 1,258	\$ 1,285	\$ 1,312	\$ 1,338
Other Equipment and Machine Maintenance/Repair	\$ 645	\$ 660	\$ 676	\$ 691	\$ 705	\$ 719
<b>Total</b>	<b>\$ 7,095</b>	<b>\$ 7,265</b>	<b>\$ 7,440</b>	<b>\$ 7,596</b>	<b>\$ 7,755</b>	<b>\$ 7,911</b>
Budget Increase (Over Prior Year)	23%	2%	2%	2%	2%	2%

Equipment and Machines	
Current Year Priorities	
1.	Create a new budget function for Equipment and Machines outside the core Public Works function.
2.	Populate the new function with an asset listing of core equipment and machines, with subcategories for maintenance and repairs, and include Short Track Equipment pricing for inspection and maintenance.
3.	Add a budget allowance for a regular fleet inspection and report at the end of each operating season. This report will help us ensure proper maintenance is being done, rehabilitation work is noted ahead of each budget cycle, and work can be done in the off-season (minimizing downtime during the busy season).
4.	N/A
Five-Year Strategic Goals	
5.	Ensure the budget is provided for anticipated annual maintenance of primary equipment.
6.	Amend budget projections to reflect annual fleet inspection reporting required/recommended work.
7.	Use maintenance and repair forecasting to evaluate and prioritize asset replacement.
8.	N/A
Notes and Observations	
9.	Council recognized the obligation to maintain the municipality's own fleet of equipment and machines and the duty to embrace Asset Management Planning. Based on service records and maintenance quotes, Budget 2025 escalates the 2024 equipment and machine budget by 23% to meet current needs on the core equipment.
10.	The projected cost for an annual fleet inspection and report is an estimate for this cost to be provided through our contracted fleet mechanic, Short Track Equipment. Still, the final price will need to be refined as new inventory enters the maintenance program.

11.	Under this section of the budget, an allowance has been provided for "Other" equipment and machine repair/maintenance. This is pegged at 10% of the core budget and is meant to ensure funds are available for unexpected extra work in the core fleet or costs associated with non-core (not listed) assets—like the trailer or smaller equipment.
12.	Notwithstanding the major adjustment in the founding year of this new item (2025), resulting in a 23% increase in the budget, on the go-forward, this budget is expected to normalize to base inflationary pressures. In the short term, tariffs and other economic policies may impact costs in this category. In the long term, the municipality might also see several years of higher relative inflation in this sub-budget as the asset list is amended; however, in theory, the contingency line is meant to help buffer the impacts of this growth phase.
13.	N/A

### Civil Utilities and Services – 2025 Budget and Five-Year Spending Plan (2026-2030):

#### Overview:

Civil utilities are those services - Water, Wastewater, Garbage Collection – that one might consider standard in urban municipalities. As summer villages – as indeed is the case for Nakamun Park – sit somewhere between *urban* and *rural* in nature, there is a more pragmatic and diverse approach to civil utilities within the peer group. For example, some municipalities have wastewater collection for each property, and some have curbside garbage collection; very few (in any) have water distribution, and some offer none of the services and do not wish to consider them.

The Lac Ste. Anne County region remains a model for regional collaboration, and in keeping with this, the Summer Village of Nakamun Park has participated in several overarching regional service developments related to Civil Utilities. These initiatives include membership in the WILD Water Commission (a Regional Potable Water Transmission System) and Highway 43 East Waste Commission (a Regional landfill and Recycling Service). Other projects of interest include the imminent Regional Wastewater Transmission Line.

These regional initiatives come with costs and lead to local discussions on if/how to access these programs best. While the Summer Village of Nakamun Park is not directly connected to any of the noted services, this budget function does allow for cost recording of the costs we have now (i.e., membership in WILD) and for future connections to be added/evaluated as opportunities arise. At the very least, isolating "utility" costs in the budget is good preplanning for future utility service costing – which requires specific rate modeling and cost accounting.



Civil Utilities and Services:	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F
Water - WILD Admin/Gov.	\$ 473	\$ 484	\$ 496	\$ 506	\$ 517	\$ 527
Water - WILD Phase I Capital (2039)	\$ 1,339	\$ 1,339	\$ 1,339	\$ 1,339	\$ 1,339	\$ 1,339
Water - WILD Phase II Capital (Paid)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water - WILD Phase III Capital (Paid)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water - WILD Phase IV Capital (Paid)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water - WILD Phase V Capital (Start in 2026)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water - Distribution (N/A)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wastewater - Regional System Admin and Governance (N/A)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wastewater - Regional System Capital (N/A)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wastewater - Local Collection (N/A)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Solid Waste Collection - Contract Services (Municipal)	\$ 500	\$ 512	\$ 524	\$ 535	\$ 547	\$ 557
Solid Waste Collection - Contract Services (Community)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Solid Waste Collection - Regional Memberships/System Capital (N/A)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 2,312</b>	<b>\$ 2,335</b>	<b>\$ 2,359</b>	<b>\$ 2,381</b>	<b>\$ 2,403</b>	<b>\$ 2,424</b>
Budget Increase (Over Prior Year)	-4%	1%	1%	1%	1%	1%

Civil Utilities	
Current Year Priorities	
1.	There are no imminent cost impacts for regional memberships or regional project capital requirements beyond the WILD Water Commission annual membership dues and Phase I capital debenture costs (ending in 2039).
2.	A change to the Waste Token system saves the expense of purchasing the tokens from LSAC but also reduces the revenue from reselling them to residents.
3.	Add provisions to allow for an annual large bin at the Public Works shop for general clean-up and disposal (municipal) rather than having staff travel to the Gunn Regional Landfill.
4.	N/A
Five-Year Strategic Goals	
5.	Phase V(a) – WILD is expected to result in a capital cost to members beginning in 2026/2027. Traditionally, Summer Village of Nakamun Park – responsible for 0.7% of the 10% member portion of the capital build - has opted to pay this cost in full upfront (rather than debenture it over 25 years). As such, the cost estimate is added to the capital budget and is not reflected in this section.
6.	There is likely an opportunity to join in building the regional wastewater system. While no proposal is before the Council, one is expected in the next few years. This budget framework allows for the addition of future costs if necessary.
7.	N/A
8.	N/A
Notes and Observations	
9.	Estimated annual cost for a 4-yard bin for July and August, including lift and disposal. Prior costs for this item were ~\$50/year, but this was simply the tippage on waste taken to the landfill and not reflective of labor hours or fuel to have staff take this garbage off-site. The inconvenience of a special trip also meant garbage removal was rarely prioritized, resulting in a build-up of rubbish in the shop yard. Overall, having onsite access to a bin should be more cost-effective and beneficial.



10.	With the Waste Token system expiring in 2025, Council is exploring options to give residents access to Lac Ste. Anne County's local transfer stations using the same transfer station card system County residents receive. This system would require residents to purchase an annual pass card and would only work if it was a voluntary subscription for Nakamun Park residents.
11.	Overall, Budget 2025 projects a 4% decrease in the Civil Utilities and Services budget, accounting for removing the Waste Token system, followed by annual increases of 1% over the Five-Year Plan. Note that the bulk of the cost currently in this function is a debenture cost (Phase I, WILD Water), and that is a set annual rate schedule not subject to inflation.
12.	N/A
13.	N/A

### Planning and Development – 2025 Budget and Five-Year Spending Plan (2026-2030):

Municipal Planning and Development is another service category that is particularly unique in smaller communities. Whereas larger communities use planning departments to proactively lead growth (more assessment = tax rate stability), Summer Villages – Nakamun Park included – tend to be limited in their ability to grow (land access) and challenged by community aversion to new development.

Due to local conditions, Planning and Development in the Summer Village of Nakamun Park provides the basic requirements under the Act—including a Development Authority and Subdivision and Development Appeal Board Services—but limits the department's day-to-day active role. On occasion, new development or expansion of development occurs, and this department issues new permits. Most of the activities tend to relate to enforcing the Land Use Bylaw and development policy regulations.

Municipal Planning and Dev.	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F
Dev. Officer Services - Contract	\$ 2,467	\$ 2,526	\$ 2,587	\$ 2,641	\$ 2,697	\$ 2,751
Dev. Officer - Mileage and Expenses	\$ 550	\$ 563	\$ 577	\$ 589	\$ 601	\$ 613
Dev. Officer - Permit Retention	\$ 1,000	\$ 1,024	\$ 1,049	\$ 1,071	\$ 1,093	\$ 1,115
Dev. Enforcement	\$ 3,500	\$ 3,584	\$ 3,670	\$ 3,747	\$ 3,826	\$ 3,902
Planning Services - Contract	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning Services - Charges and Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SDAB Agreement	\$ 308	\$ 316	\$ 323	\$ 330	\$ 337	\$ 344
SDAB Appeal and Hearing Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Safety Codes - QMP Services	\$ 1,028	\$ 1,053	\$ 1,078	\$ 1,101	\$ 1,124	\$ 1,146
Legal/Consulting Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 8,854</b>	<b>\$ 9,066</b>	<b>\$ 9,284</b>	<b>\$ 9,479</b>	<b>\$ 9,678</b>	<b>\$ 9,871</b>
Budget Increase (Over Prior Year)	5%	2%	2%	2%	2%	2%

