

# 2025

Report to the Community

# BUDGET BOOK



# Message from the Mayor

Hey everyone,

The Town of High Level Council and Administration are pleased to share our first Budget Book for your review.

We've put a lot of time and effort into making sure that this year's budget reflects what matters most to our community.

Everything from keeping essential services running smoothly to planning ahead for growth and opportunity is included in this report.

This financial game plan shows you where our money comes from (taxes, and Government grants), and where it's going (projects such as road maintenance, emergency services, and local programs).

This report also helps The Town of High Level Council keep everything transparent and accountable to you, the ratepayer.

It gives you a chance to see how decisions are made and what's being done in our community.

Council wants you to take a look, ask questions, and feel confident that your voice and your priorities are being reflected.

Transparency is important, so let's have a personal conversation.

In short, this budget book is your window into how our community is being managed, which is your right to know.

Thank you,



Crystal McAteer  
Mayor





# Message from the Chief Administrative Officer

For 2025, the Town of High Level has developed a budget prioritizing all initiatives to strategically support statutory deliverables, business continuity, and service-level stabilization.

Our budget framework focuses on continuously seeking innovative and effective ways to accomplish tasks while maintaining integrity and fiscal responsibility.

Throughout the remainder of 2025 and into 2026, the Town will continue to concentrate on managing the timing of capital projects, considering contingencies within the operating budget, maintaining a strong operating cash balance, and reviewing reserve policies, among other strategies.

Good governance is a critical priority for us, which emphasizes the Town's commitment to earning the public's trust through inclusive, transparent, and accountable decision-making.

I respectfully present the 2025 Budget Book, which sets objectives for our administration. With this plan, the Town is creating key alignments that will respect taxpayers' hard-earned money and deliver quality public services that residents, businesses and visitors rely on daily.

This is the first time the Town has released a budget book, and I want to thank the senior leadership team, the entire Finance department, the dedicated staff throughout the Town, and the external consultants who contributed to both this release and the development of the budget.

I invite citizens to learn about the budget and understand how their tax dollars are being used to foster a vibrant, sustainable, and welcoming community for generations to come. Together, we will build on our successes and make a positive and lasting difference for everyone.

Thank you,



CAO Viv Thoss



# High Level Budget Basics

Municipalities are required every year to develop balanced budgets to allocate funding for service delivery. Municipalities are limited by the amount of resources they have available, so the budget allows Council to make decisions on determining investment in priority projects and services in order to make best use of the community's finances and have the greatest impact for local residents.

The High Level budget is a financial plan defining how much money the municipality will generate and spend. It also sets the service levels provided to residents and guides decisions for operations, planning, and asset development.

This budget document outlines the steps involved in developing and finalizing the budget, and answers specific questions:

- ♦ Where does the funding come from?
- ♦ How does spending support community priorities?
- ♦ What services and benefits do residents receive for their tax dollars?
- ♦ How is the Town progressing in achieving the community's vision for the future?
- ♦ What challenges must the budget address?

## Guided by Legislation

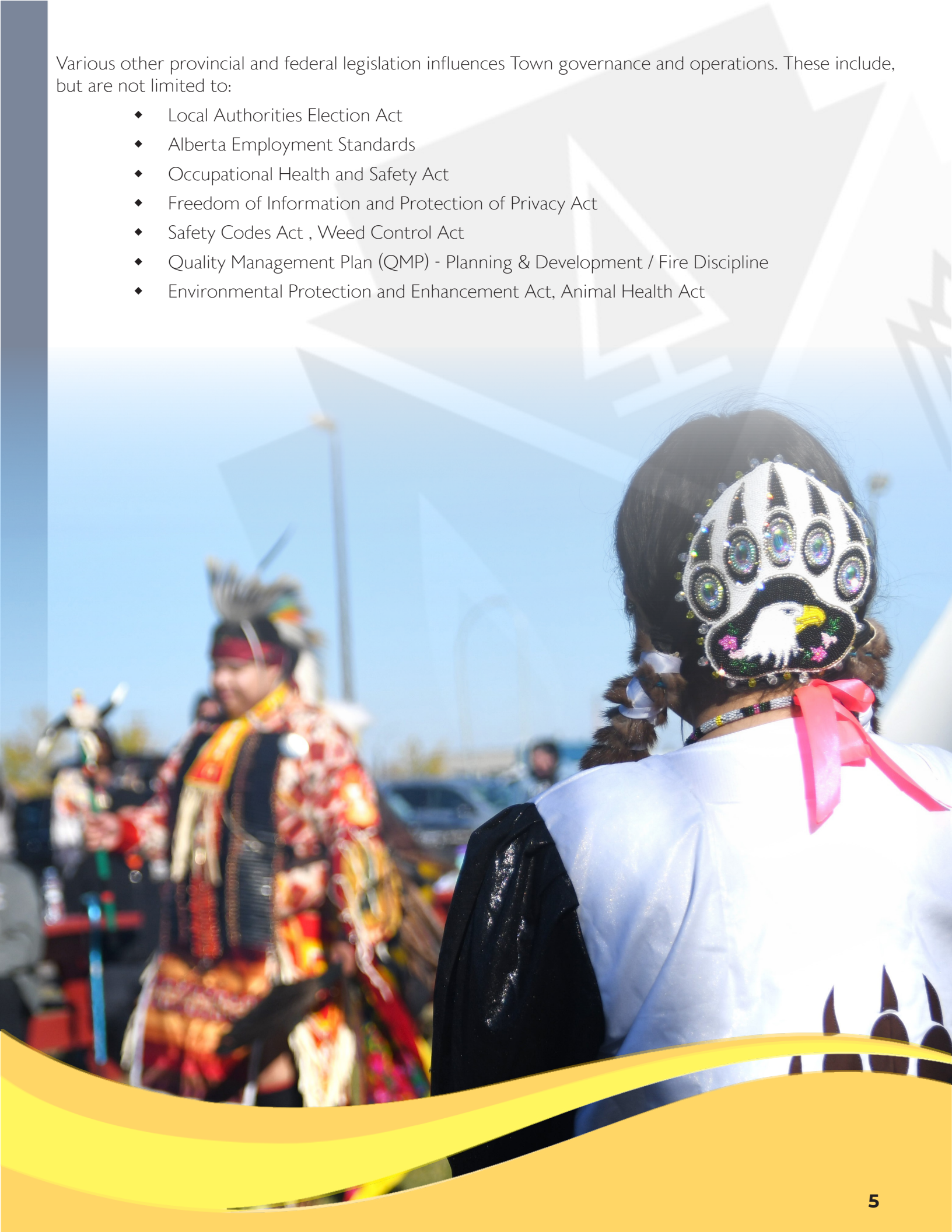
Alberta's *Municipal Government Act (MGA)* requires municipalities to prepare operating and capital budgets for each calendar year and to engage the public on financial matters. Budgets must include estimated revenues to fund estimated expenditures for operations and maintenance.

The purposes of municipalities, as defined in Section 3 of the MGA, are:

- ♦ to provide good government,
- ♦ to foster the well-being of the environment,
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- ♦ to provide services, facilities or other things that, in the opinion of council, are necessary or desirable for all or a part of the municipality,
- ♦ to develop and maintain safe and viable communities, and
- ♦ to work collaboratively with neighbouring municipalities to plan, deliver and fund intermunicipal services.

Various other provincial and federal legislation influences Town governance and operations. These include, but are not limited to:

- ◆ Local Authorities Election Act
- ◆ Alberta Employment Standards
- ◆ Occupational Health and Safety Act
- ◆ Freedom of Information and Protection of Privacy Act
- ◆ Safety Codes Act , Weed Control Act
- ◆ Quality Management Plan (QMP) - Planning & Development / Fire Discipline
- ◆ Environmental Protection and Enhancement Act, Animal Health Act



# Town of High Level Services Enhance Daily Life

Municipalities play a crucial role in developing and maintaining the infrastructure and services that support daily life for residents. Both “hard” and “soft” infrastructure are essential for the well-being of residents, businesses, and visitors.

Hard infrastructure includes vital physical assets like roads and water systems, while soft infrastructure encompasses institutions that support economic and social activities, such as government services, schools, and law enforcement.

Through the budget process, municipalities work to allocate resources thoughtfully between hard and soft infrastructure, ensuring communities are both attractive and sustainable.

