

# Sturgeon County *Proposed* 2018 **OPERATING & CAPITAL BUDGET**

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**Vision:** Sturgeon County: a diverse, active community that pioneers opportunities and promotes initiative while embracing rural lifestyles.

**Mission:** Providing quality, cost-effective services and infrastructure to meet the diverse needs of the Sturgeon County community, while improving competitiveness and sustainability.



Proposed 2018 Operating and Capital Budgets



## Reader's Guide to the Budget Document

### READER'S GUIDE 101

The intent of this document is to provide Council and the residents of Sturgeon County the details and factors that will influence the fiscal capacity of the County as the Operating and Capital Budgets are developed.

A comprehensive overview of the proposed budget, services and operations, and the resources that fund these services will be provided. It will outline the goals and issues Sturgeon County faces while preparing the budget, while also providing details on the financial structure, such as, funding in each department, where the money comes from, and where the money goes. In addition, an overview of the budget, forecasted revenue, allocated expenditures, and an in-depth review of the County's departments and programs within these departments will also be provided.

### BUDGET GUIDELINES

Budget guidelines will provide readers with information on the process of budgeting and how it is created. In addition, it will assist readers with information in regards to departmental reviews that include fiscal guidelines, accounting policies, revenue and expenditure principles, and policies. A description of funds that are used will be shown, along with a budget calendar and schedule.

### BUDGET OVERVIEW

The budget overview will allow readers to obtain an understanding of the revenue and expenditures within each department and the sources of funding that support the County's operations and capital needs. Summaries of the 2018 budget, along with explanations of Council adjustment information and departmental funding summaries will also be provided in this section.

### BUDGET DETAIL

This section summarizes the Proposed Operating 2018 Budget by each department, while also providing readers information on Sturgeon County's departmental revenues.

### CAPITAL BUDGET

Within the capital budget section details on the County's capital improvement plan, initiatives, and projects that the budget will consist of will be discussed. It will contain the projected long term debt and contributions from each department, while also providing details on funding sources forecasted for the 2018 year.



## Council & Administration

### GOVERNANCE

Sturgeon County has a Council-Commissioner form of government with six Council members and a Mayor that are elected every four years; the next election will be held in October 2021.

The Mayor is elected at large and is the chief elected official and formal representative of Sturgeon County. The Sturgeon County Commissioner is selected by the Council and is the County's Chief Administrative Officer and is responsible for all Sturgeon County business.

In addition to attending Regular Council Meetings during normal business hours, Council Members also attend community functions, Public Hearings and serve on a variety of internal and external committees and boards.

The Mayor is ex-officio for all Council committees, boards and agencies, while Councillors select representatives for these committees during its annual Organizational Meeting.

### ADMINISTRATION

The head of the administrative structure is the Chief Administrative Officer (CAO). The organization is broken down by division with General Managers reporting to the CAO. These divisions are: Integrated Growth, Municipal Services and Corporate Support.

### STURGEON COUNTY OFFICIALS

Mayor Alanna Hnatiw

Councillor Dan Derouin - Division 1

Councillor Susan Evans - Division 2

Councillor Wayne Bokenfohr - Division 3

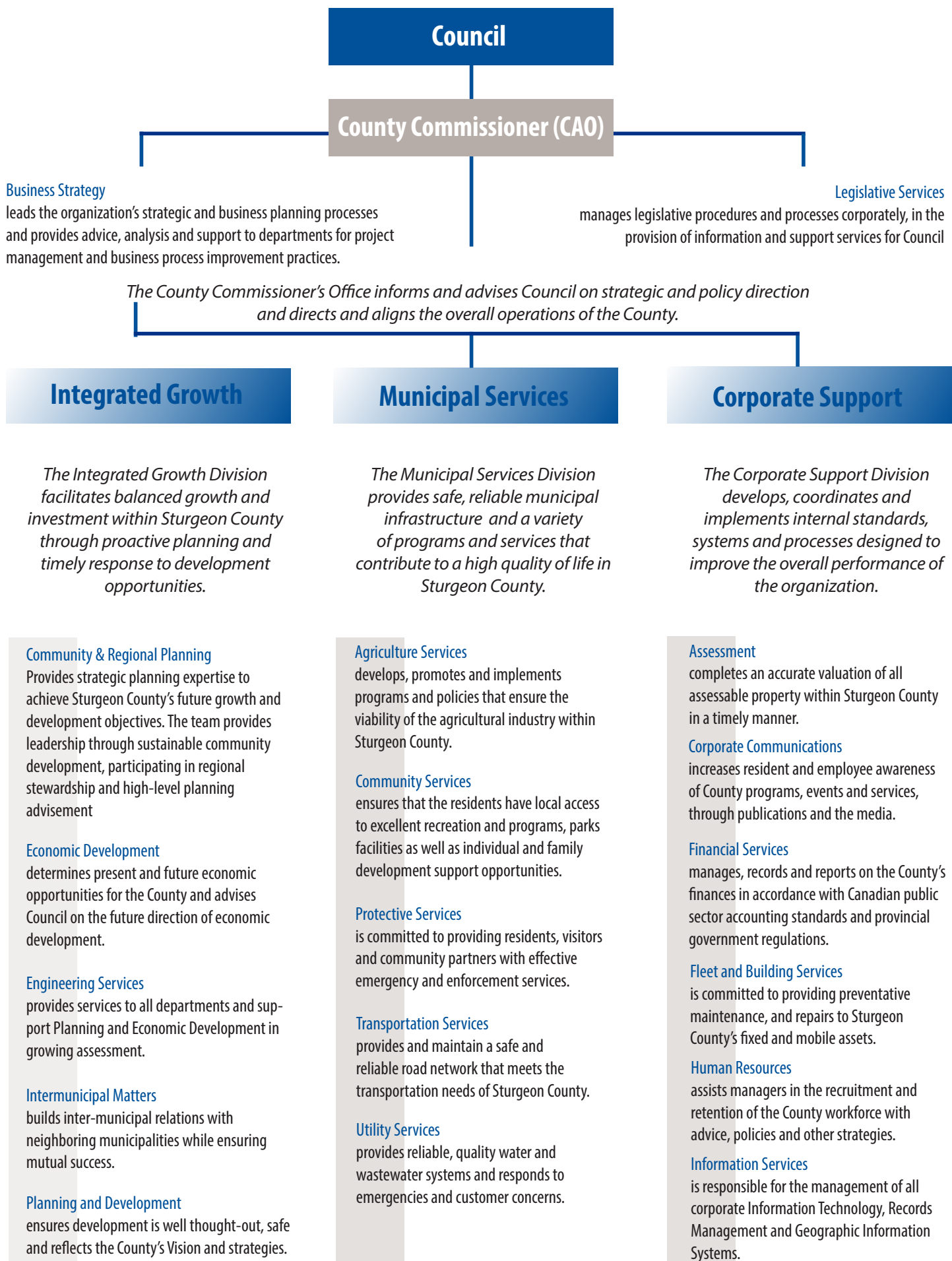
Councillor Neal Comeau - Division 4

Councillor Patrick D. Tighe - Division 5

Councillor Karen Shaw - Division 6









## Basis of Budgeting

The budget for Sturgeon County is a comprehensive guide for the financial decision-making and operational management throughout the fiscal year. The budget is not only a financial plan but also a performance plan to assist in accomplishing the strategic goals set forth by County Council. This section outlines the policies and procedures that govern the preparation and implementation of the budget as well as managing the short and long-term finances and investments.

Departmental budgets are prepared and justified using two components - Base Budget and Proposed Service Enhancements. The base budget includes inflationary increases where necessary and costs incurred by the County beyond normal inflation as well as expenditures where the County has made a legal or budgetary commitment. The inclusion of these costs in the base budget will allow the County to maintain the same high levels of service provided in the current year with similar operating funds. These costs include projects and infrastructure expenditures reflected in the annual Capital Improvements Plan which includes road costs, vehicles, equipment, various specific capital projects and debt service payments for capital commitments.

All other requests are defined as “Service Enhancements” during budget deliberations in the approved budget. These are budgeted in a separate column and categorized in a manner such that Council and residents can understand the various aspects involved in making financial decisions. Aspects include new services or changes to service levels which must be set by Council. Justifications for Service Enhancements are based on Council’s objectives as well as individual departmental goals and objectives.

Also driving the services and budget process provided by the County are the strategic priorities and fiscal policies adopted by Council. These fiscal policies address revenues, cash management, expenditures, debt and risk management, capital needs, and budgeting and management.

The following guidelines were vital in budget preparation:

- alignment with Council's Strategic Plan
- keep tax rates competitive,
- mitigate negative future budget changes,
- maintain existing service level standards,
- include a proactive infrastructure funding plan into the base budget, and
- include the funding for the current year capital plan and present the four stage capital forecast.





# Budget Guidelines

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## BUDGET REVIEW PROCESS

Administration uses the 2012 – 2021 Strategic Plan as a starting point when building the base Operating and Capital Budget. The Business Plan is a road map to help administration understand what the current and upcoming priorities for the county will be. The operating budget is done so on an annual basis, and the capital budget is done so on a three and ten year basis although only approved one year at a time. In September/October, each department's operational service levels are updated and presented to Council. The service levels from the future operational budget deliberations.

Based on discussions with Council, department managers begin completing their operating budget. Managers then review the budgets with their General Managers. This review includes an analysis of past and current expenditure levels as well as implications of implementing Council's strategic plan.

Any changes to the core levels of services are done through a business case and service enhancement format. Departments that recommend to increase or change their department's service levels have to put forth a business case, which explains the rationale for doing so and the respective financial implications. All Service Enhancements are then debated individually by Senior Leadership team to determine priority and recommended impact.

At the end of October, department managers present their base budget, along with service enhancement information to Council. A comprehensive budget package is then submitted to Sturgeon County Council for consideration at the middle to end of November.

Council deliberates the budget during public meetings in November and typically approves the budget at the first Council meeting in December. The budget is approved before the start of the new fiscal year (January 1).

Once the budget is approved, any amendment to the budget must have formal approval through Council. The General Manager that is requesting such change must present details, explanations, and requested financial amount(s) to Council; which are then voted on by Council members. The decision is logged in the Council minutes, and is used to fund the additional approved expenditures and explain variances throughout the year.

A financial statement that compares budget to actual expenditure for each department is provided to Council on a tri-annual basis. Expenditures amendments that will exceed budget allocations are presented to Council for approval.

### DEPARTMENTAL REVIEW

Operating and Capital budget submissions are prepared by the Department Managers and are reviewed and approved by the General Manager before final submission.

### BUDGETING DEPARTMENT REVIEW

Together, the Finance Department Business Partners and the Department Managers will review and analyze the operating and capital submissions. Once all submissions are received, budgets are considered, a corporate review/analysis is conducted and the results are provided to the Senior Leadership team.

### SENIOR LEADERSHIP TEAM REVIEW

The next step in the process is to present the draft operating and capital budgets to the Senior Leadership Team for review and approval. The Senior Leadership Team is comprised of the CAO and General Manager from each division. During this time, Management assesses the operating and capital budget prior to distribution to Council.

### COUNCIL REVIEW

During a three day deliberation, all members of Council will review and deliberate on the recommended operating and capital budgets presented. Council may amend the budgets prior to approval.



### FUND ACCOUNTING

Sturgeon County organizes revenue and expense reporting into funds using the modified accrual method. Each fund has a defined purpose and recognizes inputs and outlays to come up with a net result. Sturgeon County has three types of funds; Operating, Capital, and Reserve. Each fund has specific restrictions on the uses of balances. Funds raised for one source cannot be used for another purpose. Funds are audited annually to ensure compliance with proper use.

All three funds are comprised of two additional funds; Municipal and Utilities.

Municipal is a major fund that includes all operating and capital expenditures outside of utilities. Any variance between revenue and expenses in the budget planning is made up by adjusting the municipal tax rate. This fund is balanced to zero in the budget year.

Utilities fund includes only operating and capital expenses related to Utilities. Utilities are a self-sustaining fund, funded by utility rate to customers; it is not related nor affects the municipal tax rate. Utility operations are available to certain areas restricting usage to those residents. The Utilities rate model is structured to maintain cost recovery for operations and capital projects. There are specific reserves designated for Utilities use, any surplus recognized will be transferred to one of the Utility reserves for future use. Utility services provided include water, wastewater, and curb and gutter.

As mentioned, all residents do not have access to these services therefore rates are based on usage and availability. The Utilities fund is also balanced between revenue and expenditures; this is achieved by setting the utility rate to customers.

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### OPERATING BUDGET

This fund includes all municipal programs and services not accounted for in any other fund. This is the largest of the funds and the cost of the activities is recovered through municipal property taxes, user fees and other revenue sources. The Operating Fund also includes a provision for contributions to Reserves and Reserve Funds. For example, in an election year, election expenditures are financed by a transfer from the Election Reserve; conversely in non-election years contributions are made to the Election Reserve. Expenditures and revenues related to the provision of water and wastewater (utilities) are accounted for as part of the Operating Fund. Although utilities activities are accounted for in this manner, staff manage the utility revenues/expenditures on a net basis with contributions/withdraws from the utility reserve being managed as not to impact the general tax rate.

### CAPITAL BUDGET

The Capital Fund includes all expenditures and financing sources to acquire or contract infrastructure such as roads, building, bridges, drainage, vehicles, water and wastewater infrastructure, recreation and trail improvements. The capital fund is maintained with two components: one for all general municipal assets and the other reflects the transactions of Sturgeon County's water/wastewater infrastructure needs.

### RESERVE FUND

A reserve is an appropriation from net revenue at discretion of Council and is an allocation of accumulated net revenue. There are two types of reserve funds; obligatory reserve funds and discretionary reserve funds. Obligatory reserve funds are created whenever statute requires. Discretionary reserve funds are established by Council to finance expenditure for which it has authority to spend.

# Budget Guidelines

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## Fiscal Guidelines

### BALANCED BUDGET

Sturgeon County is required under the Municipal Government Act to plan for a balanced budget. To achieve this, the budget is prepared on a financial viable basis and is monitored and controlled to enhance the final year-end results to achieve a balanced budget. As such, all budgeted revenues must equal budgeted expenditures.

### REPLACEMENT FUNDING

Separate commitments exist for fleet and equipment replacement as part of the department capital plans. Relevant departments contribute funds for future replacement of vehicles and equipment. The contribution is based on the projected replacement cost/anticipated useful life of the fleet.

When a vehicle is replaced, it must be disposed of to avoid adding to the fleet inventory and to avoid unnecessary maintenance and operation costs.

### RESERVES

Sturgeon County maintains a General Operating reserve of approximately \$4 million. Sturgeon County also maintains targeted or allocated reserve funds. These reserves are allocated for specific projects.

### REVENUE

Sturgeon County strives to balance residential growth with commercial and industrial growth to stabilize the tax revenue. Sturgeon County is conservative in revenue estimates.

### FINANCIAL PLANNING

Sturgeon County has, through its prudent forward looking capital plan and operating budget, maintained its position with the lowest residential taxation rates in the region. For the 2018 fiscal year Sturgeon County has proposed a tax increase of 0% comprised of (-0.154%) for operations, 0% to maintain capital infrastructure, and 0% for capital drainage projects and 0.15% for debt servicing.

### DEPARTMENTAL BUDGETING

For accounting and budgeting purposes, the County's accounts are sectioned by department or area of responsibility. This breakdown provides an estimate of revenues and expenses that are attributable to each department, it allows for transfers between departments and to allow for easier reporting to Provincial or Federal agencies or service partners.

### ACCOUNTING PROCESS

Sturgeon County manages the accounting function through a centralized Finance Department. The Finance Department is responsible for recording, reporting and forecasting the County's financial activities utilizing centralized financial software. The department provides Council and management with regular financial reports for use in decision making. The preparation of the annual financial reports for audit is also a responsibility of the Finance Department. The accounts of Sturgeon County are organized on the operating, capital and reserve fund basis but reported through the net debt reporting model.

### AUDIT PROCESS

Sturgeon County's 2016 financial statements have been audited by Hawkings Epp Dumont LLP. The goal of the independent auditor is to provide reasonable assurance that the financial statements of Sturgeon County for the fiscal year ended December 31, 2016 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements assessing the accounting principles used and significant estimates made by management and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that Sturgeon County's financial statements for the fiscal year ended December 31, 2016 are fairly presented in conformity with Generally Accepted Accounting Principles (GAAP). The independent auditor's report is presented as the first component of the financial section of this report.



## Fiscal & Accounting Policies

### 2018 OPERATING & CAPITAL BUDGET

#### Fiscal and Accounting Policies

Sturgeon County has an extensive array of principles, practices and policies which govern the financial administration of the entity. The general financial objectives can be summarized as follows:

**Financial Viability** – to maintain a financially viable municipality that can provide high quality services for our ratepayers.

**Financial Management** – to enhance the fiscal position of the County through sound financial management, both short-term and long-term.

**Financial Flexibility** – to maintain financial flexibility to anticipate and meet changing economic conditions.

**Legislation** – Sturgeon County follows the legislative financial requirements of the Municipal Government Act and meets all policy statements of the Public Sector Accounting Board, which is governed by the Canadian Institute of Chartered Accountants.

The following provides an overview of the specific financial policies, controls and planning framework of the municipality. Sturgeon County's fiscal year is January to December.

### OPERATING BUDGET CONTROL PROCESS

Sturgeon County has policies in place to allow department's sufficient latitude to effectively manage programs and service delivery for which they are accountable. These policies establish financial accountability and spending authorities for budget allocations. The general accountabilities and allowable adjustments are as follows:

- Departmental services approved by Council are carried out within the department's net expenditure approvals, and that deviations from this policy are reported to and reviewed by the CAO or Council, as set out.
- Department Managers through General Managers are accountable to the CAO and Council for their spending, revenue generation and service delivery performance against budget approvals.
- Financial Services is responsible for ensuring that these variances are detailed in the "Tri-Annual Report" to Council and Senior Leadership.
- Revenues that are received beyond the level provided for in the budget shall not be spent or committed without Council approval. At year-end, remaining revenues become part of the County's surplus unless specific approvals are sought to move funds into reserves.
- Reallocations between expenditure classifications (excluding salaries and benefits) that do not affect the net operating budget of a specific program may be made by a General Manager.
- The transfer of approved budgets requires the recommendation of the General Manager and agreement of the CAO, prior to Council approval.
- All events after the original adoption of the budget will be reported as a variance against the budget.
- The Operating Budget process provides a long-term perspective to ensure affordability and equity to the ratepayers.



# Budget Guidelines

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## Budget Control Process

### CAPITAL BUDGET CONTROL PROCESS

The following points highlight the capital budget control process:

- Council, in adopting the Capital Budget, has determined the sums required for each capital project listed in the Capital Budget. The Capital Budget certifies that funding for the capital projects in the Capital Budget are within the County's financial debt limit allowable by the Province of Alberta.
- All Capital Budgets and departmental reports to Council seeking authority for the release of funds and commencement of the capital project, or amendments to the capital program must first be reviewed by the General Manager to ensure accuracy, financing sources and financial impact, and then reviewed by the CAO before being submitted to Council for approval.
- The General Manager as part of the Annual Capital Budget submission reviews all prior years' capital budget approvals. This review forms part of the annual Capital Budget process.

### FINANCIAL PLANNING POLICIES AND PRINCIPLES

The financial plan which covers both the operating and capital budgets for all funds, encompasses the following principles:

- **Balanced Budget** – the County is required under the Municipal Government Act not to plan for a deficit. To achieve this, the budget is prepared on a financial viable basis and is monitored and controlled to enhance the final year-end results to achieve a balanced budget. All budgeted revenues must equal budgeted expenditures.
- **Long Range Perspective** – all budgets are prepared with a long-term perspective to ensure affordability and equity to the ratepayers. All programs and projects within the operating and capital budgets must be realistic.
- **Debenture** - Sturgeon County's debt management policy states long term debt will only be used to fund non-recurring items with an individual value greater than \$100,000. Debt will not be incurred for operating purposes. Sturgeon County shall adhere to an internal debt limit of 1.2 times revenue generated by the County, which is more conservative than the Municipal Government Act (MGA) of 1.5 times the revenue.
- **Governing Legislation** - Sturgeon County adheres to all legislation set forth by both the Provincial and Federal bodies. In addition to legislation, Sturgeon County also adheres strictly to the Municipal Government Act, Public Sector Accounting Board (PSAB), and Generally Accepted Accounting Principles (GAAP).





# Budget Guidelines

## Budget Schedule & Calendar

The schedule below documents the schedule of the budget process and planning timeline prior to the recommended budget being approved by Sturgeon County Council.

2017	April	Strategic Planning and Council Capital Direction
	July/Aug	Review business plan initiatives Confirm <b>2018</b> Operating Budget priorities Capital Budget direction
	September	Council approval of 3-Year Capital Infrastructure Program
	Late Oct	Recommended Budgets to Council
	Late Nov	<u>Council Deliberations:</u> • Detailed Operating Budget • Detailed Capital Budget • Response to Information Requests
	Dec 12	Seek Budget Approval & Corporate Business Plan Endorsement
2018	Feb	Assessments finalized
	April	Tax rates set
	May	Tax notices sent

### Budget Calendar ■ ■ ■

#### 2017

April: Council Workshop - Strategic Planning & Capital Direction  
November 1, 2, 3: Budget Presentations to Council  
November 29, 30 & December 1: Council Budget Deliberations  
December 12: Seek Budget Approval

#### 2018

TBD: Council Workshops  
October 30 and November 1 & 2: Budget Presentations to Council  
November 28 & 29: Budget Deliberations  
December 11: Request for Budget Approval

# Budget Guidelines

## Where the tax dollar goes



### Agriculture Services and Solid Waste

- Pest Control
- Weed Inspection
- Spraying
- Mowing (Roadside & Municipal Reserve)
- Soil Conservation

### Community Services

- Family & Community Support Services
- Youth & Adult Recreation Programming
- Family School Liaison Program
- Sturgeon Adult Learning Council
- Summer Day Trips
- Family Fun Days
- Community Grant Program

### Corporate Support

- Property Assessment & Taxation
- Financial Services
- Human Resources
- Information Services
- Building & Fleet Maintenance
- Communications

### Corporate Governance

- Council
- Legislative Services
- County Commissioner's Office

### Infrastructure Services

- Road Maintenance
- Gravel, Culvert, & Ditch Maintenance
- Dust Control
- Bridge Maintenance & Repair
- Drainage & Storm

### Planning & Economic Development

- Building & Development Permits
- Building Inspections
- Compliance Certificates
- Business Attraction & Retention
- Inter-municipal Initiatives

### Protective Services

- Fire & Emergency Response
- Bylaw Enforcement
- Disaster Management
- Animal Control

### Utility Services

- Water
- Wastewater

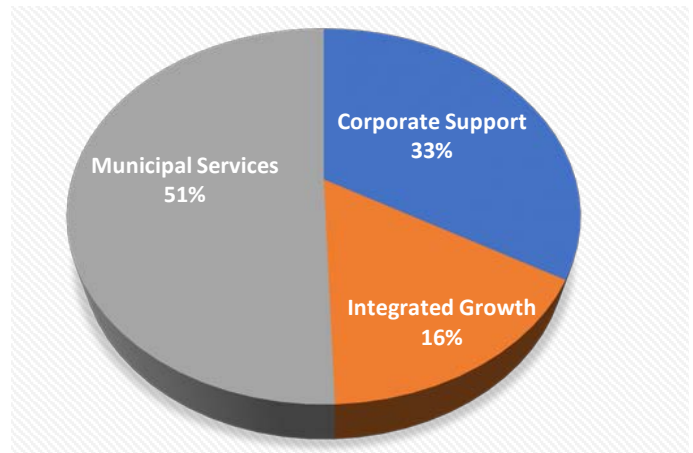


# Budget Overview

## Position Summary Schedule

The current staffing chart is comprised of all approved positions with an aggregate Full Time Equivalent (*FTE*) total for each department and division respectively. The only positions or staff that are not included in this chart are the council and mayor position(s), as they're elected officials of Sturgeon County. Any changes to current positions and allocations must be done so through a formal budget adjustment which requires council approval. All of the additions in the proposed 2018 budget year are presented in detail, in the Service Enhancement section of this document.