	Planning and Development
	Current Year Priorities
1.	Ensure sufficient resources are available for the core service (permit approval) and regular and spot inspections/enforcement costs.
2.	Review the Development Services Agreement to ensure costs and service expectations are met for all parties. The existing contract, first entered in 2013, was not subject to any annual inflation adjustment. As a result, SVNP's costs have remained stable, which might also lead to less aggressive enforcement (due to contractor ROI considerations).
3.	Accelerated increase to Enforcement Budget for 2025
4.	Any appeal or extra enforcement costs must be covered out of reserves or unrestricted surplus. As they are sporadic costs, we do not try to predict a budget for them, opting to ensure reserves are added sufficiently to cover these unknowns.
	Five-Year Strategic Goals
5.	Ensure that Development Officer Rates and Permit and Appeal Fee Rates are adjusted to match inflationary pressures. While this will add to overall costs year over year, the service will keep pace with Compliance and statutory requirements. As a result, we can avoid budget shocks in transition years with changing service providers or periodic permit fee restructuring.
6.	With each new Council, revisit the Intermunicipal Development Plan parameters with Lac Ste. Anne County. The Municipal Government Act requires the adoption of an IDP, but this can be waived if both parties agree to do so. Currently, the requirement is waived by mutual consent of the parties (current councils).
7.	N/A
8.	N/A
	Notes and Observations
9.	Development Services Fees have remained the same since 2013. The Council may consider renegotiating that service agreement to ensure expectations are met for all stakeholders.
10.	Development enforcement costs were nearly \$6,500 in 2024, similar to those in 2023. The Council remains committed to aggressively enforcing on non-compliant properties, and the projected \$3,500 in budget 2025 may not be sufficient to meet council expectations. The Council in 2025-2029 may set a different tone for enforcement and may want to adjust this budget significantly.
11.	Council has now addressed many of the main offending properties, and enforcement costs may naturally trend downward beyond 2025. However, the Five-Year Plan contemplates a status quo enforcement budget benchmarked at the \$3,500 (2025) figure.

12.	The big unknown in Planning and Development remains the appeal of any issued enforcement orders. As enforcement increases, it is also likely that appeals will occur more often as well. With current trends indicating increasingly litigious and quasi-judicial processes for appeals (i.e., the need to include experts and lawyers in appeals), costs for appeals are higher than ever before. In 2024, the total cost of appeals approached \$20,000, and the only real cost recovery for the municipality was the appeal fee (\$1,000). With no way to budget for these unknown appeals, we rely on reserve funding to cover these costs as appeals arise. We can also look at adjusting the rate schedule for appeal fees. Still, we must be cautious not to see it as making access to the appeal mechanism unattainable for legitimate complainants.
13.	Budget 2025 projects a 5% increase to the Planning and Development budget, followed by a steady 2% increase over the balance of the Five-Year Plan. This equates to a \$442 increase in 2025, of which over half is related to non-tax impacting increases (permit revenue).

### **Community and Regional Initiatives – 2025 Budget and Five-Year Spending Plan (2026 2030):**

#### **Overview:**

The Summer Village of Nakamun Park prides itself on being engaged within its local and regional community. This commitment includes supporting regional community services such as the East End Bus Society (seniors bus service) and the Yellowhead Regional Library. Additionally, Nakamun Park – primarily through its Recreation Committee – leads the execution of several annual community events, accelerated in milestone years; of note, current trends include the yearly Music in the Park events and Trick or Treat in the Heat as well as the 50<sup>th</sup> anniversary held in 2016.

Most costs related to community events and supports are offset with Family and Community Support Service (FCSS) Grants. Nakamun Park retains half of the annual allocation for funding local initiatives and makes the balance available for independent grants to local groups based on an annual allocation schedule approved by the Council.



Community and Regional Initiatives:	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F
East End Bus - Annual Contribution	\$ 375	\$ 384	\$ 393	\$ 401	\$ 410	\$ 418
Library - YRL	\$ 371	\$ 379	\$ 388	\$ 397	\$ 405	\$ 413
Milestone anniversary (2026 60th)	\$ -	\$ 1,536	\$ -	\$ -	\$ -	\$ -
Rec. Events - Canada Day/ANM/Music in the Park Events	\$ 800	\$ 819	\$ 839	\$ 856	\$ 874	\$ 892
Rec. Events - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FCSS Grant - Provincial Contribution	\$ 2,532	\$ 2,593	\$ 2,655	\$ 2,711	\$ 2,768	\$ 2,823
FCSS Grant - Municipal Contribution	\$ 633	\$ 648	\$ 664	\$ 678	\$ 692	\$ 706
Community Donations	\$ 250	\$ 256	\$ 262	\$ 268	\$ 273	\$ 279
<b>Total</b>	<b>\$ 4,961</b>	<b>\$ 6,616</b>	<b>\$ 5,201</b>	<b>\$ 5,311</b>	<b>\$ 5,422</b>	<b>\$ 5,531</b>
Budget Increase (Over Prior Year)	-1%	33%	-21%	2%	2%	2%

Community and Regional Initiatives	
Current Year Priorities	
1.	Restructure the previous Recreation and Parks budget and FCSS blocks to combine in the new Community and Regional Initiatives budget.
2.	Adjust the East End Bus to the current allocation benchmark and YRL contribution (population-based allocation) to the new allocation benchmark.
3.	N/A
4.	N/A
Five-Year Strategic Goals	
5.	We will maintain the allowance for community donations (in the recent past, we have given to the Farm Safety Program and/or the Camp Nakamun meals program).
6.	Build in the 60th and 65th milestone anniversary events at a \$1,500 (2025) benchmark cost. The intent is that these events would be funded through reserve transfers in those given years.
7.	N/A
8.	N/A
Notes and Observations	
9.	East End Bus fees are typically adjusted periodically rather than annually. However, as previous examples in the MCP note, the financial plan makes an annual adjustment to safeguard against budget shocks in years when adjustments are realized.
10.	FCSS Funding – 80% of which is provided through provincial grant allocations – is noted as being underfunded based on current provincial population trends and needs. The marginal boost to funding in 2023/2024 remains the commitment level from the province in 2025 and 2026. Nakamun Park's MCP projects a long-term trend of increasing FCSS at a modest estimate consistent with CPI inflation projections.
11.	Budget 2025, with the combined and restructured Community and Regional Initiatives function, projects a slight decrease in funding overall (a 1% decrease over the 2024 budget). This is attributed primarily to a projected cut in YRL dues for 2025. The Five-Year Plan settles out at an average increase of 4% on average – with much of that relative cost increase (over normal inflation) related to the milestone event budgets, which are non-tax impact costs.

12.	N/A
13.	N/A

### Election – 2025 Budget and Five-Year Spending Plan (2026-2030):

#### Overview:

2025 is an election year for local authorities in Alberta. New requirements, expanding and clarifying originating amendments to the Local Authorities Election Act and Municipal Government Act since the last election cycle in 2021, have placed a new burden on local authorities and candidates.

Budget 2025 follows prior election cost modeling but with adjustments for higher postage costs and provisions for providing pre-election candidate orientation. Election services are being performed as an extension of the Administration Services Contract, with regional training opportunities for candidates and elected officials provided through a partnership with the Town of Stony Plain (candidate orientation), ASVA (for Section 201.1(a) – Part 1 - councilor training) and SVLSACE (who has engaged Brownlee LLP to do the required Section 201.1(b) – Part 2 – Councillor training).

As in the past, Election costs are covered in the budget via a reserve transfer to offset costs in a given election year. This means the election has no relative budget impact in the current year, but it also means that the MCP must ensure the annual reserve contribution is sufficient to cover one-quarter of the anticipated election cost in each year of the succeeding term.

Election and Census:	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F
Election Services - Contract/Salary	\$ 5,500	\$ -	\$ -	\$ -	\$ 6,012	\$ -
Advertising	\$ 1,500	\$ -	\$ -	\$ -	\$ 1,640	\$ -
Goods and Supplies	\$ 450	\$ -	\$ -	\$ -	\$ 492	\$ -
Candidate - Training, Orientation, Forums	\$ 608	\$ -	\$ -	\$ -	\$ 665	\$ -
Election - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 8,058</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,808</b>	<b>\$ -</b>
Budget Increase (Over Prior Year)	57%	-100%	#DIV/0!	#DIV/0!	#DIV/0!	-100%

Election	
Current Year Priorities	
1.	Assume a “full election” for cost projections (rather than election by acclamation) and assume that SVNP election activities (polls) will be at the Village Shop (no rental fees but higher staff costs/travel and no shared costs for set-up supplies).
2.	Advertising costs reflect current costs for stationery and postage.