The Town of High Level’s budget prioritizes careful planning and coordination of these services, aligning with strategic goals to meet the needs of the public both now and in the future.

## Regional Collaboration

Opportunities for regional collaboration are growing and evolving, which has allowed High Level to participate more in important initiatives, share critical knowledge and resources, attract investment, and find efficiencies.

Through positive relationship building and capacity development, the Town has earned strong connections with its regional partners.

Councils and Chief Administrative Officers to address issues and explore opportunities for shared services and mutual aid agreements.

Shared service agreements are progressive, and the Town has mutual agreements for services such as recreation, utilities, and more. Currently, the Town has partnerships with the Dene Tha’ First Nation and Mackenzie County.

Ongoing projects and services with our partners include:

- ♦ Dene Tha’ First Nation, including waterline infrastructure that provides potable Town water to the community of Buche River.
- ♦ Mackenzie County, including a water study for the feasibility of bringing water to High Level and surrounding communities from the Peace River

The Town’s relationships with other municipalities and agencies are steadily progressing, fostering stronger collaboration.



# Understanding Service Delivery

Each day, Town of High Level residents benefit from their tax dollars through essential services such as safe roads, clean water, snow removal, road maintenance, pest control, and support for community events and programs. These visible services, known as direct services, are made possible by equally important but less visible indirect services.

These include information technology, communications, support for Council meetings, bylaw development, regional partnerships, and the management of human, financial, and physical resources. Together, these services ensure the smooth functioning of the Town and enhance the quality of life for its residents.

## Budget Development and Assumptions

Municipalities have to plan their budgets even when they can't be sure about market changes. Just like at home, rising fuel costs, inflation, and higher insurance rates can all affect a budget. To prepare, municipalities estimate their costs and revenues for the upcoming year.

They often plan for the worst-case scenario to make sure services and citizens are protected. If the worst doesn't happen, the extra money becomes a budget surplus, which can be saved in reserves or spent on important projects.

After making their estimates, Administration looks at the difference between expected revenues and expenses. This difference is called "the gap," and shows how much money the Town needs to keep its current services going.

# Understanding Municipal Taxation

Property taxes are calculated by multiplying the assessed value of a property by the tax mill rate for its zoning category. A mill rate is a number used to calculate property taxes.

It's the amount of tax you pay per \$1,000 of your property's assessed value. For example, if the mill rate is 10, and your property is worth \$100,000, you would pay \$1,000 in property taxes ( $10 \times \$100 = \$1,000$ ).

It's a way for municipalities to set how much tax is collected based on property values.

A tax increase is a budget term that is often misunderstood. For example:

If the tax rate goes up but property assessment values go down, the Town might collect less total tax revenue despite the increase in the rate.

The Town of High Level has developed a budget that reflects the quality of life for residents, businesses, and local industry. Ensuring our tax levels remain fair and sustainable allowing us to support the services and growth that keep High Level strong.

Using tax funds in a responsible manner to the benefit of the entire community is a primary driver for this Council and Administration.

In summary, the Town has balanced the three-year operating budget with the following tax increases:

Tax Increases	
<b>2025</b>	2.95%
<b>2026</b>	3.00%
<b>2027</b>	4.39%

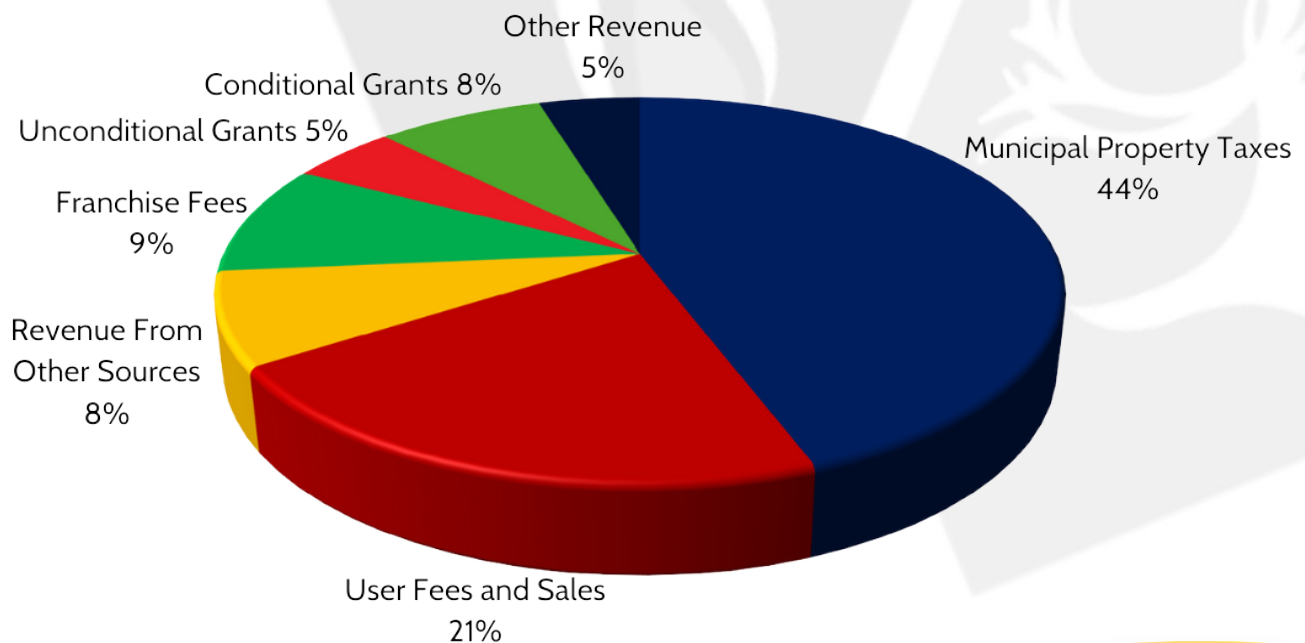
# Where Does the Money Come From?

## Revenue Sources for the Town of High Level

Generating revenue is always a challenge for municipalities. The Town of High Level works hard to balance community needs with available resources to provide the best value in services. The Town's revenue comes from the following sources:

- ♦ Municipal Property Taxes: Taxes collected from Residential, Non-Residential, Linear, and Industrial properties.
- ♦ Interest Income: Interest earned from Town of High Level reserve funds.
- ♦ Other Income: Includes revenue from asset sales, tax penalties, and enforcement fines.
- ♦ Grants: Contributions from Mackenzie County and other government organizations
- ♦ Government Grants: Funding provided by Provincial and Federal Governments.
- ♦ User Fees and Sales: Charges for paid services.
- ♦ Transfers from Reserves: Funds moved from the Town of High Level municipal reserves.

## Where the Money Comes From



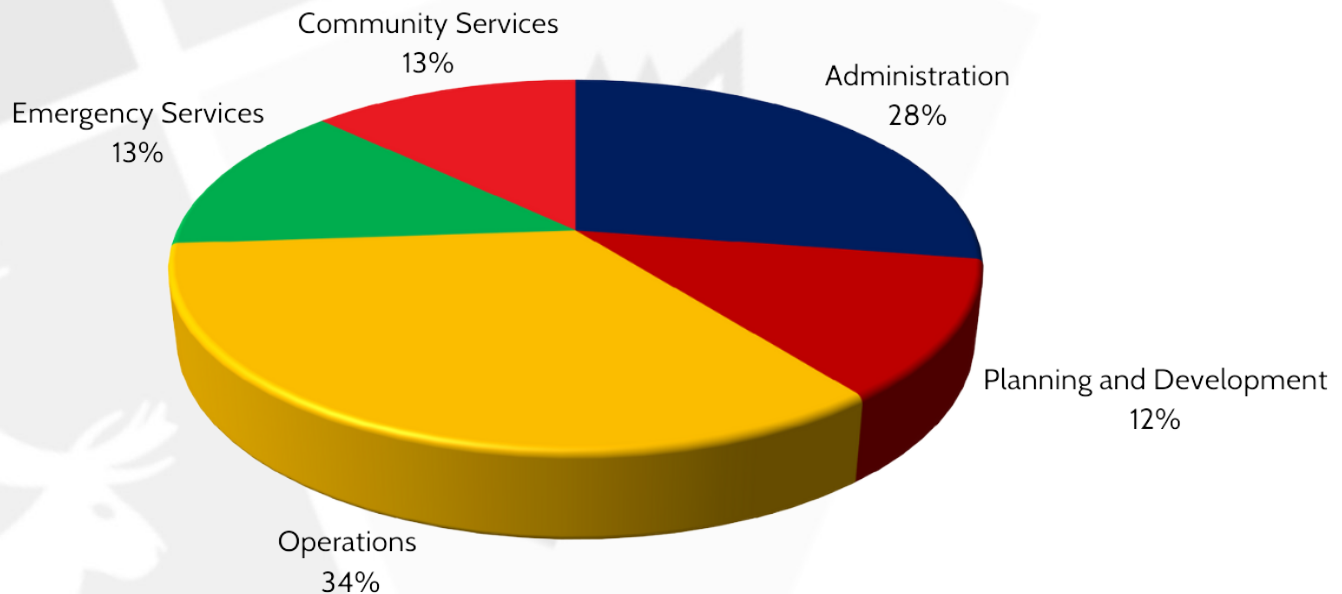
# Operating Expenses

## Supporting Programs and Services

Operating expenses are costs directly tied to running the Town's programs and services. These include things like water and wastewater treatment, curbside garbage collection, and fire protection services.

