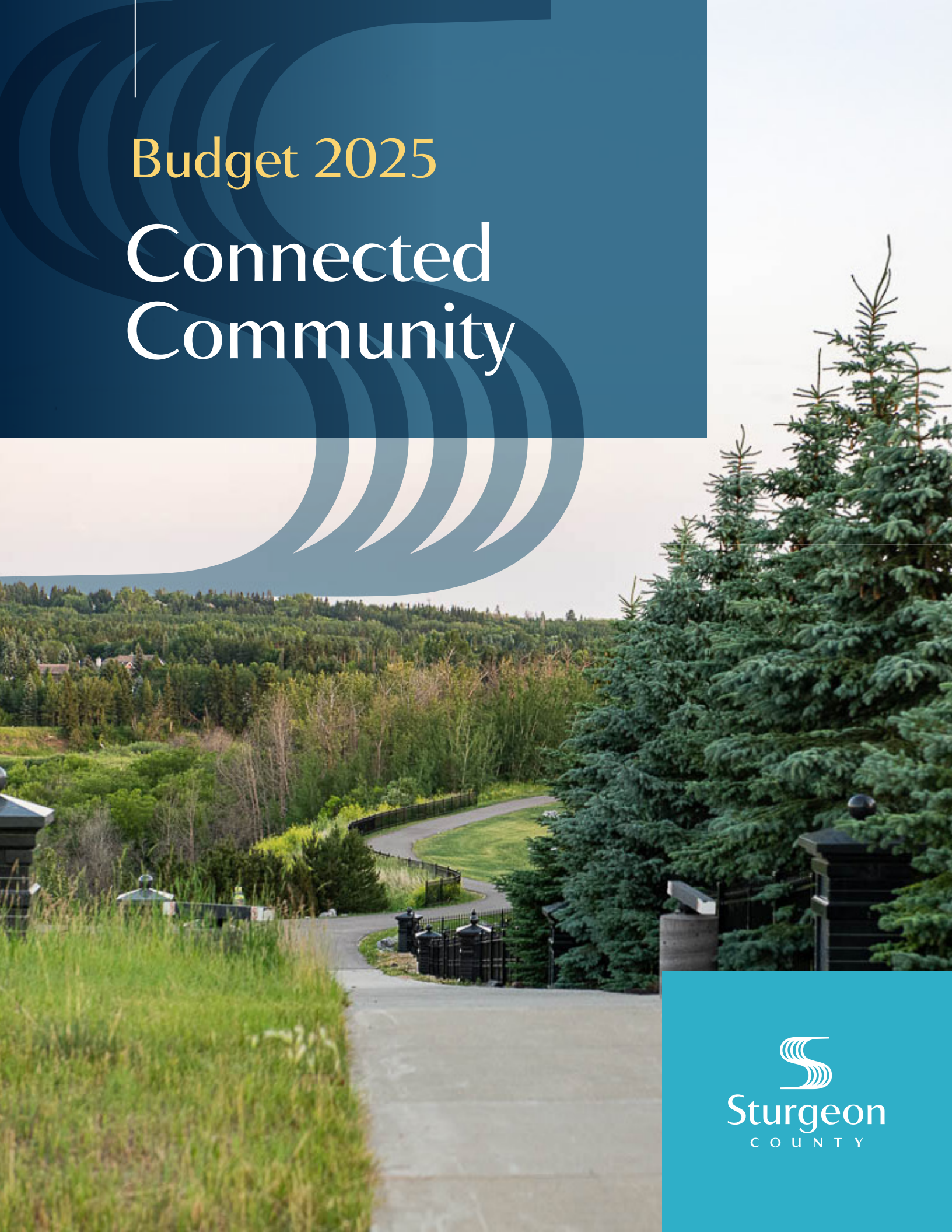


Budget 2025

# Connected Community





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## Budget Process

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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 May and June, 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, 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.

In early October, the Mayor's State of the County Address and Open House was held where members of the public could ask questions, discuss key initiatives, and learn how Sturgeon County's strategic priorities align with and benefit the community. 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. In addition, a budget open house is held in November to provide residents with an opportunity offer their views to Council on the proposed operating and capital budget.

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.

After all service enhancements have been deliberated, 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 the 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 2025 budget reflects an approved annual property tax rate increase of 1.66% in 2025. The increase is a result of identified pressures in the existing budget to maintain services, such as inflationary increases for materials and contracts, and personnel costs. In addition to higher costs for maintaining services, funding for operating and capital enhancements to grow existing services were also approved.



## Approved 2025 Tax Impact

Municipal Tax Revenue Changes	(3.20%)
Maintain Existing Services	2.77%
Operating Service Enhancements	1.76%
Capital Service Enhancements	0.63%
Strategic Service Enhancements	(0.30%)
<b>TOTAL TAX CHANGE</b>	<b>1.66%</b>

## Key Drivers for Maintaining Existing Services

	<b>FAVORABLE</b>
Assessment Growth – Taxation Revenue Increase	
Increased Investment Income <i>(offset with a transfer to reserve)</i>	
	<b>UNFAVORABLE</b>
Wage Inflation	
Actuarial Adjustment	
Inflationary Increases	

## 2025 Operating and Capital Budget Summary

The 2025 County budget has been consolidated and summarized within the following table. However, should you wish to review detailed budgets for the 2025 Operating Budget or 2025 Capital Budgets, those can be found within *Appendix B: 2025 Operating Budgets by Department* and *Appendix C: 2025 Capital Budget & 2026-2030 Capital Financial Plan*.

