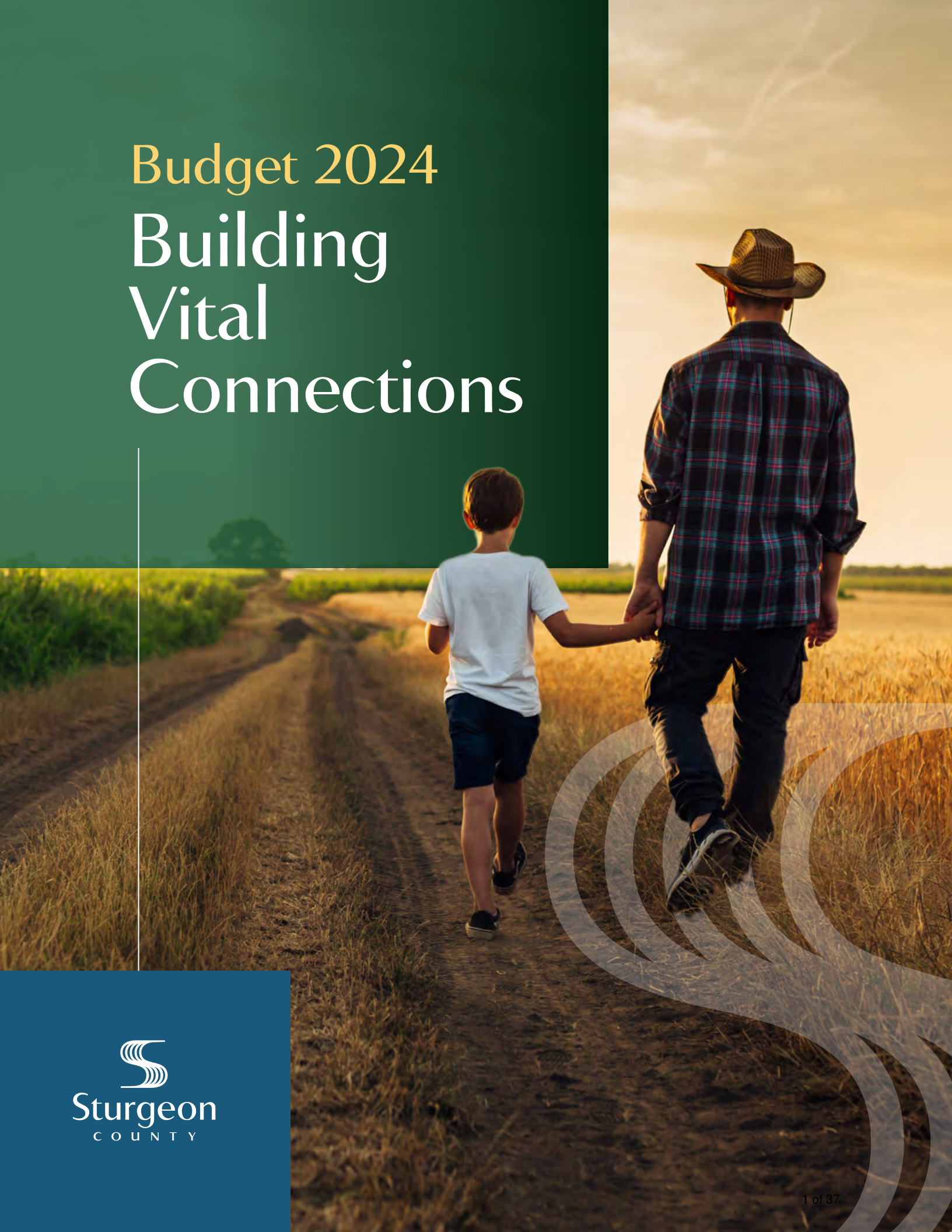


Budget 2024 Building Vital Connections





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Budget Process

The guiding principles for the annual budget process are outlined in the Municipal Government Act. The mandatory municipal requirement each year is to develop the annual operating and capital budget, and financial plans for 3 years of Operating and 5 years of Capital.

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-year basis. The 2023-2025 multi-year capital budget was approved by Council in December 2022. Adjustments to the multi-year capital budget reflect economic adjustments to projects already approved, as well as new requests to accommodate growth and changing requirements.

Based on discussions with Council, the Strategic Plan, and the Corporate Business Plan, Department Managers begin developing their annual operating and capital budgets. Updates to base budgets to maintain existing services are compiled, and proposed changes to core service levels are brought forward through the Business Case/Service Enhancement process.



Through July and August, Council has an opportunity to submit operating and capital service enhancements for consideration. Backgrounders are prepared by Administration for each enhancement submitted, and in September and early October, meetings with the Capital Committee and Council are held to determine which capital enhancements will be recommended to Council, and which operating service enhancements will be requested to move forward.

At the end of October Council is provided the Proposed Operating and Capital budget and Service Enhancement requests. Following this, Council is provided the opportunity to submit Budget Questions which are then answered by Administration and reviewed during deliberations if necessary. The proposed budget will be made available to the public for comment, providing on month for feedback prior to the deliberation meetings.

In late November, Council has two days of budget deliberations scheduled.

- On day 1 of deliberations, Administration addresses budget question responses then Council begins service enhancement deliberations. The service enhancements are either approved or defeated by the end of day 1.
- On day 2 of deliberations, Council has the option to put forward a previously approved service enhancement for removal.
 - Motion to remove is seconded, item is up for debate.
 - Motion to remove is not seconded, item remains in the proposed budget.

In December, the annual Operating budget and adjustments to the multi-year Capital budget are approved, with three years 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.



In April each year, Administration presents the annual Tax Rate Bylaw reflecting the total taxation revenue the County anticipates based off final assessment declared by March. At this time, an adjusted tax rate may be reviewed and approved by Council.

Budget Overview

The budget is the plan for how tax dollars and other funding is allocated to provide the services Sturgeon County residents use every day, such as maintaining roads, bridges, pathways; delivering water and sewer services; and providing community safety and well being.

The 2024 budget requires an annual property tax rate increase of 2.13% in 2024. The increase is a result of identified pressures in the existing budget to maintain services, such as inflationary increases for materials and contracts, and economic adjustments to personnel costs. In addition to higher costs for maintaining services, funding for operating and capital enhancements to grow existing services are also included, as well as strategic enhancements that consider future needs and priorities.



Approved 2024 Tax Impact

| | |
|--------------------------------|--------------|
| Assessment Growth Impacts | (6.60%) |
| Maintain Existing Services | 4.78% |
| Operating Service Enhancements | 1.33% |
| Capital Service Enhancements | 1.01% |
| Strategic Enhancements | 1.61% |
| TOTAL TAX CHANGE | 2.13% |

Key Drivers for Maintaining Existing Services

| | |
|--|--------------------|
| | FAVORABLE |
| Prior Year Assessment Growth – Taxation Revenue Increase | |
| | UNFAVORABLE |
| Tax Stabilization Removal | |
| Personnel Cost Inflation | |
| Capital Inflation | |
| On Call Firefighters - Employees | |

2024 Operating and Capital Budget Summary

The 2024 County budget has been consolidated and summarized within the following table, however, should you wish to review detailed budgets for the 2024 Operating Budget or 2024-2025 Capital Budgets those can be found within Appendix A: 2024 Operating Budgets by Department and Appendix B: 2024-2025 Capital Budgets.

| | 2024 BASE | 2024 SEs* | 2024 APPROVED | 2025 FORECAST | 2026 FORECAST | 2027 FORECAST |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Total Revenue | 135,074,090 | - | 135,079,054 | 137,468,079 | 125,653,721 | 127,032,351 |
| Operating Expenditures | 84,739,490 | 2,030,761 | 86,770,251 | 87,827,874 | 90,240,873 | 93,149,713 |
| Capital Expenditures | 48,966,447 | - | 48,966,447 | 40,069,923 | 23,803,333 | 29,238,503 |
| Total Expenditures | 133,705,937 | 2,030,761 | 135,736,698 | 127,897,797 | 114,044,206 | 122,388,216 |
| For Funding Purposes: | | | | | | |
| Transfers from Reserve | 6,221,445 | 735,561 | 6,957,006 | 2,204,990 | 1,882,902 | 3,102,599 |
| Transfers to Reserve | (4,897,157) | (1,568,771) | (6,465,928) | (12,778,047) | (17,393,628) | (13,608,870) |
| Transfers to Accumulated Surplus | (1,906,314) | - | (1,906,314) | (1,906,314) | (1,906,314) | (1,906,314) |
| Funding Required | 786,127 | (2,863,971) | (2,072,880) | (2,909,089) | (5,807,525) | (7,768,450) |
| Tax Rate | -0.81% | 2.94% | 2.13% | + 2.99% | + 2.97% | + 2.01% |

* Service Enhancements includes Operating and Strategic Enhancements

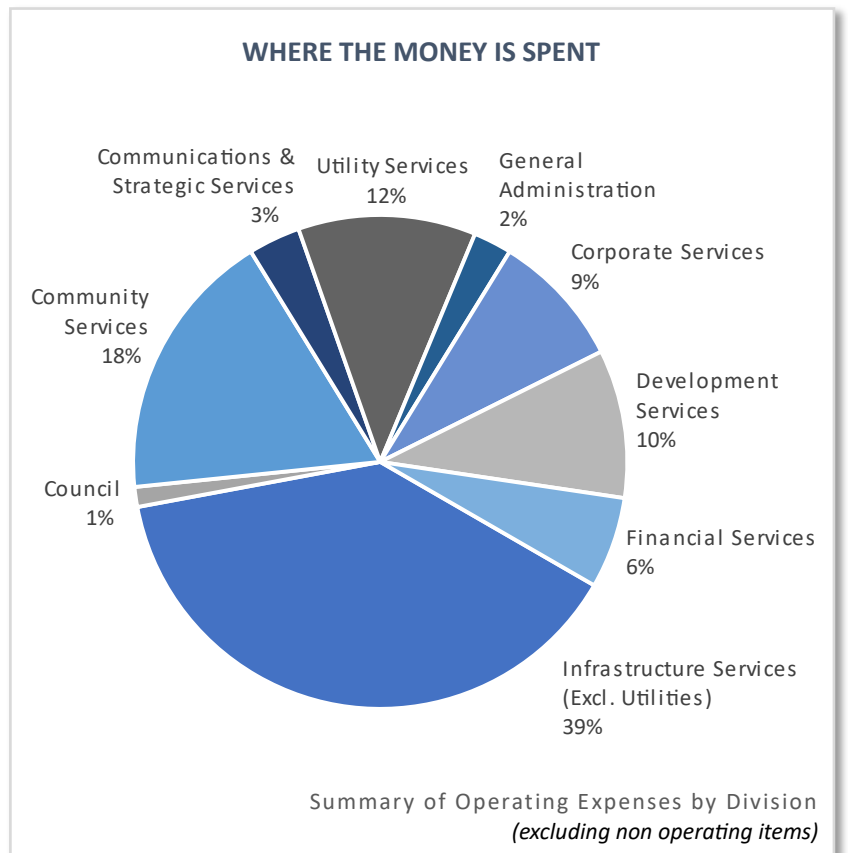
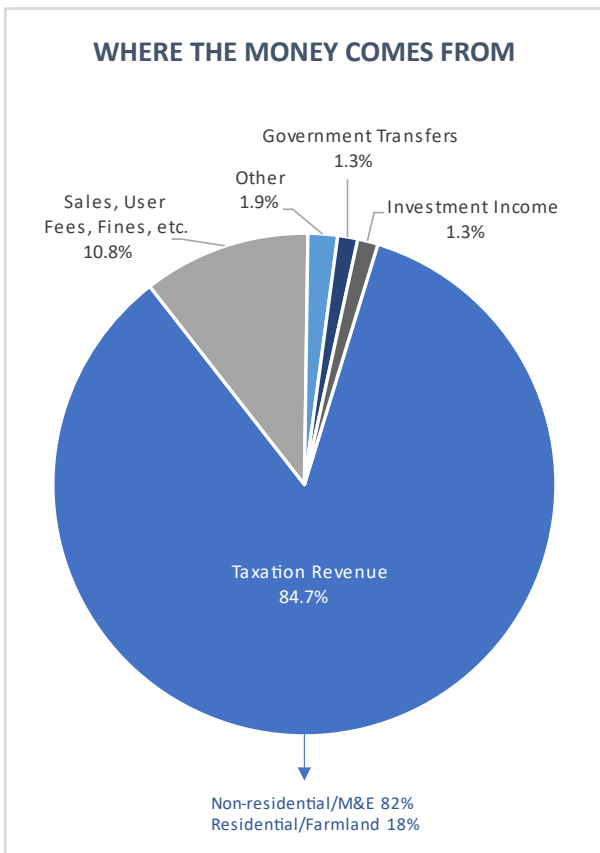
2024 Operating Budget

The 2024 Operating Budget consists of base budget changes for known and estimated factors by management at the time of development. It also includes services enhancements for Council to consider. Within your budget package, Appendix B 2024 Department Operating Budgets outlines the operating budgets in more detail. Below, the changes by division have been summarized.