With global market changes, the prices of products and supplies are rising. This is called inflation. The Town of High Level budgets for these changes to account for rising costs.

### Where the Money Goes



# 2025 Operating Budget by Department

Revenues	2024	2025	Change	% Change
<b>Administration</b>	\$12,314,082.00	\$12,591,042.00	\$276,960.00	2%
<b>Planning &amp; Development</b>	\$1,485,552.00	\$1,660,792.00	\$175,240.00	12%
<b>Operations</b>	\$3,894,468.00	\$4,136,101.00	\$241,633.00	6%
<b>Emergency Services</b>	\$1,197,000.00	\$1,156,200.00	\$1,159,200.00	13%
<b>Community Services</b>	\$760,891.00	\$758,457.00	-\$2,434.00	0%
<b>Total Revenues</b>	<b>\$19,651,993.00</b>	<b>\$20,502,593.00</b>	<b>\$850,600.00</b>	<b>4%</b>

Expenses	2024	2025	Change	% Change
<b>Administration</b>	\$5,216,429.00	\$5,300,611.00	\$84,182.00	2%
<b>Planning &amp; Development</b>	\$1,467,666.00	\$2,497,266.00	\$1,029,600.00	70%
<b>Operations</b>	\$6,979,518.00	\$7,113,843.00	\$134,325.00	2%
<b>Emergency Services</b>	\$3,272,474.00	\$2,703,373.00	-\$569,101.00	-17%
<b>Community Services</b>	\$2,715,906.00	\$2,887,499.00	\$171,593.00	6%
<b>Total Revenues</b>	<b>\$19,651,993.00</b>	<b>\$20,502,592.00</b>	<b>\$850,599.00</b>	<b>4%</b>

# 3-Year Operating Budget

Revenues	2025	2026	2027
<b>Administration</b>	\$12,591,042.00	\$12,750,458.00	\$13,064,593.00
<b>Planning &amp; Development</b>	\$1,660,792.00	\$1,660,834.00	\$1,660,878.00
<b>Operations</b>	\$4,136,101.00	\$4,319,381.00	\$4,402,467.00
<b>Emergency Services</b>	\$1,356,200.00	\$1,138,220.00	\$1,155,990.00
<b>Community Services</b>	\$758,457.00	\$718,766.00	\$718,766.00
<b>Total Revenues</b>	<b>\$20,502,593.00</b>	<b>\$20,587,659.00</b>	<b>\$21,002,694.00</b>

Expenses	2025	2026	2027
<b>Administration</b>	\$5,300,611.00	\$5,490,762.00	\$5,558,165.00
<b>Planning &amp; Development</b>	\$2,497,266.00	\$2,386,869.00	\$2,401,417.00
<b>Operations</b>	\$7,113,843.00	\$7,202,570.00	\$7,373,285.00
<b>Emergency Services</b>	\$2,703,373.00	\$2,610,558.00	\$2,684,465.00
<b>Community Services</b>	\$2,887,499.00	\$2,896,900.00	\$2,985,363.00
<b>Total Revenues</b>	<b>\$20,502,592.00</b>	<b>\$20,587,659.00</b>	<b>\$21,002,694.50</b>

# 2025 Capital Budget by Department

The Town of High Level's Capital Budget is a financial plan dedicated to building the community's future. Unlike the operating budget, which covers day-to-day expenses, the capital budget is focused on long-term investments.

These are major projects and purchases that improve our infrastructure, enhance service delivery, and position the town for future growth.

From upgrading roads and water systems to investing in new technology and essential equipment, these capital projects are about more than bricks and mortar, they're about building a resilient, efficient, and forward-looking community. Each investment is carefully planned to deliver lasting value and support the Town's strategic priorities for years to come.



# 2025 Capital Budget Spending by Department

The Town of High Level delivers a wide range of essential services to support our residents and keep the community running smoothly.

Community Services oversees FCSS programs and recreational opportunities that promote well-being and community connection.

Operations (Public Works) maintains roads, water, wastewater, and other core infrastructure.

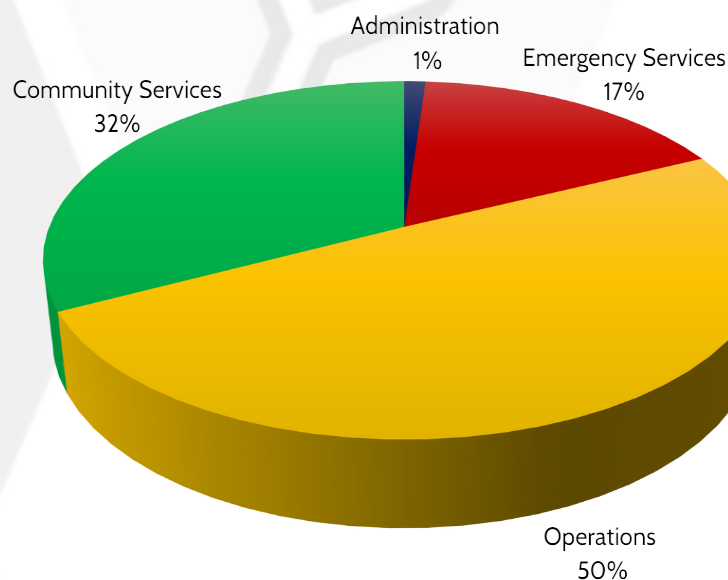
Emergency Services includes our dedicated Fire Department and Bylaw Enforcement team, working to keep the community safe.

Planning and Development guides the town's growth through municipal planning and land use management.

Finance manages utilities, taxation, budgets, and financial systems to keep town services running smoothly.

Administration manages elections, supports Council activities, and oversees essential internal operations to ensure effective governance and smooth day-to-day functions.

## 2025 Capital Budget by Department



# 2025 Capital Budget Funding by Department

Capital projects in the Town of High Level are funded through a mix of municipal reserves, provincial and federal grants, and other contributions. These funding sources allow the Town to invest in critical infrastructure and long-term improvements without placing the full burden on local taxpayers. For 2025, capital funding includes:

\$733,000 from municipal reserves, which are savings set aside over time for major investments.