	2025 BASE & CAPITAL	2025 Operating & Strategic SE	2025 APPROVED	2026 FORECAST	2027 FORECAST	2028 FORECAST
<b>Total Revenue</b>	147,887,509	3,000,000	150,887,509	134,605,763	130,208,086	139,704,258
Operating Expenditures	91,111,025	7,266,049	98,377,074	94,804,954	96,675,660	100,171,181
Capital Expenditures	54,616,081	-	54,616,081	33,045,846	29,823,447	44,177,286
<b>Total Expenditures</b>	<b>145,727,106</b>	<b>7,266,049</b>	<b>152,993,155</b>	<b>127,850,800</b>	<b>126,499,107</b>	<b>144,348,467</b>
<b>For Funding Purposes:</b>						
Transfers from Reserve	8,163,660	3,273,936	11,437,596	2,954,189	4,292,189	5,286,063
Transfers to Reserve	(8,863,246)	(500,000)	(9,363,246)	(9,751,665)	(10,730,623)	(5,492,397)
Transfers to Accumulated Surplus	(1,656,327)	-	(1,656,327)	(117,445)	862,737	1,296,994
<b>Funding Required</b>	<b>(195,510)</b>	<b>(1,492,113)</b>	<b>(1,687,623)</b>	<b>(159,958)</b>	<b>(1,866,718)</b>	<b>(3,553,549)</b>
<b>Tax Rate</b>	<b>0.19%</b>	<b>1.46%</b>	<b>1.66%</b>	<b>1.50%</b>	<b>( 1.68%)</b>	<b>( 1.66%)</b>

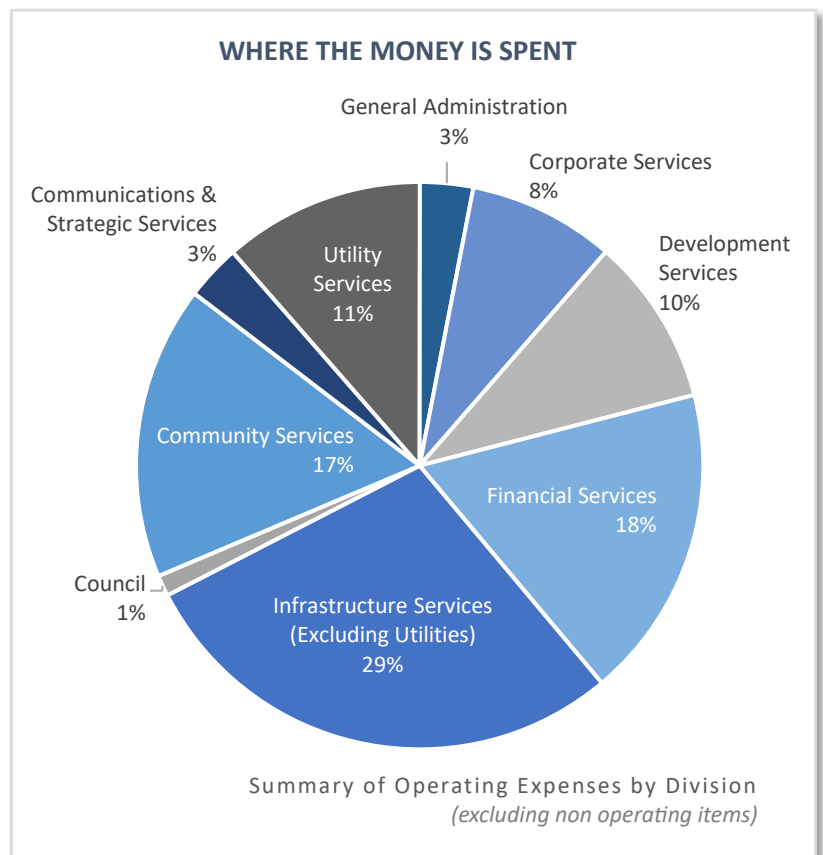
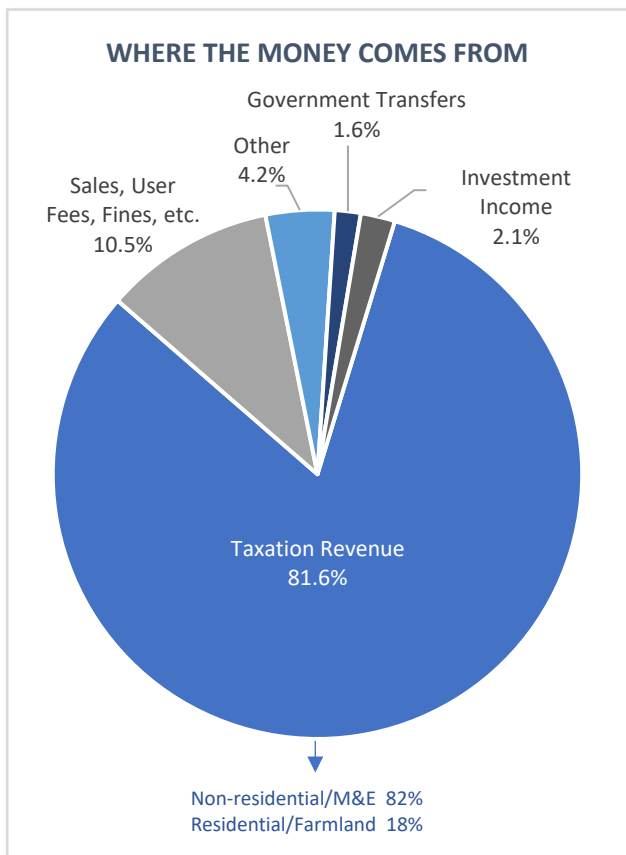
*\*Forecast years include inflationary estimates for revenue and expenses but exclude future requests for service enhancements.*

