

2021

Approved Operating & Capital Budget

2022-2026 Financial Forecast



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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Sturgeon County

Alberta

For the Fiscal Year Beginning

January 1, 2020

Christopher P. Morill

Executive Director



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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.





Reader's Guide to the Budget Document

Document Overview

The Operating and Capital Budget document is a comprehensive guide for the financial decision-making and operational management of Sturgeon County throughout the fiscal year and a performance plan to assist in accomplishing the strategic goals set forth by County Council.

The intent of this document is to provide Council and Residents with information on the factors that influence the fiscal and service capacity of Sturgeon County as the Operating and Capital Budgets are developed. By highlighting the goals and challenges faced by Sturgeon County, this document also serves to provide the information necessary to support the decision-making process that facilitates the development of the annual Operating and Capital Budget and the multi-year Operating and Capital Financial Forecasts.

Further, this document provides a comprehensive overview of the financial structure of Sturgeon County, internal policies and procedures that support and guide budget development, details on the programs and services provided by Sturgeon County, and the financial and non-financial resources required to support service provision.

Budget and Financial Guidelines

The Budget and Financial Guidelines section provides information on the process of budget development; including, the timing and key drivers behind budget development and the underlying policies, procedures, and practices that support the development and management of a sustainable financial framework.

Budget Overview

The Budget Overview section serves to provide a high-level summary of the Operating and Capital Budget and provides a detailed explanation of proposed service level adjustments brought forward during the budget process as Service Enhancements. An allocation of the workforce among operational divisions and departments is also provided in the budget overview section.

Budget Highlights

The Budget Highlights section summarizes the Operating Budget by Department. Departmental programs and services, proposed service enhancements and capital projects, and changes to base operating budget are explained departmentally within this section. Base budget highlights are a comparison of the previous year's approved budget, less one-time revenues and expenses brought forward during that budget cycle, to the current year's base budget, rounded to the nearest hundred dollars.

Financial Overview

The Financial Overview section provides additional information on the Operating and Capital budget segmented by major revenue and expense categories, the impact of debt obligations, and anticipated reserves.

Capital Budget

The Capital Budget section provides additional information on the Operating and Capital budget segmented by major revenue and expense categories, the impact of proposed new debt obligations on debt servicing levels and debt limits, and the anticipated impact on reserves as a result of budget funding decisions.

Message from the Mayor

Dear Neighbours,

When I prepared my message for the 2020 Budget, we were looking at a very different world with very different expectations of what the year would bring.

Alberta was already dealing with an economic downturn impacting many businesses and industries in the region. Our farmers had struggled through a cold and wet fall that left many crops in the fields through the winter. Oil prices were plummeting. The hopes we had for economic recovery were dashed. Things were stacking against us for 2020.

Early in the first quarter of 2020 the COVID-19 pandemic hit and it became apparent the economy was not our only challenge ahead. Much of what we had planned in the 2020 Budget had to be put on hold until we had a better understanding of what impact the pandemic would have on the County. Council approved a number of temporary service level reductions and deferred projects to ensure stable cash flow during this time of uncertainty. While some service levels were temporarily reduced, other programs were adapted to online delivery. This provided cost savings while ensuring critical services, such as preventative social services, could continue to be delivered to the community.

Even with the challenges of 2020, we made progress on some key initiatives that helped set the foundation for future success, which was important as we considered the 2021 budget. We also had to keep in mind the many new challenges residents and businesses have and continue to face. I know many of us are still struggling through the pandemic and the ongoing economic instability during a time of unprecedented change.

In addition to our continued investment in building and maintaining roads, bridges, and other core services, we are also investing in opportunities for economic development and job creation. This includes the investment in broadband to improve high-speed internet access for residents and businesses in Sturgeon County. Our six-phase approach starts with a pilot project in the area including the Villeneuve Airport, Pro North Industrial Park and Heritage Industrial Park. The residents throughout these areas will also benefit from this investment. We are closer to realizing improved access to the digital world than we have ever been before, and it can't come soon enough for Sturgeon County.

Other key initiatives in Sturgeon County's 2021 Budget include:

- improving water resource management
- strengthening regional business sectors (agriculture, heavy industrial, cutting edge technology, resource extraction, and water infrastructure)
- coordinating and enhancing protective and emergency services, reducing rural crime and providing more online services, and
- supporting the efficient uses of energy resources (renewable/non-renewable) as the world transitions to a low-carbon economy

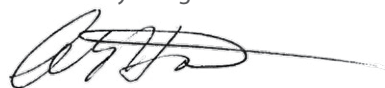
Although the County is increasing investment in these areas, there will be no increase to property taxes. Instead, the funding will come primarily from the first full year's assessment of the Sturgeon Refinery, North West Redwater (NWR) Partnership.

We are very grateful for the NWR Partnership and we will ensure County revenues are invested and managed in a thoughtful and careful manner. We also believe it is very important to invest in our economic future by using this additional money to address past infrastructure deficiencies and to plan for a future by supporting good jobs and generating economic growth to benefit all our residents. As we are now recipients of past visionary work, we must plan and invest accordingly to ensure continued success in our collective future.

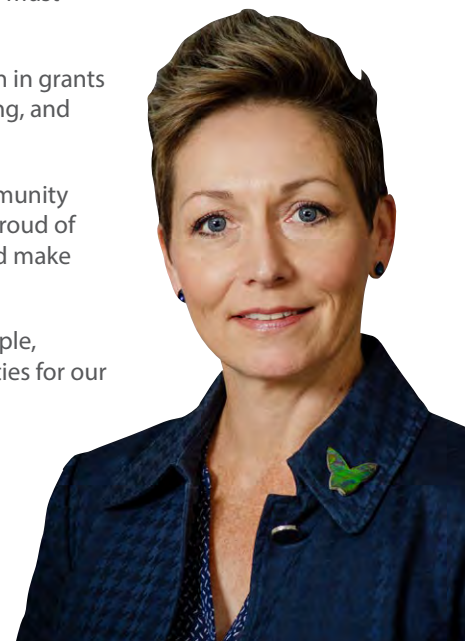
In addition to increased revenue from NWR, the County has also applied for more than \$13 million in grants from other levels of government for initiatives such as roads, disaster recovery from spring flooding, and environmental sustainability.

While we continue to live in uncertain times, one thing I know for sure is the strength of this community and the region. I am proud of our community for pulling together in this time of need. I am also proud of the work this Council has done, locally and regionally, because I believe our decisions have helped make the County stronger and more resilient to the challenges we face, now and into the future.

Council worked together to create a balanced budget that provides the widest benefits to all people, shoring up the foundation of our infrastructure and framing a future with options and opportunities for our community's bright future.



Mayor Alanna Hnatiw



Message from the CAO

2020 was an extraordinary year for Sturgeon County and a test of our organization's capacity to provide essential municipal services during trying times. That we had the ability to shift our organization so quickly to virtual operations is a clear demonstration of the strength and resiliency of our staff and our senior leadership. To say I am proud to lead this team of remarkable people is an understatement. I continue to be impressed with the leadership of this Council and County staff, who are passionate and committed to serving Sturgeon County.

The 2019-20 fiscal year was already a year of transformation for us as we continued implementing the organizational changes announced in August 2019, which focused on integrating service delivery in more cost-effective ways. I believe it was this transformative attitude that allowed us to shift a large portion of our operations as we dealt with a global pandemic that has changed how we live and work for the longer-term.

As we developed the 2021 Budget, we looked at the successes of 2020 and reviewed the opportunities and challenges related to the pandemic and the economic downturn. We aligned our efforts with the County's Strategic Plan and focused on opportunities to enhance road infrastructure, maintaining safe and viable communities and ensuring sound environmental stewardship.

Budget 2021 includes a number of service enhancements that support quality of life in Sturgeon County, including in Agriculture Services, Utility Services, and Transportation and Engineering Services. This includes new procurement processes to achieve cost-efficiencies, improving signage throughout the County, and more than \$45 million allocated to capital expenditures including new road infrastructure, bridges, and drainage.

Economic development is a key activity for the County as it helps expand business and employment opportunities within our region. The 2021 Budget includes investment in the Villeneuve area, as this is a priority for the County's economic diversification strategy that will benefit the County and the region.

We will also be implementing a phased approach to rural broadband to support internet connectivity. As well, we are enhancing digital services to residents and businesses to make it easier to access County services.

Another key initiative is to elevate the recognition of Sturgeon County that speaks to the quality of life, the history and experiences available. The new branding initiative will include opportunities for public input as we tell the story of who we are and where we are going in the future. This initiative will contribute to attracting new investment and increase our community identity and spirit.

The 2021 Budget focuses on what we want to achieve in the future for a strong and prosperous Sturgeon County. While we continue to struggle through these challenging times, we are making strong progress to position the County for greater success thanks to the commitment and efforts of Council, County staff, and the people and businesses that are all part of the Sturgeon County community.



Reagan McCullough, CAO

The 2021 Budget focuses on what we want to achieve in the future for a strong and prosperous Sturgeon County.





Sturgeon County Profile

Where Rural Meets Urban

Who Are We

Sturgeon County is named after the Sturgeon River, a major tributary of the North Saskatchewan River, and serves 20,506 residents. We are a large, diverse municipality covering 2,100 square kilometers, serviced by 14 highways, six industrial areas, 35 townships, 185 kilometres of secondary roads and 1,776 kilometres of local roads. Located north of the City of St. Albert, Sturgeon County is a vibrant municipality made up of farmland, world-class industrial development, and residential acreage developments.

Sturgeon County provides residents with a high standard of living, a wide range of services, including recreational programming, community events, protective and transportation services and utilities.

We Are Industry

We are home of the Alberta Industrial Heartland, one of the world's most attractive locations for chemical, petrochemical, oil, and gas investment. Alberta is the largest producer of bitumen, conventional crude oil, synthetic crude oil, natural gas and natural gas liquids (NGLs) in Canada. Owing to its proximity and connectivity to some of the lowest cost hydrocarbon feedstock in the world, Sturgeon County is an ideal place to construct a petrochemical, oil refining or partial upgrading facility.

We Are Agriculture

Agriculture is the top land use in Sturgeon County. Sturgeon County has a long and proud history of farming and agriculture that dates back well over a century, resulting in a significant number of 100 Year Farm Families. Since 1992, Sturgeon County has presented 100-Year Farm Family awards to local farming families that have been actively producing in our County for a century or more. Exceptional soil, flat terrain, and access to quality water create exemplary growing conditions in the County, while an abundance of productive land and agricultural infrastructure offer unique opportunities in this expanding industry.

MORE THAN
50%
of Sturgeon County households make over **\$110,000** according to the **2019 Census**

Sturgeon County Profile

Our Community | Quick Facts

- Sturgeon County's population of 20,506 is well spread out across six divisions.
- More than 50 per cent of Sturgeon County households earn over \$110,000.
- Division 2 has the highest population, which consists of 21 per cent of Sturgeon County's total population.
- 2,700 residents living in Sturgeon County are happily retired.
- Sturgeon County is served by two school divisions, which provide educational opportunities to about 6,000 students through 18 schools and two storefront learning centres.
- There are five towns within Sturgeon County, each with their own schools, municipal services, amenities and councils.

Our Workforce | Quick Facts

- Of the people living and working in Sturgeon County, trades and primary industry are the most common sectors.
- Permanent, full-time work is the most common employment status in Sturgeon County.
- Although Edmonton is the most popular location of employment, Sturgeon County is the second highest location of employment for residents.

Our History | Quick Facts

- Alberta's first school was established in what is now Sturgeon County, near the Hamlet of Lamoureux.
- The first wheat grown for resale purposes was also produced in Sturgeon County and is home to the first grist or flour mill, which was brought over from France by the Roman Catholic Mission.
- Sturgeon County was first incorporated under its current name in 1997. Before then, it was known as the Municipal District of Sturgeon No. 90, which was formed by the amalgamation of two former 'Labour Districts' which came into existence in the late 1800's.
- Johnny's Store is one of the oldest standing stores in Alberta at 116 years old. It has recently been converted to a local vendor market.
- Sturgeon County celebrated its 100 Year Centennial in 2018.





(From top, left-right)

STURGEON COUNTY OFFICIALS

Mayor Alanna Hnatiw	Councillor Neal Comeau Division 4
Councillor Dan Derouin Division 1	Councillor Patrick D. Tighe Division 5
Councillor Kristin Toms Division 2	Councillor Karen Shaw Division 6
Councillor Wayne Bokenfohr Division 3	

Sturgeon County Organizational Profile

Council & Administration

Governance

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

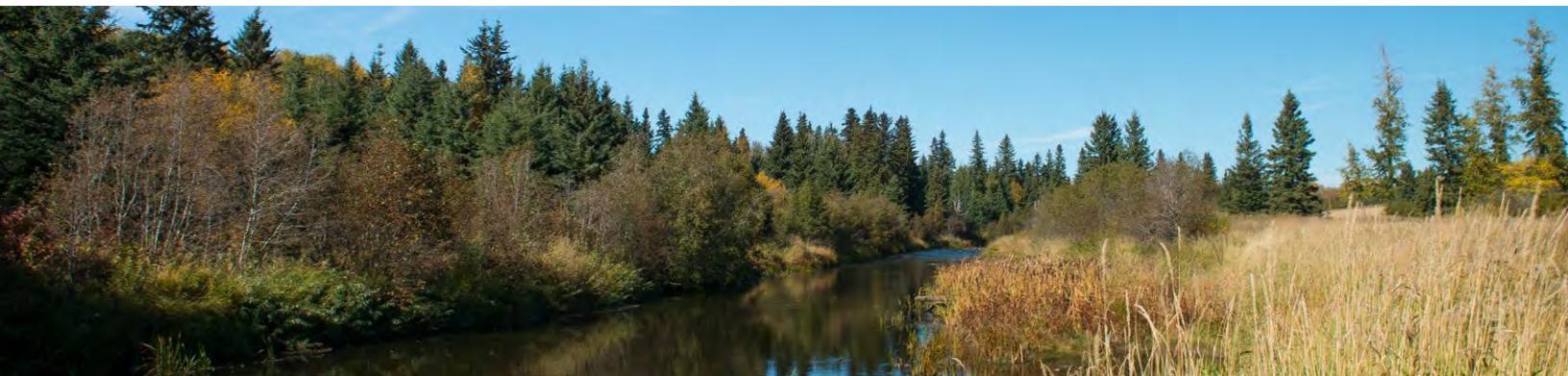
The Mayor is elected at large and is the chief elected official and formal representative of Sturgeon County. The Commissioner, who is selected by Council, is Sturgeon County's Chief Administrative Official and is responsible for all county business.

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.

Council selects representatives for these committees during Council's annual Organizational Meeting. The Mayor is ex-officio for all Council committees, boards, and agencies.

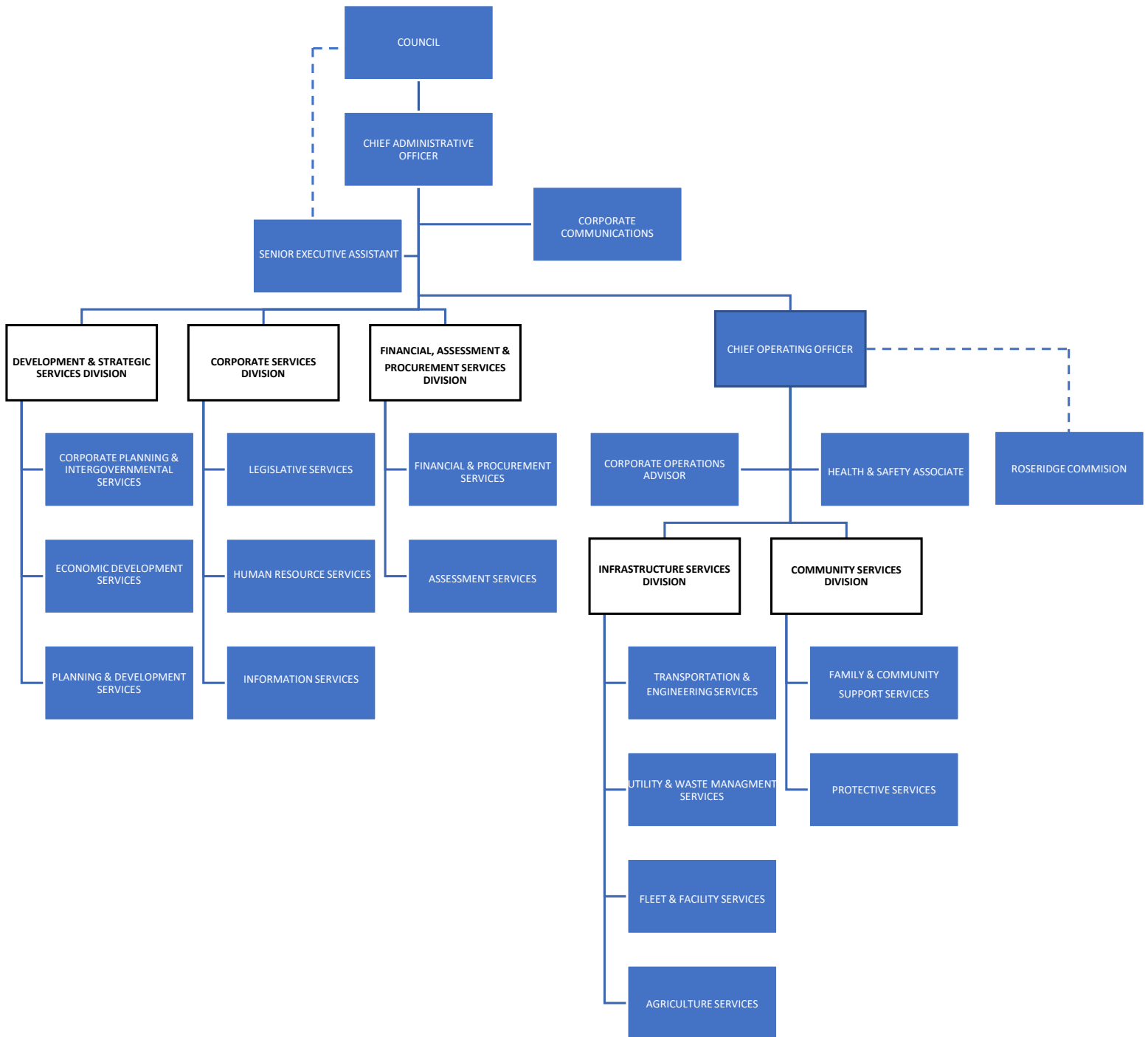
Administration

The head of the administrative structure is the Chief Administrative Officer (CAO). The organization is broken down by division with Directors reporting to the CAO. These divisions are: Development & Strategic Services, Corporate Services, Financial, Procurement & Assessment Services, and Community & Infrastructure Services.