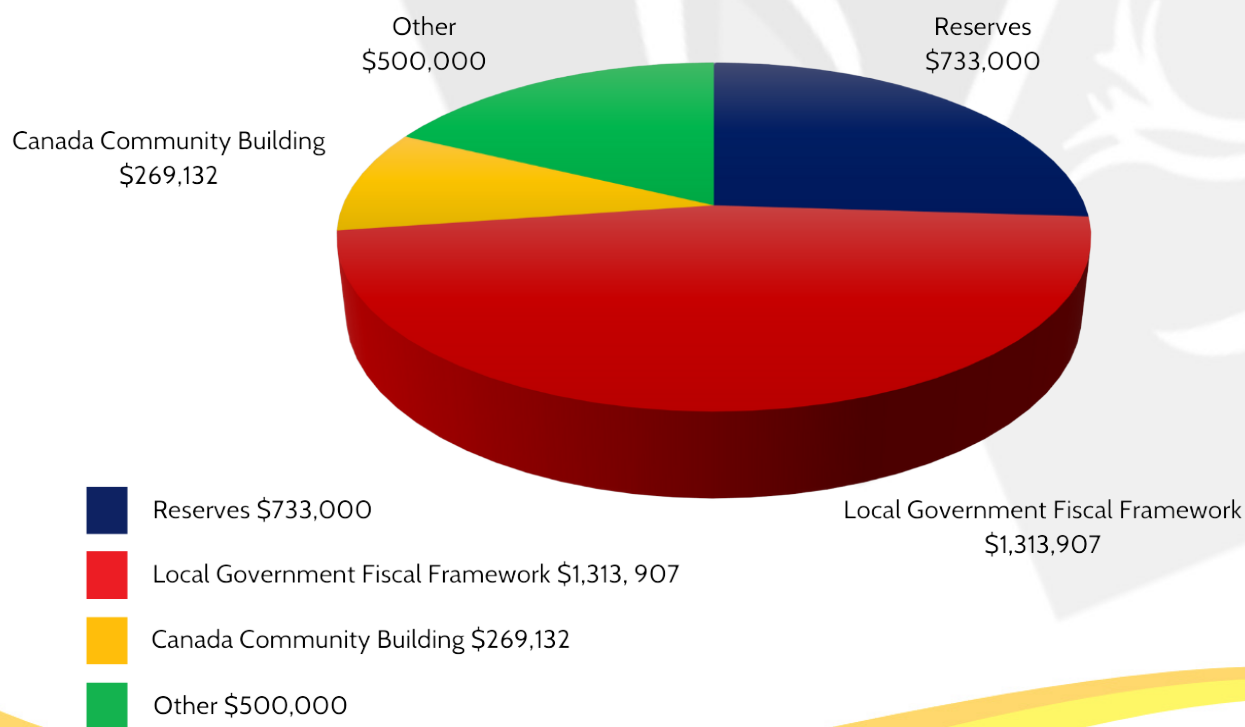
\$1,313,907 from the Local Government Fiscal Framework (LGFF), a provincial funding program that supports municipal infrastructure needs.

\$269,132 from the Canada Community Building Fund (formerly Gas Tax Fund), a federal grant aimed at enhancing local infrastructure and sustainability.

\$500,000 from other sources, which may include project-specific grants, partnerships, or carryover funds from prior years.

This blended funding approach helps ensure the Town can deliver important projects while maintaining long-term financial stability.

## 2025 Capital Budget Funding



# Community Services

## Goals for 2025

In 2025, Community Services will keep offering fun and helpful events and programs for everyone in the community. The budget includes money for family programs, recreation, and building upkeep.

## Family Community Support Services

Family Community Support Services will continue offering free, family-friendly programs like Art in the Park, Cruz and Play, and other seasonal events. We are also setting aside \$2,000 to help plan special recognition days. These include Indigenous Peoples Day, Sisters in Spirit, Missing and Murdered Indigenous Peoples Day, and the National Day for Truth and Reconciliation.

## Recreation Programs

We will spend money on new recreation equipment, like pickleball gear, so more people can enjoy these activities. Most of the cost for these programs is paid through donations and grants. For example, Canada Day is supported by donations and a \$1,750 grant.

## R.E. Walter Memorial Aquatic Centre

We are adding more money to the pool's budget to buy parts we might need for future repairs. A new zipline will also be added for more fun! We have also applied for special funding to help pay for a new boiler and heating system.

## Sports Complex

The Sports Complex will get money for paint supplies, a new cooler for the curling hall, and a small shelter near the outdoor rink. We also applied for a grant to help fix the foundation and add new heaters for people watching games.

These changes show our promise to offer programs and places that welcome everyone and help make life better in our community.



# Planning and Development

## **Big Changes to How You Apply for Permits and Licences**

The Town is launching a new online system for development permits and business licences! With the new PSD CityWide system, you'll be able to apply, track progress, and pay, all online. This will help make decisions faster and easier. If you prefer, you can still apply in person.

## **Cutting Red Tape and Adding More Housing Options**

Thanks to a \$1.67 million grant from the Canada Mortgage and Housing Corporation, the Town is updating its Land Use Bylaw to help build more homes. These changes will make it easier to build things like secondary suites, duplexes, and small apartment buildings across town.

We're also updating rules about parking, lot sizes, and how close buildings can be together. Our goal is to make it faster and simpler to build homes, with online permits and quicker reviews to help.

## **Planning for the Future in the Southwest Area**

A matching grant from the Northern Regional and Economic Development Program is helping the Town update its plan for the southwest area.

We're also creating a detailed plan to build new housing lots. These lots will be ready to go, either for the Town to develop or for a builder to buy and get started. This means more places to live for the people of High Level.



# Emergency Services

## Fire Services

The 2025 Fire Services budget stays the same. One goal is to improve the Town's fire rating, which may help lower insurance costs. The Fire Department is working on faster response times during the day, using a new staff model and a work experience program that helps train future firefighters.

One major purchase is planned: a new Structure Protection Trailer. The current one will become a backup after two very busy fire seasons.

## WUI Team

The WUI Team is fully funded by the Province. It includes four firefighters trained to fight wildfires near homes. The \$500,000 budget is the same as past years, with extra income from emergency calls helping reduce costs to the Town. When not on calls, the team teaches wildfire safety across north-ern Alberta.

## Medical Co-Response

This budget covers help with medical calls—about 475 a year. Most funding comes from Alberta Health Services. The budget also covers supplies, training, and staff registration.

### Emergency Management

This budget supports emergency planning, safety training, and fire prevention work like tree thin-ning. It also helps fund a regional emergency team through a provincial grant.

## Enforcement Services

In 2025, the Town will add a Community Peace Officer and a seasonal bylaw officer to improve safe-ty. A new vehicle will be bought for the new officer, replacing one that is worn out.

## Health and Safety

This budget helps keep Town staff safe through training, inspections, and safety gear. No large pur-chases are planned for 2025.



# Operations

## **100 Avenue Rehabilitation**

The Town is upgrading 100 Avenue from 98 Street to 103 Street. This includes new pavement, sidewalks, streetlights, and sewer upgrades. Storm drains and medians will also be added, along with a new firehall signal. New crosswalks and signals will make it safer for people to walk, especially in busy areas. These changes will improve safety, traffic flow, and accessibility for both residents and visitors. The upgrades support long-term growth and reflect the Town's goal of building a strong and modern transportation system.

## **Paving Program**

The Town has checked the condition of all streets and roads in High Level through a full street inspection. Streets in the worst condition will be fixed first. This includes overlay work and other repairs to improve driving conditions and safety. The paving program helps prevent further damage and extends the life of local roads.

## **Water Study**

The Town is working with Mackenzie County on a study to see if water from the Peace River can be brought to this region. The project could help meet future water needs for High Level and nearby areas. It focuses on long-term access to clean and reliable water.

## **Water Meter Replacements**

A five-year project is starting to replace all old water meters in homes and businesses. These meters have reached their 20-year lifespan. The first phase will check and replace 75 meters. This work is funded through the utility reserve and will help improve water tracking and service across the community.



# Finance

## Meeting Room Updates

This year, the Mayor and Council have approved for updates to be made in the Town Hall's meeting rooms.

This project will enable the town to host hybrid or virtual meetings in all meeting rooms moving forward. This will improve collaborative community engagement as well as the effectiveness of administrative communication.

## Branding Updates

This year, the Mayor and Council have approved the rebranding initiative for the Town of High Level.

This is part of the Wayfinding Strategy and Implementation Project that aims to enhance the presence of the Town's brand in the community through updated and cohesive Signage and entry feature designs.



# Administration

## **New Rule for Asset Retirement Obligations**

Starting in 2023, municipalities must follow a new rule called PS 3280. It requires them to record the costs of cleaning up or removing certain assets, like landfills, fuel tanks, or asbestos, once they are no longer in use. These are called Asset Retirement Obligations (AROs).

To record an ARO, there must be a legal duty, an event that caused it, future costs, and a reasonable estimate. This applies to all assets, even leased or unused ones. Landfill costs will now be recorded sooner, changing how debt and assets appear on financial statements.

## **2025 Municipal Election**

The Town of High Level's municipal election is scheduled for fall 2025. Town administration is responsible for organizing and managing the election in accordance with the Local Authorities Election Act.

This includes appointing a Returning Officer, preparing nomination packages, confirming voting stations, securing election workers, and setting up advance and special voting options. Administration ensures eligible residents are informed about voting dates, locations, and requirements through public notices and communications.