Refer to page 70 to see all the changes defined.



FTE Allocation	2016 Approved FTE Count	Approved Jan. 1, 2017	2017 Changes	Amended Dec. 31, 2017	2018 Proposed FTE Additions	2018 Proposed FTE Count
<b>Corporate Support</b>						
Assessment Services	9.33	9.33		9.33		9.33
Corporate Communications	3.50	3.50		3.50		3.50
County Commissioner's Office	9.80	9.80	1.00 <sup>7</sup>	10.80		10.80
Financial Services	14.92	14.92		14.92		14.92
Fleet & Building Services	12.00	12.00		12.00		12.00
Human Resources	5.50	5.50		5.50		5.50
Information Services	10.95	11.95		11.95		11.95
Legislative Services	2.50	2.50	0.50 <sup>1</sup>	3.00		3.00
<b>Divisional Total</b>	<b>69.50</b>	<b>69.50</b>	<b>1.50</b>	<b>71.00</b>	<b>0.00</b>	<b>71.00</b>
<b>Integrated Growth</b>						
Community & Regional Planning	4.00	4.00	1.00 <sup>2</sup>	5.00		5.00
Current Planning & Development	11.82	11.82	1.00 <sup>3</sup>	12.82		12.82
Economic Development	4.00	4.00		4.00		4.00
Engineering Services	13.15	13.15	-1.00 <sup>4</sup>	12.15	0.20 <sup>9</sup>	12.35
<b>Divisional Total</b>	<b>32.97</b>	<b>32.97</b>	<b>1.00</b>	<b>33.97</b>	<b>0.20</b>	<b>34.17</b>
<b>Municipal Services</b>						
Agriculture Services	12.82	12.82	0.44 <sup>5</sup>	13.26		13.26
Community Services	12.49	12.49		12.49		12.49
Protective Services	16.00	16.00		16.00	1.00 <sup>10</sup>	17.00
Transportation Services	63.47	63.47	-9.03 <sup>6</sup>	54.44		54.44
Utility Services	9.66	9.66	.75 <sup>8</sup>	10.41		10.41
<b>Divisional Total</b>	<b>114.44</b>	<b>114.44</b>	<b>-7.84</b>	<b>106.60</b>	<b>1.00</b>	<b>107.60</b>
<b>Sturgeon County Total</b>	<b>216.91</b>	<b>216.91</b>	<b>-5.34</b>	<b>211.57</b>	<b>1.20</b>	<b>212.77</b>

# Budget Overview

## Budget Summary

Budget Summary	2018 Reviewed Budget	Service Enhancements	2018 Base Budget	2017 Approved Budget	Budget Change (%) 2017 / 2018	2016 Actuals
<b>Revenues:</b>						
Taxes	49,070,913		49,070,913	45,683,798	7.4%	42,156,013
Sales & User Charges	11,183,366	53,000	11,130,366	10,953,061	2.1%	10,686,360
Government Grants	1,541,130		1,541,130	1,590,956	(3.1%)	1,686,938
Other Revenues	1,281,297		1,281,297	1,219,547	5.1%	2,176,507
Cost Recoveries						
<b>Total Revenues</b>	<b>63,076,706</b>	<b>53,000</b>	<b>63,023,706</b>	<b>59,447,362</b>	<b>6.1%</b>	<b>56,705,818</b>
<b>Expenditures:</b>						
Salaries, Wages & Benefits	24,924,861	220,964	24,703,897	23,950,897	(4.1%)	22,677,944
Contracted & General Services	12,260,950	1,001,500	11,259,450	9,870,838	(24.2%)	8,695,343
Materials, Goods & Utilities	10,450,703		10,450,703	10,881,437	4.0%	11,133,084
Grants	1,232,542		1,232,542	1,156,081	(6.6%)	1,054,810
Internal Cost Allocations	63,773		63,773	(161,227)	139.6%	(17,635)
Interest on Long-Term Debt	776,150		776,150	818,086	5.1%	829,327
<b>Total Expenses</b>	<b>49,708,979</b>	<b>1,222,464</b>	<b>48,486,515</b>	<b>46,516,112</b>	<b>(6.9%)</b>	<b>44,372,873</b>
<b>Net Department Operating Cost</b>	<b>13,367,727</b>	<b>(1,169,464)</b>	<b>14,537,191</b>	<b>12,931,250</b>	<b>3.4%</b>	<b>12,332,945</b>
Non-Operating Items:					0%	
Net Debt Principal	(2,755,682)		(2,755,682)	(2,684,876)	2.6%	(2,546,208)
Transfers (to) from Reserve	(1,336,261)	548,000	(1,884,261)	(2,029,249)	(34.1%)	(3,938,685)
Contributed to Capital	(9,275,784)	(2,100)	(9,273,684)	(8,217,125)	12.9%	(5,054,728)
<b>Net Department for Tax Purposes</b>		<b>(623,564)</b>	<b>623,564</b>			<b>793,324</b>
Amortization Exp						
TCA Amortization	(9,128,128)		(9,128,128)	(8,969,077)	1.8%	(8,673,550)
<b>Net Department Cost for Budget Purposes</b>	<b>(9,128,128)</b>	<b>(623,564)</b>	<b>(8,504,564)</b>	<b>(8,969,077)</b>	<b>1.8%</b>	<b>(7,880,226)</b>

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# Proposed Service Enhancements

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# Budget Overview

## Service Enhancements

Service Enhancements that are recommended by the Senior Leadership team have been included in this budget. The approved service enhancements are items which SLT ranks highest for consideration by Council. Each of these enhancements will be reviewed for overall financial viability and Council direction. These items will be presented as deliberation items on the individual department pages.

2018 Service Enhancement List									
#	Department	Enhancement	Multi-Year	FTE Count	Cost	Tax	Internally Funded	Other Funding	Significant Growth Revenue
CAP - 1	Protective Services	Elevated Master Stream	No	-	\$ 487,500				\$ 487,500
CAP - 2	Protective Services	Vehicle Excavation Tools	No	-	\$ 69,000	\$ 2,100		\$ 66,900	
OP-1	Agriculture Services	Tree Maintenance Program	Yes	-	\$ 30,000	\$ 30,000			
OP-2	Communications	Capital Communications Contract Position	No	-	\$ 96,807	\$ 96,807			
OP-3	Community & Regional Planning	Agriculture Master Plan		-	\$ 100,000	\$ 14,500	\$ 85,500		
OP-4	Community & Regional Planning	Sturgeon County Infrastructure Master Plan	No	-	\$ 190,000	\$ 40,000		\$ 150,000	
OP-5	Community & Regional Planning	Sturgeon Valley Area Structure Plan Development	No	-	\$ 225,000	\$ -	\$ 64,500	\$ 160,500	
OP-6	Community Services	Cardiff Park Rehabilitation - Asset Management Plan	No	-	\$ 35,000	\$ -		\$ 35,000	
OP-7	Community Services	Pinewood Hall & Playground	No	-	\$ 75,000	\$ -		\$ 75,000	
OP-8	Community Services	Recreation Cost Sharing	Yes	-	\$ 146,856	\$ -			\$ 146,856
OP-9	Engineering Services	Engineering Admin Coordinator	Yes	0.20	\$ 19,157	\$ 19,157			
OP-10	Information Services	iCity	Yes	-	\$ 250,000	\$ 250,000			
OP-11	Protective Services	Regional Emergency Management Plan (SREMP)	Yes	1.00	\$ 144,000	\$ 52,000	\$ 39,000	\$ 53,000	
OP-12	Transportation Services	CAMS Improvement	No	-	\$ 20,000	\$ 20,000			
OP-13	Transportation Services	Crown Measurement Tools (GRIP)	No	-	\$ 40,000	\$ 40,000			
OP-14	Transportation Services	Paved Road Maintenance - Street Sweeping and Grader Patching	Yes	-	\$ 246,000		\$ 246,000		
OP-15	Transportation Services	Satellite Locations	No	-	\$ 20,000	\$ 20,000			
OP-16	Transportation Services	Service Level Improvement - Gravel Haul	Yes	-	\$ 224,000		\$ 224,000		
OP-17	Transportation Services	SRIS - Road Stabilization	Yes	-	\$ 576,000			\$ 576,000	
SERVICE ENHANCEMENTS - UTILITIES									
OP-18	Utility Services	Alternate Sewage Transfer Station Feasibility Study	No	-	\$ 20,000	\$ -	\$ -	\$ 20,000	
OP-19	Utility Services	Water System Audit Initiative	No	-	\$ 20,000	\$ -	\$ -	\$ 20,000	
OP-20	Utility Services	Public Works Accreditation	Yes	-	\$ 87,500	\$ -		\$ 87,500	

• PLAN • BUDGET • FORECAST



# Budget Overview

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## Explanation of Service Enhancements

### ELEVATED MASTER STREAM

County Emergency Services will complete a reserve transfer for half the cost of one-hundred-foot elevated master stream (aerial apparatus) in 2018 for purchase in 2019. With the emerging growth within the county for the last few years the new device will impact the services to the sturgeon residents and industrial partners by providing versatile, effective, and will also be operationally vital for the firefighting and rescue operations within the County.

### VEHICLE EXTRICATION TOOLS

Protective Services requested vehicle extrication equipment that will enhance current capabilities when it comes to rescue operations. These new tools will be used mainly during motor vehicle collisions, however have other multiple uses during a variety of situations such as farming accidents/machinery, forcible entry scenarios, etc. The vehicle extrication equipment will increase our service capacity and demonstrates an ongoing dedication to our residents and those travelling through our County.

### TREE MAINTENANCE PROGRAM

Sturgeon County takes pride in its vegetation and environment. The county will contract a service that would perform some routine tree maintenance, which would prolong the life of many trees within Sturgeon County. It would also enable Sturgeon County to respond to tree complaints and concerns effectively before they progress into public safety hazards

### CAPITAL COMMUNICATIONS CONTRACT POSITION

Corporate Communication staff is positioned to provide a consistently high level of communications and services to Sturgeon County residents, staff and internal clients. The contract position will support enhanced communication in regards to capital projects.



## Explanation of Service Enhancements

### AGRICULTURE MASTER PLAN

The project will aim to develop an Agriculture Master Plan that provides a policy framework for conserving and maintaining a secure supply of prime agricultural lands, guide agriculture supportive infrastructure investment, and diversify the agri-food production base and value-added growth of the agri-economy. The project will first undertake significant public / stakeholder engagement to best understand unique challenges facing Sturgeon County's Agriculture community. Scoping of the project will rely heavily on key stakeholder input to determine the degree to which a plan is developed (i.e. full master plan, sector analysis, industry growth strategy, etc.)

### STURGEON COUNTY INFRASTRUCTURE MASTER PLAN

A Sturgeon County Infrastructure Master Plan will help to ensure that resources are allocated more effectively as part of capital/operating budget processes to achieve the County's future growth and development. The organization, county stakeholders, potential investors, developers, and landowners will all benefit from a clear and concise long-term infrastructure planning approach. The Infrastructure master plan is developed to guide primary transportation, utilities, rail and pipeline planning throughout the County.

### STURGEON VALLEY AREA STRUCTURE PLAN DEVELOPMENT

Developers in the Sturgeon Valley Area have expressed a strong desire to develop a mix of ground-oriented units of various sizes to provide a diversity of housing sizes and types. Developers have emphasized that Sturgeon County needs to proceed with the Area Structure Plan (Phase II of Sturgeon Valley Master Planning). This service enhancement is the next Phase of planning to follow the regional discussion and policy development through the Sturgeon Valley Tri-Party.

### CARDIFF PARK REHABILITATION-ASSET MANAGEMENT

Research has shown majority of residents believe that parks and recreation are essential services that benefit the entire community. Our outdoor spaces should inspire participation, meet resident needs and help to strengthen communities. The Cardiff Park Rehabilitation-Asset management project will provide development of a park capital improvement and investment plan that can be phased over a few years in order to help improve the overall visitor experience and attract new users. Goals of the project aim to improve access to water, increase accessibility, diversify opportunities and expansion of park facilities, modernize facilities, and promote greater connectivity among different areas of the park.

### PINEWOOD HALL & PLAYGROUND

Since the dissolution of Pinewood Community Association, the County has taken over operation of land and assets including a small community hall, rink shack, and outdoor rink. Due to the deterioration of the land and facilities and lack of community involvement after significant efforts were made in attempt to revive the Community Association, Sturgeon County will work to eliminate the risk and exposure on the site.

- **PLAN**
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# Budget Overview

## Explanation of Service Enhancements

### RECREATION COST SHARING

Parks and recreation service levels are locally driven and urban municipalities typically maintain a broader range of parks and recreation facilities than their rural neighbours. Recreation is a public good that should be accessible and welcoming to all, all residents of Sturgeon County deserve equitable access to recreation regardless of their geographic location within the county. Sturgeon County currently has a recreation cost share agreement negotiated with the 5 Towns within our geographic boundaries. These cost-sharing agreements will ensure that no differential fee is charged to Sturgeon County residents when they access urban facilities and programs managed by these municipalities.

### ENGINEERING AND ADMIN COORDINATOR

The Engineering Administrative Coordinator position was established in 2012, and since then the department has doubled in size and responsibilities. The description of the core functions of Engineering Services is organizing meetings and presentations and to provide engineering related services to all departments within Sturgeon County.

### ICITY

Sturgeon County customers rely on reliable on-line services for program registrations, dog licensing and fire permitting. The current system being utilized is experiencing several software glitches disrupting service and creating extra work for staff to maintain. This enhancement proposes that Sturgeon County takes advantage of the competitive market for program registration software and purchase a system that will provide greater satisfaction to our customers.

### REGIONAL EMERGENCY MANAGEMENT PLAN (SREMP)

The Sturgeon Regional Emergency Management Partnership began as part of a corporate initiative in 2012 that was to explore four possible areas of collaboration within all the towns of Sturgeon County. In 2013, a consultant was hired to review all municipal plans, bylaws, capabilities and willingness to participate in a Regional Emergency Management Plan Partnership. Upon conclusion of Phase I, all the municipalities agreed to move forward with Phase II. Phase II began with the hiring of Emergency Response Management Consultant, as this contract ends in 2017 an FTE will be hired to continue with the project. The goal of this project was to form a meaningful partnership, create a new Regional Emergency Management Plan, establish a higher state of preparedness for the Region, reduce duplication and recognize efficiencies.





## Explanation of Service Enhancements

### CAMS IMPROVEMENT

Transportation has identified the need to utilize technology in the field to improve and report service level performance to residents and Council. Sturgeon County wants to use the GIS capabilities on top of CAMS to create the applications, reporting, and visibility necessary to achieve the business outcomes. The contracted services would be utilized in the winter period to work with Transportation and GIS/IS on the needs assessment with a goal to enable and create the applications for implementation.

### CROWN MEASUREMENT TOOLS (GRIP)

The Sustainable Road Improvement Strategy completed in 2017 identified gravel road crowns as an important metric to achieve improved performance and customer satisfaction. Improving all gravel road crowns to 4% has been set as a 3 to 4 year target. Measuring and reporting on crowns will enable Transportation to increase visibility of status of road condition which has helped the department begin a manual process to get limited data on the 2017 program.

### PAVED ROAD MAINTENANCE-STREET SWEEPER AND GRADER PATCHING

Sturgeon County is utilizing contracted services to enhance the summer paved road maintenance. Two operations have been identified to benefit from this enhancement; Asphalt Road Maintenance (pothole patching and crack filling), and Street Sweeping. Contracted Services alongside County forces will be used to reduce how long it currently takes to conduct asphaltic road repair and street sweeping by half the time in the regular summer months.

### SATELLITE LOCATIONS

Historically, agreements with grader operators permits some operators to park their divisional graders at their homes. Though we acknowledge the convenience of this practice, it is not sustainable. Research will commence on potential satellite locations for rollout in subsequent years. The goal is to have secure access sites where heavy equipment will be situated for onward operational usage.

### SERVICE LEVEL IMPROVEMENT-GRAVEL HAUL

With the short summer months and changing weather patterns, challenges occur when it comes to gravel and maintenance of roads. This service level improvement will reduce the graveling cycle from 12 to 6 weeks and include a water truck to follow in order to reduce the impact of dust. The county is requiring two crews each comprising of a road maintenance technician, labour hand, loader and 8 trucks. This will substantially reduce the time for graveling and maintenance, providing effective and efficient services to the residents.

### SRIS-ROAD STABILIZATION

Implementation of the SRIS is a 4-year period (24miles) program which designed to enhance surface conditions through maintenance on designated collector roads. The program will work to stabilize roads, eliminate vegetation on shoulders, reduce impact of dust, improve service conditions, geometry, crown, and drainage. This will ensure the roads are designed to withhold the traffic using them.

# Budget Overview

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## Explanation of Service Enhancements

### ALTERNATE SEWAGE TRANSFER STATION FEASIBILITY STUDY

Sturgeon County currently operates and maintains a sewage transfer station in Sturgeon Industrial Park (SIP). The sewage transfer station conveys wastewater to the regional sanitary collection system, where it enters the Alberta Capital Region Wastewater Commission (ACRWC) for treatment before it is discharged into the North Saskatchewan River. The SIP Transfer Station is designed to accept domestic wastewater from residential homes, industrial, institutional, and commercial facilities not connected to the sanitary sewer. The outcomes of this project include recommended options for additional sewage disposal including location, cost, and associated timeline that will fulfill the needs of the county residents and businesses.

### WATER SYSTEM AUDIT INITIATIVE

Utilities Services is responsible for providing responsible and cost-effective water service for Sturgeon County residents and businesses. Sturgeon County is completing a detailed audit to research and rectify water loss as well as provide tools to eliminate future water loss.

### PUBLIC WORKS ACCREDITATION

Sturgeon County will be working towards Public Works Accreditation to provide residents with the best customer service. Benefits of this accreditation include pride and engagement of employees, continuous improvement, operational excellence, resident satisfaction, and lower costs and value for taxes. The goal is to start implementation with the Utilities department and move throughout the organization in subsequent years resulting in future accreditation.



# Budget Overview by Department

## Commissioner's Office

### CAO

The County Commissioner's Office informs and advises Council on strategic and policy direction and directs and aligns the overall operations of the County.

The Chief Administrative Officer is appointed by Council and is responsible for daily operations of Sturgeon County. Both the Business Strategy and Legislative Services departments report directly to the CAO.

### BUDGET HIGHLIGHTS

- Salaries, Wages, and Benefits increasing based on inflation, COLA (cost of living), and merit increases.

### BUSINESS STRATEGY

Leads the organization's strategic and business planning processes and provides advice, analysis and support to departments for project management and business process improvement practices.

### SIGNIFICANT BUDGET CHANGES

#### Impact on 2018 Budget

- Overall, the Commissioner's Office budget increased 3.0%: \$28,532.

### SERVICE ENHANCEMENTS

N/A

CAO	2018 Reviewed Budget	Service Enhancements	2018 Base Budget	2017 Approved Budget	Budget Change (%) 2017 / 2018	2016 Actuals
<b>Revenues:</b>						
Government Grants						50,000
<b>Total Revenues</b>						<b>50,000</b>
<b>Expenditures:</b>						
Salaries, Wages & Benefits	845,945		845,945	817,973	(3.4%)	994,308
Contracted & General Services	146,870		146,870	146,334	(0.4%)	114,213
Materials, Goods & Utilities	1,515		1,515	1,500	(1.0%)	1,708
<b>Total Expenses</b>	<b>994,330</b>		<b>994,330</b>	<b>965,807</b>	<b>(3.0%)</b>	<b>1,110,229</b>
<b>Net Department Operating Cost</b>	<b>(994,330)</b>		<b>(994,330)</b>	<b>(965,807)</b>	<b>3.0%</b>	<b>(1,060,229)</b>
Non-Operating Items:						
Transfers (to) from Reserve						32,490
<b>Net Department for Tax Purposes</b>	<b>(994,330)</b>		<b>(994,330)</b>	<b>(965,807)</b>	<b>3.0%</b>	<b>(1,027,739)</b>
Amortization Exp						
<b>Net Department Cost for Budget Purposes</b>	<b>(994,330)</b>		<b>(994,330)</b>	<b>(965,807)</b>	<b>3.0%</b>	<b>(1,027,739)</b>

# Budget Highlights

## Legislative Services

### LEGISLATIVE SERVICES

Manages legislative procedures and processes corporately, in the provision of information and support services for Council.

#### BUDGET HIGHLIGHTS

- Salaries, Wages, and Benefits increased by \$34,000, this is due to Council Motion #184/17 that increased FTE's by 0.50 FTE. Other adjustments were based on inflation, COLA (cost of living), and merit increases.
- Contracted & General Services decreased by \$29,000 because of one-time funding required for the 2017 Election.
- Every year we put away funds in reserve to help offset costs related to the election. The net impact on the removal the transfer for 2017 Election costs, and the reserve contribution for future years is \$23,000. Transfer to reserves for replenishment of contingency for the 2017 approved position is included.

### SIGNIFICANT BUDGET CHANGES

#### Impact on 2018 Budget

Overall, the Legislative Services budget increased by 38.8%: \$141,477.

### SERVICE ENHANCEMENTS

N/A

LEGISLATIVE SERVICES	2018 Reviewed Budget	Service Enhancements	2018 Base Budget	2017 Approved Budget	Budget Change (%) 2017 / 2018	2016 Actuals
<b>Revenues:</b>						
Sales & User Charges	3,000		3,000	5,000	(40.0%)	2,200
Cost Recoveries						
<b>Total Revenues</b>	<b>3,000</b>		<b>3,000</b>	<b>5,000</b>	<b>(40.0%)</b>	<b>2,200</b>
<b>Expenditures:</b>						
Salaries, Wages & Benefits	352,454		352,454	318,650	(10.6%)	292,656
Contracted & General Services	66,562		66,562	95,497	30.3%	39,333
Materials, Goods & Utilities	7,517		7,517	7,242	(3.8%)	9,580
<b>Total Expenses</b>	<b>426,533</b>		<b>426,533</b>	<b>421,389</b>	<b>(1.2%)</b>	<b>341,569</b>
<b>Net Department Operating Cost</b>	<b>(423,533)</b>		<b>(423,533)</b>	<b>(416,389)</b>	<b>1.7%</b>	<b>(339,369)</b>
Non-Operating Items:						
Transfers (to) from Reserve	(83,000)		(83,000)	51,333	(261.7%)	(12,500)
<b>Net Department for Tax Purposes</b>	<b>(506,533)</b>		<b>(506,533)</b>	<b>(365,056)</b>	<b>38.8%</b>	<b>(351,869)</b>
Amortization Exp						
<b>Net Department Cost for Budget Purposes</b>	<b>(506,533)</b>		<b>(506,533)</b>	<b>(365,056)</b>	<b>38.8%</b>	<b>(351,869)</b>



# Budget Overview by Department

## Agricultural Services

Agricultural Services supports Sturgeon County residents by delivering programs that enhance and promote sustainable land, vegetation, pest and solid waste management.