Sturgeon County Organizational Profile

Organization Chart





Budget & Financial Guidelines

- **Fiscal Policy**
- **Significant Tax Revenue Growth Policy**
- **Funds**
- **Basis of Budgeting**
- **Basis of Forecasting**
- **Budget Process**
- **Budget & Planning Process**



Budget & Financial Guidelines

FISCAL POLICY

Principles, Practices, and Policies

This section outlines the principles, practices and policies that govern the preparation and implementation of the budget and that manage short and long-term financial strategies and investments.

Underlying Principles

Sturgeon County has an extensive array of principles which provide the underlying framework for financial administration. The general financial principles can be summarized as follows:

- Financial Viability – to maintain a financially viable municipality that can provide high quality services for ratepayers.
- Financial Management – to enhance the fiscal position of Sturgeon County through sound financial management, both short-term and long-term.
- Financial Flexibility – to maintain financial flexibility to anticipate and meet changing economic conditions.
- Long Range Perspective – all financial forecasts are prepared with a long-term perspective to ensure affordability and equity to the ratepayers.
- Balanced Budget – Under the *Municipal Government Act* all budgeted revenues must be equal to all budgeted expenditures.

Legislation

- Sturgeon County adheres to all legislation set forth by Provincial and Federal governing bodies.
- Sturgeon County follows the legislative requirements of the Municipal Government Act (MGA) and the Public Sector Accounting Board (PSAB).

Policies

- Summary of Fiscal Principles, Practices, and Policies
 - Collection of policies and practices that are considered vital to providing exceptional programs and services and prudent fiscal management in areas including the development of operating and capital budgets, administration of property tax process, accounting, auditing and financial reporting, and the utility financial policy.
- 2018-2027 Sturgeon County Strategic Plan
 - Charts a course for the future of Sturgeon County.
- 2021-2022 Corporate Business Plan
 - Outlines Council approved initiatives necessary to implement the Strategic Plan and provides the metrics to measure progress and better align activities with Council vision.
- Community Association Grant Policy
 - Demonstrates commitment to working with volunteer organizations by providing financial assistance for capital and operating costs to community groups that provide a variety of social, recreational, and cultural services to Sturgeon County residents.
- Procurement Policy (In Progress)
 - Increases the effectiveness of Sturgeon County's Procurement operations by providing simple, clear and consistent direction based on sound Procurement practices;
 - Specifies the responsibilities of County Employees and external Vendors at each stage of the Procurement process; and
 - Reduces purchasing costs.

Budget & Financial Guidelines

FISCAL POLICY CONTINUED

- Debt Management Policy
 - Establishes financial guidelines and controls for the sustainable issuance and use of debt, while providing the ability and flexibility to meet current and future infrastructure needs, including unforeseen challenges.
- Investment Policy
 - Promotes fiduciary responsibility and stewardship of public funds by establishing parameters for responsible investment activities that preserve capital, maintain and enhance liquidity, mitigate financial risk, maximize returns, and maintain compliance with the MGA.
- Offsite Levy Policy
 - Provides guidance on the assessment of off-site levies, the determination of when levies are payable, establishes when and how front-ended infrastructure construction is assigned and credited to developers, and when and how front-ended construction costs are reimbursed to developers.
- Reserve Policy
 - Provides for the management of reserves established by County Council for emergent or future financial needs, to stabilize tax rates, reduce the need for debt financing, and to set aside funds for the replacement of existing equipment, facilities, and future projects.
- Risk Management Policy
 - Recognizes the importance of assuming a reasonable level of risk for the organization to fulfill its vision, mission and strategic priorities.
- Schedule of Fees and Charges Bylaw
 - Establishes the rates, fees, and charges for services provided by Sturgeon County.
 - Reviewed annually as part of the budget process.
- Significant Tax Revenue Growth Policy
 - This policy guides the strategic investment of new and significant tax revenue (e.g. from industrial development) in a transparent and fiscally responsible manner that aligns with Sturgeon County's current priorities.
- Tangible Capital Asset Policy
 - Works to enhance the life cycle of tangible capital assets through proper recording, tracking, and risk management.

Utility Cost of Service Study

In 2016, Sturgeon County engaged a consulting firm to provide a Cost of Service study for utilities with the overarching goal of financing utility operating and capital requirements in a sustainable manner. The Cost of Service study resulted in a rate model, based on a 10-year forecast, which considers future operating costs, future capital investments, and capital financing strategies in the rate setting process. Each year, utility service rates are reviewed as part of the budget process with the utility rate model serving as the framework for determining service rate change recommendations.

Accounting Process

Sturgeon County manages the accounting function through a centralized Finance Department. The Finance Department is responsible for recording, reporting, and forecasting Sturgeon 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.



Budget & Financial Guidelines

FISCAL POLICY CONTINUED

Audit Process

Sturgeon County's 2019 Financial Statements have been audited by Metrix Group LLP, Chartered Professional Accountants. Appointed by Council, the goal of the independent auditor is to provide reasonable assurance as to whether the financial statements of Sturgeon County, for the fiscal year ended December 31, 2019, 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 that the financial statements of Sturgeon County, comprised of the statement of financial position as at December 31, 2019 and the statements of operations and accumulated surplus, changes in net financial assets (debt), and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information, present fairly, in all material respects, the financial position of Sturgeon County as at December 31, 2019 and the results of its operations, changes in net financial assets (debt), and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Budget & Financial Guidelines

SIGNIFICANT TAX REVENUE GROWTH POLICY

The Significant Tax Revenue Growth Policy guides decision-making regarding significant industrial tax growth in a manner that enhances accountability and transparency and guides strategic investments that improve the quality of life for residents. This policy establishes eight priority areas, and target ratios for each, where significant revenue growth will be invested over the next five years.

Priority 1: Reserve Contribution & Debt Mitigation

An allocation to reserves, over a four-year period, to achieve the reserve targets established in the Reserve Policy and to pay off higher-interest debt. Reserves put Sturgeon County in a better position to deal with unanticipated or emergent items and reducing debt ensures that operating dollars can be applied directly to municipal services.

Priority 2 & 3: Infrastructure New & Rehabilitation

Dedicated to improving road networks and rehabilitating existing infrastructure including bridges and drainage systems; more than half of the significant tax growth revenue is dedicated to these priority areas.

Priority 4: Community Building

Recognizing the importance of building strong communities for residents, this priority provides capital grants to municipalities and community associations within Sturgeon County for community enhancement projects and funding for Intermunicipal Collaboration Agreements that Sturgeon County may have with its neighbouring municipalities.

Priority 5: Service Level Increase

Dedicated to funding one-time services to residents, this priority provides an opportunity to expand a defined service level without increasing the operating budget year over year.

Priority 6: Heartland Mitigation Strategy

Commits funding to projects and initiatives that help improve the quality of life for residents directly impacted by industrial development in the Heartland Area.

Priority 7: Tax Stabilization

Establishes funds to stabilize taxes annually, seeks to maintain favourable residential tax rates and helps to ensure competitive non-residential tax rates.

Priority 8: Off-site Infrastructure

Establishes funding for Sturgeon County's share of offsite infrastructure projects including road network, storm, water and wastewater projects and provides funding to front-end offsite infrastructure.

Sturgeon County budgets separately for significant tax growth revenue to minimize reliance on using these revenues for day-to-day operations. Sturgeon County also adopts a conservative approach when budgeting for significant tax growth revenues considering the uncertainty associated with these revenues.

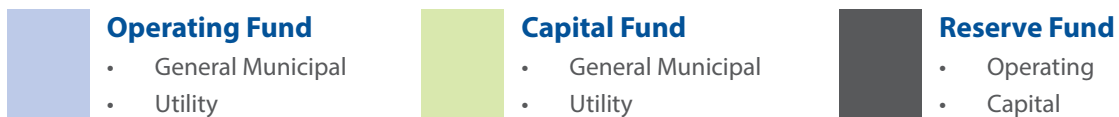
Budget & Financial Guidelines

FUNDS

Fund Structure

Sturgeon County organizes revenue and expense reporting into three Fund categories; Operating, Capital, and Reserve, and two operational sub-categories: Municipal and Utility. Each fund has specific restrictions on the use of balances and funds raised for one source cannot be used for any other purpose. The annual external audit includes testing to ensure proper compliance with the use of funds.

Funds are budgeted for using the modified accrual approach, a hybrid approach to accounting which combines full accrual accounting with cash accounting. Under the modified accrual approach, most revenues are recognized as they become available and measurable and most expenses are recognized when the liability or obligation is incurred. For financial reporting purposes, funds are reported using the full accrual method of accounting.



Operating Fund

The Operating Fund is the largest of the funds and accounts for a wide variety of County programs, services, and operational activities. Most costs in the Operating Fund are recovered through municipal property taxes but cost recovery is supported by user fees, grants, and various other revenue sources.

The Operating Fund also includes provisions for contributions to reserves and for capital projects and funding from reserves to support operational activities. Expenditures and revenues related to the provision of utility services (water, wastewater) are accounted for as part of the Operating Fund but are subcategorized under Utility.

Capital Fund

The Capital Fund includes all financing sources and expenditures required to acquire tangible capital assets or construct capital infrastructure; such as roads, buildings, bridges, drainage, water and wastewater infrastructure, and recreation trail improvements. The Capital Fund is also subcategorized into two components: General Municipal and Utility.

Reserve Fund

The Reserve Fund represents an appropriation from net revenue, at the discretion of Council, set aside to finance future expenditures, emergent items, or provide stability to tax rates. There are two types of reserves; obligatory reserves and discretionary reserves. Obligatory reserves are created whenever statute requires them to be. Discretionary reserves are established by Council to finance expenditures for which it has authority to spend. Sturgeon County further categorizes reserves as either operating or capital, based on the use of the reserve.

General Municipal

The General Municipal category is the largest of the operational subcategories and, as all taxation supported departments are reported under this subcategory, this fund summarizes most of the operational activities of Sturgeon County. This fund is balanced to zero in the budget year, and any variance between revenue and expense is made up by adjusting the municipal tax rate.

Utility

The Utility subcategory includes only operating and capital activities directly related to Utility Services (water and wastewater). Utilities are considered self-sustaining, are funded through utility rates, and have no impact on the municipal tax rate. The Utility Rate Model is structured to maintain cost recovery for operations and capital projects and is balanced to zero in a budget year through a reserve transfer to (surplus) or from (deficit) the Utility Reserve.



Budget & Financial Guidelines

BASIS OF BUDGETING

Departmental budgets are prepared based on two components, Base Budget and Proposed Service Enhancements. The base budget includes inflationary increases where necessary, adjustments to costs incurred by Sturgeon County above or below normal inflation, and expenditures for which Sturgeon County has a legal obligation or made a budgetary commitment. The inclusion of these costs in the base budget ensures Sturgeon County can maintain the same levels of service as those provided in the current year with similar operating funds. These costs include projects and infrastructure expenditures reflected in the annual Capital Improvement Plan, which includes road costs, vehicles, equipment, various specific capital projects and debt service payments for capital commitments.

Also driving the service levels and budget process are the strategic priorities and fiscal policies adopted by Council, these drivers include the following:

- Aligning with Council's Strategic Plan;
- Keeping tax rates competitive;
- Mitigating negative future budget changes;
- Maintaining existing service level standards; and
- Establishing a proactive infrastructure funding plan.

Proposals to add new services or change service levels, that have a financial impact, are defined as Service Enhancements. Service Enhancements are budgeted separately from the base budget so that the long-term impact of making a service level change can be evaluated and deliberated on during the budget process. Service Enhancements are based on Council, Corporate, or Departmental goals and objectives and are approved by Council as part of the budget process.

Significant Tax Revenue Growth and Significant Tax Revenue Growth funded priorities are separate from the base budget and service enhancements. This is to ensure there is minimal reliance on this type of revenue to support day-to-day operations and to manage the uncertainty associated with these revenues.

For more information on Significant Tax Revenue, please refer to the Significant Tax Revenue Growth Policy section.

Budget & Financial Guidelines

BASIS OF FORECASTING

In addition to adopting *annual* operating and capital budgets, the Municipal Government Act requires municipalities to develop *multi-year* operating and capital financial plans. The multi-year financial plans are approved in principle by Council as Sturgeon County's 3-year operating and 5-year capital financial forecasts, which have been designed to:

- Support and supplement the information provided in the annual operating and capital budgets;
- Improved the linkage between financial and strategic goals; and
- Help identify future financial challenges and opportunities

Capital Financial Forecast



Operating Financial Forecast



In developing a multi-year Operating Financial Forecast, departments review their current year operating budget requirements and make predictions based on:

- Historical trend analysis
- Municipal Price Index factors
- County specific inflationary factors
- Anticipated and planned growth
- Feasibility and Cost of Service studies
- Contractual obligations
- Proposed or anticipated changes in service levels
- Strategic and Corporate initiatives
- Multi-year Capital Financial Forecasts

Budget & Financial Guidelines

BUDGET PROCESS

Departmental Budgeting

For accounting and budgeting purposes, Sturgeon County's financial information is sectioned by department and/or area of responsibility. Sectioning the financial information helps identify funding sources and commitments attributable to each department, it allows for funding transfers between departments, and enhances reporting to provincial or federal agencies and service partners.

Budget Process

The Strategic and Corporate Business Plans are starting points for developing operating and capital budgets. The Strategic Plan establishes priorities for Sturgeon County and the Corporate Business Plan guides administration's efforts toward achieving the goals and priorities established in the Strategic Plan. The operating budget is prepared on an annual basis and the capital budget is prepared on a three, five, and ten-year basis, although only one year is approved at a time.

Based on discussions with Council, the Strategic Plan, and the Corporate Business Plan, Department Managers begin developing their annual operating and capital budgets. Department Managers submit their budget recommendations to their division Director for review and approval. This review helps to ensure financial trends and the implications of implementing Council's strategic plan have been fully considered in the budget proposal. At this stage, departmental budget proposals are collected and combined into the Submitted Operating and Capital Budget.

Proposed changes to core service levels are brought forward through the Business Case/Service Enhancement process. Department Managers that recommend changing department service levels must put forth a Business Case to their Director. Business cases explain the rationale behind and provide an overview of the financial implications of the proposed change. If approved by the Director, the Business Case is developed into a Service Enhancement and a more thorough financial impact analysis is performed.

In September, management presents their current Operating and Capital budget as applicable, financial forecasts, and proposed service enhancements to the leadership team. The leadership team completes an assessment of budgets, agrees on amendments necessary, and debates proposed service enhancements with those results then forming the Proposed budget to present to Council.

At the end of October Council is provided a budget summary of the Proposed Operating and Capital budget and Service Enhancement requests. Following this Council is provided the opportunity to submit Budget Information Requests which are then answered by Administration and reviewed during deliberations if necessary.

In late November, the leadership team presents the Proposed Operating and Capital budgets, Service Enhancement requests, and presents Budget Information Requests as directed by Council. Following these presentations Council deliberates, makes motion for inclusion or exclusion, and approves the budget package in principle to be brought forward to the next Regular Council meeting for consolidation, and approval.

At the first Regular Council Meeting in December, the annual Operating and Capital budget are approved with three year operating and five year capital financial forecasts.

Once the budget is approved, any amendments to the Approved Operating and Capital budget must have formal approval from Council. This process ensures budget amendments are voted on by Council and the final decision is recorded in the Council minutes.

Budget & Financial Guidelines

BUDGET PROCESS CONTINUED

Operating Budget Control Process

Sturgeon County policies allow departments enough latitude to effectively manage programs and service delivery for which they are accountable. In general, Sturgeon County's policies establish financial accountability and spending authorities for budget allocations but provide some financial flexibility under established conditions. These conditional flexibilities can be generalized in the following terms:

- Reallocations between expenditure classifications that do not affect the net operating budget of a specific program within a department, may be made by a division Director.
- Approved budget amounts can be transferred between departments at the recommendation of the division Director and with the agreement of the CAO and approval of Council.
- Revenues in excess of budgeted levels cannot be spent, or committed, without Council approval.
- At year-end, any excess revenue (unbalanced to expenses) becomes part of Sturgeon County's surplus unless specific approval is sought to move funds into reserves.
- Departmental services must be carried out within the department's net expenditure, as approved by Council in the annual Operating Budget. Deviations from the approved amount are reported to and reviewed by the CAO or Council.
- Department Managers, through division Directors, are accountable to the CAO and Council for their spending, revenue generation, and service delivery performance against the approved budget.
- Throughout the year, actual financial activity is continuously monitored and compared to budget to ensure operating revenues and expenditures are balanced at year-end.
- All events after the adoption of the budget are reported as a variance against the unamended budget. Financial Services is responsible for ensuring these variances are detailed in a Report to Council and the Leadership Team.
- The CAO manages Full-time Equivalencies (FTE) and salaries, wages and benefits expenses within the approved budget, additional FTE request must be approved by Council.

Capital Budget Control Process

The following points highlight the capital budget control process:

- In adopting the Capital Budget, Council has determined the resources available and allocated to each capital project.
- The Capital Budget certifies that any capital projects which are identified to be funded through long-term borrowing are within the debt limits.
- 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 division Director to ensure accuracy, financing sources and financial impact, and then reviewed by the CAO before being submitted to Council for approval.
- The division Director, 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.



Budget & Financial Guidelines

BUDGET & PLANNING PROCESS

The Strategic Plan

The Strategic Plan establishes priorities for Sturgeon County and guides Council and Administration through a logical and predictable decision-making process. By setting a long-term vision and defining the path to get there, the Strategic Plan focuses efforts and positions Sturgeon County to meet the needs of current and future residents. The strategic plan is aligned with the budget to ensure that the plan clearly outlines where the County is focusing efforts that will lead to clear, measurable outcomes.