## 2025 Operating Budget

The 2025 Operating Budget consists of base budget changes for known and estimated factors by management at the time of development. It also includes services enhancements approved by Council, as listed in *Appendix D: 2025 Operating Service Enhancements* and *Appendix F: 2025 Strategic Service Enhancements*. Within the budget package, *Appendix B: 2025 Operating Budgets by Department* outlines the operating budgets in more detail. Below, the changes by division have been summarized.

Divisional Summary of Expenses			
	2024 Approved	2025 Approved	Change
Infrastructure Services (Excluding Utilities)	27,929,141	28,089,517	160,376
Financial Services	10,879,497	17,613,037	6,733,540
Community Services	15,482,968	16,483,838	1,000,870
Utility Services	10,096,211	11,270,677	1,174,466
Development Services	8,436,678	9,426,797	990,119
Corporate Services	7,680,910	8,224,663	543,753
Communications & Strategic Services	2,955,674	3,113,941	158,267
General Administration	2,175,850	2,979,274	803,424
Council	1,133,322	1,175,330	42,008
	<b>86,770,251</b>	<b>98,377,074</b>	<b>11,606,823</b>

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



Note: All charts on this page include approved operating and strategic service enhancements.

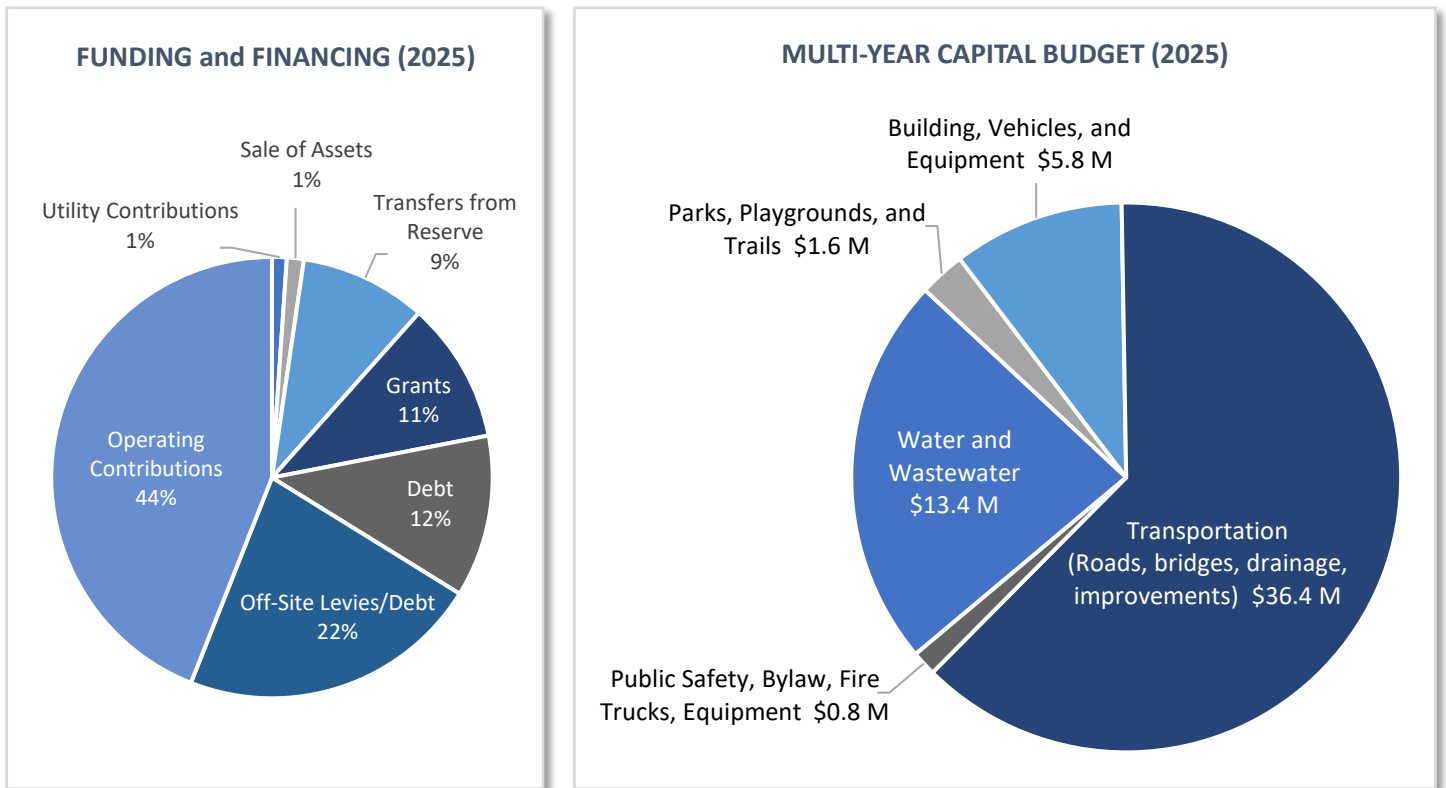
## Capital Budget

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 final 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. It includes service enhancements approved by Council, as listed in *Appendix E: 2025 Capital Service Enhancements*.

The table below shows the allocation of the 2025 capital budget, as well as capital reserve allocations between investing in new assets (Enhancements) and maintaining existing assets (Lifecycle).

Capital Category	Enhancement Budget	Lifecycle Budget	2025 Approved Budget
Community Assets	1,570,000	-	1,570,000
Externally and Self-funded Assets or Mandated Programs	13,742,382	145,709	13,888,091
Internal Assets	448,333	5,403,732	5,852,065
Public Safety Assets	-	839,500	839,500
Transportation Assets	19,577,921	16,272,887	35,850,808
<b>Grand Total</b>	<b>35,338,636</b>	<b>22,661,828</b>	<b>58,000,464</b>

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 \$58.0 M was approved for the remainder of the multi-year budget cycle, with the greatest investment in transportation and utility assets.





# Appendix A: 2025 Consolidated Budget and Financial Forecast

## SUMMARY

	2025	2026	2027	2028
<b>Total Revenues</b>	<b>152,575,132</b>	<b>134,765,721</b>	<b>132,074,804</b>	<b>143,257,807</b>
Operating Expenditures	98,377,074	94,804,954	96,675,660	100,171,181
Capital Expenditures	54,616,081	33,045,846	29,823,447	44,177,286
<b>Total Expenditures</b>	<b>152,993,155</b>	<b>127,850,800</b>	<b>126,499,107</b>	<b>144,348,467</b>
<b>For Funding Purposes:</b>				
Transfers from Reserve	11,437,596	2,954,189	4,292,189	5,286,063
Transfers to Reserve	(9,363,246)	(9,751,665)	(10,730,623)	(5,492,397)