Divisional Summary (Expenses)

| | 2023 Approved | 2024 Approved | Change |
|---|-------------------|-------------------|------------------|
| Infrastructure Services (Excl. Utilities) | 33,391,849 | 33,615,574 | 223,725 |
| Community Services | 13,190,756 | 15,486,471 | 2,295,715 |
| Utility Services | 8,901,095 | 10,096,211 | 1,195,116 |
| Corporate Services | 6,585,495 | 7,680,910 | 1,095,415 |
| Development Services | 5,800,370 | 8,433,175 | 2,632,805 |
| Financial Services | 4,397,267 | 5,193,064 | 795,797 |
| Communications & Strategic Services | 2,342,320 | 2,955,674 | 613,354 |
| General Administration | 4,033,140 | 2,175,850 | (1,857,290) |
| Council | 1,066,010 | 1,133,322 | 67,312 |
| | 79,708,302 | 86,770,251 | 7,061,949 |

Overall, where the money comes from, and spent, is represented below by funding source and expenditure as a percentage by division.



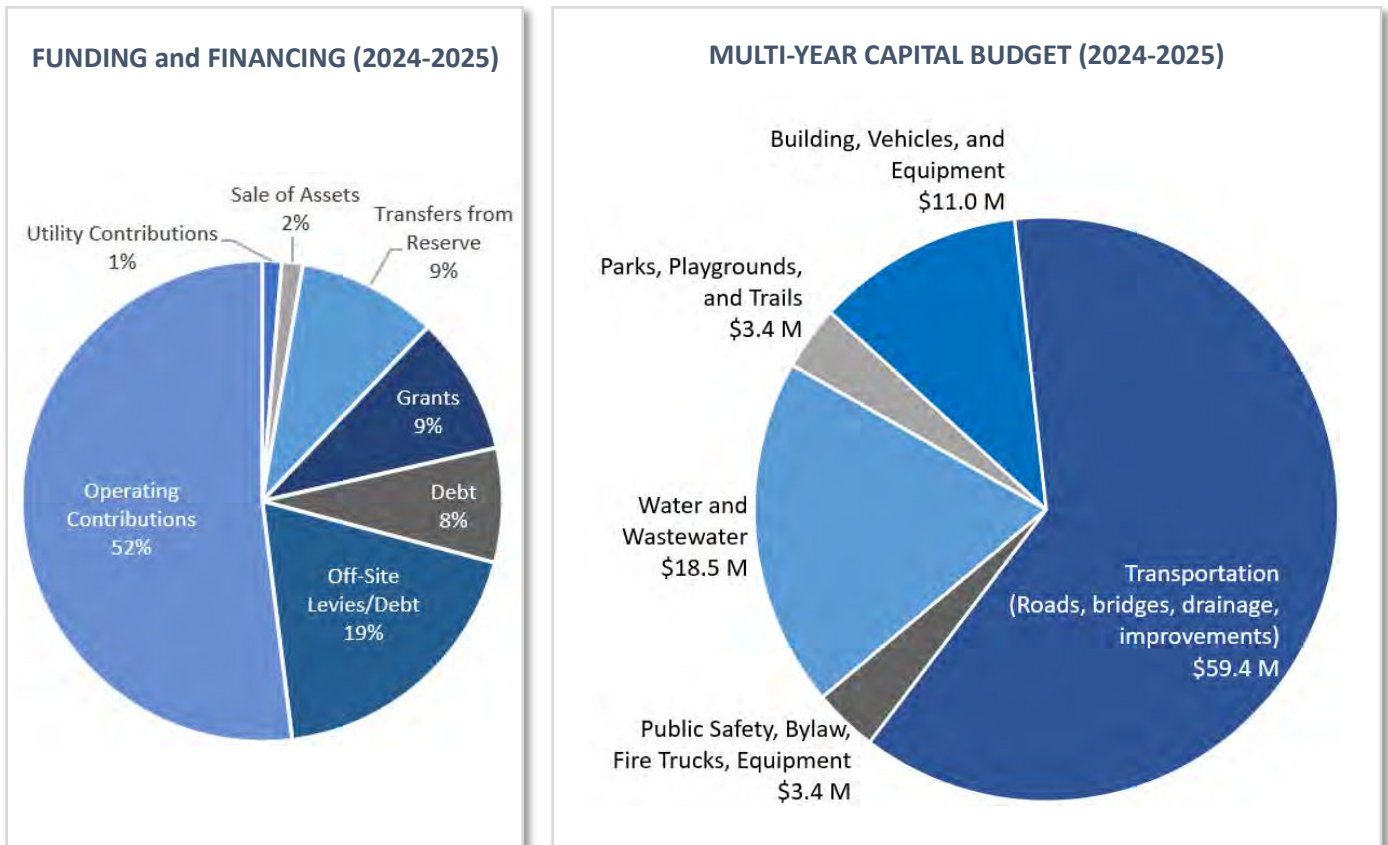
Capital Budget

The capital budget represents the County’s investment in new capital assets as well as the repair, maintenance, and replacement of existing capital assets. This is the second year of the multi-year 2023-2025 capital budget. This multi-year approach helps to ensure financial sustainability, by providing a clearer understanding of the capital needs of today and the future, while considering future opportunities and risks.

The table below shows the allocation of budget and capital reserve allocations between investing in new assets (Enhancements) and maintaining existing assets (Lifecycle). Prior year carry forwards have been included in the 2023 Authorized budget.

| | 2023 Authorized | 2024 Adjusted | 2025 Adjusted | Total 2023-2025 |
|--------------|--------------------|-------------------|-------------------|--------------------|
| Lifecycle | 27,317,267 | 23,898,945 | 17,816,985 | 69,033,197 |
| Enhancement | 42,240,364 | 25,608,028 | 28,393,882 | 96,242,274 |
| TOTAL | 69,557,631 | 49,506,973 | 46,210,867 | 165,275,471 |

Sturgeon County funds its capital investment through a combination of external and internal sources as seen on the funding chart below. Total capital investment of \$95.7M is for the remainder of the multi-year budget cycle, with the greatest investment in transportation and utility assets.



Appendix A: CONSOLIDATED BUDGET AND FINANCIAL FORECAST (APPROVED)

SUMMARY

| | 2024 | 2025 | 2026 | 2027 |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|
| Total Revenues | 137,151,934 | 140,377,168 | 131,461,246 | 134,800,801 |
| Operating Expenditures | 86,770,251 | 87,827,874 | 90,240,873 | 93,149,713 |
| Capital Expenditures | 48,966,447 | 40,069,923 | 23,803,333 | 29,238,503 |
| Total Expenditures | 135,736,698 | 127,897,797 | 114,044,206 | 122,388,216 |
| For Funding Purposes: | | | | |
| Transfers from Reserve | 6,957,006 | 2,204,990 | 1,882,902 | 3,102,599 |
| Transfers to Reserve | (6,465,928) | (12,778,047) | (17,393,628) | (13,608,870) |
| Transfers to Accumulated Surplus | (1,906,314) | (1,906,314) | (1,906,314) | (1,906,314) |
| Balanced Budget | | - | - | - |

DETAIL

| | 2024 Operating | 2024 Capital | 2024 Consolidated | 2025 | 2026 | 2027 |
|--|---------------------|--------------------|----------------------|---------------------|---------------------|---------------------|
| Revenues | | | | | | |
| Net Municipal Taxes | 74,805,125 | 24,719,390 | 99,524,515 | 102,433,604 | 105,332,040 | 107,292,965 |
| Sales & User Charges | 11,223,856 | 625,000 | 11,848,856 | 11,843,892 | 11,843,892 | 11,843,892 |
| Special Levy & Tax Prepayments | 1,638,714 | | 1,638,714 | 1,638,714 | 1,638,714 | 1,638,714 |
| Government Grants | 1,512,785 | 4,945,000 | 6,457,785 | 5,487,213 | 5,256,213 | 5,256,213 |
| Investment Income | 1,538,000 | | 1,538,000 | 1,538,000 | 1,538,000 | 1,538,000 |
| Penalties & Fines | 794,619 | | 794,619 | 794,619 | 794,619 | 794,619 |
| Intermunicipal Agreements | 249,816 | | 249,816 | 249,816 | 249,816 | 249,816 |
| Other Revenues | 346,014 | 633,000 | 979,014 | 1,072,014 | 769,514 | 538,014 |
| Contributions & Off-Site Levies | | 2,750,998 | 2,750,998 | 15,319,296 | 4,038,438 | 5,648,568 |
| Debentures | | 11,369,617 | 11,369,617 | | | |
| Total Revenues | 92,108,929 | 45,043,005 | 137,151,934 | 140,377,168 | 131,461,246 | 134,800,801 |
| Operating Expenditures | | | | | | |
| Salaries, Wages & Benefits | (38,224,885) | | (38,224,885) | 39,766,925 | 41,433,281 | 43,174,351 |
| Contracted & General Services | (21,176,500) | | (21,176,500) | 20,991,092 | 21,515,853 | 22,161,295 |
| Materials, Goods & Utilities | (17,651,216) | | (17,651,216) | 17,936,644 | 18,367,113 | 18,914,981 |
| Grants | (4,044,122) | | (4,044,122) | 4,044,122 | 4,044,122 | 4,044,122 |
| Interest on Long-Term Debt | (1,574,047) | | (1,574,047) | 1,659,807 | 1,656,624 | 1,539,264 |
| Provisions for Allowances | (415,500) | | (415,500) | 415,500 | 415,500 | 415,500 |
| Internal Cost Allocations | | | | | | |
| Total Operating Expenses | 83,086,270 | | 83,086,270 | 84,814,090 | 87,432,493 | 90,249,513 |
| Capital Expenditures | | | | | | |
| Externally and Self-funded Assets or Mandated Programs | | (4,907,831) | (4,907,831) | 16,411,230 | 5,799,985 | 8,528,780 |
| Transportation Assets | | (34,258,933) | (34,258,933) | 17,326,860 | 11,845,348 | 15,647,723 |
| Public Safety Assets | | (2,639,500) | (2,639,500) | 719,500 | 1,095,000 | 715,000 |
| Community Assets | | (1,873,250) | (1,873,250) | 1,525,000 | 2,240,000 | 2,450,000 |
| Internal Assets | | (5,286,933) | (5,286,933) | 4,087,333 | 2,823,000 | 1,897,000 |
| Total Capital Expenses | | 48,966,447 | 48,966,447 | 40,069,923 | 23,803,333 | 29,238,503 |
| Net Revenue (Cost) | 9,022,659 | (3,923,442) | 5,099,217 | 15,493,155 | 20,225,420 | 15,312,785 |
| Net Debt Principal | (3,683,981) | | (3,683,981) | (3,013,784) | (2,808,380) | (2,900,200) |
| Transfers from Reserve | 2,493,038 | 4,463,968 | 6,957,006 | 2,204,990 | 1,882,902 | 3,102,599 |
| Transfers to Reserve | (5,925,402) | (540,526) | (6,465,928) | (12,778,047) | (17,393,628) | (13,608,870) |
| Transfers to Accumulated Surplus | (1,906,314) | | (1,906,314) | (1,906,314) | (1,906,314) | (1,906,314) |
| Net for Funding Purposes | | | | | | |
| Amortization Expense | (12,695,431) | | (12,695,431) | (12,866,598) | (12,873,445) | (12,873,719) |
| Net for Budgeting Purposes | (12,695,431) | | (12,695,431) | (12,866,598) | (12,873,445) | (12,873,719) |

Appendix B: 2024 Operating Budgets by Department

Department Budgets

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- Corporate Planning and Intergovernmental Services 12
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- Integrated Development and Land Services 15
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- Water 20
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- Taxes and General Revenue 22
- General Administration 23
- Assessment Services 23
- Corporate Finance and Treasury 24
- Procurement Services 24
- Family and Community Support Services 25
- Protective Services 26
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DEPARTMENT BUDGET

Council

| | 2022 Actuals | 2023 Approved Budget | 2024 Base Budget | Service Enhancements | 2024 Approved Budget | 2023/2024 Budget Change (%) |
|-------------------------------------|------------------|----------------------------|------------------------|-------------------------|----------------------------|-----------------------------------|
| Revenues: | | | | | | |
| Total Revenues | | | | | | |
| Expenditures: | | | | | | |
| Salaries, Wages & Benefits | 872,885 | 916,754 | 959,566 | | 959,566 | 4.7% |
| Contracted & General Services | 124,473 | 147,066 | 171,566 | | 171,566 | 16.7% |
| Materials, Goods & Utilities | | 2,190 | 2,190 | | 2,190 | |
| Total Expenses | 997,358 | 1,066,010 | 1,133,322 | | 1,133,322 | 6.3% |
| Net Operating Revenue (Cost) | (997,358) | (1,066,010) | (1,133,322) | | (1,133,322) | 6.3% |
| Transfers (to) from Reserve | 4,600 | | | | | |
| Net for Funding Purposes | (992,758) | (1,066,010) | (1,133,322) | | (1,133,322) | 6.3% |
| Net for Budget Purposes | (992,758) | (1,066,010) | (1,133,322) | | (1,133,322) | 6.3% |

DEPARTMENT BUDGET

Commissioner's Office

| | 2022 Actuals | 2023 Approved Budget | 2024 Base Budget | Service Enhancements | 2024 Approved Budget | 2023/2024 Budget Change (%) |
|-------------------------------------|------------------|----------------------------|------------------------|-------------------------|----------------------------|-----------------------------------|
| Revenues: | | | | | | |
| Total Revenues | | | | | | |
| Expenditures: | | | | | | |
| Salaries, Wages & Benefits | 481,026 | 600,999 | 551,087 | | 551,087 | (8.3%) |
| Contracted & General Services | 120,446 | 155,875 | 184,950 | | 184,950 | 18.7% |
| Materials, Goods & Utilities | 4,973 | 4,400 | 7,000 | | 7,000 | 59.1% |
| Total Expenses | 606,445 | 761,274 | 743,037 | | 743,037 | (2.4%) |
| Net Operating Revenue (Cost) | (606,445) | (761,274) | (743,037) | | (743,037) | (2.4%) |
| Transfers (to) from Reserve | 60,261 | | | | | |
| Net for Funding Purposes | (546,184) | (761,274) | (743,037) | | (743,037) | (2.4%) |
| Net for Budget Purposes | (546,184) | (761,274) | (743,037) | | (743,037) | (2.4%) |