The elements of Sturgeon County's Strategic Plan are Vision, Mission, and the five focus areas for change which are built on a foundation of service commitment through operational excellence.

Budget & Financial Guidelines

BUDGET & PLANNING PROCESS CONTINUED

The Municipal Development Plan

The Municipal Development Plan functions as a long-range planning document for Sturgeon County by providing a 30-year vision for the community. It highlights the community's needs and directs subsequent growth and provides general guidance on social, cultural, environmental, economic and infrastructure considerations.

Specifically, the Municipal Development Plan:

- Describes Sturgeon County's preferred direction with respect to land use, Residential and Non-Residential types, infrastructure investments, service provision and future development zones.
- Guides policy creation and planning tools regarding land use, transportation and infrastructure investment decisions across the County.
- Provides an overarching document to assist in the coordination of municipal bylaws, policies, programs and investments.

The Corporate Business Plan

The Corporate Business Plan outlines the first three years of initiatives necessary to implement the 2018 – 2027 Strategic Plan. It also provides metrics by which Sturgeon County will measure its progress to better align activities with Council's vision.

The plan outlines projects and activities to help residents receive value for their tax dollars. While the Strategic Plan establishes priorities for the organization, the Corporate Business Plan provides clarity and further detail on the outcomes Sturgeon County aims to achieve overall.

The Budget

The Budget represents the priorities for the coming year and takes a conservative approach to spending, while maintaining the core services that residents expect. The budget also takes a long-range view, considering Sturgeon County's Strategic Plan, while ensuring a strong, sustainable future.



Planned Growth and Prosperity



Maintain and Enhance Strong Communities



Strong Local and Regional Governance



Community Identity and Spirit



Environmental Stewardship

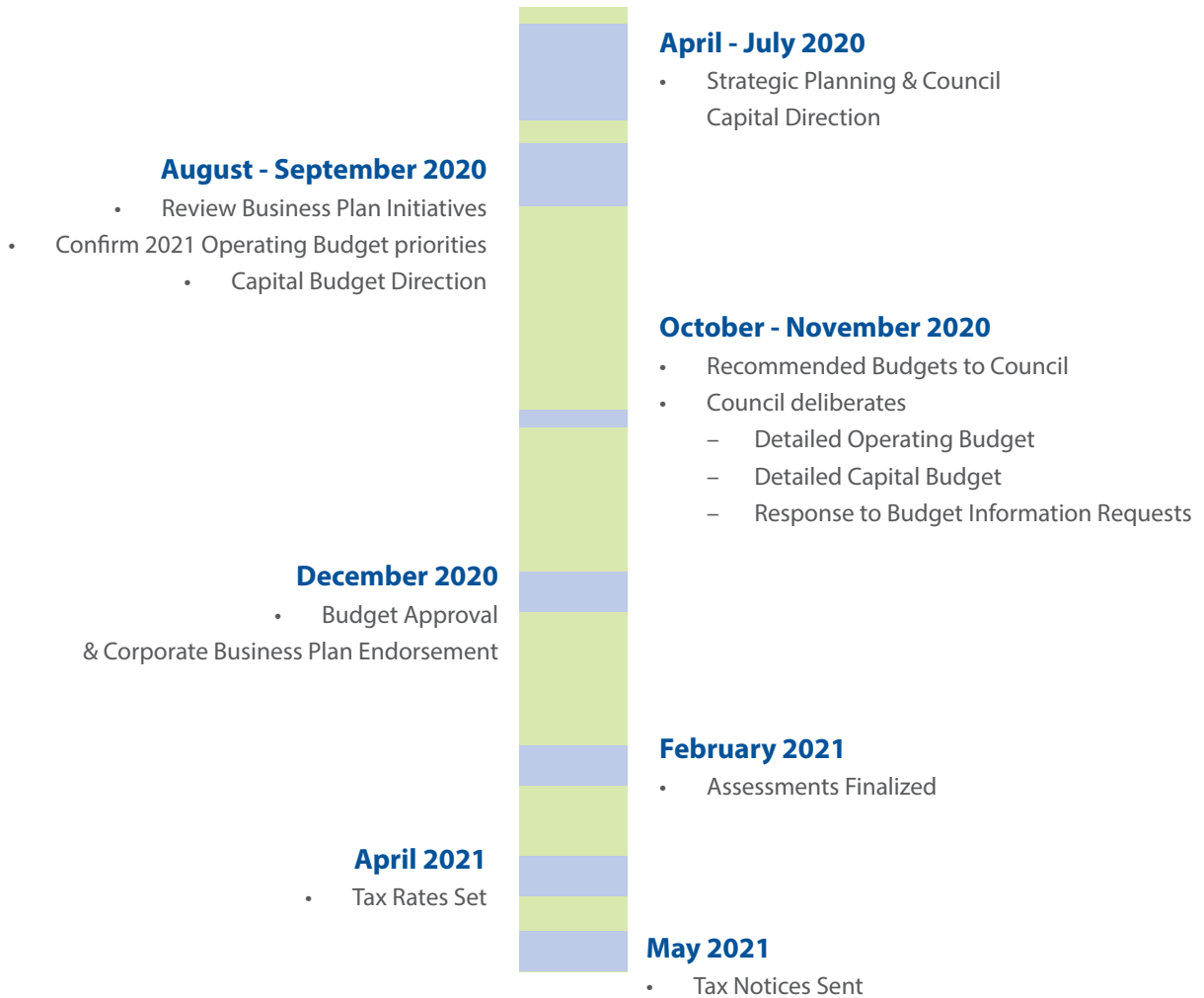


Operational Excellence

Budget & Financial Guidelines

BUDGET & PLANNING PROCESS

The schedule below details the timeline for the annual planning and budgeting process, both preceding and proceeding final Operating and Capital Budget approval by Sturgeon County Council.



Key Dates

2020

- April 15
Council Workshop
- July 8
Council Workshop
- September 16
Fall Council Workshop
- October 28, 29 & 30
Budget Briefing to Council
- November 25, 26 & 27
Council Budget Deliberations
- December 8
Request for Budget Approval

2021

- April
Council Workshop
- September
Fall Council Workshop
- October
Budget Presentations to Council
- November
Council Budget Deliberations
- December
Request for Budget Approval

Budget Overview

- Projected Tax Levy Composition
- 2021 Total Consolidated Budget
- 2021 Operating Budget & 2022-2024 Operating Financial Forecast
- Fund Balancing
- Workforce Distribution



Budget Overview

PROJECTED TAX LEVY COMPOSITION*

Category Descriptions

Residential

Properties for residential use, including improved or vacant properties.

Non-Residential/M&E/Linear

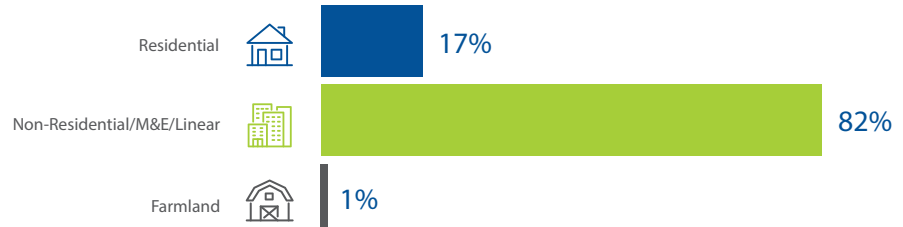
Properties used for commercial, industrial, or other non-residential purposes. Machinery and equipment, including components that form an integral part of an operational unit for manufacturing, processing, production, or transmission of a product. Linear property, including wells, pipelines, electric power systems, cable distribution undertakings, railway, and telecommunication properties.

Farmland

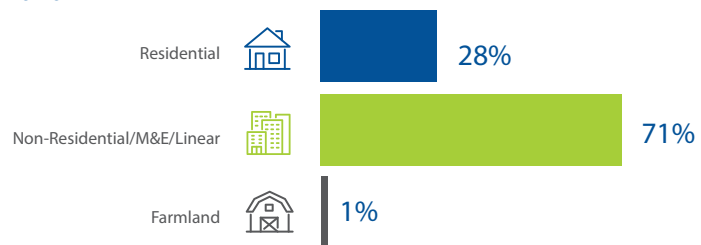
Properties used for farming operations (i.e. raising, production and sale of agricultural products).

* based on property tax revenue

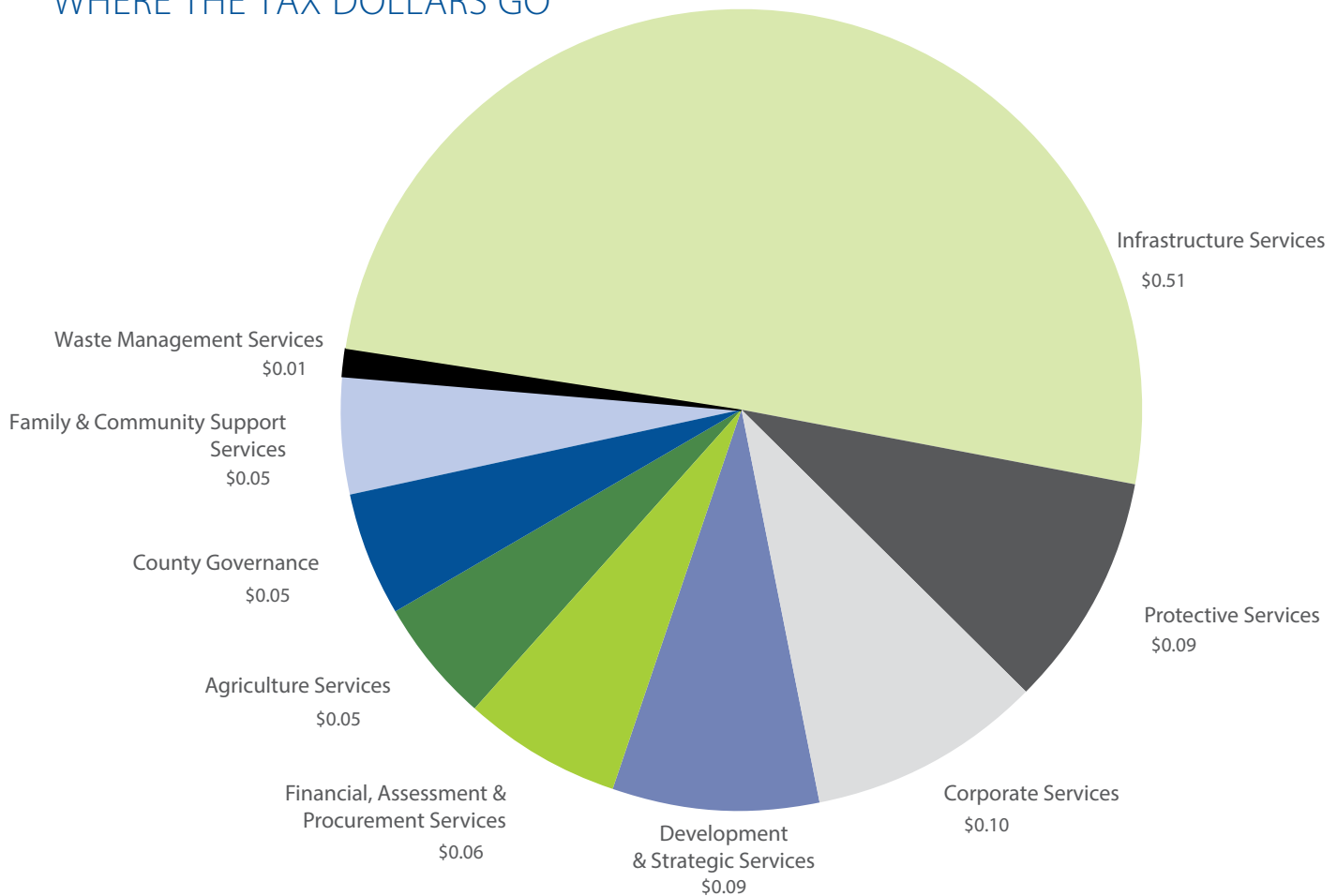
2021



2020



WHERE THE TAX DOLLARS GO



Budget Overview

2021 TOTAL CONSOLIDATED BUDGET

	2020 Consolidated Budget	2021 Approved Operating Budget	2021 Approved Capital Budget	2021 Consolidated Approved Budget	2021/2020 Budget Change (%)	2022 Consolidated Forecast	2023 Consolidated Forecast	2024 Consolidated Forecast
Revenues								
Taxes	50,199,197	60,935,314	19,849,604	80,784,918	60.9%	85,415,725	85,708,868	86,126,173
Sales & User Charges	13,229,551	11,358,530	1,387,479	12,746,009	(3.7%)	12,530,609	12,530,609	12,530,609
Government Grants	7,841,950	1,435,998	13,486,899	14,922,897	90.3%	6,862,498	5,297,498	4,640,798
Other Revenues	2,122,248	2,095,872	180,000	2,275,872	7.2%	2,688,872	3,079,372	2,431,372
Contributions & Off-Site Levies	3,800,000		1,404,160	1,404,160	(63.0%)	3,755,092	2,785,895	3,284,006
Debentures	6,100,000		10,720,000	10,720,000	75.7%	6,270,000	6,250,000	750,000
Total Revenues	83,292,946	75,825,714	47,028,142	122,853,856	47.5%	117,522,796	115,652,242	109,762,958
Operating Expenditures								
Salaries, Wages & Benefits	26,686,825	27,379,465		27,379,465	2.6%	27,477,160	27,583,784	27,710,417
Contracted & General Services	12,481,584	17,802,644		17,802,644	42.6%	17,715,788	17,977,524	18,293,511
Materials, Goods & Utilities	13,114,299	13,654,626		13,654,626	4.1%	13,884,249	14,156,571	14,434,866
Grants	1,827,423	2,036,261		2,036,261	11.4%	2,076,445	2,117,839	2,153,283
Provisions for Allowances	225,500	416,100		416,100	84.5%	416,100	416,100	416,100
Internal Cost Allocations								
Interest on Long-Term Debt	836,882	791,035		791,035	(5.5%)	910,011	928,144	943,976
Total Operating Expenses	55,172,513	62,080,131		62,080,131	12.5%	62,479,753	63,179,962	63,952,153
Capital Expenditures								
Road Infrastructure	8,661,000		28,342,500	28,342,500	227.2%	27,355,000	25,130,000	14,336,500
Bridges	1,105,000		4,140,800	4,140,800	274.7%	2,197,000	2,038,800	2,034,800
Drainage	1,410,000		4,950,000	4,950,000	251.1%	2,000,000	2,000,000	2,000,000
Equipment & Vehicles	3,976,000		3,264,250	3,264,250	(17.9%)	3,584,250	4,609,000	2,039,500
Buildings			108,000	108,000				
Land Improvements	325,000		100,000	100,000	(69.2%)	1,665,000	100,000	100,000
Broadband Infrastructure			7,300,000	7,300,000				
Engineered Structures	10,577,600		4,289,182	4,289,182	(59.5%)	4,785,092	5,595,895	5,690,006
Total Capital Expenses	26,054,600		52,494,732	52,494,732	101.5%	41,586,342	39,473,695	26,200,806
Net Operating Cost	2,065,833	13,745,583	(5,466,590)	8,278,993	300.8%	13,456,701	12,998,585	19,609,999
Net Debt Principal	(3,032,810)	(3,126,666)		(3,126,666)	3.1%	(3,838,447)	(4,028,768)	(4,351,121)
Transfers from Reserve	4,588,521	5,606,965	9,292,450	14,899,415	214.2%	11,708,576	10,290,889	6,674,306
Transfers (to) Reserve	(3,096,623)	(14,493,562)	(3,825,860)	(18,319,422)	569.4%	(19,594,510)	(17,528,386)	(20,200,864)
Transfers (to) from Accumulated Surplus	(524,921)	(1,732,320)		(1,732,320)		(1,732,320)	(1,732,320)	(1,732,320)
Net for Funding Purposes								
Amortization Expense	(9,919,320)	(10,664,864)		(10,664,864)	7.5%	(11,091,456)	(11,535,116)	(11,807,143)
Net for Budgeting Purposes	(9,919,320)	(10,664,864)		(10,664,864)	7.5%	(11,091,456)	(11,535,116)	(11,807,143)



Budget Overview

2021 OPERATING BUDGET & 2022 - 2024 OPERATING FINANCIAL FORECAST

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



Budget Overview

FUND BALANCING

2021

	Operating Fund			Capital Fund			Reserve Fund		
	General Municipal	Utility		General Municipal	Utility		Operating	Capital	
Revenues									
Taxes	60,935,314		60,935,314	19,849,604		19,849,604			
Sales & User Charges	3,298,111	8,060,419	11,358,530		1,387,479	1,387,479			
Government Grants	1,435,998		1,435,998	11,334,377	2,152,522	13,486,899			
Other Revenues	2,083,872	12,000	2,095,872	180,000	1,404,160	1,584,160			
Total Revenues	67,753,295	8,072,419	75,825,714	31,363,981	4,944,161	36,308,142			
Expenditures									
Salaries, Wages, & Benefits	25,934,725	1,444,740	27,379,465						
Contracted & General Services	17,283,500	519,144	17,802,644						
Materials, Goods & Utilities	8,438,927	5,215,699	13,654,626						
Grants	2,036,261		2,036,261						
Internal Allocations	(103,411)	103,411							
Provisions for Allowances	415,600	500	416,100						
Transfers (to) Accumulated Surplus (non-cash adjustment)	1,732,320		1,732,320						
Total Debt-Servicing Costs	3,375,804	541,897	3,917,701						
Capital Expenditures				48,205,550	4,289,182	52,494,732			
Total Expenses	59,113,726	7,825,391	66,939,117	48,205,550	4,289,182	52,494,732			
Other Funding Sources/(Uses)									
Transfers In	5,453,481	153,484	5,606,965	8,742,450	550,000	9,292,450	14,493,562	3,825,860	18,319,422
Transfers Out	(14,093,050)	(400,512)	(14,493,562)	(2,620,881)	(1,204,979)	(3,825,860)	(5,606,965)	(9,292,450)	(14,899,415)
Other Capital Funding				10,720,000		10,720,000			
Total Other Funding Sources/(Uses)	(8,639,569)	(247,028)	(8,886,597)	16,841,569	(654,979)	16,186,590	8,886,597	(5,466,590)	3,420,007
Net Change In Fund Balance							8,886,597	(5,466,590)	3,420,007

Budget Overview

WORKFORCE DISTRIBUTION

Changes to the total approved Full Time Equivalent (FTE) positions must be approved by Council. During the budget process, proposed changes to the FTE total are brought forward as Service Enhancements. The Chief Administrative Officer has discretion to work within the allocated approved FTE count and budget. For information about such FTE additions in 2021, please refer to the Service Enhancements section of this document.