### PROGRAMS

#### Weed & Grass Control

*This program consists of controlling the growth of vegetation on County owned land to improve public safety, reduce road maintenance costs, prevent fire hazards and for aesthetic purposes.*

#### Pest Control

*Pest Control manages the control of pests that have a detrimental effect on the agricultural industry and on property within the County. This is achieved through controlling and monitoring pests and providing information regarding pests to the general public by way of County staff and contracted services.*

#### Extension

*This program is responsible for the Farm Family Awards, 100-Year Farm Family Awards, the Farmstead and Acreage Beautification Award programs.*

#### Soil Conservation

*This program is responsible for the preservation of the County's agricultural environment. Including enforcing the Soil Conservation Act and inspecting oil, gas, and gravel pit reclamation projects*

#### Park Maintenance

*Provides maintenance to Cardiff Park, Sandy Lake Wilderness and the development and maintenance of Sturgeon County Trails.*

### SIGNIFICANT BUDGET CHANGES

#### Impact on 2018 Budget

Overall, Agriculture Services budget increased by 4.3%: \$93,758.

### SERVICE ENHANCEMENTS

- Tree Maintenance Program

### CAPITAL

- Tractor
- Rotary Cutter
- HD Rotary Cutter
- Side Arm
- UTV
- Trailer



# Budget Highlights

AGRICULTURAL SERVICES	2018 Reviewed Budget	Service Enhancements	2018 Base Budget	2017 Approved Budget	Budget Change (%) 2017 / 2018	2016 Actuals
<b>Revenues:</b>						
Taxes						
Sales & User Charges	90,255		90,255	196,255	54.0%	218,985
Government Grants	183,359		183,359	168,359	(8.9%)	174,575
Other Revenues	1,500		1,500	1,500		103,900
Cost Recoveries						
<b>Total Revenues</b>	<b>275,114</b>		<b>275,114</b>	<b>366,114</b>	<b>24.9%</b>	<b>497,460</b>
<b>Expenditures:</b>						
Salaries, Wages & Benefits	1,083,025		1,083,025	1,112,489	(2.6%)	1,028,462
Contracted & General Services	902,386	30,000	872,386	861,837	4.7%	813,851
Materials, Goods & Utilities	237,140		237,140	231,130	2.6%	226,522
Grants						
Internal Cost Allocations	110,487		110,487	90,824	21.6%	149,225
Interest on Long-Term Debt						
<b>Total Expenses</b>	<b>2,333,038</b>	<b>30,000</b>	<b>2,303,038</b>	<b>2,296,280</b>	<b>1.6%</b>	<b>2,218,060</b>
<b>Net Department Operating Cost</b>	<b>(2,057,924)</b>	<b>(30,000)</b>	<b>(2,027,924)</b>	<b>(1,930,166)</b>	<b>(6.6%)</b>	<b>(1,720,600)</b>
Non-Operating Items:						
Net Debt Principal						
Transfers (to) from Reserve	(30,000)		(30,000)	(64,000)	53.1%	(138,459)
Contributed to Capital	(203,500)		(203,500)	(203,500)		(223,173)
<b>Net Department for Tax Purposes</b>	<b>(2,291,424)</b>	<b>(30,000)</b>	<b>(2,261,424)</b>	<b>(2,197,666)</b>	<b>(4.3%)</b>	<b>(2,082,232)</b>
Amortization Exp						
TCA Amortization	(188,932)		(188,932)	(181,458)	(4.1%)	(162,110)
<b>Net Department Cost for Budget Purposes</b>	<b>(2,480,356)</b>	<b>(30,000)</b>	<b>(2,450,356)</b>	<b>(2,379,124)</b>	<b>(4.3%)</b>	<b>(2,244,342)</b>

## BUDGET HIGHLIGHTS

- Sales & User Charges decreased by \$106,000 - this is due to a contract position being removed from budget, net zero impact on budget.
- Government Grants increased by \$15,000 to reflect the new agreement from the Agriculture Services Board.
- Salaries, Wages, and Benefits decreased due to the contract position noted above being removed from budget; the difference is an increase based on inflation, COLA (cost of living), and merit.
- Contracted & General Services increased by \$10,500 and Materials, Goods, and Utilities increased by \$6,000; these are primarily miscellaneous inflationary adjustments.
- Internal Cost Allocations is a transfer from Fleet & Building Maintenance. Please refer to that department for an explanation on the budgeted increases.
- Transfers (to)from Reserve reduced by \$34,000 due to the one-time funding initiative for the Type 2 Weed Maintenance (\$44,000) being removed, and \$10,000 being added for Ditch Maintenance.

# Budget Overview by Department

## Assessment Services

Assessment Services provides fair and equitable property assessments and estimated growth forecasts to internal and external stakeholders within Provincial legislation and regulations.

### PROGRAMS

#### Annual Assessment

*The Annual Assessment Program encompasses acquiring and inputting data into the assessment software program, compiling market data into a comprehensive study, as well as Audit and Equalization functions.*

*This program is responsible for the inspection and valuation of:*

- all new structures
- all progressive structures
- all sold properties
- inspections requested by property owners
- re-inspection of all existing properties in a timely manner

### SIGNIFICANT BUDGET CHANGES

#### Impact on 2018 Budget

Overall, Assessment Services budget increased 4.9%: \$67,249.

### SERVICE ENHANCEMENTS

N/A

#### CAPITAL \$37,000

- Truck Replacement



# Budget Highlights

ASSESSMENT SERVICES	2018 Reviewed Budget	Service Enhancements	2018 Base Budget	2017 Approved Budget	Budget Change (%) 2017 / 2018	2016 Actuals
<b>Revenues:</b>						
<b>Total Revenues</b>						
<b>Expenditures:</b>						
Salaries, Wages & Benefits	1,253,403		1,253,403	1,208,603	(3.7%)	1,245,379
Contracted & General Services	128,048		128,048	115,145	(11.2%)	71,317
Materials, Goods & Utilities	13,690		13,690	13,690		6,439
Internal Cost Allocations	22,097		22,097	12,551	(76.1%)	4,935
<b>Total Expenses</b>	<b>1,417,238</b>		<b>1,417,238</b>	<b>1,349,989</b>	<b>(5.0%)</b>	<b>1,328,070</b>
<b>Net Department Operating Cost</b>	<b>(1,417,238)</b>		<b>(1,417,238)</b>	<b>(1,349,989)</b>	<b>5.0%</b>	<b>(1,328,070)</b>
Non-Operating Items:						
Transfers (to) from Reserve						(42,280)
Contributed to Capital	(20,000)		(20,000)	(20,000)		(20,000)
<b>Net Department for Tax Purposes</b>	<b>(1,437,238)</b>		<b>(1,437,238)</b>	<b>(1,369,989)</b>	<b>4.9%</b>	<b>(1,390,350)</b>
Amortization Exp						
TCA Amortization	(8,447)		(8,447)	(8,638)	(2.2%)	(7,589)
<b>Net Department Cost for Budget Purposes</b>	<b>(1,445,685)</b>		<b>(1,445,685)</b>	<b>(1,378,627)</b>	<b>4.9%</b>	<b>(1,397,939)</b>

## BUDGET HIGHLIGHTS

- Salaries, Wages, and Benefits increasing based on inflation, COLA (cost of living), and merit increases.
- Contracted & General Services include increases in personnel training and membership costs necessitated through succession planning and legislated non-residential assessment requirements.
- Materials, Goods, and Utilities remain unchanged.
- Internal Cost Allocations is a transfer from Fleet & Building Maintenance.



# Budget Overview by Department

## Community Services

The Community Services Department ensures that the residents of Sturgeon County have access to excellent recreation and social programs, parks, facilities and a variety of development and support opportunities to enhance quality of life.

### PROGRAMS

#### FCSS Programming

*FCSS programming which includes adult, children and preschool programs promotes the social development of children and their families and enriches and strengthens family life by developing skills in people to function more effectively within their environment.*

#### Seniors' & Youth Support

*Seniors' Programming is designed to respond to the needs of seniors within the Region by ensuring they receive quality service and the opportunity for a healthy lifestyle. The youth program is designed to provide leadership opportunities for teens and to address issues that are important to them.*

#### Community Assistance

*Recreation programs for adults and children provide several one day or short-term special events, and a wide variety of ongoing programs based on emerging trends, examples are: martial arts, dance, fitness and general interest programs.*

#### Transit Program

*The Transit Program provides: Transit service for Edmonton Garrison. The service runs from the Edmonton Garrison to the North Town Mall in Edmonton seven times daily, five days a week. Transportation of seniors to various programs and activities.*

### SIGNIFICANT BUDGET CHANGES

#### Impact on 2018 Budget

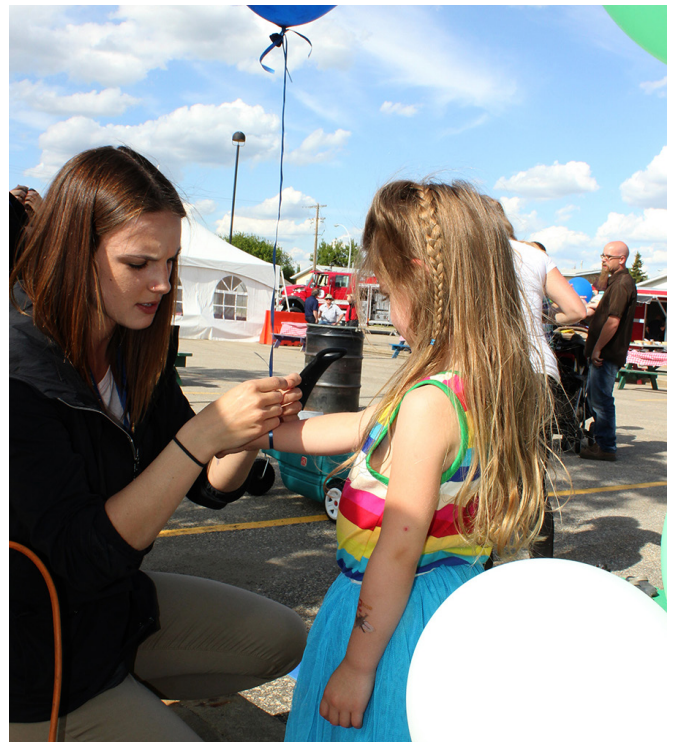
Overall, Community Services budget increased by 8.8%: \$202,758.

### SERVICE ENHANCEMENTS

- Cardiff Park Rehabilitation – Asset Management Plan
- Pinewood Hall
- Recreation Cost Sharing

### CAPITAL \$170,000

- Various Neighbourhood Sites
- Vehicle Reserve



# Budget Highlights

COMMUNITY SERVICES	2018 Reviewed Budget	Service Enhancements	2018 Base Budget	2017 Approved Budget	Budget Change (%) 2017 / 2018	2016 Actuals
<b>Revenues:</b>						
Taxes						
Sales & User Charges	86,560		86,560	113,997	24.1%	119,057
Government Grants	610,771		610,771	600,697	(1.7%)	611,272
Other Revenues	6,796		6,796	3,000	(126.5%)	9,631
Cost Recoveries						
<b>Total Revenues</b>	<b>704,127</b>		<b>704,127</b>	<b>717,694</b>	<b>1.9%</b>	<b>739,960</b>
<b>Expenditures:</b>						
Salaries, Wages & Benefits	1,238,233		1,238,233	1,215,304	1.9%	1,080,541
Contracted & General Services	857,029	110,000	747,029	713,983	20.0%	693,541
Materials, Goods & Utilities	98,595		98,595	101,894	(3.2%)	90,720
Grants	990,602		990,602	912,071	8.6%	841,182
Internal Cost Allocations	22,097		22,097			9,569
Interest on Long-Term Debt						
<b>Total Expenses</b>	<b>3,206,556</b>	<b>110,000</b>	<b>3,096,556</b>	<b>2,943,252</b>	<b>8.9%</b>	<b>2,715,553</b>
<b>Net Department Operating Cost</b>	<b>(2,502,429)</b>	<b>(110,000)</b>	<b>(2,392,429)</b>	<b>(2,225,558)</b>	<b>(12.4%)</b>	<b>(1,975,593)</b>
Non-Operating Items:						
Net Debt Principal						
Transfers (to) from Reserve	27,904	110,000	(82,096)	(66,209)	142.1%	(71,613)
Contributed to Capital	(20,000)		(20,000)			
<b>Net Department for Tax Purposes</b>	<b>(2,494,525)</b>		<b>(2,494,525)</b>	<b>(2,291,767)</b>	<b>(8.8%)</b>	<b>(2,047,206)</b>
Amortization Exp						
TCA Amortization	(128,570)		(128,570)	(149,293)	13.9%	(139,953)
<b>Net Department Cost for Budget Purposes</b>	<b>(2,623,095)</b>		<b>(2,623,095)</b>	<b>(2,441,060)</b>	<b>(7.5%)</b>	<b>(2,187,159)</b>

## BUDGET HIGHLIGHTS

- Sales & User Charges decreased by \$27,000, this is due to the removal of the Tabloid Advertising Revenues \$12,000 as Sturgeon Adult Learning has stopped producing the guide book. Reduction of \$15,000 to program fees as we are no longer offering Spring Break programming, and reformatted our Summer programming.
- Government Grants increased by \$10,000, this is due to our Adult Learning Grant – this is a net zero on our budget.
- Salaries, Wages, and Benefits increasing based on inflation, COLA (cost of living), and merit increases.
- Grants increased by \$78,000 this is in keeping with grant commitments and planned growth within the grants that we provide.
- Internal Cost Allocations is a transfer from Fleet & Building Maintenance for our on-going maintenance of our bus fleet
- Transfers (to)/from Reserve increase by \$15,000 – this is the net zero impact on Adult Learning as noted above.

# Budget Overview by Department

## 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 keeps 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 communications plan, external communications comprises communication with key audiences, including landowners and residents.*

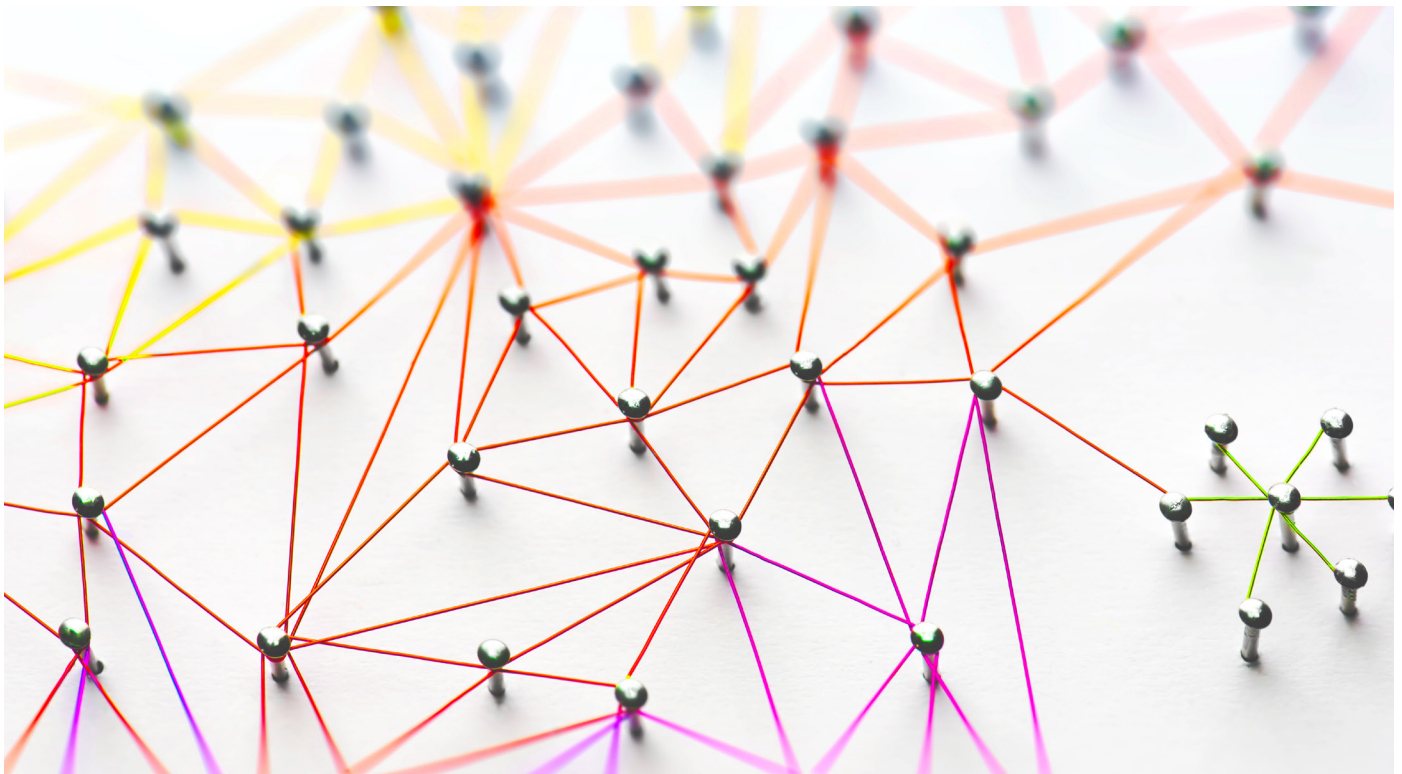
### SIGNIFICANT BUDGET CHANGES

#### Impact on 2018 Budget

Overall, Corporate Communications budget increased by 14%: \$98,564.

### SERVICE ENHANCEMENTS

- Capital Communications Contract Position



# Budget Highlights

CORPORATE COMMUNICATIONS	2018 Reviewed Budget	Service Enhancements	2018 Base Budget		2017 Approved Budget	Budget Change (%) 2017 / 2018	2016 Actuals
<b>Revenues:</b>							
Sales & User Charges	65,500		65,500		65,500		919
Government Grants							
<b>Total Revenues</b>	<b>65,500</b>		<b>65,500</b>		<b>65,500</b>		<b>919</b>
<b>Expenditures:</b>							
Salaries, Wages & Benefits	541,669	96,807	444,862		423,318	(28.0%)	406,346
Contracted & General Services	290,885		290,885		340,172	14.5%	165,303
Materials, Goods & Utilities							
Grants	20,000		20,000		20,000		
<b>Total Expenses</b>	<b>852,554</b>	<b>96,807</b>	<b>755,747</b>		<b>783,490</b>	<b>(8.8%)</b>	<b>571,649</b>
<b>Net Department Operating Cost</b>	<b>(787,054)</b>	<b>(96,807)</b>	<b>(690,247)</b>		<b>(717,990)</b>	<b>9.6%</b>	<b>(570,730)</b>
Non-Operating Items:							
Transfers (to) from Reserve	(17,500)		(17,500)		12,000	(245.8%)	(2,240)
<b>Net Department for Tax Purposes</b>	<b>(804,554)</b>	<b>(96,807)</b>	<b>(707,747)</b>		<b>(705,990)</b>	<b>14.0%</b>	<b>(572,970)</b>
Amortization Exp							
<b>Net Department Cost for Budget Purposes</b>	<b>(804,554)</b>	<b>(96,807)</b>	<b>(707,747)</b>		<b>(705,990)</b>	<b>14.0%</b>	<b>(572,970)</b>

## BUDGET HIGHLIGHTS

- Salaries, Wages, and Benefits increasing based on inflation, COLA (cost of living), and merit increases.
- Contracted & General Services decreased as the Resident Satisfaction Survey is done bi-annually, and 50% of the costs are transferred to reserves during the year to plan for 2019. Special Projects will continue to hold funds for the Centennial Celebrations. The Mayor's Golf Tournament costs are offset by sales revenue, with no impact to the budget.



# Budget Overview by Department

## Economic Development

The Economic Development Department pioneers economic opportunities, through business attraction, retention and expansion efforts, with the aim of fostering a balance between growth and quality of life.

### SIGNIFICANT BUDGET CHANGES

#### Impact on 2018 Budget

Overall, the Economic Development budget increased by 33.1%: \$416,408.

### SERVICE ENHANCEMENTS

N/A



### PROGRAMS

#### Partnerships

Sturgeon County Economic Development department supports partnerships and committees to promote growth and prosperity for the municipality. Examples include the Sturgeon County Economic Development Board, the Sturgeon Regional Economic Development Partnership, the Edmonton Regional Tourism Group, provincial and national associations and other various initiatives we work on with other regional municipalities.

#### Marketing

Comprised of the initiatives that we undertake in order to promote Sturgeon County and the “Start In Sturgeon” brand. These initiatives include events such as the Sturgeon County Bounty that acts as a focal point of our tourism efforts, and the Business Breakfasts that allow us to highlight local business opportunities and encourage involvement from the local business community.

#### Heartland

Sturgeon County is a founding member of Alberta’s Industrial Heartland which is Canada’s largest hydrocarbon processing region. Working collaboratively with four member municipalities (Edmonton, Fort Saskatchewan, Lamont County and Strathcona County), we strategically market and promote the region to attract future value-added development. This program is essential to maximizing potential tax revenue and job creation for Sturgeon County.

#### Business Attraction, Retention & Expansion

The Business Attraction, Retention and Expansion Program forms the basis for the Economic Development departments work on improving the overall economic prosperity and sustainability of Sturgeon County. This program is designed to ensure that we are not only working on attracting future businesses to the municipality but also working to ensure the long-term viability of our current businesses, with the goal of keeping them sustainable and helping them expand into the future.

# Budget Highlights

<b>ECONOMIC DEVELOPMENT</b>	<b>2018 Reviewed Budget</b>	<b>Service Enhancements</b>	<b>2018 Base Budget</b>	<b>2017 Approved Budget</b>	<b>Budget Change (%) 2017 / 2018</b>	<b>2016 Actuals</b>
<b>Revenues:</b>						
Sales & User Charges	6,500		6,500	6,500		64,192
Government Grants				40,000	(100.0%)	
Other Revenues	103,000		103,000	103,000		
Cost Recoveries						
<b>Total Revenues</b>	<b>109,500</b>		<b>109,500</b>	<b>149,500</b>	<b>(26.8%)</b>	<b>64,192</b>
<b>Expenditures:</b>						
Salaries, Wages & Benefits	799,373		799,373	682,314	(17.2%)	529,902
Contracted & General Services	734,692		734,692	551,843	(33.1%)	416,739
Materials, Goods & Utilities	8,700		8,700	5,200	(67.3%)	3,366
Internal Cost Allocations	63,773		63,773	63,773		63,773
<b>Total Expenses</b>	<b>1,606,538</b>		<b>1,606,538</b>	<b>1,303,130</b>	<b>(23.3%)</b>	<b>1,013,780</b>
<b>Net Department Operating Cost</b>	<b>(1,497,038)</b>		<b>(1,497,038)</b>	<b>(1,153,630)</b>	<b>29.8%</b>	<b>(949,588)</b>
Non-Operating Items:						
Transfers (to) from Reserve	(176,000)		(176,000)	(103,000)	70.9%	(53,938)
<b>Net Department for Tax Purposes</b>	<b>(1,673,038)</b>		<b>(1,673,038)</b>	<b>(1,256,630)</b>	<b>33.1%</b>	<b>(1,003,526)</b>
Amortization Exp						
<b>Net Department Cost for Budget Purposes</b>	<b>(1,673,038)</b>		<b>(1,673,038)</b>	<b>(1,256,630)</b>	<b>33.1%</b>	<b>(1,003,526)</b>

## BUDGET HIGHLIGHTS

- Salaries, Wages, and Benefits increased by \$34,000, this is due to Council Motion #184/17 that increased FTE's by 0.50 FTE. Other adjustments were based on inflation, COLA (cost of living), and merit increases.
- Contracted & General Services increased by \$182,000; this is due to the following:
  - \$77,000 increase for Heartland Membership Agreement.
  - \$60,000 increase for the EMRED (Edmonton Metro Regional Economic Development Entity) Membership.
  - \$33,000 Mandatory CRB – Growth Management Board Membership.
  - \$8,000 increase in other inflationary adjustments.
- Transfers (to)from Reserves increased by \$73,000, this is in relation to a contingency reserve replenishment for the Edmonton Garrison Canada 150 celebrations and policy analyst approved in 2017.

