

2021

Proposed Operating & Capital Budget

2022-2026 Financial Forecast



Budget Overview

2021 TOTAL CONSOLIDATED BUDGET

	2020 Consolidated Budget	2021 Proposed Operating Budget	2021 Proposed Capital Budget	2021 Consolidated Proposed Budget	2021/2020 Budget Change (%)	2022 Consolidated Forecast	2023 Consolidated Forecast	2024 Consolidated Forecast
Revenues								
Taxes	50,199,197	60,935,314	19,849,604	80,784,918	60.9%	85,415,725	85,708,868	86,126,173
Sales & User Charges	13,229,551	11,358,530	1,387,479	12,746,009	(3.7%)	12,530,609	12,530,609	12,530,609
Government Grants	7,841,950	1,435,998	13,486,899	14,922,897	90.3%	6,862,498	5,297,498	4,640,798
Other Revenues	2,122,248	2,095,872	180,000	2,275,872	7.2%	2,688,872	3,079,372	2,431,372
Contributions & Off-Site Levies	3,800,000		1,404,160	1,404,160	(63.0%)	3,755,092	2,785,895	3,284,006
Debentures	6,100,000		10,720,000	10,720,000	75.7%	6,270,000	6,250,000	750,000
Total Revenues	83,292,946	75,825,714	47,028,142	122,853,856	47.5%	117,522,796	115,652,242	109,762,958
Operating Expenditures								
Salaries, Wages & Benefits	26,686,825	27,379,465		27,379,465	2.6%	27,477,160	27,583,784	27,710,417
Contracted & General Services	12,481,584	17,802,644		17,802,644	42.6%	17,715,788	17,977,524	18,293,511
Materials, Goods & Utilities	13,114,299	13,654,626		13,654,626	4.1%	13,884,249	14,156,571	14,434,866
Grants	1,827,423	2,036,261		2,036,261	11.4%	2,076,445	2,117,839	2,153,283
Provisions for Allowances	225,500	416,100		416,100	84.5%	416,100	416,100	416,100
Internal Cost Allocations								
Interest on Long-Term Debt	836,882	791,035		791,035	(5.5%)	910,011	928,144	943,976
Total Operating Expenses	55,172,513	62,080,131		62,080,131	12.5%	62,479,753	63,179,962	63,952,153
Capital Expenditures								
Road Infrastructure	8,661,000		28,342,500	28,342,500	227.2%	27,355,000	25,130,000	14,336,500
Bridges	1,105,000		4,140,800	4,140,800	274.7%	2,197,000	2,038,800	2,034,800
Drainage	1,410,000		4,950,000	4,950,000	251.1%	2,000,000	2,000,000	2,000,000
Equipment & Vehicles	3,976,000		3,264,250	3,264,250	(17.9%)	3,584,250	4,609,000	2,039,500
Buildings			108,000	108,000				
Land Improvements	325,000		100,000	100,000	(69.2%)	1,665,000	100,000	100,000
Broadband Infrastructure			7,300,000	7,300,000				
Engineered Structures	10,577,600		4,732,823	4,732,823	(55.3%)	4,785,092	5,595,895	5,690,006
Total Capital Expenses	26,054,600		52,938,373	52,938,373	103.2%	41,586,342	39,473,695	26,200,806
Net Operating Cost	2,065,833	13,745,583	(5,910,231)	7,835,352	279.3%	13,456,701	12,998,585	19,609,999
Net Debt Principal	(3,032,810)	(3,126,666)		(3,126,666)	3.1%	(3,838,447)	(4,028,768)	(4,351,121)
Transfers from Reserve	4,588,521	5,606,965	9,292,450	14,899,415	214.2%	11,708,576	10,290,889	6,674,306
Transfers (to) Reserve	(3,096,623)	(14,493,562)	(3,382,219)	(17,875,781)	569.4%	(19,594,510)	(17,528,386)	(20,200,864)
Transfers (to) from Accumulated Surplus	(524,921)	(1,732,320)		(1,732,320)		(1,732,320)	(1,732,320)	(1,732,320)
Net for Funding Purposes								
Amortization Expense	(9,919,320)	(10,664,864)		(10,664,864)	7.5%	(11,091,456)	(11,535,116)	(11,807,143)
Net for Budgeting Purposes	(9,919,320)	(10,664,864)		(10,664,864)	7.5%	(11,091,456)	(11,535,116)	(11,807,143)

Budget Overview

2021 OPERATING BUDGET &

2022 - 2024 OPERATING FINANCIAL FORECAST

	2019 Actuals	2020 Approved Budget	2021 Base Budget	Service Enhancements	Significant Growth	2021 Proposed Budget	2020/2021 Budget Change (%)	2022 Financial Forecast	2023 Financial Forecast	2024 Financial Forecast
Revenues										
Taxes	50,204,838	50,199,197	50,589,465		30,195,453	80,784,918	60.9%	85,415,725	85,708,868	86,126,173
Sales & User Charges	11,711,253	12,503,051	13,863,609		(1,117,600)	12,746,009	1.9%	12,530,609	12,530,609	12,530,609
Government Grants	1,560,163	1,456,950	1,225,998	210,000		1,435,998	(1.4%)	1,435,998	1,435,998	1,435,998
Other Revenues	9,067,060	2,122,248	2,095,872			2,095,872	(1.2%)	2,095,872	2,095,872	2,095,872
Total Revenues	72,543,314	66,281,446	67,774,944	(210,000)	(29,077,853)	97,062,797	46.4%	101,478,204	101,771,347	102,188,652
Expenditures										
Salaries, Wages & Benefits	25,571,946	26,686,825	26,684,427	695,038		27,379,465	2.6%	27,477,160	27,583,784	27,710,417
Contracted & General Services	11,452,622	12,432,029	14,178,825	2,114,047	1,509,772	17,802,644	43.2%	17,715,788	17,977,524	18,293,511
Materials, Goods & Utilities	12,431,297	13,163,854	13,652,118	2,508		13,654,626	3.7%	13,884,249	14,156,571	14,434,866
Grants	3,018,555	1,827,423	2,029,483	6,778		2,036,261	11.4%	2,076,445	2,117,839	2,153,283
Provisions for Allowances	1,023,668	225,500	416,100			416,100	84.5%	416,100	416,100	416,100
Internal Cost Allocations	1									
Interest on Long-Term Debt	779,951	836,882	791,035			791,035	(5.5%)	910,011	928,144	943,976
Total Expenses	54,278,040	55,172,513	57,751,988	2,818,371	1,509,772	62,080,131	12.5%	62,479,753	63,179,962	63,952,153
Net Operating Cost	18,265,274	11,108,933	10,022,956	(2,608,371)	27,568,081	34,982,666	214.9%	38,998,451	38,591,385	38,236,499
Net Debt Principal	(3,034,472)	(3,032,810)	(3,126,666)			(3,126,666)	3.1%	(3,838,447)	(4,028,768)	(4,351,121)
Transfers (to) from Reserve	1,448,462	(324,402)	(177,871)	224,160	(8,932,886)	(8,886,597)	2,639.4%	(13,971,194)	(12,031,358)	(11,957,547)
Transfers (to) from Accumulated Surplus		(524,921)	(1,732,320)			(1,732,320)	230.0%	(1,732,320)	(1,732,320)	(1,732,320)
Contributed to Capital	(13,956,501)	(7,226,800)	(6,806,779)	(182,500)	(14,247,804)	(21,237,083)	193.9%	(19,456,490)	(20,798,939)	(20,195,511)
Net for Funding Purposes	2,722,763		(1,820,680)	(2,566,711)	4,387,391					
Amortization Expense	(10,156,473)	(9,919,320)	(10,664,864)			(10,664,864)	7.5%	(11,091,456)	(11,535,116)	(11,807,143)
Net for Budgeting Purposes	(7,433,710)	(9,919,320)	(12,485,544)	(2,566,711)	4,387,391	(10,664,864)	7.5%	(11,091,456)	(11,535,116)	(11,807,143)

Service Enhancements

- **Service Enhancements**
- **Service Enhancement Descriptions**



Service Enhancements

SERVICE ENHANCEMENT SUMMARY

During budget deliberations, proposed Service Enhancements and additional enhancements brought forward by Council are evaluated for financial viability and alignment with Sturgeon County's Strategic and Corporate Business Plan. This year prior to final approval, Council made the following changes to the recommended Service Enhancements:

	SERVICE ENHANCEMENT	MULTI-YEAR	FTE IMPACT	2021		PROJECTED COST			
				COST	FUNDING SOURCE	2022	2023	2024	
CAPITAL	INFORMATION SERVICES	Broadband Initiative	Yes	-	7,300,000	Debt Draw or Reallocation	Servicing		
		LIDAR Acquisition	No	-	215,000	Equipment Reserve	-	-	-
	FLEET & FACILITY SERVICES	Cardiff Park Office Trailer	Yes	-	20,000	Equipment Reserve	1,250	1,250	1,250
		Cardiff Room & security improvements	No	-	136,250	Equipment Reserve	-	-	-
		Fleet Yard Coverall Building	Yes	-	88,000	Significant Growth (Priority 3: New Infrastructure)	500	500	500
	TRANSPORTATION & ENGINEERING SERVICES	Heritage Industrial Park and Rge Rd 254 Reconstruction	No	-	2,500,000	Significant Growth (Priority 1: Reserve & Debt)	-	-	-
		Pinesands Subdivision	No	-	2,790,000	Debt Draw or Reallocation	Servicing		
		Rge Rd 10 Reconstruction Engineering (Road to Pinesands Subdivision)	Yes	-	150,000	Significant Growth (Priority 3: New Infrastructure)	TBD		
	UTILITY SERVICES	Advanced Metering Infrastructure (Phase 2)	Yes	-	98,500	Utility Rate	11,500	11,500	11,500
		Manor Estates Stage II LP Sewer Conversion	No	-	84,000	Utility Rate	-	-	-
IMPACT OF CAPITAL SERVICE ENHANCEMENTS			-	13,381,750					
OPERATING	COMMUNICATIONS	Branding	No	-	85,000	Reserve	-	-	-
		Website Enhancement/Replacement	No	-	100,000	Significant Growth (Priority 5: Service Level Increase)	-	-	-
	FAMILY & COMMUNITY SUPPORT SERVICES	Park, Trail & Grant Coordinator (Pilot)	No	1.0	96,160	Community Enhancement Reserve	-	-	-
		Sturgeon Victim Services	Yes	-	6,778	Significant Growth (Priority 4: Community Building)	6,778	6,778	-
	FIRE SERVICES	Firefighter x Three Positions	Yes	3.0	254,934	Significant Growth (Priority 7: Tax Stabilization)	252,534	252,534	252,534
		Business Analyst Extension	No	1.0	108,627	Significant Growth (Priority 5: Service Level Increase)	-	-	-
	INFORMATION SERVICES	Linear Referencing Software	No	-	15,000	MSI Operating	-	-	-
		Service Desk Analyst Position	Yes	-	77,976	Repurpose existing FTE	TBD		
		Service Request System	No	-	75,000	MSI Operating	-	-	-
		SharePoint Implentation	No	-	85,000	Significant Growth (Priority 5: Service Level Increase)	-	-	-
	CORPORATE PLANNING & INTERGOVERNMENTAL SERVICES	Corporate Advocacy Supports	Yes	-	75,000	Significant Growth (Priority 5: Service Level Increase)	75,000	75,000	75,000
		Defense and Security Investment Supports	Yes	-	70,000	Significant Growth (Priority 7: Tax Stabilization)	70,000	70,000	70,000
	ECONOMIC DEVELOPMENT SERVICES	Economic Development Advertising Resources	Yes	-	122,000	MSI Operating / General Taxation	174,000	176,000	178,000
		Hydrogen Investment Attraction Supports	No	-	50,000	MSI Operating	-	-	-
		SIP Rail and PUL Planning	No	-	36,000	Economic Development Reserve	-	-	-
		Villeneuve Airport Area Growth Supports	No	-	325,000	Significant Growth (Priority 5: Service Level Increase)	-	-	-
	PLANNING & DEVELOPMENT SERVICES	Environmental Planning Services Roadmap	No	-	95,000	Significant Growth (Priority 5: Service Level Increase)	-	-	-
	FLEET & FACILITY SERVICES	Custodian Labourer	Yes	1.0	62,034	Significant Growth (Priority 7: Tax Stabilization)	63,890	63,890	63,890
		Heavy Equipment Technician	Yes	-	103,695	Repurpose existing FTE	TBD		
	TRANSPORTATION & ENGINEERING SERVICES	Gravel Road & Shoulder Stabilization	Yes	-	265,000	Significant Growth (Priority 2: Infrastructure Rehabilitation)	265,000	265,000	265,000
		Intersection Improvement Program	No	-	83,000	Significant Growth (Priority 2: Infrastructure Rehabilitation)	-	-	-
		Signs Service Enhancement	No	-	335,167	Significant Growth (Priority 5: Service Level Increase)	-	-	-
		Train Whistle Cessation	Yes	-	150,000	Significant Growth (Priority 5: Service Level Increase)	150,000	75,000	75,000
UTILITY SERVICES	Cost of Service Study (5 Year Review)	No	-	85,000	Utility Rate	-	-	-	
	Utility Asset Management Implementation	Yes	-	57,000	Reserve	7,000	7,000	7,000	
IMPACT OF OPERATING SERVICE ENHANCEMENTS			6.0	2,818,371					
TOTAL IMPACT OF SERVICE ENHANCEMENTS			6.0	16,200,121					

Service Enhancements

SERVICE ENHANCEMENT DESCRIPTIONS

Broadband Initiative (CAP)

Investment in broadband infrastructure in a pilot project area of the County to bring the area to a minimum 50/10 Mbps service standard. The County will partner with a private Internet Service Provider(s) to incentivize timely delivery of service to the pilot project area, with a focus on meeting appropriate service standards, ensuring affordability to residents and business, and ensuring future scalability.

LiDAR Acquisition (CAP)

The implementation of LiDAR imagery creates an accurate and precise "real world" picture, showing ground features and natural topography, which provides users the ability to accurately understand drainage patterns, flood risk, and construction requirements in the County. LiDAR technology presents an opportunity to better equip staff with timely and valuable information, supporting two focus areas (Maintain and Enhance Strong Communities and Environmental Stewardship).

Cardiff Park Office Trailer (CAP)

Purchase of a pre-owned office skid shack which will result in lower operating costs and increased service capacity by Agriculture Services in Cardiff Park's annual operations; this supports two focus areas (Maintain and Enhance Strong Communities and Operational Excellence) and will reflect a return on investment within 3.5 years.

Cardiff Room Upgrades (CAP)

Implementation of new technology and visual upgrades to the Cardiff Meeting Room will provide the County's Elected Officials and Administration with a more professional meeting space. Increasing the technology options available for room users also allows for a more modern image of the organization and supports three focus areas (Planned Growth and Prosperity, Maintain and Enhance Strong Communities and Strong Local and Regional Governance).

Fleet Yard Coverall Building (CAP)

Summary of Service Enhancement to be updated for budget book publication. Item brought above the line by Council.

Heritage Industrial Park and Rge Rd 254 Reconstruction (CAP)

Capital project added by Council during deliberations.

Pinesands Subdivision (CAP)

Capital project added by Council during deliberations.

Rge Rd 10 Reconstruction Engineering [Road to Pinesands Subdivision] (CAP)

Capital project added by Council during deliberations.

Advanced Metering Infrastructure (Phase 2) (CAP)

Advanced Metering Infrastructure (AMI) will enable improved customer service by providing a self-service option for County utility customers. This supports a process that detects potential utility bills issues prior to users accruing high costs. County utility ratepayers would additionally have the benefit of accessing their utility account information online, which empowers residents to make informed decisions on water usage; this supports one focus area (Maintain and Enhance Strong Communities).

Manor Estates Stage II LP Sewer Conversion (CAP)

Residents of Manor Estates Stage II subdivision submitted a petition to Council requesting the County approve a feasibility study exploring the cost per lot to upgrade from the existing low-pressure sewer service to a gravity service. This study, which supports two focus areas (Maintain and Enhance Strong Communities and Operational Excellence), would allow for the development of accurate costing scenarios that would help facilitate a Local Improvement Bylaw for this community.

Service Enhancements

SERVICE ENHANCEMENT DESCRIPTIONS

Branding (OP)

Development of a professional, cohesive, and attractive brand through a fulsome and transparent community engagement process, that reflects our community's identity, diversity, and honours the County's history. A rebrand, which supports three focus areas (Planned Growth and Prosperity, Community Identity and Spirit, and Operational Excellence) will positively contribute to attracting new investment, enhance tourism, and increase community spirit.

Park, Trail & Grant Coordinator (Pilot) (OP)

The intent of this resource is to research, provide coordination assistance and timely communication on matters pertaining to parks, trail, open space master plan initiatives, and additional items such as roadside and commemorative policies. This pilot position will also assist in soliciting new grant funding for local and non-profit and voluntary organizations as well as assisting in securing additional revenue for the County to offset the costs of infrastructure related capital projects. Enhanced communication, tracking and operational execution aligned to this position supports five focus areas (Planned Growth and Prosperity, Maintain and Enhance Strong Communities, Strong Local and Regional Governance, Community Identity and Spirit, and Operational Excellence).

Sturgeon Victim Services (OP)

Essential services are provided by Sturgeon Victim Services in the catchment area including Morinville, Legal, Bon Accord, Gibbons, and Sturgeon County. These services include crisis support and response, counselling, emergency funding, navigational supports, programming, short term shelter, basic need support, transportation, and community connections.

Firefighter x Three Positions (OP)

This allows Emergency Services to maintain a minimum of four full time firefighters with coverage 12 hours/day, 7 days/week 365 days a year in both the District of Namao and District of Bon Accord. This request aligns with the strategic direction established in the Strategic Plan under the Focus Areas of Planned Growth and Prosperity and Maintaining and Enhance Strong Communities and supports Service Commitment of Operational Excellence. If this Service Enhancement is not implemented we will maintain our current level of service with a minimum of two full time firefighter on shift augmented by the Officers with weekend coverage provided by Casual Firefighters.

Website Enhancement/Replacement (OP)

Summary of Service Enhancement to be updated for budget book publication. Item brought above the line by Council.