3.	N/A
4.	N/A
Five-Year Strategic Goals	
5.	The next election cycle (regular planning election for local authorities) will be in 2029. The Five-Year Plan assumes the same or similar requirement for conducting an election as the current year, and costs are therefore adjusted based on CPI to the reference year.
6.	N/A
7.	N/A
8.	N/A
Notes and Observations	
9.	Note that ASVA training costs will be \$50/councilor, and all councilors must take the training. The Brownlee LLP training will cost about \$500 per municipality, but the SVLSACE will not directly cover the cost of the municipalities. The candidate orientation sessions are projected to cost between \$250 and \$450 per municipality, depending on the shared venue, supply costs, and the number of participants.
10.	Nakamun Park has opted to decline the use of Special Ballots for this election cycle. They also do not maintain an election bylaw that would allow for either an election register or candidate nomination fees—both of which might be worth considering in the long-term plan as ways to streamline costs and generate a bit of election-year revenue to offset staff costs.
11.	Nakamun Park has not had a contested election since the 2017 election cycle, including by-elections. This has meant that there have been relative cost savings over the past few terms but also indicates a general sense of apathy in local governance. The 2017 election saw a required extension to the nomination day due to a lack of nominations before the original deadline. This also suggests that the local electorate may be out of practice in terms of how to participate in the election (voting requirements, vouching, etc.), and Administration should be diligent in erring on the side of more communications on the election process in 2025 to avoid frustration with the process.
12.	As a point of reference, the last election cycle budgeted ~\$6,500 for election services in a contested election. Therefore, the 2025 budget of \$8,058 represents an average annual increase of approximately 6%, which is not unreasonable considering the new training requirements account for about 40% of this cost increase.
13.	N/A

### Debt Servicing – 2025 Budget and Five-Year Spending Plan (2026-2030):

#### Overview:

The Summer Village of Nakamun Park maintains a narrow portfolio of borrowing instruments. Municipalities can borrow a prescribed debt limit of 1.5 times annual revenue, a limit further restricted by a debt servicing threshold that cannot exceed 25% of yearly revenue.



As with most summer villages, the municipality has been debt-averse in the past, relying on grants to cover major purchases. As grant funding tightens and asset replacement costs increase, the summer village is more aware of its financing tools for long-term and interim funding support.

The municipality maintains a credit card and a best-practice revolving line of credit (intended for emergency management response funding and general operating cash management). Neither of these instruments currently has a balance, nor is it expected to in the Ten-Year Plan.

However, the municipality sought short-term borrowing (five years or less) to purchase a new Lake Weed Harvester in 2024. This loan is an open loan with a variable rate at prime +0.3 % for \$125,000. There are prescribed minimum payments due each year until the last payment in December of 2028 when the balance of the principal will be paid off. Payments from 2024 through 2027 are the prescribed payment of \$30,900 and the projected final payment of \$20,934 in 2028. All these payments are funded through retained LGFF grant funding, except the ineligible interest charges, which capital reserve transfers will finance.

Debt Servicing and Loan Repayment:	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F
Weed Harvester Loan Repayment (Interest)	\$ 5,639	\$ 4,046	\$ 2,499	\$ 1,064	\$ -	\$ -
Weed Harvest Loan Repayment (Principal)	\$ 25,261	\$ 26,854	\$ 28,401	\$ 21,078	\$ -	\$ -
Other Loans (Interest)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Loans (Principal)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 30,900</b>	<b>\$ 30,900</b>	<b>\$ 30,900</b>	<b>\$ 22,142</b>	<b>\$ -</b>	<b>\$ -</b>
Budget Increase (Over Prior Year)	#DIV/0!	0%	0%	-28%	-100%	#DIV/0!

Debt Servicing	
Current Year Priorities	
1.	As LGFF is only confirmed through the 2026 budget, the current priority is to ensure we apply for all available funding in 2024 and 2025, as well as a partial allocation in 2026, to fully pay off this open loan and refund the municipal reserves for acquisition costs (trailer retrofit, delivery, etc.) that were not covered by the loan.
2.	N/A
3.	N/A
4.	N/A
Five-Year Strategic Goals	
5.	Depending on cash flow at the end of each year, the Council may consider an accelerated paydown of this loan to avoid unnecessary interest charges. With prime rates projected to fall in 2025 and stabilize in 2026, it might be more advisable to maintain the current debt repayment schedule, but this will need to be monitored as conditions change in the coming years.
6.	N/A
7.	N/A
8.	N/A
Notes and Observations	

9.	For reference, the 2023 debt limit (the most recent audited reference) was \$483,795, and debt servicing was capped at \$80,633 annually. Figures for the 2025 Budget and Five-Year Plans will be consistent with these limits, and in both cases, we are well within the thresholds offered in the legislation.
10.	N/A
11.	N/A

### Special Projects – 2025 Budget and Five-Year Spending Plan (2026-2030):

#### Overview:

Special Projects are meant to include traditionally non-core operating activities that are either periodic/cyclical in nature or one-time or generational expenses. By assigning these costs to a standard block, the model can isolate these sporadic budget fluctuations to a single function and avoid budget shock in other core functions. Reserve transfers or operating grants typically fund these projects.

Special Projects (Operating):	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F
Regional Library - OPL Investment (2022-2024, \$1000 - Renew?)	\$ 1,000	\$ 1,050	\$ 1,050	\$ 1,050	\$ 1,100	\$ 1,100
LUB#2022-4 Review (Survey and Draft)	\$ 1,500	\$ -	\$ -	\$ 5,500	\$ -	\$ -
Traffic and Parking Bylaw Review	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Bylaw Review	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Kassian Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MR Rehab Project (MR8 and MR9)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mooring Plan Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Neighbourhood Development Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Asset Management Plan Development	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -
<b>Total</b>	<b>\$ 6,000</b>	<b>\$ 3,050</b>	<b>\$ 3,050</b>	<b>\$ 8,550</b>	<b>\$ 1,100</b>	<b>\$ 1,100</b>
Budget Increase (Over Prior Year)	-29%	-49%	0%	180%	-87%	0%

Special Projects	
Current Year Priorities	
1.	Continue the previous Onoway Public Library (OPL) Investment.
2.	Provide funds to complete the Land Use Bylaw Revisions.
3.	Provide funds to complete the Traffic and Parking Bylaw (at 2024 project carried forward to 2025).
4.	N/A
Five-Year Strategic Goals	
5.	Plan for Summer Village of Nakamun Park's participation in an ACP Grant Application for the creation of an Asset Management Plan for participating partner municipalities. ACP grants will provide up to \$200,000 for collaborative projects but are often best received by the grant agency if they include partner investment as well; we have built-in \$2,000 each year from 2026-2028 to support this project.



6.	Land Use Bylaw revisions are projected to be completed in 2025, following up on the 2022 rewrite of the same. The MCP envisions a mini-review at least every five years, allowing every council term to engage with the public on development policy. One of the observations during the 2022 LUB review was that this core policy document had not had a complete review since 2007, and policy and preference had become outdated. A LUB Review can run upwards of \$25,000, but by conducting smaller scheduled reviews as part of regular business, the municipality can handle this work internally and cost-effectively.
7.	N/A
8.	N/A
Notes and Observations	
9.	The OPL Investment began as a \$2,000 annual donation for three years and was then reduced to a voluntary \$1,000 donation for a three-year term, with 2025 being the last year of this commitment. The Council may want to revisit this commitment level concurrent with any program extension, as we are now under the impression that the OPL is back in a healthy financial position. The MCP projects successive renewals on three-year terms at a \$50 increase in the annual donation amount each term.
10.	Revisions to the Fees and Penalties Bylaw should also accompany the adoption of a new Traffic and Parking Bylaw. With a new CPO service intended to be in place beginning in 2025, stronger enforcement and application of this Bylaw will likely generate additional revenue.
11.	N/A
12.	N/A
13.	N/A

### **Operating Transfers to Capital – 2025 Budget and Five-Year Spending Plan (2026-2030):**

#### **Overview:**

Legislation requires that the budget be structured to include a section for the specific accounting of any planned or realized transfers from the operating budget to support the capital budget. As the Summer Village of Nakamun Park prefers to pass a consolidated operating and capital budget, we have not had a specific section in previous budgets for this requirement. Regardless, we will introduce this section in Budget 2025.

For the time being, this Operating Transfers to Capital Section will likely not need to be relied on. We continue to cover capital projects with grants, occasional borrowing, and capital reserve transfers, which are all addressed in the budget already. Municipal Affairs is becoming more rigid in their application of Section 245 of the Municipal Government Act – which requires Capital Budgets to be passed before the start of the current year – and this may give us reason to split the budget process in the future, which would make having this section in the budget more useful.



Operating Transfer (to Capital)	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F
Operating Transfer for Capital Projects not covered by Grant or Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	0	0	0	0	0	0
Budget Increase (Over Prior Year)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Operating Transfer to Capital Budget	
Current Year Priorities	
1.	Establish the Operating Transfer to the Capital budget block.
2.	N/A
3.	N/A
4.	N/A
Five-Year Strategic Goals	
5.	Consider the best way to address the Section 245 budget inconsistency issue. Revise the budgeting process to adopt split operating and capital budgets if necessary. In turn, use this section to coordinate any related transfer between the two budgets.
6.	N/A
7.	N/A
8.	N/A
Notes and Observations	
9.	The concept of a split budget is problematic for smaller municipalities. The ability to exercise a unified operating and capital budget process has been an effective way for smaller municipal teams – "volunteer councils" and single-staff Administrators – to effectively coordinate the strategic planning of the municipality. Having the combined budgets forces discussions on asset management, for example, by leading discussions on life cycle costs, asset replacement, and service delivery – without the bureaucratic redundancy and cost of needing a separate plan. Councils should consider advocating for changes to this requirement in the Act.
10.	N/A
11.	N/A
12.	N/A
13.	N/A

## Reserves – 2025 Budget and Five-Year Spending Plan (2026-2030):

### Overview:

Facilitating deliberate contributions to reserve accounts is critical to a sound fiscal plan. The ability to access reserves—the "municipal savings accounts"—allows the municipality to fund cyclical activities, special projects, and non-core costs without generating budget shocks. Reserves also enable the municipality to weather the storm of unknown expenses throughout the year or have the capital on hand to seize new opportunities.