Transfers to Accumulated Surplus	(1,656,327)	(117,445)	862,737	1,296,994
<b>Balanced Budget</b>		-	-	-

## DETAIL

	2025 Operating	2025 Capital	2025 Consolidated	2026	2027	2028
<b>Revenues</b>						
Net Municipal Taxes	77,471,685	25,500,185	102,971,870	104,363,382	104,387,821	104,776,612
Sales & User Charges	11,786,370	625,000	12,411,370	12,411,371	12,411,371	12,411,371
Special Levy & Tax Prepayments	1,691,009		1,691,009	1,691,009	901,549	901,549
Government Grants	2,000,327	5,997,500	7,997,827	6,216,170	6,216,170	6,216,170
Investment Income	2,641,000		2,641,000	2,641,000	2,641,000	2,641,000
Penalties & Fines	774,619		774,619	774,619	774,619	774,619
Intermunicipal Agreements	260,745		260,745	260,745	260,745	260,745
Other Revenues	345,119	754,500	1,099,619	1,198,619	815,619	1,151,319
Off-Site Levies & Developer Debentures		12,845,073	12,845,073	5,208,806	3,665,910	14,124,422
Debentures	3,000,000	6,882,000	9,882,000			
<b>Total Revenues</b>	<b>99,970,874</b>	<b>52,604,258</b>	<b>152,575,132</b>	<b>134,765,721</b>	<b>132,074,804</b>	<b>143,257,807</b>
<b>Operating Expenditures</b>						
Salaries, Wages & Benefits	(40,943,149)		(40,943,149)	42,521,974	43,016,484	44,500,045
Contracted & General Services	(29,014,108)		(29,014,108)	22,818,743	23,369,255	24,122,509
Materials, Goods & Utilities	(18,106,527)		(18,106,527)	18,424,941	18,890,953	19,466,109
Grants	(4,426,030)		(4,426,030)	4,426,030	4,426,030	4,426,030
Interest on Long-Term Debt	(2,005,673)		(2,005,673)	2,400,802	2,401,690	2,557,158
Provisions for Allowances	(415,500)		(415,500)	415,500	415,500	415,500
<b>Total Operating Expenses</b>	<b>94,910,987</b>		<b>94,910,987</b>	<b>91,007,990</b>	<b>92,519,912</b>	<b>95,487,351</b>
<b>Capital Expenditures</b>						
Externally and Self-funded Assets or Mandated Programs		(13,888,091)	(13,888,091)	7,204,446	5,992,607	17,304,641
Transportation Assets		(33,917,057)	(33,917,057)	18,686,400	18,040,840	21,150,045
Public Safety Assets		(839,500)	(839,500)	420,000	690,000	1,025,000
Community Assets		(1,570,000)	(1,570,000)	2,590,000	2,450,000	1,050,000
Internal Assets		(4,401,433)	(4,401,433)	4,145,000	2,650,000	3,647,600
<b>Total Capital Expenses</b>		<b>54,616,081</b>	<b>54,616,081</b>	<b>33,045,846</b>	<b>29,823,447</b>	<b>44,177,286</b>
<b>Net Revenue (Cost)</b>	<b>5,059,887</b>	<b>(2,011,823)</b>	<b>3,048,064</b>	<b>10,711,885</b>	<b>9,731,445</b>	<b>3,593,170</b>
Net Debt Principal	(3,466,087)		(3,466,087)	(3,796,964)	(4,155,748)	(4,683,830)
Transfers from Reserve	6,041,390	5,396,206	11,437,596	2,954,189	4,292,189	5,286,063
Transfers to Reserve	(5,978,863)	(3,384,383)	(9,363,246)	(9,751,665)	(10,730,623)	(5,492,397)
Transfers to Accumulated Surplus	(1,656,327)		(1,656,327)	(117,445)	862,737	1,296,994
<b>Net for Funding Purposes</b>						
Amortization Expense	(18,111,200)		(18,111,200)	(18,835,648)	(18,864,626)	(18,894,763)
<b>Net for Budgeting Purposes</b>	<b>(18,111,200)</b>		<b>(18,111,200)</b>	<b>(18,835,648)</b>	<b>(18,864,626)</b>	<b>(18,894,763)</b>