DEPARTMENT BUDGET
Corporate Communications

| | 2022 Actuals | 2023 Approved Budget | 2024 Base Budget | Service Enhancements | 2024 Approved Budget | 2023/2024 Budget Change (%) |
|-------------------------------------|--------------------|----------------------------|------------------------|-------------------------|----------------------------|-----------------------------------|
| Revenues: | | | | | | |
| Government Transfers | 2,250 | | | | | |
| Other Revenues | 70,424 | 65,500 | 91,000 | | 91,000 | 38.9% |
| Total Revenues | 72,674 | 65,500 | 91,000 | | 91,000 | 38.9% |
| Expenditures: | | | | | | |
| Salaries, Wages & Benefits | 746,302 | 909,207 | 1,100,226 | | 1,100,226 | 21.0% |
| Contracted & General Services | 369,915 | 251,931 | 294,812 | 45,000 | 339,812 | 34.9% |
| Materials, Goods & Utilities | 46,887 | 79,125 | 199,513 | | 199,513 | 152.1% |
| Grants | | 20,000 | 30,000 | | 30,000 | 50.0% |
| Total Expenses | 1,163,104 | 1,260,263 | 1,624,551 | 45,000 | 1,669,551 | 32.5% |
| Net Operating Revenue (Cost) | (1,090,430) | (1,194,763) | (1,533,551) | (45,000) | (1,578,551) | 32.1% |
| Transfers (to) from Reserve | 62,024 | | | 45,000 | 45,000 | 100.0% |
| Net for Funding Purposes | (1,028,406) | (1,194,763) | (1,533,551) | | (1,533,551) | 28.4% |
| Net for Budget Purposes | (1,028,406) | (1,194,763) | (1,533,551) | | (1,533,551) | 28.4% |

DEPARTMENT BUDGET
Corporate Planning & Intergovernmental Services

| | 2022 Actuals | 2023 Approved Budget | 2024 Base Budget | Service Enhancements | 2024 Approved Budget | 2023/2024 Budget Change (%) |
|-------------------------------------|------------------|----------------------------|------------------------|-------------------------|----------------------------|-----------------------------------|
| Revenues: | | | | | | |
| Government Transfers | 2,250 | | | | | |
| Total Revenues | 2,250 | | | | | |
| Expenditures: | | | | | | |
| Salaries, Wages & Benefits | 569,431 | 764,029 | 821,975 | | 821,975 | 7.6% |
| Contracted & General Services | 230,397 | 311,508 | 305,928 | 151,700 | 457,628 | 46.9% |
| Materials, Goods & Utilities | 3,337 | 6,520 | 6,520 | | 6,520 | |
| Total Expenses | 803,165 | 1,082,057 | 1,134,423 | 151,700 | 1,286,123 | 18.9% |
| Net Operating Revenue (Cost) | (800,915) | (1,082,057) | (1,134,423) | (151,700) | (1,286,123) | 18.9% |
| Transfers (to) from Reserve | (26,789) | 75,000 | | 151,700 | 151,700 | 102.3% |
| Net for Funding Purposes | (827,704) | (1,007,057) | (1,134,423) | | (1,134,423) | 12.6% |
| Net for Budget Purposes | (827,704) | (1,007,057) | (1,134,423) | | (1,134,423) | 12.6% |

DEPARTMENT BUDGET

Legislative Services

| | 2022 Actuals | 2023 Approved Budget | 2024 Base Budget | Service Enhancements | 2024 Approved Budget | 2023/2024 Budget Change (%) |
|-------------------------------------|------------------|----------------------------|------------------------|-------------------------|----------------------------|-----------------------------------|
| Revenues: | | | | | | |
| Sales & User Charges | 2,500 | 4,000 | 4,000 | | 4,000 | |
| Other Revenues | 892 | 500 | 500 | | 500 | |
| Total Revenues | 3,392 | 4,500 | 4,500 | | 4,500 | |
| Expenditures: | | | | | | |
| Salaries, Wages & Benefits | 349,859 | 382,840 | 396,441 | | 396,441 | 3.6% |
| Contracted & General Services | 80,805 | 101,719 | 160,977 | | 160,977 | 58.3% |
| Materials, Goods & Utilities | 2,123 | 1,502 | 1,700 | | 1,700 | 13.2% |
| Total Expenses | 432,787 | 486,061 | 559,118 | | 559,118 | 15.0% |
| Net Operating Revenue (Cost) | (429,395) | (481,561) | (554,618) | | (554,618) | 15.2% |
| Transfers (to) from Reserve | (28,000) | (28,000) | 12,000 | | 12,000 | (142.9%) |
| Net for Funding Purposes | (457,395) | (509,561) | (542,618) | | (542,618) | 6.5% |
| Net for Budget Purposes | (457,395) | (509,561) | (542,618) | | (542,618) | 6.5% |

DEPARTMENT BUDGET

Human Resource Services

| | 2022 Actuals | 2023 Approved Budget | 2024 Base Budget | Service Enhancements | 2024 Approved Budget | 2023/2024 Budget Change (%) |
|-------------------------------------|------------------|----------------------------|------------------------|-------------------------|----------------------------|-----------------------------------|
| Revenues: | | | | | | |
| Government Transfers | | | | | | |
| Other Revenues | 58,986 | 10,000 | 10,000 | | 10,000 | |
| Total Revenues | 58,986 | 10,000 | 10,000 | | 10,000 | |
| Expenditures: | | | | | | |
| Salaries, Wages & Benefits | 798,928 | 860,543 | 931,708 | 122,720 | 1,054,428 | 22.5% |
| Contracted & General Services | 168,696 | 179,205 | 221,259 | | 221,259 | 23.5% |
| Materials, Goods & Utilities | 82,302 | 97,075 | 109,135 | 8,400 | 117,535 | 21.1% |
| Total Expenses | 1,049,926 | 1,136,823 | 1,262,102 | 131,120 | 1,393,222 | 22.6% |
| Net Operating Revenue (Cost) | (990,940) | (1,126,823) | (1,252,102) | (131,120) | (1,383,222) | 22.8% |
| Transfers (to) from Reserve | (5,354) | (17,500) | 13,500 | | 13,500 | (177.1%) |
| Net for Funding Purposes | (996,294) | (1,144,323) | (1,238,602) | (131,120) | (1,369,722) | 19.7% |
| Net for Budget Purposes | (996,294) | (1,144,323) | (1,238,602) | (131,120) | (1,369,722) | 19.7% |

DEPARTMENT BUDGET

Information Services

| | 2022 Actuals | 2023 Approved Budget | 2024 Base Budget | Service Enhancements | 2024 Approved Budget | 2023/2024 Budget Change (%) |
|-------------------------------------|--------------------|----------------------------|------------------------|-------------------------|----------------------------|-----------------------------------|
| Revenues: | | | | | | |
| Sales & User Charges | 1,498 | 222,994 | 62,994 | | 62,994 | (71.8%) |
| Government Transfers | 2,250 | | | | | |
| Other Revenues | 960 | 2,000 | 500 | | 500 | (75.0%) |
| Total Revenues | 4,708 | 224,994 | 63,494 | | 63,494 | (71.8%) |
| Expenditures: | | | | | | |
| Salaries, Wages & Benefits | 2,328,864 | 2,469,459 | 2,524,242 | 98,810 | 2,623,052 | 6.2% |
| Contracted & General Services | 1,077,720 | 1,586,566 | 1,632,307 | 160,360 | 1,792,667 | 13.0% |
| Materials, Goods & Utilities | 350,895 | 326,205 | 664,932 | 10,400 | 675,332 | 107.0% |
| Interest on Long-Term Debt | | 326,930 | 358,393 | | 358,393 | 9.6% |
| Internal Cost Allocations | -53,680 | -53,680 | -53,680 | | -53,680 | |
| Total Expenses | 3,703,799 | 4,655,480 | 5,126,194 | 269,570 | 5,395,764 | 15.9% |
| Net Operating Revenue (Cost) | (3,699,091) | (4,430,486) | (5,062,700) | (269,570) | (5,332,270) | 20.4% |
| Net Debt Principal | | (307,131) | (332,805) | | (332,805) | 8.4% |
| Transfers (to) from Reserve | 130,493 | 80,000 | 369,845 | 118,360 | 488,205 | 510.3% |
| Contributed to Capital | (90,000) | (90,000) | | | | (100.0%) |
| Net for Funding Purposes | (3,658,598) | (4,747,617) | (5,025,660) | (151,210) | (5,176,870) | 9.0% |
| Net for Budget Purposes | (3,658,598) | (4,747,617) | (5,025,660) | (151,210) | (5,176,870) | 9.0% |

DEPARTMENT BUDGET

Planning & Development Services

| | 2022 Actuals | 2023 Approved Budget | 2024 Base Budget | Service Enhancements | 2024 Approved Budget | 2023/2024 Budget Change (%) |
|-------------------------------------|--------------------|----------------------------|------------------------|-------------------------|----------------------------|-----------------------------------|
| Revenues: | | | | | | |
| Sales & User Charges | 736,808 | 646,350 | 770,200 | | 770,200 | 19.2% |
| Government Transfers | 19,241 | 65,053 | 1,572 | | 1,572 | (97.6%) |
| Investment Income | 8,634 | 8,000 | 8,000 | | 8,000 | |
| Penalties & Fines | 19,911 | 15,000 | 15,000 | | 15,000 | |
| Other Revenues | 51,038 | 60,800 | 61,100 | | 61,100 | 0.5% |
| Total Revenues | 835,632 | 795,203 | 855,872 | | 855,872 | 7.6% |
| Expenditures: | | | | | | |
| Salaries, Wages & Benefits | 2,196,336 | 2,386,832 | 2,355,928 | 97,000 | 2,452,928 | 2.8% |
| Contracted & General Services | 443,452 | 1,010,130 | 537,888 | | 537,888 | (46.8%) |
| Materials, Goods & Utilities | 7,468 | 21,300 | 18,496 | | 18,496 | (13.2%) |
| Grants | 10,253 | 10,300 | 10,300 | | 10,300 | |
| Total Expenses | 2,657,509 | 3,428,562 | 2,922,612 | 97,000 | 3,019,612 | (11.9%) |
| Net Operating Revenue (Cost) | (1,821,877) | (2,633,359) | (2,066,740) | (97,000) | (2,163,740) | (17.8%) |
| Transfers (to) from Reserve | (130,828) | 355,000 | 48,998 | | 48,998 | (86.2%) |
| Contributed to Capital | (2,050) | (2,050) | | | | (100.0%) |
| Net for Funding Purposes | (1,954,755) | (2,280,409) | (2,017,742) | (97,000) | (2,114,742) | (7.3%) |
| TCA Amortization | | (706) | (734) | | (734) | 4.0% |
| Net for Budget Purposes | (1,954,755) | (2,281,115) | (2,018,476) | (97,000) | (2,115,476) | (7.3%) |

DEPARTMENT BUDGET

Integrated Development & Land Services

| | 2022 Actuals | 2023 Approved Budget | 2024 Base Budget | Service Enhancements | 2024 Approved Budget | 2023/2024 Budget Change (%) |
|-------------------------------------|-----------------|----------------------------|------------------------|-------------------------|----------------------------|-----------------------------------|
| Revenues: | | | | | | |
| Total Revenues | | | | | | |
| Expenditures: | | | | | | |
| Salaries, Wages & Benefits | | | 1,144,085 | 108,900 | 1,252,985 | 100.0% |
| Contracted & General Services | | | 61,312 | 180,000 | 241,312 | 100.0% |
| Materials, Goods & Utilities | | | 3,400 | 8,400 | 11,800 | 100.0% |
| Total Expenses | | | 1,208,797 | 297,300 | 1,506,097 | 100.0% |
| Net Operating Revenue (Cost) | | | (1,208,797) | (297,300) | (1,506,097) | 100.0% |
| Net for Funding Purposes | | | (1,208,797) | (297,300) | (1,506,097) | 100.0% |
| Net for Budget Purposes | | | (1,208,797) | (297,300) | (1,506,097) | 100.0% |