The following charts summarize all approved permanent, seasonal/casual, and contracted positions with an aggregate Full time Equivalent (FTE) total for each Division. Contracted FTE includes all employee positions filled by a contract with a defined term of employment. As the Mayor and Council are elected officials of Sturgeon County, their positions have not been included.

Approved FTE Count

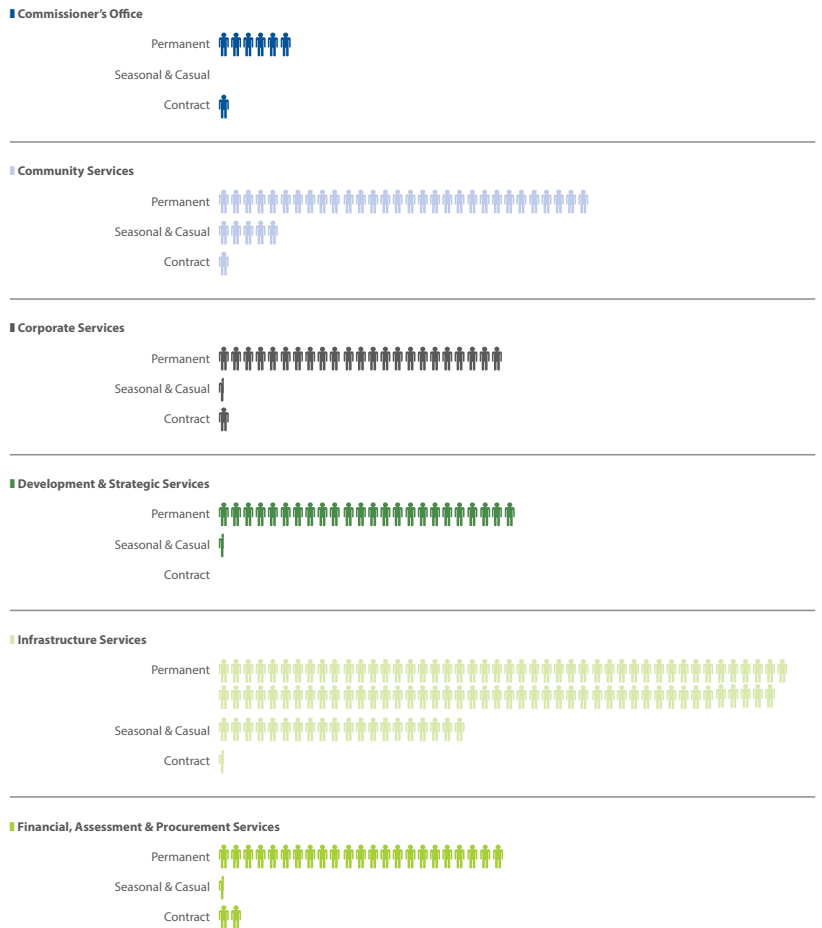
2021

Division	Permanent	Seasonal & Casual	Contract	Division Total
Commissioner's Office	6.00	-	1.00	7.00
Community Services	29.70	5.49	1.30	36.49
Corporate Services	23.80	0.35	1.00	25.15
Development & Strategic Services	24.3750	0.32	-	24.6950
Infrastructure Services	90.8250	20.2106	0.50	111.5356
Financial, Assessment & Procurement Services	23.20	0.75	2.1333	26.0833
TOTAL	197.9000	27.1206	5.9333	230.9539

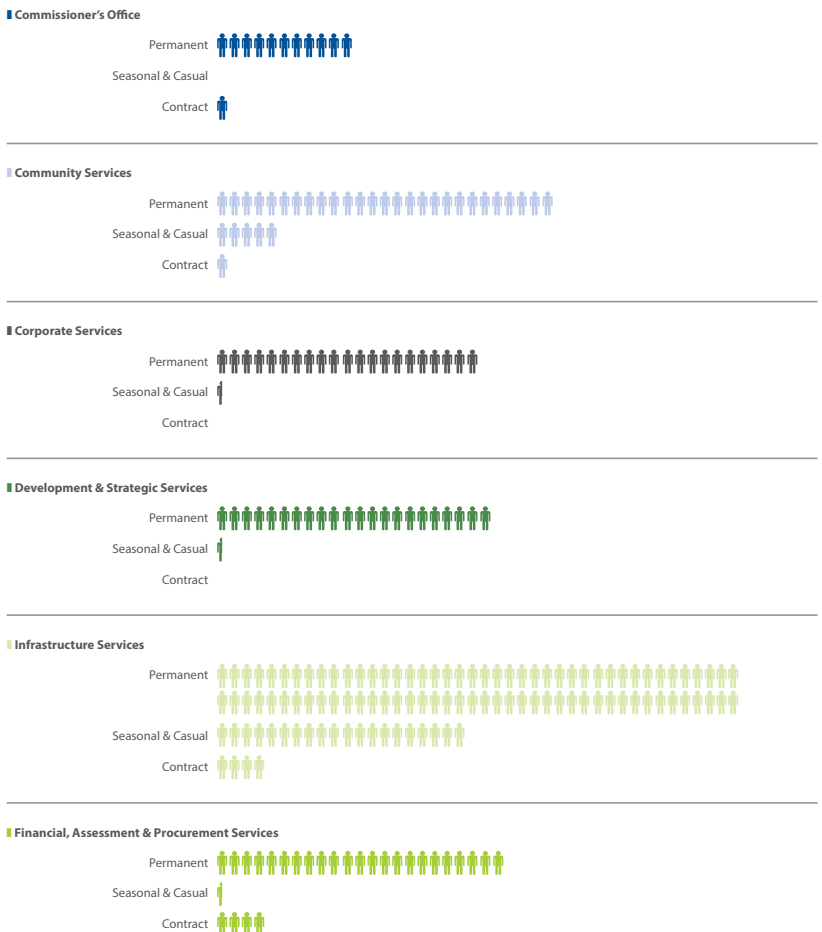
2020

Division	Permanent	Seasonal & Casual	Contract	Division Total
Commissioner's Office	11.65	-	1.00	12.65
Community Services	27.00	5.49	1.00	33.49
Corporate Services	21.90	0.35	-	22.25
Development & Strategic Services	22.3375	0.32	-	22.6575
Infrastructure Services	84.2626	19.6705	4.00	107.9331
Financial, Assessment & Procurement Services	23.18	0.62	4.40	28.20
TOTAL	190.3301	26.4505	10.4000	227.1806

2021



2020



Budget Overview

CHANGES IN WORKFORCE DISTRIBUTION

The following table provides an overview of year-to-year changes in Full Time Equivalent (FTE) total for each Department and Division. As elected officials of Sturgeon County, the Mayor and Council positions have not been included. The Amended FTE Count represents the prior years' approved budget FTE count after adjusting for in-year FTE department/division reallocations and removal of FTEs related to one-year Service Enhancements approved in the prior year.

	2020 Approved FTE Count	In-Year Changes	2020 Amended FTE Count	2021 Service Enhancements	2021 Approved FTE Count
Commissioner's Office					
CAO's Office	8.2000	-5.2000	3.0000		3.0000
Corporate Communications	4.4500	-0.4500	4.0000		4.0000
Division Total	12.6500	-5.6500	7.0000	0.00	7.0000
Community Services					
Family & Community Support Services	13.4900	-1.0000	12.4900	1.00 ²	13.4900
Protective Services	20.0000		20.0000	3.00 ³	23.0000
Division Total	33.4900	-1.0000	32.4900	4.00	36.4900
Corporate Services					
Human Resource Services	5.1000	0.0600	5.1600		5.1600
Information Services	14.1500	1.7300	15.8800	1.00 ⁴	16.8800
Legislative Services	3.0000	0.1100	3.1100		3.1100
Division Total	22.2500	1.9000	24.1500	1.00	25.1500
Development & Strategic Services					
Planning & Development Services	12.4325	3.4825	15.9150		15.9150
Economic Development Services	4.1125	0.3925	4.5050		4.5050
Corporate Planning & Intergovernmental Services	6.1125	-1.8375	4.2750		4.2750
Division Total	22.6575	2.0375	24.6950	0.00	24.6950
Infrastructure Services					
Agriculture Services	15.6605	0.1600	15.8205		15.8205
Engineering Services	10.4625	-10.4625	-		-
Fleet & Facility Services	12.0000	1.1000	13.1000	1.00 ⁵	14.1000
Transportation Services	57.4501	10.4850	67.9351		67.9351
Utility & Waste Management Services	11.3600	1.8200	13.1800		13.1800
Rosieridge Contract Position	1.0000	-0.5000	0.5000		0.5000
Division Total	107.9331	2.6025	110.5356	1.00	111.5356
Financial, Assessment & Procurement Services					
Financial & Procurement Services	17.8700	0.6633	18.5333		18.5333
Assessment Services	8.3300	-0.7800	7.5500		7.5500
Strategic Services	2.0000	-2.0000	-		-
Division Total	28.2000	-2.1167	26.0833	0.00	26.0833
Sturgeon County Total	227.1806	-2.2267¹	224.9539	6.00	230.9539

1 In-Year Changes include transfers from staff between departments due to organizational changes and/or departmental staff requirements.

2 Add: 1.00 FTE - Family & Community Support Services - Park, Trail & Grant Coordinator (Pilot)

3 Add: 3.00 FTE - Protective Services - Firefighters

4 Add: 1.00 FTE - Information Services - Business Analyst (1 Year Extension)

5 Add: 1.00 FTE - Fleet & Facility Services - Custodian Labourer

Service Enhancements

- **Focused Strategic Investments**
- **Summary**
- **Descriptions**

Service Enhancements

FOCUSED STRATEGIC INVESTMENT

Service Enhancements represent investment in Sturgeon County's Strategic plan in the following Focus Areas and support the achievement of Sturgeon County's Strategic plan by helping achieve established strategic goals.



PLANNED GROWTH & PROSPERITY

We encourage varied and integrated enterprises that enhance our strong economic base, while balancing the needs of the community and natural environment.



MAINTAIN & ENHANCE STRONG COMMUNITIES

We are committed to a safe and viable community, where our residents are provided with access to opportunities and quality of life.



STRONG LOCAL & REGIONAL GOVERNANCE

We promote consistent and accountable leadership through collaborative and transparent processes.



COMMUNITY IDENTITY & SPIRIT

We will build upon our strengths, where together we will create an inclusive, caring community.



ENVIRONMENTAL STEWARDSHIP

We foster a healthy environment and minimize our impact on ecosystems.



OPERATIONAL EXCELLENCE

We have the organizational capability to deliver consistent and defined levels of service to all stakeholders in a professional, efficient, and cost effective manner.

As part of the budget process, Service Enhancements are evaluated by Administration to ensure alignment with Strategic and Corporate Business Plans. Recommended Service Enhancements are brought forward as part of the Operating and Capital Budget for further deliberation by Council. During budget deliberations, proposed Service Enhancements and additional enhancements brought forward by Council are evaluated for financial viability and alignment with Sturgeon County's Strategic and Corporate Business Plan.

Departments must provide information on how multi-year Service Enhancements will impact operating costs on an ongoing basis. Anticipated financial operating impacts of service enhancements can include increased insurance, fuel, and repairs and maintenance costs for capital acquisitions or salaries, benefits, training, and professional development costs for proposed FTE enhancements. Service Enhancements that are ongoing in nature, must reflect the operational impact that can include, but not limited to, increased insurance, fuel, repairs, and maintenance and for staffing increases could include salaries, benefits, and training costs. The operational impact, for ongoing service enhancements, is reflected in the "Forecast" columns on the following pages.



Service Enhancements

SUMMARY

Service Enhancement	Description	Focus Area(s)	Funding Source	2021 Approved	2022 Forecast	2023 Forecast	2024 Forecast
Information Services							
Broadband Initiative	Investment in broadband infrastructure in a pilot project area of the County to bring the area to a minimum 50/10 Mbps service standard. The County will partner with a private Internet Service Provider(s) to incentivize timely delivery of service to the pilot project area, with a focus on meeting appropriate service standards, ensuring affordability to residents and business, and ensuring future scalability.	<ul style="list-style-type: none"> Planned Growth & Prosperity Maintain & Enhance Strong Communities Strong Local & Regional Governance Operational Excellence 	Debt	7,300,000	Servicing		
LiDAR Acquisition	The implementation of LiDAR imagery creates an accurate and precise “real world” picture, showing ground features and natural topography, which provides users the ability to accurately understand drainage patterns, flood risk, and construction requirements in the County. LiDAR technology presents an opportunity to better equip staff with timely and valuable information.	<ul style="list-style-type: none"> Maintain & Enhance Strong Communities Strong Local & Regional Governance 	Reserve: Equipment	215,000			
Fleet & Facility Services							
Cardiff Park Office Trailer	Purchase a pre-owned office skid shack which will result in lower operating costs and increased service capacity by Agriculture Services for Cardiff Park’s annual operations. This will reflect a return on investment within 3.5 years.	<ul style="list-style-type: none"> Maintain & Enhance Strong Communities Operational Excellence 	Reserve: Equipment	20,000	1,250	1,250	1,250
Fleet Yard Coverall Building	This will mitigate and protect equipment from the negative effects of elements and will also serve to provide additional space to perform repairs and maintenance as needed.	<ul style="list-style-type: none"> Planned Growth & Prosperity 	Significant Growth (Priority 3: Infrastructure - New)	88,000	500	500	500
Cardiff Room & Security Improvements	Implementation of new technology and visual upgrades to the Cardiff Meeting Room will provide Council, Administration, and other users a more effective, modern, and professional meeting space.	<ul style="list-style-type: none"> Planned Growth & Prosperity Maintain & Enhance Strong Communities Strong Local & Regional Governance 	Reserve: Equipment	136,250			

Service Enhancements

SUMMARY

Service Enhancement	Description	Focus Area(s)	Funding Source	2021 Approved	2022 Forecast	2023 Forecast	2024 Forecast
Transportation & Engineering Services							
Heritage Industrial Park and Rge Rd 254 Reconstruction	This project seeks to upgrade the existing gravel roads in Heritage Industrial Park and along Rge Rd 254 to asphalt and will further explore the mitigation of area drainage issues. These upgrades will provide improved connectivity to Heritage Industrial Park and the Heritage Lake Recreation Area for the region by providing a direct paved connection to Highway 642 and the nearby Highway 2.	<ul style="list-style-type: none"> Planned Growth & Prosperity Maintain & Enhance Strong Communities Community Identity & Spirit Environmental Stewardship 	Significant Growth (Priority 1: Reserve & Debt)	2,500,000			
Pinesands Subdivision	The Pinesands Subdivision Rehabilitation project will upgrade the existing gravel roads in the subdivision to asphalt and rehabilitate the existing paved access road to the community. The Pinesands Subdivision is located adjacent to Sandy Lake and is home to several County residents. This project will be considered for joint delivery along with the proposed Rge Rd 10 project in future years or delivered on its own as early as 2021.	<ul style="list-style-type: none"> Planned Growth & Prosperity Maintain & Enhance Strong Communities Environmental Stewardship 	Debt	2,790,000	Servicing		
Rge Rd 10 Reconstruction Engineering (Road to Pine sands Subdivision)	The Rge Rd 10 Reconstruction Engineering project will complete the necessary design work for the future paving of this existing gravel road from Hwy 37 to the Pinesands subdivision. Rge Rd 10 provides essential connectivity to the Pinesands and Dover Estates subdivisions. This project will be considered for joint delivery along with the Pinesands Subdivision Rehabilitation project pending funding approval in future years.	<ul style="list-style-type: none"> Planned Growth & Prosperity Maintain & Enhance Strong Communities Community Identity & Spirit Environmental Stewardship Operational Excellence 	Significant Growth (Priority 3: New Infrastructure)	150,000	TBD		
Utility Services							
Advanced Metering Infrastructure (Phase 2)	Advanced Metering Infrastructure (AMI) will enable improved customer service by providing a self-service option for County utility customers. This supports a process that detects potential utility bill issues prior to users accruing high costs. County utility ratepayers would additionally have the benefit of accessing their utility account information online, which empowers residents to make informed decisions on water usage.	<ul style="list-style-type: none"> Maintain & Enhance Strong Communities 	Utility Rate	98,500	11,500	11,500	11,500
Manor Estates Stage II LP Sewer Conversion	Residents of Manor Estates Stage II subdivision submitted a petition to Council requesting the County approve a feasibility study exploring the cost per lot to upgrade from the existing low-pressure sewer service to a gravity service. This study would allow for the development of accurate costing scenarios that would help facilitate a Local Improvement Bylaw for this community.	<ul style="list-style-type: none"> Maintain & Enhance Strong Communities Operational Excellence 	Utility Rate	84,000			