Ballots, voting equipment, and security procedures are also managed by administration. The goal is to ensure a fair, accessible, and transparent election process for all voters and candidates.

## **High Level Airport Security Updates**

The Town of High Level is upgrading security at the airport by replacing outdated cameras and updating surveillance systems. These improvements will enhance safety for staff, passengers, and property, ensuring better monitoring of key areas. The project supports ongoing efforts to meet aviation security standards and protect vital infrastructure.



# Education Property Tax: What You Need to Know in 2025

It's important for residents to understand that the Town of High Level collects education property taxes on behalf of the provincial government, and not for its own use. The Town has no control over how much is requisitioned or how the funds are allocated. The amount to be collected is set by the Province and must be remitted accordingly.

The 2025 provincial budget includes an increase to education property tax rates, following a freeze in 2024. Rising property values and continued development mean the total amount collected across Alberta will rise from \$2.7 billion to \$3.1 billion.

This tax helps fund K-12 education, including teacher salaries and classroom resources, but not government operations, school construction, or pensions.

All municipalities, including High Level, collect an equalized share based on provincial formulas to ensure fairness across regions. In 2025, the residential/farmland rate is \$2.72 per \$1,000 of assessed value, and the non-residential rate is \$4.00 per \$1,000.

Most property owners can expect a change in their education tax bill due to these rate increases and updated property assessments.

## Seniors Requisition: Supporting Seniors in Our Region

A portion of your property taxes goes toward the seniors requisition. It is a mandatory contribution that helps fund seniors' supportive housing in our region. This funding supports the operation of lodges, which provide safe, affordable housing and basic services like meals and housekeeping for independent, low-income seniors.

The Town of High Level (along with other member municipalities) is required to contribute annually to help cover operating costs not funded by resident fees or provincial grants (such as the Lodge Assistance Grant from the Government of Alberta). The amount the Town must collect is set externally and cannot be adjusted by municipal council.

This requisition ensures that seniors in our region can continue to age in place with dignity and security. For High Level residents, seniors housing is supplied by the Boreal Housing Foundation.

## Why does my Municipal Tax Bill include Alberta School Education Taxes and Seniors Housing Requests?

The Province requires the Town of High Level to collect and remit Alberta School Education taxes. This tax helps fund the provincial education system. The Province receives approximately 32% of the required funding for the year through Municipalities.

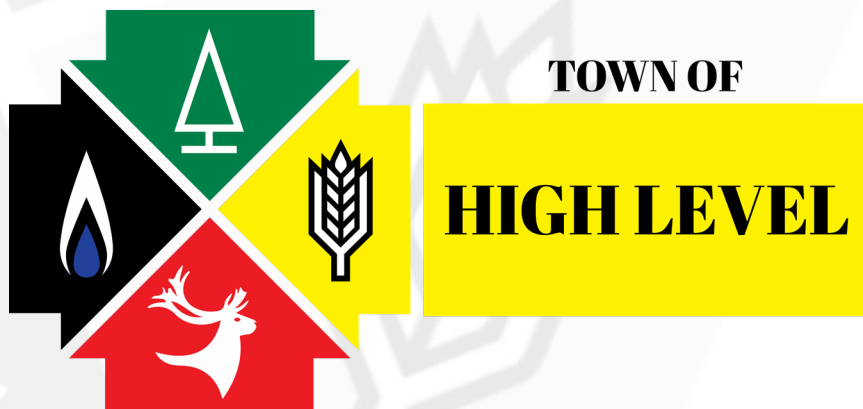
Link to More Information. [Education Property Taxes](#)

2024 Requisition \$1,423,378  
2025 Requisition: \$1,615,209  
Increase \$191,831  
% Increase: 13%

The Boreal Housing Foundation provides senior housing within the region. It is governed by the Alberta Housing Act. The Town is also required to levy and collect taxes to fund this initiative.

2024 Requisition: \$108,314  
2025 Requisition: \$152,627  
Increase: \$44,313  
% Increase: 41%





Prepared by: The Town of High Level Communications Desk with the assistance of all other departments. Their assistance was greatly appreciated during the development of this publication.  
Town of High Level 2025.

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# Town of High Level Services Enhance Daily Life

Municipalities play a crucial role in developing and maintaining the infrastructure and services that support daily life for residents. Both “hard” and “soft” infrastructure are essential for the well-being of residents, businesses, and visitors.

Hard infrastructure includes vital physical assets like roads and water systems, while soft infrastructure encompasses institutions that support economic and social activities, such as government services, schools, and law enforcement.

Through the budget process, municipalities work to allocate resources thoughtfully between hard and soft infrastructure, ensuring communities are both attractive and sustainable. The Town of High Level’s budget prioritizes careful planning and coordination of these services, aligning with strategic goals to meet the needs of the public both now and in the future.

## Regional Collaboration

Opportunities for regional collaboration are growing and evolving, which has allowed High Level to participate more in important initiatives, share critical knowledge and resources, attract investment, and find efficiencies.

Through positive relationship building and capacity development, the Town has earned strong connections with its regional partners. Councils and Chief Administrative Officers explore opportunities to address issues for shared services and mutual aid agreements.

Shared service agreements are progressive, and the Town has mutual agreements for services such as recreation, utilities, and more. Currently, the Town has partnerships with the Dene Tha’ First Nation and Mackenzie County.

Ongoing projects and services with our partners include:

- ♦ Dene Tha’ First Nation, including waterline infrastructure that provides potable Town water to the community of Bushe River.
- ♦ Mackenzie County, including a water study for the feasibility of bringing water to High Level and surrounding communities from the Peace River

The Town’s relationships with other municipalities and agencies are steadily progressing, fostering stronger collaboration.



# Understanding Service Delivery

Each day, Town of High Level residents benefit from their tax dollars through essential services such as safe roads, clean water, snow removal, road maintenance, pest control, and support for community events and programs. These visible services, known as direct services, are made possible by equally important but less visible indirect services.

These include information technology, communications, support for Council meetings, bylaw development, regional partnerships, and the management of human, financial, and physical resources. Together, these services ensure the smooth functioning of the Town and enhance the quality of life for its residents.

## Budget Development and Assumptions

Municipalities have to plan their budgets even when they can't be sure about market changes. Just like at home, rising fuel costs, inflation, and higher insurance rates can all affect a budget. To prepare, municipalities estimate their costs and revenues for the upcoming year.

They often plan for the worst-case scenario to make sure services and citizens are protected. If the worst doesn't happen, the extra money becomes a budget surplus, which can be saved in reserves or spent on important projects.

After making their estimates, Administration looks at the difference between expected revenues and expenses. This difference is called "the gap," and shows how much money the Town needs to keep its current services going.

# Understanding Municipal Taxation

Property taxes are calculated by multiplying the assessed value of a property by the tax mill rate for its zoning category. A mill rate is a number used to calculate property taxes.

It's the amount of tax you pay per \$1,000 of your property's assessed value. For example, if the mill rate is 10, and your property is worth \$100,000, you would pay \$1,000 in property taxes ( $10 \times \$100 = \$1,000$ ).

It's a way for municipalities to set how much tax is collected based on property values. A tax increase is a budget term that is often misunderstood. For example:

If the tax rate goes up but property assessment values go down, the Town might collect less total tax revenue despite the increase in the rate.

The Town of High Level has developed a budget that reflects the quality of life for residents, businesses, and local industry. Ensuring our tax levels remain fair and sustainable allowing us to support the services and growth that keep High Level strong.

Using tax funds in a responsible manner to the benefit of the entire community is a primary driver for this Council and Administration.