DEPARTMENT BUDGET
Economic Innovation & Growth

| | 2022 Actuals | 2023 Approved Budget | 2024 Base Budget | Service Enhancements | 2024 Approved Budget | 2023/2024 Budget Change (%) |
|-------------------------------------|--------------------|----------------------------|------------------------|-------------------------|----------------------------|-----------------------------------|
| Revenues: | | | | | | |
| Government Transfers | 5,863 | | | | | |
| Total Revenues | 5,863 | | | | | |
| Expenditures: | | | | | | |
| Salaries, Wages & Benefits | 916,854 | 1,241,453 | 1,128,947 | | 1,128,947 | (9.1%) |
| Contracted & General Services | 882,283 | 862,031 | 2,599,228 | | 2,599,228 | 201.5% |
| Materials, Goods & Utilities | 6,562 | 47,780 | 52,780 | | 52,780 | 10.5% |
| Grants | | 55,000 | 55,000 | | 55,000 | |
| Internal Cost Allocations | | 63,773 | 63,773 | | 63,773 | |
| Total Expenses | 1,805,699 | 2,270,037 | 3,899,728 | | 3,899,728 | 71.8% |
| Net Operating Revenue (Cost) | (1,799,836) | (2,270,037) | (3,899,728) | | (3,899,728) | 71.8% |
| Transfers (to) from Reserve | 335,114 | 207,112 | | | | (100.0%) |
| Net for Funding Purposes | (1,464,722) | (2,062,925) | (3,899,728) | | (3,899,728) | 89.0% |
| Net for Budget Purposes | (1,464,722) | (2,062,925) | (3,899,728) | | (3,899,728) | 89.0% |

DEPARTMENT BUDGET
Transportation & Engineering Services

| | 2022 Actuals | 2023 Approved Budget | 2024 Base Budget | Service Enhancements | 2024 Approved Budget | 2023/2024 Budget Change (%) |
|-------------------------------------|---------------------|----------------------------|------------------------|-------------------------|----------------------------|-----------------------------------|
| Revenues: | | | | | | |
| Sales & User Charges | 529,514 | 245,755 | 266,005 | | 266,005 | 8.2% |
| Government Transfers | 459,239 | 500,000 | 500,000 | | 500,000 | |
| Other Revenues | 7,766 | 2,000 | 4,284 | | 4,284 | 114.2% |
| Total Revenues | 996,519 | 747,755 | 770,289 | | 770,289 | 3.0% |
| Expenditures: | | | | | | |
| Salaries, Wages & Benefits | 7,542,911 | 8,127,841 | 7,820,358 | | 7,820,358 | (3.8%) |
| Contracted & General Services | 6,102,030 | 6,045,756 | 6,226,740 | 50,000 | 6,276,740 | 3.8% |
| Materials, Goods & Utilities | 5,611,941 | 6,489,860 | 6,364,133 | | 6,364,133 | (1.9%) |
| Grants | 134,240 | | | | | |
| Interest on Long-Term Debt | 243,909 | 859,845 | 892,644 | | 892,644 | 3.8% |
| Internal Cost Allocations | 437 | 110 | 110 | | 110 | |
| Total Expenses | 19,635,468 | 21,523,412 | 21,303,985 | 50,000 | 21,353,985 | (0.8%) |
| Net Operating Revenue (Cost) | (18,638,949) | (20,775,657) | (20,533,696) | (50,000) | (20,583,696) | (0.9%) |
| Net Debt Principal | (2,048,220) | (2,608,094) | (2,505,719) | | (2,505,719) | (3.9%) |
| Transfers (to) from Reserve | 2,895,466 | 4,189,824 | (539,076) | 50,000 | (489,076) | (111.7%) |
| Contributed to Capital | (4,742,450) | (5,318,450) | | | | (100.0%) |
| Net for Funding Purposes | (22,534,153) | (24,512,377) | (23,578,491) | | (23,578,491) | (3.8%) |
| TCA Amortization | (11,235,875) | (9,394,303) | (9,770,075) | | (9,770,075) | 4.0% |
| Net for Budget Purposes | (33,770,028) | (33,906,680) | (33,348,566) | | (33,348,566) | (1.6%) |

DEPARTMENT BUDGET

Agriculture Services

| | 2022 Actuals | 2023 Approved Budget | 2024 Base Budget | Service Enhancements | 2024 Approved Budget | 2023/2024 Budget Change (%) |
|-------------------------------------|--------------------|----------------------------|------------------------|-------------------------|----------------------------|-----------------------------------|
| Revenues: | | | | | | |
| Sales & User Charges | 16,198 | 20,400 | 19,700 | | 19,700 | (3.4%) |
| Government Transfers | 201,454 | 220,410 | 266,750 | | 266,750 | 21.0% |
| Penalties & Fines | 20,008 | 11,650 | 11,650 | | 11,650 | |
| Other Revenues | 101,781 | 76,035 | 80,885 | | 80,885 | 6.4% |
| Total Revenues | 339,441 | 328,495 | 378,985 | | 378,985 | 15.4% |
| Expenditures: | | | | | | |
| Salaries, Wages & Benefits | 1,749,411 | 1,868,760 | 1,977,285 | 153,720 | 2,131,005 | 14.0% |
| Contracted & General Services | 700,564 | 895,381 | 879,334 | 6,000 | 885,334 | (1.1%) |
| Materials, Goods & Utilities | 473,645 | 404,469 | 460,347 | 8,300 | 468,647 | 15.9% |
| Internal Cost Allocations | 2,498 | 55 | 55 | | 55 | |
| Total Expenses | 2,926,118 | 3,168,665 | 3,317,021 | 168,020 | 3,485,041 | 10.0% |
| Net Operating Revenue (Cost) | (2,586,677) | (2,840,170) | (2,938,036) | (168,020) | (3,106,056) | 9.4% |
| Transfers (to) from Reserve | 261,874 | 308,225 | (17,000) | | (17,000) | (105.5%) |
| Contributed to Capital | (234,590) | (200,000) | | | | (100.0%) |
| Net for Funding Purposes | (2,559,393) | (2,731,945) | (2,955,036) | (168,020) | (3,123,056) | 14.3% |
| TCA Amortization | (192,658) | (153,249) | (159,379) | | (159,379) | 4.0% |
| Net for Budget Purposes | (2,752,051) | (2,885,194) | (3,114,415) | (168,020) | (3,282,435) | 13.8% |

DEPARTMENT BUDGET
Fleet & Facility Services

| | 2022 Actuals | 2023 Approved Budget | 2024 Base Budget | Service Enhancements | 2024 Approved Budget | 2023/2024 Budget Change (%) |
|-------------------------------------|--------------------|----------------------------|------------------------|-------------------------|----------------------------|-----------------------------------|
| Revenues: | | | | | | |
| Sales & User Charges | | 50,000 | 50,000 | | 50,000 | |
| Government Transfers | 150,922 | | | | | |
| Intermunicipal Agreements | | 1,000 | 1,000 | | 1,000 | |
| Other Revenues | 124,819 | 2,800 | 2,800 | | 2,800 | |
| Total Revenues | 275,741 | 53,800 | 53,800 | | 53,800 | |
| Expenditures: | | | | | | |
| Salaries, Wages & Benefits | 1,679,467 | 1,840,329 | 2,180,565 | | 2,180,565 | 18.5% |
| Contracted & General Services | 594,525 | 787,175 | 744,862 | 50,000 | 794,862 | 1.0% |
| Materials, Goods & Utilities | 2,067,560 | 2,217,708 | 2,249,370 | | 2,249,370 | 1.4% |
| Interest on Long-Term Debt | 218,325 | 203,414 | 187,385 | | 187,385 | (7.9%) |
| Internal Cost Allocations | -69,365 | -68,698 | -68,698 | | -68,698 | |
| Total Expenses | 4,490,512 | 4,979,928 | 5,293,484 | 50,000 | 5,343,484 | 7.3% |
| Net Operating Revenue (Cost) | (4,214,771) | (4,926,128) | (5,239,684) | (50,000) | (5,289,684) | 7.4% |
| Net Debt Principal | (324,250) | (568,434) | (342,949) | | (342,949) | (39.7%) |
| Transfers (to) from Reserve | (45,076) | 43,890 | (15,000) | 50,000 | 35,000 | (20.3%) |
| Contributed to Capital | (174,880) | (70,000) | | | | (100.0%) |
| Net for Funding Purposes | (4,758,977) | (5,520,672) | (5,597,633) | | (5,597,633) | 1.4% |
| TCA Amortization | (99,069) | (125,971) | (131,010) | | (131,010) | 4.0% |
| Net for Budget Purposes | (4,858,046) | (5,646,643) | (5,728,643) | | (5,728,643) | 1.5% |

DEPARTMENT BUDGET
Solid Waste

| | 2022 Actuals | 2023 Approved Budget | 2024 Base Budget | Service Enhancements | 2024 Approved Budget | 2023/2024 Budget Change (%) |
|-------------------------------------|------------------|----------------------------|------------------------|-------------------------|----------------------------|-----------------------------------|
| Revenues: | | | | | | |
| Sales & User Charges | 6,020 | 20,260 | 15,800 | | 15,800 | (22.0%) |
| Other Revenues | | 3,845 | 3,845 | | 3,845 | |
| Total Revenues | 6,020 | 24,105 | 19,645 | | 19,645 | (18.5%) |
| Expenditures: | | | | | | |
| Salaries, Wages & Benefits | 52,513 | 55,694 | 56,778 | | 56,778 | 1.9% |
| Contracted & General Services | 551,439 | 485,657 | 525,657 | | 525,657 | 8.2% |
| Materials, Goods & Utilities | 1,800 | 1,960 | 1,960 | | 1,960 | |
| Internal Cost Allocations | -245 | | | | | |
| Total Expenses | 605,507 | 543,311 | 584,395 | | 584,395 | 7.6% |
| Net Operating Revenue (Cost) | (599,487) | (519,206) | (564,750) | | (564,750) | 8.8% |
| Transfers (to) from Reserve | 23,254 | | | | | |
| Net for Funding Purposes | (576,233) | (519,206) | (564,750) | | (564,750) | 8.8% |
| Net for Budget Purposes | (576,233) | (519,206) | (564,750) | | (564,750) | 8.8% |

DEPARTMENT BUDGET

Stormwater

| | 2022 Actuals | 2023 Approved Budget | 2024 Base Budget | Service Enhancements | 2024 Approved Budget | 2023/2024 Budget Change (%) |
|-------------------------------------|--------------------|----------------------------|------------------------|-------------------------|----------------------------|-----------------------------------|
| Revenues: | | | | | | |
| Sales & User Charges | 92,286 | 90,000 | 95,400 | | 95,400 | 6.0% |
| Total Revenues | 92,286 | 90,000 | 95,400 | | 95,400 | 6.0% |
| Expenditures: | | | | | | |
| Contracted & General Services | 2,223 | | | | | |
| Total Expenses | 2,223 | | | | | |
| Net Operating Revenue (Cost) | 90,063 | 90,000 | 95,400 | | 95,400 | 6.0% |
| Transfers (to) from Reserve | (90,063) | (90,000) | (95,400) | | (95,400) | 6.0% |
| Contributed to Capital | (1,140,000) | (1,140,000) | | | | (100.0%) |
| Net for Funding Purposes | (1,140,000) | (1,140,000) | | | | (100.0%) |
| Net for Budget Purposes | (1,140,000) | (1,140,000) | | | | (100.0%) |

DEPARTMENT BUDGET

Infrastructure Administration

| | 2022 Actuals | 2023 Approved Budget | 2024 Base Budget | Service Enhancements | 2024 Approved Budget | 2023/2024 Budget Change (%) |
|-------------------------------------|------------------|----------------------------|------------------------|-------------------------|----------------------------|-----------------------------------|
| Revenues: | | | | | | |
| Sales & User Charges | 331,309 | 140,421 | 153,651 | | 153,651 | 9.4% |
| Other Revenues | 3,879 | 3,880 | | | | (100.0%) |
| Total Revenues | 335,188 | 144,301 | 153,651 | | 153,651 | 6.5% |
| Expenditures: | | | | | | |
| Salaries, Wages & Benefits | 125,062 | 54,295 | 107,509 | | 107,509 | 98.0% |
| Contracted & General Services | 38,001 | 65,000 | 110,022 | | 110,022 | 69.3% |
| Materials, Goods & Utilities | 158,001 | | | | | |
| Interest on Long-Term Debt | 113,276 | 80,376 | 2,219 | | 2,219 | (97.2%) |
| Internal Cost Allocations | -41,928 | | | | | |
| Total Expenses | 392,412 | 199,671 | 219,750 | | 219,750 | 10.1% |
| Net Operating Revenue (Cost) | (57,224) | (55,370) | (66,099) | | (66,099) | 19.4% |
| Net Debt Principal | (188,334) | (21,395) | (9,022) | | (9,022) | (57.8%) |
| Transfers (to) from Reserve | (56,051) | (21,126) | 63,880 | | 63,880 | (402.4%) |
| Net for Funding Purposes | (301,609) | (97,891) | (11,241) | | (11,241) | (88.5%) |
| Net for Budget Purposes | (301,609) | (97,891) | (11,241) | | (11,241) | (88.5%) |