CAPITAL SERVICE ENHANCEMENT TOTAL: **\$13,381,750**

Service Enhancements

SUMMARY

Service Enhancement	Description	Focus Area(s)	Funding Source	2021 Approved	2022 Forecast	2023 Forecast	2024 Forecast
Corporate Communications							
Branding	Development of a professional, cohesive, and attractive brand through a fulsome and transparent community engagement process, that reflects our community's identity, diversity, and honours the County's history. A rebrand will positively contribute to attracting new investment, enhance tourism, and increase community spirit.	<ul style="list-style-type: none"> Planned Growth & Prosperity Community Identity & Spirit Environmental Stewardship 	Reserve	85,000			
Website Enhancement/ Replacement	The County's main website (sturgeoncounty.ca) remains one of its most important communications vehicles. As the County grows, technology changes, and security needs increase, there is a need to drastically refresh and/or replace major components of the current website. The new online presence will be secure and easier for the public to navigate and locate information.	<ul style="list-style-type: none"> Planned Growth & Prosperity Maintain & Enhance Strong Communities Strong Local & Regional Governance Community Identity & Spirit Operational Excellence 	Significant Growth (Priority 5: Service Level Increase)	100,000			
Family & Community Support Services							
Park, Trail & Grant Coordinator (Pilot) 1 FTE	This pilot position will research, coordinate, and provide timely communication on matters pertaining to residential services, including parks, trails, and the open space master plan initiatives. Additionally, this position will assist to solicit grant funding for local, non-profit, and voluntary organizations as well as secure additional revenue for the County to offset infrastructure related costs for capital projects.	<ul style="list-style-type: none"> Planned Growth & Prosperity Maintain & Enhance Strong Communities Strong Local & Regional Governance Community Identity & Spirit Operational Excellence 	Reserve: Community Enhancement	96,160			
Sturgeon Victim Services	Essential services are provided by Sturgeon Victim Services in the catchment area including Morinville, Legal, Bon Accord, Gibbons, and Sturgeon County. These services include crisis support and response, counselling, emergency funding, navigational supports, programming, short term shelter, basic need support, transportation, and community connections.	<ul style="list-style-type: none"> Maintain & Enhance Strong Communities Strong Local & Regional Governance 	Significant Growth (Priority 4: Community Building)	6,778	6,778	6,778	
Protective Services							
Firefighter x Three Positions 3 FTEs	This allows Emergency Services to maintain a minimum of four full time firefighters with coverage 12 hours per day, 7 days a week 365 days a year in both the District of Namao and District of Bon Accord.	<ul style="list-style-type: none"> Planned Growth & Prosperity Maintain & Enhance Strong Communities Operational Excellence 	Significant Growth (Priority 7: Tax Stabilization)	254,934	252,534	252,534	252,534

Service Enhancements

SUMMARY

Service Enhancement	Description	Focus Area(s)	Funding Source	2021 Approved	2022 Forecast	2023 Forecast	2024 Forecast
Information Services							
Business Analyst Extension 1 FTE	Project management, business process reengineering, and organizational change management are the forte of Business Analysts. These functions provide the County with a strong return on investment via on-time, on-budget, successful projects and efficient processes. The County currently has a temporary Business Analyst and this extends the position by one year.	<ul style="list-style-type: none"> Planned Growth & Prosperity Maintain & Enhance Strong Communities Operational Excellence 	Significant Growth (Priority 5: Service Level Increase)	108,627			
Linear Referencing Software	Linear Referencing Software provides a more modern way of managing the organization's linear assets (such as roads) by tracking and reporting on the many varied attributes along the asset. This allows for more accurate data on road surfaces, speed limits, and capital plans to be collected, for example, without increasing long term data maintenance requirements.	<ul style="list-style-type: none"> Planned Growth & Prosperity Maintain & Enhance Strong Communities 	Grant: MSI Operating	15,000			
Service Desk Analyst Position	Reallocation of a vacant position to address capacity requirements within the Information Services Department to ensure the organization is best able to meet the increased complexity of information technology service requests and provide a higher level of service and supports to the organization.	<ul style="list-style-type: none"> Planned Growth & Prosperity Maintain & Enhance Strong Communities 	Repurpose existing FTE	77,976	77,976	77,976	77,976
Service Request System	This will process external and internal requests through technology reducing reliance on manual processes and provide efficiencies in tracking and responding to customer service requests. This system will also provide better data to Administration and Council to support recommendations and decisions on County programs and services.	<ul style="list-style-type: none"> Maintain & Enhance Strong Communities Strong Local & Regional Governance Community Identity & Spirit Environmental Stewardship Operational Excellence 	Grant: MSI Operating	75,000			
SharePoint Implementation	This 2021 investment will allow for the continued roll-out of SharePoint, which will be the County's corporate records management system. This is critical to modernizing the County's workforce potential and ensuring that staff have reliable access to County records regardless of whether they are working in the office, in the field, or from home.	<ul style="list-style-type: none"> Planned Growth & Prosperity Maintain & Enhance Strong Communities Operational Excellence 	Significant Growth (Priority 5: Service Level Increase)	85,000			

Service Enhancements

SUMMARY

Service Enhancement	Description	Focus Area(s)	Funding Source	2021 Approved	2022 Forecast	2023 Forecast	2024 Forecast
Corporate Planning & Intergovernmental Services							
Corporate Advocacy Supports	Investment in enhanced government advocacy will support the County's strategic interests under a financial, economic, operational, and regulatory lens. The County is an active participant in several high-profile advocacy priorities aligned to its competitiveness; success in this regard will require effective coordination, positive relationships, smart messaging, and implementation of plans through Council, Administration, and well-positioned partners.	<ul style="list-style-type: none"> Planned Growth & Prosperity Strong Local & Regional Governance Environmental Stewardship Operational Excellence 	Significant Growth (Priority 5: Service Level Increase)	75,000	75,000	75,000	75,000
Economic Development Services							
Defence and Security Investment Supports	The County is positioned to capture defence and security industry investment while diversifying local and western Canadian economies. These supports include long term strategy and implementation actions to attract new investment. Additionally this item includes a focus on educating and expanding local businesses for engagement and procurement with defence and security industries. Sturgeon County has a locational advantage, being the host jurisdiction for CFB Edmonton, providing strong connection to base operations and awareness of public procurements in these industries. Diversification, skill development, attraction, and expansion activities are each noted under these supports.	<ul style="list-style-type: none"> Planned Growth & Prosperity 	Significant Growth (Priority 7: Tax Stabilization)	70,000	70,000	70,000	70,000
Advertising Resources	Sufficient investment in economic development marketing resources and contracted staff capacity will support critical messaging on the County's positive investment climate to local, national and international audiences. The County will develop partnerships and grant potential, while building out targeted campaigns, print and digital media, direct business promotion, events, and more to foster higher levels of awareness and investor interest.	<ul style="list-style-type: none"> Planned Growth & Prosperity Maintain & Enhance Strong Communities Community Identity & Spirit Operational Excellence 	Taxation & Grant: MSI Operating	122,000	174,000	176,000	178,000
Hydrogen Investment Attraction Supports	The County is well positioned to foster the massive economic and environmental potential within the clean hydrogen industry. A small investment is required to ensure the County is resourced to engage in hydrogen node development and complementary planning activities with partner governments, industry, and facilitators. This is a key priority for the County in diversifying its economy.	<ul style="list-style-type: none"> Planned Growth & Prosperity Maintain & Enhance Strong Communities Strong Local & Regional Governance Community Identity & Spirit Environmental Stewardship Operational Excellence 	Grant: MSI Operating	50,000			

Service Enhancements

SUMMARY

Service Enhancement	Description	Focus Area(s)	Funding Source	2021 Approved	2022 Forecast	2023 Forecast	2024 Forecast
Economic Development Services							
SIP Rail and PUL Planning	Sturgeon Industrial Park offers great value, and an assessment of rail servicing options will provide important investment certainty to those that require rail access for operations. Without certainty of alignments, often investment decisions are more difficult for companies to make as they consider north and west parcels of the Park.	<ul style="list-style-type: none"> Planned Growth & Prosperity Maintain & Enhance Strong Communities Environmental Stewardship 	Reserve: Economic Development	36,000			
Villeneuve Airport Area Growth Supports	The Villeneuve Airport is a tremendous regional asset, with the Villeneuve Landing Network partnership advancing several exciting concepts focused on the development of a growth node for target sector investments within the County. The County has the opportunity to lead in the development of critical growth management plans, governance reviews, and benefit frameworks, critical to moving the VLN mission forward.	<ul style="list-style-type: none"> Planned Growth & Prosperity Maintain & Enhance Strong Communities Strong Local & Regional Governance Community Identity & Spirit Environmental Stewardship Operational Excellence 	Significant Growth (Priority 5: Service Level Increase)	325,000			
Planning & Development Services							
Environmental Planning Services Roadmap	Sturgeon County is an environmental steward for its residents and an emerging leader in Canada's green economy. This initiative will work to describe the current state and strategic direction for the County's environmental services, compliances, engagements, plans / initiatives, and connected efforts of public and private partners. Domestic and global best practices will be considered, plus priorities for the County to pursue around integration and investment attraction.	<ul style="list-style-type: none"> Planned Growth & Prosperity Maintain & Enhance Strong Communities Strong Local & Regional Governance Community Identity & Spirit Environmental Stewardship Operational Excellence 	Significant Growth (Priority 5: Service Level Increase)	95,000			
Fleet & Facility Services							
Custodian Labourer (1 FTE)	This position will focus on keeping County facilities clean and safe. During the last year several hundred hours were spent managing the third party contractor currently delegated to custodian tasks. By having an employee dedicated to custodian work and other duties as required, Facility Services will be better positioned to manage the day to day of business involved in this department.	<ul style="list-style-type: none"> Planned Growth & Prosperity Maintain & Enhance Strong Communities 	Significant Growth (Priority 7: Tax Stabilization)	62,034	63,890	63,890	63,890
Heavy Equipment Technician	Reallocation of a vacant position to address capacity requirements within Fleet and Facility Services; this will decrease equipment down times and assist in the continued drive towards greater operational efficiency. The position will increase the versatility of the department, and hours of operational support.	<ul style="list-style-type: none"> Planned Growth & Prosperity Maintain & Enhance Strong Communities Operational Excellence 	Repurpose existing FTE	103,695	103,695	103,695	103,695

Service Enhancements

SUMMARY

Service Enhancement	Description	Focus Area(s)	Funding Source	2021 Approved	2022 Forecast	2023 Forecast	2024 Forecast
Transportation & Engineering Services							
Gravel Road & Shoulder Stabilization	The application of enhanced gravel road maintenance strategies, including but not limited to shoulder stabilization, application of chemical stabilization products, utilization of geo textile/cell technologies, and enhanced aggregate application, will significantly increase the life-cycle and safety of County road infrastructure. These actions address defects which are beyond the scope of routine maintenance but not to the scale of capital programming.	<ul style="list-style-type: none"> Maintain & Enhance Strong Communities Operational Excellence 	Significant Growth (Priority 2: Infrastructure Rehabilitation)	265,000	265,000	265,000	265,000
Intersection Improvement Program	Initiation of a first level review of intersections in the County. The intent of the review will be to establish prioritization of intersections that require improvements with respect to lighting, sightlines, traffic controls and lane configuration.	<ul style="list-style-type: none"> Maintain & Enhance Strong Communities Operational Excellence 	Significant Growth (Priority 2: Infrastructure Rehabilitation)	83,000			
Signs Service Enhancement	An increase in service level to actively address the current unsightly state of leaning and inadequate signage through the community which will help project a positive County image. In addition, installation of advance highway - local road junction signs will give drivers advanced notice as to which local road they are approaching to prevent sudden breaking on the highway for residents, industry, and emergency services.	<ul style="list-style-type: none"> Maintain & Enhance Strong Communities 	Significant Growth (Priority 5: Service Level Increase)	335,167			
Train Whistle Cessation	The development of an implementation plan to deliver a train whistling cessation program in the County which will help balance the needs of people and communities and address safety of our road users in regards to rail crossings.	<ul style="list-style-type: none"> Maintain & Enhance Strong Communities 	Significant Growth (Priority 5: Service Level Increase)	150,000	150,000	75,000	75,000
Utility Services							
Cost of Service Study (5 Year Review)	The Cost of Service Study (Five Year Review) will independently assess, evaluate, and provide recommendations for the County's existing water, sewer, and storm rates to ensure alignment with current economic conditions.	<ul style="list-style-type: none"> Maintain & Enhance Strong Communities Strong Local & Regional Governance Community Identity & Spirit Operational Excellence 	Utility Rate	85,000			
Utility Asset Management Implementation	The implementation of a comprehensive asset and infrastructure management tool to manage the department's critical assets and work functions, will provide the necessary information for evidence-based decision-making. A "CityWorks" asset management and work order software solution, would enable day-to-day work planning and maintenance activities, short and long-term planning of the department's infrastructure, and assist in accurately maintaining the Utility's rate model	<ul style="list-style-type: none"> Maintain & Enhance Strong Communities Strong Local & Regional Governance Community Identity & Spirit Operational Excellence 	Reserve	57,000	7,000	7,000	7,000

OPERATING SERVICE ENHANCEMENT TOTAL: \$2,818,371

2021 SERVICE ENHANCEMENT TOTAL: \$16,200,121

Budget Highlights

- **Divisions & Departments**





Budget Highlights by Division COUNCIL & COMMISSIONER'S OFFICE SUMMARY

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

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



Budget Highlights by Division

COUNCIL

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

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



Significant Budget Changes

Impact on 2021 Budget

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



Base Budget Highlights

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



Budget Highlights by Division

CHIEF ADMINISTRATIVE OFFICER'S (CAO) OFFICE

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

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



Significant Budget Changes

Impact on 2021 Budget

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



Base Budget Highlights

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

Budget Highlights by Division

CORPORATE COMMUNICATIONS

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

Programs

Internal Communications

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

External Communications

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

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



Significant Budget Changes

Impact on 2021 Budget

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

Base Budget Highlights

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



Service Enhancements

Operating

- Branding \$ 85,000
- Website Enhancement/Replacement \$100,000





Budget Highlights by Division

COMMUNITY SERVICES DIVISION

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

- Family & Community Support Services
- Protective Services

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

Budget Highlights by Division

FAMILY & COMMUNITY SUPPORT SERVICES

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

Programs

Program Development

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

Open Space Management

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

Community Development

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

Living Well Counselling Information and Referral Services

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

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

Significant Budget Changes

Impact on 2021 Budget



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

Base Budget Highlights

- Salaries, Wages & Benefits decreased by \$187,000 as various positions were replaced by newer staff hired at lower pay classifications.
- Grants increased by \$199,000 due to the reclassification of expenditures previously budgeted under "Contracted & General Services".
- Transfers from Reserve decreased due changes in the anticipated Community Aggregate Payment Levy revenue, and the completion of the 2020 Service Enhancement, Grant Coordinator.



Service Enhancements

Operating



- Park, Trail & Grant Coordinator (Pilot) \$96,160
- Sturgeon Victim Services \$ 6,778

Budget Highlights by Division

PROTECTIVE SERVICES

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

Programs

Response & Investigation

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

Training, Prevention & Education

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

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

Bylaw Enforcement

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

Provincial Statutes

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

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



Significant Budget Changes

Impact on 2021 Budget

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



Service Enhancements

Operating

- Firefighter x Three Positions \$254,934

Base Budget Highlights

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





Budget Highlights by Division

CORPORATE SERVICES DIVISION

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

The Corporate Services Division is comprised of the following departments:

- Human Resources Services
- Information Services
- Legislative Services

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

Budget Highlights by Division

HUMAN RESOURCE SERVICES

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

Programs

Human Resources General

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

Health and Safety

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

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



Significant Budget Changes

Impact on 2021 Budget

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



Base Budget Highlights

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

Budget Highlights by Division

INFORMATION SERVICES

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

Programs

IT Infrastructure

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

Business Transformation

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

Geographic Information Systems (GIS)

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

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

Information Management (IM)

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

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



Significant Budget Changes

Impact on 2021 Budget

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

Service Enhancements

Operating

- Business Analyst Extension \$ 108,627
- Linear Referencing Software \$ 15,000
- Service Desk Analyst Position \$ 77,976
- Service Request System \$ 75,000
- SharePoint Implementation \$ 85,000

Capital

- Broadband Initiative \$7,300,000
- LiDAR Acquisition \$ 215,000



Base Budget Highlights

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

Budget Highlights by Division

LEGISLATIVE SERVICES

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

Programs

Council and Committee Support

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

Quasi-Judicial Boards

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

Legislative Projects

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

Information Access and Privacy

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

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



Significant Budget Changes

Impact on 2021 Budget

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



Base Budget Highlights

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



Budget Highlights by Division

DEVELOPMENT & STRATEGIC SERVICES DIVISION

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

The Division is comprised of the following departments:

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

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



Budget Highlights by Division

PLANNING & DEVELOPMENT SERVICES

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

Programs

Long Range and Regional Planning

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

Current Planning

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

Development and Safety Codes

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

Special Projects and Process Improvement

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

Budget Highlights by Division

PLANNING & DEVELOPMENT SERVICES CONTINUED

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

Significant Budget Changes

Impact on 2021 Budget



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

Service Enhancements

Operating



- Environmental Planning Services Roadmap \$95,000

Base Budget Highlights

- Sales & User Charges decreased by \$34,700 due to estimated reductions endorsement activity for 2021.
- Salaries, Wages & Benefits increased by \$491,900 based on merit, inflation and organizational restructuring.
- Contracted & General Services increased by \$28,000 due to the following factors:
 - Completion of the one-time 2020 Service Enhancement, Land Management Services.
 - Reallocations and internal transfers from organizational restructuring to align budgeted costs with actual expenditures.
- Materials, Goods & Utilities increased by \$9,300 due to reallocations and internal transfers from organizational restructuring to align budgeted costs with actual expenditures.
- Grants increased by \$10,300 due to reallocations and internal transfers from organizational restructuring to align budgeted costs with actual expenditures.
- Transfers from Reserve decreased by \$70,000 due to the completion of the one-time 2020 Service Enhancement, Land Management Services.