# Budget Overview by Department

## Engineering Services

Provide engineering related services to all Sturgeon County departments within Sturgeon County that support proactive infrastructure planning for timely development opportunities.

### PROGRAMS

#### Engineering

*The Engineering Department provides the following services:*

- Surveying
- Inspections
- Management of Bridge Infrastructure
- Engineering Planning and Design
- Development Services
- Project Management and Contract Administration
- Road Maintenance Planning

### SIGNIFICANT BUDGET CHANGES

#### Impact on 2018 Budget

Overall, Engineering's budget increased by 29%: \$447,112.

### SERVICE ENHANCEMENTS

- Engineering Admin Coordinator (0.2 FTE)

#### CAPITAL \$17,500

- Vehicle Reserve



# Budget Highlights

ENGINEERING SERVICES	2018 Reviewed Budget	Service Enhancements	2018 Base Budget	2017 Approved Budget	Budget Change (%) 2017 / 2018	2016 Actuals
<b>Revenues:</b>						
Sales & User Charges	5,300		5,300	5,800	(8.6%)	7,500
Government Grants						3,481
Other Revenues						
<b>Total Revenues</b>	<b>5,300</b>		<b>5,300</b>	<b>5,800</b>	<b>(8.6%)</b>	<b>10,981</b>
<b>Expenditures:</b>						
Salaries, Wages & Benefits	1,780,209	19,157	1,761,052	1,794,208	0.8%	1,388,901
Contracted & General Services	155,330		155,330	155,745	0.3%	72,916
Materials, Goods & Utilities	21,240		21,240	25,800	17.7%	12,948
Internal Cost Allocations	22,097		22,097	(213,734)	110.3%	12,538
<b>Total Expenses</b>	<b>1,978,876</b>	<b>19,157</b>	<b>1,959,719</b>	<b>1,762,019</b>	<b>(12.3%)</b>	<b>1,487,303</b>
<b>Net Department Operating Cost</b>	<b>(1,973,576)</b>	<b>(19,157)</b>	<b>(1,954,419)</b>	<b>(1,756,219)</b>	<b>12.4%</b>	<b>(1,476,322)</b>
Non-Operating Items:						
Transfers (to) from Reserve				229,755	(100.0%)	(39,430)
Contributed to Capital	(17,500)		(17,500)	(17,500)		(17,500)
<b>Net Department for Tax Purposes</b>	<b>(1,991,076)</b>	<b>(19,157)</b>	<b>(1,971,919)</b>	<b>(1,543,964)</b>	<b>29.0%</b>	<b>(1,533,252)</b>
Amortization Exp						
<b>Net Department Cost for Budget Purposes</b>	<b>(1,991,076)</b>	<b>(19,157)</b>	<b>(1,971,919)</b>	<b>(1,543,964)</b>	<b>29.0%</b>	<b>(1,533,252)</b>

## BUDGET HIGHLIGHTS

- Salaries, Wages, and Benefits decreased by \$33,000 overall due to a transfer of Senior Infrastructure Planner to Community and Regional Planning (CARP), offset by increases based on inflation, COLA (cost of living), and merit.
- Internal Cost Allocations were reduced by \$225,000 – this is due Council Motion #424/16, Local Road Reconstruction program to be executed by contracted services, versus county forces.
- Transfers (to)from Reserve of \$229,755 was removed from the budget as this was a one-time funding initiative for 2017.





# Budget Overview by Department

## Financial Services

Financial 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.

### PROGRAMS

#### General Ledger

*Accounts Payable is responsible for ensuring vendors are paid on a timely basis for goods and services provided, through:*

- coding and entering of invoices
- maintaining vendor lists
- generating and mailing of cheques and EFT payments.

*Utilities, taxation and accounts receivable is responsible for ensuring customer accounts are kept up-to-date, through:*

- answering customer inquiries
- bi-monthly utility billings
- annual taxation billing
- monthly accounts receivable billings

#### Budget & Reporting

*Budgeting and Reporting is responsible for facilitating the completion of the annual budget and the provision of financial reports and forecasts to Senior Management and Council, through:*

- preparation of ad-hoc and monthly financial statements
- preparation of annual budget and audited financial statements
- job cost reporting
- preparation of the annual financial information return for Municipal Affairs
- monthly bank and general ledger reconciliations
- GST reporting
- physical asset tracking

### SIGNIFICANT BUDGET CHANGES

#### Impact on 2018 Budget

Overall, the Financial Services budget increased by 4.4%: \$73,854

### SERVICE ENHANCEMENTS

N/A



# Budget Highlights

FINANCIAL SERVICES	2018 Reviewed Budget	Service Enhancements	2018 Base Budget	2017 Approved Budget	Budget Change (%) 2017 / 2018	2016 Actuals
<b>Revenues:</b>						
Sales & User Charges	162,374		162,374	171,627	(5.4%)	241,329
Government Grants	27,000		27,000	43,000	(37.2%)	58,467
Other Revenues	19,730		19,730	12,230	61.3%	20,164
Cost Recoveries						
<b>Total Revenues</b>	<b>209,104</b>		<b>209,104</b>	<b>226,857</b>	<b>(7.8%)</b>	<b>319,960</b>
<b>Expenditures:</b>						
Salaries, Wages & Benefits	1,804,123		1,804,123	1,727,463	(4.4%)	1,697,603
Contracted & General Services	291,168		291,168	297,645	2.2%	284,395
Materials, Goods & Utilities	6,700		6,700	6,700		4,029
Internal Cost Allocations	(155,320)		(155,320)	(155,320)		(155,320)
Interest on Long-Term Debt						(146)
<b>Total Expenses</b>	<b>1,946,671</b>		<b>1,946,671</b>	<b>1,876,488</b>	<b>(3.7%)</b>	<b>1,830,561</b>
<b>Net Department Operating Cost</b>	<b>(1,737,567)</b>		<b>(1,737,567)</b>	<b>(1,649,631)</b>	<b>5.3%</b>	<b>(1,510,601)</b>
Non-Operating Items:						
Transfers (to) from Reserve	(17,975)		(17,975)	(32,057)	(43.9%)	(27,237)
<b>Net Department for Tax Purposes</b>	<b>(1,755,542)</b>		<b>(1,755,542)</b>	<b>(1,681,688)</b>	<b>4.4%</b>	<b>(1,537,838)</b>
Amortization Exp						
TCA Amortization				(79,700)	(100.0%)	
<b>Net Department Cost for Budget Purposes</b>	<b>(1,755,542)</b>		<b>(1,755,542)</b>	<b>(1,761,388)</b>	<b>(0.3%)</b>	<b>(1,537,838)</b>

## BUDGET HIGHLIGHTS

- Sales & User Charges revenue decreased by \$9,000; this is the net result of a contracted service ending.
- Government Grants decreased by \$16,000 due to reduction in second year Finance Intern funding.
- Other revenues increased by \$7,500 – due to interest income forecast.

- Salaries, Wages, and Benefits increasing based on inflation, COLA (cost of living), and merit increases.
- Transferred (to)from Reserve increased due to the Government Grant decreasing for the second year of the Finance Intern program.

# Budget Overview by Department

## Fleet and Building Maintenance Services

Fleet and Building Services is committed to providing preventative maintenance and repairs to Sturgeon County fixed and mobile assets. 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. We provide maintenance and repair services for vehicles and equipment to external municipal customers.

### PROGRAMS

#### Preventative Maintenance

*Fleet and Building Services is committed to providing preventative maintenance and repairs to Sturgeon County fixed and mobile assets. We pledge to provide these services in a timely manner. We provide maintenance and repair services, for external municipal customers', vehicles and equipment.*

#### Building Maintenance

*Fleet and Building Services is committed to providing preventative maintenance and repairs to Sturgeon County's fixed assets: including janitorial, grounds keeping, safety supplies, services and security alarm monitoring. We pledge to provide these services in a timely manner. We will provide a safe working environment on our premises for all Sturgeon County employees and visitors, through cooperation of all Departments.*

### SIGNIFICANT BUDGET CHANGES

#### Impact on 2018 Budget

Overall, the Fleet & Building Maintenance budget increased by 5.6%: \$97,860.

### SERVICE ENHANCEMENTS

N/A

#### CAPITAL \$38,000

- Building Reserve Transfert



# Budget Highlights

<b>FLEET &amp; BUILDING MAINTENANCE SERVICES</b>	<b>2018 Reviewed Budget</b>	<b>Service Enhancements</b>	<b>2018 Base Budget</b>	<b>2017 Approved Budget</b>	<b>Budget Change (%) 2017 / 2018</b>	<b>2016 Actuals</b>
<b>Revenues:</b>						
Sales & User Charges	3,800		3,800	3,800		10,457
Government Grants				18,900	(100.0%)	
Other Revenues						
<b>Total Revenues</b>	<b>3,800</b>		<b>3,800</b>	<b>22,700</b>	<b>(83.3%)</b>	<b>10,457</b>
<b>Expenditures:</b>						
Salaries, Wages & Benefits	1,468,911		1,468,911	1,379,162	(6.5%)	1,332,150
Contracted & General Services	561,340		561,340	441,795	(27.1%)	317,360
Materials, Goods & Utilities	1,452,896		1,452,896	1,405,312	(3.4%)	1,350,594
Internal Cost Allocations	(2,202,036)		(2,202,036)	(2,037,118)	(8.1%)	(2,033,169)
Interest on Long-Term Debt	208,873		208,873	208,873		153,987
<b>Total Expenses</b>	<b>1,489,984</b>		<b>1,489,984</b>	<b>1,398,024</b>	<b>(6.6%)</b>	<b>1,120,922</b>
<b>Net Department Operating Cost</b>	<b>(1,486,184)</b>		<b>(1,486,184)</b>	<b>(1,375,324)</b>	<b>8.1%</b>	<b>(1,110,465)</b>
Non-Operating Items:						
Net Debt Principal	(311,984)		(311,984)	(311,984)		(207,807)
Transfers (to) from Reserve	3,000		3,000	(4,000)	(175.0%)	(20,000)
Contributed to Capital	(38,000)		(38,000)	(44,000)	(13.6%)	(14,000)
<b>Net Department for Tax Purposes</b>	<b>(1,833,168)</b>		<b>(1,833,168)</b>	<b>(1,735,308)</b>	<b>5.6%</b>	<b>(1,352,272)</b>
Amortization Exp						
TCA Amortization	(51,631)		(51,631)	(48,161)	7.2%	(57,723)
<b>Net Department Cost for Budget Purposes</b>	<b>(1,884,799)</b>		<b>(1,884,799)</b>	<b>(1,783,469)</b>	<b>5.7%</b>	<b>(1,409,995)</b>

## BUDGET HIGHLIGHTS

- Government Grants were removed - \$18,900; due to a one-time funding initiative from the 2017 approved budget.
- Salaries, Wages, and Benefits increasing based on inflation, COLA (cost of living), and merit increases.
- Contracted & General Services increased by \$120,000:
  - \$80,000 for Building Maintenance costs – of that; \$60,000 are planned one-time funded expenditures.
  - \$30,000 for Equipment Maintenance – of that; \$23,000 are planned one-time funded expenditures.
  - \$10,000 for Contracted Services, based on historical trends.
- Materials, Goods, and Utilities increased by \$47,000 this is largely due to parts/supplies costs increasing.
- Internal Cost Allocations increased, Sturgeon County charges the work that is being done in Fleet Services, to the department that require fleet to work on their machinery and equipment. This is a standard cost accounting exercise.

# Budget Overview by Department

## Human Resources

The Human Resources Department develops quality corporate human resource practices and programs which establish a preferred work environment to attract, retain and motivate employees to assist the organization in meeting its strategic objectives. In addition, the Human Resource Department works with all staff to develop, improve and implement workplace health and safety management systems.

### PROGRAMS

#### Strategic Recruitment

*Strategic Recruitment consists of:*

- Attracting Quality People
- Selecting Quality People
- Ensuring County positions are evaluated and classified accurately
- Ensuring compensation is fair and equitable

#### Organizational Effectiveness

*This program focuses on the organization as a whole on remaining a competitive employer. It includes items such as County wide training, employee recognition, professional development, etc.*

#### Workplace Wellness

*This program focuses on the Health and Safety of Sturgeon County.*

#### Labour Relations

*This program focuses on satisfying Sturgeon County's requirements for labour related issues.*

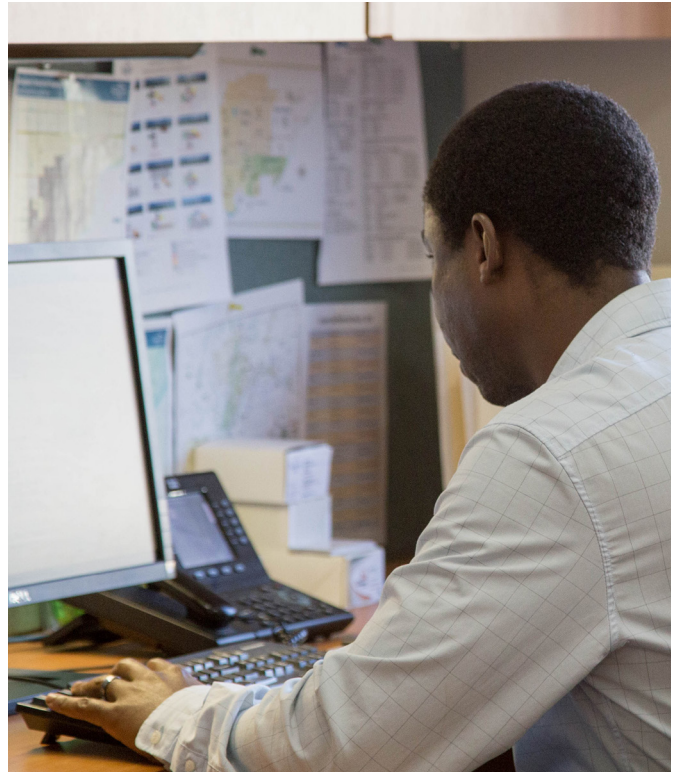
### SIGNIFICANT BUDGET CHANGES

#### Impact on 2018 Budget

Overall, the Human Resources budget decreased by 0.3%: -\$2,734.

### SERVICE ENHANCEMENTS

N/A





# Budget Highlights

HUMAN RESOURCES	2018 Reviewed Budget	Service Enhancements	2018 Base Budget	2017 Approved Budget	Budget Change (%) 2017 / 2018	2016 Actuals
<b>Revenues:</b>						
Sales & User Charges	15,000		15,000	15,000		95,248
Government Grants				40,000	(100.0%)	
<b>Total Revenues</b>	<b>15,000</b>		<b>15,000</b>	<b>55,000</b>	<b>(72.7%)</b>	<b>95,248</b>
<b>Expenditures:</b>						
Salaries, Wages & Benefits	760,675		760,675	741,874	(2.5%)	722,386
Contracted & General Services	170,505		170,505	203,850	16.4%	150,365
Materials, Goods & Utilities	41,050		41,050	41,740	1.7%	44,808
<b>Total Expenses</b>	<b>972,230</b>		<b>972,230</b>	<b>987,464</b>	<b>1.5%</b>	<b>917,559</b>
<b>Net Department Operating Cost</b>	<b>(957,230)</b>		<b>(957,230)</b>	<b>(932,464)</b>	<b>2.7%</b>	<b>(822,311)</b>
Non-Operating Items:						
Transfers (to) from Reserve	15,000		15,000	(12,500)	(220.0%)	(36,714)
<b>Net Department for Tax Purposes</b>	<b>(942,230)</b>		<b>(942,230)</b>	<b>(944,964)</b>	<b>(0.3%)</b>	<b>(859,025)</b>
Amortization Exp						
<b>Net Department Cost for Budget Purposes</b>	<b>(942,230)</b>		<b>(942,230)</b>	<b>(944,964)</b>	<b>(0.3%)</b>	<b>(859,025)</b>

## BUDGET HIGHLIGHTS

- Government grants of \$40,000 were removed as this was a one-time funding initiative for the skills project approved in the 2017 budget.
- Salaries, Wages, and Benefits increasing based on inflation, COLA (cost of living), and merit increases.
- Contracted & General Services decreased by \$33,000, largely due to contract services related to labour relations and the one-time Capability Plan initiative, and the reallocation of claims adjudication costs from miscellaneous expense.

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# Budget Overview by Department

## Information Services

The Information Services Department supports the effective and efficient delivery of services to both internal and external stakeholders through the leadership, management and provision of Technology, Geographic Systems, Records and Corporate Information.

### PROGRAMS

#### Records Management

*Coordinates the effective management of the records lifecycle and preservation of corporate history as defined in the Corporate Records Structure while protecting personal privacy and facilitating access to public body records.*

#### Information Services

*Ensures that departmental program delivery is supported by effective use of technology. Responsible for maintenance and replacement of all computer and phone related hardware and software*

#### Geographic Information System

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

### SIGNIFICANT BUDGET CHANGES

#### Impact on 2018 Budget

Overall, the Information Technology budget increased by 18.6%: \$447,653.

### SERVICE ENHANCEMENTS

- iCity

#### CAPITAL \$65,000

- Server Replacement
- Equipment Replacement



# SUPPORT



# Budget Highlights

INFORMATION SERVICES	2018 Reviewed Budget	Service Enhancements	2018 Base Budget	2017 Approved Budget	Budget Change (%) 2017 / 2018	2016 Actuals
<b>Revenues:</b>						
Sales & User Charges	6,202		6,202	6,202		6,623
Government Grants				40,000	(100.0%)	45,738
Cost Recoveries						
<b>Total Revenues</b>	<b>6,202</b>		<b>6,202</b>	<b>46,202</b>	<b>(86.6%)</b>	<b>52,361</b>
<b>Expenditures:</b>						
Salaries, Wages & Benefits	1,428,937		1,428,937	1,375,418	(3.9%)	1,174,203
Contracted & General Services	1,100,554	250,000	850,554	804,890	(36.7%)	755,863
Materials, Goods & Utilities	219,900		219,900	202,430	(8.6%)	142,123
Internal Cost Allocations	(53,680)		(53,680)	(53,680)		(53,680)
<b>Total Expenses</b>	<b>2,695,711</b>	<b>250,000</b>	<b>2,445,711</b>	<b>2,329,058</b>	<b>(15.7%)</b>	<b>2,018,509</b>
<b>Net Department Operating Cost</b>	<b>(2,689,509)</b>	<b>(250,000)</b>	<b>(2,439,509)</b>	<b>(2,282,856)</b>	<b>17.8%</b>	<b>(1,966,148)</b>
Non-Operating Items:						
Transfers (to) from Reserve	(95,000)		(95,000)	(65,000)	46.2%	(137,789)
Contributed to Capital	(68,000)		(68,000)	(57,000)	19.3%	(10,529)
<b>Net Department for Tax Purposes</b>	<b>(2,852,509)</b>	<b>(250,000)</b>	<b>(2,602,509)</b>	<b>(2,404,856)</b>	<b>18.6%</b>	<b>(2,114,466)</b>
Amortization Exp						
<b>Net Department Cost for Budget Purposes</b>	<b>(2,852,509)</b>	<b>(250,000)</b>	<b>(2,602,509)</b>	<b>(2,404,856)</b>	<b>18.6%</b>	<b>(2,114,466)</b>

## BUDGET HIGHLIGHTS

- Government Grants reduced \$40,000 based on one-time funding initiative for the Business Continuity Plan.
- Salaries, Wages, and Benefits increasing based on inflation, COLA (cost of living), and merit increases.
- Contracted & General Services increased by \$45,600. This was in relation to the following:
  - increase of \$20,000 for Document Management
  - increase of \$28,000 for Computer Maintenance
  - increase of \$25,000 for Computer Programming
  - increase of \$10,000 for GIS Ortho photos and oblique imagery photos
  - \$40,000 reduction in Special Projects for one time Business Continuity Plan
  - \$3,000 increase in other miscellaneous adjustments
- Materials, Goods, & Utilities increased by \$17,000; this was a combination of hardware and software acquisitions.

# Budget Overview by Department

## Community & Regional Planning

Community & Regional Planning provides strategic planning expertise to achieve Sturgeon County's future growth and development objectives. The team provides leadership through sustainable community development, participating in regional stewardship and high-level planning advisement

### PROGRAMS

#### Community Sustainability

*This purpose of this program is to focus planning efforts that enable the sustainable growth and long-term viability of the diverse communities found within Sturgeon County. Sustainable community planning incorporates elements of:*

*Placemaking*

*- community / stakeholder outreach & engagement*

*Growth Management*

*- data analysis and strategic studies*

*Long Range Planning*

*- Master, statutory, infrastructure and regional planning*

*Revitalization*

*- Community planning*

#### Regional Stewardship

*To participate in regional planning, providing input from a Sturgeon County perspective, while contributing to a vibrant Capital Region. This is pursued through:*

• Advocacy

• Relationship Building

• Regional Strategy Contribution and Implementation

- CRB

#### Planning Advisory

*To play a planning advisory role to both the organization and community in generating new ideas and processes within the confines of Sturgeon County's strategic framework.*

• Strategic insight / alignment

• Integrated Growth Management

### SIGNIFICANT BUDGET CHANGES

#### Impact on 2018 Budget

Overall, Community & Regional Planning budget increased by 43.6%: \$330,626.

### SERVICE ENHANCEMENTS

- Agriculture Master Plan
- Sturgeon County Infrastructure Master Plan
- Sturgeon Valley Area Structure Plan Development



# Budget Highlights

COMMUNITY & REGIONAL PLANNING	2018 Reviewed Budget	Service Enhancements	2018 Base Budget	2017 Approved Budget	Budget Change (%) 2017 / 2018	2016 Actuals
<b>Revenues:</b>						
Government Grants						
<b>Total Revenues</b>						
<b>Expenditures:</b>						
Salaries, Wages & Benefits	781,027		781,027	599,811	(30.2%)	564,808
Contracted & General Services	608,625	365,000	243,625	388,715	(56.6%)	19,280
Grants	10,000		10,000	10,000		9,789
<b>Total Expenses</b>	<b>1,399,652</b>	<b>365,000</b>	<b>1,034,652</b>	<b>998,526</b>	<b>(40.2%)</b>	<b>593,877</b>
<b>Net Department Operating Cost</b>	<b>(1,399,652)</b>	<b>(365,000)</b>	<b>(1,034,652)</b>	<b>(998,526)</b>	<b>40.2%</b>	<b>(593,877)</b>
Non-Operating Items:						
Transfers (to) from Reserve	310,500	310,500		240,000	29.4%	
<b>Net Department for Tax Purposes</b>	<b>(1,089,152)</b>	<b>(54,500)</b>	<b>(1,034,652)</b>	<b>(758,526)</b>	<b>43.6%</b>	<b>(593,877)</b>
Amortization Exp						
<b>Net Department Cost for Budget Purposes</b>	<b>(1,089,152)</b>	<b>(54,500)</b>	<b>(1,034,652)</b>	<b>(758,526)</b>	<b>43.6%</b>	<b>(593,877)</b>

## BUDGET HIGHLIGHTS

- Salaries, Wages, and Benefits increasing based on inflation, COLA (cost of living), and merit increases as well as FTE reallocation for the Senior Infrastructure Planner.
- Contracted and General Services has a reduced amount in Special Projects which has partially funded the service enhancements. Special Projects remaining funding is offset by transfers from reserves.