In summary, the Town has balanced the three-year operating budget with the following tax increases:

Tax Increases	
<b>2025</b>	2.95%
<b>2026</b>	3.00%
<b>2027</b>	4.39%

# Where Does the Money Come From?

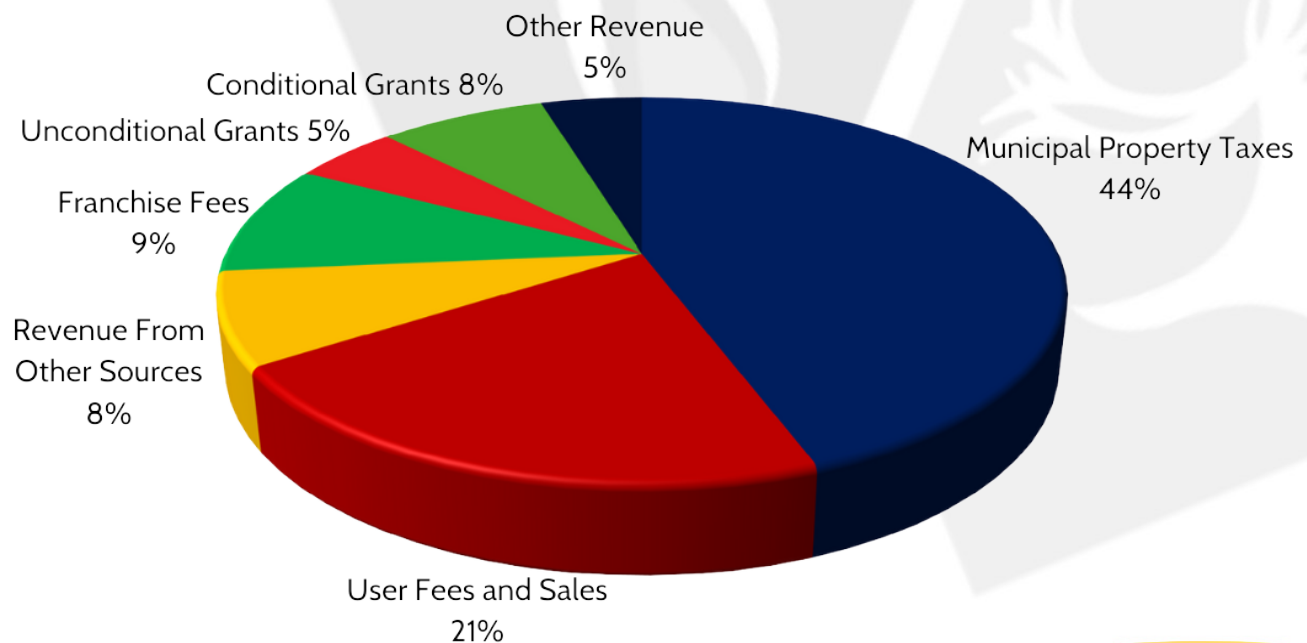
## Revenue Sources for the Town of High Level

Generating revenue is always a challenge for municipalities. The Town of High Level works hard to balance community needs with available resources to provide the best value in services. The Town's revenue comes from the following sources:

**Municipal Property Taxes:** Taxes collected from Residential, Non-Residential, Linear, and Industrial properties.

- ♦ **Interest Income:** Interest earned from Town of High Level reserve funds.
- ♦ **Other Income:** Includes revenue from asset sales, tax penalties, and enforcement fines.
- ♦ **Grants:** Contributions from Mackenzie County and other government organizations
- ♦ **Government Grants:** Funding provided by Provincial and Federal Governments.
- ♦ **User Fees and Sales:** Charges for paid services.
- ♦ **Transfers from Reserves:** Funds moved from the Town of High Level municipal reserves.

## Where the Money Comes From



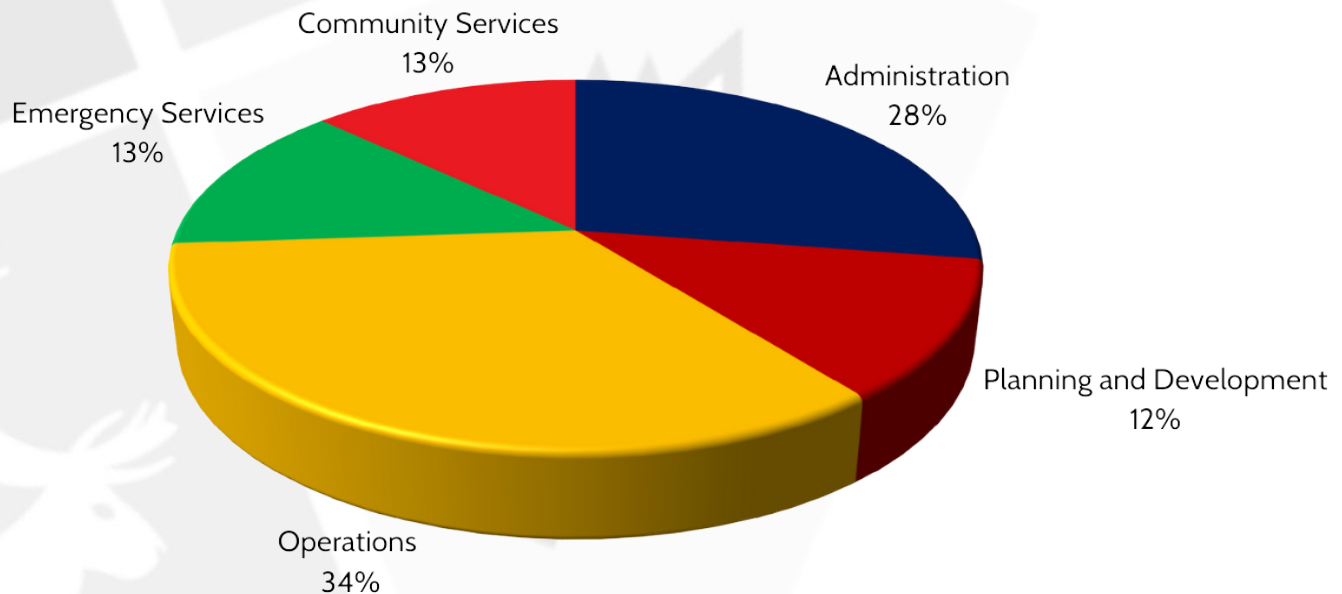
# Operating Expenses

## Supporting Programs and Services

Operating expenses are costs directly tied to running the Town's programs and services. These include things like water and wastewater treatment, curbside garbage collection, and fire protection services.

With global market changes, the prices of products and supplies are rising. This is called inflation. The Town of High Level budgets for these changes to account for rising costs.

### Where the Money Goes




# 2025 Operating Budget by Department

Revenues	2024	2025	Change	% Change
Administration	\$12,314,082.00	\$12,775,870.00	\$461,788.00	4%
Planning & Development	\$1,485,552.00	\$1,660,792.00	\$175,240.00	12%
Operations	\$3,894,468.00	\$4,136,101.00	\$241,633.00	6%
Emergency Services	\$1,197,000.00	\$1,356,200.00	\$159,200.00	13%
Community Services	\$760,891.00	\$895,457.00	\$134,566.00	18%
Total revenues	\$19,651,993.00	\$20,824,421.00	\$1,172,428.00	6%

Expenses	2024	2025	Change	% Change
Administration	\$5,216,429.00	\$5,485,439.00	\$269,010.00	5%
Planning & Development	\$1,467,666.00	\$2,497,266.00	\$1,029,600.00	70%
Operations	\$6,979,518.00	\$7,113,843.00	\$134,325.00	2%
Emergency Services	\$3,272,474.00	\$2,703,373.00	-\$569,101.00	-17%
Community Services	\$2,715,906.00	\$3,004,499.00	\$308,593.00	11%
Total revenues	\$19,651,993.00	\$20,824,420.00	\$1,172,427.00	6%

# 3-Year Operating Budget



Revenues	2025	2026	2027
Administration	\$12,775,870.00	\$12,935,286.00	\$13,249,421.00
Planning & Development	\$1,660,792.00	\$1,660,834.00	\$1,660,878.00
Operations	\$4,136,101.00	\$4,319,381.00	\$4,402,467.00
Emergency Services	\$1,356,200.00	\$1,138,220.00	\$1,155,990.00
Community Services	\$895,457.00	\$718,766.00	\$718,766.00
Total revenues	\$20,824,421.00	\$20,772,488.00	\$21,187,523.00

Expenses	2025	2026	2027
Administration	\$5,485,439.00	\$5,675,590.00	\$5,742,993.00
Planning & Development	\$2,497,266.00	\$2,386,869.00	\$2,401,417.00
Operations	\$7,113,843.00	\$7,202,570.00	\$7,373,285.00
Emergency Services	\$2,703,373.00	\$2,610,558.00	\$2,684,465.00
Community Services	\$3,024,499.00	\$2,896,900.00	\$2,985,363.00
Total expenses	\$20,824,420.00	\$20,772,487.00	\$21,187,523.00

# 2025 Capital Budget by Department

The Town of High Level's Capital Budget is a financial plan dedicated to building the community's future. Unlike the operating budget, which covers day-to-day expenses, the capital budget is focused on long-term investments.