Budget Highlights by Division

ECONOMIC DEVELOPMENT SERVICES

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

Programs

Investment Attraction

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

Business Retention and Expansion

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

Economic Partnership and Interconnection

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

Budget Highlights by Division

ECONOMIC DEVELOPMENT SERVICES CONTINUED

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



Significant Budget Changes

Impact on 2021 Budget

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

Service Enhancements

Operating



- Defense and Security Investment Supports \$ 70,000
- Economic Development Advertising Resources \$122,000
- Hydrogen Investment Attraction Supports \$ 50,000
- SIP Rail and PUL Planning \$ 36,000
- Villeneuve Airport Area Growth Supports \$325,000

Base Budget Highlights



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



Budget Highlights by Division

CORPORATE PLANNING & INTERGOVERNMENTAL SERVICES

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

Programs

Intergovernmental

Coordination and Initiatives

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

Intergovernmental Relations and Advocacy

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

Corporate Planning and Advisory

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

NOTE: PROGRAM SERVICES UNDER REVIEW FOR 2021

Budget Highlights by Division

CORPORATE PLANNING & INTERGOVERNMENTAL SERVICES CONTINUED

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

Significant Budget Changes

Impact on 2021 Budget



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

Service Enhancements



Operating

- Corporate Advocacy Supports \$75,000

Base Budget Highlights



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



Budget Highlights by Division

INFRASTRUCTURE SERVICES DIVISION

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

The Infrastructure Services Division is comprised of the following departments:

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

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



Budget Highlights by Division

AGRICULTURE SERVICES

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

Programs

Agricultural Planning & Regional Initiatives

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

Vegetation Management

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

Pest Management

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

Rural Extension

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

Environmental Conservation

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



Budget Highlights by Division

AGRICULTURE SERVICES CONTINUED

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



Significant Budget Changes

Impact on 2021 Budget

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

Base Budget Highlights

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



Budget Highlights by Division

FLEET & FACILITY SERVICES

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

Programs

Fleet Services

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

Building Services

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

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



Significant Budget Changes

Impact on 2021 Budget

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

Service Enhancements

Operating

- Custodian Labourer \$ 62,034
- Heavy Equipment Technician \$103,695

Capital

- Cardiff Park Office Trailer \$ 20,000
- Cardiff Room & Security Improvements \$136,250
- Fleet Yard Coverall Building \$ 88,000



Base Budget Highlights

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



Budget Highlights by Division

STORMWATER MANAGEMENT

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

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



Significant Budget Changes

Impact on 2021 Budget

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



Budget Highlights by Division

TRANSPORTATION & ENGINEERING SERVICES

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

Programs

Road Maintenance

Winter and summer maintenance.

Road Graveling

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

Bridge Maintenance

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

Asphaltic Road Repair & Maintenance

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

Capital Project Delivery

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

Gravel/Culvert/Ditch Maintenance

Gravel road repair (May to October) is the rebuilding of soft and/or dangerous spots by excavating, reshaping, adding heavier gravel and packing the area.

Culvert/Ditch

Maintenance (April to November) is the ongoing replacement of culverts and cleaning of ditches to maintain the flow of water and to protect the integrity of the road subgrade.

Dust Control

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

Budget Highlights by Division

TRANSPORTATION & ENGINEERING SERVICES CONTINUED

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



Significant Budget Changes

Impact on 2021 Budget

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



Service Enhancements

Operating

- Gravel Road & Shoulder Stabilization \$265,000
- Intersection Improvement Program \$ 83,000
- Signs Service Enhancement \$335,167
- Train Whistle Cessation \$150,000

Capital

- Heritage Industrial Park and Rge Rd 254 Reconstruction \$2,500,000
- Pinesands Subdivision \$2,790,000
- Rge Rd 10 Reconstruction Engineering (Road to Pinesands Subdivision) \$ 150,000

Base Budget Highlights

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



Budget Highlights by Division

UTILITY SERVICES

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

Programs

Water

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

Wastewater

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

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

Significant Budget Changes

Impact on 2021 Budget

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



Service Enhancements

WATER

Operating

- Cost of Service Study (5 Year Review) \$85,000
- Utility Asset Management Implementation \$57,000

Capital

- Advanced Metering Infrastructure (Phase 2) \$98,500



WASTEWATER

Capital

- Manor Estates Stage II LP Sewer Conversion \$84,000

Base Budget Highlights

- Sales & User Charges increased by \$529,000 to offset the rising costs of water purchases and wastewater treatment.
- Other Revenue decreased by \$91,000 due to the expiration of water and wastewater agreements with Sturgeon Valley Vista and Summerbrook.
- Salaries, Wages & Benefits increased by \$205,000 due to reallocations and internal transfers from organizational restructuring to align budgeted costs with actual expenditures.
- Materials, Goods & Utilities increased by \$558,000 due to rising costs for water purchases and wastewater treatment.
- Debt repayment and servicing obligations decreased by \$159,000 due to the expiration of three long-term debentures.
- Transfers to Reserve decreased by \$217,165. Utilities is operated independent of taxation and is 100% utility-rate funded. To ensure adequate funding for future operations, capital contributions are deducted from the expected operating performance of Utility Departments, and the net balance is closed to the Utility Capital Reserve.
- Contributed to Capital decreased by \$240,000 to reflect increased reliance on grants and capital reserves to fund the completion of utility-related capital assets.





Budget Highlights by Division

WASTE MANAGEMENT SERVICES

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

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



Significant Budget Changes

Impact on 2021 Budget

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



Base Budget Highlights

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



Budget Highlights by Division

FINANCIAL, ASSESSMENT & PROCUREMENT SERVICES DIVISION

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

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

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

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

Budget Highlights by Division

ASSESSMENT SERVICES

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

Services

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

Core Responsibilities

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

Ancillary Services

Designated Industrial Property Assessment

Sturgeon County assessors are contracted by the Provincial Assessor and have been delegated the duty to prepare the assessment of all designated industrial properties within Sturgeon County on behalf Municipal Affairs and the Government of Alberta until July 4, 2021.

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

Significant Budget Changes

Impact on 2021 Budget

- For funding purposes, the Assessment Services budget increased by 5.2%; \$185,000.



Base Budget Highlights

- Salaries, Wages & Benefits increased by \$231,000 based on merit, inflation and organizational restructuring; it includes the reclassification of contracted costs from a 2020 Service Enhancement.
- Contracted & General Services decreased by \$107,700 due to the reclassification of contracted costs from a 2020 Service Enhancement.

Budget Highlights by Division

FINANCIAL & PROCUREMENT SERVICES

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

Financial & Procurement Services delivers the following services:

Programs

Financial Stewardship & Policy Framework

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

Financial Reporting

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

Customer Service and Reception

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

Accounts Payable

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

Procurement

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

Accounts Receivable

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

Taxation

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

Payroll and Benefits

Payroll processing and administration of the County benefits program.

Financial Planning & Budgeting

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

Financial Information & Support

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



Budget Highlights by Division

FINANCIAL & PROCUREMENT SERVICES CONTINUED

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



Significant Budget Changes

Impact on 2021 Budget

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

Base Budget Highlights

- Sales & User Charges decreased by \$25,500 mainly due to the elimination of provincially-issued Well Drilling licenses.
- Salaries, Wages & Benefits increased by \$231,000 based on merit, inflation and organizational restructuring.
- Contracted & General Services decreased by \$107,700 due to the deferral of the 2020 Service Enhancement, Procurement & Contract Management position, to the 2021 Salary Plan.
- Transfers to Reserves decreased by \$50,000 as the reserve contribution for the 2016 Service Enhancement, ERP replacement reserve, was completed in 2020.



Budget Highlights by Division

GENERAL ADMINISTRATION

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

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



Significant Budget Changes

Impact on 2021 Budget

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

Base Budget Highlights

- Sales & User Charges decreased by \$93,400 due to a contract anticipated to commence mid-year 2021.
- Government Grants decreased by \$170,000, as the MSI operating grant has been utilized to support specific initiatives for 2021, rather than operating costs.
- Salaries, Wages & Benefits decreased by \$109,500 due to a contract anticipated to expire mid-year 2021.
- Contracted & General Services decreased by \$512,800 due to provincial policing costs being budgeted in the Protective Services department.





Budget Highlights by Division

TAXES & GENERAL REVENUE

	2019 Actuals	2020 Approved Budget	2021 Base Budget	Service Enhancements	Significant Growth	2021 Approved Budget	2020/2021 Budget Change (%)	2022 Financial Forecast	2023 Financial Forecast	2024 Financial Forecast
Revenues										
Taxes	50,204,838	50,199,197	50,589,465		30,195,453	80,784,918	60.9%	85,415,725	85,708,868	86,126,173
Sales & User Charges	(141,112)	1,045,000	1,973,600		(1,117,600)	856,000	(18.1%)	856,000	856,000	856,000
Government Grants	6,335									
Other Revenues	2,762,441	1,663,021	1,726,920			1,726,920	3.8%	1,726,920	1,726,920	1,726,920
Total Revenues	52,832,502	52,907,218	54,289,985		(29,077,853)	83,367,838	57.6%	87,998,645	88,291,788	88,709,093
Expenditures										
Contracted & General Services	271,576	246,667	280,098		1,509,773	1,789,871	625.6%	1,789,871	1,789,871	1,789,871
Grants	132,881	135,937	137,840			137,840	1.4%	140,569	143,380	146,248
Provisions for Allowances	1,022,294	225,000	415,600			415,600	84.7%	415,600	415,600	415,600
Total Expenses	1,426,751	607,604	833,538		1,509,773	2,343,311	285.7%	2,346,040	2,348,851	2,351,719
Net Operating Cost	51,405,751	52,299,614	53,456,447		27,568,080	81,024,527	54.9%	85,652,605	85,942,937	86,357,374
Transfers (to) from Reserve	1,597,910	(387,952)	(127,373)		(13,320,276)	(13,447,649)	3,366.3%	(17,035,763)	(15,653,314)	(14,203,443)
Transfers (to) from Accumulated Surplus		(524,921)	(1,732,320)			(1,732,320)	230.0%	(1,732,320)	(1,732,320)	(1,732,320)
Contributed to Capital					(14,247,804)	(14,247,804)		(10,659,690)	(12,042,139)	(13,492,011)
Net for Funding Purposes	53,003,661	51,386,741	51,596,754			51,596,754	0.4%	56,224,832	56,515,164	56,929,600
Net for Budgeting Purposes	53,003,661	51,386,741	51,596,754			51,596,754	0.4%	56,224,832	56,515,164	56,929,600



Significant Budget Changes

Impact on 2021 Budget

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

Base Budget Highlights

- Tax revenue increased by \$390,300 based on projected growth and assessment changes.
- Other revenues increased by \$63,900 primarily due to the completion of a local improvement tax which had been accounted for through a deferred revenue adjustment.
- Contracted & General Services increased by \$33,400 due to an increase in Alberta Industrial Heartland membership dues.
- Provision for Allowances increased by \$190,600 to reflect upward trends in uncollectible tax accounts.
- Transfers to Reserve decreased by \$260,600 due to changes in the accounting treatment of the Community Aggregate Payment Levy reserve contribution.
- Transfers to Accumulated Surplus increased by \$1,207,400 primarily due to the commencement of a five year tax deferral agreement starting in 2021.



Capital Budget

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



Capital Budget

CAPITAL PLANNING

As with many municipalities in the province, Sturgeon County faces the challenge of maintaining and replacing aging infrastructure in a fiscally responsible and sustainable manner.

Sturgeon County undergoes a capital planning process every year that determines the focus for the next one, three, and ten years. The planning process has multiple phases and requires input from key stakeholders at various times. Gathering input from stakeholders helps Sturgeon County design a capital plan that is fiscally responsible, meets the needs of residents, and positions Sturgeon County for growth.

Sturgeon County's capital planning is divided into two key sections: Infrastructure (roads, bridges, storm/ drainage) and Machinery and Equipment.

Infrastructure Planning Process

While Sturgeon County continues to evaluate alternative capital delivery models, the current capital planning model involves four-stage. In stage one, an assessment of current infrastructure is performed to identify potential projects. The assessment is based on an analysis of key measures, alignment with strategic plans, emergent issues, as well as consultation with Departments, Council, and resident input.

Assessment factors are specific to each type of infrastructure, but can include:

- Traffic Volumes
- Safety Concerns Network importance
- Visual condition inspections
- Visual inspection
- Growth planning
- Useful life

During the second stage, preliminary engineering is performed on the priority projects identified during stage one. Preliminary engineering involves performing geo technical and environmental impact analysis, feasibility analysis, and public consultation.

The third stage, detailed design, involves the completion of all pre-construction activities. This includes, surveying, land acquisition, utility relocates, obtaining necessary agreements and environmental permits.

The fourth stage is construction. This stage involves tendering, obtaining contracts, monitoring the project and eventually final acceptance of the completed project.

Machinery & Equipment

Sturgeon County's fleet of heavy machinery, equipment, and vehicles is scheduled for replacement based on the unit's useful life. Useful life is determined based on historical trends within Sturgeon County's fleet and industry standards. Establishing a replacement cycle based on useful life helps stabilize tax rates by ensuring a consistent contribution can be made to reserves for funding the future replacement of equipment and vehicles.

The Capital plan and Capital Financial Forecast have been developed around the replacement of existing machinery and equipment; proposals for new acquisitions are brought forward to Council for approval as a Service Enhancement.

Capital planning for machinery and equipment is performed by Fleet & Building Services with input from all departments.



1. Potential Projects

- End of life cycle
- Political Will
- Failure



2. Preliminary Engineering

- Geotech
- Evaluations
- Options
- Environmental



3. Detailed Design

- Utility Relocates
- Land
- Borrow Material
- Brushing
- Cost for Final Decision
- Cost for Construction



4. Construction

- Tender
- Contracts
- Monitoring
- Warranty
- Facilities and Construction



Capital Budget

CAPITAL FUNDING

Overview

There are various forms of capital funding that are used, including taxes, capital grants, developer levies, capital reserves, debt, and sale of existing assets.

Taxes

Taxes are funds designated from the Operating Budget, through contributions to capital, to fund capital projects. Often other forms of capital funding are insufficient to replace existing infrastructure; therefore, capital funding through taxation helps ensure Sturgeon County can support focused growth and maintain high levels of service. *See page 18.*

Capital Grants

Capital Grants are funds, typically from other levels of government, designated for specific projects or initiatives. Capital Grants are a key form of funding for sustainability and are utilized to fund road, utility, bridge or storm/drainage infrastructure. Most grants are restricted to the project or initiative on which they were originally applied for and, if awarded, can only be used for that purpose. If the project is canceled after the grant has been awarded the funds must either be returned or, if approved under a new application, applied to a similar project.

Developer Levies

Developer Levies are collected from Developers in order to build infrastructure that is required for a specific area and purpose. The use of Developer Levies to fund capital projects is restricted to roads, utilities, and storm/drainage infrastructure.

Capital Reserves

Capital Reserves are funds that have been set aside to fund future capital projects. Transfers from the Operating Budget to Capital reserves stabilize tax rates by ensuring a consistent contribution is set aside in a capital reserve.

Debt

Debt is utilized for projects when funding sources cannot be utilized or where it makes financial sense to do so. Debt funding must be assumed in a manner compliant with the Municipal Government Act and Sturgeon County's Debt Management Policy.

Sale of Existing Assets

Sale of Existing Assets is an effective way of supporting new machinery, equipment, and vehicle acquisitions. Sales of Existing Assets can occur through a guaranteed trade-in agreement entered into at the time of initial purchase or through public auction. Sales of existing assets fund replacement purchases for like assets, i.e. the sale of a motor grader would be used to help fund the replacement of another motor grader.



Capital Budget

2021 CAPITAL BUDGET & 2022 - 2026 CAPITAL FINANCIAL FORECAST

	2020	2021	2022	2023	2024	2025	2026
Capital Funding							
Off-Site Levies	3,800,000	1,404,160	3,755,092	2,785,895	3,284,006	5,770,762	1,899,834
Developer Contributions	-	-	-	-	-	-	-
Capital Grants	6,385,000	13,486,899	5,426,500	3,861,500	3,204,800	3,170,000	3,170,000
Contributed from Operations	5,781,800	5,601,800	7,351,800	7,351,800	7,351,800	7,351,800	7,351,800
Significant Tax Revenue Growth	-	14,247,804	10,659,690	12,002,139	11,398,711	13,492,012	13,398,434
Sale of Assets	726,500	180,000	593,000	983,500	335,500	623,000	507,500
Contributed from Utility Operations	1,445,000	1,387,479	1,445,000	1,445,000	1,445,000	1,445,000	1,595,000
Debtenture	6,100,000	10,720,000	6,270,000	6,250,000	750,000	1,957,500	8,718,576
Total Capital Revenue	24,238,300	47,028,142	35,501,082	34,679,834	27,769,817	33,810,074	36,641,144
Transfers from Capital Reserves	3,389,600	9,292,450	7,850,260	5,909,861	1,745,110	2,946,488	4,968,530
TOTAL	27,627,900	56,320,592	43,351,342	40,589,695	29,514,927	36,756,562	41,609,674
Expenses & Reserve Contributions							
Road Rehabilitation	3,060,000	7,400,000	5,590,000	5,020,000	2,160,000	4,900,000	6,000,000
Collector Road Reconstruction	2,175,000	13,340,000	11,130,000	12,037,500	875,000	6,877,500	15,519,240
Intersection Improvements	255,000	-	-	-	-	-	-
Local Road Reconstruction	2,521,000	4,492,500	4,245,000	4,940,000	4,540,000	4,170,000	4,200,000
Subdivision Resurfacing	-	360,000	3,640,000	382,500	4,011,500	1,636,000	1,820,000
Pavement Preservation	650,000	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000
Bridges	1,105,000	4,140,800	2,197,000	2,038,800	2,034,800	1,604,800	2,152,800
Drainage	1,410,000	4,950,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Equipment & Vehicles	3,976,000	3,264,250	3,584,250	4,609,000	2,039,500	3,594,500	2,619,000
Buildings	-	108,000	-	-	-	-	-
Land Improvements	325,000	100,000	1,665,000	100,000	100,000	100,000	100,000
Broadband Infrastructure	-	7,300,000	-	-	-	-	-
Utility Engineering Structures	10,577,600	4,289,182	4,785,092	5,595,895	5,690,006	7,900,762	2,816,834
Total Capital Expense	26,054,600	52,494,732	41,586,342	39,473,695	26,200,806	35,533,562	39,977,874
Transfers to Capital Reserves	1,573,300	3,825,860	1,765,000	1,116,000	3,314,121	1,223,000	1,631,800
TOTAL	27,627,900	56,320,592	43,351,342	40,589,695	29,514,927	36,756,562	41,609,674