### Please note:

*Current Planning & Development  
information follows on the next two pages*



# Budget Overview by Department

## Current Planning & Development

Planning and Development implements Council approved land use policies and priorities through an integrated framework, guiding the development of our community reflective of Sturgeon County's Vision.

### PROGRAMS

#### Current Planning

*Provides services to residents to ensure County subdivision of residential, agricultural, industrial, commercial and reserve lands are reviewed and developed in an orderly and economical fashion. The subdivision process prepares necessary documentation for the Municipal Planning Commission, this often includes amendments to the land use bylaw.*

#### Safety Codes

*Provides Sturgeon County residents and developers with all safety code services such as plan reviews and development inspection for the safety code disciplines as follows: building, electrical, plumbing, private wastewater systems and gas/mechanical.*

#### Development Control

*Provides Sturgeon County with some control of land development both from a use and physical perspective. Throughout the County this program works to ensure that development occurs in an orderly and economical fashion and addresses land use issues which may arise.*

#### Planning - Municipal

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

### SIGNIFICANT BUDGET CHANGES

#### Impact on 2018 Budget

Overall, the Current Planning & Development budget increased by 10.4%: \$108,403.

### SERVICE ENHANCEMENTS

N/A

#### CAPITAL \$4,500

- Vehicle Reserve



# Budget Highlights

CURRENT PLANNING & DEVELOPMENT	2018 Reviewed Budget	Service Enhancements	2018 Base Budget	2017 Approved Budget	Budget Change (%) 2017 / 2018	2016 Actuals
<b>Revenues:</b>						
Sales & User Charges	897,710		897,710	904,510	(0.8%)	875,549
Government Grants						80,000
Other Revenues	100,000		100,000	116,000	(13.8%)	223,398
Cost Recoveries						
<b>Total Revenues</b>	<b>997,710</b>		<b>997,710</b>	<b>1,020,510</b>	<b>(2.2%)</b>	<b>1,178,947</b>
<b>Expenditures:</b>						
Salaries, Wages & Benefits	1,588,909		1,588,909	1,427,726	(11.3%)	1,484,194
Contracted & General Services	521,985		521,985	620,375	15.9%	604,985
Materials, Goods & Utilities	1,745		1,745	5,945	70.6%	897
Grants						
Internal Cost Allocations	4,740		4,740	4,740		1,513
<b>Total Expenses</b>	<b>2,117,379</b>		<b>2,117,379</b>	<b>2,058,786</b>	<b>(2.8%)</b>	<b>2,091,589</b>
<b>Net Department Operating Cost</b>	<b>(1,119,669)</b>		<b>(1,119,669)</b>	<b>(1,038,276)</b>	<b>7.8%</b>	<b>(912,642)</b>
Non-Operating Items:						
Transfers (to) from Reserve	(30,000)		(30,000)	(3,014)	895.4%	(182,790)
Contributed to Capital	(4,500)		(4,500)	(4,500)		(4,500)
<b>Net Department for Tax Purposes</b>	<b>(1,154,169)</b>		<b>(1,154,169)</b>	<b>(1,045,790)</b>	<b>10.4%</b>	<b>(1,099,932)</b>
Amortization Exp						
TCA Amortization	(1,299)		(1,299)	(1,275)	1.9%	(972)
<b>Net Department Cost for Budget Purposes</b>	<b>(1,155,468)</b>		<b>(1,155,468)</b>	<b>(1,047,065)</b>	<b>10.4%</b>	<b>(1,100,904)</b>

## BUDGET HIGHLIGHTS

- Revenues were reduced overall by \$23,000 – of that, penalty revenue was reduced by \$16,000, based on a historical analysis. We also reduced Sales and User Charges by \$7,000 to better represent historical trends.
- Salaries, Wages, and Benefits increased by \$161,000 – this is due to a position that was transferred to Transportation for a one-year pilot project, which is being shifted back to Current Planning & Development. There is also inflation, COLA (cost of living), and merit increases.

- Contracted & General Services was reduced by \$98,000, this related to long-range special projects, this had a zero impact on the budget as the reserve transfer was also removed.
- Internal Cost Allocations increased, Sturgeon County charges the work that is being done in Fleet Services, to the department that require fleet to work on their machinery and equipment. This is a standard cost accounting exercise.
- Transferred (to)from Reserve had a net \$27,000 change, of that the long range special projects as noted above was removed; and a revenue stabilization transfer was removed.

# Budget Overview by Department

## 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

#### Emergency Preparedness

*Responsible for holding regular liaison meetings with regional Industrial and Municipal emergency agencies, and acting as a resource base for Industry and other agencies in the region.*

#### Response & Investigation

*General fire investigations are completed by the district fire chiefs, if they are certified & designated to do so 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 4 fire departments in Bon Accord, Calahoo, Namao and Redwater and fire service agreements with the remaining 3 Town fire departments (Gibbons, Legal and Morinville) to provide fire services throughout the County.*

#### Training, Prevention & Education

*The program includes in-house training sessions and external courses provided by Fire Etc ( Provincial Fire Training School), CFB Edmonton and partnerships with neighboring municipalities. An annual 25% turnover of volunteers requires the Department to provide continual training to accepted standards to minimize risk to residents and to reduce liability risk 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, Gibbons and the County of Thorhild. 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)*

### SIGNIFICANT BUDGET CHANGES

#### Impact on 2018 Budget

Overall, the Protective Services budget increased by 3.9% - \$124,326.

### SERVICE ENHANCEMENTS

- Elevated Master Stream savings reserve transfer
- Vehicle Excavation Tools
- Regional Emergency Management Plan (SREMP) (1 FTE)

### CAPITAL

#### FIRE \$906,500

- Morinville Tender
- Vehicle Excavation Tools
- Reserve transfer for Elevated Master Stream Savings

#### ENFORCEMENT \$77,500

- Enforcement Vehicle
- VICS Camera
- Replacement Reserve



# Budget Highlights

PROTECTIVE SERVICES	2018 Reviewed Budget	Service Enhancements	2018 Base Budget	2017 Approved Budget	Budget Change (%) 2017 / 2018	2016 Actuals
<b>Revenues:</b>						
Taxes						
Sales & User Charges	606,921	53,000	553,921	515,242	(17.8%)	967,044
Government Grants						
Other Revenues						229,551
Cost Recoveries						
<b>Total Revenues</b>	<b>606,921</b>	<b>53,000</b>	<b>553,921</b>	<b>515,242</b>	<b>(17.8%)</b>	<b>1,196,595</b>
<b>Expenditures:</b>						
Salaries, Wages & Benefits	2,105,836	105,000	2,000,836	1,923,333	9.5%	1,745,405
Contracted & General Services	738,470	39,000	699,470	622,347	18.7%	534,005
Materials, Goods & Utilities	517,953		517,953	549,783	(5.8%)	637,753
Grants	84,171		84,171	86,241	(2.4%)	82,154
Internal Cost Allocations	198,878		198,878	149,699	32.9%	190,692
Interest on Long-Term Debt						
<b>Total Expenses</b>	<b>3,645,308</b>	<b>144,000</b>	<b>3,501,308</b>	<b>3,331,403</b>	<b>9.4%</b>	<b>3,190,009</b>
<b>Net Department Operating Cost</b>	<b>(3,038,387)</b>	<b>(91,000)</b>	<b>(2,947,387)</b>	<b>(2,816,161)</b>	<b>(7.9%)</b>	<b>(1,993,414)</b>
Non-Operating Items:						
Net Debt Principal						
Transfers (to) from Reserve	100,000		100,000			(229,551)
Contributed to Capital	(353,600)	(2,100)	(351,500)	(351,500)	(0.6%)	(342,940)
<b>Net Department for Tax Purposes</b>	<b>(3,291,987)</b>	<b>(93,100)</b>	<b>(3,198,887)</b>	<b>(3,167,661)</b>	<b>(3.9%)</b>	<b>(2,565,905)</b>
Amortization Exp						
TCA Amortization	(679,399)		(679,399)	(422,690)	(60.7%)	(477,829)
<b>Net Department Cost for Budget Purposes</b>	<b>(3,971,386)</b>	<b>(93,100)</b>	<b>(3,878,286)</b>	<b>(3,590,351)</b>	<b>(10.6%)</b>	<b>(3,043,734)</b>

## BUDGET HIGHLIGHTS

- Sales & User Charges revenue increased by \$38,000. This is a true-up on historical revenues within enforcement fines for the protective services department.
- Contracted and General Services increased by \$77,000; this is offset with a transfer from Reserve.
- Salaries, Wages, and Benefits increasing based on inflation, COLA (cost of living), and merit increases.
- Materials, Goods, & Utilities reduced by \$32,000, this is largely due to the protective services equipment budget that had one-time funded equipment from the 2017 budget.
- Grants reduced by \$2,400 for the attendance of the Fire Chief Conference.
- Internal Cost Allocations is a transfer from Fleet & Building Maintenance. Please refer to that department for an explanation on the budgeted increases.

# Budget Overview by Department

## Transportation Services

The Transportation Services Department aims to provide and maintain a safe, reliable and sustainable road network that meets the transportation needs of all road users.

### PROGRAMS

#### Road Maintenance

*Winter and summer maintenance*

#### Road Graveling

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

#### Bridges

*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*

#### Shoulder Pulling

*Over time, roads become flattened out from the heavy traffic. Some of these roads can be brought back to an acceptable standard by recovering the suitable material along the shoulders, reshaping and compacting the road and applying a fresh lift of gravel.*

#### 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*

### SIGNIFICANT BUDGET CHANGES

#### Impact on 2018 Budget

Overall, the Transportation Services budget remains largely unchanged for 2018, with an increase of \$221,049.

### SERVICE ENHANCEMENTS

- CAMS Improvement
- Crown Measurement Tools (GRIP)
- Paved Road Maintenance – Street Sweeping and Grader Patching
- Satellite Locations
- Service Level Improvement - Gravel Haul
- SRIS – Dust Suppression

### CAPITAL MACHINERY & EQUIPMENT \$\$\$286,000

- (3/4 Ton) V8 Pick-Up Trucks - 2
- Single Axle Gravel/Plow Truck
- Tandem Axle Gravel/Plow Truck
- Medium Motor Graders (3)
- Mid-size Excavator/Tri-Axle Deck Trailer
- 4 Ton Asphalt Hot Box Trailer
- 6-inch pump on a trailer
- Broom Attachment
- Large Capacity Steamer Unit
- Trench Compactor
- Tandem Axel Gravel Pup & Sanding Box
- Wheel Loader
- Equipment Reserve Transfer



<b>TRANSPORTATION SERVICES</b>	<b>2018 Reviewed Budget</b>	<b>Service Enhancements</b>	<b>2018 Base Budget</b>	<b>2017 Approved Budget</b>	<b>Budget Change (%) 2017 / 2018</b>	<b>2016 Actuals</b>
<b>Revenues:</b>						
Sales & User Charges	252,000		252,000	222,125	13.4%	313,483
Government Grants	550,000		550,000	640,000	(14.1%)	663,405
Other Revenues	251,594		251,594	285,140	(11.8%)	279,697
Cost Recoveries						
<b>Total Revenues</b>	<b>1,053,594</b>		<b>1,053,594</b>	<b>1,147,265</b>	<b>(8.2%)</b>	<b>1,256,585</b>
<b>Expenditures:</b>						
Salaries, Wages & Benefits	5,301,709		5,301,709	5,394,956	1.7%	5,347,609
Contracted & General Services	3,666,671	80,000	3,586,671	2,580,799	(42.1%)	2,435,396
Materials, Goods & Utilities	4,340,757		4,340,757	4,708,229	7.8%	5,338,194
Internal Cost Allocations	1,799,543		1,799,543	1,739,255	(3.5%)	1,617,019
Interest on Long-Term Debt	390,375		390,375	444,810	12.2%	502,451
<b>Total Expenses</b>	<b>15,499,055</b>	<b>80,000</b>	<b>15,419,055</b>	<b>14,868,049</b>	<b>(4.2%)</b>	<b>15,240,669</b>
<b>Net Department Operating Cost</b>	<b>(14,445,461)</b>	<b>(80,000)</b>	<b>(14,365,461)</b>	<b>(13,720,784)</b>	<b>5.3%</b>	<b>(13,984,084)</b>
Non-Operating Items:						
Net Debt Principal	(1,845,976)		(1,845,976)	(1,803,577)	2.4%	(1,787,238)
Transfers (to) from Reserve	(549,666)		(549,666)	(1,059,093)	(48.1%)	(1,149,936)
Contributed to Capital	(5,598,000)		(5,598,000)	(5,554,600)	0.8%	(3,002,579)
<b>Net Department for Tax Purposes</b>	<b>(22,439,103)</b>	<b>(80,000)</b>	<b>(22,359,103)</b>	<b>(22,138,054)</b>	<b>1.4%</b>	<b>(19,923,837)</b>
Amortization Exp						
TCA Amortization	(6,914,744)		(6,914,744)	(6,943,399)	(0.4%)	(6,605,024)
<b>Net Department Cost for Budget Purposes</b>	<b>(29,353,847)</b>	<b>(80,000)</b>	<b>(29,273,847)</b>	<b>(29,081,453)</b>	<b>0.9%</b>	<b>(26,528,861)</b>

## BUDGET HIGHLIGHTS

- Sales and User Charges increased by \$30,000, this is due to anticipated revenues expected from Road Use Agreements.
- Government Grants reduced \$90,000 based on one-time funding initiatives for the Road Use program, and the Local Road Reconstruction Program.
- Other Revenues decreased by \$34,000; one of the local improvements expired and will no longer be a revenue source.
- Salaries, Wages, and Benefits increasing based on inflation, COLA (cost of living), and merit increases. In reviewing historical trends with regards to overtime, we were able to reduce the overtime budget for a net reduction of \$93,000.
- Contracted & General Services increased by \$1,006,000. \$196,000 is related to an increase for equipment rentals and hired equipment as a result of the Sustainable Roads Master Plan. Gravel Haul increased by \$224,000. There was an internal reallocation of \$576,000 from the contribution to capital, and \$10,000 in miscellaneous adjustments.
- Materials, Goods, and Utilities decreased by \$368,000; this is largely made up of a reduction to Gravel and Equipment Fuel. Reallocations between materials and contracted services were done to satisfy requirements for internally funded service enhancements; Paved Road Maintenance – Street Sweeping and Grader Patching and Service Level Improvement – Gravel Haul.
- Internal Cost Allocations is a transfer from Fleet & Building Maintenance. Please refer to that department for an explanation on the budgeted increases.
- Interest on Long-Term Debt and Debt Principal are based on a fixed payment. The payments remain the same, but the ratio of principal repayment increases as the ratio of interest decreases.
- Transfers (to)from Reserves and Contribution to Capital saw a net reduction of \$509,427. There was a reallocation of \$419,000 to Contracted and General Services; and a further reallocation of \$90,000.

# Budget Overview by Department

## Utility Services

Utility Services provides reliable, quality water and wastewater systems and ensures that all Utilities infrastructure meets current standards and practices. Moreover, Utility Services operates all systems according to all applicable codes, and responds to emergencies and customer concerns, while maintaining all water and wastewater assets to ensure lowest overall capital and operating costs over the life of the assets.

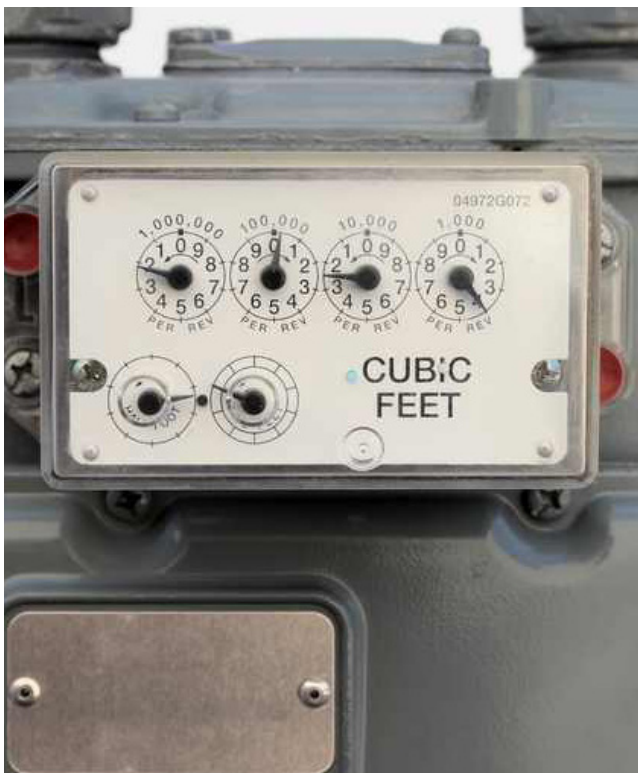
### PROGRAMS

#### Water

*There are two types of water sources in the County: externally produced water and County produced water. These lines provide potable water; the 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.*



### SIGNIFICANT BUDGET CHANGES

#### Impact on 2018 Budget

Overall, the Utilities Services budget is net unchanged from 2017 to 2018, besides inflationary or consumption increases where required. As for the revenue, the revenue increase is in keeping with the utilities cost of service study that was completed in 2016.

### SERVICE ENHANCEMENTS

- Alternate Transfer Station Feasibility Study
- Water System Audit Initiative
- Public Works Accreditation

### CAPITAL - WATER \$1,503,159

- Capital Water Reserve
- Utilities Vehicle Reserve
- Reservoir Feasibility Study – Namao Ridge, Grandview Heights, and Sturgeon Heights
- Truck Fill Engineering & Construction – RQB & Cardiff
- Namao Ridge Pumphouse Floor Replacement
- Cardiff Pump #2 and Fence Installation

### CAPITAL - WASTEWATER \$2,260,000

- Capital Waste Water Reserve
- Tuscany Lift Station Engineering Construction
- Cardiff Echoes Sewer Line I&I Rehabilitation.

# Budget Highlights

UTILITY SERVICES	2018 Reviewed Budget	Service Enhancements	2018 Base Budget	2017 Approved Budget	Budget Change (%) 2017 / 2018	2016 Actuals
<b>Revenues:</b>						
Taxes						
Sales & User Charges	8,211,444		8,211,444	7,941,703	(3.4%)	7,107,233
Government Grants						
Other Revenues	138,677		138,677	138,677		203,839
Cost Recoveries						
<b>Total Revenues</b>	<b>8,350,121</b>		<b>8,350,121</b>	<b>8,080,380</b>	<b>(3.3%)</b>	<b>7,311,072</b>
<b>Expenditures:</b>						
Salaries, Wages & Benefits	1,152,827		1,152,827	1,186,207	(2.8%)	1,049,555
Contracted & General Services	838,929	127,500	711,429	448,965	86.9%	525,893
Materials, Goods & Utilities	3,481,305		3,481,305	3,574,842	(2.6%)	3,263,403
Grants						
Internal Cost Allocations	231,097		231,097	237,783	(2.8%)	175,270
Interest on Long-Term Debt	176,902		176,902	164,403	7.6%	173,035
<b>Total Expenses</b>	<b>5,881,060</b>	<b>127,500</b>	<b>5,753,560</b>	<b>5,612,200</b>	<b>4.8%</b>	<b>5,187,156</b>
<b>Net Department Operating Cost</b>	<b>2,469,061</b>	<b>(127,500)</b>	<b>2,596,561</b>	<b>2,468,180</b>		<b>2,123,916</b>
Non-Operating Items:						
Net Debt Principal	(597,722)		(597,722)	(569,315)	(5.0%)	(551,163)
Transfers (to) from Reserve	(108,180)	127,500	(235,680)	(1,123,864)	90.4%	(637,771)
Contributed to Capital	(1,763,159)		(1,763,159)	(775,000)	(127.5%)	(635,000)
<b>Net Department for Tax Purposes</b>				<b>(1)</b>	<b>(100.0%)</b>	<b>(299,982)</b>
Amortization Exp						
TCA Amortization	957,725		957,725	944,785	1.4%	1,032,921
<b>Net Department Cost for Budget Purposes</b>	<b>957,725</b>		<b>957,725</b>	<b>944,784</b>	<b>1.4%</b>	<b>732,939</b>

## BUDGET HIGHLIGHTS

- Sales & User Charges revenue increased by \$270,000 based on the Utilities Cost of Service model, and utility consumption.
- Contracted & General Services increased by \$263,000. \$160,000 is related to water, waste water, and pumphouse operating maintenance. \$20,000 for Saddle replacement which is a 5-Year maintenance strategy to deal with utility customer connections. \$50,000 is for the Cardiff Inflow & Infiltration 3-Year Maintenance Strategy. \$20,000 for a water meter replacement feasibility study, and \$13,000 are miscellaneous adjustments.

- Salaries, Wages, and Benefits increased based on inflation, COLA (cost of living), and merit increases offset by a salary reallocation to CARP for the Senior Infrastructure Planner.
- Materials, Goods, and Utilities decreased by \$93,000; this is the net of water purchases and waste water treatment which is a true-up on the utility funding model.
- Internal Cost Allocations is a transfer from Fleet & Building Maintenance. Please refer to that department for an explanation on the budgeted increases.
- Interest on Long Term Debt and Debt Principal increased as Utility Services will be debt servicing a new debenture that was approved, prior to the 2018 budget.
- Transfers (to)from Reserve and Capital Contribution have had a reallocation within the two, the net decrease is \$100,000.

# Budget Highlights

## General Administration

GENERAL ADMINISTRATION	2018 Reviewed Budget	Service Enhancements	2018 Base Budget	2017 Approved Budget	Budget Change (%) 2017 / 2018	2016 Actuals
<b>Revenues:</b>						
Sales & User Charges	11,200		11,200	20,200	(44.6%)	4,144
Government Grants	170,000		170,000			
<b>Total Revenues</b>	<b>181,200</b>		<b>181,200</b>	<b>20,200</b>	<b>797.0%</b>	<b>4,144</b>
<b>Expenditures:</b>						
Salaries, Wages & Benefits						6,634
Contracted & General Services	309,925		309,925	309,925		297,382
Materials, Goods & Utilities						
Internal Cost Allocations						
<b>Total Expenses</b>	<b>309,925</b>		<b>309,925</b>	<b>309,925</b>		<b>304,016</b>
<b>Net Department Operating Cost</b>	<b>(128,725)</b>		<b>(128,725)</b>	<b>(289,725)</b>	<b>(55.6%)</b>	<b>(299,872)</b>
Non-Operating Items:						
Transfers (to) from Reserve	(170,000)		(170,000)			
Contributed to Capital						(44,982)
<b>Net Department for Tax Purposes</b>	<b>(298,725)</b>		<b>(298,725)</b>	<b>(289,725)</b>	<b>(55.6%)</b>	<b>(344,854)</b>
Amortization Exp						
TCA Amortization	(197,381)		(197,381)	(189,678)	4.1%	(189,429)
<b>Net Department Cost for Budget Purposes</b>	<b>(496,106)</b>		<b>(496,106)</b>	<b>(479,403)</b>	<b>(32.0%)</b>	<b>(534,283)</b>

General Administration supports Sturgeon County in maintaining overall county overhead.  
This includes items such as small miscellaneous revenues, insurance, postage, and corporate memberships.

### SIGNIFICANT BUDGET CHANGES

#### Impact on 2018 Budget

Overall, General Administration budget decreased by \$153,297.