Business Analyst Extension (OP)

Project management, business process re-engineering, and organizational change management are the forte of Sturgeon County Business Analysts. These activities provide the County with a strong return on investment via on-time, on-budget, successful projects and efficient processes. The County currently has a temporary Business Analyst. This proposal would extend the Business Analyst position for an additional year.

Linear Referencing Software (OP)

The implementation of Linear Referencing Software provides a more modern way of managing the organization's linear assets (such as roads) by tracking and reporting on the many varied attributes along the asset. This allows for more accurate data on road surfaces, speed limits, and capital plans to be collected, for example, without increasing long term data maintenance requirements; this supports two focus areas (Maintain and Enhance Strong Communities and Operational Excellence).

Service Desk Analyst Position (OP)

Reallocation of a vacant position to address capacity requirements within the Information Services Department to ensure the organization is best able to meet the increased complexity of Information Technology service requests and provide a higher level of service and supports to the organization; this supports two focus areas (Maintain and Enhance Strong Communities and Operational Excellence).

Service Request System (OP)

The development and implementation of a corporate Service Request System to process incoming requests (both external and internal) will reduce reliance on manual processes and provide efficiencies in tracking and responding to customer service requests. A corporate Service Request System will also allow better data for Council and Administration in making decisions on County programs and services. Supporting four focus areas (Maintain and Enhance Strong Communities, Strong Local and Regional Governance, Community Identity and Spirit and Operational Excellence), this system will improve customer service and contribute to an overall enhanced organizational competitiveness.

Service Enhancements

SERVICE ENHANCEMENT DESCRIPTIONS

SharePoint Implementation (OP)

This 2021 investment will allow for the continued roll-out of SharePoint, which will be the County's corporate records management system. This is critical to modernizing the County's workforce potential and ensuring that staff have reliable access to County records regardless of whether they are working in the office, in the field, or from home.

Corporate Advocacy Supports (OP)

Investment in enhanced government advocacy will support the County's strategic interests under a financial, economic, operational, and regulatory lens. The County is an active participant in several high-profile advocacy priorities aligned to its competitiveness; success in this regard will require effective coordination, positive relationships, smart messaging, and implementation of plans through Council, Administration, and well-positioned partners. This supports four strategic focus areas (Planned Growth and Prosperity, Strong Local and Regional Governance, Environmental Stewardship and Operational Excellence).

Defense and Security Investment Supports (OP)

Summary of Service Enhancement to be updated for budget book publication. Item brought above the line by Council.

Economic Development Advertising Resources (OP)

Sufficient investment in economic development marketing resources and contracted staff capacity will support critical messaging on the County's positive investment climate to local, national and international audiences. The County will develop partnerships and grant potential, while building out targeted campaigns, print and digital media, direct business promotion, events, and more to foster higher levels of awareness and investor interest. This supports four strategic focus areas (Planned Growth and Prosperity, Maintain and Enhance Strong Communities, Community Identity and Spirit and Operational Excellence).

Hydrogen Investment Attraction Supports (OP)

The County is well positioned to foster the massive economic and environmental potential within the clean hydrogen industry. A small investment is required to ensure the County is resourced to engage in hydrogen node development and complementary planning activities with partner governments, industry, and facilitators. This is a key priority for the County in diversifying its economy and supports six strategic focus areas (Planned Growth and Prosperity, Maintain and Enhance Strong Communities, Strong Local and Regional Governance, Community Identity and Spirit, Environmental Stewardship, and Operational Excellence).

SIP Rail and PUL Planning (OP)

Sturgeon Industrial Park offers great value, and an assessment of rail servicing options will provide important investment certainty to those that require rail access for operations. Without certainty of alignments, often investment decisions are more difficult for companies to make as they consider north and west parcels of the Park. This supports three strategic focus areas (Planned Growth and Prosperity, Maintain and Enhance Strong Communities, and Environmental Stewardship).

Villeneuve Airport Area Growth Supports (OP)

The Villeneuve Airport is a tremendous regional asset, with the Villeneuve Landing Network partnership advancing several exciting concepts focused on the development of a growth node for target sector investments within the County. The County has the opportunity to lead in the development of critical growth management plans, governance reviews, and benefit frameworks, critical to moving the VLN mission forward. This supports six strategic focus areas (Planned Growth and Prosperity, Maintain and Enhance Strong Communities, Strong Local and Regional Governance, Community Identity and Spirit, Environmental Stewardship, and Operational Excellence).

Environmental Planning Services Roadmap (OP)

Summary of Service Enhancement to be updated for budget book publication. Item brought above the line by Council.

Service Enhancements

SERVICE ENHANCEMENT DESCRIPTIONS CONTINUED

Custodian Labourer (OP)

Summary of Service Enhancement to be updated for budget book publication. Item brought above the line by Council.

Heavy Equipment Technician (OP)

Reallocation of a vacant position to address capacity requirements within Fleet and Facility Services; this will decrease equipment down times and assist in the continued drive towards greater operational efficiency. The position will increase the versatility of the department, and hours of operational support. The initiative is in alignment with three focus areas (Planned Growth and Prosperity, Maintain and Enhance Strong Communities and Operational Excellence).

Gravel Road & Shoulder Stabilization (OP)

The application of enhanced gravel road maintenance strategies, including but not limited to shoulder stabilization, application of chemical stabilization products, utilization of geo textile/cell technologies, and enhanced aggregate application, will significantly increase the life-cycle and safety of County road infrastructure. These actions address defects which are beyond the scope of routine maintenance but not to the scale of capital programming; this supports two focus areas (Maintain and Enhance Strong Communities and Operational Excellence).

Intersection Improvement Program (OP)

Initiation of a first level review of intersections in the County. The intent of the review will be to establish prioritization of intersections that require improvements with respect to lighting, sightlines, traffic controls and lane configuration.

Signs Service Enhancement (OP)

An increase in service level to actively address the current unsightly state of leaning and inadequate signage through the community will help project a positive County image. In addition, installation of advance highway - local road junction signs will give drivers advanced notice as to which local road they are approaching to prevent sudden braking on the highway for residents, industry, and emergency services. This supports one focus area (Maintain and Enhance Strong Communities).

Train Whistle Cessation (OP)

The development of an implementation plan to deliver a train whistling cessation program in the County, will help balance the needs of people and communities, and address safety of our road users in regards to rail crossings. This supports one focus area (Maintain and Enhance Strong Communities).

Cost of Service Study (5 Year Review) (OP)

The Cost of Service Study (Five Year Review) will independently assess, evaluate, and provide recommendations for the County's existing water, sewer, and storm rates to ensure alignment with current economic conditions. A five-year financial review supports four focus areas (Planned Growth and Prosperity, Maintain and Enhance Strong Communities, Strong Local and Regional Governance and Operational Excellence).

Utility Asset Management Implementation (OP)

Summary of Service Enhancement to be updated for budget book publication. Item brought above the line by Council.

Budget Highlights

- **Divisions & Departments**



Budget Highlights by Division

COUNCIL & COMMISSIONER'S OFFICE SUMMARY

To inform and advise Council on strategic and policy direction and directs and aligns the overall operations of the County.

	2019 Actuals	2020 Approved Budget	2021 Base Budget	Service Enhancements	Significant Growth	2021 Proposed Budget	2020/2021 Budget Change (%)	2022 Financial Forecast	2023 Financial Forecast	2024 Financial Forecast
Revenues										
Sales & User Charges	63,911	65,500	65,500			65,500		65,500	65,500	65,500
Total Revenues	63,911	65,500	65,500			65,500		65,500	65,500	65,500
Expenditures										
Salaries, Wages & Benefits	1,567,979	1,834,182	1,782,893			1,782,893	(2.8%)	1,799,531	1,815,104	1,819,845
Contracted & General Services	438,519	566,493	639,344	185,000		824,344	45.5%	597,188	610,489	624,092
Materials, Goods & Utilities	26,901	49,947	43,947			43,947	(12.0%)	44,799	45,659	46,534
Grants	24,619	20,000	20,000			20,000		20,396	20,804	21,220
Internal Cost Allocations (500)										
Total Expenses	2,057,518	2,470,622	2,486,184	185,000		2,671,184	8.1%	2,461,914	2,492,056	2,511,691
Net Operating Cost	(1,993,607)	(2,405,122)	(2,420,684)	(185,000)		(2,605,684)	8.3%	(2,396,414)	(2,426,556)	(2,446,191)
Transfers (to) from Reserve	(39,516)	17,500	35,000	85,000	100,000	220,000	1,157.1%			
Net for Funding Purposes	(2,033,123)	(2,387,622)	(2,385,684)	(100,000)	100,000	(2,385,684)	(0.1%)	(2,396,414)	(2,426,556)	(2,446,191)
Net for Budgeting Purposes	(2,033,123)	(2,387,622)	(2,385,684)	(100,000)	100,000	(2,385,684)	(0.1%)	(2,396,414)	(2,426,556)	(2,446,191)

Budget Highlights by Division

COUNCIL

Sturgeon County Council provides and establishes policies around the provision of programs, services, and infrastructure. A prime responsibility of Council is to adopt the annual budget. The budget shows how the projects and activities detailed in the Corporate Business Plan will be resourced for a particular year.

	2019 Actuals	2020 Approved Budget	2021 Base Budget	Service Enhancements	Significant Growth	2021 Proposed Budget	2020/2021 Budget Change (%)	2022 Financial Forecast	2023 Financial Forecast	2024 Financial Forecast
Expenditures										
Salaries, Wages & Benefits	661,190	806,586	850,794			850,794	5.5%	852,911	853,648	854,400
Contracted & General Services	108,671	146,489	167,066			167,066	14.0%	149,980	152,986	156,051
Materials, Goods & Utilities	1,177	2,190	2,190			2,190		2,233	2,278	2,324
Internal Cost Allocations (500)										
Total Expenses	770,538	955,265	1,020,050			1,020,050	6.8%	1,005,124	1,008,912	1,012,775
Net Operating Cost	(770,538)	(955,265)	(1,020,050)			(1,020,050)	6.8%	(1,005,124)	(1,008,912)	(1,012,775)
Net for Funding Purposes	(770,538)	(955,265)	(1,020,050)			(1,020,050)	6.8%	(1,005,124)	(1,008,912)	(1,012,775)
Net for Budgeting Purposes	(770,538)	(955,265)	(1,020,050)			(1,020,050)	6.8%	(1,005,124)	(1,008,912)	(1,012,775)



Significant Budget Changes

Impact on 2021 Budget

- For funding purposes, Council's budget increased by 6.8%; \$64,800.



Base Budget Highlights

- Salaries, Wages & Benefits increased by \$44,200 mainly due to Council's Average Weekly Earnings increase and organizational restructuring.
- Contracted & General Services increased by \$20,600 as recommended by the Governance & Council Services Committee for new Council Orientation following the municipal election.

Budget Highlights by Division

CHIEF ADMINISTRATIVE OFFICER'S (CAO) OFFICE

The Chief Administrative Officer is appointed by Council and is responsible for the daily operations of Sturgeon County.

	2019 Actuals	2020 Approved Budget	2021 Base Budget	Service Enhancements	Significant Growth	2021 Proposed Budget	2020/2021 Budget Change (%)	2022 Financial Forecast	2023 Financial Forecast	2024 Financial Forecast
Expenditures										
Salaries, Wages & Benefits	333,725	414,781	408,055			408,055	(1.6%)	411,497	414,948	418,542
Contracted & General Services	115,882	139,006	155,875			155,875	12.1%	159,674	163,623	167,674
Materials, Goods & Utilities	71	3,370	4,400			4,400	30.6%	4,487	4,577	4,668
Total Expenses	449,678	557,157	568,330			568,330	2.0%	575,658	583,148	590,884
Net Operating Cost	(449,678)	(557,157)	(568,330)			(568,330)	2.0%	(575,658)	(583,148)	(590,884)
Transfers (to) from Reserve	(36,016)									
Net for Funding Purposes	(485,694)	(557,157)	(568,330)			(568,330)	2.0%	(575,658)	(583,148)	(590,884)
Net for Budgeting Purposes	(485,694)	(557,157)	(568,330)			(568,330)	2.0%	(575,658)	(583,148)	(590,884)



Significant Budget Changes

Impact on 2021 Budget

- For funding purposes, the Chief Administrative Officer's Office budget increased by 2.0%; \$11,200.



Base Budget Highlights

- Salaries, Wages & Benefits decreased by \$6,700 based on merit, inflation, and organizational restructuring.
- Contracted & General Services increased by \$16,900 to reflect increased rates for professional services.

Budget Highlights by Division

CORPORATE COMMUNICATIONS

The Corporate Communications Department aims to promote a positive image of Sturgeon County and inform the organization and community with the services and programs provided by the municipality. This is achieved through various media, including publications, social media and events.

Programs

Internal Communications

As every staff member is an ambassador of the County, it is vital that internal communications effectively keep staff informed to ensure public messages are consistent, and that staff are provided with the communication tools needed to perform their job effectively.

External Communications

Through on-going development and implementation of a comprehensive communication plans, external communications comprises communication with key audiences, including landowners and residents.

	2019 Actuals	2020 Approved Budget	2021 Base Budget	Service Enhancements	Significant Growth	2021 Proposed Budget	2020/2021 Budget Change (%)	2022 Financial Forecast	2023 Financial Forecast	2024 Financial Forecast
Revenues										
Sales & User Charges	63,911	65,500	65,500			65,500		65,500	65,500	65,500
Total Revenues	63,911	65,500	65,500			65,500		65,500	65,500	65,500
Expenditures										
Salaries, Wages & Benefits	573,064	612,815	524,044			524,044	(14.5%)	535,123	546,508	546,903
Contracted & General Services	213,966	280,998	316,403	185,000		501,403	78.4%	287,534	293,880	300,367
Materials, Goods & Utilities	25,653	44,387	37,357			37,357	(15.8%)	38,079	38,804	39,542
Grants	24,619	20,000	20,000			20,000		20,396	20,804	21,220
Total Expenses	837,302	958,200	897,804	185,000		1,082,804	13.0%	881,132	899,996	908,032
Net Operating Cost	(773,391)	(892,700)	(832,304)	(185,000)		(1,017,304)	14.0%	(815,632)	(834,496)	(842,532)
Transfers (to) from Reserve	(3,500)	17,500	35,000	85,000	100,000	220,000	1,157.1%			
Net for Funding Purposes	(776,891)	(875,200)	(797,304)	(100,000)	100,000	(797,304)	(8.9%)	(815,632)	(834,496)	(842,532)
Net for Budgeting Purposes	(776,891)	(875,200)	(797,304)	(100,000)	100,000	(797,304)	(8.9%)	(815,632)	(834,496)	(842,532)



Significant Budget Changes

Impact on 2021 Budget

- For funding purposes, the Corporate Communications budget decreased by 8.9%; \$77,900.

Base Budget Highlights

- Salaries, Wages & Benefits decreased by \$88,800 based on merit, inflation, and organizational restructuring.
- Contracted & General Services increased by \$35,400 mainly due to the digital customer satisfaction survey.
- Materials, Goods & Utilities decreased by \$7,000 due to the completion of the 2020 Service Enhancement, Senior Communications Officer.
- Transfers from Reserve increased by \$17,500 due to the internal transfer of a one-time revenue source.



Service Enhancements

- OP - Branding
- OP - Website Enhancement/Replacement





Budget Highlights by Division

COMMUNITY SERVICES DIVISION

To provide safe, reliable, and sustainable services through a variety of programs that contribute to a high quality of life in Sturgeon County. The Community Services Division is comprised of the following departments:

- Family & Community Support Services
- Protective Services

	2019 Actuals	2020 Approved Budget	2021 Base Budget	Service Enhancements	Significant Growth	2021 Proposed Budget	2020/2021 Budget Change (%)	2022 Financial Forecast	2023 Financial Forecast	2024 Financial Forecast
Revenues										
Sales & User Charges	872,117	789,984	831,346			831,346	5.2%	831,346	831,346	831,346
Government Grants	498,884	487,591	485,091			485,091	(0.5%)	485,091	485,091	485,091
Other Revenues	24,458	1,500	1,500			1,500		1,500	1,500	1,500
Total Revenues	1,395,459	1,279,075	1,317,937			1,317,937	3.0%	1,317,937	1,317,937	1,317,937
Expenditures										
Salaries, Wages & Benefits	3,446,184	3,879,006	3,693,138	348,194		4,041,332	4.2%	3,974,313	3,998,975	4,011,694
Contracted & General Services	1,515,069	1,458,070	2,166,785	2,900		2,169,685	48.8%	3,356,877	3,386,898	3,387,687
Materials, Goods & Utilities	500,517	529,060	566,270			566,270	7.0%	532,910	541,135	549,518
Grants	1,947,674	1,606,486	1,806,343	6,778		1,813,121	12.9%	1,848,887	1,885,730	1,916,532
Internal Cost Allocations	230,200	293,591	308,334			308,334	5.0%	312,285	315,931	319,263
Total Expenses	7,639,644	7,766,213	8,540,870	357,872		8,898,742	14.6%	10,025,272	10,128,669	10,184,694
Net Operating Cost	(6,244,185)	(6,487,138)	(7,222,933)	(357,872)		(7,580,805)	16.9%	(8,707,335)	(8,810,732)	(8,866,757)
Transfers (to) from Reserve	345,163	314,770	341,400	96,160	261,712	699,272	122.2%	502,712	502,712	495,934
Contributed to Capital	(376,959)	(373,800)	(373,800)			(373,800)		(373,800)	(373,800)	(373,800)
Net for Funding Purposes	(6,275,981)	(6,546,168)	(7,255,333)	(261,712)	261,712	(7,255,333)	10.8%	(8,578,423)	(8,681,820)	(8,744,623)
Amortization Expense	(780,243)	(795,096)	(819,256)			(819,256)	3.0%	(852,024)	(886,106)	(921,551)
Net for Budgeting Purposes	(7,056,224)	(7,341,264)	(8,074,589)	(261,712)	261,712	(8,074,589)	10.0%	(9,430,447)	(9,567,926)	(9,666,174)

Budget Highlights by Division

FAMILY & COMMUNITY SUPPORT SERVICES

The Family & Community Support Services department ensures that the residents of Sturgeon County have access to excellent recreation and social programs, parks & open spaces, to enhance quality of life.