A few overarching factors influence Reserve Policy. Generally, the municipality is encouraged to maintain anywhere between half a year and 2 years of reserves at any one time – this helps manage cash flow in the tax revenue cycle. Reserves are also the primary way of addressing

asset replacement and infrastructure deficits. At the same time, we have become used to grant funding to buy new or replace the old equipment/assets. In theory, municipalities should endeavor to collect a portion of asset depreciation (amortization costs) each year so that external grant program changes do not jeopardize core operations. Reserve policy is also impacted by overall budget and tax considerations – we would love to collect 100% of annual amortization, but the resulting tax burden would be politically prohibitive.

Reserve policy for the Summer Village of Nakamun Park continues to evolve and adapt. The municipality began consolidating reserve accounts a decade ago into a single budget block. Budget 2025 further condenses the accounts based on the new budget structure. The Council has also been supportive of the need to adjust – at times significantly – the General Amortization reserve contribution to keep up with the addition of new equipment and depreciation on the same. With the New Weed Harvester purchase in 2024 and the shop rehabilitation before that, the 2025 budget makes a significant adjustment to planned reserve contributions to keep pace with growing depreciation costs.

Reserves:	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F
Council (Council, Legislative and Elections)	\$ 2,526	\$ 2,586	\$ 2,648	\$ 2,704	\$ 2,761	\$ 2,816
Admin (Admin and Corporate Services)	\$ 2,900	\$ 2,969	\$ 3,041	\$ 3,105	\$ 3,170	\$ 3,233
Legal (A and C)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Election (C/E)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CPO/Bylaw (Protective and Emergency Services)	\$ 1,245	\$ 1,275	\$ 1,306	\$ 1,333	\$ 1,361	\$ 1,389
Fire and Fire Protection (P and E)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Common Services (Public Works)	\$ 2,076	\$ 2,125	\$ 2,176	\$ 2,222	\$ 2,269	\$ 2,314
Water/Wastewater (Civil Utilities)	\$ 1,000	\$ 1,024	\$ 1,049	\$ 1,071	\$ 1,093	\$ 1,115
Solid Waste (CU)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Planning/Dev.	\$ 1,000	\$ 1,024	\$ 1,049	\$ 1,071	\$ 1,093	\$ 1,115
Recreation and Parks (Community and Parks)	\$ 500	\$ 512	\$ 524	\$ 535	\$ 547	\$ 557
Equipment and Machines	\$ 1,774	\$ 1,816	\$ 1,860	\$ 1,899	\$ 1,939	\$ 1,978
General Amortization (Infrastructure)	\$ 17,250	\$ 20,664	\$ 24,660	\$ 28,678	\$ 33,280	\$ 37,946
<b>Total</b>	<b>\$ 30,270</b>	<b>\$ 33,997</b>	<b>\$ 38,313</b>	<b>\$ 42,617</b>	<b>\$ 47,512</b>	<b>\$ 52,462</b>
Budget Increase (Over Prior Year)	20%	12%	13%	11%	11%	10%

Reserves	
Current Year Priorities	
1.	Consolidate the reserve accounts based on functions within the new budget structure; for example, combine Council, legislative, and election; combine admin, corporate, and legal; combine all protective services, etc.
2.	Adjust General Amortization and Equipment and Machines to ensure reserve contributions keep pace with depreciation and amortization benchmarks for significant assets.



3.	Maintain 3% reserve funding benchmarks for main operating functions and 25% on the Equipment and Machinery budget, and increase General Amortization to \$17,250 (33%) to account for depreciation benchmarks.
4.	N/A
Five-Year Strategic Goals	
5.	Ensure Council, Legislative, and Election reserves grow sufficient to cover election and training obligations based on a four-year election cycle. Allow a bit extra for Code of Conduct-related matters.
6.	Ensure sufficient reserves in Admin, Corporate, Bylaw, and Legal to revise bylaws and allow enforcement without causing cash flow issues.
7.	Accelerated savings will be made for equipment and machine reserves, which will be attributed to the aging fleet and imminent replacement needs.
8.	The target for total reserve contributions is to hold 30% of the total annual amortization range (based on annual audited financial statements by the end of the five-year plan). For reference, the current accumulated amortization cost is estimated to be ~\$180,000, of which we want to collect the equivalent of ~\$54,000 in annual reserve contributions by 2031.
Notes and Observations	
9.	Legislative and Compliance costs are increasing as new legislative requirements create new obligations for municipalities. The reserve policy must help buffer these costs.
10.	Pressure to scale back capital grant funding means that local authorities will need to aggressively shore up their reserve accounts to assist with timely asset replacement or rehabilitation. This trend will particularly impact "operational municipalities" like Nakamun Park, so we must diligently set and maintain the right course on reserve policy.
11.	As a function of the budget, budgeted reserve contributions are projected to rise from 8% of total operating spending in 2024 to 15% of total operating expenditures by 2030.
12.	Budget 2025 projects a 22% increase in planned reserve funding – an additional \$5,550 over the 2024 level. Over the Five-Year Plan, the average increase is projected at 12% per year to reach the \$54,000 benchmark by budget 2031.
13.	N/A

### Capital Projects – 2025 Budget and Five-Year Spending Plan (2026-2030):

#### Overview:

With much of the LGFF allocations for 2024, 2025, and 2026 earmarked for loan repayment on the Weed Harvester, capital projects for 2025 will be scaled back to completing existing projects and fulfilling outstanding obligations.

A small portion of LGFF funding must be accessible for the final year of our three-year commitment to Lac Ste. Anne County will assist with shared regional infrastructure investment, a maximum of \$10,000 per year for local roads/bridges, etc. In addition, we will assign the entire 2025 balance of LGFF to deferred revenue and use it to pay back borrowing.

The main outstanding projects – the MR 8 and MR 9 Rehabilitation Projects will be completed using CBBF Funding to a maximum of \$22,400 (\$11,200 for each site). Work to be completed



will be the rip rap shoreline stabilization, tree planting, fence restoration, and signage. If any funds are left over from this project, the municipality might seek authorization to accelerate the proposed 2026 purchase of traffic safety signs (new radar sign for West End) and speed bumps into the current year.

*(See next page for Capital Budget Tables)*

Capital Projects:	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F
Roads - Naka Drive West (~0.9km)	\$ -	\$ -	\$ -	\$ -	\$ 10,931	\$ -
Roads - Naka Drive East (~0.9km)	\$ -	\$ -	\$ -	\$ -	\$ 10,931	\$ -
Roads - Karpo, Hillcrest, Lane Way and RR23 (~1.0km)	\$ -	\$ -	\$ 10,486	\$ -	\$ -	\$ -
Roads - 4th, 5th, 6th Street (~0.8km)	\$ -	\$ -	\$ -	\$ 10,706	\$ -	\$ -
Roads - 1st, 2nd, 3rd Street (Undeveloped)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Roads - Kassian Way (~0.4km)	\$ -	\$ -	\$ 5,243	\$ -	\$ -	\$ -
Roads - General (Dust Control)	\$ -	\$ 15,360	\$ -	\$ -	\$ -	\$ -
Bridge - Naka Drive West	\$ -	\$ -	\$ -	\$ 5,500	\$ -	\$ -
Shop - Foundation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Shop - Roof	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Shop - Structure and Framing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Shop - Mechanical and Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Shop - Lot and and Yard	\$ -	\$ 3,584	\$ -	\$ -	\$ -	\$ -
Buildings and Structures - Seacan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings and Structures - Baseball Fence	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings and Structures - Benches	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings and Structures - Flower Beds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings and Structures - Neighbourhood Book "Little Library"	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Boat Launch/Moorings - Development/Rehabilitation	\$ -	\$ 1,536	\$ -	\$ -	\$ -	\$ -
Signs - Traffic and Safety	\$ -	\$ 8,192	\$ -	\$ -	\$ -	\$ -
Signs - Welcome, Community, Notice Boards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Signs - Municipal Addressing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,724
Drainage - Naka Drive West	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Drainage - Naka Drive East	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Drainage - Karpo, Hillcrest, Lane Way and RR23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Drainage - 1st, 2nd, 3rd Street (Undeveloped)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Drainage - 4th, 5th, 6th Street	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Greenspaces - MR#4004	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Greenspaces - MR#4006	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Greenspaces - MR#4007	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Greenspaces - MR#2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,787.35
Greenspaces - MR#3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,787.35
Greenspaces - MR#4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,787.35
Greenspaces - MR#5	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ 5,574.70
Greenspaces - MR#6 (Ted MacDonald)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Greenspaces - MR#7 (Public Works Shop)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Greenspaces - MR#8	\$ 11,200	\$ -	\$ -	\$ -	\$ -	\$ -
Greenspaces - MR#9	\$ 11,200	\$ -	\$ -	\$ -	\$ -	\$ -
Trails and Paths - Nature Path (North - Lake Front)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trails and Paths - South Path (East End - Back Lane)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trails and Paths - South Path (West End - Ski Trail)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment - Grader Rehabilitation/Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment - Skid Steer Rehabilitation/Replacement	\$ -	\$ -	\$ -	\$ -	\$ 65,585	\$ -
Equipment - Truck Rehabilitation/Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment - Mower Rehabilitation/Replacement	\$ -	\$ -	\$ -	\$ -	\$ 16,396	\$ -
Equipment - Weed Harvester (Machine and Trailer)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment - Trailer Rehabilitation/Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment - Shop Equip/Machine General (Over \$5000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water System Capital	\$ -	\$ -	\$ 6,500	\$ -	\$ -	\$ -
Wastewater System Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Civil Utility Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LSAC Capital Contribution Transfer (LGFF)	\$ 10,000	\$ 10,240	\$ 10,486	\$ 10,706	\$ 10,931	\$ 11,149
<b>Total</b>	<b>\$ 32,400</b>	<b>\$ 41,412</b>	<b>\$ 32,714</b>	<b>\$ 26,912</b>	<b>\$ 114,773</b>	<b>\$ 41,810</b>
Budget Increase (Over Prior Year)	-71%	28%	-21%	-18%	326%	484%