## Appendix B: 2025 Operating Budgets by Department

### COUNCIL

Sturgeon County Council provides representation, policymaking, financial oversight, strategic direction, decision making and governance. A primary 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.

	2024 APPROVED BUDGET	2025 BASE BUDGET	SERVICE ENHANCEMENTS	2025 APPROVED BUDGET
Revenue	-	-	-	-
Expenses	(1,133,322)	(1,175,330)	-	(1,175,330)
Transfers (to) from Reserve	-	-	-	-
<b>Tax Funding Requirement</b>	<b>(1,133,322)</b>	<b>(1,175,330)</b>	-	<b>(1,175,330)</b>

#### BASE BUDGET CHANGES

Primarily due to general inflationary increases.

### COMMISSIONER'S OFFICE

The Commissioner (Chief Administrative Officer) is appointed by Council to inform and advise Council on strategy and policy direction and is responsible for the daily operations of Sturgeon County.

	2024 APPROVED BUDGET	2025 BASE BUDGET	SERVICE ENHANCEMENTS	2025 APPROVED BUDGET
Revenue	-	-	-	-
Expenses	(743,037)	(785,689)	-	(785,689)
Transfers (to) from Reserve	-	-	-	-
<b>Tax Funding Requirement</b>	<b>(743,037)</b>	<b>(785,689)</b>	-	<b>(785,689)</b>

#### BASE BUDGET CHANGES

Primarily due to general inflationary increases.

# CORPORATE COMMUNICATIONS

*Communications & Strategic Services*

Corporate Communications provides strategic support to help the organization achieve success. They are often the bridge between the organization and the public, while supporting internal communications.

## SERVICES DELIVERED

- Strategic communications
- Marketing
- Public engagement
- Branding
- Media relations
- Graphic design
- Website and publication management
- Event management
- Community relations

	2024 APPROVED BUDGET	2025 BASE BUDGET	SERVICE ENHANCEMENTS	2025 APPROVED BUDGET
Revenue	91,000	117,750	-	117,750
Expenses	(1,669,551)	(1,820,249)	(110,306)	(1,930,555)
Transfers (to) from Reserve	45,000	-	-	-
<b>Tax Funding Requirement</b>	<b>(1,533,551)</b>	<b>(1,702,499)</b>	<b>(110,306)</b>	<b>(1,812,805)</b>

## BASE BUDGET CHANGES

Higher revenue is due to increases in event-related sponsorship revenue. This is offset with higher expenses due to budget being transferred from the Economic Innovation & Growth Department for various events such as County Bountu.

## SERVICE ENHANCEMENTS

### Communications Capacity Strengthening (\$110,306)

Addressing gaps in service delivery and easing the workload in Corporate Communications' business partner model, this junior role (1.0 FTE) will improve the County's communication efforts.

# CORPORATE PLANNING & INTERGOVERNMENTAL SERVICES

*Communications & Strategic Services*

The Corporate Planning & Intergovernmental Services team is dedicated to ensuring that the County’s goals and priorities are aligned with the needs of the community and our partners. Their work encompasses a wide range of topics, including policy development, intergovernmental relations, Indigenous relations, and advocacy. Their work supports the County’s future growth and strategic objectives.

## SERVICES DELIVERED

- Government relations
- Indigenous relations
- Advocacy
- Corporate Planning and strategic management

	2024 APPROVED BUDGET	2025 BASE BUDGET	SERVICE ENHANCEMENTS	2025 APPROVED BUDGET
Revenue	-	-	-	-
Expenses	(1,286,123)	(1,183,386)	-	(1,183,386)
Transfers (to) from Reserve	151,700	-	-	-
<b>Tax Funding Requirement</b>	<b>(1,134,423)</b>	<b>(1,183,386)</b>	-	<b>(1,183,386)</b>

## BASE BUDGET CHANGES

The reduction in expenses is primarily due to the removal of a one-time 2024 service enhancement (Strategic and External Advocacy Advancement).