Programs

Program Development

FCSS and Recreation programs and events support personal development, learning and skill development, active and healthy lifestyles. By promoting social and physical development of children and their families, we enrich and strengthen the wellbeing of individuals, families and community.

Open Space Management

Our public parks and trails are developed in collaboration with not for profit volunteer organizations to provide structured and unstructured outdoor experiences.

Community Development

We work with volunteers to support and build organizational capacity to help groups in making positive change in their communities.

Living Well Counselling and

We provide free, accessible and timely counselling, support and information and referrals for County residents who require support in meeting their social needs and building on their ability to cope with daily and situational challenges.change in their communities.

	2019 Actuals	2020 Approved Budget	2021 Base Budget	Service Enhancements	Significant Growth	2021 Proposed Budget	2020/2021 Budget Change (%)	2022 Financial Forecast	2023 Financial Forecast	2024 Financial Forecast
Revenues										
Sales & User Charges	63,916	58,060	58,060			58,060		58,060	58,060	58,060
Government Grants	498,884	487,591	485,091			485,091	(0.5%)	485,091	485,091	485,091
Other Revenues	6,844	1,500	1,500			1,500		1,500	1,500	1,500
Total Revenues	569,644	547,151	544,651			544,651	(0.5%)	544,651	544,651	544,651
Expenditures										
Salaries, Wages & Benefits	894,016	1,291,847	1,104,686	95,660		1,200,346	(7.1%)	1,128,224	1,148,164	1,160,737
Contracted & General Services	695,683	484,459	255,388	500		255,888	(47.2%)	260,935	266,668	272,534
Materials, Goods & Utilities	70,210	84,109	81,219			81,219	(3.4%)	82,692	84,131	85,597
Grants	1,864,363	1,524,186	1,723,343	6,778		1,730,121	13.5%	1,764,244	1,799,394	1,828,469
Internal Cost Allocations	22,554	22,770	24,244			24,244	6.5%	24,639	25,004	25,337
Total Expenses	3,546,826	3,407,371	3,188,880	102,938		3,291,818	(3.4%)	3,260,734	3,323,361	3,372,674
Net Operating Cost	(2,977,182)	(2,860,220)	(2,644,229)	(102,938)		(2,747,167)	(4.0%)	(2,716,083)	(2,778,710)	(2,828,023)
Transfers (to) from Reserve	345,163	314,770	243,400	96,160	6,778	346,338	10.0%	250,178	250,178	243,400
Contributed to Capital	(20,000)	(20,000)	(20,000)			(20,000)		(20,000)	(20,000)	(20,000)
Net for Funding Purposes	(2,652,019)	(2,565,450)	(2,420,829)	(6,778)	6,778	(2,420,829)	(5.6%)	(2,485,905)	(2,548,532)	(2,604,623)
Amortization Expense	(288,051)	(285,777)	(302,454)			(302,454)	5.8%	(314,551)	(327,134)	(340,219)
Net for Budgeting Purposes	(2,940,070)	(2,851,227)	(2,723,283)	(6,778)	6,778	(2,723,283)	(4.5%)	(2,800,456)	(2,875,666)	(2,944,842)

Significant Budget Changes

Impact on 2021 Budget

- For funding purposes, the Family & Community Support Services budget decreased by 5.6%; \$144,600.



Base Budget Highlights

- Salaries, Wages & Benefits decreased by \$187,000 as various positions were replaced by newer staff hired at lower pay classifications.
- Contracted & General Services decreased by \$229,000 due to the reclassification of various budgeted expenditures to the "Grants" category for better alignment with actual transactions.
- Grants increased by \$199,000 due to the reclassification of expenditures previously budgeted under "Contracted & General Services".
- Transfers from Reserve increased by \$71,000 due to the completion of the 2020 Service Enhancement, Grant Coordinator.



Service Enhancements

- OP - Park, Trail & Grant Coordinator (Pilot)
- OP - Sturgeon Victim Services



Budget Highlights by Division

PROTECTIVE SERVICES

Sturgeon County Protective Services is committed to providing Sturgeon County residents, visitors and community partners with an effective emergency and enforcement service through professional response and education. "Committed to Community."

Programs

Response & Investigation

General fire investigations are completed by certified district fire chiefs under the Safety Codes Act. Complex fires are investigated by the County Fire Chief or the County Deputy Fire Chief on a call out basis. Emergency Services administers the response activities of 5 fire departments in Bon Accord, Calahoo, Legal, Namao and Redwater and fire service agreements with the remaining 2 Towns fire departments (Gibbons and Morinville) to provide fire services throughout the County.

Training, Prevention & Education

The program includes in-house training sessions and external courses through partnerships with neighboring municipalities. An annual 10% - 15% turnover of volunteers requires the Department to provide continual training to accepted

standards to minimize risk to residents and to reduce liability to the County. The Fire Prevention program consists of public service announcements, advertisements, school visits, firehall open houses, and promotion of the Fire Smart program.

Bylaw Enforcement

Responsible for enforcing all bylaws of the County and the contracted Towns of Bon Accord, Legal and Gibbons. Duties include but are not limited to pro-active patrols of multi lot subdivisions, responding to county residents' complaints and land use bylaw issues.

Provincial Statutes

The Provincial Statutes Program is responsible for enforcing the provincial acts (i.e. Highway Traffic Act, Traffic Safety Act).

	2019 Actuals	2020 Approved Budget	2021 Base Budget	Service Enhancements	Significant Growth	2021 Proposed Budget	2020/2021 Budget Change (%)	2022 Financial Forecast	2023 Financial Forecast	2024 Financial Forecast
Revenues										
Sales & User Charges	808,201	731,924	773,286			773,286	5.7%	773,286	773,286	773,286
Other Revenues	17,614									
Total Revenues	825,815	731,924	773,286			773,286	5.7%	773,286	773,286	773,286
Expenditures										
Salaries, Wages & Benefits	2,552,168	2,587,159	2,588,452	252,534		2,840,986	9.8%	2,846,089	2,850,811	2,850,957
Contracted & General Services	819,386	973,611	1,911,397	2,400		1,913,797	96.6%	3,095,942	3,120,230	3,115,153
Materials, Goods & Utilities	430,307	444,951	485,051			485,051	9.0%	450,218	457,004	463,921
Grants	83,311	82,300	83,000			83,000	0.9%	84,643	86,336	88,063
Internal Cost Allocations	207,646	270,821	284,090			284,090	4.9%	287,646	290,927	293,926
Total Expenses	4,092,818	4,358,842	5,351,990	254,934		5,606,924	28.6%	6,764,538	6,805,308	6,812,020
Net Operating Cost	(3,267,003)	(3,626,918)	(4,578,704)	(254,934)		(4,833,638)	33.3%	(5,991,252)	(6,032,022)	(6,038,734)
Transfers (to) from Reserve			98,000		254,934	352,934		252,534	252,534	252,534
Contributed to Capital	(356,959)	(353,800)	(353,800)			(353,800)		(353,800)	(353,800)	(353,800)
Net for Funding Purposes	(3,623,962)	(3,980,718)	(4,834,504)	(254,934)	254,934	(4,834,504)	21.4%	(6,092,518)	(6,133,288)	(6,140,000)
Amortization Expense	(492,192)	(509,319)	(516,802)			(516,802)	1.5%	(537,473)	(558,972)	(581,332)
Net for Budgeting Purposes	(4,116,154)	(4,490,037)	(5,351,306)	(254,934)	254,934	(5,351,306)	19.2%	(6,629,991)	(6,692,260)	(6,721,332)



Significant Budget Changes

Impact on 2021 Budget

- For funding purposes, the Protective Services budget increased by 21.4%; \$853,800.



Service Enhancements

- OP - Firefighter x Three Positions

Base Budget Highlights

- Sales & User Charges increased by \$41,000 due to rate changes per the Fire and Enforcement Service Agreement.
- Contracted & General Services increased by \$938,000 due to provincial RCMP costs, as well as a Fire Services Review to follow up to the 2015 Corporate Initiative Emergency Service Review.
- Materials, Goods & Utilities increased by \$40,000 for the purchase of Fire Services rescue equipment.
- Transfers from Reserve increased by \$98,000 to fund initiatives with a one-time revenue source.



Budget Highlights by Division

CORPORATE SERVICES DIVISION

To develop, coordinate, and implement internal standards, systems and processes designed to improve the overall performance of the organization.

The Corporate Services Division is comprised of the following departments:

- Human Resources Services
- Information Services
- Legislative Services

	2019 Actuals	2020 Approved Budget	2021 Base Budget	Service Enhancements	Significant Growth	2021 Proposed Budget	2020/2021 Budget Change (%)	2022 Financial Forecast	2023 Financial Forecast	2024 Financial Forecast
Revenues										
Sales & User Charges	39,618	25,702	17,202			17,202	(33.1%)	17,202	17,202	17,202
Government Grants	4,200									
Total Revenues	43,818	25,702	17,202			17,202	(33.1%)	17,202	17,202	17,202
Expenditures										
Salaries, Wages & Benefits	2,773,949	2,908,903	2,951,123	184,103		3,135,226	7.8%	3,073,944	3,110,733	3,139,232
Contracted & General Services	1,087,303	1,394,187	1,462,994	177,500		1,640,494	17.7%	1,338,893	1,370,506	1,402,897
Materials, Goods & Utilities	104,275	347,379	240,534			240,534	(30.8%)	244,606	249,120	253,717
Internal Cost Allocations	(53,680)	(53,680)	(53,680)			(53,680)		(53,680)	(53,680)	(53,680)
Total Expenses	3,911,847	4,596,789	4,600,971	361,603		4,962,574	8.0%	4,747,664	4,812,101	4,868,939
Net Operating Cost	(3,868,029)	(4,571,087)	(4,583,769)	(361,603)		(4,945,372)	8.2%	(4,730,462)	(4,794,899)	(4,851,737)
Transfers (to) from Reserve	(458,466)	(85,500)	(50,333)		193,627	143,294	(267.6%)	(197,500)	(197,500)	(197,500)
Contributed to Capital	(5,984)	(90,000)	(90,000)			(90,000)		(90,000)	(90,000)	(90,000)
Net for Funding Purposes	(4,332,479)	(4,746,587)	(4,724,102)	(361,603)	193,627	(4,892,078)	3.1%	(5,439,783)	(5,512,698)	(5,578,185)
Net for Budgeting Purposes	(4,332,479)	(4,746,587)	(4,724,102)	(361,603)	193,627	(4,892,078)	3.1%	(5,439,783)	(5,512,698)	(5,578,185)

Budget Highlights by Division

HUMAN RESOURCE SERVICES

Human Resource Services develops quality corporate human resource practices and programs which establish preferred work environment to attract, retain and motivate employees to assist the organization in meeting its strategic objectives. In addition, the department works with all staff to develop, improve and implement the corporate workplace Health and Safety Management System.

Programs

Human Resources General

This program focuses on the delivery of services including recruitment, employee relations, training and development, compensation and benefits, legal compliance, employee engagement, employee recognition, workforce planning and strategic human resources.

Health and Safety

This program focuses on the Health and Safety of Sturgeon County employees and compliance with relevant legislation.

	2019 Actuals	2020 Approved Budget	2021 Base Budget	Service Enhancements	Significant Growth	2021 Proposed Budget	2020/2021 Budget Change (%)	2022 Financial Forecast	2023 Financial Forecast	2024 Financial Forecast
Revenues										
Sales & User Charges	31,980	15,000	10,000			10,000	(33.3%)	10,000	10,000	10,000
Government Grants	4,200									
Total Revenues	36,180	15,000	10,000			10,000	(33.3%)	10,000	10,000	10,000
Expenditures										
Salaries, Wages & Benefits	724,380	709,951	678,315			678,315	(4.5%)	690,597	702,754	715,326
Contracted & General Services	177,647	172,620	179,408			179,408	3.9%	144,764	148,245	151,812
Materials, Goods & Utilities	35,827	46,925	47,925			47,925	2.1%	47,822	48,710	49,615
Total Expenses	937,854	929,496	905,648			905,648	(2.6%)	883,183	899,709	916,753
Net Operating Cost	(901,674)	(914,496)	(895,648)			(895,648)	(2.1%)	(873,183)	(889,709)	(906,753)
Transfers (to) from Reserve	(24,875)	12,500	17,500			17,500	40.0%	(17,500)	(17,500)	(17,500)
Net for Funding Purposes	(926,549)	(901,996)	(878,148)			(878,148)	(2.6%)	(890,683)	(907,209)	(924,253)
Net for Budgeting Purposes	(926,549)	(901,996)	(878,148)			(878,148)	(2.6%)	(890,683)	(907,209)	(924,253)



Significant Budget Changes

Impact on 2021 Budget

- For funding purposes, the Human Resource Services budget decreased 2.6%; \$23,900.



Base Budget Highlights

- Sales & User Charges decreased by \$5,000 due to a reduction in the WCB rate for the Partnerships in Injury Reduction program.
- Salaries, Wages & Benefits decreased by \$31,600 based on merit, inflation and organizational restructuring.
- Transfers from Reserve increased by \$5,000 to support an external audit on health and safety.

Budget Highlights by Division

INFORMATION SERVICES

Information Services provides services related to Information Technology (IT) Infrastructure, Business Transformation, Geographic Information Systems (GIS), and Information Management (IM).

Programs

IT Infrastructure

Ensures that departmental program delivery is supported by stable and effective technology that meets business needs. The team is also responsible for the acquisition, maintenance, and replacement of all technology in the organization.

Business Transformation

Ensures that departmental program delivery is well supported by technology and includes the related business-facing services of project management, business process reengineering, change management, and business relationship management.

Geographic Information Systems (GIS)

Integrates hardware, software, and data for capturing, managing, analyzing, and displaying geographically referenced

information. The GIS Program provides operational and strategic support to the organization through the implementation and use of GIS technology, including mapping, large format printing, data capture, maintenance, and analysis as well as reporting and technical advice.

Information Management (IM)

Provides support to the organization in the creation, maintenance, and retrieval of information, including facilitating collaboration between County stakeholders, promoting and understanding of County data, and helping departments get the most out of the organization's information and data. The IM team also oversees the County's records management program.

	2019 Actuals	2020 Approved Budget	2021 Base Budget	Service Enhancements	Significant Growth	2021 Proposed Budget	2020/2021 Budget Change (%)	2022 Financial Forecast	2023 Financial Forecast	2024 Financial Forecast
Revenues										
Sales & User Charges	4,217	6,202	2,702			2,702	(56.4%)	2,702	2,702	2,702
Total Revenues	4,217	6,202	2,702			2,702	(56.4%)	2,702	2,702	2,702
Expenditures										
Salaries, Wages & Benefits	1,549,762	1,864,182	1,914,596	184,103		2,098,699	12.6%	2,015,698	2,035,369	2,050,358
Contracted & General Services	758,826	1,116,381	1,065,362	177,500		1,242,862	11.3%	1,090,627	1,116,218	1,142,434
Materials, Goods & Utilities	60,640	299,550	192,205			192,205	(35.8%)	196,372	199,990	203,674
Internal Cost Allocations	(53,680)	(53,680)	(53,680)			(53,680)		(53,680)	(53,680)	(53,680)
Interest on Long-Term Debt								143,901	135,422	126,773
Total Expenses	2,315,548	3,226,433	3,118,483	361,603		3,480,086	7.9%	3,392,918	3,433,319	3,469,559
Net Operating Cost	(2,311,331)	(3,220,231)	(3,115,781)	(361,603)		(3,477,384)	8.0%	(3,390,216)	(3,430,617)	(3,466,857)
Net Debt Principal								(421,821)	(430,299)	(438,948)
Transfers (to) from Reserve	(355,241)	(55,000)	(152,000)		193,627	41,627	(175.7%)	(152,000)	(152,000)	(152,000)
Contributed to Capital	(5,984)	(90,000)	(90,000)			(90,000)		(90,000)	(90,000)	(90,000)
Net for Funding Purposes	(2,672,556)	(3,365,231)	(3,357,781)	(361,603)	193,627	(3,525,757)	4.8%	(4,054,037)	(4,102,916)	(4,147,805)
Net for Budgeting Purposes	(2,672,556)	(3,365,231)	(3,357,781)	(361,603)	193,627	(3,525,757)	4.8%	(4,054,037)	(4,102,916)	(4,147,805)



Significant Budget Changes

Impact on 2021 Budget

- For funding purposes, the Information Services budget increased by 4.8%; \$160,500.



Service Enhancements

- OP - Business Analyst Extension
- OP - Linear Referencing Software
- OP - Service Desk Analyst Position
- OP - Service Request System
- OP - SharePoint Implementation
- CAP - Broadband Initiative
- CAP - LiDAR Acquisition



Base Budget Highlights

- Sales & User Charges decreased by \$3,500 due to a reduction in projected map sales.
- Salaries, Wages & Benefits increased by \$50,400 based on merit, inflation and organizational restructuring.
- Contracted & General Services decreased by \$51,000 due to a reduction in consulting services related to the one-time Business Continuity – Disaster Recovery Project, as well as reductions in conferences and training.
- Materials, Goods & Utilities decreased by \$107,000 due to the completion of the Workstations Lease Agreement.
- Transfers to Reserve increased by \$97,000, as funding was added to support the 4-year Workstation Replacement Program, and there are no one-time projects to fund in 2021.

Budget Highlights by Division

LEGISLATIVE SERVICES

Legislative Services manages legislative procedures and processes through the provision of effective governance and support services to the public, Administration, Council, Council Committees, and quasi-judicial Boards.

Programs

Council and Committee Support

Prepares meeting agendas and minutes for Council and Council Committee meetings and coordinates the annual public member Committee recruitment process.

Quasi-Judicial Boards

Provides administrative support to the Assessment Review Board, Subdivision and Development Appeal Board and Agricultural Appeal Board.

Legislative Projects

Coordinates and carries out municipal elections, municipal censuses, and other legislative projects.

Information Access and Privacy

Coordinates the County's Freedom of Information and Protection of Privacy Program.