	Capital Projects
	Current Year Priorities
1.	Loan Repayment on Weed Harvester Purchase
2.	Complete MR Rehab Projects (MR8 and MR9)
3.	Assume the continuation of the Lac Ste. Anne County cost share framework going forward.
4.	N/A
	Five-Year Strategic Goals
5.	Update Road Rehabilitation and Dust Control schedules to a cyclical operation based on revolving five-year work orders.
6.	Plan to pay out the WILD Phase V(a) capital cost in 2026, using grant funds as usual.
7.	Consideration of Skid Steer and Mower Replacement in 2029
8.	Allowance for Municipal Address Sign Replacements in 2030.
9.	Regular Greenspace Mulching/FireSmarting on MRs 2, 3, 4, and 5 in 2030. Consider adding mulching of 3rd Street (south of MR 7) for extra space in 2026.
10.	Boat Launch resurfacing in 2026.
11.	A New Traffic Radar Sign will be installed in 2026 (to replace the non-functioning one), and there will be an allowance for replacing worn speed bumps.
12.	Drainage swale refurbishment on MR5 in 2026, using CCBF Funds.
13.	Bridge guardrail replacement in 2028, including surface plate mounted/welded rails instead of grade set posts.
14.	N/A
	Notes and Observations
15.	Capital Budget spending is modeled to be cyclical based on asset life cycle management, so the annual increase in spending is not as relevant a benchmark here as it is in the core operating budget.
16.	New projects will be scarce until we have more assurance of future grant allocations (LGFF is approved in three-year agreements) and until the current loan obligation is retired (which uses grant funds to repay the same).
17.	Consideration for primary asset replacement or fleet restructuring is expected to begin within the Five-Year Plan and continue through the Ten-Year Forecast until all significant assets that need to be replaced are (Grader, Mowers, Truck, Skid Steer). Developing an Asset Management Plan – projected to be completed in 2028 – will help prioritize capital spending.
18.	N/A
19.	N/A



## 6. PROVINCIAL REQUISITIONS

In addition to the operating plans for the municipal budget, the municipality is also charged with collecting several requisitions each year. These requisitions are based on the Provincial Budget, portions of which are funded through taxes levied against assessed property. As municipalities undertake these assessment and taxation functions at the local level anyway, the province has municipalities levy, collect, and forfeit these annual requisition charges.

While there is nothing municipalities can do to avoid passing these costs on to property owners, we must make a meaningful attempt to include realistic projections for the Education Property Tax and Seniors Housing Requisitions, in particular.

### Requisitions – 2025 Budget and Five-Year Spending Plan (2026-2030):

Requisitions:	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F
School Requisitions (Residential)	\$125,086	\$134,455	\$141,837	\$149,624	\$154,846	\$160,251
School Requisitions (Non-Residential)	\$ 637	\$ 685	\$ 722	\$ 762	\$ 789	\$ 816
Education Budget Increase (Projected)	14.3%	7.0%	5.0%	5.0%	3.0%	3.0%
SNP %Δ of Equalized Assessment	-1.0%	0.5%	0.5%	0.5%	0.5%	0.5%
Net Impact Over Prior Year	13.3%	7.5%	5.5%	5.5%	3.5%	3.5%
	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F
Seniors Foundation (Residential)	\$ 11,102	\$ 11,534	\$ 11,937	\$ 12,353	\$ 12,785	\$ 13,231
Seniors Foundation (Non-Residential)	\$ 40	\$ 41	\$ 43	\$ 44	\$ 46	\$ 47
Seniors Foundation Budget Increase (Projected)	3.4%	3.4%	3.0%	3.0%	3.0%	3.0%
SNP %Δ of Equalized Assessment	-1.0%	0.5%	0.5%	0.5%	0.5%	0.5%
Net Impact Over Prior Year	2.4%	3.9%	3.5%	3.5%	3.5%	3.5%
	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F
Designated Industrial Property (DIP)	\$ 12	\$ 13	\$ 13	\$ 13	\$ 13	\$ 14
Net Impact Over Prior Year	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F
<b>Total Requisitions</b>	<b>\$136,878</b>	<b>\$146,728</b>	<b>\$154,552</b>	<b>\$162,797</b>	<b>\$168,479</b>	<b>\$174,359</b>
Budget Increase (Over Prior Year)	12%	7%	5%	5%	3%	3%

#### Notes and Observations:

1. Requisitions are based on provincial budget amounts, which are then apportioned to municipalities based on equalized assessment.
2. Provincial Budget 2025 made a critical commitment to increase Education Funding but passed the effective 14.3% increase down to municipalities to collect through requisitions. Accounting for the relative 1% decrease in equalized assessment for SVNP in 2025, this still leaves a 13% increase to reconcile. In the long-range forecast, education requisitions are projected to significantly outpace inflation as the province is tasked with meeting the need for new schools and a growing population.
3. Seniors' Housing costs will also adjust upwards in 2025, though not as significantly as the Education Requisition. Senior Housing requisitions are expected to outpace inflation in the long term as the province catches up with critical housing shortages and an aging population.

## 7. REVENUE PROJECTIONS

Municipalities have access to several revenue tools to support their annual budgets. Municipal Taxation is the core of budget revenue, of course. However, income generated through the sale of goods and services, permit fees, fine revenue, interest income, and donations are also worth considering. In addition, operating grants and reserve transfers support operating activities. Capital Grants round out the discussion.

Within the municipal taxation framework, there are also several ways taxes can be collected—different mill rates for different assessment classes, special service levies, and Minimum Amounts Payable (minimum taxes) to help apportion base costs more equitably.

### Municipal Taxation – 2025 Budget and Five-Year Spending Plan (2026-2030):

Revenue:	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F
Taxation (Property Taxes):	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F
Residential Improved - Municipal	\$ 191,783	\$ 207,431	\$ 215,090	\$ 222,109	\$ 229,775	\$ 237,228
Residential Improved - School	\$ 121,653	\$ 130,564	\$ 137,655	\$ 145,212	\$ 150,192	\$ 155,434
Residential Improved - Foundation	\$ 10,798	\$ 11,218	\$ 11,609	\$ 12,014	\$ 12,434	\$ 12,868
Residential Vacant - Municipal	\$ 8,397	\$ 8,639	\$ 8,889	\$ 9,119	\$ 9,355	\$ 9,588
Residential Vacant - School	\$ 3,433	\$ 3,891	\$ 4,182	\$ 4,412	\$ 4,654	\$ 4,816
Residential Vacant - Foundation	\$ 305	\$ 317	\$ 328	\$ 339	\$ 351	\$ 363
Linear - Municipal	\$ 3,326	\$ 3,422	\$ 3,521	\$ 3,612	\$ 3,706	\$ 3,798
Linear - School	\$ 637	\$ 685	\$ 722	\$ 762	\$ 789	\$ 816
Linear - Foundation	\$ 40	\$ 41	\$ 43	\$ 44	\$ 46	\$ 47
Linear - DIP	\$ 12	\$ 13	\$ 13	\$ 13	\$ 13	\$ 14
Protective Services Levy (Fire)	\$ 21,431	\$ 22,962	\$ 23,823	\$ 24,198	\$ 24,579	\$ 24,948
Minimum Amount Payable Collection	\$ 30,340	\$ 31,857	\$ 33,450	\$ 35,122	\$ 36,878	\$ 38,722
Project Levies	0	0	0	0	0	0
	\$ 392,152	\$ 421,039	\$ 439,325	\$ 456,958	\$ 472,773	\$ 488,643
Budget Increase (Over Prior Year)	7.1%	7.4%	4.3%	4.0%	3.5%	3.4%

#### Notes and Observations:

1. In this model, assumptions have been made to project a likely annual adjustment to Residential Vacant and linear municipal taxes (+%5/year) and projected adjustments to



annual MAP amounts (+5%). These figures will reflect actuals in the current year, but in the forecast years, an exact calculation is too onerous.