These are major projects and purchases that improve our infrastructure, enhance service delivery, and position the town for future growth.

From upgrading roads and water systems to investing in new technology and essential equipment, these capital projects are about more than bricks and mortar, they're about building a resilient, efficient, and forward-looking community. Each investment is carefully planned to deliver lasting value and support the Town's strategic priorities for years to come.



# 2025 Capital Budget Spending by Department

The Town of High Level delivers a wide range of essential services to support our residents and keep the community running smoothly.

Administration is responsible for the overall management and operation of the municipality, ensuring Council's policies, programs, and strategic direction are implemented; advising and informing Council on municipal affairs; fulfilling all statutory obligations under Provincial and Federal legislation; developing and executing the corporate work plan and Three Year Financial Plan; administering the High Level Municipal Airport (CYOJ); and serving as Director of Emergency Services.

Community Services oversees FCSS programs and recreational opportunities that promote well-being and community connection.

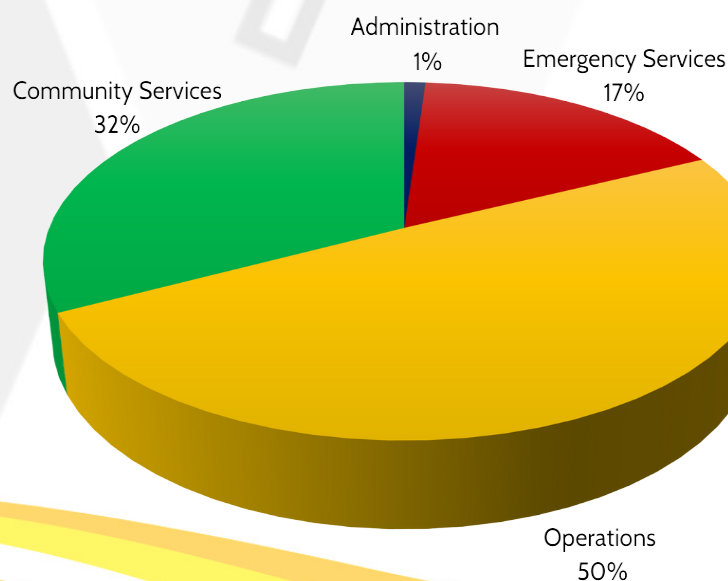
Operations (Public Works) maintains roads, water, wastewater, and other core infrastructure.

Emergency Services includes our dedicated Fire Department and Bylaw Enforcement team, working to keep the community safe.

Planning and Development guides the town's growth through municipal planning and land use management.

Finance manages the town's finances, technology, taxes, and property assessments, while the Chief Administrative Officer ensures the High Level Airport operates safely and follows all regulations.

## 2025 Capital Budget by Department



# 2025 Capital Budget Funding by Department

Capital projects in the Town of High Level are funded through a mix of municipal reserves, provincial and federal grants, and other contributions. These funding sources allow the Town to invest in critical infrastructure and long-term improvements without placing the full burden on local taxpayers. For 2025, capital funding includes:

\$733,000 from municipal reserves, which are savings set aside over time for major investments.

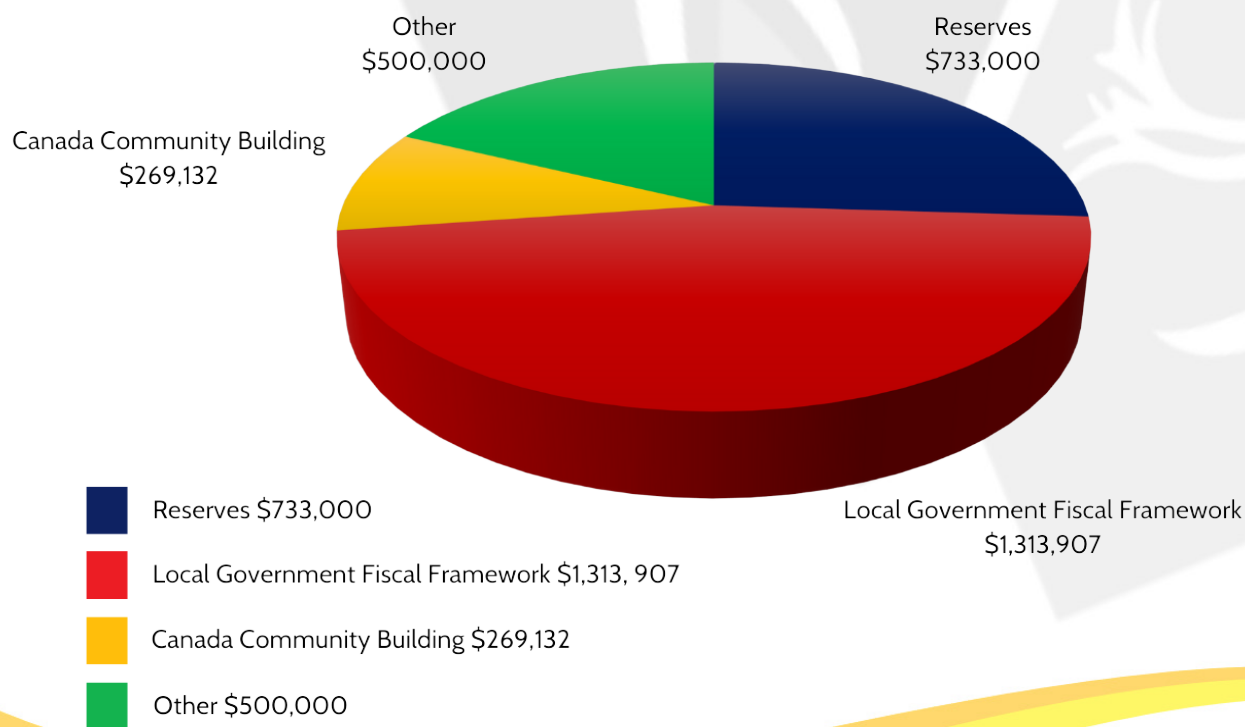
\$1,313,907 from the Local Government Fiscal Framework (LGFF), a provincial funding program that supports municipal infrastructure needs.

\$269,132 from the Canada Community Building Fund (formerly Gas Tax Fund), a federal grant aimed at enhancing local infrastructure and sustainability.

\$500,000 from other sources, which may include project-specific grants, partnerships, or carryover funds from prior years.

This blended funding approach helps ensure the Town can deliver important projects while maintaining long-term financial stability.

## 2025 Capital Budget Funding



# Administration

## **New Rule for Asset Retirement Obligations**

Starting in 2023, municipalities must follow a new rule called PS 3280. It requires them to record the costs of cleaning up or removing certain assets, like landfills, fuel tanks, or asbestos, once they are no longer in use. These are called Asset Retirement Obligations (AROs).

To record an ARO, there must be a legal duty, an event that caused it, future costs, and a reasonable estimate. This applies to all assets, even leased or unused ones. Landfill costs will now be recorded sooner, changing how debt and assets appear on financial statements.

## **2025 Municipal Election**

The Town of High Level's municipal election is scheduled for fall 2025. Town Administration is responsible for organizing and managing the election in accordance with the Local Authorities Election Act.

This includes liaising with a Returning Officer, preparing nomination packages, confirming voting stations, securing election workers, and setting up advance and special voting options. Administration ensures eligible residents are informed about voting dates, locations, and requirements through public notices and communications.

Ballots, election supplies, and security procedures are also managed by administration. The goal is to ensure a fair, accessible, and transparent election process for all voters and candidates.

## **High Level Airport Security Updates**

The Town of High Level is upgrading security at the airport by replacing outdated cameras and updating surveillance systems. These improvements will enhance safety for staff, passengers, and property, ensuring better monitoring of key areas. The project supports ongoing efforts to meet aviation security standards and protect vital infrastructure.



# Planning and Development

## **Big Changes to How You Apply for Permits and Licences**

The Town is launching a new online system for development permits and business licences! With the new PSD CityWide system, you'll be able to apply, track progress, and pay, all online. This will help make decisions faster and easier. If you prefer, you can still apply in person.

## **Cutting Red Tape and Adding More Housing Options**

Thanks to a \$1.67 million grant from the Canada Mortgage and Housing Corporation, the Town is updating its Land Use Bylaw to help build more homes. These changes will make it easier to build things like secondary suites, duplexes, and small apartment buildings across town.