	2019 Actuals	2020 Approved Budget	2021 Base Budget	Service Enhancements	Significant Growth	2021 Proposed Budget	2020/2021 Budget Change (%)	2022 Financial Forecast	2023 Financial Forecast	2024 Financial Forecast
Revenues										
Sales & User Charges	3,421	4,500	4,500			4,500		4,500	4,500	4,500
Total Revenues	3,421	4,500	4,500			4,500		4,500	4,500	4,500
Expenditures										
Salaries, Wages & Benefits	499,807	334,770	358,212			358,212	7.0%	367,649	372,610	373,548
Contracted & General Services	150,830	105,186	218,224			218,224	107.5%	103,502	106,043	108,651
Materials, Goods & Utilities	7,808	904	404			404	(55.3%)	412	420	428
Total Expenses	658,445	440,860	576,840			576,840	30.8%	471,563	479,073	482,627
Net Operating Cost	(655,024)	(436,360)	(572,340)			(572,340)	31.2%	(467,063)	(474,573)	(478,127)
Transfers (to) from Reserve	(78,350)	(43,000)	84,167			84,167	(295.7%)	(28,000)	(28,000)	(28,000)
Net for Funding Purposes	(733,374)	(479,360)	(488,173)			(488,173)	1.8%	(495,063)	(502,573)	(506,127)
Net for Budgeting Purposes	(733,374)	(479,360)	(488,173)			(488,173)	1.8%	(495,063)	(502,573)	(506,127)



Significant Budget Changes

Impact on 2021 Budget

- For funding purposes, the Legislative Services budget increased by 1.8%; \$8,800.



Base Budget Highlights

- Salaries, Wages & Benefits increased by \$23,400 based on merit, inflation and organizational restructuring.
- Contracted & General Services increased by \$113,000 to fund the 2021 General Election and Meeting Management software.
- Transfers to Reserve decreased by \$127,200 due to the 2021 General Election and the full replenishment of 2019 By-Election costs.

Budget Highlights by Division

DEVELOPMENT & STRATEGIC SERVICES DIVISION

The Development and Strategic Services Division facilitates balanced growth and investment within Sturgeon County through proactive community planning, positive intergovernmental partnerships, direct investor and business supports, and timely facilitation of development opportunities.

The Division is comprised of the following departments:

- Planning & Development Services
- Economic Development Services
- Corporate Planning & Intergovernmental Services

	2019 Actuals	2020 Approved Budget	2021 Base Budget	Service Enhancements	Significant Growth	2021 Proposed Budget	2020/2021 Budget Change (%)	2022 Financial Forecast	2023 Financial Forecast	2024 Financial Forecast
Revenues										
Taxes										
Sales & User Charges	1,015,216	784,060	749,310			749,310	(4.4%)	749,310	749,310	749,310
Government Grants	7,600									
Other Revenues	9,093	155,458	155,458			155,458		155,458	155,458	155,458
Total Revenues	1,031,909	939,518	904,768			904,768	(3.7%)	904,768	904,768	904,768
Expenditures										
Salaries, Wages & Benefits	3,648,601	3,449,501	3,307,880			3,307,880	(4.1%)	3,352,573	3,387,033	3,402,576
Contracted & General Services	1,190,470	1,512,901	1,200,029	773,000		1,973,029	30.4%	1,536,706	1,557,037	1,577,806
Materials, Goods & Utilities	31,211	21,375	29,865			29,865	39.7%	30,424	30,978	31,543
Grants	39,149	65,000	65,300			65,300	0.5%	66,593	67,925	69,283
Internal Cost Allocations	68,482	66,050	66,197			66,197	0.2%	66,237	66,273	66,307
Interest on Long-Term Debt		149,612	191,363			191,363	27.9%	184,186	176,868	169,405
Total Expenses	4,977,913	5,264,439	4,860,634	773,000		5,633,634	7.0%	5,236,719	5,286,114	5,316,920
Net Operating Cost	(3,946,004)	(4,324,921)	(3,955,866)	(773,000)		(4,728,866)	9.3%	(4,331,951)	(4,381,346)	(4,412,152)
Net Debt Principal		(197,854)	(363,528)			(363,528)	83.7%	(370,704)	(378,022)	(385,485)
Transfers (to) from Reserve	(59,586)	440,500	(30,000)	36,000	565,000	571,000	29.6%	115,000	115,000	115,000
Contributed to Capital	(4,500)	(4,500)	(4,500)			(4,500)		(4,500)	(4,500)	(4,500)
Net for Funding Purposes	(4,010,090)	(4,086,775)	(4,353,894)	(737,000)	565,000	(4,525,894)	10.7%	(4,592,155)	(4,648,868)	(4,687,137)
Amortization Expense	(2,488)	(653)	(2,612)			(2,612)	300.0%	(2,717)	(2,826)	(2,939)
Net for Budgeting Purposes	(4,012,578)	(4,087,428)	(4,356,506)	(737,000)	565,000	(4,528,506)	10.8%	(4,594,872)	(4,651,694)	(4,690,076)

Budget Highlights by Division

PLANNING & DEVELOPMENT SERVICES

Planning & Development Services Implements provincial and Council approved land use plans, policies and priorities through an integrated framework, facilitating the development of a community reflective of Sturgeon County's vision.

Programs

Long Range and Regional Planning

Deliver effective land use and environmental planning supports for the diverse communities within Sturgeon County. Specific services include advancement and stewardship of the Municipal Development Plan (MDP), support to municipal or developer-led land use and master planning, community analysis and research, environmental planning and integration, stakeholder engagement, regional projects and planning oversight, and more.

Current Planning

Administer orderly and regionally compliant land use controls in Sturgeon County through application of the regional Growth Plan, the County's Municipal Development Plan (MDP), Land Use Bylaw (LUB), and other plans or statutory requirements. Specific services include review and stakeholder engagement on proposed residential and non-residential districting or subdivision applications, licensing and agreements, civic addressing, and process support to the Municipal Planning Commission (MPC), Subdivision and Development Appeal Board (SDAB), Municipal Government Board (MGB), and more.

Development and Safety Codes

Facilitate proposed residential and non-residential developments to support community growth while protecting safety and landowner interests. Specific services include development reviews and inspections in line with statutory requirements, stakeholder engagement and referrals, communication of engineering requirements, issuance of development permits / building permits / safety code permits (i.e. building, electrical, plumbing, private wastewater systems, and gas/mechanical service), and actions to ensure development compliance if required.

Special Projects and Process Improvement

Drive continuous improvement efforts related to planning and development customer service and satisfaction, process improvement, policy development, digital government delivery, file support and advisory services, and more. Advance special projects to align to Council's objectives, and to support the County's overall competitive value proposition.

Budget Highlights by Division

PLANNING & DEVELOPMENT SERVICES CONTINUED

	2019 Actuals	2020 Approved Budget	2021 Base Budget	Service Enhancements	Significant Growth	2021 Proposed Budget	2020/2021 Budget Change (%)	2022 Financial Forecast	2023 Financial Forecast	2024 Financial Forecast
Revenues										
Sales & User Charges	852,053	781,060	746,310			746,310	(4.4%)	746,310	746,310	746,310
Other Revenues	9,093	95,000	95,000			95,000		95,000	95,000	95,000
Total Revenues	861,146	876,060	841,310			841,310	(4.0%)	841,310	841,310	841,310
Expenditures										
Salaries, Wages & Benefits	1,536,849	1,584,276	2,076,171			2,076,171	31.0%	2,095,872	2,110,357	2,115,301
Contracted & General Services	396,779	530,435	558,510	95,000		653,510	23.2%	565,723	573,212	580,881
Materials, Goods & Utilities	3,132	5,545	14,845			14,845	167.7%	15,113	15,378	15,648
Grants			10,300			10,300		10,504	10,714	10,928
Internal Cost Allocations	4,709	2,277	2,424			2,424	6.5%	2,464	2,500	2,534
Total Expenses	1,941,469	2,122,533	2,662,250	95,000		2,757,250	29.9%	2,689,676	2,712,161	2,725,292
Net Operating Cost	(1,080,323)	(1,246,473)	(1,820,940)	(95,000)		(1,915,940)	53.7%	(1,848,366)	(1,870,851)	(1,883,982)
Transfers (to) from Reserve	(66,825)	40,000	(30,000)		95,000	65,000	62.5%	(30,000)	(30,000)	(30,000)
Contributed to Capital	(4,500)	(4,500)	(4,500)			(4,500)		(4,500)	(4,500)	(4,500)
Net for Funding Purposes	(1,151,648)	(1,210,973)	(1,855,440)	(95,000)	95,000	(1,855,440)	53.2%	(1,882,866)	(1,905,351)	(1,918,482)
Amortization Expense	(2,488)	(653)	(2,612)			(2,612)	300.0%	(2,717)	(2,826)	(2,939)
Net for Budgeting Purposes	(1,154,136)	(1,211,626)	(1,858,052)	(95,000)	95,000	(1,858,052)	53.4%	(1,885,583)	(1,908,177)	(1,921,421)

Significant Budget Changes

Impact on 2021 Budget



- The comparative 2020 Approved Budget figures on the following page represent the Development Support Services department, which was merged with the Planning and Regional Services department and re-named Planning & Development Services per a re-organization that took place in late 2020.
- For funding purposes, the Planning & Development Services budget shows an increase of 53.2% (\$644,500).



Service Enhancements

- OP - Environmental Planning Services Roadmap

Base Budget Highlights



- Sales & User Charges decreased by \$34,700 due to changes in estimates for Amendment, Endorsement Parcel and Subdivision Endorsement Fees.
- Salaries, Wages & Benefits increased by \$491,900 based on merit, inflation and organizational restructuring.
- Contracted & General Services increased by \$28,000 due to the following factors:
 - Completion of the one-time 2020 Service Enhancement, Land Management Services.
 - Reallocations and internal transfers from organizational restructuring to align budgeted costs with actual expenditures.
- Materials, Goods & Utilities increased by \$9,300 due to reallocations and internal transfers from organizational restructuring to align budgeted costs with actual expenditures.
- Grants increased by \$10,300 due to reallocations and internal transfers from organizational restructuring to align budgeted costs with actual expenditures.
- Transfers from Reserve decreased by \$70,000 due to the completion of the one-time 2020 Service Enhancement, Land Management Services.



Budget Highlights by Division

ECONOMIC DEVELOPMENT SERVICES

The Economic Development Services Department pioneers economic opportunity through investment attraction and business retention and expansion efforts, with the aim of fostering sustainable growth in Sturgeon County.

Programs

Investment Attraction

Attract investment in target sectors to Sturgeon County, supporting growth, jobs, and economic diversification. Services include domestic and foreign direct investment programs, economic diversification analysis and planning, "Start In Sturgeon" marketing (campaigns, brand alignment, investment showcases, event attendance, site tours), and concierge marketing and investor services (individualized presentations, site selection, market insight, demographic analysis, custom mapping, government / regulatory process support).

Business Retention and Expansion

Support and engage existing businesses in Sturgeon County to understand evolving needs and support the retention and growth / expansion of business activity. Specific services include direct and indirect business outreach and visitation, community and regional events, grand openings, market research and analysis, business information campaigns, local marketing, education and training sessions, and bridging connections to required assets.

Economic Partnership and Interconnection

Partner directly and indirectly with organizations aligned to the County's economic objectives. Specific services include policy work and engagement with officials in the Governments of Canada and Alberta, international trade offices, first nations such as Alexander First Nation, industry associations, Canadian Forces Base Edmonton, the Alberta Industrial Heartland Association, Edmonton Global, Invest Alberta, local and provincial chambers of commerce, and many more.

Budget Highlights by Division

ECONOMIC DEVELOPMENT SERVICES CONTINUED

	2019 Actuals	2020 Approved Budget	2021 Base Budget	Service Enhancements	Significant Growth	2021 Proposed Budget	2020/2021 Budget Change (%)	2022 Financial Forecast	2023 Financial Forecast	2024 Financial Forecast
Revenues										
Sales & User Charges	163,163	3,000	3,000			3,000		3,000	3,000	3,000
Government Grants	7,600									
Other Revenues		60,458	60,458			60,458		60,458	60,458	60,458
Total Revenues	170,763	63,458	63,458			63,458		63,458	63,458	63,458
Expenditures										
Salaries, Wages & Benefits	613,780	624,940	665,013			665,013	6.4%	673,430	681,686	681,971
Contracted & General Services	420,239	478,141	459,641	603,000		1,062,641	122.2%	710,139	718,882	727,791
Materials, Goods & Utilities	18,901	12,000	8,500			8,500	(29.2%)	8,665	8,829	8,996
Grants	28,901	55,000	55,000			55,000		56,089	57,211	58,355
Internal Cost Allocations	63,773	63,773	63,773			63,773		63,773	63,773	63,773
Interest on Long-Term Debt		149,612	191,363			191,363	27.9%	184,186	176,868	169,405
Total Expenses	1,145,594	1,383,466	1,443,290	603,000		2,046,290	47.9%	1,696,282	1,707,249	1,710,291
Net Operating Cost	(974,831)	(1,320,008)	(1,379,832)	(603,000)		(1,982,832)	50.2%	(1,632,824)	(1,643,791)	(1,646,833)
Net Debt Principal		(197,854)	(363,528)			(363,528)	83.7%	(370,704)	(378,022)	(385,485)
Transfers (to) from Reserve	(2,400)	25,000		36,000	395,000	431,000	1,624.0%	70,000	70,000	70,000
Net for Funding Purposes	(977,231)	(1,492,862)	(1,743,360)	(567,000)	395,000	(1,915,360)	28.3%	(1,933,528)	(1,951,813)	(1,962,318)
Net for Budgeting Purposes	(977,231)	(1,492,862)	(1,743,360)	(567,000)	395,000	(1,915,360)	28.3%	(1,933,528)	(1,951,813)	(1,962,318)



Significant Budget Changes

Impact on 2021 Budget

- For funding purposes, the Economic Development Services budget increased by 28.3%; \$422,500.

Service Enhancements



- OP - Defense and Security Investment Supports
- OP - Economic Development Advertising Resources
- OP - Hydrogen Investment Attraction Supports
- OP - SIP Rail and PUL Planning
- OP - Villeneuve Airport Area Growth Supports

Base Budget Highlights



- Salaries, Wages & Benefits increased by \$40,000 based on merit, inflation and organizational restructuring.
- Contracted & General Services decreased by \$18,500 due to the completion of the one-time 2020 Service Enhancement, Business Retention/Attraction.
- Materials, Goods & Utilities decreased by \$3,500 due to a reduction in promotional items.
- Debt Servicing costs increased by \$207,400 to provide funding for the Alberta Industrial Heartland waterline capital project.
- Transfers from Reserve decreased by \$25,000 due to the completion of the one-time 2020 Service Enhancement, Foreign Direct Investment & Commercial Development Analysis Implementation.



Budget Highlights by Division

CORPORATE PLANNING & INTERGOVERNMENTAL SERVICES

Corporate Planning and Intergovernmental Services supports the organization's strategic objectives, intergovernmental advocacy, and external positioning to identify, align and protect the County's interests over time.

Programs

Intergovernmental

Coordination and Initiatives

Support and coordinate the County's involvement in dozens of intergovernmental forums, working groups, task forces, committees, workshops, etc. Oversee and deliver on key strategic initiatives relating to intergovernmental service and process, such as multi-lateral agreements, regional events, external partnerships, and more. Work directly with partners such as adjacent municipalities, the Governments of Alberta and Canada, the Edmonton Metropolitan Region Board (EMRB), the Federation of Canadian Municipalities (FCM), and the Rural Municipalities of Alberta (RMA).

Intergovernmental Relations and Advocacy

Represent and defend Council's interests and strategic priorities, including positive external relations and reputation. Specific services include direct and indirect advocacy planning, advocacy implementation and tactics, targeted research and policy analysis, intelligence gathering, interface with external advocacy partners, issues management and resolution, policy development and communication, regulatory representation, intergovernmental issue briefings, and more.

Corporate Planning and Advisory

Support the development and alignment of Council's strategic direction with administrative planning and efforts. Specific services include strategic and business plan development, performance measurement, environmental and trend scanning, corporate tracking and reporting, workshop coordination, and more.

NOTE: PROGRAM SERVICES UNDER REVIEW FOR 2021

Budget Highlights by Division

CORPORATE PLANNING & INTERGOVERNMENTAL SERVICES CONTINUED

	2019 Actuals	2020 Approved Budget	2021 Base Budget	Service Enhancements	Significant Growth	2021 Proposed Budget	2020/2021 Budget Change (%)	2022 Financial Forecast	2023 Financial Forecast	2024 Financial Forecast
Expenditures										
Salaries, Wages & Benefits	1,497,972	1,240,285	566,696			566,696	(54.3%)	583,271	594,990	605,304
Contracted & General Services	373,452	504,325	181,878	75,000		256,878	(49.1%)	260,844	264,943	269,134
Materials, Goods & Utilities	9,178	3,830	6,520			6,520	70.2%	6,646	6,771	6,899
Grants	10,248	10,000					(100.0%)			
Total Expenses	1,890,850	1,758,440	755,094	75,000		830,094	(52.8%)	850,761	866,704	881,337
Net Operating Cost	(1,890,850)	(1,758,440)	(755,094)	(75,000)		(830,094)	(52.8%)	(850,761)	(866,704)	(881,337)
Transfers (to) from Reserve	9,639	375,500			75,000	75,000	(80.0%)	75,000	75,000	75,000
Net for Funding Purposes	(1,881,211)	(1,382,940)	(755,094)	(75,000)	75,000	(755,094)	(45.4%)	(775,761)	(791,704)	(806,337)
Net for Budgeting Purposes	(1,881,211)	(1,382,940)	(755,094)	(75,000)	75,000	(755,094)	(45.4%)	(775,761)	(791,704)	(806,337)

Significant Budget Changes

Impact on 2021 Budget



- The comparative 2020 Approved Budget figures on the following page represent Planning & Regional Services and Strategic Services, which were merged and replaced with Corporate Planning & Intergovernmental Services through a re-organization that took place in late 2020.
- For funding purposes, the Corporate Planning & Intergovernmental Services budget shows a decrease of 45.4% (\$627,800).