# HUMAN RESOURCES

## Corporate Services

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

### SERVICES DELIVERED

- Staffing
- Organizational Effectiveness
- Health & Safety Program
- Disability Management

	2024 APPROVED BUDGET	2025 BASE BUDGET	SERVICE ENHANCEMENTS	2025 APPROVED BUDGET
Revenue	10,000	10,000	-	10,000
Expenses	(1,393,222)	(1,434,518)	-	(1,434,518)
Transfers (to) from Reserve	13,500	(22,500)	-	(22,500)
<b>Tax Funding Requirement</b>	<b>(1,369,722)</b>	<b>(1,447,018)</b>	-	<b>(1,447,018)</b>

### BASE BUDGET CHANGES

Increase in expenses is primarily due to general inflationary increases, partly offset with reductions for one-time reserve-funded projects from 2024, such as the salary structure review and the employee handbook refresh.

# INFORMATION SERVICES

## Corporate Services

Information Services is responsible for the delivery and management of information technology (IT), geographic information systems, business systems, and assisting the County in the creation, storage, and retrieval of data and information. The department is also responsible for corporate records management, business analysis, project management, organizational change management functions, and construction and management of the County’s broadband network.

### SERVICES DELIVERED

- Business Transformation Services
- Geographic Information Systems
- Information Management
- Information Technology
- Broadband

	2024 APPROVED BUDGET	2025 BASE BUDGET	SERVICE ENHANCEMENTS	2025 APPROVED BUDGET
Revenue	63,494	23,494	-	23,494
Expenses	(5,037,372)	(4,944,207)	(433,565)	(5,377,772)
Transfers (to) from Reserve	488,205	(45,000)	199,936	154,936
<b>Tax Funding Requirement</b>	<b>(4,485,673)</b>	<b>(4,965,713)</b>	<b>(233,629)</b>	<b>(5,199,342)</b>

*The tax funding requirement does not include capital debt repayment.*

### BASE BUDGET CHANGES

Lower broadband revenue as payments are being re-evaluated in 2024. Lower expenses are due to the removal of various one-time reserve-funded items from the prior year, including workstation replacement, system upgrades, and a one-time service enhancement (Communications Technology Capacity Advancement), as well as an increase in the recovery of costs from Utility Services. The decrease was partly offset with higher costs for the Microsoft licensing agreement, cybersecurity tools, and other general inflationary increases.

### SERVICE ENHANCEMENTS

#### Digital Services Capacity Advancement (\$199,936) (Funded from Reserve)

This service enhancement provides temporary capacity to address the backlog of departments’ requests to modernize their services by using digital-based service delivery methods.

#### Service Desk Capacity Strengthening (\$100,677)

This service enhancement identifies the need for FTE funding that will allow the IT Service Desk to continue to provide current service levels to all staff when they have technical issues.

#### SharePoint Capacity Strengthening (\$132,952)

This service enhancement identifies the need for a dedicated position to operate the Microsoft SharePoint service that is used by all County administrative staff.

# LEGISLATIVE SERVICES

## Corporate Services

The Legislative Services department manages legislative procedure and processes corporately, in the provision of information and support services for Council and Council Committees.

### SERVICES DELIVERED

- Council and Committee Support
- Quasi-Judicial Boards
- Legislative Projects
- Information Access and Privacy

	2024 APPROVED BUDGET	2025 BASE BUDGET	SERVICE ENHANCEMENTS	2025 APPROVED BUDGET
Revenue	4,500	4,500	-	4,500
Expenses	(559,118)	(704,734)	-	(704,734)
Transfers (to) from Reserve	12,000	136,136	-	136,136
<b>Tax Funding Requirement</b>	<b>(542,618)</b>	<b>(564,098)</b>	-	<b>(564,098)</b>

### BASE BUDGET CHANGES

Increased expenses is primarily due to the 2025 election that are fully offset with a transfer from reserve, and general inflationary increases. Partly offsetting the increase is the removal of one-time items from 2024 that were fully funded from the reserve, such as the elected official's remuneration review.

# FAMILY & COMMUNITY SUPPORT SERVICES

## Community Services

The Family & Community Support Services (FCSS) department promotes healthy communities by supporting the development and sustainability of facilities, projects and programs that benefit our residents.

FCSS is a funding partnership between the Government of Alberta and Sturgeon County. The combined funding is used to support preventive social initiatives, projects, and services offered by the County to enhance the social well-being of individuals, families, and/or the community.