### BUDGET HIGHLIGHTS

- Overall increase due to allocation of MSI operating grant.

### SERVICE ENHANCEMENTS

N/A

# Budget Highlights

## Council

COUNCIL	2018 Reviewed Budget	Service Enhancements	2018 Base Budget	2017 Approved Budget	Budget Change (%) 2017 / 2018	2016 Actuals
<b>Revenues:</b>						
Cost Recoveries						
<b>Total Revenues</b>						
<b>Expenditures:</b>						
Salaries, Wages & Benefits	637,596		637,596	622,088	(2.5%)	586,902
Contracted & General Services	145,976		145,976	145,976		95,364
<b>Total Expenses</b>	<b>783,572</b>		<b>783,572</b>	<b>768,064</b>	<b>(2.0%)</b>	<b>682,266</b>
<b>Net Department Operating Cost</b>	<b>(783,572)</b>		<b>(783,572)</b>	<b>(768,064)</b>	<b>2.0%</b>	<b>(682,266)</b>
Non-Operating Items:						
Transfers (to) from Reserve	10,000		10,000	10,000		
<b>Net Department for Tax Purposes</b>	<b>(773,572)</b>		<b>(773,572)</b>	<b>(758,064)</b>	<b>2.0%</b>	<b>(682,266)</b>
Amortization Exp						
<b>Net Department Cost for Budget Purposes</b>	<b>(773,572)</b>		<b>(773,572)</b>	<b>(758,064)</b>	<b>2.0%</b>	<b>(682,266)</b>

A prime responsibility of council is to set the annual budget. The budget shows how the activities in the council plan will be resourced for a particular year.

### SIGNIFICANT BUDGET CHANGES

#### Impact on 2018 Budget

Overall, Council's budget increased by 2%: \$15,508.

#### BUDGET HIGHLIGHTS

- Salaries, Wages, and Benefits increasing based on inflation and COLA (cost of living)

#### SERVICE ENHANCEMENTS

N/A





## Description of Revenue and Expenditure Types

### DEPARTMENTAL REVENUE

Departmental revenues are revenues that are generated from a variety of different sources. Revenues are grouped into the following categories for budget and reporting purposes:

- *Taxation*
- *Sales & User Charges*
- *Government Grants*
- *Other Revenues*
- *Cost Recoveries*

#### Taxation

Sturgeon County has an internal assessment department which estimates the assessment values for the county. With this data a mill rate is calculated to analyze the amount of assessment revenue for the budget year. The assessment department analyzes and considers new industry coming on line for the year in the assessed values. A market value and inflationary shift is also estimated per assessment category. Sturgeon County has 31 assessment categories comprised of everything from Farmland, Transmission Lines, Residential, Commercial, and Oilfield. All assessment categories are assessed in four property groups: residential, commercial/industrial, agricultural, and machinery and equipment.

#### Sales & User Charges

Sales and user charges are budgeted based on historical actuals. Some of these revenues can be volatile such as Fire Billings and as such are budgeted conservatively. Guidance from Council put a hold on Fees and Charges due to the economic situation, therefore inflationary factors were not applied to these charges. The Fees & Charges Schedule is available on the Sturgeon County website [www.sturgeoncounty.ca](http://www.sturgeoncounty.ca)

#### Government Grant

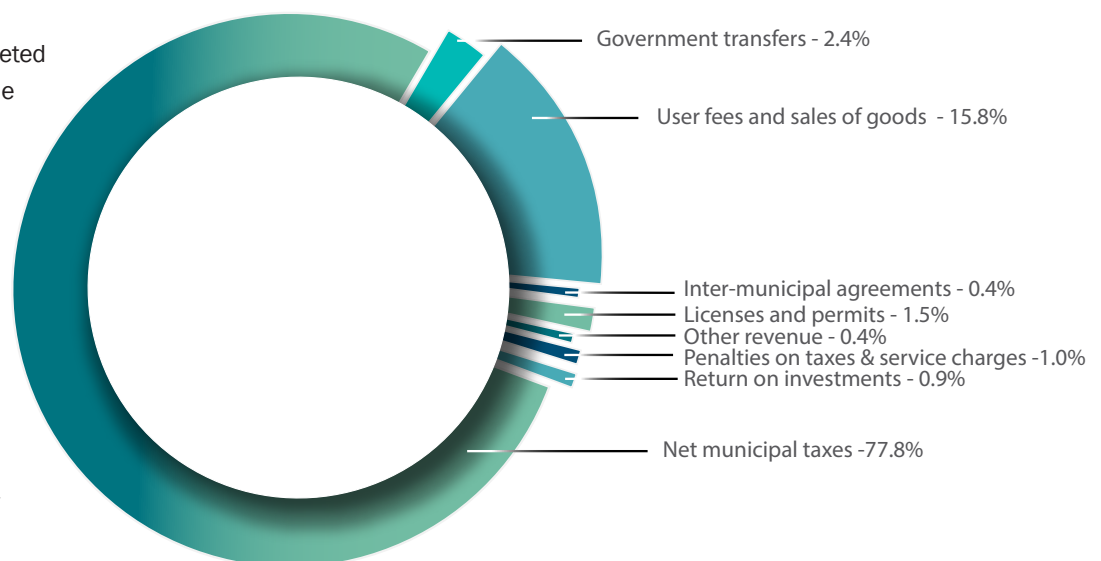
Government Grant revenues are budgeted where known grants have been awarded. Any revenue from new or unanticipated grants are recognized against a budget of zero.

Some examples of major grant revenue received include the Municipal Sustainability Initiative (MSI), Family & Community Support Service, and the Agriculture Services Board grants.

Various types of other revenue include:

- Special Tax Levies
- Penalties
- Interest Income
- Dividends

Cost Recoveries are recovered costs from other municipalities and other sources (i.e.insurance). We do not budget for this type of revenue, but will record any appropriate recoveries if any, throughout the year if they occur.



# Revenues & Expenditures

## DEPARTMENTAL EXPENDITURES

Departmental expenditures are expenses that are generated from a variety of different sources. Expenses are grouped into the following categories for budget and reporting purposes:

- *Salaries, Wages, & Benefits*
- *Contracted & General Services*
- *Materials, Goods, Utilities*
- *Grants*
- *Internal Cost Allocations*
- *Interest on Long-Term Debt*

Salaries, Wages, & Benefits are the largest expense category for Sturgeon County. This grouping of expenses includes:

- *Salaries*
- *Wages*
- *Benefits*
- *Overtime*
- *Per Diem's*

Contracted & General Services comprise a variety of expenses. Expenses within this category would include among others:

- *Advertising*
- *Various Contracted Services: Janitorial, Engineering etc.*
- *Legal Expenses*
- *Insurance Premiums*
- *Rental Equipment*
- *Special Projects (One-Time)*

Materials, Goods, & Utilities are a consolidated listing of a variety of expenses. Expenses within this category would include among others:

- *Gravel*
- *Road Maintenance Equipment*
- *Leases*
- *Utilities: Natural Gas, Power, Water*
- *Vehicle & Heavy Equipment Fuel*
- *Part & Supplies*

Grants are awarded by Sturgeon County to other organizations or municipalities. Grants can include:

- *Fire Grants for municipalities based on the Fire Servicing Agreement*
- *Stars Air Ambulance*
- *Recreation & Community Grants*
- *School Resource Officer*
- *Library*

Internal Cost Allocations are essentially costs that are incurred in one department or one area of the organization, and are transferred to another based on use or need of the service. Internal cost allocations would include items like:

- *Internal Engineering*
- *Internal charges for utilities*
- *Fleet & Maintenance Charges*

Our interest on Long-Term Debt is interest that will be paid out based on the debt servicing that was approved for debentures in the past. We [Sturgeon County] are required to fund our debt obligations as we incur them.



## LONG TERM DEBT

Sturgeon County must comply with debt limits set by the provincial government. The Municipal Government Act (MGA) has defined debt limits for municipalities' under Municipal Government Act Debt Limit Regulation 255/2000. Debt limits are as follows:

- Total debt may not exceed 1.5 times the revenue of the municipality.
- Debt servicing may not exceed 0.25 times the revenue of the municipality.

In addition to the above debt limit restrictions set forth by the MGA, Sturgeon County must also comply with an internal Debt Management Policy (PLY\_Debt\_Management\_Policy\_2015). Sturgeon County's Debt Management Policy states the following additional restriction:

- Total debt may not exceed 1.2 times revenue generated by Sturgeon County as defined in the MGA Debt Limit Regulation 255/2000.

As noted above, the MGA has set forth debt limit restrictions to municipalities. It is also Sturgeon County's focus to remain fiscally responsible, and in doing so, Sturgeon County has set out an additional restriction to reduce the total debt that Sturgeon County can assume. These restrictions help ensure that Sturgeon County is not assuming debt at an unhealthy level, and that debt is manageable. Debt will only be assumed for capital acquisitions and will not exceed the useful life of the asset. Further to the useful life, no debt shall exceed 25 years.

Sturgeon County's debt limits, based on the 2016 Audited Annual Financial Statements are as follows:

Debt Limit	2016 - Audited Debt Limit
<b>MGA Debt Limit 255/2000</b>	84,984,680.00
<b>Sturgeon County Debt Management (PLY_Debt_Policy_2015)</b>	67,987,744.00

Debt Servicing as of Dec 31, 2018	Principle Outstanding	Interesting Outstanding
<b>Sturgeon County - Operating</b>	2,157,960.00	599,248.00
<b>Sturgeon County - Utilities</b>	597,722.00	176,902.00

# Reserves

## RESERVES

A reserve is an allocation of funds from net revenue with direction from Council. Some reserves gain monthly interest; these include the Municipal Park Trust Reserve which generates interest from the Municipal Trust account and the Vehicle & Equipment reserves which receives interest from the US account.

Reserves are separated into Capital and Operating in order to better distinguish the use of the funds. Capital reserves are used to fund projects that help develop, improve, or replace County assets. In order for a project to be considered operational, it must be used in or for on-going operations within the County. The charts below outline the 2016 audited balance as well as estimated October 2017 reserve balances for the operating reserves. On the subsequent page, the same details are provided for Capital Reserves.

### GENERAL OPERATING RESERVE

The General Operating Reserve is used to fund non-recurring, one-time expenditures. This reserve helps to stabilize tax rates and manage cash flows. The target balance, as outlined by the Government Finance Officers Association, in 2017 in 20% of the annual municipal operating revenue generated by Sturgeon County. This would require the target balance in 2016 to be \$9,730,430. The reserve balance has diminished over the years due to heavy emphasis on infrastructure; however, this is projected to be replenished in 2020.

	December 2016 Balance	October 2017 Balance
General Operating	4,260,312.00	4,592,310.00

### GOVERNMENT SPECIFIC

Transactions from government Specific reserves are regulated by the Municipal Government Act.

	December 2016 Balance	October 2017 Balance
Municipal Park Trust	899,153.00	763,663.00

### FUND SPECIFIC

Fund specific reserves are reserves in which funds are used for identifiable projects and/or are specific to signed agreements.

	December 2016 Balance	October 2017 Balance
Community Enhancement	674,326.00	674,326.00
Sturgeon Industrial Community Fund	403,082.00	403,082.00
Subdivision Oiling	187,404.00	187,404.00

## Capital & Operating

### CAPITAL RESERVES

Capital Reserves are used to fund specific purchases or replacement of capital assets. As demand for increased infrastructure intensifies, the contribution should increase in order to meet these infrastructure requirements. The replacement of capital items will be based on the County's asset management plan.

	December 2016 Balance	October 2017 Balance
Corporate Support	1,499,651.08	1,483,740.96
Equipment & Vehicle	2,458,723.17	3,112,775.38
Road Network	3,024,264.17	3,954,552.89
Recreation - Capital	218,067.66	218,067.00
Utilities	4,501,637.09	3,928,404.84
Municipal Reserve - Capital	899,153.08	763,663.34
Storm Sewer & Storm Ponds	-	39,600.00

### OPERATING RESERVES

Operating reserves are used to fund on-going operations specific to projects outlined by Council. Exception is given to the Yearend Carry Forward Reserve which is controlled by senior management.

	December 2016 Balance	October 2017 Balance
Contingency	282,456.00	360,456.00
Yearend Carry Forward	1,835,800.66	1,536,130.83
Corporate Support	627,845.13	822,845.13
FCSS	16,366.60	16,366.60
Planning	576,702.59	654,716.59
Agriculture	219,182.00	283,182.00
Economic Development	326,094.98	429,394.98
Transportation Reserve	77,318.00	77,318.00
Severe Weather Reserve	100,000.00	100,000.00
Utility Operating Reserve	621,000.25	621,000.25
Drainage Reserve	985,907.02	985,907.02



# Reserves

## Summary of Movements

### SUMMARY OF MOVEMENTS IN RESERVES

The table below shows the summary of budgeted transactions into reserves.

		Estimated BALANCE 17.12.31	TO RESERVES	FROM RESERVES	BALANCE 18.12.31
<b>OPERATING RESERVES</b>					
10-00-0000-3712	Contingency	172,000	128,000		300,000
10-32-0000-3725	Subdivision Oiling Reserve	187,404			187,404
10-00-0000-3711	General Operating	3,131,164	17,500	217,025	2,931,639
10-42-0000-3725	Utility Operations Reserve	621,000		20,000	601,000
10-00-0000-3714	Sturgeon Industrial Community Fund	369,832			369,832
10-00-0000-3716	Community Enhancement Reserve	473,194	267,840	201,131	539,903
10-51-0000-3725	FCSS	15,867		500	15,367
10-62-0000-3725	Agricultural Services	239,182	30,000		269,182
10-63-0000-3725	Transportation Operating Reserve	77,318			77,318
10-12-0000-3725	Corporate Support	729,012	215,500	37,500	907,012
10-14-0000-3725	Assessment				-
10-61-0000-3725	Planning	538,952	-	355,500	183,452
10-64-0000-3725	Economic Development	429,394	103,000		532,394
	Building Maintenance	8,000			8,000
	Severe Weather Reserve	100,000			100,000
	Drainage Reserve	425,723			425,723
<b>TOTAL OPERATING</b>		<b>7,518,042</b>	<b>761,840</b>	<b>831,656</b>	<b>7,448,226</b>
<b>CAPITAL RESERVES</b>					
10-12-0000-3775	Corporate Support - Capital	931,392		23,000	908,392
10-32-0000-3776	Road Network Reserve	2,270,399	1,130,410		3,400,809
10-00-0000-3777	Utility Reserve	1,424,653	128,180	-	1,552,833
10-72-0000-3775	Recreation - Capital	207,068			207,068
10-00-0000-3753	Equipment and Vehicle Reserve	2,863,321	743,500	424,500	3,182,321
10-00-0000-3752	Municipal Park Trust Reserve - Capital	259,781	75,000	185,000	149,781
	Storm Sewer & Storm Ponds	39,600	39,600		79,200
<b>TOTAL CAPITAL</b>		<b>7,996,214</b>	<b>2,116,690</b>	<b>632,500</b>	<b>9,480,404</b>
<b>TOTAL RESERVES</b>		<b>15,514,256</b>	<b>2,878,530</b>	<b>1,464,156</b>	<b>16,928,630</b>

FTE Allocation	2016 Approved FTE Count	Approved Jan. 1, 2017	2017 Changes	Amended Dec. 31, 2017	2018 Proposed FTE Additions	2018 Proposed FTE Count
<b>Corporate Support</b>						
Assessment Services	9.33	9.33		9.33		9.33
Corporate Communications	3.50	3.50		3.50		3.50
County Commissioner's Office	9.80	9.80	1.00 <sup>7</sup>	10.80		10.80
Financial Services	14.92	14.92		14.92		14.92
Fleet & Building Services	12.00	12.00		12.00		12.00
Human Resources	5.50	5.50		5.50		5.50
Information Services	10.95	11.95		11.95		11.95
Legislative Services	2.50	2.50	0.50 <sup>1</sup>	3.00		3.00
<b>Divisional Total</b>	<b>69.50</b>	<b>69.50</b>	<b>1.50</b>	<b>71.00</b>	<b>0.00</b>	<b>71.00</b>
<b>Integrated Growth</b>						
Community & Regional Planning	4.00	4.00	1.00 <sup>2</sup>	5.00		5.00
Current Planning & Development	11.82	11.82	1.00 <sup>3</sup>	12.82		12.82
Economic Development	4.00	4.00		4.00		4.00
Engineering Services	13.15	13.15	-1.00 <sup>4</sup>	12.15	0.20 <sup>9</sup>	12.35
<b>Divisional Total</b>	<b>32.97</b>	<b>32.97</b>	<b>1.00</b>	<b>33.97</b>	<b>0.20</b>	<b>34.17</b>
<b>Municipal Services</b>						
Agriculture Services	12.82	12.82	0.44 <sup>5</sup>	13.26		13.26
Community Services	12.49	12.49		12.49		12.49
Protective Services	16.00	16.00		16.00	1.00 <sup>10</sup>	17.00
Transportation Services	63.47	63.47	-9.03 <sup>6</sup>	54.44		54.44
Utility Services	9.66	9.66	.75 <sup>8</sup>	10.41		10.41
<b>Divisional Total</b>	<b>114.44</b>	<b>114.44</b>	<b>-7.84</b>	<b>106.60</b>	<b>1.00</b>	<b>107.60</b>
<b>Sturgeon County Total</b>	<b>216.91</b>	<b>216.91</b>	<b>-5.34</b>	<b>211.57</b>	<b>1.20</b>	<b>212.77</b>

## FTE Allocation Amendments Explained:

- <sup>1</sup> 2017 additional position approved by Council Motion# 184/17. Increase Legislative officer to 1 FTE (+0.50 FTE)
- <sup>2</sup> Organizational Restructure: Senior Utility Planner was transferred from Engineering Services and re-titles, Senior Infrastructure Planner (+1.00FTE)
- <sup>3</sup> Temporary Reassignment: Transferred 1-year term position from Transportation, back to Current Planning & Development (+1.00FTE)
- <sup>4</sup> Organizational Restructure: (-1.00 FTE) Transferred to Community & Regional Planning
- <sup>5</sup> Waste Management Position Terminated (-0.80 FTE). Additional (+1.24 FTE) approved by Council Motion #087/17 and Council Motion #084/17
- <sup>6</sup> Additional Position (+0.60 FTE) Road Maintenance Technician. Temporary Reassignment: 1-year term position transferred back to Current Planning & Development (-1.00 FTE). Organization Restructure: Capital cancellation and Summer staff (-9.38 FTE). Contract Assignment: Transportation Project Coordinator until October 2018 (+0.75 FTE)
- <sup>7</sup> Contract Assignment: Approved by Council Motion# 175/17, 3-year Policy Analyst (Contract Term July 31/17 - July 30/19)
- <sup>8</sup> Contract Assignment: Utility Project Coordinator until September 2018 (+0.75 FTE)
- <sup>9</sup> Service Enhancement #OP-9
- <sup>10</sup> Service Enhancement #OP-11

*Proposed*  
**2018**  
Capital Budget Section

**PLAN • BUDGET • FORECAST**



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### OVERVIEW

Sturgeon County, much like a lot of other municipalities in the province, face the challenge of maintaining and replacing aging infrastructure within their current means. Funding sources that help fund capital improvements include:

- Taxes
- Capital Grants
- Developer Levies
- Capital Reserves
- Debt
- Sale of existing asset

In order to accurately determine what the focus will be, Sturgeon County undergoes a Capital Planning process every year that determines the focus for the next one, three, and ten years. Our Capital Planning is broken up into key sections:

- Machinery & Equipment – Scheduled Replacement
- Grid Road & Gravel Reconstruction Roads
- Bridges
- Subdivision Roads
- Storm/Drainage Infrastructure
- Utility Infrastructure

### CAPITAL PLANNING

Our Capital Planning process has multiple phases that require input from various groups at key times throughout the process in order to accurately build a capital plan that is both fiscally responsible, meets the needs of residents, and positions Sturgeon County for growth. The phases of the capital planning process are better defined according to the key sections that they pertain to.

#### Storm/Drainage Infrastructure:

- Visual inspections
- Camera underground infrastructure

Once a storm/drainage project is identified as needing either maintenance or replacement, it will enter the three-year capital planning process. Similar to other programs, it is identified on the three-year plan is to ensure that any pre-engineering of the project is completed, if acquiring land is required, and do our utility relocates if needed.

#### Machinery & Equipment:

Our existing fleet of heavy machinery, equipment, and vehicles are on a scheduled rotation for replacement based on useful life. Useful life was determined based on historical trends within our own fleet, and industry standards across other municipalities. With having our current fleet on a replacement cycle, this helps mitigate fluctuations in tax implications to fund these acquisitions.

The Machinery & Equipment Capital Planning is done by Fleet & Building Maintenance, with the input from departments that are impacted by the replacement. The Machinery & Equipment Capital Plan is forecasted out 10 years, but only incorporates replacement, not acquisitions of entirely new pieces of equipment. New additions are done so through the Service Enhancement Process.

#### Grid Road & Gravel Reconstruction and Subdivision Roads:

These roads are examined on a continual basis to understand that needs and the present road conditions. The Engineering department conducts traffic counts every year, with a completely updated traffic count on all roads every three years. Roads projects that are in need of repair and/or rebuild are entered into the four-stage capital road plan. The three-year capital road plan is presented in Council for their input and then approved in order to ensure that we are able to pre-engineer the road, acquire any land required for road work, and relocate any utilities prior. Modifications in the three-year capital plan do occur as new items arise or priorities shift; however, the goal is to maintain the three-year capital infrastructure plan as most projects take longer than one year to complete.

#### Utility Infrastructure:

Utility Infrastructure is budgeted on a ten-year capital planning basis. The Utility Capital planning process is budgeted on a ten-year platform because of focused growth with Sturgeon County, as well as scheduled upgrades and replacement. As growth continues in focused areas of Sturgeon County, we will have to ensure that the utility infrastructure will be able to accommodate that growth as well.



# Capital Budget

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## Bridges:

Our Bridge Capital Planning mirrors that of the Grid Road & Gravel Reconstruction Roads. Condition assessments are the major driving force for knowing when a bridge will either need maintenance or replacement. Once a bridge is identified as needing either maintenance or replacement, it will enter the three-year capital planning process. Again the reason why it is identified on the three-year plan is to ensure that any pre-engineering of the bridge is completed, acquire any land if needed, and do our utility relocates if needed. Capital planning for storm/drainage infrastructure is much like roads and bridges. When conducting condition assessments, there are a variety of considering factors.

## CAPITAL FUNDING

As noted before, there are various forms of capital funding that are used. Forms of capital funding include:

- *Taxes*
- *Capital Grants*
- *Developer Levies*
- *Capital Revenues*
- *Debt*
- *Sale of existing assets*

Taxes are funds that are designated in the Operating Budget to fund our Capital Plans. In order to ensure that [Sturgeon County] is in a position to support focused growth and maintain levels of service that residents expect, we have to ensure that our capital infrastructure is as well. The other forms of capital funding are not sustainable alone, the level of funding that is required to both positions us for growth, and maintain/replace existing infrastructure. Capital funding through taxes is a way in which we are able to achieve those measures.

Capital Grants are funds, typically from other levels of government that are designated to specific initiatives. Capital Grants are a key form of funding for sustainability and are utilized to fund projects like:

- *Roads*
- *Utilities*
- *Storm/Drainage*
- *Bridges*

Grants do however come with restrictions. Grants are applied for on a project/function basis, and are awarded because of that reason; therefore, they must be used for that project/function. If the project is cancelled after the grant has been awarded, the funds either have to be returned, and/or a new application has to be submitted and approved in order to repurpose those funds.