DEPARTMENT BUDGET

Water

| | 2022 Actuals | 2023 Approved Budget | 2024 Base Budget | Service Enhancements | 2024 Approved Budget | 2023/2024 Budget Change (%) |
|-------------------------------------|------------------|----------------------------|------------------------|-------------------------|----------------------------|-----------------------------------|
| Revenues: | | | | | | |
| Sales & User Charges | 5,927,925 | 6,050,802 | 5,562,656 | | 5,562,656 | (8.1%) |
| Special Levy & Tax Prepayments | 265,571 | | | | | |
| Investment Income | 2,206 | | | | | |
| Penalties & Fines | 21,448 | 12,000 | 12,000 | | 12,000 | |
| Other Revenues | 193,846 | 500 | 500 | | 500 | |
| Total Revenues | 6,410,996 | 6,063,302 | 5,575,156 | | 5,575,156 | (8.1%) |
| Expenditures: | | | | | | |
| Salaries, Wages & Benefits | 1,358,362 | 1,305,915 | 1,300,121 | 108,900 | 1,409,021 | 7.9% |
| Contracted & General Services | 657,766 | 380,263 | 361,571 | 1,800 | 363,371 | (4.4%) |
| Materials, Goods & Utilities | 2,826,146 | 2,850,974 | 2,787,476 | 10,900 | 2,798,376 | (1.8%) |
| Interest on Long-Term Debt | 56,150 | 50,858 | 90,723 | | 90,723 | 78.4% |
| Provisions for Allowances | 2,455 | 500 | 500 | | 500 | |
| Internal Cost Allocations | 256,960 | 235,288 | 235,288 | | 235,288 | |
| Total Expenses | 5,157,839 | 4,823,798 | 4,775,679 | 121,600 | 4,897,279 | 1.5% |
| Net Operating Revenue (Cost) | 1,253,157 | 1,239,504 | 799,477 | (121,600) | 677,877 | (45.3%) |
| Net Debt Principal | (145,053) | (205,709) | (250,838) | | (250,838) | 21.9% |
| Transfers (to) from Reserve | 59,701 | (33,795) | (48,640) | 121,600 | 72,960 | (315.9%) |
| Contributed to Capital | (1,009,268) | (1,000,000) | (500,000) | | (500,000) | (50.0%) |
| Net for Funding Purposes | 158,537 | | (1) | | (1) | 100.0% |
| TCA Amortization | (990,559) | (965,635) | (1,004,260) | | (1,004,260) | 4.0% |
| Net for Budget Purposes | (832,022) | (965,635) | (1,004,261) | | (1,004,261) | 4.0% |

DEPARTMENT BUDGET

Wastewater

| | 2022 Actuals | 2023 Approved Budget | 2024 Base Budget | Service Enhancements | 2024 Approved Budget | 2023/2024 Budget Change (%) |
|-------------------------------------|------------------|----------------------------|------------------------|-------------------------|----------------------------|-----------------------------------|
| Revenues: | | | | | | |
| Sales & User Charges | 5,099,643 | 4,336,261 | 4,513,850 | | 4,513,850 | 4.1% |
| Investment Income | 1,398 | | | | | |
| Other Revenues | 137,562 | | | | | |
| Total Revenues | 5,238,603 | 4,336,261 | 4,513,850 | | 4,513,850 | 4.1% |
| Expenditures: | | | | | | |
| Salaries, Wages & Benefits | 276,520 | 433,170 | 532,328 | | 532,328 | 22.9% |
| Contracted & General Services | 228,788 | 98,912 | 161,277 | | 161,277 | 63.1% |
| Materials, Goods & Utilities | 3,348,717 | 2,967,303 | 3,784,051 | | 3,784,051 | 27.5% |
| Interest on Long-Term Debt | 55,125 | 49,124 | 42,683 | | 42,683 | (13.1%) |
| Internal Cost Allocations | 38,889 | -32,423 | -32,423 | | -32,423 | |
| Total Expenses | 3,948,039 | 3,516,086 | 4,487,916 | | 4,487,916 | 27.6% |
| Net Operating Revenue (Cost) | 1,290,564 | 820,175 | 25,934 | | 25,934 | (96.8%) |
| Net Debt Principal | (229,939) | (236,207) | (242,648) | | (242,648) | 2.7% |
| Transfers (to) from Reserve | (456,127) | (103,968) | 341,714 | | 341,714 | (428.7%) |
| Contributed to Capital | (543,224) | (480,000) | (125,000) | | (125,000) | (74.0%) |
| Net for Funding Purposes | 61,274 | | | | | |
| TCA Amortization | (520,177) | (491,916) | (511,593) | | (511,593) | 4.0% |
| Net for Budget Purposes | (458,903) | (491,916) | (511,593) | | (511,593) | 4.0% |

DEPARTMENT BUDGET
Taxes & General Revenue

| | 2022 Actuals | 2023 Approved Budget | 2024 Base Budget | Service Enhancements | 2024 Approved Budget | 2023/2024 Budget Change (%) |
|---|-------------------|----------------------------|------------------------|-------------------------|----------------------------|-----------------------------------|
| Revenues: | | | | | | |
| Net Municipal Taxes | 84,166,084 | 88,349,581 | 99,524,515 | | 99,524,515 | 12.6% |
| Special Levy & Tax Prepayments | 1,890,686 | 1,524,714 | 1,638,714 | | 1,638,714 | 7.5% |
| Investment Income | 2,320,895 | 880,000 | 1,500,000 | | 1,500,000 | 70.5% |
| Penalties & Fines | 1,080,414 | 400,000 | 550,000 | | 550,000 | 37.5% |
| Intermunicipal Agreements | 600,000 | | | | | |
| Total Revenues | 90,058,079 | 91,154,295 | 103,213,229 | | 103,213,229 | 13.2% |
| Expenditures: | | | | | | |
| Salaries, Wages & Benefits | | | | | | |
| Contracted & General Services | 1,996,056 | 1,932,247 | 46,000 | | 46,000 | (97.6%) |
| Materials, Goods & Utilities | | | 2,000 | | 2,000 | 100.0% |
| Grants | 143,354 | 155,396 | 157,572 | | 157,572 | 1.4% |
| Interest on Long-Term Debt | 91,806 | | | | | |
| Provisions for Allowances | 348,144 | 415,600 | 415,000 | | 415,000 | (0.1%) |
| Total Expenses | 2,579,360 | 2,503,243 | 620,572 | | 620,572 | (75.2%) |
| Net Operating Revenue (Cost) | 87,478,719 | 88,651,052 | 102,592,657 | | 102,592,657 | 15.7% |
| Transfers (to) from Reserve | (12,292,246) | (5,778,870) | (3,380,975) | (1,568,771) | (4,949,746) | (14.3%) |
| Transfers (to) from Accumulated Surplus | | (1,906,314) | (1,906,314) | | (1,906,314) | |
| Contributed to Capital | (14,515,440) | (16,976,353) | (24,719,390) | | (24,719,390) | 45.6% |
| Net for Funding Purposes | 60,671,033 | 63,989,515 | 72,585,978 | (1,568,771) | 71,017,207 | 11.0% |
| Net for Budget Purposes | 60,671,033 | 63,989,515 | 72,585,978 | (1,568,771) | 71,017,207 | 11.0% |

DEPARTMENT BUDGET
General Administration

| | 2022 Actuals | 2023 Approved Budget | 2024 Base Budget | Service Enhancements | 2024 Approved Budget | 2023/2024 Budget Change (%) |
|-------------------------------------|------------------|----------------------------|------------------------|-------------------------|----------------------------|-----------------------------------|
| Revenues: | | | | | | |
| Sales & User Charges | 208,776 | 208,776 | 1,200 | | 1,200 | (99.4%) |
| Government Transfers | 144,385 | 200,000 | 243,000 | | 243,000 | 21.5% |
| Investment Income | 1,032 | | | | | |
| Other Revenues | 96,188 | | | | | |
| Total Revenues | 450,381 | 408,776 | 244,200 | | 244,200 | (40.3%) |
| Expenditures: | | | | | | |
| Salaries, Wages & Benefits | 358,809 | 142,376 | 143,000 | | 143,000 | 0.4% |
| Contracted & General Services | 498,731 | 513,149 | 567,019 | | 567,019 | 10.5% |
| Materials, Goods & Utilities | 36,135 | 113,098 | 102,222 | | 102,222 | (9.6%) |
| Total Expenses | 893,675 | 768,623 | 812,241 | | 812,241 | 5.7% |
| Net Operating Revenue (Cost) | (443,294) | (359,847) | (568,041) | | (568,041) | 57.9% |
| Transfers (to) from Reserve | (71,433) | 24,000 | 124,000 | | 124,000 | 416.7% |
| Net for Funding Purposes | (514,727) | (335,847) | (444,041) | | (444,041) | 32.2% |
| TCA Amortization | (163,554) | (183,222) | (190,551) | | (190,551) | 4.0% |
| Net for Budget Purposes | (678,281) | (519,069) | (634,592) | | (634,592) | 22.3% |

DEPARTMENT BUDGET
Assessment Services

| | 2022 Actuals | 2023 Approved Budget | 2024 Base Budget | Service Enhancements | 2024 Approved Budget | 2023/2024 Budget Change (%) |
|-------------------------------------|------------------|----------------------------|------------------------|-------------------------|----------------------------|-----------------------------------|
| Revenues: | | | | | | |
| Other Revenues | | 100 | 100 | | 100 | |
| Total Revenues | | 100 | 100 | | 100 | |
| Expenditures: | | | | | | |
| Salaries, Wages & Benefits | 752,463 | 876,074 | 848,620 | | 848,620 | (3.1%) |
| Contracted & General Services | 168,884 | 185,535 | 80,893 | 75,000 | 155,893 | (16.0%) |
| Materials, Goods & Utilities | 4,629 | 9,046 | 9,379 | | 9,379 | 3.7% |
| Total Expenses | 925,976 | 1,070,655 | 938,892 | 75,000 | 1,013,892 | (5.3%) |
| Net Operating Revenue (Cost) | (925,976) | (1,070,555) | (938,792) | (75,000) | (1,013,792) | (5.3%) |
| Transfers (to) from Reserve | 14,480 | 110,000 | | 75,000 | 75,000 | (31.8%) |
| Contributed to Capital | (6,000) | (6,000) | | | | (100.0%) |
| Net for Funding Purposes | (917,496) | (966,555) | (938,792) | | (938,792) | (2.9%) |
| TCA Amortization | (8,259) | (3,388) | (3,524) | | (3,524) | 4.0% |
| Net for Budget Purposes | (925,755) | (969,943) | (942,316) | | (942,316) | (2.8%) |

DEPARTMENT BUDGET
Corporate Finance & Treasury

| | 2022 Actuals | 2023 Approved Budget | 2024 Base Budget | Service Enhancements | 2024 Approved Budget | 2023/2024 Budget Change (%) |
|-------------------------------------|--------------------|----------------------------|------------------------|-------------------------|----------------------------|-----------------------------------|
| Revenues: | | | | | | |
| Sales & User Charges | 43,015 | 70,000 | 40,000 | | 40,000 | (42.9%) |
| Government Transfers | 65,831 | | | | | |
| Investment Income | 49,284 | | 30,000 | | 30,000 | 100.0% |
| Other Revenues | 30,462 | 9,000 | 12,000 | | 12,000 | 33.3% |
| Total Revenues | 188,592 | 79,000 | 82,000 | | 82,000 | 3.8% |
| Expenditures: | | | | | | |
| Salaries, Wages & Benefits | 2,048,390 | 2,425,375 | 2,857,657 | 55,000 | 2,912,657 | 20.1% |
| Contracted & General Services | 263,093 | 289,872 | 611,278 | | 611,278 | 110.9% |
| Materials, Goods & Utilities | 13,161 | 23,339 | 7,183 | | 7,183 | (69.2%) |
| Internal Cost Allocations | -155,320 | -155,320 | -155,320 | | -155,320 | |
| Total Expenses | 2,169,324 | 2,583,266 | 3,320,798 | 55,000 | 3,375,798 | 30.7% |
| Net Operating Revenue (Cost) | (1,980,732) | (2,504,266) | (3,238,798) | (55,000) | (3,293,798) | 31.5% |
| Transfers (to) from Reserve | (123,419) | 127,500 | 250,000 | | 250,000 | 96.1% |
| Net for Funding Purposes | (2,104,151) | (2,376,766) | (2,988,798) | (55,000) | (3,043,798) | 28.1% |
| Net for Budget Purposes | (2,104,151) | (2,376,766) | (2,988,798) | (55,000) | (3,043,798) | 28.1% |

DEPARTMENT BUDGET
Procurement Services

| | 2022 Actuals | 2023 Approved Budget | 2024 Base Budget | Service Enhancements | 2024 Approved Budget | 2023/2024 Budget Change (%) |
|-------------------------------------|------------------|----------------------------|------------------------|-------------------------|----------------------------|-----------------------------------|
| Revenues: | | | | | | |
| Sales & User Charges | 878 | | | | | |
| Total Revenues | 878 | | | | | |
| Expenditures: | | | | | | |
| Salaries, Wages & Benefits | 622,148 | 712,346 | 766,683 | | 766,683 | 7.6% |
| Contracted & General Services | 19,165 | 31,000 | 36,358 | | 36,358 | 17.3% |
| Materials, Goods & Utilities | 1,488 | | 333 | | 333 | 100.0% |
| Total Expenses | 642,801 | 743,346 | 803,374 | | 803,374 | 8.1% |
| Net Operating Revenue (Cost) | (641,923) | (743,346) | (803,374) | | (803,374) | 8.1% |
| Transfers (to) from Reserve | 18,550 | | | | | |
| Net for Funding Purposes | (623,373) | (743,346) | (803,374) | | (803,374) | 8.1% |
| Net for Budget Purposes | (623,373) | (743,346) | (803,374) | | (803,374) | 8.1% |