### SERVICES DELIVERED

- Living Well Counselling Services
- Community Development
- Neighborhood Development
- Community, Regional and Organizational Capacity

	2024 APPROVED BUDGET	2025 BASE BUDGET	SERVICE ENHANCEMENTS	2025 APPROVED BUDGET
Revenue	587,963	581,120	-	581,120
Expenses	(5,760,063)	(6,008,213)	-	(6,008,213)
Transfers (to) from Reserve	374,901	500,000	(500,000)	-
<b>Tax Funding Requirement</b>	<b>(4,797,199)</b>	<b>(4,927,093)</b>	<b>(500,000)</b>	<b>(5,427,093)</b>

### BASE BUDGET CHANGES

The change in expense is due to the anticipated increase in community grants required, fully offset with a transfer from reserve, and the inclusion of funding for the Town of Legal Arena and Curling Rink Retrofit project that was previously approved by Council in 2024, fully offset with a transfer from reserve. Also contributing to the higher costs are inflationary increases for recreation cost sharing. Partly offsetting the increases are budget transfers to Protective Services for the Safe Community Facilitator and the community clean-up program.

### SERVICE ENHANCEMENTS

#### Recreation Reserve Creation (\$500,000)

Supports the creation of a Recreation Reserve to fund future major new, renewal, and recreation amenity projects initiated by municipal partners.



# OPEN SPACES

## Community Services

The Open Spaces department includes parks, trails and recreation that are essential to a high quality of life, community health and well-being. Sturgeon County’s open spaces include natural ecosystems including forested areas and wetlands, parks and playgrounds, and trails and sports fields.

### SERVICES DELIVERED

- Parks Bylaw and Policy Development
- Capital Planning and Delivery
- Open Space Consultation and Planning
- Open Space Asset Management
- Regional Engagement

	2024 APPROVED BUDGET	2025 BASE BUDGET	SERVICE ENHANCEMENTS	2025 APPROVED BUDGET
Revenue	-	-	-	-
Expenses	(439,061)	(371,346)	-	(371,346)
Transfers (to) from Reserve	-	-	-	-
<b>Tax Funding Requirement</b>	<b>(439,061)</b>	<b>(371,346)</b>	-	<b>(371,346)</b>

### BASE BUDGET CHANGES

A reduction in expenses is primarily due to position adjustments from the previous budget, partly offset with other general inflationary increases.

# PROTECTIVE SERVICES

## Community Services

Protective Services is committed to providing Sturgeon County residents, visitors and community partners with effective emergency and enforcement services through professional response and education.

The department encompasses Emergency Services, Enforcement Services including Animal Control, and Emergency Management. Emergency Services responds to incidents like fires, collisions, and medical calls, while also promoting fire prevention and public safety education. Enforcement Services ensure the safety of the community by enforcing provincial statutes, municipal bylaws, animal control concerns, and liaises with community members to promote safe communities. Emergency Management coordinates preparedness and response through our regional partnership for significant incidents and disasters, ensuring the community is ready and resilient. Through a proactive approach, the department fosters safety and preparedness across all sectors.

### SERVICES DELIVERED

- Emergency Management
- Fire Response and Investigation
- Fire Training, Prevention and Education
- Bylaw and Provincial Statutes Enforcement
- Animal Control
- Safe Communities Facilitation

	2024 APPROVED BUDGET	2025 BASE BUDGET	SERVICE ENHANCEMENTS	2025 APPROVED BUDGET
Revenue	740,185	746,114	-	746,114
Expenses	(9,283,844)	(10,104,279)	-	(10,104,279)
Transfers (to) from Reserve	22,000	123,900	-	123,900
<b>Tax Funding Requirement</b>	<b>(8,521,659)</b>	<b>(9,234,265)</b>	-	<b>(9,234,265)</b>

### BASE BUDGET CHANGES

Expenses increased primarily due to salary and wage adjustments, higher provincial policing costs, increased costs for radio/communications, and overall higher costs for contract services and training. Also contributing to the increase are budget transfers from FCSS for the Safe Community Facilitator and Community Clean-up program, as well as other general inflationary increases.

# ECONOMIC INNOVATION & GROWTH

## Development Services

The Economic Innovation & Growth department pioneers economic opportunities through business attraction, retention and expansion efforts; with the aim of fostering a balance between growth and quality of life.

### SERVICES DELIVERED

- Business Development and Attraction
- Business Retention and Expansion
- Partnerships and Interconnection

	2024 APPROVED BUDGET	2025 BASE BUDGET	SERVICE ENHANCEMENTS	2025 APPROVED BUDGET
Revenue	-	9,157	-	9,157
Expenses	(3,899,728)	(3,873,425)	(75,000)	(3,948,425)
Transfers (to) from Reserve	-	60,000	-	60,000
<b>Tax Funding Requirement</b>	<b>(3,899,728)</b>	<b>(3,804,268)</b>	<b>(75,000)</b>	<b>(3,879,268)</b>

### BASE BUDGET CHANGES

Lower expenses are due to various event budgets being transferred to Corporate Communications. This is partly offset with additional costs to support the Ecosystem contract that is fully funded from the reserve, and other general inflationary increases.

### SERVICE ENHANCEMENTS

#### Small Business Incentive Program Advancement (\$75,000)

Small financial incentives to support Sturgeon County's small/medium sized business community.

# INTEGRATED DEVELOPMENT & LAND SERVICES

## Development Services

Integrated Development & Land Services ensures that the County’s interests are protected by overseeing the design and construction of public infrastructure that will ultimately be owned and maintained by the County. This department streamlines processes such as development agreements, encroachments, and infrastructure planning, making sure that County interests in land are effectively managed with appropriate internal and external stakeholders. Their goal is to facilitate smooth and timely development, uphold County policies, and ensure projects align with long-term planning goals.