Developer Levies are funds that are collected from the developer in order to build infrastructure that is required for a specific area and purpose. Developer Levies are restricted to projects like:

- *Roads*
- *Utilities*
- *Storm/Drainage*

Capital Reserves are funds that have been set aside to fund the capital plan in the future. In order to help minimize the impact on other funding sources for the capital plan. Transfers from the operating budget to the capital reserves are way in which we minimize the impact on taxes. Creating replacement plans for machinery, equipment, and vehicles have allowed us to understand what will need to be replaced in the future based on useful life, and set aside funds in a capital reserve to help mitigate major fluctuations in funding for other areas in the capital planning process.

Debt is utilized for projects where other capital funding sources cannot be utilized, or where it doesn't make financial sense to do so. Assuming debt in order to fund a capital project/purchase is done so with careful consideration. Assuming debt has restrictions by MGA, and requires Sturgeon County council to pass a borrowing bylaw that allows the debt to be assumed.

Sale of Existing Assets is a very effective way of helping fund new asset acquisitions. This form of funding is more commonly used for machinery, equipment, and vehicles. Sale of assets occurs through either a guaranteed trade-in agreement that was entered at the time of purchase, or through auction. Sale of existing assets fund replacement purchases for like equipment i.e.: a sale of a motor grader would be used to help fund the replacement of another motor grader.

## 2018 Utility Capital Budget

2018 Utility Capital Budget	TOTAL BUDGET		FUNDING					
	Expenditure	To Reserves	DEBENTURE	SALE OF ASSETS	CAPITAL GRANTS	CAPITAL RESERVE	UTILITY RATE FUNDED	LEVIES/OTHER SOURCES
<b>WATER</b>								
Capital Water Reserve	-	1,248,159	-	-	-	-	1,248,159	-
Water Vehicle Reserve	-	35,000	-	-	-	-	35,000	-
Reservoir for Namao Ridge, Grandview and Sturgeon Heights Feasibility including connection to regional water	50,000	-	-	-	-	50,000	-	-
Truck fill Top load Increase Engineering and Construction - RQB and Cardiff	80,000	-	-	-	-	80,000	-	-
Namao Ridge Pumphouse Floor Replacement	20,000	-	-	-	-	20,000	-	-
Cardiff Pump #2 Installation & Fence Installation	70,000	-	-	-	-	70,000	-	-
	<b>220,000</b>	<b>1,283,159</b>	-	-	-	<b>220,000</b>	<b>1,283,159</b>	-
<b>WASTEWATER</b>								
Capital Wastewater Reserve	-	480,000	-	-	-	-	480,000	-
SIP Sewage Dump Station Upgrade Construction	250,000	-	-	-	-	250,000	-	-
Villeneuve Lagoon New Cell	1,530,000	-	-	-	-	1,530,000	-	-
	<b>1,780,000</b>	<b>480,000</b>	-	-	-	<b>1,780,000</b>	<b>480,000</b>	-
<b>GRAND TOTAL</b>	<b>2,000,000</b>	<b>1,763,159</b>	-	-	-	<b>2,000,000</b>	<b>1,763,159</b>	-

# Capital Budget

## 2018 Proposed Capital Details Machinery & Equipment

Sturgeon County	TOTAL BUDGET		FUNDING					
	Expenditure	To Reserves	Debenture	Sale of Assets	Capital Grants	Capital Reserve/Rec Levies	Current Tax Dollars	Park Trust/Other
<b>TRANSPORTATION</b>								
Automotive Pick-up Trucks (2)	84,000			4,000			80,000	
Single Axle Gravel/Plow Truck	150,000			25,000			125,000	
Tandem Axle Gravel/Plow Truck HD	350,000			45,000			305,000	
Medium Motor Graders (3)	1,410,000			450,000		283,000	677,000	
Mid-size Excavator/TriAxle Deck Trailer	260,000			75,000		40,000	145,000	
4 Ton Asphalt Hot Box Trailer	50,000						50,000	
6 Inch Pump on a Trailer	58,000						58,000	
Broom Attachment	10,000						10,000	
Large Capacity Steamer Unit	80,000						80,000	
Trench Compactor	50,000						50,000	
Tandem Axel Gravel Pup & Sanding Box	60,000						60,000	
Wheel Loader	270,000						270,000	
Equipment Reserve		78,000					78,000	
<b>Transportation - TOTAL</b>	<b>2,832,000</b>	<b>78,000</b>	<b>-</b>	<b>599,000</b>	<b>-</b>	<b>323,000</b>	<b>1,988,000</b>	<b>-</b>
<b>COMMUNITY SERVICES</b>								
Various Neighbourhood Sites	150,000							150,000
Reserve		20,000					20,000	
<b>Community Services - TOTAL</b>	<b>150,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>150,000</b>
<b>AGRICULTURE</b>								
Tractor (6145M)	160,000			60,000		14,500	85,500	
Rotary Cutter	29,000			8,000			21,000	
HD Rotary Cutter	45,000			10,000			35,000	
Side Arm	35,000			5,000			30,000	
UTV	26,000			2,000			24,000	
Trailer	8,000			-			8,000	
<b>Agriculture - TOTAL</b>	<b>303,000</b>	<b>-</b>	<b>-</b>	<b>85,000</b>	<b>-</b>	<b>14,500</b>	<b>203,500</b>	<b>-</b>
<b>FIRE</b>								
Morinville Tender	350,000			4,000		69,000	277,000	
Vehicle Excavation Tools	69,000				66,900		2,100	
Reserve		487,500						487,500
<b>Fire - TOTAL</b>	<b>419,000</b>	<b>487,500</b>	<b>-</b>	<b>4,000</b>	<b>66,900</b>	<b>69,000</b>	<b>279,100</b>	<b>487,500</b>
<b>ENFORCEMENT</b>								
Enforcement Vehicle	50,000			2,000			48,000	
VICS Camera	7,500					1,000	6,500	
Reserve		20,000					20,000	
<b>Enforcement - TOTAL</b>	<b>57,500</b>	<b>20,000</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>1,000</b>	<b>74,500</b>	<b>-</b>
<b>PLANNING</b>								
Vehicle Reserve		4,500					4,500	
<b>Planning - TOTAL</b>	<b>-</b>	<b>4,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,500</b>	<b>-</b>
<b>ENGINEERING</b>								
Vehicle Reserve		17,500					17,500	
<b>Engineering - TOTAL</b>	<b>-</b>	<b>17,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,500</b>	<b>-</b>
<b>ASSESSMENT</b>								
Truck Replacement	37,000					17,000	20,000	
<b>Assessment - TOTAL</b>	<b>37,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,000</b>	<b>20,000</b>	<b>-</b>
<b>INFORMATION SERVICES</b>								
Server Replacement	65,000						65,000	
Equipment Reserve		3,000					3,000	
<b>Information Services - TOTAL</b>	<b>65,000</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>68,000</b>	<b>-</b>
<b>BUILDING &amp; SITE SUPPORT</b>								
Building Reserve		38,000					38,000	
<b>Building Maintenance - TOTAL</b>	<b>-</b>	<b>38,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,000</b>	<b>-</b>
<b>GRAND TOTAL</b>	<b>\$ 3,863,500</b>	<b>\$ 668,500</b>	<b>\$ -</b>	<b>\$ 690,000</b>	<b>\$ 66,900</b>	<b>\$ 424,500</b>	<b>\$ 2,713,100</b>	<b>\$ 637,500</b>

## 2018 - 2020 Road Rehabilitation Summary

### Road Rehabilitation Summary

Projects	FUNDING							
	2018		2019		2020			
	Pre-Engineering	Construction	Pre-Engineering	Construction	Pre-Engineering	Construction		
TWP RD 544 from RR 280 to RR 275	-	1,305,000	-	-	-	-	-	-
Riverside Park	-	437,000	-	-	-	-	-	-
Fort Augustus Access - RR 223 Roysdale Road to Lamoureux Drive	-	1,260,000	-	-	-	-	-	-
Pilon Creek Estates	-	396,000	-	-	-	-	-	-
RR232 Pilon Creek Estates Access to Highway 15	-	679,000	-	-	-	-	-	-
RR245 - Glenview Access from 195th Avenue to Glenview Place	-	411,000	-	-	-	-	-	-
Glenview Place and Glenview South	-	452,000	-	-	-	-	-	-
Terrault Estates	-	986,000	-	-	-	-	-	-
Fort Augustus Subdivision	21,000	-	-	639,000	-	-	-	-
Sturgeon Valley Estates	30,000	-	-	990,000	-	-	-	-
Pinesands	25,000	-	-	1,475,000	-	-	-	-
Crestview Heights	13,000	-	-	587,000	-	-	-	-
RR242 (Grandview) from TWP RD 554 to Schultz Drive	-	-	-	1,119,000	-	-	-	-
Cameron Park	-	-	-	1,433,000	-	-	-	-
Hansen	-	-	-	630,000	-	-	-	-
Glory Hills	-	-	-	2,214,000	-	-	-	-
Freemore Estates	-	-	-	600,000	-	-	-	-
RR 230 from Vista Road to Vista Way (North)	-	-	28,500	-	-	-	-	931,500
Lamoureux Drive Access	-	-	37,500	-	-	-	-	1,222,000
Upper Viscount Estates	-	-	30,500	-	-	-	-	989,500
Namoo Ridge	-	-	75,500	-	-	-	-	2,444,500
TWP RD 570 Alcomdale Entrance	-	-	12,500	-	-	-	-	407,500
Gibbonslea	-	-	28,500	-	-	-	-	931,500
HWY 15 Intersection - South Connector from HWY 15 to Lamoureux Drive	-	-	8,000	-	-	-	-	245,000
HWY 15 Intersection - North Connector from HWY 15 to Lamoureux Drive	-	-	8,000	-	-	-	-	245,000
Cardiff Park Road from RR 251 to TWP 554	-	-	34,000	-	-	-	-	1,106,000
Lower Viscount	-	-	25,000	-	-	-	-	456,000
Carbondale Access and Hamlet	-	-	-	-	-	-	-	744,000
Fairway Boulevard	-	-	-	-	-	-	-	338,500
TWP RD 540/RR 261A from TWP RD 540 to Meadowview Drive	-	-	-	-	-	-	-	-
Bristol Oaks	-	-	-	-	-	-	93,000	-
Manor II Estates	-	-	-	-	-	-	32,500	-
Rol Anna Park	-	-	-	-	-	-	60,000	-
Turfside	-	-	-	-	-	-	24,000	-
RR231 Gibbonslea Access Road from TWP RD 564 to TWP RD 570	-	-	-	-	-	-	14,500	-
Nywenning North & South	-	-	-	-	-	-	14,500	-
Boysdale Road from Highway 825 to Riverside Park	-	-	-	-	-	-	21,500	-
TWP RD 554 from Highway 44 - 1.4 KM West	-	-	-	-	-	-	65,000	-
Coal Mine Road from RR 252 to RR 253	-	-	-	-	-	-	21,500	-
	-	-	-	-	-	-	42,500	-
<b>TOTAL \$</b>	<b>89,000</b>	<b>5,926,000</b>	<b>288,000</b>	<b>9,687,000</b>	<b>389,000</b>	<b>10,061,000</b>		

# Capital Budget

## 2018 Road Rehabilitation Detail

### 2018 Road Rehabilitation Detail

2018 Projects	Budget	FUNDING				
		GRANTS				
		FGTF	MSI	Debtenture	Off-Site Levy	Taxes
TWP RD 544 from RR 280 to RR 275	1,305,000	-	-	-	-	1,305,000
Riverside Park	437,000	-	-	-	-	437,000
Fort Augustus Access - RR 223 Roysdale Road to Lamoureux Drive	1,260,000	-	-	-	-	1,260,000
Pilon Creek Estates	396,000	-	-	-	-	-
RR232 Pilon Creek Estates Access to Highway 15	679,000	-	-	396,000	-	-
RR245 - Glenview Access from 195th Avenue to Glenview Place	411,000	-	-	679,000	-	-
Glenview Place and Glenview South	452,000	-	-	-	-	411,000
Terrault Estates	986,000	-	-	-	-	452,000
Pre-Engineering Future Year Projects	89,000	-	-	-	-	986,000
<b>TOTAL</b>	<b>\$ 6,015,000</b>	-	-	<b>1,075,000</b>	-	<b>4,940,000</b>

2018 Projects	Division	Kilometers	Description
TWP RD 544 from RR 280 to RR 275	3	1.6	Structural Repairs and Surfacing
Riverside Park	1	1.8	Repair drainage and surface
Fort Augustus Access - RR 223 Roysdale Road to Lamoureux Drive	1	1.7	Mill and Overlay
Pilon Creek Estates	1	0.6	Mill and Overlay
RR232 Pilon Creek Estates Access to Highway 15	1	1.0	Reconstruct and Pavement
RR245 - Glenview Access from 195th Avenue to Glenview Place	1	0.75	Mill and Overlay
Glenview Place and Glenview South	1	0.5	Mill and Overlay
Terrault Estates	3	1.8	Mill and Overlay
Pre-Engineering Future Year Projects			

Future Year Projects	Division	Kilometers	Pre-Engineering Cost	Proposed Construction Cost
Fort Augustus Subdivision	1	1.1	21,000	639,000
Sturgeon Valley Estates	2	1.7	30,000	990,000
Pinesands	3	2.5	25,000	1,475,000
Crestview Heights	1	1	13,000	587,000
<b>TOTAL</b>			<b>\$ 89,000</b>	<b>\$ 3,691,000</b>



## 2019 Road Rehabilitation Detail

### 2019 Road Rehabilitation Detail

2019 Projects	Budget	FUNDING				
		FGTF	GRANTS MSI	Debuture	Off-Site Levy	Taxes
RR242 (Grandview) from TWP RD 554 to Schultz Drive	1,119,000	-	-	-	-	1,119,000
Cameron Park	1,433,000	-	-	-	-	1,433,000
Hansen	630,000	-	-	-	-	630,000
Glory Hills	2,214,000	-	-	-	-	2,214,000
Fort Augustus Subdivision	639,000	-	-	-	-	639,000
Sturgeon Valley Estates	990,000	-	-	-	-	990,000
Pinesands	1,475,000	-	-	-	-	1,475,000
Freemore Estates	600,000	-	-	-	-	600,000
Crestview Heights	587,000	-	-	-	-	587,000
Pre-Engineering Future Year Projects	288,000	-	-	-	-	288,000
<b>TOTAL</b>	<b>\$ 9,975,000</b>	-	-	-	-	<b>9,975,000</b>

2019 Projects	Division	Kilometers	Description
RR242 (Grandview) from TWP RD 554 to Schultz Drive	1	1.6	Mill and Overlay
Cameron Park	1	2.1	Mill and Overlay
Hansen	3	1.0	Mill and Overlay
Glory Hills	3	3.8	Surfacing
Fort Augustus Subdivision	1	1.1	Reclaim Base, Stabilize, and Surfacing
Sturgeon Valley Estates	2	1.7	Mill and Overlay
Pinesands	3	2.5	Mill and Overlay
Freemore Estates	5	1.0	Mill and Overlay
Crestview Heights	1	1	Repair Drainage and Surface

Future Year Projects	Division	Kilometers	Pre-Engineering Cost	Proposed Construction Cost
RR 230 from Vista Road to Vista Way (North)	6	1.6	28,500	931,500
Lamoureux Drive Access	1	2.1	37,500	1,222,000
Upper Viscount Estates	1	1.7	30,500	989,500
Namoo Ridge	1	4.2	75,500	2,444,500
TWP RD 570 Alcomdale Entrance	4	0.7	12,500	407,500
Gibbonslea	6	1.6	28,500	931,500
HWY 15 Intersection - South Connector from HWY 15 to Lamoureux Drive	1	0.4	8,000	245,000
HWY 15 Intersection - North Connector from HWY 15 to Lamoureux Drive	1	0.4	8,000	245,000
Cardiff Park Road from RR 251 to TWP 554	2	1.9	34,000	1,106,000
Lower Viscount	1	0.8	25,000	456,000
<b>TOTAL</b>			<b>\$ 288,000</b>	<b>\$ 8,978,500</b>

# Capital Budget

## 2020 Road Rehabilitation Detail

### 2020 Road Rehabilitation Detail

2020 Projects	Budget	FUNDING				
		FGTF	GRANTS	Debtenture	Off-Site Levy	Taxes
Lamoureux Drive Access	1,222,000	-	MSI	-	-	1,222,000
Upper Viscount Estates	989,500	-	-	-	-	989,500
Namao Ridge	2,444,500	-	-	-	-	2,444,500
TWP RD 570 Alcomdale Entrance	407,500	-	-	-	-	407,500
Gibbonslea	931,500	-	-	-	-	931,500
HWY 15 Intersection - South Connector from HWY 15 to Lamoureux Drive	245,000	-	-	-	-	245,000
HWY 15 Intersection - North Connector from HWY 15 to Lamoureux Drive	245,000	-	-	-	-	245,000
RR 230 from Vista Road to Vista Way (North)	931,500	-	-	-	-	931,500
Cardiff Park Road from RR 251 to TWP RD 554	1,106,000	-	-	-	-	1,106,000
Carbondale Access and Hamlet	744,000	-	-	-	-	744,000
Lower Viscount	456,000	-	-	-	-	456,000
Fairway Boulevard	338,500	-	-	-	-	338,500
Pre-Engineering Future Year Projects	389,000	-	-	-	-	389,000
<b>TOTAL</b>	<b>\$ 10,450,000</b>	-	-	-	-	<b>10,450,000</b>

2020 Projects	Division	Kilometers	Description
Lamoureux Drive Access	1	2.1	Reclaim Base, Stabilization, and Pave
Upper Viscount Estates	1	1.7	Mill and Overlay
Namao Ridge	1	4.2	Surfacing
TWP RD 570 Alcomdale Entrance	4	0.7	Repair Damage and Surface
Gibbonslea	6	1.6	Mill and Overlay
HWY 15 Intersection - South Connector from HWY 15 to Lamoureux Drive	1	0.4	Existing Gravel Surface
HWY 15 Intersection - North Connector from HWY 15 to Lamoureux Drive	1	0.4	Mill and Overlay
RR 230 from Vista Road to Vista Way (North)	6	1.6	Surfacing
Cardiff Park Road from RR 251 to TWP RD 554	2	1.9	Mill and Overlay
Carbondale Access and Hamlet	2	4.0	Mill and Overlay
Lower Viscount	1	0.8	Mill and Overlay
Fairway Boulevard	1	0.6	Mill and Overlay

Future Year Projects	Division	Kilometers	Pre-Engineering Cost	Proposed Construction Cost
TWP RD 540/RR 261A from TWP RD 540 to Meadowview Drive	3	3.5	93,000	-
Bristol Oaks	2	1.8	32,500	-
Manor II Estates	2	2.0	60,000	-
Ro/ Anna Park	3	0.8	24,000	-
Turfside	3	0.8	14,500	-
RR231 Gibbonslea Access Road from TWP RD 564 to TWP RD 570	6	0.8	14,500	-
Nywenning North & South	5	1.2	21,500	-
Boysdale Road from Highway 825 to Riverside Park	1	3.6	65,000	-
TWP RD 554 from Highway 44 - 1.4 KM West	3	1.2	21,500	-
Coal Mine Road from RR 252 to RR 253	2	2.4	42,500	-
<b>TOTAL</b>			<b>\$ 389,000</b>	<b>\$ -</b>

## 2018-2020 Collector Reconstruction Summary

### Collector Reconstruction Summary

Projects	Project Budget	FUNDING					
		2018		2019		2020	
		Pre-Engineering	Construction	Pre-Engineering	Construction	Pre-Engineering	Construction
RR 212 from Highway 38 to Highway 644	1,742,000	-	1,742,000	-	-	-	-
TWP RD 572 - Phase 1B from Lily Lake Road to RR 233	1,850,000	-	1,850,000	-	-	-	-
TWP RD 564 from Highway 28A to RR 231	1,634,000	-	-	-	1,634,000	-	-
TWP RD 562 from RR 253 to Highway 2	510,000	-	-	510,000	-	-	-
RR 274 from TWP RD 544A (Lafarge) to TWP RD 542	2,500,000	-	-	500,000	-	-	2,000,000
RR 274 from Highway 37 to TWP RD 544A (Lafarge)	4,080,000	-	-	285,600	-	-	3,794,400
TWP RD 564 from RR 224 to RR 231	1,834,000	-	-	200,000	-	-	1,634,000
TWP RD 564 from HWY 28A to RR 231	1,120,000	-	-	-	-	-	1,120,000
Intersection RR 272 / Highway 633	270,000	-	-	15,000	-	-	255,000
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>TOTAL \$</b>	<b>15,540,000</b>	-	<b>3,592,000</b>	<b>1,510,600</b>	<b>1,634,000</b>	-	<b>8,803,400</b>

### 2018 Collector Reconstruction Detail

2018 Projects	Budget	FUNDING					
		GRANTS					
		FGTF	MSI	Debtenture	Off-Site Levy	Reserve	Taxes
RR 212 from Highway 38 to Highway 644	1,742,000	-	1,440,000	-	-	-	302,000
TWP RD 572 - Phase 1B from Lily Lake Road to RR 233	1,850,000	-	1,850,000	-	-	-	-
Pre-Engineering Future Year Projects	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>TOTAL \$</b>	<b>3,592,000</b>	-	<b>3,290,000</b>	-	-	-	<b>302,000</b>

2018 Projects	Division	Kilometers	Description
RR 212 from Highway 38 to Highway 644	6	6.4	Phase 1 - Reconstruction for Gravel Surface
TWP RD 572 - Phase 1B from Lily Lake Road to RR 233	5	5.2	Phase 1B - Reconstruction & Widening for Surfacing

Future Year Projects	Division	Kilometers	Pre-Engineering Cost	Proposed Construction Cost
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**TOTAL** \$ - \$ -

# Capital Budget

## 2018 - 2020 Collector Reconstruction Detail

### 2019 Collector Reconstruction Detail

2019 Projects		Budget	
TWP RD 564 from Highway 28A to RR 231		1,634,000	
Pre-Engineering Future Year Projects		1,510,600	
TOTAL		\$ 3,144,600	

GRANTS		FUNDING			
FGTF	MSI	Debenture	Off-Site Levy	Reserve	Taxes
-	-	-	-	-	1,634,000
-	-	-	200,000	-	1,310,600
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	200,000	-	2,944,600

2019 Projects	Division	Kilometers	Description
TWP RD 564 from Highway 28A to RR 231	6	1.7	Mill and Overlay

Future Year Projects	Division	Kilometers	Pre-Engineering Cost	Proposed Construction Cost
TWP RD 562 from RR 253 to Highway 2	5	0.3	510,000	-
RR 274 from TWP RD 544A (Lafarge) to TWP RD 542	3	4	500,000	2,000,000
RR 274 from Highway 37 to TWP RD 544A (Lafarge)	3	2.4	285,600	3,794,400
TWP RD 564 from RR 224 to RR 231	6	4.8	200,000	1,634,000
Intersection RR 272 / Highway 633	3	Intersection	15,000	255,000
TOTAL			\$ 1,510,600	\$ 7,683,400

### 2020 Collector Reconstruction Detail

2020 Projects		Budget	
RR 274 from TWP RD 544A (Lafarge) to TWP RD 542		2,000,000	
RR 274 from Highway 37 to TWP RD 544A (Lafarge)		3,794,400	
TWP RD 564 from RR224 to RR 231		1,634,000	
Intersection RR 272 / Highway 633		255,000	
TWP RD 564 from RR 224 to RR 231		1,120,000	
Pre-Engineering Future Year Projects		231,500	
TOTAL		\$ 9,034,900	

GRANTS		FUNDING			
FGTF	MSI	Debenture	Off-Site Levy	Reserve	Taxes
-	2,000,000	-	-	-	-
950,000	400,000	-	-	-	2,444,400
-	-	-	1,634,000	-	-
-	-	-	-	-	255,000
-	-	-	-	-	1,120,000
-	-	-	-	-	231,500
-	-	-	-	-	-
950,000	2,400,000	-	1,634,000	-	4,050,900

2020 Projects	Division	Kilometers	Description
RR 274 from TWP RD 544A (Lafarge) to TWP RD 542	3	4	Reconstruction and Surfacing
RR 274 from Highway 37 to TWP RD 544A (Lafarge)	3	2.4	Reconstruction and Surfacing
TWP RD 564 from RR224 to RR 231	6	4.8	Reconstruction and Surfacing
Intersection RR 272 / Highway 633	3	Intersection	Intersection Improvement
TWP RD 564 from RR 224 to RR 231	6	1.2	Reconstruction and Surfacing - Out of 4.86KM, 1.2 is included in this Plan.