2. In this model, the requisition figures are more accurately projected from the current year's actuals than under Note 1 conditions. However, they are still subject to adjustments based on actual provincial requisitions in forecast years.
3. After all other revenues are factored into the model, the remaining revenue left to balance the budget is assigned to Municipal Residential Improved Taxes. In reality, a bit more strategy is involved in pinning down the exact breakout in the current year as the Council discusses tax rate bylaws and final budgets. Still, for the sake of modeling, this method yields a reasonable approximation.
4. Regarding tax revenues, recall that Fire Protection is collected as an equal apportionment from all taxable rolls via Special Services Tax. Based on this protection, we estimate this cost to be \$123.16 per lot in 2025 (up from \$116.55 in 2024).
5. Based on this model, the MAP amount in 2025 would be \$930.00 (up from \$885 in 2024). In the current year, this is one of the items the Council may look to refine; whereas the model anticipates 5% increases in the forecast, in a current year, the Council may wish to tie the actual inflation of this amount to overall budget inflation or a higher or lower inflation rate.
6. As noted in the table, 2025 is projected to see a 7.1% increase in tax revenue collected (municipal + requisitions), followed by an average rise of 4.2% over the Five-Year Plan and 3.2% Over the Ten-Year Plan. The current year's "spike" is driven primarily by major adjustments to the Education Tax increase and the new Equipment and Machinery Block and Accelerate Reserve Contributions.
7. the 4.5% increase in municipal taxes collected in 2025 equates to ~\$11,000 in new revenue collected. \$2,000 is tied to the Equipment and Machinery increase, \$5,550 to accelerate reserve contributions, and \$3,450 is simple inflationary and net budgetary adjustments.

### Admin and Corporate Income – 2025 Budget and Five-Year Spending Plan (2026-2030):

Corporate Revenues:	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F
Penalties and Cost on Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income (Interest Earned)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rebates (Pcard, AMSC)	\$ 50	\$ 51	\$ 52	\$ 54	\$ 55	\$ 56
Sale of Goods and Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NSF Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tax Certificates/Searches	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Garbage Token Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Development Permit Revenue	\$ 1,000	\$ 1,024	\$ 1,049	\$ 1,071	\$ 1,093	\$ 1,115
Building Permit Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SDAB/ARB Appeal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Penalties, Fines and Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Incident Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disposal of Assets (Sale of TCA)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retained FCSS Grant (for SVNP Programs)	\$ 1,500	\$ 1,536	\$ 1,573	\$ 1,606	\$ 1,640	\$ 1,672
	\$ 2,550	\$ 2,611	\$ 2,674	\$ 2,730	\$ 2,787	\$ 2,843
Budget Increase (Over Prior Year)	-9%	2%	2%	2%	2%	2%

#### Notes:

1. Per prior directives and best practices, we do not budget for Penalty Revenue or Investment Income. We will undoubtedly have some income from these functions, particularly interest income, but we have not budgeted for it primarily as it is tied back to the reserve accounts rather than operating budget revenue at the end of the day.
2. Permit Fee Revenue is the same as the Permit Fee Expense. The Development Services Agreement stipulates permit fee revenue is collected through the municipality but forfeited as compensation to the service provider.
3. Building Permit Revenue is another function in which we are likely to see some revenue (usually about \$500/year), but development patterns for new buildings are difficult to predict, so we opt not to rely on this revenue to balance the budget.

- Retained FCSS funding is the portion of the annual FCSS grant the municipality uses yearly. It is projected as the cumulative total of the Rec Event budget (\$800) and the estimated All-Net Communications Subscription (\$700).
- The 9% decrease in the current year is due to the removal of the Token Fee Revenue, offset slightly by higher Permit Fee Projections.

#### Operating Grants – 2025 Budget and Five-Year Spending Plan (2026-2030):

Operating Grants Revenue:	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F
LGFF- Operating Grant	\$ 15,430	\$ 15,800	\$ 16,180	\$ 16,519	\$ 16,866	\$ 17,204
CS/STEP- Operating Grant	\$ 2,100	\$ 2,150	\$ 2,202	\$ 2,248	\$ 2,295	\$ 2,341
FCSS Grant (Provincial Contribution)	\$ 2,532	\$ 2,593	\$ 2,655	\$ 2,711	\$ 2,768	\$ 2,823
Other - Operating Grants	0	-	-	-	-	-
	<b>\$ 20,062</b>	<b>\$ 20,543</b>	<b>\$ 21,037</b>	<b>\$ 21,478</b>	<b>\$ 21,929</b>	<b>\$ 22,368</b>
Budget Increase (Over Prior Year)	0%	2%	2%	2%	2%	2%

#### Notes:

- LGFF Operating Grants are expected to hold at prior-year levels for 2025. The agreement will be revised after the current term ends in 2026.
- The Canada Summer Job grant is projected at the same funding level as the prior year and adjusted in the Five Year Plan at standard inflation benchmarks.
- FCSS Grants are expected to remain at prior-year levels, with the province contributing 80% of the total allocation each year.

#### Capital Grants – 2025 Budget and Five-Year Spending Plan (2026-2030):

Capital Grants Revenue:	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F
LGFF- Capital Grant	\$ 35,261	\$ 68,266	\$ 61,116	\$ 47,990	\$ 114,773	\$ 41,810
CCBF- Capital Grant	\$ 22,400	-	-	-	-	-
Other - Capital Grant	-	-	-	-	-	-
	<b>\$ 57,661</b>	<b>\$ 68,266</b>	<b>\$ 61,116</b>	<b>\$ 47,990</b>	<b>\$ 114,773</b>	<b>\$ 41,810</b>
Budget Increase (Over Prior Year)	-16%	18%	-10%	-21%	139%	-64%

#### Notes:

- Budget 2025 projects accessing \$35,261 of LGFF funding to cover capital projects – primarily loan repayment of the weed harvester, with the rest assigned to Lac Ste. Anne County Regional Projects Initiative. With a total 2025 LGFF allocation of ~\$70,000 in 2025, the balance of the allocation will be assigned to reserve to make future weed



harvester loan payments (we need to do this as the loan is a five-year term, but we want to make sure we have the money set aside from within the "known" three-year LGFF allocations.

2. CCBF is a more minor capital grant program yielding approximately \$9,500/year. The municipality enters 2025 with a small balance of unspent CCBF funds, resulting in a total 2025 available balance of \$22,400. We will assign this entire amount to close out the MR8 and MR9 Rehab Projects rather than using reserves or increasing taxes. This grant is relatively restrictive, but resiliency and shoreline rehabilitation meet the criteria.
3. The amounts in this table represent the accessed (used) portion of grants each year. Later in the report, a table will account for projected grant fund balances (annual allocations, deferred grants, etc.).

**Reserve Transfers – 2025 Budget and Five-Year Spending Plan (2026-2030):**

Reserve Transfers	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F
Reserve Transfers - Operating Projects	\$ 8,058	\$ -	\$ -	\$ -	\$ 8,808	\$ -
Reserve Transfers - Special Projects	\$ 6,000	\$ 4,586	\$ 3,050	\$ 8,550	\$ 1,100	\$ 1,100
Reserve Transfers - Capital Projects	\$ 5,639	\$ 4,046	\$ 2,499	\$ 1,064	\$ -	\$ -
	\$ 19,697	\$ 8,632	\$ 5,549	\$ 9,614	\$ 9,908	\$ 1,100
Budget Increase (Over Prior Year)	-65%	-56%	-36%	73%	3%	-89%

**Notes:**

1. Budget 2025 anticipates \$19,697 in planned reserve transfers. This includes costs for elections, special projects (bylaws and library donation), and funding to cover the interest portion of the annual weed harvest loan payment (recall: cost of borrowing is not an eligible expense in LGFF).
2. The Five-Year Plan aligns anticipated reserve transfers to the projected expenses in the noted categories, including funding for the anticipated ACP grant for Asset Management, interest payments for the balance of the weed harvester loan period, and future election cycles.

## 8. CONSOLIDATED FIVE-YEAR PLAN

### Overview:

Having charted out projections for the current year budget and expanded the operating, capital, and revenue plans, the Municipal Corporate Plan aims to present and comment on the consolidated Five-year Plan. For this presentation, the budget is shown in condensed form (for easier viewing) based on the main revenue and expense functions.