We're also updating rules about parking, lot sizes, and how close buildings can be together. Our goal is to make it faster and simpler to build homes, with online permits and quicker reviews to help.

## **Planning for the Future in the Southwest Area**

A matching grant from the Northern Regional and Economic Development Program is helping the Town update its plan for the southwest area.

We're also creating a detailed plan to build new housing lots. These lots will be ready to go, either for the Town to develop or for a builder to buy and get started. This means more places to live for the people of High Level.



# Emergency Services

## Fire Services

The 2025 Fire Services budget stays the same. One goal is to improve the Town's fire rating, which may help lower insurance costs. The Fire Department is working on faster response times during the day, using a new staff model and a work experience program that helps train future firefighters.

One major purchase is planned: a new Structure Protection Trailer. The current one will become a backup after two very busy fire seasons.

## WUI Team

The WUI Team is fully funded by the Province. It includes four firefighters trained to fight wildfires near homes. When not on calls, the team teaches wildfire safety across northern Alberta.

## Medical Co-Response

This budget covers help with medical calls—about 475 a year. Most funding comes from Alberta Health Services. The budget also covers supplies, training, and staff registration.

## Emergency Management

This budget supports emergency planning, safety training, and fire prevention work like tree thinning. It also helps fund a regional emergency team through a provincial grant.

## Emergency Management

This budget helps keep Town staff safe through training, inspections, and safety gear. No large purchases are planned for 2025.



# Operations

## 100 Avenue Rehabilitation

The Town is upgrading 100 Avenue from 98 Street to 103 Street. This includes new pavement, sidewalks, streetlights, and sewer upgrades. Storm drains and medians will also be added, along with a new firehall signal. New crosswalks and signals will make it safer for people to walk, especially in busy areas. These changes will improve safety, traffic flow, and accessibility for both residents and visitors. The upgrades support long-term growth and reflect the Town's goal of building a strong and modern transportation system.

## Paving Program

The Town has checked the condition of all streets and roads in High Level through a full street inspection. Streets in the worst condition will be fixed first. This includes overlay work and other repairs to improve driving conditions and safety. The paving program helps prevent further damage and extends the life of local roads.

## Water Study

The Town is working with Mackenzie County on a study to see if water from the Peace River can be brought to this region. The project could help meet future water needs for High Level and nearby areas. It focuses on long-term access to clean and reliable water.

## Water Meter Replacements

A five-year project is starting to replace all old water meters in homes and businesses. These meters have reached their 20-year lifespan. The first phase will check and replace 75 meters. This work is funded through the utility reserve and will help improve water tracking and service across the community.



# Finance

The Finance department takes care of many important financial jobs for the town. This includes keeping track of money coming in and going out, billing for utilities like water and power, managing loans and investments, and keeping records of town property and equipment.

Each year, it works closely with auditors who check the town's financial records. The department plans how to spend money each year, sets money aside in reserves, and looks ahead to make sure the town has enough money for future projects.

The department also helps take care of technology. It works closely with outside IT experts to buy and manage computers, servers, and software. It helps keep information safe with regular backups and gives employees help when they have computer problems.

The department teaches workers how to use financial software, helps with customer service, and makes policies about money and technology to keep everything running smoothly.

Another big job is taking care of taxes and property assessments. This includes sending out tax bills, collecting payments, and helping people pay their taxes in smaller amounts throughout the year. The department inspects properties, assesses new properties, and makes sure industrial properties are valued correctly.



# Community Services

## Goals for 2025

In 2025, Community Services will keep offering fun and helpful events and programs for everyone in the community. The budget includes money for family programs, recreation, and building upkeep, and celebrating the 60th Anniversary of the Town of High Level in 2025.

## Family Community Support Services

Family Community Support Services will continue offering free, family-friendly programs like Art in the Park, Cruz and Play, and other seasonal events. We are also setting aside \$2,000 to help plan special recognition days. These include Indigenous Peoples Day, Sisters in Spirit, Missing and Murdered Indigenous Peoples Day, and the National Day for Truth and Reconciliation.

## Recreation Programs

We will spend money on new recreation equipment, like pickleball gear, so more people can enjoy these activities. Most of the cost for these programs is paid through donations and grants. For example, Canada Day is supported by donations and a \$1,750 grant.

## R.E. Walter Memorial Aquatic Centre

We are adding more money to the pool's budget to buy parts we might need for future repairs. A new zipline will also be added for more fun! We have also applied for special funding to help pay for a new boiler and heating system.

## Sports Complex

The Sports Complex will get money for paint supplies, a new cooler for the curling hall, and a small shelter near the outdoor rink. We also applied for a grant to help fix the foundation and add new heaters for people watching games.

These changes show our promise to offer programs and places that welcome everyone and help make life better in our community.



# Education Property Tax: What You Need to Know in 2025

It's important for residents to understand that the Town of High Level collects education property taxes on behalf of the provincial government, and not for its own use. The Town has no control over how much is requisitioned or how the funds are allocated. The amount to be collected is set by the Province and must be remitted accordingly.

The 2025 provincial budget includes an increase to education property tax rates, following a freeze in 2024. Rising property values and continued development mean the total amount collected across Alberta will rise from \$2.7 billion to \$3.1 billion.

This tax helps fund K–12 education, including teacher salaries and classroom resources, but not government operations, school construction, or pensions.

All municipalities, including High Level, collect an equalized share based on provincial formulas to ensure fairness across regions. In 2025, the residential/farmland rate is \$2.72 per \$1,000 of assessed value, and the non-residential rate is \$4.00 per \$1,000.

Most property owners can expect a change in their education tax bill due to these rate increases and updated property assessments.

## Seniors Requisition: Supporting Seniors in Our Region

A portion of your property taxes goes toward the seniors requisition. It is a mandatory contribution that helps fund seniors' supportive housing in our region. This funding supports the operation of lodges, which provide safe, affordable housing and basic services like meals and housekeeping for independent, low-income seniors.

The Town of High Level (along with other member municipalities) is required to contribute annually to help cover operating costs not funded by resident fees or provincial grants (such as the Lodge Assistance Grant from the Government of Alberta). The amount the Town must collect is set externally and cannot be adjusted by municipal council.

This requisition ensures that seniors in our region can continue to age in place with dignity and security. For High Level residents, seniors housing is supplied by the Boreal Housing Foundation.

## Why does my Municipal Tax Bill include Alberta School Education Taxes and Seniors Housing Requests?

The Province requires the Town of High Level to collect and remit Alberta School Education taxes. This tax helps fund the provincial education system. The Province receives approximately 32% of the required funding for the year through Municipalities.

Link to More Information. [Education Property Taxes](#)

2024 Requisition \$1,423,378

2025 Requisition: \$1,615,209

Increase \$191,831

% Increase: 13%

The Boreal Housing Foundation provides senior housing within the region. It is governed by the Alberta Housing Act. The Town is also required to levy and collect taxes to fund this initiative.

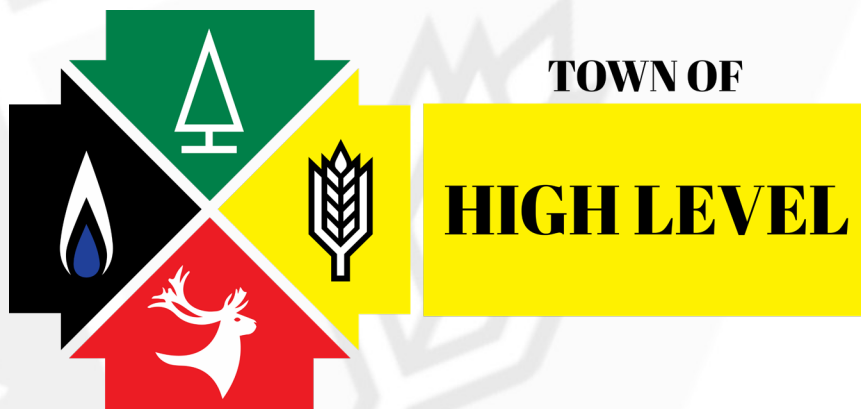
2024 Requisition: \$108,314

2025 Requisition: \$152,627

Increase: \$44,313

% Increase: 41%





Prepared by: The Town of High Level Communications Desk with the assistance of all other departments. Their assistance was greatly appreciated during the development of this publication.  
Town of High Level 2025.