DEPARTMENT BUDGET

Family & Community Support Services

| | 2022 Actuals | 2023 Approved Budget | 2024 Base Budget | Service Enhancements | 2024 Approved Budget | 2023/2024 Budget Change (%) |
|-------------------------------------|--------------------|----------------------------|------------------------|-------------------------|----------------------------|-----------------------------------|
| Revenues: | | | | | | |
| Sales & User Charges | 66,550 | 53,000 | 58,000 | | 58,000 | 9.4% |
| Government Transfers | 485,091 | 485,091 | 501,463 | | 501,463 | 3.4% |
| Other Revenues | 52,383 | 56,000 | 28,500 | | 28,500 | (49.1%) |
| Total Revenues | 604,024 | 594,091 | 587,963 | | 587,963 | (1.0%) |
| Expenditures: | | | | | | |
| Salaries, Wages & Benefits | 1,131,973 | 1,311,527 | 1,380,701 | 207,711 | 1,588,412 | 21.1% |
| Contracted & General Services | 198,193 | 346,257 | 338,177 | 1,200 | 339,377 | (2.0%) |
| Materials, Goods & Utilities | 93,665 | 89,396 | 99,466 | 23,400 | 122,866 | 37.4% |
| Grants | 3,173,649 | 3,404,914 | 3,709,408 | | 3,709,408 | 8.9% |
| Total Expenses | 4,597,480 | 5,152,094 | 5,527,752 | 232,311 | 5,760,063 | 11.8% |
| Net Operating Revenue (Cost) | (3,993,456) | (4,558,003) | (4,939,789) | (232,311) | (5,172,100) | 13.5% |
| Transfers (to) from Reserve | 1,902,378 | 1,799,656 | 251,000 | 123,901 | 374,901 | (79.2%) |
| Contributed to Capital | (20,000) | (20,000) | | | | (100.0%) |
| Net for Funding Purposes | (2,111,078) | (2,778,347) | (4,688,789) | (108,410) | (4,797,199) | 72.7% |
| TCA Amortization | (328,365) | (9,878) | (10,273) | | (10,273) | 4.0% |
| Net for Budget Purposes | (2,439,443) | (2,788,225) | (4,699,062) | (108,410) | (4,807,472) | 72.4% |

DEPARTMENT BUDGET

Protective Services

| | 2022 Actuals | 2023 Approved Budget | 2024 Base Budget | Service Enhancements | 2024 Approved Budget | 2023/2024 Budget Change (%) |
|-------------------------------------|--------------------|----------------------------|------------------------|-------------------------|----------------------------|-----------------------------------|
| Revenues: | | | | | | |
| Sales & User Charges | 269,091 | 235,400 | 235,400 | | 235,400 | |
| Penalties & Fines | 175,031 | 205,969 | 205,969 | | 205,969 | |
| Intermunicipal Agreements | 271,676 | 246,596 | 248,816 | | 248,816 | 0.9% |
| Other Revenues | 54,280 | 50,000 | 50,000 | | 50,000 | |
| Total Revenues | 770,078 | 737,965 | 740,185 | | 740,185 | 0.3% |
| Expenditures: | | | | | | |
| Salaries, Wages & Benefits | 3,303,920 | 3,797,220 | 4,708,955 | 270,340 | 4,979,295 | 31.1% |
| Contracted & General Services | 2,349,012 | 3,487,044 | 3,568,182 | | 3,568,182 | 2.3% |
| Materials, Goods & Utilities | 512,865 | 661,656 | 626,830 | 16,800 | 643,630 | (2.7%) |
| Grants | 83,302 | 81,842 | 81,842 | | 81,842 | |
| Internal Cost Allocations | 21,754 | 10,895 | 10,895 | | 10,895 | |
| Total Expenses | 6,270,853 | 8,038,657 | 8,996,704 | 287,140 | 9,283,844 | 15.5% |
| Net Operating Revenue (Cost) | (5,500,775) | (7,300,692) | (8,256,519) | (287,140) | (8,543,659) | 17.0% |
| Transfers (to) from Reserve | 202,109 | 352,448 | 22,000 | | 22,000 | (93.8%) |
| Contributed to Capital | (505,300) | (505,300) | | | | (100.0%) |
| Net for Funding Purposes | (5,803,966) | (7,453,544) | (8,234,519) | (287,140) | (8,521,659) | 14.3% |
| TCA Amortization | (609,755) | (555,175) | (577,382) | | (577,382) | 4.0% |
| Net for Budget Purposes | (6,413,721) | (8,008,719) | (8,811,901) | (287,140) | (9,099,041) | 13.6% |

DEPARTMENT BUDGET

Open Spaces

| | 2022 Actuals | 2023 Approved Budget | 2024 Base Budget | Service Enhancements | 2024 Approved Budget | 2023/2024 Budget Change (%) |
|-------------------------------------|------------------|----------------------------|------------------------|-------------------------|----------------------------|-----------------------------------|
| Revenues: | | | | | | |
| Government Transfers | 2,270 | | | | | |
| Total Revenues | 2,270 | | | | | |
| Expenditures: | | | | | | |
| Salaries, Wages & Benefits | 29,573 | 234,920 | 407,018 | | 407,018 | 73.3% |
| Contracted & General Services | 156,067 | 21,225 | 27,843 | | 27,843 | 31.2% |
| Materials, Goods & Utilities | 5,645 | 4,200 | 4,200 | | 4,200 | |
| Total Expenses | 191,285 | 260,345 | 439,061 | | 439,061 | 68.6% |
| Net Operating Revenue (Cost) | (189,015) | (260,345) | (439,061) | | (439,061) | 68.6% |
| Transfers (to) from Reserve | 173,730 | 221,275 | | | | (100.0%) |
| Net for Funding Purposes | (15,285) | (39,070) | (439,061) | | (439,061) | 1,023.8% |
| TCA Amortization | | (323,702) | (336,650) | | (336,650) | 4.0% |
| Net for Budget Purposes | (15,285) | (362,772) | (775,711) | | (775,711) | 113.8% |

Appendix C: 2024-2025 Capital Budget and Project Listing

| 2024-2025 Approved Capital Budget | | | | |
|--|-------------------|-------------------|-------------------|-------------------|
| | 2023 | 2024 | 2025 | 2-Year Total |
| Grants | 3,773,540 | 4,570,000 | 3,601,000 | 8,171,000 |
| Contributed from Operations | 24,205,038 | 24,719,390 | 25,045,463 | 49,764,853 |
| Contributed from Utility Operations | 1,480,000 | 625,000 | 625,000 | 1,250,000 |
| Tax-Funded Debenture | - | 11,369,617 | - | 11,369,617 |
| Utility-Funded Debenture | 850,000 | - | - | - |
| Transfers from Reserves | 1,736,100 | 4,463,968 | 519,108 | 4,983,076 |
| Non-Conditional & Discretionary Funding & Financing | 32,044,678 | 45,747,975 | 29,790,571 | 75,538,546 |
| Grants | 1,511,447 | 375,000 | 375,000 | 750,000 |
| Off-Site Levies & Debentures | 1,417,204 | 2,750,998 | 15,319,296 | 18,070,294 |
| Sale of Assets | 664,500 | 633,000 | 726,000 | 1,359,000 |
| Transfers from Conditional Reserves | 27,910 | - | - | - |
| Conditional & Non-Discretionary Funding & Financing | 3,621,061 | 3,758,998 | 16,420,296 | 20,179,294 |
| TOTAL FUNDING & FINANCING | 35,665,739 | 49,506,973 | 46,210,867 | 95,717,840 |
| Externally and Self-funded Assets or Mandated Programs | 4,762,319 | 5,004,454 | 16,411,230 | 21,415,684 |
| Transportation Assets | 23,515,112 | 34,527,836 | 22,017,172 | 56,545,008 |
| Public Safety Assets | 877,000 | 2,639,500 | 719,500 | 3,359,000 |
| Community Assets | 1,867,975 | 1,873,250 | 1,525,000 | 3,398,250 |
| Internal Assets | 4,643,333 | 5,461,933 | 5,537,965 | 10,999,898 |
| TOTAL EXPENDITURES & RESERVE TRANSFERS | 35,665,739 | 49,506,973 | 46,210,867 | 95,717,840 |

*The 2023 Capital Budget was amended by Council Motion 160/23 and 161/23 which advanced projects to 2023 from 2024).

| General Municipal | Lifecycle | | Enhancement | | Total | |
|---|-------------------|--------------|--------------------|--------------|--------------------------|--------------|
| Multi Year Capital Budget Categories | Lifecycle Budget | % Allocation | Enhancement Budget | % Allocation | 2024-2025 Capital Budget | % Allocation |
| Transportation Assets (Externally and Self-Funded Assets) | 0 | 0% | 2,937,439 | 8% | 2,937,439 | 4% |
| Transportation Assets | 30,938,082 | 78% | 25,606,926 | 69% | 56,545,008 | 73% |
| Public Safety, Bylaw and Fire Trucks & Equipment | 1,609,000 | 4% | 1,750,000 | 5% | 3,359,000 | 4% |
| Parks, Playgrounds, and Trails | 0 | 0% | 3,398,250 | 9% | 3,398,250 | 4% |
| Building, Vehicles, and Equipment | 7,342,600 | 18% | 3,437,298 | 9% | 10,779,898 | 14% |
| | 39,889,682 | 100% | 37,129,913 | 100% | 77,019,595 | 100% |

| Utility Services | Lifecycle | | Enhancement | | Total | |
|--|------------------|--------------|--------------------|--------------|--------------------------|--------------|
| Multi Year Capital Budget Categories | Lifecycle Budget | % Allocation | Enhancement Budget | % Allocation | 2024-2025 Capital Budget | % Allocation |
| Water & Wastewater (Externally and Self-Funded Assets and Mandated Programs) | 1,606,248 | 88% | 16,871,997 | 100% | 18,478,245 | 99% |
| Building, Vehicles, and Equipment | 220,000 | 12% | 0 | 0% | 220,000 | 1% |
| | 1,826,248 | 100% | 16,871,997 | 100% | 18,698,245 | 100% |

| Consolidated Capital Budget | Lifecycle | | Enhancement | | Total | |
|--|-------------------|--------------|--------------------|--------------|--------------------------|--------------|
| Multi Year Capital Budget Categories | Lifecycle Budget | % Allocation | Enhancement Budget | % Allocation | 2024-2025 Capital Budget | % Allocation |
| Water & Wastewater Assets | 1,606,248 | 4% | 16,871,997 | 31% | 18,478,245 | 19% |
| Transportation Assets | 30,938,082 | 74% | 28,544,365 | 53% | 59,482,447 | 62% |
| Public Safety, Bylaw and Fire Trucks & Equipment | 1,609,000 | 4% | 1,750,000 | 3% | 3,359,000 | 4% |
| Parks, Playgrounds, and Trails | 0 | 0% | 3,398,250 | 6% | 3,398,250 | 4% |
| Building, Vehicles, and Equipment | 7,562,600 | 18% | 3,437,298 | 6% | 10,999,898 | 11% |
| | 41,715,930 | 100% | 54,001,910 | 100% | 95,717,840 | 100% |

2024 - 2025 Approved Capital Plan - Lifecycle Initiatives

| Program | Project | Scope of Work | Funding | 2023 | 2024 | 2025 |
|---|--|-------------------------------------|--------------------------------------|-----------|-----------|-----------|
| Externally and Self-funded Assets or Mandated Programs | | | | | | |
| Utility Infrastructure | Bellerose Lift Station Pump | | Utility Rate / Reserve | | 287,000 | |
| | RQB Lagoon Improvements | | Utility Rate | 150,000 | | |
| | SCADA Lift Station Upgrades | | Utility Rate / Reserve | | 240,000 | |
| | Tuscany Hills Lift Station Improvements | | Utility Rate | 33,750 | | |
| | Villeneuve Lift Station Improvements | | Reserve | | 192,000 | |
| | Cardiff Pumphouse Improvements | | Utility Rate / Reserve | | 600,750 | |
| | Casa Vista Pumphouse Improvements | | Utility Rate | | | 131,625 |
| | Grandview Pumphouse Improvements | | Utility Rate / Reserve | 440,100 | | |
| | Morinville Waterline - Oakmont Booster Station Electrical Upgrades | | Reserve | | 58,250 | |
| SCADA Upgrades | | Utility Rate | 429,000 | | | |
| Reserve | Meter Replacement Program Repayment (RFD-047-19) | Internal Borrowing Repayment | Utility Rate | 180,000 | 96,623 | |
| | Utility Capital Reserve Buildup | | Utility Rate | 196,250 | | |
| Transportation Assets | | | | | | |
| Bridges | BF08369 (Rge Rd 251) | Bridge Replacement | Grant | 665,073 | | |
| | BF72767 (Rge Rd 243) | Replacement | Grant / Taxation | 397,440 | | |
| | Hu Haven Bridge Culvert | Replacement | Conditional Grant / Taxation | 490,000 | | |
| | BF75343 (Rge Rd 263) | Replacement | Taxation | 392,400 | | |
| | BF74868 (Twp Rd 570) | Replacement | Taxation | 90,000 | 261,261 | |
| | BF00889 (Twp Rd 564) (Amended by Council Motions) | Replacement | Grant / Taxation | 676,885 | 13,844 | |
| | BF78067 (Rge Rd 235) | Replacement | Conditional Grant / Taxation | 90,000 | 682,290 | |
| | BF76930 (Rge Rd 272) | Replacement | Taxation | 90,000 | 317,520 | |
| | BF00646 (Rge Rd 262) | Replacement | Taxation | 90,000 | 323,077 | |
| | BF73344 (Rge Rd 252) | Replacement | Taxation | | 94,500 | 288,040 |
| | BF00774 (Twp Rd 552) | Replacement | Conditional Grant / Taxation | | 94,500 | 627,024 |
| | BF73756 (Rge Rd 235) | Replacement | Taxation | | 94,500 | 381,024 |
| | BF02404 (Rge Rd 262) | Replacement | Taxation | | 94,500 | 416,745 |
| | BF01636 (Rge Rd 10) | Replacement | Conditional Grant / Grant / Taxation | | | 120,000 |
| Drainage | Drainage Projects (Priorities TBD) | | Taxation | 1,500,000 | 1,500,000 | 1,500,000 |
| Local Roads | LRP Stabilization / Selective Grading | Stabilization and Selective Grading | Grant / Taxation | 1,250,000 | 1,250,000 | 1,250,000 |
| | Rge Rd 260 - Hwy 37 to St. Albert Bdry | Reconstruction | Grant / Taxation | 220,000 | 2,019,600 | |
| | Rge Rd 220 - Twp Rd 580 to Redwater Bdry | Reconstruction | Taxation | | | 518,173 |
| | Twp Rd 570 - Rge Rd 230 to Rge Rd 224 | Reconstruction | Taxation | 176,000 | 1,696,464 | |
| | Rge Rd 232 - Twp Rd 572 to Twp Rd 573 | Reconstruction | Grant / Taxation | | | 921,196 |
| Pavement Preservation | Pavement Preservation (Priorities TBD) | Pavement Preservation Treatments | Taxation | 2,000,000 | 2,000,000 | 2,000,000 |
| Rehabilitation | Rge Rd 223 - Boysdale Rd to Lamoureux Dr | Road Rehabilitation | Grant / Taxation | | 2,051,805 | |
| | Twp Rd 570 - Hwy 44 to Alcomdale | Road Rehabilitation | Grant / Taxation | 820,000 | | |
| | Sturgeon Valley Estates Subdivision | Subdivision Road Rehabilitation | Grant / Taxation | | 42,000 | 2,198,365 |
| | Crestview Heights Subdivision | Subdivision Road Rehabilitation | Grant / Taxation | | | 44,100 |