Capital Budget

2021 CAPITAL BUDGET & 2022 - 2026 CAPITAL FINANCIAL FORECAST

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

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

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

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

LEGEND:		
Construction	Detailed Design	Feasibility

Capital Budget

2021 CAPITAL BUDGET & 2022 - 2026 CAPITAL FINANCIAL FORECAST

2021-2026 Local Road Reconstruction											
#	Div.	Project	Scope of Work	Length (KM)	Funding	2021	2022	2023	2024	2025	2026
21-LRP-01	Multi	LRP Stabilization / Selective Grading	Local Road Stabilization and Selective Grading	-	Significant Growth	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
21-LRP-02	2	Twp Rd 542 - Rge Rd 251 to Rge Rd 250	Local Road Reconstruction	1.6	Taxation	880,000					
21-LRP-03	2	Rge Rd 251 - Sturgeon Heights Subdivision to St. Albert Boundary	Local Road Reconstruction	2.2	Taxation	1,210,000					
21-LRP-04	3	Twp Rd 540 - Rge Rd 263 to Rge Rd 262	Local Road Reconstruction	1.2	Taxation	660,000					
21-LRP-05	3	Rge Rd 260 - Hwy 37 to St. Albert Boundary	Local Road Reconstruction	3.95	Taxation	197,500	1,975,000				
21-LRP-06A	2	Rge Rd 252 - Bellerose Dr to Coal Mine Rd	Local Road Reconstruction	0.9	Taxation	45,000	450,000				
21-LRP-07	3	Rge Rd 272 - Twp Rd 540 to Hwy 633	Local Road Reconstruction	3.2	Federal Gas Tax / Taxation		160,000	1,600,000			
21-LRP-08	1	Rge Rd 245 - Sturgeon Rd to Hwy 37	Local Road Reconstruction	3.2	Federal Gas Tax / Taxation / Capital Reserve		160,000	1,600,000			
21-LRP-09	4	Twp Rd 552 - Hwy 2 to Rge Rd 254	Local Road Reconstruction	1.6	Federal Gas Tax / Taxation			80,000	800,000		
21-LRP-10	1	Rge Rd 235 - Twp Rd 552 to Hwy 37	Local Road Reconstruction	3.2	Federal Gas Tax / Taxation			160,000	1,600,000		
21-LRP-11	5	Rge Rd 240 - Twp Rd 583 to 800m S of Twp Rd 583	Local Road Reconstruction	0.8	Federal Gas Tax / Taxation				400,000		
21-LRP-12	1	Twp Rd 552 - Rge Rd 230 to Rge Rd 231	Local Road Reconstruction	1.6	Federal Gas Tax / Taxation				80,000	800,000	
21-LRP-13	5	Rge Rd 244 - Twp Rd 554 to Hwy 642	Local Road Reconstruction	3.2	Federal Gas Tax / Taxation				160,000	1,600,000	
21-LRP-14	5	Rge Rd 241 - Twp Rd 560 to Cameron Park	Local Road Reconstruction	4.5	Taxation					225,000	2,250,000
21-LRP-15	6	Rge Rd 220 - Twp Rd 580 to Redwater Boundary	Local Road Reconstruction	0.9	Taxation / Capital Reserve					45,000	450,000
Total						4,492,500	4,245,000	4,940,000	4,540,000	4,170,000	4,200,000

Funding						
Taxation	2,992,500	2,425,000	2,750,000	2,750,000	2,670,000	2,644,800
Capital Reserve			11,900			55,200
Grants		320,000	678,100	290,000		
Significant Growth	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Total Funding	4,492,500	4,245,000	4,940,000	4,540,000	4,170,000	4,200,000

2021-2026 Subdivision Resurfacing											
#	Div.	Project	Scope of Work	Length (KM)	Funding	2021	2022	2023	2024	2025	2026
21-SUR-01	5	Hillsborough Estates Subdivision	Gravel Subdivision Surfacing	4	Significant Growth / Capital Reserve	360,000	3,640,000				
21-SUR-02	5	Woodridge Subdivision	Gravel Subdivision Surfacing	4.25	Significant Growth / Capital Reserve			382,500	3,867,500		
21-SUR-03	5	Golden Heights Subdivision	Gravel Subdivision Surfacing	1.6	Significant Tax Growth				144,000	1,456,000	
21-SUR-04	5	Lily Lake Estates Subdivision	Gravel Subdivision Surfacing	2	Significant Growth / Capital Reserve					180,000	1,820,000
Total						360,000	3,640,000	382,500	4,011,500	1,636,000	1,820,000

Funding						
Capital Reserve		3,640,000	46,498	27,910		29,260
Significant Growth	360,000		336,002	3,983,590	1,636,000	1,790,740
Total Funding	360,000	3,640,000	382,500	4,011,500	1,636,000	1,820,000

2021-2026 Pavement Preservation											
#	Div.	Project	Scope of Work	Length (KM)	Funding	2021	2022	2023	2024	2025	2026
21-PPP-01	Multi	Pavement Preservation Program	Pavement Preservation Treatments	-	Significant Growth	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000
Total						2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000

Funding						
Significant Growth	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000
Total Funding	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000

LEGEND:		
Construction	Detailed Design	Feasibility

Capital Budget

2021 CAPITAL BUDGET & 2022 - 2026 CAPITAL FINANCIAL FORECAST

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

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

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

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

LEGEND:

Construction	Detailed Design	Feasibility
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Capital Budget

2021 CAPITAL BUDGET & 2022 - 2026 CAPITAL FINANCIAL FORECAST

2021-2026 Equipment & Vehicles

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

LEGEND:

Construction	Detailed Design	Feasibility
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Capital Budget

2021 CAPITAL BUDGET & 2022 - 2026 CAPITAL FINANCIAL FORECAST

2021-2026 Equipment & Vehicles (...continued)								
Department	Project	Funding	2021	2022	2023	2024	2025	2026
FLEET & FACILITY SERVICES	Vehicle & Equipment Reserve	Taxation			44,000	44,000	44,000	44,000
	Vehicle Replacement	Taxation / Sale of Assets / Capital Reserve	130,000	300,000				
	Cardiff Room & Security Improvements (2021 SE - CAP)	Capital Reserve	136,250					
			266,250	300,000	44,000	44,000	44,000	44,000
INFORMATION SERVICES	Vehicle & Equipment Reserve	Taxation			63,000		58,000	
	Annual IT Infrastructure Replacement	Taxation / Capital Reserve	104,000	210,500	27,000	10,000	17,000	104,000
	Audio Visual Replacement	Taxation	30,000				15,000	30,000
	Phone System	Taxation / Capital Reserve	10,000			250,000		
	LiDAR Acquisition (2021 SE - CAP)	Capital Reserve	215,000					
		359,000	210,500	90,000	260,000	90,000	134,000	
PLANNING & DEVELOPMENT SERVICES	Vehicle & Equipment Reserve	Taxation	4,500	4,500	4,500	4,500	4,500	4,500
			4,500	4,500	4,500	4,500	4,500	4,500
TRANSPORTATION & ENGINEERING SERVICES	Vehicle & Equipment Reserve	Taxation	17,500	17,500	17,500		17,500	17,500
	Vehicle Replacement	Capital Reserve / Sale of Asset				42,000		
	Vehicle & Equipment Reserve	Taxation	163,900	333,000		1,288,500		491,000
	1 Ton Pickups	Taxation / Sale of Asset					55,000	
	1/2 Ton Pickup	Taxation / Sale of Asset		40,000	40,000		40,000	80,000
	3/4 Ton Pickups	Taxation / Sale of Asset	80,000	160,000	115,000	100,000	55,000	165,000
	Divisional Graders	Taxation / Sale of Asset		520,000	1,575,000	530,000	535,000	1,080,000
	Excavators/Reclaimers	Taxation / Sale of Asset		270,000			1,200,000	
	Heavy Duty Trucks	Taxation / Sale of Assets / Capital Reserve	1,275,000	200,000	425,000			440,000
	Medium Duty Trucks	Taxation / Sale of Asset	55,000		130,000		65,000	65,000
	Motor Graders	Taxation / Sale of Assets / Capital Reserve		680,000	690,000		690,000	
	Skid Steer	Taxation / Sale of Asset					180,000	
	Towed Compactors	Taxation / Sale of Asset	75,000					
	Tractors	Taxation / Sale of Asset		150,000		150,000		
	Trailers	Taxation / Sale of Asset	130,000			10,000	10,000	
Wheel Loader	Taxation / Sale of Asset			290,000				
		1,796,400	2,370,500	3,282,500	2,120,500	2,847,500	2,338,500	
Total General			3,631,150	4,040,500	4,705,000	3,293,500	3,722,300	3,270,800
UTILITIES:								
WATER SERVICES	Vehicle & Equipment Reserve	Utility Rate	35,000	35,000	35,000	35,000	35,000	35,000
	Trailer Replacement	Capital Reserve / Sale of Asset				30,000		15,000
	Truck Replacement	Capital Reserve / Sale of Asset			55,000	55,000	55,000	
		35,000	35,000	90,000	120,000	90,000	50,000	
WASTEWATER SERVICES	ATV Replacement	Capital Reserve					20,000	
	Two way radio system	Capital Reserve		18,750				
		-	18,750	-	-	-	20,000	-
Total Utilities			35,000	53,750	90,000	120,000	110,000	50,000
TOTAL GENERAL & UTILITIES			3,666,150	4,094,250	4,795,000	3,413,500	3,832,300	3,320,800

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

LEGEND:		
Construction	Detailed Design	Feasibility

Capital Budget

2021 CAPITAL BUDGET & 2022 - 2026 CAPITAL FINANCIAL FORECAST

2021-2026 Buildings & Land Improvements								
Department	Project	Funding	2021	2022	2023	2024	2025	2026
FAMILY & COMMUNITY SUPPORT SERVICES	OSMP Various Neighborhood sites	Capital Reserve	100,000	100,000	100,000	100,000	100,000	100,000
	RVA Trail connection to Hwy 15 Bridge	Grants		185,000				
	Temple Trail (construction)	Grants		750,000				
	Underslung pedestrian bridge (Hwy 15)	Grants		630,000				
			100,000	1,665,000	100,000	100,000	100,000	100,000
FLEET & FACILITY SERVICES	Cardiff Park Office Trailer (2021 SE - CAP)	Capital Reserve	20,000					
	Fleet Yard Coverall Building (2021 SE - CAP)	Significant Growth	88,000					
			108,000	-	-	-	-	-
INFORMATION SERVICES	Broadband Initiative (2021 SE - CAP)	Debenture	7,300,000					
			7,300,000	-	-	-	-	-
TOTAL			7,508,000	1,665,000	100,000	100,000	100,000	100,000

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

2021-2026 Utility Services								
Department	Project	Funding	2021	2022	2023	2024	2025	2026
WATER SERVICES	Advanced Metering Infrastructure Phase 2 (2021 SE CAP)	Utility Rate	98,500					
	Utility Capital Reserve	Utility Rate	726,338	930,000	930,000	930,000	930,000	930,000
	Cardiff Pumphouse & Reservoir	Utility Rate / Capital Reserve						150,000
	Casa Vista Pumphouse & Reservoir	Capital Reserve / Debenture			150,000	1,500,000		
	Landing Trail Waterline Connection	Capital Reserve		170,000	1,700,000			
	Meter Replacement Program	Capital Reserve	180,000	180,000	180,000			
	Morinville Waterline - 3rd Pump at Booster Station	Capital Reserve				96,000		
	Noroncal Water & Fire Servicing (Offsite Levy)	Offsite Levies			1,754,038			
	Pressure Reducing Valve Improvements	Offsite Levies	504,160					
	Riverside Park Pumphouse & Reservoir	Capital Reserve / Debenture				150,000	1,500,000	
	RQB Bulk Water Station Improvements	Capital Reserve		150,000				
	RR225 350mm Pipe-South replacing Herder Co-op Line (Offsite Levy)	Offsite Levies		1,666,002				
	Sturgeon Heights Fire Servicing (Offsite Levy)	Offsite Levies				468,198		
	Summerbrook Reservoir Exterior Improvements	Offsite Levies	900,000					
	Summerbrook Reservoir Interior Improvements	Offsite Levies		1,500,000				
	Summerbrook Reservoir to Southwest Summerbrook Estate (Offsite Levy)	Capital Reserve / Debenture					770,762	
	Twp 553 350mm Pipe -Highway 825 to Park Road (Offsite Levy)	Offsite Levies					1,110,668	
	U.Viscount Estates to L. Viscount Estates & Sturgeon Heights (Offsite Levy)	Offsite Levies						1,899,834
	Villeneuve Bulk Water Station Improvements	Capital Reserve			150,000			
	Villeneuve Airport Waterline	Grants	2,152,522					
Water Pipeline Condition Assessment	Capital Reserve	60,000						
Watermain to Noroncal via Crozier Avenue (Offsite Levy)	Offsite Levies			1,031,857				
Total Water Services			4,621,520	4,596,002	5,895,895	4,434,866	3,350,762	2,979,834
WASTEWATER SERVICES	Bellerose Lift Station Pump	Capital Reserve						287,000
	Calahoo Lagoon Improvements	Capital Reserve	100,000					
	Capital Wastewater Reserve	Utility Rate	443,641	480,000	480,000	480,000	480,000	480,000
	RQB Lagoon Assessment	Capital Reserve		50,000				
	RQB Lagoon Improvements	Capital Reserve			150,000			
	Sewerline Risk Prioritization Study / Condition Assessment	Capital Reserve	60,000					
	Sturgeon Industrial Park Sanitary Improvements	Offsite Levies		100,000				
	Sturgeon Road Gravity Sewer (450mm) Diameter (Offsite Levy)	Offsite Levies				1,571,390		
	Sturgeon Valley Force Main - Rivers Gate Lift Station to Start Line (Levy)	Offsite Levies					2,500,000	
	Sturgeon Valley Gravity Main - Sturgeon Hghts to Rivers Gate (Levy)	Offsite Levies					2,500,000	
	Upgrade Tuscan Hills Lift Station (Offsite Levy)	Offsite Levies		489,090				
Villeneuve Lift Station Pump Replacement	Capital Reserve				133,750			
Wet Weather (Inflow & Infiltration) Construction Improvements	Capital Reserve	150,000						
Manor Estates Stage II LP Sewer Conversion (2021 SE CAP)	Utility Rate	84,000						
Total Wastewater Services			837,641	1,119,090	630,000	2,185,140	5,480,000	767,000
TOTAL WATER & WASTEWATER SERVICES			5,459,161	5,715,092	6,525,895	6,620,006	8,830,762	3,746,834

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

LEGEND:

Construction	Detailed Design	Feasibility
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Financial Overview

- Revenue & Funding Sources
- Expenses & Funding Commitments
- Debt Servicing
- Reserves
- Summary of Movement in Reserves



Financial Overview

REVENUE & FUNDING SOURCES

Overview

Revenues are generated from a variety of different sources but are categorized as follows for reporting and budget purposes. Sturgeon County is conservative in revenue and funding estimates.

Taxation

Taxation is the net municipal portion of all property taxes and grants received in place of taxes and is the primary source of revenue for Sturgeon County. The taxation budget is based on the projected assessment values of all properties within Sturgeon County. The assessment values are projected using the prior year base assessment and adjusting for new growth, depreciation, and policy changes.

A breakdown of the projected 2021 Tax Levy composition is shown on page 28.

User Fees & Charges

User Fees and Charges are related to most of the revenue generated through the Schedule of Fees and Charges Bylaw but also includes revenue generated from inter-municipal agreements and revenue from permits, licenses, and fines. As some of the activity giving rise to revenue under Sales and User Charges can be volatile, (i.e. Emergency Services incident response billing) budgets are based on historical actual trend analysis. While the Schedule of Fees and Charges Bylaw can be brought to Council for amendment at any time during the year, it is always reviewed annually as part of the budget process.

A copy of the most current Schedule of Fees and Charges Bylaw is available on the Sturgeon County website: www.sturgeoncounty.ca.

Other Revenues

Various types of other revenue include special and frontage tax levies, tax and other late payment penalties, investment returns and interest income, and miscellaneous dividends. These miscellaneous revenues account for a very small percentage of the overall operating revenue generated by Sturgeon County.

Cost Recoveries

Cost Recoveries are those costs incurred on behalf of and recovered from other municipalities or other sources (i.e. insurance). This type of revenue is not budgeted for but is recorded as cost recovery in the year it occurs.

Government Transfers

Government Transfers are grants awarded from Provincial and/or Federal Governments. To support the conservative nature of revenue budgeting, only grants that have been historically awarded or that are measurable and have been confirmed are budgeted for. Some examples of major grant revenue received includes the Municipal Sustainability Initiative (MSI), Family & Community Support Service, and the Agriculture Services Board grants.

Financial Overview

EXPENSES & FUNDING COMMITMENTS

Overview

Expenditures and funding commitments are generated from a variety of different sources but are grouped as follows for budget and reporting purposes.

Salaries, Wages & Benefits

Salaries, wages, and benefits is the largest expense category for Sturgeon County. This category of expenses relates to all forms of remuneration paid to employees, elected and appointed officials and includes:

- Salaries, wages, and overtime
- Per diems
- Benefit and pension contributions
- Employer portion of CRA payroll deductions

Contracted & General Services

Contracted & General Services comprise a variety of services that are typically obtained through, or directly attributable to, a contract. This category of expense can include advertising, contracted janitorial or engineering services, legal expenses, insurance premiums, equipment rental costs, and special project costs.

Materials, Goods & Utilities

Materials, Goods, & Utilities includes all purchases of materials, goods, and supplies. Gravel, leases, utility charges (power, water, natural gas), stationary, vehicle and equipment fuels, and parts and supplies are normal expenses recognized in this category.

Interest on Long-Term Debt

Interest on Long-Term Debt is interest based on the debt servicing obligation arising from approved debentures. Sturgeon County is required to fund debt obligations as they are incurred.

Grants

Grants are awarded by Sturgeon County to other organizations or municipalities. Grants include grants for municipalities based on the Fire Servicing Agreements, Recreation and Community grants, Library and Arena grants, grants to organizations (i.e. Stars Air Ambulance).

Internal Cost Allocations

Internal costs allocations typically include fleet and maintenance charges. There is no net impact of internal allocations on the budget, these charges are simply accounting adjustments.