Future Year Projects	Division	Kilometers	Pre-Engineering Cost	Proposed Construction Cost
Future Year Projects			231,500	-
TOTAL			\$ 231,500	\$ -

# Capital Budget

## 2018-2020 Road Surfacing

### Road Surfacing Summary

Projects	Project Budget	FUNDING					
		2018		2019		2020	
		Pre-Engineering	Construction	Pre-Engineering	Construction	Pre-Engineering	Construction
RR233 from TWP RD 573 (Erickson Drive) to Hillsborough Heights (South)	2,410,000	-	2,410,000	-	-	-	-
RR233 From Hillsborough Heights (South) to TWP RD 570	1,160,000	-	1,160,000	-	-	-	-
TWP RD 570 from RR 233 to Highway 28	1,160,000	-	1,160,000	-	-	-	-
Meadowview Drive - Phase 1	16,400,000	1,000,000	-	-	4,400,000	-	11,000,000
RR 225 from Highway 825 to Estate Way	4,150,000	150,000	-	-	4,000,000	-	-
RR 212 from HWY 38 to HWY 644	4,669,000	-	-	-	4,669,000	-	-
TWP RD 572 from Lily Lake Road to Highway 28	3,984,000	-	-	-	3,984,000	-	-
RR 220 from TWP RD 570 to Redwater	2,633,000	-	-	711,900	-	-	1,921,100
RR 230 from Vista Road to Vista Way (North)	28,500	-	-	28,500	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>TOTAL \$</b>	<b>36,594,500</b>	<b>1,150,000</b>	<b>4,730,000</b>	<b>740,400</b>	<b>17,053,000</b>	<b>-</b>	<b>12,921,100</b>

### 2018 Road Surfacing Detail

2018 Projects	Budget	FUNDING					
		GRANTS					
		FGTF	MSI	Debenture	Off-Site Levy	Reserve	Taxes
RR233 from TWP RD 573 (Erickson Drive) to Hillsborough Heights (South)	2,410,000	950,000	1,460,000	-	-	-	-
RR233 From Hillsborough Heights (South) to TWP RD 570	1,160,000	-	-	-	-	-	1,160,000
TWP RD 570 from RR 233 to Highway 28	1,160,000	-	-	-	-	-	1,160,000
Pre-Engineering Future Year Projects	1,150,000	-	-	-	1,150,000	-	-
	-	-	-	-	-	-	-
<b>TOTAL \$</b>	<b>5,880,000</b>	<b>950,000</b>	<b>1,460,000</b>	<b>-</b>	<b>1,150,000</b>	<b>-</b>	<b>2,320,000</b>

2018 Projects	Division	Kilometers	Description
RR233 from TWP RD 573 (Erickson Drive) to Hillsborough Heights (South)	5	3.3	Phase 2 - Surfacing
RR233 From Hillsborough Heights (South) to TWP RD 570	5	1.3	Phase 2 - Surfacing
TWP RD 570 from RR 233 to Highway 28	5	1.6	Phase 2 - Surfacing

Future Year Projects	Division	Kilometers	Pre-Engineering Cost	Proposed Construction Cost
Meadowview Drive - Phase 1	3	7.5	1,000,000	4,400,000
RR 225 from Highway 825 to Estate Way	1	3.3	150,000	4,000,000
<b>TOTAL</b>			<b>\$ 1,150,000</b>	<b>\$ 8,400,000</b>



# Capital Budget

## 2018 -2020 Road Surfacing Detail

### 2019 Road Surfacing Detail

		FUNDING					
		GRANTS					
2019 Projects	Budget	FGTF	MSI	Debenture	Off-Site Levy	Reserve	Taxes
Meadowview Drive - Phase 1	4,400,000	-	-	4,400,000	-	-	-
RR 212 from HWY 38 to HWY 644	4,669,000	950,000	766,000	-	-	-	2,953,000
RR 225 from Highway 825 to Estate Way	4,000,000	-	-	-	4,000,000	-	-
TWP RD 572 from Lily Lake Road to Highway 28	3,984,000	-	3,984,000	-	-	-	-
Pre-Engineering Future Year Projects	740,400	-	-	-	-	-	740,400
		-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 17,793,400</b>	<b>950,000</b>	<b>4,750,000</b>	<b>4,400,000</b>	<b>4,000,000</b>	<b>-</b>	<b>3,693,400</b>

2019 Projects	Division	Kilometers	Description
Meadowview Drive - Phase 1	3	7.5	Design and Land Acquisition
RR 212 from HWY 38 to HWY 644	6	6.4	Phase 2 - Surfacing
RR 225 from Highway 825 to Estate Way	1	3.3	Surfacing
TWP RD 572 from Lily Lake Road to Highway 28	5	5.2	Phase 2 - Surfacing (includes South Access on RR233)

Future Year Projects	Division	Kilometers	Pre-Engineering Cost	Proposed Construction Cost
Meadowview Drive	3	7.5	-	11,000,000
RR 220 from TWP RD 570 to Redwater	6	4.8	711,900	1,921,100
RR 230 from Vista Road to Vista Way (North)	6	1.6	28,500	931,500
<b>TOTAL</b>			<b>\$ 740,400</b>	<b>\$ 13,852,600</b>

### 2020 Road Surfacing Detail

		FUNDING					
		GRANTS					
2020 Projects	Budget	FGTF	MSI	Debenture	Off-Site Levy	Reserve	Taxes
Meadowview Drive	11,000,000	-	-	11,000,000	-	-	-
RR 220 from TWP RD 570 to Redwater	1,921,100	-	-	-	-	-	1,921,100
Pre-Engineering Future Year Projects	-	-	-	-	-	-	-
		-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 12,921,100</b>	<b>-</b>	<b>-</b>	<b>11,000,000</b>	<b>-</b>	<b>-</b>	<b>1,921,100</b>

2020 Projects	Division	Kilometers	Description
Meadowview Drive	3	7.5	Design and Land Acquisition
RR 220 from TWP RD 570 to Redwater	6	4.8	Reconstruction and Surfacing

Future Year Projects	Division	Kilometers	Pre-Engineering Cost	Proposed Construction Cost
<b>TOTAL</b>			<b>\$ -</b>	<b>\$ -</b>

# Capital Budget

## 2018 - 2020 Bridge Summary

### Bridge Summary

Projects	Project Budget	FUNDING					
		2018		2019		2020	
		Pre-Engineering	Construction	Pre-Engineering	Construction	Pre-Engineering	Construction
BF76321	350,000	-	350,000	-	-	-	-
BF76320	500,000	-	500,000	-	-	-	-
BF9421	350,000	-	-	-	350,000	-	-
BF9433	500,000	-	-	-	500,000	-	-
BF 76322	325,000	-	-	75,000	-	-	250,000
BF 74697	325,000	-	-	75,000	-	-	250,000
BF327	810,500	-	-	135,500	-	-	675,000
BF558	340,000	-	-	40,000	-	-	300,000
	-	-	-	-	-	-	-
<b>TOTAL \$</b>	<b>3,500,500</b>	-	<b>850,000</b>	<b>325,500</b>	<b>850,000</b>	-	<b>1,475,000</b>

### 2018 Bridge Detail

2018 Projects	Budget	FUNDING					
		GRANTS					
		FGTF	MSI	Grants Other	Debenture	Off-Site Levy	Taxes
BF76321	350,000	-	-	262,000	-	-	88,000
BF76320	500,000	-	-	-	-	-	500,000
Pre-Engineering Future Year Projects	-	-	-	-	-	-	-
<b>TOTAL \$</b>	<b>850,000</b>	-	-	<b>262,000</b>	-	-	<b>588,000</b>

2018 Projects	Division	Location	Description
BF76321	3	RR270 S of TWP 554	Bridge Culvert Replacement
BF76320	3	RR 263 S of Hwy 663	Wooden Culvert Replacement w/steel Bridge Culvert

Future Year Projects	Division	Location	Pre-Engineering Cost	Proposed Construction Cost
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**TOTAL** \$ - \$ -

# Capital Budget

## 2018-2020 Bridge Detail

### 2019 Bridge Detail

2019 Projects		FUNDING					
		GRANTS					
2019 Projects	Budget	FGTF	MSI	Debtenture	Off-Site Levy	Reserve	Taxes
BF9421	350,000	-	-	-	-	-	350,000
BF9433	500,000	-	-	-	-	-	500,000
Pre-Engineering Future Year Projects	325,500	-	-	-	-	-	325,500
		-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,175,500</b>	-	-	-	-	-	<b>1,175,500</b>

2019 Projects	Division	Location	Description
BF9421	4	RR 10 S of TWP 572	Bridge Culvert Replacement
BF9433	5	TWP 582 W of RR 243	Bridge Culvert Replacement

Future Year Projects	Division	Location	Pre-Engineering Cost	Proposed Construction Cost
BF 76322	4	TWP 565 E of RR 262	75,000	250,000
BF 74697	2	RR 255 S of TWP 544	75,000	250,000
BF327	4	RR 263 S of TWP 554	135,500	675,000
BF558	6	RR 230 S of TWP 560	40,000	300,000
<b>TOTAL</b>			<b>\$ 325,500</b>	<b>\$ 1,475,000</b>

### 2020 Bridge Detail

2020 Projects		FUNDING					
		GRANTS					
2020 Projects	Budget	FGTF	MSI	Debtenture	Off-Site Levy	Reserve	Taxes
BF 76322	250,000	-	250,000	-	-	-	-
BF 74697	250,000	-	250,000	-	-	-	-
BF 327	675,000	-	675,000	-	-	-	-
BF558	300,000	-	300,000	-	-	-	-
Pre-Engineering Future Year Projects	-	-	-	-	-	-	-
		-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,475,000</b>	-	<b>1,475,000</b>	-	-	-	-

2020 Projects	Division	Location	Description
BF 76322	4	TWP 565 E of RR 262	Culvert - Assumed replacement with a 2.4meter CSP Culvert
BF 74697	2	RR 255 S of TWP 544	Bridge replace with 3.0 meter diameter CSP Culvert.
BF 327	4	RR 263 S of TWP 554	Bridge Replacement Required
BF 558	6	RR 230 S of TWP 560	Bridge Culvert Replacement

Future Year Projects	Division	Location	Pre-Engineering Cost	Proposed Construction Cost
<b>TOTAL</b>			<b>\$ -</b>	<b>\$ -</b>

## 2018 - 2020 Road Drainage Summary

### Drainage Summary

Projects	Project Budget	FUNDING					
		2018		2019		2020	
		Pre-Engineering	Construction	Pre-Engineering	Construction	Pre-Engineering	Construction
Riverside Park Drainage	418,000	-	418,000	-	-	-	-
Riviere Que Barre Drainage - Phase 1	522,000	-	522,000	-	-	-	-
Villeneuve Drainage	200,000	-	200,000	-	-	-	-
ProNorth	1,100,000	-	-	-	1,100,000	-	-
East & West Fairhaven	80,000	-	-	40,000	-	40,000	-
Lamoureux Drive Drainage - Phase 3	900,000	-	-	-	-	-	900,000
Villeneuve Drainage	200,000	-	-	-	-	200,000	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>TOTAL \$</b>	<b>3,420,000</b>	-	<b>1,140,000</b>	<b>40,000</b>	<b>1,100,000</b>	<b>240,000</b>	<b>900,000</b>

### 2018 Drainage Detail

2018 Projects	Budget	FUNDING					
		GRANTS					
		FGTF	MSI	Debenture	Off-Site Levy	Reserve	Taxes
Riverside Park Drainage	418,000	-	-	-	-	-	418,000
Riviere Que Barre Drainage - Phase 1	522,000	-	-	-	-	-	522,000
Villeneuve Drainage	200,000	-	-	-	-	-	200,000
Pre-Engineering Future Year Projects	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>TOTAL \$</b>	<b>1,140,000</b>	-	-	-	-	-	<b>1,140,000</b>

2018 Projects	Division	Location	Description
Riverside Park Drainage	1	Riverside Park Subdivision	Culvert Cleaning and Replacement, Ditching Improvements
Riviere Que Barre Drainage - Phase 1	4	Riviere Que Barre Drainage Subdivision	Drainage Improvements within the hamlet
Villeneuve Drainage	3	Villeneuve to Sturgeon River	Villeneuve Drainage Study

Future Year Projects	Division	Location	Pre-Engineering Cost	Proposed Construction Cost
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**TOTAL** \$ - \$ -

# Capital Budget

## 2018-2020 Drainage Detail

### 2019 Drainage Detail

2019 Projects		Budget		FUNDING					
				GRANTS					
				FGTF	MSI	Debenture	Off-Site Levy	Reserve	Taxes
ProNorth		1,100,000		-	-	-	-	-	1,100,000
Pre-Engineering Future Year Projects		40,000		-	-	-	-	-	40,000
TOTAL \$		1,140,000		-	-	-	-	-	1,140,000

2019 Projects	Division	Location	Description
ProNorth	3	TWP 544 RR 260	Ditching and Culverts

Future Year Projects	Division	Location	Pre-Engineering Cost	Proposed Construction Cost
East & West Fairhaven	3		40,000	-
TOTAL			\$ 40,000	\$ -

### 2020 Drainage Detail

2020 Projects		Budget		FUNDING					
				GRANTS					
				FGTF	MSI	Debenture	Off-Site Levy	Reserve	Taxes
Lamoureux Drive Drainage - Phase 3		900,000		-	-	-	-	-	900,000
Pre-Engineering Future Year Projects		240,000		-	-	-	-	-	240,000
TOTAL \$		1,140,000		-	-	-	-	-	1,140,000

2020 Projects	Division	Location	Description
Lamoureux Drive Drainage - Phase 3	1	Hwy 15 Bridge to Boysdale Rd.	Culvert Replacement and Ditching

Future Year Projects	Division	Location	Pre-Engineering Cost	Proposed Construction Cost
Villeneuve Drainage	3	Villeneuve to Sturgeon River	200,000	3,000,000
East and West Fairhaven	3	TWP 540 and RR 262	40,000	
TOTAL			\$ 240,000	\$ 3,000,000

## 2020 New Subdivision Roads

### 2020 Paving Gravel Subdivision Roads

2020 Projects	Budget	FUNDING					
		GRANTS					
		FGTF	MSI	Debenture	Off-Site Levy	Reserve	Taxes
Pre-Engineering Future Year Projects	100,000	-	-	-	-	-	-
		-	-	-	-	-	100,000
		-	-	-	-	-	-
<b>TOTAL \$</b>	<b>100,000</b>	-	-	-	-	-	<b>100,000</b>

2020 Projects	Division	Kilometers	Description
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Future Year Projects	Division	Kilometers	Pre-Engineering Cost	Proposed Construction Cost
Hillborough Subdivision			100,000	-
<b>TOTAL</b>			<b>\$ 100,000</b>	<b>\$ -</b>

## 2018 - 2020 Local Road Reconstruction Program

### Local Road Reconstruction Program

Projects	Project Budget	FUNDING					
		2018		2019		2020	
		Pre-Engineering	Construction	Pre-Engineering	Construction	Pre-Engineering	Construction
Pre-Engineering Future Year Projects	2,400,000	400,000	-	-	2,000,000	-	-
Future Year Project	4,000,000	-	-	-	-	-	4,000,000
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>TOTAL \$</b>	<b>6,400,000</b>	<b>400,000</b>	<b>-</b>	<b>-</b>	<b>2,000,000</b>	<b>-</b>	<b>4,000,000</b>



# Capital Budget

## 2018 - 2020 Local Road Reconstruction Program

### 2018 Local Road Reconstruction Program

2018 Projects	2018 Budget
Pre-Engineering Future Year Projects	400,000
<b>TOTAL</b>	<b>\$ 400,000</b>

GRANTS		FUNDING				
FGTF	MSI	Debenture	Off-Site Levy	Reserve	Taxes	
-	-	-	-	-	-	400,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	400,000

2018 Projects	Division	Kilometers	Description
---------------	----------	------------	-------------

Future Year Projects	Division	Kilometers	Pre-Engineering Cost	Proposed Construction Cost
Future Year Projects			400,000	2,000,000
<b>TOTAL</b>			<b>\$ 400,000</b>	<b>\$ 2,000,000</b>

### 2019 Local Road Reconstruction Program

2019 Projects	Budget
Future Year Project	2,000,000
Pre-Engineering Future Year Projects	-
<b>TOTAL</b>	<b>\$ 2,000,000</b>

GRANTS		FUNDING				
FGTF	MSI	Debenture	Off-Site Levy	Reserve	Taxes	
-	-	-	-	-	-	2,000,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	2,000,000

2019 Projects	Division	Kilometers	Description
---------------	----------	------------	-------------

Future Year Projects	Division	Kilometers	Pre-Engineering Cost	Proposed Construction Cost
Future Year Projects			-	-
<b>TOTAL</b>			<b>\$ -</b>	<b>\$ -</b>

### 2020 Local Road Reconstruction Program

2020 Projects	Budget
Future Year Project	4,000,000
Pre-Engineering Future Year Projects	-
<b>TOTAL</b>	<b>\$ 4,000,000</b>

GRANTS		FUNDING				
FGTF	MSI	Debenture	Off-Site Levy	Reserve	Taxes	
-	790,000	-	-	-	-	3,210,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	790,000	-	-	-	-	3,210,000

2020 Projects	Division	Kilometers	Description
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Future Year Projects	Division	Kilometers	Pre-Engineering Cost	Proposed Construction Cost
Future Year Projects			-	-
<b>TOTAL</b>			<b>\$ -</b>	<b>\$ -</b>

The annual budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the annual budget document in understanding these terms, a budget glossary has been included in the document.

## **ACCRUAL ACCOUNTING**

Sturgeon County sources of financing and expenditures are recorded using the accrual basis of accounting. This basis recognizes revenues as they become available and measurable and expenditures as they are incurred and measurable as the result of receipt of goods or services and the creation of a legal obligation to pay. This is also the basis for developing the County's budget.

## **APPROVED BUDGET**

The final budget passed by Council, which will govern the operations and reporting during the fiscal year.

## **ASSESSMENT**

A value established for real property for use as a basis of levying property taxes for municipal purposes.

## **ASSETS**

All tangible property owned by the County.

## **AUDIT**

A comprehensive examination of the manner in which the County's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the MGA and GAAP

## **BALANCED BUDGET**

A plan of financial operation where total revenues match total expenditures. It is a requirement of the County to approve a balanced budget annually.

## **BASE BUDGET**

Budget resources that are required to maintain service at the level provided in the previous year's budget.

## **BUDGET**

A financial plan for a specified period of time (year) that matches with all planned revenues and expenditures with various County services.

## **BUDGET CALENDAR**

The schedule of key dates or milestones which the County departments follow in the preparation, adoption and administration of the budget.

## **BUDGET MESSAGE**

The opening section of the budget which provides Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years and the views and recommendations of the CAO.

## **BUDGET RESOLUTION**

The official enactment by Council establishing the legal authority for the County to obligate and expend resources, typically passed in December.

## **CAPITAL BUDGET**

A plan of proposed capital expenditures to be incurred in the current year and over a period of subsequent future years (long term), identifying each capital project and the method of financing.

## **CAPITAL PROJECT**

Projects, which purchase or construct capital assets. Typically, a capital project will be in the classifications of roadways, engineering structures, land improvements, buildings, machinery & equipment and vehicles.

## **CHARGE FOR SERVICE**

User charge for services provided by the County.

# Appendix 1

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## **CONTINGENCY ACCOUNT**

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

## **DEBT**

A financial obligation resulting from the borrowing of money. Typical in purchase of debenture from Alberta Capital Finance Corporation.

## **DEBT SERVICE**

Amount necessary for the payment of principal, interest, and related costs of the general long-term debt of the County.

## **DEFICIT**

The excess of an entity's liabilities over its assets (see Fund Balance). The excess of expenditures or expenses over revenues during a single accounting period.

## **DEPARTMENT**

A major administrative subset of the County which indicates overall management responsibility for an operation or a group of related operations within a functional area. A department is often comprised of several programs.

## **ENCUMBRANCE**

The commitment of appropriated funds to purchase an item for service. To encumber funds means to set aside or commit funds for a future expenditure.

## **EXPENDITURE /EXPENSE**

Use of financial resource for current operating expenses, debt service, capital outlay, and intergovernmental transfers.

## **FTE**

A measure to account for all staffing dollars in terms of their value as a staffing unit. For example two (2) half-time positions would equate to one (1) Full-Time Equivalent

## **FUND**

An accounting entity with a self-balancing set of accounts containing its own assets, liabilities and fund balance. A fund is established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

## **FUND BALANCE**

The difference between revenues and expenditures. The beginning fund balance represents the residual funds brought forward from the previous year (ending balance).

## **GENERAL FUND**

The general fund is the general accounting fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

## **GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)**

Criteria used by auditors to determine if financial statements are fairly presented.

## **GRANT**

A monetary contribution by one governmental unit or other organization to another. Typically, these contributions are made to local governments by the Provincial and Federal Governments.

## **GRANTS IN LIEU OF TAXES/PAYMENT IN LIEU OF TAXES (PILT)**

A contribution by benefactors of County services who are tax exempt, i.e. government agencies, certain utilities, who chose or must pay a "tax equivalent amount".

## **INFLATION**

A rise in price levels caused by economic activity.

## **INFRASTRUCTURE**

The facilities and assets employed by the County to deliver services. These facilities and assets are numerous and are not limited to roads, sewers, buildings and vehicles.

## **INVESTMENT INCOME**

Interest and dividend income received from investments and cash balances.

## **LIABILITY**

Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date.

## **LINE ITEM**

A basis for distinguishing types of revenues and expenditures.

## **MISCELLANEOUS REVENUES**

Revenues which are not required to be accounted for elsewhere.

## **PROGRAM**

A group of activities, operations or organizational units directed to attain specific objectives and are accounted for as such. These are grouped together to form a department.

## **CONTRACTED SERVICES**

Services rendered to the County by private firms, individuals, or other government agencies. Examples include equipment maintenance, janitorial services, and professional services.

## **RESERVED FUND BALANCE**

For governmental funds and expendable trust funds, the portion of fund balance that is not available for appropriation because it is either legally restricted (e.g., encumbrances) or not spendable (e.g., long-term receivables).

## **REVENUE**

Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, grants and interest income.

## **SALARIES & BENEFITS**

Items of expenditure in the operating budget for salaries and wages paid for services performed by County employees.

## **TAXES**

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people.

## **TAX LEVY**

The total amount to be raised by general property taxes for operating and debt services purposes.

## Appendix 2

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