	2024 B	2024 A	%Δ	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F
Revenues:	2024 B	2024 A	%Δ	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F
Municipal Taxation	\$ 244,203	\$ 244,203	0%	\$ 255,276	\$ 274,311	\$ 284,773	\$ 294,161	\$ 304,294	\$ 314,284
Requisitions (GofA)	\$ 121,812	\$ 121,812	0%	\$ 136,877	\$ 146,728	\$ 154,552	\$ 162,797	\$ 168,479	\$ 174,359
Corporate and Admin	\$ 2,799	\$ 23,736	748%	\$ 2,550	\$ 2,611	\$ 2,674	\$ 2,730	\$ 2,787	\$ 2,843
Operating Grant	\$ 20,062	\$ 20,090	0%	\$ 20,062	\$ 20,543	\$ 21,037	\$ 21,478	\$ 21,929	\$ 22,368
Capital Grant	\$ 68,500	\$ 55,824	-19%	\$ 57,661	\$ 68,266	\$ 61,116	\$ 47,990	\$ 114,773	\$ 41,810
Funding Via Reserves	\$ 56,140	\$ 7,495	-87%	\$ 19,697	\$ 8,632	\$ 5,549	\$ 9,614	\$ 9,908	\$ 1,100
<b>Total Revenues</b>	<b>\$ 513,517</b>	<b>\$ 473,161</b>	<b>-8%</b>	<b>\$ 492,123</b>	<b>\$ 521,092</b>	<b>\$ 529,699</b>	<b>\$ 538,770</b>	<b>\$ 622,171</b>	<b>\$ 556,764</b>
Expenses:	2024 B	2024 A	%Δ	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F
Council	\$ 18,323	\$ 12,729	-31%	\$ 17,038	\$ 17,959	\$ 18,390	\$ 18,776	\$ 19,170	\$ 19,554
Admin and Staff	\$ 63,998	\$ 67,394	5%	\$ 65,037	\$ 68,794	\$ 70,445	\$ 71,925	\$ 73,435	\$ 74,904
Corporate	\$ 27,579	\$ 30,647	11%	\$ 31,624	\$ 32,403	\$ 33,231	\$ 33,939	\$ 34,709	\$ 35,403
Protective	\$ 42,539	\$ 45,819	8%	\$ 41,512	\$ 49,721	\$ 51,275	\$ 52,278	\$ 53,302	\$ 54,299
Public Works	\$ 67,886	\$ 71,209	5%	\$ 69,185	\$ 70,845	\$ 72,546	\$ 74,069	\$ 75,624	\$ 77,137
Equipment and Mach.	\$ 5,750	\$ 10,767	87%	\$ 7,095	\$ 7,265	\$ 7,440	\$ 7,596	\$ 7,755	\$ 7,911
Civil Utilities	\$ 2,403	\$ 2,279	-5%	\$ 2,312	\$ 2,335	\$ 2,359	\$ 2,381	\$ 2,403	\$ 2,424
Planning and Dev.	\$ 8,412	\$ 19,937	137%	\$ 8,854	\$ 9,066	\$ 9,284	\$ 9,479	\$ 9,678	\$ 9,871
Community and Regional	\$ 5,024	\$ 5,430	8%	\$ 4,961	\$ 6,616	\$ 5,201	\$ 5,311	\$ 5,422	\$ 5,531
Election	\$ 5,140	\$ 2,694	-48%	\$ 8,058	\$ -	\$ -	\$ -	\$ 8,808	\$ -
Debt Servicing	\$ -	\$ 30,900	#DIV/0!	\$ 30,900	\$ 30,900	\$ 30,900	\$ 22,142	\$ -	\$ -
Special Projects	\$ 8,500	\$ 65,129	666%	\$ 6,000	\$ 3,050	\$ 3,050	\$ 8,550	\$ 1,100	\$ 1,100
Operating Budget Transfers (to Capital)	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planned Reserve Transfers	\$ 25,150	\$ 25,150	0%	\$ 30,270	\$ 33,997	\$ 38,313	\$ 42,617	\$ 47,512	\$ 52,462
Capital Projects	\$ 111,000	\$ 31,629	-72%	\$ 32,400	\$ 41,412	\$ 32,714	\$ 26,912	\$ 114,773	\$ 41,810
Requisitions (GofA)	\$ 121,812	\$ 121,813	0%	\$ 136,878	\$ 146,728	\$ 154,552	\$ 162,797	\$ 168,479	\$ 174,359
<b>Total Expenses</b>	<b>\$ 513,516</b>	<b>\$ 543,525</b>	<b>6%</b>	<b>\$ 492,124</b>	<b>\$ 521,092</b>	<b>\$ 529,699</b>	<b>\$ 538,770</b>	<b>\$ 622,171</b>	<b>\$ 556,764</b>
Net Budget	\$ 1	\$ -		\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -

## Analysis:

### 1. Tax Revenue Projections:

Tax Revenue Projections	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F
Municipal Tax Increase (Projected)	4.5%	7.5%	3.8%	3.3%	3.4%	3.3%
Requisitions Increase (Projected)	12.4%	7.2%	5.3%	5.3%	3.5%	3.5%
<b>Projected Annual Tax Revenue Increases</b>	<b>7.1%</b>	<b>7.4%</b>	<b>4.3%</b>	<b>4.0%</b>	<b>3.5%</b>	<b>3.4%</b>

### 2. Debt Owing Projections:

Debt Owing (Loans Outstanding)	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F
Principal Beginning of Year	\$ 101,595	\$ 76,333	\$ 49,479	\$ 21,078	\$ -	\$ -
Interest Paid	\$ 5,639	\$ 4,046	\$ 2,499	\$ 1,064	\$ -	\$ -
Principal Paid	\$ 25,261	\$ 26,854	\$ 28,401	\$ 21,078	\$ -	\$ -
Total Payment Made	\$ 30,900	\$ 30,900	\$ 30,900	\$ 22,142	\$ -	\$ -
<b>Balance End of Year</b>	<b>\$ 76,333</b>	<b>\$ 49,479</b>	<b>\$ 21,078</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### 3. Restricted and Unrestricted Surplus Projections:

Cash On Hand (Projections)	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F
Unrestricted Surplus (Beginning)	\$ 120,000	\$ 130,573	\$ 157,474	\$ 190,238	\$ 223,241	\$ 260,845
Reserve (Beginning)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cash on Hand (Beginning)	\$ 120,000	\$ 130,573	\$ 157,474	\$ 190,238	\$ 223,241	\$ 260,845
Planned Reserve Collections (Current)	\$ 30,270	\$ 33,997	\$ 38,313	\$ 42,617	\$ 47,512	\$ 52,462
Planned Reserve Spending (Current)	\$ 19,697	\$ 7,096	\$ 5,549	\$ 9,614	\$ 9,908	\$ 1,100
<b>Total Cash on Hand (End)</b>	<b>\$ 130,573</b>	<b>\$ 157,474</b>	<b>\$ 190,238</b>	<b>\$ 223,241</b>	<b>\$ 260,845</b>	<b>\$ 312,207</b>

### 4. Capital Grant Balance Projections:

Grant Allocations (Capital) Projections	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F
LGFF - Capital - Deferred	\$ -	\$ -	\$ 4,234	\$ 14,798	\$ 39,994	\$ 57
COBF - Capital - Deferred	\$ 12,900	\$ -	\$ 7,228	\$ 17,189	\$ 27,360	\$ 37,744
<b>Total Capital Grants Deferred</b>	<b>\$ 12,900</b>	<b>\$ -</b>	<b>\$ 11,462</b>	<b>\$ 31,987</b>	<b>\$ 67,354</b>	<b>\$ 37,687</b>
LGFF - Capital - Allocation (Current)	\$ 72,000	\$ 70,000	\$ 71,680	\$ 73,185	\$ 74,722	\$ 76,217
COBF - Capital - Allocation (Current)	\$ 9,500	\$ 9,728	\$ 9,961	\$ 10,171	\$ 10,384	\$ 10,592
Total Capital Grant Allocations (Current)	\$ 81,500	\$ 79,728	\$ 81,641	\$ 83,356	\$ 85,106	\$ 86,809
<b>Total Capital Grants Available</b>	<b>\$ 94,400</b>	<b>\$ 79,728</b>	<b>\$ 93,103</b>	<b>\$ 115,343</b>	<b>\$ 152,460</b>	<b>\$ 124,495</b>
Total LGFF Spending (Current)	\$ 72,000	\$ 65,766	\$ 61,116	\$ 47,990	\$ 114,773	\$ 41,810
Total COBF Spending (Current)	\$ 22,400	\$ 2,500	\$ -	\$ -	\$ -	\$ -
Total Capital Grant Spending (Current)	\$ 94,400	\$ 68,266	\$ 61,116	\$ 47,990	\$ 114,773	\$ 41,810
<b>Total Capital Grants Balance F Total Gr</b>	<b>\$ -</b>	<b>\$ 11,462</b>	<b>\$ 31,987</b>	<b>\$ 67,354</b>	<b>\$ 37,687</b>	<b>\$ 82,685</b>



## 9. CONCLUSION

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The Summer Village of Nakamun Park remains on a solid financial footing and is well-positioned to weather the uncertainty of changing municipal requirements, evolving service delivery needs, increased pressure on annual provincial requisitions, and downward pressure on availability and access to grant funding.

The municipality's commitment to maintaining its own public works operation adds a unique challenge, but Budget 2025 and the Five-Year Plan (2026-2030) focus on restructuring the financial plans for funding and maintaining this critical service as a precursor to more formalized Asset Management Planning in the years ahead.

Looking forward, the Municipal Corporate Plan will be an integral part of the municipality's strategic planning and budget approvals process. As new reporting requirements, including the Asset Management Plan, are integrated into the municipal portfolio, the MCP will be the sole source reference for the full range of municipal financial plans and modeling.

In addition to the Operational Plans, the Current Year Budget and Five-Year Plans are noted in the body of this Municipal Corporate Plan:

- The Current Year Strategic Priorities Table is attached as Appendix A
- The Ten-Year Plan is attached as Appendix B
- The Asset Management Plan Summary is attached as Appendix C

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## APPENDIX A

### ANNUAL STRATEGIC PLANNING

2025 STRATEGIC PLANNING SUMMARY SUMMER VILLAGE OF NAKAMUN PARK			
OPERATIONAL FUNCTION:	STRATEGIC PRIORITIES:		
Council	Review Admin Services Contract for Pending Renewal	Engage the Public on Election and Land Use Bylaws	Complete Strategic Planning Framework
Administration	Revise Five-Year Budget Plan Format, Strat Planning Model	New Admin Bylaws (Traffic and Parking), Municipal Reserve Use.	Records Maintenance (Move Files, Reorganize Digital Files)
Municipal Election	Incorporate New Legislative Requirements	Candidate and Councillor Training	Notice and Website Updates
Fire/Peace Officer/Emergency Services	Complete Fire Service Contract Renewal	Finalize a New CPO Agreement	Training for New DDEM and Councillors
Public Works and Parks	Negotiation Staff Contracts	Formally Incorporate the Tree Clearing Committee into the Department	Policy on Grass Cutting, Equip. Maintenance and Snow Removal Guidelines for PW
Development and Planning	Complete Land Use Bylaw Review/Revisions	Annual Inspection List (Council and Staff)	Integrate a New Enforcement Team (DO and CPOs)