2024 - 2025 Approved Capital Plan - Lifecycle Initiatives

| Program | Project | Scope of Work | Funding | 2023 | 2024 | 2025 |
|-----------------------------|---|---------------------------------|--------------------------|-----------|-----------|-----------|
| Rehabilitation | Freemore Estates Subdivision | Subdivision Road Rehabilitation | Grant / Taxation | | | 44,100 |
| | Lamoureux Dr - Hwy 15 to Rge Rd 224A | Road Rehabilitation | Grant / Taxation | | 258,647 | 2,493,093 |
| | Namao Ridge Subdivision | Subdivision Road Rehabilitation | Grant / Taxation | | | |
| | Sturgeon View Estates Subdivision | Subdivision Road Rehabilitation | Grant / Taxation | | | |
| | Pre-Engineering for Future Year Projects | Pre-Engineering | Taxation | 500,000 | 500,000 | 500,000 |
| | Rge Rd 251 - Twp Rd 554 to Park Entrance and Internal Park Road | Road Rehabilitation | Debenture / Taxation | 450,432 | 4,341,714 | |
| Public Safety Assets | | | | | | |
| Machinery & Equipment | Enforcement Vehicle and Accessories | | Sale of Asset / Taxation | 90,000 | 90,000 | 90,000 |
| | Laser Radar | | Taxation | | 7,000 | 7,000 |
| | AFRRS Radios | | Taxation | 550,000 | | |
| | AirMation Decon Unit | | Taxation | 35,000 | 45,000 | |
| | Calahoo Trailer | | Sale of Asset / Taxation | | | 20,000 |
| | Combi Tool for Engine 4-2 | | Taxation | 22,000 | | |
| | Command 4x4 and Accessories | | Sale of Asset / Taxation | | 80,000 | |
| | Rescue Tools | | Taxation | | 65,000 | |
| | SCBA Replacement | | Taxation | | 602,500 | 602,500 |
| Internal Assets | | | | | | |
| Buildings | Fleet Shop Boiler Replacement | | Taxation | | 65,000 | |
| | Radio Tower Replacement | | Taxation | | 120,000 | |
| Machinery & Equipment | Light Duty Trucks | | Sale of Asset / Taxation | 125,000 | | |
| | Mower, Self Propelled | | Sale of Asset / Taxation | 90,000 | | 100,000 |
| | Mower, Towed | | Sale of Asset / Taxation | | 151,000 | 40,000 |
| | Tractors | | Sale of Asset / Taxation | 185,000 | 350,000 | 205,000 |
| | Trailers | | Sale of Asset / Taxation | 15,000 | | 20,000 |
| | UTV/ATV | | Sale of Asset / Taxation | | | 45,000 |
| | Vehicle Replacement | | Sale of Asset / Taxation | 120,000 | | |
| | Vehicle Replacement | | Sale of Asset / Taxation | 60,000 | 160,000 | 150,000 |
| | Annual IT Infrastructure Replacement | | Taxation | 20,000 | | |
| | Firewalls | | Taxation | | 36,000 | |
| | Servers (Physical) | | Taxation | | 192,000 | 102,000 |
| | UPS | | Taxation | | 132,600 | |
| | Vehicle Replacement | | Sale of Asset / Taxation | | 60,000 | |
| | 1 Ton Pickups | | Sale of Asset / Taxation | | | 95,000 |
| | 1/2 Ton Pickup | | Sale of Asset / Taxation | | | 75,000 |
| | 3/4 Ton Pickups | | Sale of Asset / Taxation | 65,000 | 240,000 | 80,000 |
| | Divisional Graders | | Sale of Asset / Taxation | 1,860,000 | 700,000 | 1,400,000 |
| | Excavators/Reclaimers | | Sale of Asset / Taxation | | 365,000 | |
| Motor Graders | | Sale of Asset / Taxation | | 1,030,000 | 1,030,000 | |
| Trailers | | Sale of Asset / Taxation | | 22,000 | 22,000 | |

2024 - 2025 Approved Capital Plan - Lifecycle Initiatives

| Program | Project | Scope of Work | Funding | 2023 | 2024 | 2025 |
|-----------------------|----------------------------|---------------|--|-------------------|-------------------|-------------------|
| Machinery & Equipment | Wheel Loader | | Sale of Asset / Taxation | | | 180,000 |
| | ATV Quad Replacement | | Utility Rate / Sale of Asset | | | 20,000 |
| | Truck Replacement | | Utility Rate / Reserve / Sale of Asset | 180,000 | 100,000 | 100,000 |
| Reserve | Facilities Reserve Buildup | | Reserve | 175,000 | 175,000 | |
| Total | | | | 14,919,330 | 23,898,945 | 17,816,985 |

2024 - 2025 Approved Capital Plan - Enhancement Initiatives

| Program | Project | Scope of Work | Funding | 2023 | 2024 | 2025 |
|---|---|---|--|-----------|-----------|-----------|
| Externally and Self-funded Assets or Mandated Programs | | | | | | |
| Buildings | Green & Inclusive Community Buildings Program (2022 SE)* | | Taxation / Conditional Grant | | | |
| Offsite Levy | Estates Way - Park Rd to Rge Rd 225 | Reconstruction and Surfacing | Debenture / Taxation | 1,044,129 | | |
| | Sturgeon Road & RR 250 Roundabout | Intersection Improvement | Debenture / Taxation | | 1,792,685 | |
| | Rge Rd 225 - Hwy 825 to Estates Way | Reconstruction and Surfacing | Debenture / Taxation | | | 519,754 |
| | Sturgeon Road and Rivers Gate Intersection Upgrade | Intersection Improvement | Debenture / Reserve | | 75,000 | 550,000 |
| Utility Infrastructure | Bristol Oaks Low Pressure Sanitary Line | | Reserve | | 250,000 | |
| | River's Gate Lift Station - Phase 2 | | Debenture / Utility Rate / Reserve | | 437,956 | 4,562,044 |
| | Sewer Trunks to River's Gate Lift Station (Stage 1) | | Debenture | | 142,774 | 1,487,223 |
| | Sturgeon Valley Low Pressure Sewer Telemetry System | | Utility Rate | 100,000 | | |
| | Upgrade Tuscany Hills Lift Station | | Debenture | 489,090 | | |
| | 350/450 mm Watermain Extension - Range Road 250 | | Debenture / Utility Rate / Reserve | | 525,197 | 5,470,803 |
| | 500 mm Watermain Extension - Range Road 250 | | Debenture / Reserve | | 306,219 | 3,189,781 |
| | Landing Trail Waterline Connection | | Debenture / Reserve | 1,700,000 | | |
| | New PRV Station South of Sturgeon Road | | Debenture / Utility Rate | | | 500,000 |
| Transportation Assets | | | | | | |
| Collector Reconstruction | Rge Rd 220 - Twp Rd 570 to Redwater* | Reconstruction and Surfacing | Conditional Grant / Grant / Reserve / Taxation | 4,200,000 | | |
| | Boysdale Rd - Riverside Park to Sturgeon River | Reconstruction and Surfacing | Taxation | 150,000 | 1,445,850 | |
| | Rge Rd 231 - Gibbonslea Subdivision north to railway tracks | Reconstruction and Surfacing | Debenture / Taxation | | 3,100,000 | |
| | Rge Rd 251 - South of Golf Course to entrance on Carbondale Road | Reconstruction and Surfacing | Reserve / Taxation | | 2,750,000 | |
| | Twp Rd 554 - Hwy 2 to 44 (CBR-2023-051) | Reconstruction and Surfacing | Reserve / Taxation | 650,000 | 1,255,800 | 3,300,000 |
| | Rge RD 251 - South of Cardiff Golf Course to Hwy 37 | Reconstruction and Surfacing | Taxation | | | 225,000 |
| | Rge Rd 232 - 750m from Hwy 37 to Pilon Creek Estates | Reconstruction and Surfacing | Reserve / Taxation | | 1,660,000 | |
| Intersection | Intersection Improvement Program | Intersection safety and capacity improvements | Taxation | 500,000 | 500,000 | 500,000 |
| | Rge Rd 275 / Hwy 37 Intersection Improvement | Intersection safety and capacity improvements | Conditional Grant / Grant | 690,000 | | |
| Rehabilitation | Twp Rd 564 - Goose Hummock Golf Course to Rge Rd 231 | Road Rehabilitation | Grant / Reserve / Taxation | 2,540,000 | 1,200,000 | |
| Subdivision Surfacing | Woodridge Subdivision | Gravel Subdivision Surfacing | Conditional Reserve / Grant / Taxation | 488,750 | 4,711,061 | |
| Reserve | Road Network Reserve Buildup | | Taxation | 3,069,590 | 268,903 | 4,690,312 |
| | Reserves - Lifecycle, Infrastructure (Amended by Council Motion 160/23) | | Taxation | 978,542 | | |
| Community Assets | | | | | | |
| Open Spaces | 1A - 1 Sturgeon Valley Road East | | Taxation | | | 800,000 |
| | 1A - 2 Sturgeon Valley Road Rivers Gate developer | | Taxation | | | 100,000 |
| | Cardiff Park Rehabilitation Strategy Plan | | Reserve / Taxation | 200,000 | 200,000 | 200,000 |
| | Park Space Development (Braun Village Area) | | Taxation | 100,000 | | |
| | Parking/staging area for the under slung walkway bridge (North Sask.) | | Taxation | 25,000 | | |
| | Sandy Lake Concept -amenities & naturalization | | Conditional Reserve / Taxation | | | 200,000 |
| | Sturgeon Valley Park (Bellerose) - Nature Play/Accessible Playground | | Taxation | 250,000 | | |
| | Sturgeon Valley Park (Bellerose) - Toilets/change facility | | Taxation | | 50,000 | |
| | Allin Ridge Estates - Amenity | | Taxation | 50,000 | | |

2024 - 2025 Approved Capital Plan - Enhancement Initiatives

| Program | Project | Scope of Work | Funding | 2023 | 2024 | 2025 |
|---|---|---------------|----------|-------------------|-------------------|-------------------|
| Open Spaces | Local Open Space Site Plans & naturalization | | Taxation | 100,000 | | |
| | Calahoo - Shil Shol Estates Amenity | | Taxation | | | 75,000 |
| | RQB - Amenity & landscaping | | Taxation | | | 75,000 |
| | Villeneuve - Amenity & landscaping | | Taxation | | | 75,000 |
| | Victoria Trail Open Space Feasibility & Development | | Reserve | | 125,000 | |
| | Signage historical, wayfinding and information | | Taxation | | 10,000 | |
| | 1D Starkey Road & Pedestrian Bridge | | Taxation | 1,000,000 | 1,000,000 | |
| | Casa Vista Pedestrian Bridge | | Taxation | | 488,250 | |
| | Trail Connectivity at Pinewood (CBR-2023-057) | | Taxation | 10,000 | | |
| Sturgeon River Park System Master Plan (St. Albert to Hwy 37) | | Taxation | | | | |
| Reserve | Community Building Reserve | | Taxation | 132,975 | | |
| Public Safety Assets | | | | | | |
| Machinery & Equipment | Aerial/Elevated Master Stream | | Reserve | | 1,600,000 | |
| | District of Calahoo Underground Water Tanks | | Taxation | 90,000 | | |
| | Foam Trailer | | Taxation | 90,000 | | |
| | Storage Shop/Garage behind PSHQ | | Reserve | | 150,000 | |
| Internal Assets | | | | | | |
| Buildings | Ag Office Expansion | | Taxation | 300,000 | | |
| | Fleet Coverall Buildings | | Reserve | 300,000 | | |
| | County Wide Feasibility & Strategy Study | | Taxation | 150,000 | | |
| Land Improvements | County Signage - Alberta's Industrial Heartland (Hwy 643 and 825) | | Taxation | | 750,000 | |
| Machinery & Equipment | County Rebranding Signage | | Taxation | 413,333 | 413,333 | 413,333 |
| | Multi-Tool Utility Vehicle | | Reserve | | 200,000 | |
| | Scissor Lift and trailer | | Taxation | 25,000 | | |
| | Digital Speed Sign | | Reserve | | 5,000 | |
| | Solar Streetlight (Villeneuve) | | Reserve | | 10,000 | |
| | Sliding Axle Trailer | | Reserve | | 175,000 | |
| Reserve | Environmentally Friendly Initiatives Reserve | | Taxation | 360,000 | 10,000 | 10,000 |
| | Facilities Reserve Growth for County Centre Roof (2022 SE) | | Taxation | 350,000 | | |
| | Reserves - Lifecycle, Vehicle & Equipment | | Taxation | | | 1,450,632 |
| | Building Accessibility Reserve (CBR-2023-032) | | Taxation | 200,000 | | |
| Total | | | | 20,746,409 | 25,608,028 | 28,393,882 |