Service Enhancements



- OP - Corporate Advocacy Supports

Base Budget Highlights



- Salaries, Wages & Benefits decreased by \$673,600 based on merit, inflation and organizational restructuring.
- Contracted & General Services decreased by \$322,400 due to reallocations and internal transfers from organizational restructuring to align budgeted costs with actual expenditures.
- Materials, Goods & Utilities increased by \$2,700 due to reallocations and internal transfers from organizational restructuring to align budgeted costs with actual expenditures.
- Grants decreased by \$10,000 due to reallocations and internal transfers from organizational restructuring to align budgeted costs with actual expenditures.
- Transfers from Reserve decreased by \$375,500 due to the completion of the following one-time Service Enhancements:
 - Service Level Inventory (2018)
 - Sturgeon Valley Area Structure Plan Development (2020)
 - Infrastructure Master Plan (2020)

Budget Highlights by Division

INFRASTRUCTURE SERVICES DIVISION

To provide safe, reliable municipal infrastructure and a variety of programs and services that contribute to a high quality of life in Sturgeon County.

The Infrastructure Services Division is comprised of the following departments:

- Agriculture Services
- Fleet & Facility Services
- Stormwater Management
- Transportation & Engineering Services
- Utility & Waste Management Services
- Roseridge Landfill Management (Contract)

	2019 Actuals	2020 Approved Budget	2021 Base Budget	Service Enhancements	Significant Growth	2021 Proposed Budget	2020/2021 Budget Change (%)	2022 Financial Forecast	2023 Financial Forecast	2024 Financial Forecast
Revenues										
Sales & User Charges	9,504,724	9,313,886	9,869,288			9,869,288	6.0%	9,869,288	9,869,288	9,869,288
Government Grants	800,571	733,359	673,907			673,907	(8.1%)	673,907	673,907	673,907
Other Revenues	239,595	282,539	191,994			191,994	(32.0%)	191,994	191,994	191,994
Total Revenues	10,544,890	10,329,784	10,735,189			10,735,189	3.9%	10,735,189	10,735,189	10,735,189
Expenditures										
Salaries, Wages & Benefits	11,040,444	11,356,488	11,749,589	162,741		11,912,330	4.9%	12,039,136	12,131,805	12,182,633
Contracted & General Services	6,208,346	5,832,103	7,635,990	975,647		8,611,637	47.7%	8,275,251	8,413,140	8,631,932
Materials, Goods & Utilities	11,693,781	12,165,554	12,721,069	2,508		12,723,577	4.6%	12,980,156	13,237,403	13,500,340
Grants	874,232									
Provisions for Allowances	1,374	500	500			500		500	500	500
Internal Cost Allocations	(111,627)	(162,026)	(177,653)			(177,653)	9.6%	(181,841)	(185,706)	(189,238)
Interest on Long-Term Debt	780,111	687,270	599,672			599,672	(12.7%)	581,924	615,854	647,798
Total Expenses	30,486,661	29,879,889	32,529,167	1,140,896		33,670,063	12.7%	33,695,126	34,212,996	34,773,965
Net Operating Cost	(19,941,771)	(19,550,105)	(21,793,978)	(1,140,896)		(22,934,874)	17.3%	(22,959,937)	(23,477,807)	(24,038,776)
Net Debt Principal	(3,034,472)	(2,834,956)	(2,763,138)			(2,763,138)	(2.5%)	(3,045,922)	(3,220,447)	(3,526,688)
Transfers (to) from Reserve	530,660	(568,693)	(341,528)	57,000	3,267,052	2,982,524	(624.5%)	2,793,994	3,391,381	4,075,399
Contributed to Capital	(7,567,058)	(6,756,500)	(6,336,479)	(182,500)		(6,518,979)	(3.5%)	(8,326,500)	(8,326,500)	(8,326,500)
Net for Funding Purposes	(30,012,641)	(29,710,254)	(31,235,123)	(1,266,396)	3,267,052	(29,234,467)	(1.6%)	(31,538,365)	(31,633,373)	(31,816,565)
Amortization Expense	(9,200,338)	(8,888,681)	(9,660,355)			(9,660,355)	8.7%	(10,046,768)	(10,448,639)	(10,866,586)
Net for Budgeting Purposes	(39,212,979)	(38,598,935)	(40,895,478)	(1,266,396)	3,267,052	(38,894,822)	0.8%	(41,585,133)	(42,082,012)	(42,683,151)



Budget Highlights by Division

AGRICULTURE SERVICES

Agriculture Services helps conserve and improve the rural environment by delivering programs that enhance and promote sustainable land, vegetation, and pest management.

Programs

Agricultural Planning & Regional Initiatives

Coordinated efforts between departments to support the Regional Agricultural Master Plan, development of the local Agricultural Strategy and participating in the Tri County Agri-Business Study & Communications Plan.

Vegetation Management

Controlling weeds and vegetation on County owned land and administering the Weed Control Act on private land to protect agriculture and the environment while improving public safety, reducing road maintenance costs, preventing fire hazards, and enhancing aesthetics.

Pest Management

Managing pests and nuisances that have a detrimental impact on the agricultural industry and private property in Sturgeon County; achieved through surveillance, inspections, the removal and control of high impact species, and educating the public on prevention and management strategies.

Rural Extension

Providing technical information on land management through workshops, tours, demonstrations, publications, newsletters, and website content. Rural extension activities support the Agricultural Service Board, which advises Council on agricultural matters, and awards recognizing 100 Year Farm Families and Excellence in Agriculture.

Environmental Conservation

Maintaining and enhancing environmental resources, including administration of the Soil Conservation Act, and completion of reclamation projects on county lands. Technical support for enhancing the sustainability of farming operations and the County Tree Program; in which residents can acquire tree seedlings to establish shelterbelts or enhance the ecological value of their property.

Budget Highlights by Division

AGRICULTURE SERVICES CONTINUED

	2019 Actuals	2020 Approved Budget	2021 Base Budget	Service Enhancements	Significant Growth	2021 Proposed Budget	2020/2021 Budget Change (%)	2022 Financial Forecast	2023 Financial Forecast	2024 Financial Forecast
Revenues										
Sales & User Charges	80,308	60,960	60,960			60,960		60,960	60,960	60,960
Government Grants	200,571	183,359	123,907			123,907	(32.4%)	123,907	123,907	123,907
Other Revenues	2,850	2,000	2,000			2,000		2,000	2,000	2,000
Total Revenues	283,729	246,319	186,867			186,867	(24.1%)	186,867	186,867	186,867
Expenditures										
Salaries, Wages & Benefits	1,185,820	1,415,223	1,474,224			1,474,224	4.2%	1,498,065	1,516,540	1,529,121
Contracted & General Services	447,455	528,699	562,899			562,899	6.5%	577,169	592,023	607,272
Materials, Goods & Utilities	265,548	388,454	380,454			380,454	(2.1%)	388,370	396,277	404,374
Internal Cost Allocations	145,942	125,288	133,397			133,397	6.5%	135,570	137,575	139,406
Total Expenses	2,044,765	2,457,664	2,550,974			2,550,974	3.8%	2,599,174	2,642,415	2,680,173
Net Operating Cost	(1,761,036)	(2,211,345)	(2,364,107)			(2,364,107)	6.9%	(2,412,307)	(2,455,548)	(2,493,306)
Transfers (to) from Reserve	(24,324)	(30,000)	(20,000)			(20,000)	(33.3%)	(20,000)	(20,000)	(20,000)
Contributed to Capital	(199,568)	(206,000)	(206,000)			(206,000)		(206,000)	(206,000)	(206,000)
Net for Funding Purposes	(1,984,928)	(2,447,345)	(2,590,107)			(2,590,107)	5.8%	(2,638,307)	(2,681,548)	(2,719,306)
Amortization Expense	(125,820)	(182,370)	(132,111)			(132,111)	(27.6%)	(137,395)	(142,891)	(148,607)
Net for Budgeting Purposes	(2,110,748)	(2,629,715)	(2,722,218)			(2,722,218)	3.5%	(2,775,702)	(2,824,439)	(2,867,913)



Significant Budget Changes

Impact on 2021 Budget

- For funding purposes, the Agriculture Services budget increased by 5.8%; \$142,800.

Base Budget Highlights



- Government Grants decreased by \$59,000 due to the reduction in the provincial Agricultural Service Board grant.
- Salaries, Wages & Benefits increased by \$59,000 based on merit, inflation and organizational restructuring.
- Contracted & General Services increased by \$34,000 due to operational costs outlined in the Cardiff Park Improvement Strategy and Open Space Master Plan.
- Transfers to Reserve decreased by \$10,000 to reflect changes in registered drainage ditch maintenance activities.

Budget Highlights by Division

FLEET & FACILITY SERVICES

Fleet & Facility Services is committed to providing preventative maintenance, repairs and required updates to all Sturgeon County fixed and mobile assets. These services are provided by experienced, certified and skilled staff following all applicable regulations and best practices. We will provide a safe working environment on our premises for all Sturgeon County employees through cooperation with all Departments. We pledge to provide these services in a timely manner in order to minimize downtime and provide every opportunity for success to all the Departments we support

Programs

Fleet Services

Fleet and Facility Services provides preventative maintenance and repair services to Sturgeon County vehicles, equipment, and other mobile assets.

Building Services

Fleet and Facility Services provides preventative maintenance and repairs to Sturgeon County's fixed assets: including janitorial, grounds keeping, safety supplies, services and security alarm monitoring. We will provide a safe working environment on our premises for all Sturgeon County employees and visitors, through cooperation of all Departments.

	2019 Actuals	2020 Approved Budget	2021 Base Budget	Service Enhancements	Significant Growth	2021 Proposed Budget	2020/2021 Budget Change (%)	2022 Financial Forecast	2023 Financial Forecast	2024 Financial Forecast
Revenues										
Sales & User Charges	10,255	3,800	3,800			3,800		3,800	3,800	3,800
Other Revenues	2,575									
Total Revenues	12,830	3,800	3,800			3,800		3,800	3,800	3,800
Expenditures										
Salaries, Wages & Benefits	1,423,054	1,368,909	1,402,537	162,741		1,565,278	14.3%	1,582,018	1,591,644	1,597,524
Contracted & General Services	294,152	518,003	447,579	480		448,059	(13.5%)	460,591	472,294	484,313
Materials, Goods & Utilities	1,697,513	1,681,308	1,633,332	2,508		1,635,840	(2.7%)	1,668,038	1,701,842	1,736,368
Grants	874,232									
Internal Cost Allocations	(2,351,536)	(2,254,192)	(2,400,145)			(2,400,145)	6.5%	(2,439,260)	(2,475,356)	(2,508,341)
Interest on Long-Term Debt	262,629	248,913	234,166			234,166	(5.9%)	219,004	203,414	187,385
Total Expenses	2,200,044	1,562,941	1,317,469	165,729		1,483,198	(5.1%)	1,490,391	1,493,838	1,497,249
Net Operating Cost	(2,187,214)	(1,559,141)	(1,313,669)	(165,729)		(1,479,398)	(5.1%)	(1,486,591)	(1,490,038)	(1,493,449)
Net Debt Principal	(298,096)	(522,937)	(537,683)			(537,683)	2.8%	(552,844)	(568,434)	(584,463)
Transfers (to) from Reserve	95,073	(20,000)	(20,000)		62,034	42,034	(310.2%)	43,890	43,890	43,890
Contributed to Capital	(194,048)	(44,000)	(44,000)			(44,000)		(44,000)	(44,000)	(44,000)
Net for Funding Purposes	(2,584,285)	(2,146,078)	(1,915,352)	(165,729)	62,034	(2,019,047)	(5.9%)	(2,039,545)	(2,058,582)	(2,078,022)
Amortization Expense	(66,644)	(64,926)	(69,976)			(69,976)	7.8%	(72,775)	(75,686)	(78,714)
Net for Budgeting Purposes	(2,650,929)	(2,211,004)	(1,985,328)	(165,729)	62,034	(2,089,023)	(5.5%)	(2,112,320)	(2,134,268)	(2,156,736)



Significant Budget Changes

Impact on 2021 Budget

- For funding purposes, the Fleet & Facility Services budget decreased by 5.9%; \$127,000.



Base Budget Highlights

- Salaries, Wages & Benefits increased by \$33,600 based on merit, inflation and organizational restructuring.
- Contracted & General Services decreased by \$70,000 due to one-time funding removal for the 2020 Service Enhancement, Brine Evaporation Pond Updates.
- Materials, Goods & Utilities decreased by \$48,000 due to the completion of power gate repairs in the Fleet yard, operational supplies purchased in 2020, and a reduction in facility-related energy consumption from the installation of LED lighting.
- Internal Cost Allocations increased by \$146,000. Internal work performed by Fleet Services on machinery and equipment is charged to respective departments through internal cost allocations. This is a standard cost accounting practice.



Service Enhancements

- OP - Custodian Labourer
- OP - Heavy Equipment Technician
- CAP - Cardiff Park Office Trailer
- CAP - Cardiff Room & Security Improvements
- CAP - Fleet Yard Coverall Building

Budget Highlights by Division

STORMWATER MANAGEMENT

Stormwater Management involves the control of run off from precipitation, such as rain and melting snow, and is important to prevent damage to property and to maintain the integrity, quality and quantity of water resources.

	2019 Actuals	2020 Approved Budget	2021 Base Budget	Service Enhancements	Significant Growth	2021 Proposed Budget	2020/2021 Budget Change (%)	2022 Financial Forecast	2023 Financial Forecast	2024 Financial Forecast
Revenues										
Sales & User Charges	70,181	67,500	67,500			67,500		67,500	67,500	67,500
Total Revenues	70,181	67,500	67,500			67,500		67,500	67,500	67,500
Net Operating Cost	70,181	67,500	67,500			67,500		67,500	67,500	67,500
Transfers (to) from Reserve	(70,181)	(67,500)	(67,500)			(67,500)		(67,500)	(67,500)	(67,500)
Contributed to Capital	(90,241)	(1,140,000)	(1,140,000)			(1,140,000)		(1,140,000)	(1,140,000)	(1,140,000)
Net for Funding Purposes	(90,241)	(1,140,000)	(1,140,000)			(1,140,000)		(1,140,000)	(1,140,000)	(1,140,000)
Net for Budgeting Purposes	(90,241)	(1,140,000)	(1,140,000)			(1,140,000)		(1,140,000)	(1,140,000)	(1,140,000)



Significant Budget Changes

Impact on 2021 Budget

- For funding purposes, the Stormwater Management budget remained unchanged from 2020.



Budget Highlights by Division

TRANSPORTATION & ENGINEERING SERVICES

The Transportation & Engineering Services Department aims to provide and maintain safe, reliable and sustainable infrastructure. Engineering provides planning, review, design and project management services within Sturgeon County in support of proactive infrastructure planning for timely development opportunities.

Programs

Road Maintenance

Winter and summer maintenance.

Road Graveling

To maintain a safe and reliable all-weather traveling surface. On average a road is re-gravelled every three to four years.

Bridge Maintenance

This program is in place to inspect all bridges on a schedule.

Asphaltic Road Repair & Maintenance

Is the repairing of holes in hot or cold mix surfaced roads.

Capital Project Delivery

Management of construction projects under the 4-Stage Capital Program and the Local Roads Reconstruction Program.

Gravel/Culvert/Ditch Maintenance

Gravel road repair (May to October) is the rebuilding of soft and/or dangerous spots by excavating, reshaping, adding heavier gravel and packing the area. Culvert/Ditch maintenance (April to November) is the ongoing replacement of culverts and cleaning of ditches to maintain the flow of water and to protect the integrity of the road subgrade.

Dust Control

Dust control is the application of calcium chloride. Dust control is provided for citizens that pay for the service or roads that qualify for dust control pursuant to the County's dust control policy.

Budget Highlights by Division

TRANSPORTATION & ENGINEERING SERVICES CONTINUED

	2019 Actuals	2020 Approved Budget	2021 Base Budget	Service Enhancements	Significant Growth	2021 Proposed Budget	2020/2021 Budget Change (%)	2022 Financial Forecast	2023 Financial Forecast	2024 Financial Forecast
Revenues										
Sales & User Charges	451,049	238,625	265,025			265,025	11.1%	265,025	265,025	265,025
Government Grants	600,000	550,000	550,000			550,000		550,000	550,000	550,000
Other Revenues	212,586	177,994	177,994			177,994		177,994	177,994	177,994
Total Revenues	1,263,635	966,619	993,019			993,019	2.7%	993,019	993,019	993,019
Expenditures										
Salaries, Wages & Benefits	7,193,310	7,326,886	7,380,025			7,380,025	0.7%	7,441,140	7,484,657	7,504,897
Contracted & General Services	4,695,909	3,976,854	5,793,499	833,167		6,626,666	66.6%	6,364,298	6,451,966	6,619,162
Materials, Goods & Utilities	4,626,062	5,436,154	5,489,624			5,489,624	1.0%	5,582,159	5,670,821	5,761,098
Internal Cost Allocations	1,923,294	1,864,941	1,985,684			1,985,684	6.5%	2,018,043	2,047,904	2,075,193
Interest on Long-Term Debt	359,800	297,358	241,262			241,262	(18.9%)	250,632	312,459	356,340
Total Expenses	18,798,375	18,902,193	20,890,094	833,167		21,723,261	14.9%	21,656,272	21,967,807	22,316,690
Net Operating Cost	(17,534,740)	(17,935,574)	(19,897,075)	(833,167)		(20,730,242)	15.6%	(20,663,253)	(20,974,788)	(21,323,671)
Net Debt Principal	(2,243,046)	(1,751,706)	(1,807,802)			(1,807,802)	3.2%	(2,063,469)	(2,210,099)	(2,438,529)
Transfers (to) from Reserve	692,246	70,000	70,000		3,205,018	3,275,018	4,578.6%	2,991,910	3,431,313	3,896,291
Contributed to Capital	(5,638,201)	(3,921,500)	(3,741,500)			(3,741,500)	(4.6%)	(5,491,500)	(5,491,500)	(5,491,500)
Net for Funding Purposes	(24,723,741)	(23,538,780)	(25,376,377)	(833,167)	3,205,018	(23,004,526)	(2.3%)	(25,226,312)	(25,245,074)	(25,357,409)
Amortization Expense	(7,672,123)	(7,275,232)	(8,055,729)			(8,055,729)	10.7%	(8,377,958)	(8,713,077)	(9,061,600)
Net for Budgeting Purposes	(32,395,864)	(30,814,012)	(33,432,106)	(833,167)	3,205,018	(31,060,255)	0.8%	(33,604,270)	(33,958,151)	(34,419,009)



Significant Budget Changes

Impact on 2021 Budget

- For funding purposes, the Transportation & Engineering Services budget decreased by 2.3%; \$534,300.