Civil Infrastructure/ Water/ Wastewater/ Solid Waste	Explore Viable Replacement To "Token System"	Engage In the Regional Wastewater Line Discussion	Repair...???? Culverts, Roads, Lights???
Community, Recreation, FCSS and Regional Collaboration	ICF Renewal with LSAC	Discuss Renewal of Annual OPL Donation	Consider Recruitment Initiatives for Recreation Committee
Reserves	Adjust Reserve Funding Levels to Account for New Assets/Depreciation	Prioritize Disposal of Tax Recovery Lots to Restore Unrestricted Surplus Levels	
Grant Funding	Use Grant Allocations to Accelerate Loan Repayment (Weed Harvester	Engage Alberta Counsel to Find Grant Funding for Storage Shed	
Debt Limit Management	Renew the Annual Borrowing (LOC)	Accelerate Repayment of Loans Using Grant Funds	
Capital Projects and Asset Management	Complete MR Rehab Project: Riprap, Fence, Trees, Sign Markers	Cost Analysis On Grader (Refurb v. Purchase)	Initiate Formal Asset Management Planning (R&D Options, Draft Plan)

## APPENDIX B

### TEN-YEAR FINANCIAL PLAN

Revenues:	2024 B	2024 A	% Δ	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F	2031 F	2032 F	2033 F	2034 F	2035 F
Municipal Taxation	\$ 244,203	\$ 244,203	0%	\$ 255,276	\$ 274,311	\$ 284,773	\$ 294,161	\$ 304,294	\$ 314,284	\$ 324,939	\$ 331,172	\$ 337,527	\$ 344,006	\$ 350,610
Requisitions (GoFA)	\$ 121,812	\$ 121,812	0%	\$ 136,877	\$ 146,728	\$ 154,562	\$ 162,797	\$ 168,479	\$ 174,359	\$ 177,880	\$ 179,829	\$ 181,801	\$ 183,796	\$ 185,814
Corporate and Admin	\$ 2,799	\$ 23,736	748%	\$ 2,560	\$ 2,611	\$ 2,674	\$ 2,730	\$ 2,787	\$ 2,843	\$ 2,900	\$ 2,958	\$ 3,017	\$ 3,077	\$ 3,139
Operating Grant	\$ 20,062	\$ 20,060	0%	\$ 20,062	\$ 20,543	\$ 21,037	\$ 21,478	\$ 21,929	\$ 22,368	\$ 22,815	\$ 23,272	\$ 23,737	\$ 24,212	\$ 24,686
Capital Grant	\$ 68,500	\$ 55,824	-19%	\$ 57,061	\$ 68,266	\$ 61,116	\$ 47,990	\$ 114,773	\$ 41,810	\$ 61,900	\$ 90,599	\$ 23,664	\$ 60,342	\$ 12,310
Funding Via Reserves	\$ 56,140	\$ 7,495	-87%	\$ 19,697	\$ 8,632	\$ 5,549	\$ 9,614	\$ 9,908	\$ 1,100	\$ 2,806	\$ 7,150	\$ 10,684	\$ 1,150	\$ 1,200
<b>Total Revenues</b>	<b>\$ 513,517</b>	<b>\$ 473,161</b>	<b>-8%</b>	<b>\$ 492,123</b>	<b>\$ 521,092</b>	<b>\$ 529,699</b>	<b>\$ 538,770</b>	<b>\$ 622,171</b>	<b>\$ 556,764</b>	<b>\$ 593,320</b>	<b>\$ 642,980</b>	<b>\$ 580,430</b>	<b>\$ 616,583</b>	<b>\$ 577,769</b>
Expenses:	2024 B	2024 A	% Δ	2025 B	2026 F	2027 F	2028 F	2029 F	2030 F	2031 F	2032 F	2033 F	2034 F	2035 F
Council	\$ 18,323	\$ 12,729	-31%	\$ 17,038	\$ 17,959	\$ 18,360	\$ 18,776	\$ 19,170	\$ 19,554	\$ 19,945	\$ 20,344	\$ 20,750	\$ 21,165	\$ 21,589
Admin and Staff	\$ 63,998	\$ 67,394	5%	\$ 65,037	\$ 68,794	\$ 70,445	\$ 71,925	\$ 73,435	\$ 74,904	\$ 81,034	\$ 82,655	\$ 84,308	\$ 85,994	\$ 87,714
Corporate	\$ 27,579	\$ 30,647	11%	\$ 31,624	\$ 32,403	\$ 33,231	\$ 33,939	\$ 34,709	\$ 35,403	\$ 36,111	\$ 36,833	\$ 37,570	\$ 38,321	\$ 39,088
Protective	\$ 42,539	\$ 45,819	8%	\$ 41,512	\$ 49,721	\$ 51,275	\$ 52,278	\$ 53,302	\$ 54,299	\$ 55,149	\$ 56,013	\$ 56,891	\$ 57,784	\$ 58,691
Public Works	\$ 67,886	\$ 71,209	5%	\$ 69,185	\$ 70,845	\$ 72,546	\$ 74,069	\$ 75,624	\$ 77,137	\$ 78,680	\$ 80,253	\$ 81,858	\$ 83,496	\$ 85,165
Equipment and Mach.	\$ 5,750	\$ 10,767	87%	\$ 7,066	\$ 7,265	\$ 7,440	\$ 7,596	\$ 7,755	\$ 7,911	\$ 8,069	\$ 8,230	\$ 8,395	\$ 8,563	\$ 8,734
Civil Utilities	\$ 2,403	\$ 2,279	-5%	\$ 2,312	\$ 2,335	\$ 2,359	\$ 2,381	\$ 2,403	\$ 2,424	\$ 2,446	\$ 2,468	\$ 2,490	\$ 2,513	\$ 2,537
Planning and Dev.	\$ 8,412	\$ 19,937	137%	\$ 8,854	\$ 9,066	\$ 9,284	\$ 9,479	\$ 9,678	\$ 9,871	\$ 10,069	\$ 10,270	\$ 10,475	\$ 10,685	\$ 10,899
Community and Regional	\$ 5,024	\$ 5,430	8%	\$ 4,961	\$ 6,616	\$ 5,201	\$ 5,311	\$ 5,422	\$ 5,531	\$ 5,641	\$ 5,754	\$ 5,869	\$ 5,987	\$ 6,106
Bection	\$ 5,140	\$ 2,694	-48%	\$ 8,069	\$ -	\$ -	\$ -	\$ 8,808	\$ -	\$ -	\$ -	\$ 9,534	\$ -	\$ -
Debt Servicing	\$ -	\$ 30,900	#DIV/0!	\$ 30,900	\$ 30,900	\$ 30,900	\$ 22,142	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Projects	\$ 8,500	\$ 65,129	666%	\$ 6,000	\$ 3,050	\$ 3,050	\$ 8,550	\$ 1,100	\$ 1,100	\$ 1,100	\$ 7,150	\$ 1,150	\$ 1,150	\$ 1,200
Operating Budget Transfers (to Capital)	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planned Reserve Transfers	\$ 25,150	\$ 25,150	0%	\$ 30,270	\$ 33,997	\$ 38,313	\$ 42,617	\$ 47,512	\$ 52,462	\$ 53,512	\$ 54,582	\$ 55,674	\$ 56,787	\$ 57,923
Capital Projects	\$ 111,000	\$ 31,629	-72%	\$ 32,400	\$ 41,412	\$ 32,714	\$ 26,912	\$ 114,773	\$ 41,810	\$ 61,900	\$ 90,599	\$ 23,664	\$ 60,342	\$ 12,310
Requisitions (GoFA)	\$ 121,812	\$ 121,813	0%	\$ 136,878	\$ 146,728	\$ 154,562	\$ 162,797	\$ 168,479	\$ 174,359	\$ 177,880	\$ 179,829	\$ 181,801	\$ 183,796	\$ 185,814
<b>Total Expenses</b>	<b>\$ 513,516</b>	<b>\$ 543,525</b>	<b>6%</b>	<b>\$ 492,124</b>	<b>\$ 521,092</b>	<b>\$ 529,699</b>	<b>\$ 538,770</b>	<b>\$ 622,171</b>	<b>\$ 556,764</b>	<b>\$ 593,320</b>	<b>\$ 642,980</b>	<b>\$ 580,430</b>	<b>\$ 616,583</b>	<b>\$ 577,769</b>
<b>Net Budget</b>	<b>\$ 1</b>	<b>\$ 70,366</b>	<b>-</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Analysis:	Tax Revenue Projections			2025 B	2026 F	2027 F	2028 F	2029 F	2030 F	2031 F	2032 F	2033 F	2034 F	2035 F
Municipal Tax Increase (Projected)				4.5%	7.5%	3.8%	3.3%	3.4%	3.3%	3.4%	1.9%	1.9%	1.9%	1.9%
Requisitions Increase (Projected)				12.4%	7.2%	5.3%	5.3%	3.5%	3.5%	2.0%	1.1%	1.1%	1.1%	1.1%
Projected Annual Tax Revenue Increase				7.1%	7.4%	4.3%	4.0%	3.5%	3.4%	2.9%	1.6%	1.6%	1.6%	1.6%



## **APPENDIX C**

### **ASSET MANAGEMENT PLAN (SUMMARY)**

(To Be Completed – 2028 Launch Date).