Appendix D: 2026-2029 Capital Financial Plan

| General Municipal | Lifecycle | | Enhancement | | Total | |
|---|-----------------------------|--------------|-------------------------------|--------------|---------------------------|--------------|
| Multi Year Capital Budget Categories | 2026-2029 Lifecycle Plan | % Allocation | 2026-2029 Enhancement Plan | % Allocation | 2026-2029 Capital Plan | % Allocation |
| Transportation Assets (Externally and Self-Funded Assets) | 0 | 0% | 13,648,337 | 29% | 13,648,337 | 12% |
| Transportation Assets | 48,653,238 | 76% | 27,744,599 | 59% | 76,397,837 | 69% |
| Public Safety, Bylaw and Fire Trucks & Equipment | 2,250,000 | 4% | 0 | 0% | 2,250,000 | 2% |
| Parks, Playgrounds, and Trails | 0 | 0% | 5,740,000 | 12% | 5,740,000 | 5% |
| Building, Vehicles, and Equipment | 13,105,600 | 20% | 40,000 | 0% | 13,145,600 | 12% |
| | 64,008,838 | 100% | 47,172,936 | 100% | 111,181,774 | 100% |

| Utility Services | Lifecycle | | Enhancement | | Total | |
|--|-----------------------------|--------------|-------------------------------|--------------|---------------------------|--------------|
| Multi Year Capital Budget Categories | 2026-2029 Lifecycle Plan | % Allocation | 2026-2029 Enhancement Plan | % Allocation | 2026-2029 Capital Plan | % Allocation |
| Water & Wastewater (Externally and Self-Funded Assets and Mandated Programs) | 4,170,312 | 97% | 6,519,821 | 100% | 10,690,133 | 99% |
| Building, Vehicles, and Equipment | 145,000 | 3% | 0 | 0% | 145,000 | 1% |
| | 4,315,312 | 100% | 6,519,821 | 100% | 10,835,133 | 100% |

| Consolidated Capital Budget | Lifecycle | | Enhancement | | Total | |
|--|-----------------------------|--------------|-------------------------------|--------------|---------------------------|--------------|
| Multi Year Capital Budget Categories | 2026-2029 Lifecycle Plan | % Allocation | 2026-2029 Enhancement Plan | % Allocation | 2026-2029 Capital Plan | % Allocation |
| Water & Wastewater Assets | 4,170,312 | 6% | 6,519,821 | 12% | 10,690,133 | 9% |
| Transportation Assets | 48,653,238 | 71% | 41,392,936 | 77% | 90,046,174 | 74% |
| Public Safety, Bylaw and Fire Trucks & Equipment | 2,250,000 | 3% | 0 | 0% | 2,250,000 | 2% |
| Parks, Playgrounds, and Trails | 0 | 0% | 5,740,000 | 11% | 5,740,000 | 5% |
| Building, Vehicles, and Equipment | 13,250,600 | 19% | 40,000 | 0% | 13,290,600 | 11% |
| | 68,324,150 | 100% | 53,692,757 | 100% | 122,016,907 | 100% |

Appendix E: 2024 Operating Service Enhancements

Approved by Council at the December 12, 2023 Regular Council Meeting

Administration's 2024 Operating Service Enhancements

| ID | Initiative | Division | Cost | FTE | One Time or Ongoing | Funding Source |
|---|---|------------------------------------|--------------------|-------------|---------------------|---------------------------|
| ADM-02 | Utility Program Strengthening | Infrastructure Services | \$121,600 | 1.0 | Ongoing | Utility Rates |
| ADM-03 | Park Operations Capacity Strengthening | Infrastructure Services | \$168,020 | 2.6 | Ongoing | Taxation |
| ADM-04 | Strategic Land Needs and Coordination Advancement | Development and Strategic Services | \$167,300 | 1.0 | Ongoing | Taxation |
| ADM-05 | Animal Control Capacity Expansion | Community Services | \$ 52,540 | 0.5 | Ongoing | Taxation |
| ADM-06 | Cybersecurity Insurance Fees | Corporate Services | \$ 41,000 | 0.0 | Ongoing | Taxation |
| ADM-07 | Development Enforcement Community Support | Development and Strategic Services | \$97,000 | 0.8 | Ongoing | Taxation |
| ADM-08 | GIS Capacity Strengthening | Corporate Services | \$110,210 | 1.0 | Ongoing | Taxation |
| ADM-09 | Living Well Program Enhancement | Community Services | \$108,410 | 1.0 | Ongoing | Taxation |
| ADM-10 | Human Resource Capacity Strengthening | Corporate Services | \$131,120 | 1.0 | Ongoing | Taxation |
| ADM-18 | Fire Services Capacity Strengthening | Community Services | \$ 234,600 | 2.0 | Ongoing | Taxation |
| ADM-20 | Development Engineering and Land Strengthening | Development Services | \$ 130,000 | 0.0 | Ongoing | Taxation |
| ADM-21 | Senior Accountant - Part Time to Full Time | Financial Services | \$ 55,000 | 0.4 | Ongoing | Taxation |
| TOTAL ONGOING SERVICE ENHANCEMENTS | | | \$1,416,800 | 11.3 | | |
| ADM-01 | Strategic and External Advocacy Advancement | Development and Strategic Services | \$151,700 | 1.0 | One Time | General Operating Reserve |
| ADM-11 | Fleet and Facility Services Optimization Review | Infrastructure Services | \$ 50,000 | 0.0 | One Time | General Operating Reserve |
| ADM-12 | Utility Agreements Strengthening | Infrastructure Services | \$50,000 | 0.0 | One Time | General Operating Reserve |
| ADM-13 | Assessment Legal Fees | Financial Services | \$ 75,000 | 0.0 | One Time | General Operating Reserve |
| ADM-14 | Communications Audit | Corporate Services | \$ 45,000 | 0.0 | One Time | General Operating Reserve |
| ADM-15 | Communications Technology Capacity Advancement | Corporate Services | \$118,360 | 1.0 | One Time | General Operating Reserve |
| TOTAL ONE-TIME SERVICE ENHANCEMENTS | | | \$490,060 | 2.0 | | |
| SUBTOTAL ADMINISTRATION'S SERVICE ENHANCEMENTS | | | \$1,906,860 | 13.3 | | |

Council's 2024 Operating Service Enhancements

| ID | Initiative | Division | Cost | FTE | One Time or Ongoing | Funding Source |
|--|----------------------------|--------------------|--------------------|-------------|---------------------|---------------------------|
| OP-2024-01 | Safe Community Facilitator | Community Services | \$ 123,900 | 1.0 | One Time (2 years) | General Operating Reserve |
| SUBTOTAL COUNCIL'S SERVICE ENHANCEMENTS | | | \$123,900 | 1.0 | | |
| TOTAL 2024 OPERATING SERVICE ENHANCEMENTS | | | \$2,030,760 | 14.3 | | |

Appendix F: 2024-2025 Capital Service Enhancements

Approved by Council at the December 12, 2023 Regular Council Meeting

| Administration's Recommended Projects | \$ |
|--|------------------|
| That the Committee include in the proposed 2024-2025 capital budget, the paving of Township Road 564 – Goose Hummock Golf Course to Range Road 231 at a cost of \$1,200,000. | 1,200,000 |
| That the Committee include in the proposed 2024-2025 capital budget, the upgrading of Sturgeon Road and Rivers Gate Intersection at a cost of \$625,000. | 625,000 |
| That the Committee include in the proposed 2024-2025 capital budget, the engineering of Range Road 251 south of Cardiff Golf Course to Highway 37 at a cost of \$225,000. | 225,000 |
| That the Committee include in the proposed 2024-2025 capital budget, a multi-tool utility vehicle and attachments at a cost of \$200,000. | 200,000 |
| That the Committee include in the proposed 2024-2025 capital budget, a sliding axle trailer at a cost of \$175,000. | 175,000 |
| That the Committee recommend the purchase of an Aerial/Elevated Master Stream truck at a cost not to exceed \$1.6 million from the Vehicle and Equipment Reserve. | 1,600,000 |
| TOTAL ADMINISTRATION'S RECOMMENDED PROJECTS | 4,025,000 |

| Council's Recommended Projects | \$ |
|--|------------------|
| CBR-2024-03 That the Committee include in the proposed 2024-2025 capital budget, the installation of asphalt from Range Road 232 to Highway 37 at a cost of \$1,660,000. | 1,660,000 |
| CBR-2024-04 That the Committee include in the proposed 2024-2025 capital budget, the paving of Range Road 231 from Gibbonslea subdivision north to the railway tracks at a cost of \$3,100,000. | 3,100,000 |
| CBR-2024-05 That the Committee include in the proposed 2024-2025 capital budget, signage at Sturgeon County's portion of the Industrial Heartland at a cost not to exceed \$750,000, pending Council's confirmation of signage quantities, treatments, and locations at a future Council meeting. | 750,000 |
| CBR-2024-10 That the Committee include in the proposed 2024-2025 capital budget, the paving of Range Road 251 from south of the Cardiff Golf Course to entrance on Carbondale Road at a cost of \$2,750,000. | 2,750,000 |
| CBR-2024-11 That the Committee include in the proposed 2024-2025 capital budget, a feasibility study that would include accepting a land donation from SIL Industrial Minerals near Victoria Trail for a County-wide open space development, to be funded by a \$100,000 reallocation of existing funding from the Sturgeon River Park System Master Plan (St. Albert to Hwy 37) to direct MR & ER Acquisition project and \$25,000 from the Community Building Priority Reserve for a total cost of \$125,000. | 125,000 |
| CBR-2024-12 That the Committee include in the proposed 2024-2025 capital budget, the installation of a solar-powered streetlight over the mailbox in Villeneuve at a cost of \$10,000, to be funded from the Road Network Reserve. | 10,000 |
| CBR-2024-12 That the Committee include in the proposed 2024-2025 capital budget, a digital speed sign in Villeneuve at a cost of \$5,000, to be funded from the Road Network Reserve. | 5,000 |
| TOTAL COUNCIL'S RECOMMENDED PROJECTS | 8,400,000 |

| | |
|---|-------------------|
| TOTAL RECOMMENDED PROJECTS (not including Utilities) | 12,425,000 |
|---|-------------------|

| Utility Services Recommended Changes | \$ |
|---|------------------|
| That the Committee recommend the changes to the Utility Services 2024-2025 Multi-Year Capital Budget to Council in the amount | |
| River's Gate Lift Station - Phase 2 | 5,000,000 |
| Sewer Trunks to River's Gate Lift Station (Stage 1) | 1,629,997 |
| 350/450 mm Watermain Extension - Range Road 250 | 5,996,000 |
| 500 mm Watermain Extension - Range Road 250 | 3,496,000 |
| New PRV Station South of Sturgeon Road | 500,000 |
| Morinville Waterline - Oakmont Booster Station Electrical Upgrades (23% ownership) | 58,250 |
| Allin Ridge Transmission Upgrade | (435,750) |
| Summerbrook Reservoir to Southwest Summerbrook Estate | (770,762) |
| Utility Reserve | (1,511,002) |
| Allin Ridge Pumphouse & Reservoir Upgrade | (7,614,750) |
| TOTAL UTILITY SERVICES RECOMMENDED CHANGES | 6,347,983 |

Appendix G: 2024 Strategic Service Enhancements

Approved by Council at the December 12, 2023 Regular Council Meeting

| ID | Initiative | Cost | FTE | One Time or Ongoing | Funding Source |
|---|--|--------------------|------------|---------------------|---------------------------|
| 1 | Transfer Funding to Reserve for the Maintenance of Gravel Roads | \$ 250,000 | 0.0 | Ongoing | Taxation |
| 2 | Transfer Funding to Reserve for Direct and Indirect Capital Investments to the Gravel Road Network | \$ 250,000 | 0.0 | Ongoing | Taxation |
| 3 | 1.5% Tax Rate Increase to be Transferred to Reserve to Fund Future Priorities | \$ 1,461,775 | 0.0 | Ongoing | Taxation |
| 4 | Reallocate \$4M of Debt Funding with General Operating Reserve Funding | (\$ 393,004) | 0.0 | One Time | General Operating Reserve |
| TOTAL STRATEGIC SERVICE ENHANCEMENTS | | \$1,568,771 | 0.0 | | |