Service Enhancements

- OP - Gravel Road & Shoulder Stabilization
- OP - Intersection Improvement Program
- OP - Signs Service Enhancement
- OP - Train Whistle Cessation
- CAP - Heritage Industrial Park and Rge Rd 254 Reconstruction
- CAP - Pinesands Subdivision
- CAP - Rge Rd 10 Reconstruction Engineering (Road to Pinesands Subdivision)

Base Budget Highlights

- Sales & User Charges increased by \$26,400 to reflect the addition of mineral oil site fees.
- Contracted & General Services increased by \$1,817,000 due to the following factors:
 - An increase in construction costs for additional repairs and maintenance related to asphaltic roads, gravel roads, culverts and ditches.
 - An increase in contracted services for guardrail repair and replacement.
 - Gravel hauling costs decreased from the completion of the one-time 2020 Service Enhancement, Enhanced Road Gravelling/Contracted Services.
- Internal Cost Allocations increased by \$121,000. For an explanation of budget changes, please refer to the information for the Fleet & Facility Services department.
- Transfers from Reserve increased by \$2,372,000 to fund the increase in Contracted & General Services by using Significant Growth Revenue (Priority 2 & 3, Infrastructure Rehabilitation and Investment).
- Contributed to Capital decreased by \$180,000 to reflect reduced reliance on tax funding for the completion of roads and transportation-related assets.



Budget Highlights by Division

UTILITY SERVICES

Utility Services provides reliable, quality water and wastewater systems, as well as ensuring utility infrastructure meets current standards and practices, while operating all systems according to all applicable regulations.

Programs

Water

Potable water is supplied by EPCOR to the Northeast Water Service Commission Capital Region and redistributed to County customers.

Wastewater

There are two types of wastewater systems in the County: Regional systems and Lagoon systems.

	2019 Actuals	2020 Approved Budget	2021 Base Budget	Service Enhancements	Significant Growth	2021 Proposed Budget	2020/2021 Budget Change (%)	2022 Financial Forecast	2023 Financial Forecast	2024 Financial Forecast
Revenues										
Sales & User Charges	8,870,788	8,918,896	9,447,898			9,447,898	5.9%	9,447,898	9,447,898	9,447,898
Other Revenues	21,584	102,545	12,000			12,000	(88.3%)	12,000	12,000	12,000
Total Revenues	8,892,372	9,021,441	9,459,898			9,459,898	4.9%	9,459,898	9,459,898	9,459,898
Expenditures										
Salaries, Wages & Benefits	1,226,647	1,240,143	1,444,740			1,444,740	16.5%	1,468,988	1,489,196	1,501,159
Contracted & General Services	258,396	353,678	377,144	142,000		519,144	46.8%	405,811	416,390	427,264
Materials, Goods & Utilities	5,104,658	4,657,678	5,215,699			5,215,699	12.0%	5,339,590	5,466,424	5,596,420
Provisions for Allowances	1,374	500	500			500		500	500	500
Internal Cost Allocations	170,673	101,937	103,411			103,411	1.4%	103,806	104,171	104,504
Interest on Long-Term Debt	157,682	140,999	124,244			124,244	(11.9%)	112,288	99,981	104,073
Total Expenses	6,919,430	6,494,935	7,265,738	142,000		7,407,738	14.1%	7,430,983	7,576,662	7,733,920
Net Operating Cost	1,972,942	2,526,506	2,194,160	(142,000)		2,052,160	(18.8%)	2,028,915	1,883,236	1,725,978
Net Debt Principal	(493,330)	(560,313)	(417,653)			(417,653)	(25.5%)	(429,609)	(441,914)	(503,696)
Transfers (to) from Reserve	(162,154)	(521,193)	(304,028)	57,000		(247,028)	(52.6%)	(154,306)	3,678	222,718
Contributed to Capital	(1,445,000)	(1,445,000)	(1,204,979)	(182,500)		(1,387,479)	(4.0%)	(1,445,000)	(1,445,000)	(1,445,000)
Net for Funding Purposes	(127,542)		267,500	(267,500)						
Amortization Expense	(1,335,751)	(1,366,153)	(1,402,539)			(1,402,539)	2.7%	(1,458,640)	(1,516,985)	(1,577,665)
Net for Budgeting Purposes	(1,463,293)	(1,366,153)	(1,135,039)	(267,500)		(1,402,539)	2.7%	(1,458,640)	(1,516,985)	(1,577,665)

Significant Budget Changes

Impact on 2021 Budget

- Utilities is operated independent of taxation and is 100% utility rate funded.
- Revenue is projected based on the 2016 Cost of Service Study recommendations.
- Expenses have been adjusted based on inflation and consumption changes.



Base Budget Highlights

- Sales & User Charges increased by \$529,000 based on a conservative estimate of consumption using 5-year averages.
- Other Revenue decreased by \$91,000 due to the expiration of water and wastewater agreements with Sturgeon Valley Vista and Summerbrook.
- Salaries, Wages & Benefits increased by \$205,000 due to reallocations and internal transfers from organizational restructuring to align budgeted costs with actual expenditures.
- Materials, Goods & Utilities increased by \$558,000 due to rising costs for water purchases and wastewater treatment.
- Debt Servicing Costs decreased by \$159,000 due to the expiry of three long-term debentures.
- Transfers to Reserve increased by \$45,800. Utilities is operated independent of taxation and is 100% utility-rate funded. To ensure adequate funding for future operations, capital contributions are deducted from the expected operating performance of Utility Departments, and the net balance is closed to the Utility Capital Reserve.
- Contributed to Capital decreased by \$241,000 to reflect increased reliance on grants and capital reserves to fund the completion of utility-related capital assets.



Service Enhancements

Water

- OP - Cost of Service Study (5 Year Review)
- OP - Utility Asset Management Implementation
- CAP - Advanced Metering Infrastructure (Phase 2)



Wastewater

- CAP - Manor Estates Stage II LP Sewer Conversion

Budget Highlights by Division

WASTE MANAGEMENT SERVICES

Waste Management Services is a subset of the Utility Services department, Waste management involves overseeing the Waste Management Bylaw, establishing a permitting system for Sturgeon County residents, and looking for new environmentally sustainable waste management practices.

	2019 Actuals	2020 Approved Budget	2021 Base Budget	Service Enhancements	Significant Growth	2021 Proposed Budget	2020/2021 Budget Change (%)	2022 Financial Forecast	2023 Financial Forecast	2024 Financial Forecast
Revenues										
Sales & User Charges	22,143	24,105	24,105			24,105		24,105	24,105	24,105
Total Revenues	22,143	24,105	24,105			24,105		24,105	24,105	24,105
Expenditures										
Salaries, Wages & Benefits	11,613	5,327	48,063			48,063	802.3%	48,925	49,768	49,932
Contracted & General Services	512,434	454,869	454,869			454,869		467,382	480,467	493,921
Materials, Goods & Utilities		1,960	1,960			1,960		1,999	2,039	2,080
Total Expenses	524,047	462,156	504,892			504,892	9.2%	518,306	532,274	545,933
Net Operating Cost	(501,904)	(438,051)	(480,787)			(480,787)	9.8%	(494,201)	(508,169)	(521,828)
Net for Funding Purposes	(501,904)	(438,051)	(480,787)			(480,787)	9.8%	(494,201)	(508,169)	(521,828)
Net for Budgeting Purposes	(501,904)	(438,051)	(480,787)			(480,787)	9.8%	(494,201)	(508,169)	(521,828)



Significant Budget Changes

Impact on 2021 Budget

- For funding purposes, Waste Management’s budget increased by 9.8%; \$42,700.



Base Budget Highlights

- Salaries, Wages & Benefits increased by \$43,000 due to reallocations and internal transfers from organizational restructuring to align budgeted costs with actual expenditures.

Budget Highlights by Division

FINANCIAL, ASSESSMENT & PROCUREMENT SERVICES DIVISION

To support the development of Council's Strategic direction of the County. Focusing on fiscal sustainability, assessment growth and implementation of operational strategies to support an agile, efficient and citizen focused organization.

The Financial, Assessment & Procurement Services Division is comprised of the following service areas:

- Assessment Services
- Financial Services
- Procurement Services
- General Administration
- General Revenue including Property Taxes

	2019 Actuals	2020 Approved Budget	2021 Base Budget	Service Enhancements	Significant Growth	2021 Proposed Budget	2020/2021 Budget Change (%)	2022 Financial Forecast	2023 Financial Forecast	2024 Financial Forecast
Revenues										
Taxes	50,204,838	50,199,197	50,589,465		30,195,453	80,784,918	60.9%	85,415,725	85,708,868	86,126,173
Sales & User Charges	215,667	1,523,919	2,330,963		(1,117,600)	1,213,363	(20.4%)	997,963	997,963	997,963
Government Grants	248,908	236,000	67,000	210,000		277,000	17.4%	277,000	277,000	277,000
Other Revenues	8,793,914	1,682,751	1,746,920			1,746,920	3.8%	1,746,920	1,746,920	1,746,920
Total Revenues	59,463,327	53,641,867	54,734,348	(210,000)	(29,077,853)	84,022,201	56.6%	88,437,608	88,730,751	89,148,056
Expenditures										
Salaries, Wages & Benefits	3,094,789	3,258,745	3,199,804			3,199,804	(1.8%)	3,237,663	3,140,134	3,154,437
Contracted & General Services	1,012,915	1,668,275	1,073,683		1,509,772	2,583,455	54.9%	2,610,873	2,639,454	2,669,097
Materials, Goods & Utilities	74,612	50,539	50,433			50,433	(0.2%)	51,354	52,276	53,214
Grants	132,881	135,937	137,840			137,840	1.4%	140,569	143,380	146,248
Provisions for Allowances	1,022,294	225,000	415,600			415,600	84.7%	415,600	415,600	415,600
Internal Cost Allocations	(132,874)	(143,935)	(143,198)			(143,198)	0.5%	(143,001)	(142,818)	(142,652)
Interest on Long-Term Debt	(160)									
Total Expenses	5,204,457	5,194,561	4,734,162		1,509,772	6,243,934	20.2%	6,313,058	6,248,026	6,295,944
Net Operating Cost	54,258,870	48,447,306	50,000,186	210,000	27,568,081	77,778,267	60.5%	82,124,550	82,482,725	82,852,112
Transfers (to) from Reserve	1,130,207	(442,979)	(132,410)	(50,000)	(13,320,277)	(13,502,687)	2,948.2%	(17,185,400)	(15,842,951)	(16,446,380)
Transfers (to) from Accumulated Surplus		(524,921)	(1,732,320)			(1,732,320)	230.0%	(1,732,320)	(1,732,320)	(1,732,320)
Contributed to Capital	(6,002,000)	(2,000)	(2,000)		(14,247,804)	(14,249,804)	712,390.2%	(10,661,690)	(12,004,139)	(11,400,711)
Net for Funding Purposes	49,387,077	47,477,406	48,133,456	160,000		48,293,456	1.7%	52,545,140	52,903,315	53,272,701
Amortization Expense	(173,404)	(234,890)	(182,641)			(182,641)	(22.2%)	(189,947)	(197,545)	(16,067)
Net for Budgeting Purposes	49,213,673	47,242,516	47,950,815	160,000		48,110,815	1.8%	52,355,193	52,705,770	53,256,634

Budget Highlights by Division

ASSESSMENT SERVICES

Assessment Services supports the growth and financial stability of Sturgeon county by ensuring a fair, equitable, and transparent property tax system. This is achieved through innovation and effective use of resources to prepare a legislatively compliant assessment roll. Concurrently, we assist stakeholders in making data driven decisions that benefit Sturgeon County and its residents.

Services

- *Property Valuations – Mass Appraisal*
- *Annual & supplementary Assessments*
- *Statistical Analysis - Inventory and Market*
- *Growth Reporting & Assessment Prediction*
- *Assessment of Designated Industrial Property*
- *Property Inspections and Permit Verification*
- *Public Relations and Stakeholder Engagement*
- *Assessment and Tax Estimate Inquires*
- *Property Valuations to support internal projects*
- *Assessment Defense at all Assessment Review Board Hearings*
- *Submit legislatively compliant assessment roll for Provincial Equalization*
- *Confirm Provincial Equalized assessment*

Core Responsibilities

Assessment Services prepares and maintains accurate property assessments to support the stable tax revenues required to deliver quality infrastructure and services to Sturgeon County residents. This involves statistical analysis, inspections, and the valuation of all properties in the municipality. The department is also committed to transparency through educating stakeholders about property assessment and taxation in Alberta.

Ancillary Services

Designated Industrial Property Assessment

Sturgeon County assessors are contracted by the Provincial Assessor and have been delegated the duty to prepare the assessment of all designated industrial properties within Sturgeon County on behalf Municipal Affairs and the Government of Alberta.

2021 will be 4th year this contract has been retained by Assessment services.

	2019 Actuals	2020 Approved Budget	2021 Base Budget	Service Enhancements	Significant Growth	2021 Proposed Budget	2020/2021 Budget Change (%)	2022 Financial Forecast	2023 Financial Forecast	2024 Financial Forecast
Revenues										
Sales & User Charges	218,040	218,130	215,500			215,500	(1.2%)	100	100	100
Total Revenues	218,040	218,130	215,500			215,500	(1.2%)	100	100	100
Expenditures										
Salaries, Wages & Benefits	1,140,200	1,139,418	958,966			958,966	(15.8%)	964,231	968,947	973,842
Contracted & General Services	68,729	85,978	78,494			78,494	(8.7%)	80,465	82,516	84,618
Materials, Goods & Utilities	3,930	11,014	10,508			10,508	(4.6%)	10,641	10,757	10,874
Internal Cost Allocations	22,446	11,385	12,122			12,122	6.5%	12,319	12,502	12,668
Total Expenses	1,235,305	1,247,795	1,060,090			1,060,090	(15.0%)	1,067,656	1,074,722	1,082,002
Net Operating Cost	(1,017,265)	(1,029,665)	(844,590)			(844,590)	(18.0%)	(1,067,556)	(1,074,622)	(1,081,902)
Transfers (to) from Reserve	(232,430)	(215,390)	(215,400)			(215,400)				
Contributed to Capital	(2,000)	(2,000)	(2,000)			(2,000)		(2,000)	(2,000)	(2,000)
Net for Funding Purposes	(1,251,695)	(1,247,055)	(1,061,990)			(1,061,990)	(14.8%)	(1,069,556)	(1,076,622)	(1,083,902)
Amortization Expense	(6,395)	(11,748)	(7,282)			(7,282)	(38.0%)	(7,573)	(7,876)	(8,191)
Net for Budgeting Purposes	(1,258,090)	(1,258,803)	(1,069,272)			(1,069,272)	(15.1%)	(1,077,129)	(1,084,498)	(1,092,093)

Significant Budget Changes

Impact on 2021 Budget

- For funding purposes, the Assessment Services budget decreased by 14.8%; \$185,000.



Base Budget Highlights

- Salaries, Wages & Benefits decreased by \$180,500 based on merit, inflation and organizational restructuring.
- Contracted & General Services decreased by \$7,500 due to organizational restructuring.



Budget Highlights by Division

FINANCIAL & PROCUREMENT SERVICES

Financial & Procurement Services is a future oriented department which provides financial leadership, prudent fiscal oversight, financial management, timely reporting and internal service delivery to support the financial sustainability of Sturgeon County.

Financial & Procurement Services delivers the following services:

Programs

Financial Stewardship & Policy Framework

Developing and maintaining strong fiscal policy and financial controls to support a framework of sustainability for Sturgeon County. Treasury management to ensure that investments are competitive and in adherence to required standards and policies established.

Financial Reporting

Provide accurate and timely financial information through the preparation of financial information reports as scheduled and audited financial statements.

Customer Service and Reception

Professional and courteous service to those who visit County Center or those who call into the switchboard.

Accounts Payable

Account management through liaison with department managers and vendors to ensure payment is timely for goods and services provided.

Procurement

A comprehensive procurement policy and process, which will achieve the best value for each project, service, and piece of equipment we purchase. Our bids are transparent, fair, and streamlined. The resulting contracts will ensure our relationships with vendors remain productive and advantageous for both parties.

Accounts Receivable

Create and distribute invoices for County customers through collaboration with departments for services rendered. Maintain accounts, collections, and payment processing.

Taxation

Preparation of the projected tax revenue, annual tax rate bylaw, tax and assessment notice distribution, and collection process. Administration of the Tax Installment Payment Plan, management of recovery program through agreements and the annual tax auction process.

Payroll and Benefits

Payroll processing and administration of the County benefits program.

Financial Planning & Budgeting

Coordination of the annual operating and capital budget preparation along with establishing standards for long term financial plans that assist in resources for those required to make decisions.

Financial Information & Support

Expertise and analytical support to County departments by monthly review of financial reports and report on any potential or known variances with the outcome of this effort being realized through the annual financial statement audit.