Transfer to Reserves

Transfers to Reserve represent a current or ongoing commitment of funds to provide funding for emergent financial needs, to stabilize tax rates, for the future replacement of existing equipment and facilities, or to fund future projects.

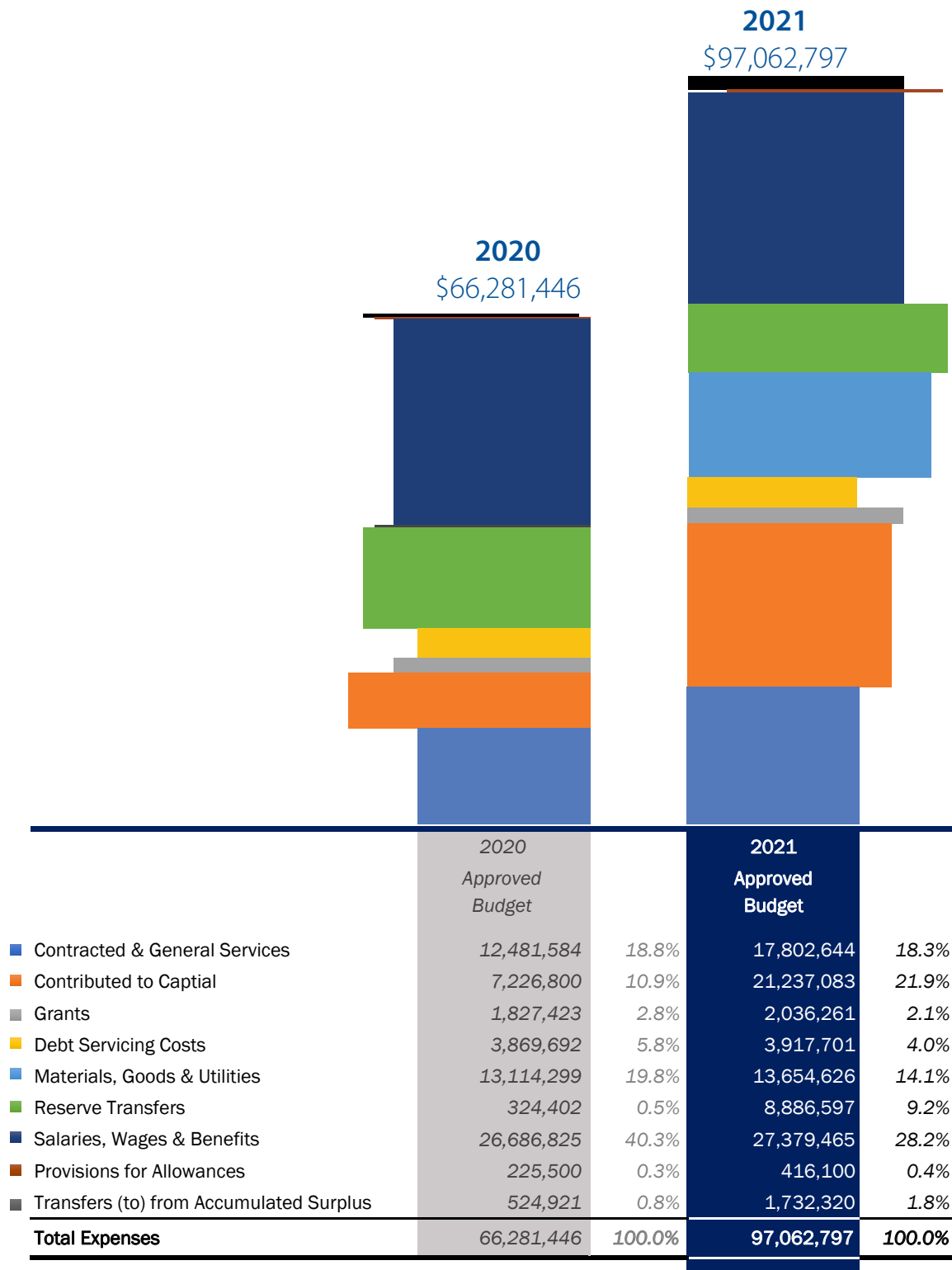
Contributed to Capital

Contributed to Capital represents an allocation from net revenue for the purpose of funding a portion of the Capital Budget.

Amortization Expense

Amortization expense is a non-cash expense that represents the portion of the historical cost of a capital asset used up during the year. As a non-cash item, Sturgeon County does not fund amortization expense and contributes funding to capital projects and asset replacement through the contributed to capital category.

Financial Overview



A visual breakdown of all funding sources was not developed, as the primary source of revenue is from taxation. For a visual breakdown of taxation revenue, see Budget Overview.

Financial Overview

DEBT SERVICING

The Municipal Government Act (MGA) has established debt limit regulations for municipalities under Debt Limit Regulation 255/2000. Under this legislation:

- Total debt may not exceed 1.5 times the revenue of the municipality; and
- The debt service may not exceed 0.25 times the revenue of the municipality.

	2019 Audited	2020 Unaudited	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected
MGA Debt Limit (1.5 x Revenue)								
MGA Debt Limit 255/2000	98,604,791	99,422,169	146,295,281	146,295,281	146,295,281	146,295,281	146,295,281	146,295,281
Total Debt*	27,383,965	34,229,692	30,958,483	37,691,009	39,778,593	41,519,063	38,577,294	37,058,310
Total MGA Debt Limit Available	71,220,826	65,192,477	115,336,798	108,604,272	106,516,687	104,776,217	107,717,986	109,236,971
% of Debt Limit Utilized	28%	34%	21%	26%	27%	28%	26%	25%
MGA Debt Service Limit (0.25 x Revenue)								
MGA Debt Service Limit 255/2000	18,135,829	16,570,362	24,382,547	24,382,547	24,382,547	24,382,547	24,382,547	24,382,547
Total Debt Servicing*	4,266,523	4,158,707	4,989,466	5,197,924	5,536,106	4,623,000	4,358,273	5,015,502
Total Debt Servicing Limit Available	13,869,306	12,411,655	19,393,081	19,184,623	18,846,441	19,759,546	20,024,274	19,367,045
% of Debt Service Limit Utilized	24%	25%	20%	21%	23%	19%	18%	21%

The following table outlines current, historical and projected outstanding principle and interest on Sturgeon County's total long-term debt:

Debt Servicing Limit (Projected)								
	2019	2020	2021	2022	2023	2024	2025	2026
General Municipal								
Principle Outstanding	2,700,489	2,709,011	2,789,397	2,592,659	2,521,215	1,614,527	1,238,581	1,269,932
Interest Outstanding	623,894	666,791	586,405	505,699	430,974	366,434	325,954	294,603
West Sturgeon (Bylaw 1282/12)	241,009	241,009	241,009	241,009	241,009	241,009	241,009	241,009
Total Existing General Debt	3,565,392	3,616,810	3,616,810	3,339,367	3,193,198	2,221,970	1,805,543	1,805,543
Proposed Debt (Principle & Interest)	-	-	830,760	1,316,661	1,735,141	1,735,141	1,828,717	2,504,374
Total Existing & Proposed General Debt	3,565,392	3,616,810	4,447,570	4,656,028	4,928,338	3,957,110	3,634,260	4,309,917
Utility								
Principle Outstanding	542,243	417,652	429,609	441,914	454,580	467,616	481,033	476,286
Interest Outstanding	158,888	124,244	112,288	99,982	87,316	74,281	60,864	47,182
Total Existing Utility Debt	701,131	541,896	541,896	541,896	541,896	541,896	541,896	523,468
Proposed Debt (Principle & Interest)	-	-	-	-	65,872	123,994	182,116	182,116
Total Existing & Proposed Utility Debt	701,131	541,896	541,896	541,896	607,768	665,890	724,012	705,584
MGA Debt Service Limit 255/2000	18,135,829	16,570,362	24,382,547	24,382,547	24,382,547	24,382,547	24,382,547	24,382,547
Total Existing Debt	4,266,523	4,158,707	4,158,707	3,881,263	3,735,094	2,763,866	2,347,439	2,329,011
Total Proposed Debt	-	-	830,760	1,316,661	1,801,012	1,859,134	2,010,833	2,686,490
Total Debt Servicing Limit Available	13,869,306	12,411,655	19,393,081	19,184,623	18,846,441	19,759,546	20,024,274	19,367,045

Financial Overview

RESERVES

A reserve is an allocation of funds, with direction and approval from Council, from net revenue. The Reserve Policy provides the guidance for establishment, use, or closure of Sturgeon County reserves. Transfers to and from reserves must be approved by Council, with the exception of the Year-End Carryforward Reserve. The Year-End Carryforward Reserve is controlled by the Leadership Team and provides funding for projects that were approved in a previous budget cycle but whose activities span more than one fiscal year.

Capital Reserves

Capital Reserves have been established to help fund projects that develop, improve, or replace County assets and to minimize borrowing for long-term projects.

	October 2019	October 2020
Corporate Support Capital	1,455,526	1,455,526
Vehicle & Equipment	7,919,470	6,169,512
Road Network	13,740,775	8,488,890
Recreation	218,068	218,068
Utility Capital	6,047,079	6,891,032
Storm Sewer & Storm Ponds	104,237	104,237

Operating Reserves

Operating Reserves have been established to fund specific operating projects or to stabilize budgets with volatile revenue streams.

	October 2019	October 2020
Contingency	401,760	294,000
Year-end Carryforward	1,594,270	1,271,663
Corporate Support	1,381,976	1,672,302
FCSS	16,367	16,367
Planning	1,022,355	996,457
Building Maintenance	8,000	72,000
Agriculture Operating	343,183	373,183
Economic Development	532,395	688,395
Transportation	48,500	46,332
Severe Weather	418,000	418,000
Utility	456,628	456,628
Drainage	2,273,327	2,756,669
Extraordinary Fire/Disaster Recovery	525,000	525,000

Fund Specific Reserves

Fund specific reserves have been established for specific projects or as a result of signed agreements. Sturgeon County has four fund specific reserves.

	October 2019	October 2020
Community Enhancement	600,337	894,547
Sturgeon Industrial Community Fund	372,395	402,496
Subdivision Road Improvement	187,404	187,404
Heartland Mitigation	259,785	259,785

Financial Overview

RESERVES CONTINUED

General Operating Reserves

The General Operating Reserve was established to stabilize tax rates by providing funding for non-recurring, emergency, one-time expenditures, losses of revenue or cash flow timing issues. The target balance for the General Operating Reserve is 20% of the annual municipal operating revenue, for 2020 the target balance was \$13,256,289.

	October 2019	October 2020
General Operating Reserve	7,852,594	7,756,682

Government Specific Reserves

Government specific reserves are regulated by the Municipal Government Act. The money held in a government specific reserve, and the interest earned, must be accounted for separately and used only for the purpose outlined by the governing legislation.

Sturgeon County has only one government specific reserve, the Municipal Park Trust Reserve, which provides funding for the purchase and/or development of recreational lands and facilities. Interest earned on this reserve can be utilized to fund the maintenance of Cardiff Park.

	October 2019	October 2020
Municipal Park Trust Reserve	684,207	428,570

Financial Overview

SUMMARY OF MOVEMENTS IN RESERVE

Disclaimer: The figures below include committed and uncommitted reserve transfers.

	Dec 31, 2020	To Reserves	From Reserves	Estimated Balance Dec 31, 2021
Operating Reserves				
General Operating	8,851,427	2,236,575	227,863	10,860,139
Contingency	275,000	-	-	275,000
Sturgeon Industrial Community Fund	402,496	8,916	17,003	394,409
Yearend Carry Forward	1,114,675	-	74,900	1,039,775
Community Enhancement	833,264	118,457	322,057	629,664
Corporate Support	1,640,812	412,900	347,667	1,706,045
Subdivision Road Improvement	187,404	-	-	187,404
FCSS	16,367	-	500	15,867
Planning	996,457	-	45,000	951,457
Building Maintenance	72,000	20,000	-	92,000
Drainage	2,628,092	-	2,169,296	458,796
Economic Development	688,395	-	36,000	652,395
Severe Weather	418,000	-	-	418,000
Transportation	46,332	-	-	46,332
Debt Servicing	-	-	-	-
Utility Operating	456,628	-	-	456,628
Extraordinary Fire/Disaster Recovery	525,000	-	-	525,000
Agriculture	373,183	20,000	-	393,183
Tax Stabilization	-	1,102,723	386,968	715,755
Community Building	-	2,756,808	6,778	2,750,030
Service Level Increase	-	1,378,404	1,273,794	104,610
Heartland Mitigation Strategy	259,785	827,042	-	1,086,827
Total Operating Reserves	19,785,316	8,881,825	4,907,826	23,759,315
Capital Reserves				
Municipal Park Trust	429,212	75,000	100,000	404,212
Corporate Support	1,455,526	-	-	1,455,526
Vehicle & Equipment	7,188,538	401,900	2,107,450	5,482,988
Road Network	5,580,696	1,406,294	4,360,804	2,626,186
Utility Capital	6,593,955	1,570,491	703,484	7,460,962
Recreation	218,068	-	-	218,068
Storm Sewer & Storm Ponds	104,237	67,500	-	171,737
Offsite Infrastructure	-	1,929,766	-	1,929,766
Significant Tax Growth Reserve - Infrastructure	6,000,000	3,986,646	2,719,851	7,266,795
Total Capital Reserves	27,570,232	9,437,597	9,991,589	27,016,239
Total Operating & Capital Reserves	47,355,547	18,319,422	14,899,415	50,775,554

Appendix

- **Definitions & Acronyms**



Appendix 1

DEFINITIONS & ACRONYMS

The Operating & Capital Budget document contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader in understanding these terms, a budget glossary has been provided.

Accrual Accounting

A basis of accounting that 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.

Approved Budget

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

Area Structure Plan

A statutory document which is passed by Bylaw, which pertains to a specific area within a municipality and that outlines development regulations for that area.

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

Involves a systematic and comprehensive examination by an independent party. A financial audit is an independent and objective evaluation of financial reports and reporting processes to provide reasonable assurance that financial statements are accurate and complete in compliance with appropriate accounting standards.

Balanced Budget

A plan of financial operation where total revenues match total expenditures.

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 (fiscal year) that matches with all planned revenues and expenditures with various County services.

Budget Calendar

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

Budget Resolution

The official enactment by Council establishing the legal authority for Sturgeon 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 Expenditure

Expenditures of a non-operating nature that are incurred to acquire, develop, replace, or significantly improve tangible capital assets; as defined in the CPA Canadian Public Sector Accounting Handbook.

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.

Chief Administrative Officer

A person appointed to the position of Chief Administrative Officer by Council.

Contingency Account

A reserve established for the funding of emergencies or emergent expenditures not otherwise budgeted for.

Appendix 1

Definitions & Acronyms Continued

Debenture

A form of long-term debt that is not secured by the pledge of specific assets.

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 Sturgeon County.

Department

A major administrative subset of Sturgeon 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.

Expenditure / Expense

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

Family and Community Support Services

A partnership between the Province of Alberta and participating municipalities and Metis Settlements, that provides for the development of locally driven preventative initiatives for the enhancement of the well-being of individuals, families and communities.

Fiscal Year

The twelve-month accounting period for recording financial transactions. Sturgeon County's fiscal year is from January 1 to December 31.

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 Balance

The accumulated 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)

Nationally recognized principles, standards, and guidelines for uniform financial accounting and reporting, governing the form and content of many financial statements of an entity. GAAP encompasses the conventions, rules, and procedures that define accepted accounting principles, including both broad guidelines and detailed practices and procedures.

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 in lieu of taxes made by agencies that would otherwise be exempt to local taxation through legislation. Payments in lieu of taxes are made in recognition of the services received by municipalities and are remitted based on policy rather than legislation.

Inflation

A rise in price levels caused by economic activity.

Infrastructure

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

Internal Control

Processes, procedures, and practices implemented to ensure the integrity and reliability of information and to ensure compliance with legislation, regulations and policies.

Investment Income

Interest and dividend income received from investments and cash balances.

Appendix 1

Definitions & Acronyms Continued

Liability

A financial obligation that Sturgeon County has to others.

Mill Rate

An expression of the property tax rate in “mills”, where one mill is one-tenth of a cent (\$0.001).

Modified Accrual

A hybrid accounting approach that recognizes revenue as it is earned, measurable, and available and recognizes most expenditures when the liability is incurred; except for certain expenditures that are recognized when used (inventory), due (debt servicing), or when they impact the current outflows (compensated absences).

Municipal Government Act

Provincial legislation that sets the framework for the operation of municipalities and municipal entities.

Municipal Sustainability Initiative

Municipal funding program that provides municipalities with sustainable funding to assist them in meeting the challenges of growth and enhancing long-term sustainability.

Public Sector Accounting Board

The Board that establishes accounting standards, principles, and practices for public sector entities.

Property Taxation

The process by which Municipalities obtain the funding necessary to pay for operating and capital expenditures not funded through other sources, as authorized by the Municipal Government Act.

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, wages and benefits paid for services performed by County employees.

Surplus

The difference in a fund that represents the excess of revenue over expenditures.

Tangible Capital Asset

Non-financial assets having physical substance that are held for use in the production or supply of goods and services, for rental to others, for administrative purposes, or for the development, construction, maintenance or repair of other tangible capital assets; that have useful economic lives extending beyond one accounting period; are used on a continuous basis; and are not intended for resale in the ordinary course of operations.

Tax Levy

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

Tax Rate

The rate levied on real property according to assessed property value and class. Municipal property tax revenue is calculated by applying the tax rate to the projected tax base.

Taxation

The process of applying a tax rate to a property’s assessed value to determine the taxes payable to the municipality by the owner of the property.

Commonly Used Abbreviations

“ASP” – Area Structure Plan

“CAO” – Chief Administrative Officer

“CFB” – Canadian Forces Base

“ERP” – Enterprise Resource Planning

“FCSS” – Family and Community Support Services

“FTE” – Full-Time Equivalent

“GAAP” – Generally Accepted Accounting Principles

“GILT” – Grant in Lieu of Taxes

“MGA” – Municipal Government Act

“MSI” – Municipal Sustainability Initiative

“PSAB” – Public Sector Accounting Board

“PILT” – Payment in Lieu of Taxes

“TCA” – Tangible Capital Asset

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