Budget Highlights by Division

FINANCIAL & PROCUREMENT SERVICES CONTINUED

	2019 Actuals	2020 Approved Budget	2021 Base Budget	Service Enhancements	Significant Growth	2021 Proposed Budget	2020/2021 Budget Change (%)	2022 Financial Forecast	2023 Financial Forecast	2024 Financial Forecast
Revenues										
Sales & User Charges	62,242	62,375	36,875			36,875	(40.9%)	36,875	36,875	36,875
Government Grants	42,900	66,000	67,000			67,000	1.5%	67,000	67,000	67,000
Other Revenues	31,473	19,730	20,000			20,000	1.4%	20,000	20,000	20,000
Total Revenues	136,615	148,105	123,875			123,875	(16.4%)	123,875	123,875	123,875
Expenditures										
Salaries, Wages & Benefits	1,861,250	1,922,114	2,153,079			2,153,079	12.0%	2,185,617	2,083,372	2,092,780
Contracted & General Services	333,159	430,884	323,142			323,142	(25.0%)	332,612	342,499	352,707
Materials, Goods & Utilities	27,160	5,239	5,639			5,639	7.6%	5,748	5,855	5,963
Internal Cost Allocations	(155,320)	(155,320)	(155,320)			(155,320)		(155,320)	(155,320)	(155,320)
Interest on Long-Term Debt	(160)									
Total Expenses	2,066,089	2,202,917	2,326,540			2,326,540	5.6%	2,368,657	2,276,406	2,296,130
Net Operating Cost	(1,929,474)	(2,054,812)	(2,202,665)			(2,202,665)	7.2%	(2,244,782)	(2,152,531)	(2,172,255)
Transfers (to) from Reserve	(35,600)	160,363	210,363			210,363	31.2%	60,363	60,363	60,363
Net for Funding Purposes	(1,965,074)	(1,894,449)	(1,992,302)			(1,992,302)	5.2%	(2,184,419)	(2,092,168)	(2,111,892)
Net for Budgeting Purposes	(1,965,074)	(1,894,449)	(1,992,302)			(1,992,302)	5.2%	(2,184,419)	(2,092,168)	(2,111,892)



Significant Budget Changes

Impact on 2021 Budget

- For funding purposes, the Financial & Procurement Services budget increased by 5.2%; \$97,900.

Base Budget Highlights

- Salaries & User Charges decreased by \$25,500 due primarily to the elimination of provincially-issued Well Drilling licenses.
- Salaries, Wages & Benefits increased by \$231,000 based on merit, inflation and organizational restructuring.
- Contracted & General Services decreased by \$107,700 due to the deferral of the 2020 Service Enhancement, Procurement & Contract Management position, to the 2021 Salary Plan.
- Transfers to Reserve decreased by \$50,000, as contributions to the ERP Replacement Program reached their maximum in 2020.



Budget Highlights by Division

GENERAL ADMINISTRATION

General Administration supports Sturgeon County in managing overhead costs and organization-wide services. This includes items such as general revenues, as well as insurance, postage, and corporate membership costs.

	2019 Actuals	2020 Approved Budget	2021 Base Budget	Service Enhancements	Significant Growth	2021 Proposed Budget	2020/2021 Budget Change (%)	2022 Financial Forecast	2023 Financial Forecast	2024 Financial Forecast
Revenues										
Sales & User Charges	76,497	198,414	104,988			104,988	(47.1%)	104,988	104,988	104,988
Government Grants	199,673	170,000		210,000		210,000	23.5%	210,000	210,000	210,000
Other Revenues	6,000,000									
Total Revenues	6,276,170	368,414	104,988	(210,000)		314,988	(14.5%)	314,988	314,988	314,988
Expenditures										
Salaries, Wages & Benefits	93,339	197,213	87,759			87,759	(55.5%)	87,815	87,815	87,815
Contracted & General Services	339,451	904,746	391,949			391,949	(56.7%)	407,925	424,568	441,901
Materials, Goods & Utilities	43,522	34,286	34,286			34,286		34,965	35,664	36,377
Total Expenses	476,312	1,136,245	513,994			513,994	(54.8%)	530,705	548,047	566,093
Net Operating Cost	5,799,858	(767,831)	(409,006)	210,000		(199,006)	(74.1%)	(215,717)	(233,059)	(251,105)
Transfers (to) from Reserve	(199,673)			(50,000)		(50,000)		(210,000)	(210,000)	(210,000)
Contributed to Capital	(6,000,000)									
Net for Funding Purposes	(399,815)	(767,831)	(409,006)	160,000		(249,006)	(67.6%)	(425,717)	(443,059)	(461,105)
Amortization Expense	(167,009)	(223,142)	(175,359)			(175,359)	(21.4%)	(182,374)	(189,669)	(7,876)
Net for Budgeting Purposes	(566,824)	(990,973)	(584,365)	160,000		(424,365)	(57.2%)	(608,091)	(632,728)	(468,981)



Significant Budget Changes

Impact on 2021 Budget

- For funding purposes, the General Administration budget decreased by 67.6%; \$518,800.

Base Budget Highlights

- Sales & User Charges decreased by \$93,400 due to a contract anticipated to commence mid-year 2021.
- Government Grants increased by \$40,000 to reflect the estimated increase in the MSI Operating grant.
- Salaries, Wages & Benefits decreased by \$109,500 due to a contract anticipated to commence mid-year 2021.
- Contracted & General Services decreased by \$512,800 due to provincial policing costs being budgeted in the Protective Services department.



Budget Highlights by Division

TAXES & GENERAL REVENUE

	2019 Actuals	2020 Approved Budget	2021 Base Budget	Service Enhancements	Significant Growth	2021 Proposed Budget	2020/2021 Budget Change (%)	2022 Financial Forecast	2023 Financial Forecast	2024 Financial Forecast
Revenues										
Taxes	50,204,838	50,199,197	50,589,465		30,195,453	80,784,918	60.9%	85,415,725	85,708,868	86,126,173
Sales & User Charges	(141,112)	1,045,000	1,973,600		(1,117,600)	856,000	(18.1%)	856,000	856,000	856,000
Government Grants	6,335									
Other Revenues	2,762,441	1,663,021	1,726,920			1,726,920	3.8%	1,726,920	1,726,920	1,726,920
Total Revenues	52,832,502	52,907,218	54,289,985		(29,077,853)	83,367,838	57.6%	87,998,645	88,291,788	88,709,093
Expenditures										
Contracted & General Services	271,576	246,667	280,098		1,509,772	1,789,870	625.6%	1,789,871	1,789,871	1,789,871
Grants	132,881	135,937	137,840			137,840	1.4%	140,569	143,380	146,248
Provisions for Allowances	1,022,294	225,000	415,600			415,600	84.7%	415,600	415,600	415,600
Total Expenses	1,426,751	607,604	833,538		1,509,772	2,343,310	285.7%	2,346,040	2,348,851	2,351,719
Net Operating Cost	51,405,751	52,299,614	53,456,447		27,568,081	81,024,528	54.9%	85,652,605	85,942,937	86,357,374
Transfers (to) from Reserve	1,597,910	(387,952)	(127,373)		(13,320,277)	(13,447,650)	3,366.3%	(17,035,763)	(15,693,314)	(16,296,743)
Transfers (to) from Accumulated Surplus Contributed to Capital		(524,921)	(1,732,320)			(1,732,320)	230.0%	(1,732,320)	(1,732,320)	(1,732,320)
					(14,247,804)	(14,247,804)		(10,659,690)	(12,002,139)	(11,398,711)
Net for Funding Purposes	53,003,661	51,386,741	51,596,754			51,596,754	0.4%	56,224,832	56,515,164	56,929,600
Net for Budgeting Purposes	53,003,661	51,386,741	51,596,754			51,596,754	0.4%	56,224,832	56,515,164	56,929,600



Significant Budget Changes

Impact on 2021 Budget

- For funding purposes, the Taxes & General Revenue budget increased by 0.4%; \$210,000.

Base Budget Highlights

- Tax revenue increased by \$390,300 based on projected growth and assessment changes.
- Sales & User Charges increased by \$928,600 due mainly to the recognition of the NWR tax pre-payment.
- Other Revenues increased by \$63,900 due frontage tax adjustments from the expiration of utility-related debenture, as well as projected increases in tax penalties.
- Contracted & General Services increased by \$1,497,000 due to an increase in AIHA membership dues associated with Significant Tax Growth.
- Provision for Allowances increased by \$190,600 to reflect upward trends in uncollectible tax accounts.
- Transfers to Reserve decreased by \$260,600 due to changes in the accounting treatment of the Community Aggregate Payment Levy reserve contribution.
- Transfers to Accumulated Surplus increased by \$1,207,400 due to an internal accounting adjustment for prepaid taxes and deferred revenue.



Capital Budget

- **2021 Capital Budget & Capital Forecast
Summary Expenses**




Sturgeon
County

Capital Budget

2021 CAPITAL BUDGET & 2022 - 2026 CAPITAL FINANCIAL FORECAST

	2020	2021	2022	2023	2024	2025	2026
Capital Funding							
Off-Site Levies	3,800,000	1,404,160	3,755,092	2,785,895	3,284,006	5,770,762	1,899,834
Developer Contributions	-	-	-	-	-	-	-
Capital Grants	6,385,000	13,486,899	5,426,500	3,861,500	3,204,800	3,170,000	3,170,000
Contributed from Operations	5,781,800	5,601,800	7,351,800	7,351,800	7,351,800	7,351,800	7,351,800
Significant Tax Revenue Growth	-	14,247,804	10,659,690	12,002,139	11,398,711	13,492,012	13,398,434
Sale of Assets	726,500	180,000	593,000	983,500	335,500	623,000	507,500
Contributed from Utility Operations	1,445,000	1,387,479	1,445,000	1,445,000	1,445,000	1,445,000	1,595,000
Debenture	6,100,000	10,720,000	6,270,000	6,250,000	750,000	1,957,500	8,718,576
Total Capital Revenue	24,238,300	47,028,142	35,501,082	34,679,834	27,769,817	33,810,074	36,641,144
Transfers from Capital Reserves	3,389,600	9,292,450	7,850,260	5,909,861	1,745,110	2,946,488	4,968,530
TOTAL	27,627,900	56,320,592	43,351,342	40,589,695	29,514,927	36,756,562	41,609,674
Expenses & Reserve Contributions							
Road Rehabilitation	3,060,000	7,400,000	5,590,000	5,020,000	2,160,000	4,900,000	6,000,000
Collector Road Reconstruction	2,175,000	13,340,000	11,130,000	12,037,500	875,000	6,877,500	15,519,240
Intersection Improvements	255,000	-	-	-	-	-	-
Local Road Reconstruction	2,521,000	4,492,500	4,245,000	4,940,000	4,540,000	4,170,000	4,200,000
Subdivision Resurfacing	-	360,000	3,640,000	382,500	4,011,500	1,636,000	1,820,000
Pavement Preservation	650,000	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000
Bridges	1,105,000	4,140,800	2,197,000	2,038,800	2,034,800	1,604,800	2,152,800
Drainage	1,410,000	4,950,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Equipment & Vehicles	3,976,000	3,264,250	3,584,250	4,609,000	2,039,500	3,594,500	2,619,000
Buildings	-	108,000	-	-	-	-	-
Land Improvements	325,000	100,000	1,665,000	100,000	100,000	100,000	100,000
Broadband Infrastructure	-	7,300,000	-	-	-	-	-
Utility Engineering Structures	10,577,600	4,732,823	4,785,092	5,595,895	5,690,006	7,900,762	2,816,834
Total Capital Expense	26,054,600	52,938,373	41,586,342	39,473,695	26,200,806	35,533,562	39,977,874
Transfers to Capital Reserves	1,573,300	3,382,219	1,765,000	1,116,000	3,314,121	1,223,000	1,631,800
TOTAL	27,627,900	56,320,592	43,351,342	40,589,695	29,514,927	36,756,562	41,609,674

Capital Budget

2021 CAPITAL BUDGET & CAPITAL FORECAST EXPENSES CONTINUED

LEGEND:

Construction	Detailed Design	Feasibility
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2021-2026 Road Rehabilitation											
#	Div.	Project	Scope of Work	Length (KM)	Funding	2021	2022	2023	2024	2025	2026
21-REH-01	4	RQB Hamlet	Hamlet Road Rehabilitation	2.55	Significant Growth	2,550,000					
21-REH-02	3	Terrault Estates Subdivision	Subdivision Road Rehabilitation	1.8	MSI / Significant Growth	1,980,000					
21-REH-03	3	Glory Hills Subdivision	Subdivision Road Rehabilitation	3.8	Federal Gas Tax / Significant Growth	40,000	4,180,000				
21-REH-04	1	Fort Augustus Subdivision	Subdivision Road Rehabilitation	1.1	Significant Growth / Capital Reserve / Provincial Capital Grant	40,000	1,210,000				
21-REH-05	1	Rge Rd 223 - Boysdale Rd to Lamoureux Dr	Road Rehabilitation	1.7	Federal Gas Tax Projected / Provincial Capital Grant / Significant Growth		40,000	1,870,000			
21-REH-06	5/6	Twp Rd 564 - Goose Hummock Golf Course to Rge Rd 231	Road Rehabilitation	2.1	Provincial Capital Grant / Significant Growth		80,000	2,310,000			
21-REH-07	4	Twp Rd 570 - Hwy 44 to Alcomdale	Road Rehabilitation	0.8	Provincial Capital Grant / Significant Growth		80,000	800,000			
21-REH-08	6	Sturgeon Valley Estates Subdivision	Subdivision Road Rehabilitation	1.7	Federal Gas Tax Projected / Significant Growth			40,000	1,870,000		
21-REH-09	3	Pinesands Subdivision	Subdivision Road Rehabilitation	2.5	Debenture	2,790,000					
21-REH-10	1	Crestview Heights Subdivision	Subdivision Road Rehabilitation	1	Federal Gas Tax / Significant Growth				40,000	1,100,000	
21-REH-11	5	Freemore Estates Subdivision	Subdivision Road Rehabilitation	1	Federal Gas Tax / Significant Growth				40,000	1,100,000	
21-REH-12	1	Lamoureux Dr - Hwy 15 to Rge Rd 224A	Road Rehabilitation	2.1	Significant Growth				210,000	2,100,000	
21-REH-13	1	Namao Ridge Subdivision	Subdivision Road Rehabilitation	4.2	Taxation / Provincial Capital Grant / Significant Growth					420,000	4,200,000
21-REH-14	1	Sturgeon View Estates Subdivision	Subdivision Road Rehabilitation	1.8	Federal Gas Tax / Tax / Significant Growth					180,000	1,800,000
Total						7,400,000	5,590,000	5,020,000	2,160,000	4,900,000	6,000,000

Funding						
Capital Reserve		1,406,294				
Debenture	2,790,000					
Grants	1,873,383	1,344,500	1,144,600	1,536,700	1,565,200	1,170,000
Significant Growth	2,736,617	2,839,206	3,915,400	3,373,300	3,310,000	4,724,800
Taxation					24,800	105,200
Total Funding	7,400,000	5,590,000	5,060,000	4,910,000	4,900,000	6,000,000

2021-2026 Collector Reconstruction											
#	Div.	Project	Scope of Work	Length (KM)	Funding	2021	2022	2023	2024	2025	2026
21-CR-01	2	Rge Rd 252 - PSHQ to Coal Mine Rd	Stabilization and Surfacing (Extension of 2020 funded work)	1.2	Significant Growth	2,400,000					
21-CR-02	3	Rge Rd 274 - Hwy 633 to Hwy 37 (Campsite Road)	Reconstruction and Surfacing	6.4	Capital Reserve / MSI / Federal Gas Tax / Other Grants	7,000,000					
21-CR-11	3	Rge Rd 10 - Hwy 37 to Pinesands Subdivision	Engineering for Reconstruction and Surfacing	4.1	Significant Growth	150,000					
21-CR-03	5	Rge Rd 234 - Twp Rd 560 to Hwy 28	Reconstruction and Surfacing	3.2	Significant Growth / Capital Reserve	480,000	4,320,000				
21-CR-04	6	Rge Rd 220 - Twp Rd 570 to Redwater	Reconstruction and Surfacing	4.8	Significant Growth / Capital Reserve	180,000	540,000	6,480,000			
21-CR-05	6	Rge Rd 212 Potential Partnership - Hwy 38 to Hwy 644	Reconstruction and Surfacing (County portion - 50% approx.)	6.7	Debenture		600,000	5,400,000			
21-CR-06	2	Coal Mine Road (Neil Ross Connection)	Reconstruction and Surfacing	4.2	Debenture	630,000	5,670,000				
21-CR-07	1	Boysdale Rd - Riverside Park to Sturgeon River	Reconstruction and Surfacing	1	Significant Growth / Capital Reserve			37,500	112,500	1,350,000	
21-CR-08	3	Rge Rd 275 - Hwy 633 to Twp Rd 544	Reconstruction and Surfacing	3.2	Significant Growth			120,000	360,000	4,320,000	
21-CR-09A	1	Lamoureux Dr (Tax Funded Portion) - Railway Tracks to Boysdale Rd	Reconstruction and Surfacing	11.5	Significant Growth / Capital Reserve				402,500		6,800,664
21-CR-09B	1	Lamoureux Dr (Debenture Funded Portion) - Railway Tracks to Boysdale Rd	Reconstruction and Surfacing	11.5	Debenture					1,207,500	8,718,576
21-CR-10	4	Heritage Industrial Park and Rge Rd 254 Reconstruction	Reconstruction and Surfacing	1.5	Significant Growth	2,500,000					
Total						13,340,000	11,130,000	12,037,500	875,000	6,877,500	15,519,240

Funding						
Capital Reserve	5,475,000	1,289,516	3,096,763		1,373,988	4,320,570
Debenture	630,000	6,270,000	5,400,000		1,207,500	8,718,576
Grants	1,525,000					
Significant Growth	5,710,000	3,570,484	3,540,737	875,000	4,296,012	2,480,094
Total Funding	13,340,000	11,130,000	12,037,500	875,000	6,877,500	15,519,240

Capital Budget

2021 CAPITAL BUDGET & CAPITAL FORECAST EXPENSES CONTINUED

LEGEND:

Construction	Detailed Design	Feasibility
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2021-2026 Bridges										
#	Div.	Project	Scope of Work	Funding	2021	2022	2023	2024	2025	2026
21-BR-01	3	BF70827	Bridge Replacement	MSI / STIP	1,972,000					
21-BR-02	5	BOAN-23-57-0076	Upgrade to Bridge Culvert	Significant Growth / STIP	511,000					
21-BR-03	5	BOAN-23-57-0081	Upgrade to Bridge Culvert	Significant Growth / STIP	511,000					
21-BR-04	4	BF85343	Culvert Replacement	MSI	520,600					
21-BR-05	3	BF76053	Culvert Replacement	MSI	520,600					
21-BR-06	2	BF85336	Culvert Replacement	Provincial Capital Grant		400,600				
21-BR-07	3	BF74697	Bridge Replacement	Taxation / Provincial Capital Grant	30,400	470,600				
21-BR-08	4	BF75795	Culvert Replacement	Taxation / Provincial Capital Grant	30,400	320,600				
21-BR-09	6	HELN-22-57-0071/72	Upgrade to Bridge Culvert	Taxation / Provincial Capital Grant / STIP	22,400	461,000				
21-BR-10	6	HELN-22-57-0074	Upgrade to Bridge Culvert	Taxation / Provincial Capital Grant / STIP	22,400	461,000				
21-BR-11	5	BF8369	Culvert Replacement	Provincial Capital Grant		30,400	685,600			
21-BR-12	3/4	BF77414	Culvert Replacement	Provincial Capital Grant		30,400	325,600			
21-BR-13	6	HELN-22-56-0022	Upgrade to Bridge Culvert	Provincial Capital Grant / STIP		11,200	461,000			
21-BR-14	6	HELN-22-56-0023/26	Upgrade to Bridge Culvert	Provincial Capital Grant / STIP		11,200	461,000			
21-BR-15	6	REWR-21-57-0042	Upgrade to Bridge Culvert	Provincial Capital Grant / STIP			22,400	461,000		
21-BR-16	6	REWR-21-57-0037	Upgrade to Bridge Culvert	Provincial Capital Grant / STIP			22,400	461,000		
21-BR-17	5	BF72767	Culvert Replacement	Provincial Capital Grant			30,400	495,600		
21-BR-18	5	BF74752	Culvert Replacement	Provincial Capital Grant			30,400	495,600		
21-BR-19	6	BF75662	Culvert Replacement	Provincial Capital Grant				30,400	345,600	
21-BR-20	5	BF1407	Culvert Replacement	Provincial Capital Grant				30,400	345,600	
21-BR-21	5	BF73344	Culvert Replacement	Provincial Capital Grant				30,400	345,600	
21-BR-22	3	BF76930	Culvert Replacement	Provincial Capital Grant				30,400	345,600	
21-BR-23	3	BF2404	Culvert Replacement	Provincial Capital Grant					30,400	495,600
21-BR-24	4	BF663	Bridge Replacement	Provincial Capital Grant					48,000	522,000
21-BR-25	5	BF74556	Bridge Replacement	Provincial Capital Grant					72,000	495,600
21-BR-26	4	BF71036	Bridge Replacement	Provincial Capital Grant / Significant Growth					72,000	495,600
21-BR-27	4	BF72531	Bridge Replacement	Significant Growth						72,000
21-BR-28	6	BF839	Bridge Replacement	Significant Growth						72,000
Total					4,140,800	2,197,000	2,038,800	2,034,800	1,604,800	2,152,800

Funding						
Grants	3,779,700	2,197,000	2,038,800	2,034,800	1,604,800	2,000,000
Significant Growth	255,500					152,800
Taxation	105,600					
Total	4,140,800	2,197,000	2,038,800	2,034,800	1,604,800	2,152,800

2021-2026 Drainage										
#	Div.	Project	Scope of Work	Funding	2021	2022	2023	2024	2025	2026
21-DR-01	Multi	Feasibility for 2022+ Projects	Feasibility Study for Future Projects	Taxation	200,000					
21-DR-02	3	West Fairhaven Subdivision	Subdivision Drainage Improvements	Taxation	300,000					
21-DR-03	3	Villeneuve Drainage Channel - Downstream to Rge Rd 264	Drainage Channel Improvements	MSI	1,750,000					
21-DR-04		Glenview Acres Subdivision	Subdivision Drainage Improvements	Capital Reserve	500,000					
21-DR-05		Waterdale Park Subdivision	Subdivision Drainage Improvements	Capital Reserve	500,000					
21-DR-06	2	Estate Way Erosion Control Repair	Repair of erosion damage to drainage channel	Taxation	350,000					
21-DR-07	2	Pinnacle Ridge Trail Erosion Control Repair / Realignment	Repair of bank erosion and realignment of trail	Taxation / Capital Reserve	350,000					
21-DR-08	Multi	Potential Wetland Replacement Fund Project	Possible funding from the Wetland Replacement Program	Provincial Grant	1,000,000					
21-DR-09		Placeholder for future Projects	TBD	Taxation		2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Total					4,950,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000

Funding						
Capital Reserve	1,060,000					
Grants	2,750,000					
Taxation	1,140,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Total Funding	4,950,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000

Capital Budget

2021 CAPITAL BUDGET & CAPITAL FORECAST EXPENSES CONTINUED

LEGEND:

Construction	Detailed Design	Feasibility
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2021-2026 Equipment & Vehicles								
Department	Project	Funding	2021	2022	2023	2024	2025	2026
GENERAL:								
Agriculture Services	Vehicle & Equipment Reserve	Taxation	159,000	98,000	20,000			79,000
	Light Duty Trucks	Taxation / Sale of Asset			30,000		60,000	
	Self Propelled Mowers	Taxation / Sale of Asset				75,000	45,000	45,000
	Towed Mowers	Taxation / Sale of Asset	58,000	10,000	58,000	116,000	58,000	
	Tractors	Taxation / Sale of Asset / Capital Reserve		175,000	175,000	175,000	175,000	125,000
	Trailers	Taxation / Sale of Asset / Capital Reserve						10,000
	UTV	Taxation / Sale of Asset			10,000		10,000	
			217,000	283,000	293,000	366,000	358,000	249,000
Assessment Services	Vehicle & Equipment Reserve	Taxation	2,000	2,000	2,000	2,000	2,000	2,000
			2,000	2,000	2,000	2,000	2,000	2,000
Enforcement Services	Vehicle & Equipment Reserve	Taxation					1,800	8,800
	AFRRS Radios	Taxation / Capital Reserve	40,000	40,000	40,000	20,000		
	Enforcement ATV, two units	Taxation / Sale of Asset		28,000				
	Enforcement Snowmobile, two units	Taxation / Capital Reserve			32,000			
	Enforcement Vehicle	Taxation / Sale of Asset	50,000	50,000	50,000	50,000	55,000	55,000
	Laser Radar	Taxation / Capital Reserve			7,000		7,000	
	Vic's Camera/Equipment Accessories	Taxation / Capital Reserve	15,000	15,000	15,000	15,000	15,000	15,000
			105,000	133,000	144,000	85,000	78,800	78,800
Family & Community Support Services	Vehicle & Equipment Reserve	Taxation	20,000	20,000			20,000	20,000
	Vehicle Replacement	Taxation / Sale of Assets / Capital Reserve			100,000	75,000		
			20,000	20,000	100,000	75,000	20,000	20,000
Fire Services	Vehicle & Equipment Reserve	Taxation					55,000	
	AFRRS Radios	Taxation	50,000	150,000	150,000	50,000		
	Air Mations Units Decon Units x 3 Depts	Taxation		40,000				
	Bon Accord Rescue Tools	Taxation				50,000		
	Calahoo Trailer	Taxation / Sale of Asset					20,000	
	Combi Tool for Engine 4-2	Taxation		16,000				
	Command 4x4 Equipment Accessories	Taxation	15,000					20,000
	Command 4x4	Taxation / Sale of Asset	60,000					60,000
	County Support Unit	Taxation / Sale of Assets / Capital Reserve						300,000
	Morinville Tender	Taxation / Sale of Assets / Capital Reserve		475,000				
	Namao ATV	Capital Reserve / Sale of Asset				14,000		
	Namao DG Trailer	Capital Reserve / Sale of Asset				20,000		
	Namao Engine	Taxation / Sale of Assets / Capital Reserve			575,000			
	Redwater Tender	Capital Reserve / Sale of Asset	450,000					
	Redwater Trailer	Taxation / Sale of Asset			20,000			
	Redwater/NFD Rapids (2 Units)	Taxation / Sale of Assets / Capital Reserve	200,000					
	SCBA Replacement	Taxation				202,500	202,500	
	Thermal Imaging Cameras x 3	Taxation	36,000	36,000				
Two Industrial Washers CFD/LFD	Taxation	50,000						
Wildland Slip Unit	Taxation						20,000	
			861,000	717,000	745,000	336,500	277,500	400,000
Fleet & Facility Services	Vehicle & Equipment Reserve	Taxation			44,000	44,000	44,000	44,000
	Vehicle Replacement	Taxation / Sale of Assets / Capital Reserve	130,000	300,000				
	Cardiff Room & Security Improvements (2021 SE - CAP)	Capital Reserve	136,250					
			266,250	300,000	44,000	44,000	44,000	44,000

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Capital Budget

2021 CAPITAL BUDGET & CAPITAL FORECAST EXPENSES CONTINUED

LEGEND:

Construction	Detailed Design	Feasibility
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2021-2026 Equipment & Vehicles (...continued)								
Department	Project	Funding	2021	2022	2023	2024	2025	2026
Information Services	Vehicle & Equipment Reserve	Taxation			63,000		58,000	
	Annual IT Infrastructure Replacement	Taxation / Capital Reserve	104,000	210,500	27,000	10,000	17,000	104,000
	Audio Visual Replacement	Taxation	30,000				15,000	30,000
	Phone System	Taxation / Capital Reserve	10,000			250,000		
	LiDAR Acquisition (2021 SE - CAP)	Capital Reserve	215,000					
			359,000	210,500	90,000	260,000	90,000	134,000
Planning & Development Services	Vehicle & Equipment Reserve	Taxation	4,500	4,500	4,500	4,500	4,500	4,500
				4,500	4,500	4,500	4,500	4,500
Transportation & Engineering Services	Vehicle & Equipment Reserve	Taxation	17,500	17,500	17,500		17,500	17,500
	Vehicle Replacement	Capital Reserve / Sale of Asset				42,000		
	Vehicle & Equipment Reserve	Taxation	163,900	333,000		1,288,500		491,000
	1 Ton Pickups	Taxation / Sale of Asset					55,000	
	1/2 Ton Pickup	Taxation / Sale of Asset		40,000	40,000		40,000	80,000
	3/4 Ton Pickups	Taxation / Sale of Asset	80,000	160,000	115,000	100,000	55,000	165,000
	Divisional Graders	Taxation / Sale of Asset		520,000	1,575,000	530,000	535,000	1,080,000
	Excavators/Reclaimers	Taxation / Sale of Asset		270,000			1,200,000	
	Heavy Duty Trucks	Taxation / Sale of Assets / Capital Reserve	1,275,000	200,000	425,000			440,000
	Medium Duty Trucks	Taxation / Sale of Asset	55,000		130,000		65,000	65,000
	Motor Graders	Taxation / Sale of Assets / Capital Reserve		680,000	690,000		690,000	
	Skid Steer	Taxation / Sale of Asset					180,000	
	Towed Compactors	Taxation / Sale of Asset	75,000					
	Tractors	Taxation / Sale of Asset		150,000		150,000		
	Trailers	Taxation / Sale of Asset	130,000			10,000	10,000	
Wheel Loader	Taxation / Sale of Asset			290,000				
			1,796,400	2,370,500	3,282,500	2,120,500	2,847,500	2,338,500
Total General			3,631,150	4,040,500	4,705,000	3,293,500	3,722,300	3,270,800
UTILITIES:								
Water Services	Vehicle & Equipment Reserve	Utility Rate	35,000	35,000	35,000	35,000	35,000	35,000
	Trailer Replacement	Capital Reserve / Sale of Asset				30,000		15,000
	Truck Replacement	Capital Reserve / Sale of Asset			55,000	55,000	55,000	
			35,000	35,000	90,000	120,000	90,000	50,000
Wastewater Services	ATV Replacement	Capital Reserve					20,000	
	Two way radio system	Capital Reserve		18,750				
			-	18,750	-	-	20,000	-
Total Utilities			35,000	53,750	90,000	120,000	110,000	50,000
Total General & Utilities			3,666,150	4,094,250	4,795,000	3,413,500	3,832,300	3,320,800

Funding						
Capital Reserve	2,087,450	864,450	1,174,700	441,200	572,500	176,500
Sale of Asset	180,000	593,000	983,500	335,500	623,000	507,500
Taxation	1,363,700	2,601,800	2,601,800	2,601,800	2,601,800	2,601,800
Utility Rate	35,000	35,000	35,000	35,000	35,000	35,000
Total Funding	3,666,150	4,094,250	4,795,000	3,413,500	3,832,300	3,320,800

Capital Budget

2021 CAPITAL BUDGET & CAPITAL FORECAST EXPENSES CONTINUED

LEGEND:

Construction	Detailed Design	Feasibility
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2021-2026 Buildings & Land Improvements								
Department	Project	Funding	2021	2022	2023	2024	2025	2026
Family & Community Support	OSMP Various Neighborhood sites	Capital Reserve	100,000	100,000	100,000	100,000	100,000	100,000
	RVA Trail connection to Hwy 15 Bridge	Grants		185,000				
	Temple Trail (construction)	Grants		750,000				
	Underslung pedestrian bridge (Hwy 15)	Grants		630,000				
			100,000	1,665,000	100,000	100,000	100,000	100,000
Fleet & Facility Services	Cardiff Park Office Trailer (2021 SE - CAP)	Capital Reserve	20,000					
	Fleet Yard Coverall Building (2021 SE - CAP)	Significant Growth	88,000					
			108,000	-	-			
Information Services	Broadband Initiative (2021 SE - CAP)	Debenture	7,300,000					
			7,300,000	-	-			
Total			7,508,000	1,665,000	100,000	100,000	100,000	100,000

Funding							
Capital Reserve	120,000	100,000	100,000	100,000	100,000	100,000	100,000
Debenture	7,300,000						
Grants		1,565,000					
Significant Growth	88,000						
Total Funding	7,508,000	1,665,000	100,000	100,000	100,000	100,000	100,000

2021-2026 Utility Services Capital Financial Forecast								
Department	Project	Funding	2021	2022	2023	2024	2025	2026
Water Services	Advanced Metering Infrastructure Phase 2 (2021 SE CAP)	Utility Rate	98,500					
	Utility Capital Reserve	Utility Rate	726,338	930,000	930,000	930,000	930,000	930,000
	Cardiff Pumphouse & Reservoir	Utility Rate / Capital Reserve					150,000	150,000
	Casa Vista Pumphouse & Reservoir	Capital Reserve / Debenture			150,000	1,500,000		
	Landing Trail Waterline Connection	Capital Reserve		170,000	1,700,000			
	Meter Replacement Program	Capital Reserve	180,000	180,000	180,000	180,000		
	Morinville Waterline - 3rd Pump at Booster Station	Capital Reserve				96,000		
	Noroncal Water & Fire Servicing (Offsite Levy)	Offsite Levies			1,754,038			
	Pressure Reducing Valve Improvements	Offsite Levies	504,160					
	Riverside Park Pumphouse & Reservoir	Capital Reserve / Debenture				150,000	1,500,000	
	RQB Bulk Water Station Improvements	Capital Reserve		150,000				
	RR225 350mm Pipe-South replacing Herder Co-op Line (Offsite Levy)	Offsite Levies		1,666,002				
	Sturgeon Heights Fire Servicing (Offsite Levy)	Offsite Levies				468,198		
	Summerbrook Reservoir Exterior Improvements	Offsite Levies	900,000					
	Summerbrook Reservoir Interior Improvements	Offsite Levies		1,500,000				
	Summerbrook Reservoir to Southwest Summerbrook Estate (Offsite Levy)	Capital Reserve / Debenture					770,762	
	Twp 553 350mm Pipe -Highway 825 to Park Road (Offsite Levy)	Offsite Levies				1,110,668		
	U.Viscount Estates to L. Viscount Estates & Sturgeon Heights (Offsite Levy)	Offsite Levies						1,899,834
	Villeneuve Bulk Water Station Improvements	Capital Reserve			150,000			
	Villeneuve Airport Waterline	Grants	2,152,522					
	Water Pipeline Condition Assessment	Capital Reserve	60,000					
	Watermain to Noroncal via Crozier Avenue (Offsite Levy)	Offsite Levies			1,031,857			
	Total Water Services			4,621,520	4,596,002	5,895,895	4,434,866	3,350,762

(continues...)

Capital Budget

2021 CAPITAL BUDGET & CAPITAL FORECAST EXPENSES CONTINUED

LEGEND:

Construction	Detailed Design	Feasibility
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2021-2026 Utility Services Capital Financial Forecast (...continued)								
Department	Project	Funding	2021	2022	2023	2024	2025	2026
Wastewater Services	Bellerose Lift Station Pump	Capital Reserve						287,000
	Calahoo Lagoon Improvements	Capital Reserve	100,000					
	Capital Wastewater Reserve	Utility Rate	443,641	480,000	480,000	480,000	480,000	480,000
	RQB Lagoon Assessment	Capital Reserve		50,000				
	RQB Lagoon Improvements	Capital Reserve			150,000			
	Sewerline Risk Prioritization Study / Condition Assessment	Capital Reserve	60,000					
	Sturgeon Industrial Park Sanitary Improvements	Offsite Levies		100,000				
	Sturgeon Road Gravity Sewer (450mm) Diameter (Offsite Levy)	Offsite Levies				1,571,390		
	Sturgeon Valley Force Main - Rivers Gate Lift Station to Start Line (Levy)	Offsite Levies					2,500,000	
	Sturgeon Valley Gravity Main - Sturgeon Hghts to Rivers Gate (Levy)	Offsite Levies					2,500,000	
	Upgrade Tuscany Hills Lift Station (Offsite Levy)	Offsite Levies		489,090				
	Villeneuve Lift Station Pump Replacement	Capital Reserve				133,750		
	Wet Weather (Inflow & Infiltration) Construction Improvements	Capital Reserve	150,000					
	Manor Estates Stage II LP Sewer Conversion (2021 SE CAP)	Utility Rate	84,000					
Total Wastewater Services			837,641	1,119,090	630,000	2,185,140	5,480,000	767,000
Total Water & Wastewater Services			5,459,161	5,715,092	6,525,895	6,620,006	8,830,762	3,746,834

Funding							
Capital Reserve	550,000	550,000	1,480,000	1,176,000	900,000	287,000	
Debenture			850,000	750,000	750,000		
Grants	2,152,522						
Offsite Levies	1,404,160	3,755,092	2,785,895	3,284,006	5,770,762	1,899,834	
Utility Rate	1,352,479	1,410,000	1,410,000	1,410,000	1,410,000	1,560,000	
Total Funding	5,459,161	5,715,092	6,525,895	6,620,006	8,830,762	3,746,834	