### SERVICES DELIVERED

- Development Engineering
- Land Services

	2024 APPROVED BUDGET	2025 BASE BUDGET	SERVICE ENHANCEMENTS	2025 APPROVED BUDGET
Revenue	-	45,550	-	45,550
Expenses	(1,502,594)	(1,833,782)	(73,177)	(1,906,959)
Transfers (to) from Reserve	-	51,470	-	51,470
<b>Tax Funding Requirement</b>	<b>(1,502,594)</b>	<b>(1,736,762)</b>	<b>(73,177)</b>	<b>(1,809,939)</b>

### BASE BUDGET CHANGES

Increase in revenue is primarily related to Land Services such as development agreements and road closure fees. Increase in expenses is due to contract costs for items such as the “Planning Reserve-Land Management Services” contract (which is fully offset with a transfer from the reserve), the yearly offsite levy review, higher legal fees, and other general inflationary increases.

### SERVICE ENHANCEMENTS

#### Infrastructure and Utility Engineering Capacity Expansion (\$73,177)

This enhancement provides resourcing for the County to provide industrial and utility engineering support, off-site levy coordination, and technical infrastructure planning.

# PLANNING & DEVELOPMENT SERVICES

## Development Services

The Planning & Development Services department implements Council approved land use policies and priorities through an integrated framework, guiding the development of a community reflective of Sturgeon County’s vision. The department is broken into three program areas and has an administrative/financial function area that supports the three program areas.

### SERVICES DELIVERED

- Current Planning
- Long Range and Regional Planning
- Development and Safety Codes

	2024 APPROVED BUDGET	2025 BASE BUDGET	SERVICE ENHANCEMENTS	2025 APPROVED BUDGET
Revenue	855,872	843,000	-	843,000
Expenses	(3,023,115)	(3,510,171)	(50,000)	(3,560,171)
Transfers (to) from Reserve	48,998	308,944	50,000	358,944
<b>Tax Funding Requirement</b>	<b>(2,118,245)</b>	<b>(2,358,227)</b>	<b>-</b>	<b>(2,358,227)</b>

### BASE BUDGET CHANGES

Lower revenue is budgeted due to lower development permit fee revenue, compliance certificate revenue, and endorsement parcel fee revenue, as well as the removal of the Neighbourhood Area Structure Plan fee revenue. This is partly offset with higher safety code revenue. Higher expenses are primarily for the Municipal Development Plan, which is fully offset with funding from the reserve that was previously approved in 2022. Other increases are related to increased safety code costs, legal fees and other general inflationary increases.

### SERVICE ENHANCEMENTS

Legal Crossroads Area Structure Plan Refresh (\$50,000) (Funded from Reserve)

To review, consult, and update the policies of the Legal Crossroads Area Structure Plan (ASP), which is 23 years old.

# ASSESSMENT SERVICES

## Financial Services

The Assessment Services department 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, the department assists stakeholders in making data driven assessment decisions that benefit Sturgeon County and its residents.

### SERVICES DELIVERED

- Property Inspections and Valuations
- Annual & Supplementary Assessments
- Growth Reporting and Assessment Prediction

	2024 APPROVED BUDGET	2025 BASE BUDGET	SERVICE ENHANCEMENTS	2025 APPROVED BUDGET
Revenue	100	100	-	100
Expenses	(1,013,892)	(929,898)	-	(929,898)
Transfers (to) from Reserve	75,000	(25,000)	-	(25,000)
<b>Tax Funding Requirement</b>	<b>(938,792)</b>	<b>(954,798)</b>	-	<b>(954,798)</b>

### BASE BUDGET CHANGES

The decrease in expense is primarily due to the removal of the one-time budget for legal fees that was fully funded from the reserve. This was partly offset with general inflationary increases.

# CORPORATE FINANCE & TREASURY

## Financial Services

The Corporate Finance & Treasury department is a cohesive, future oriented team which provides financial leadership, prudent fiscal oversight, financial management, timely reporting and internal service delivery to support the financial sustainability of Sturgeon County.

### SERVICES DELIVERED

- 
- Financial Stewardship & Policy Framework
  - Customer Service and Reception
  - Short and Long-Term Financial Planning
  - Budget Program Management
  - Capital Committee Administration
  - Financial Operations and Reporting
  - Treasury Program Management
  - Payroll and Benefit Administration
  - Taxation Program Management
  - Vendor and Accounts Payable Management
  - General and Utility Accounts Receivable
  - Financial Support and Advisory Services

	2024 APPROVED BUDGET	2025 BASE BUDGET	SERVICE ENHANCEMENTS	2025 APPROVED BUDGET
Revenue	82,000	154,000	6,000,000	6,154,000
Expenses	(3,375,798)	(3,261,367)	(6,800,000)	(10,061,367)
Transfers (to) from Reserve	250,000	382,463	-	382,463
<b>Tax Funding Requirement</b>	<b>(3,043,798)</b>	<b>(2,724,904)</b>	<b>(800,000)</b>	<b>(3,524,904)</b>

### BASE BUDGET CHANGES

The increase in revenue is primarily due to funding anticipated from the Municipal Internship Program grant. Lower expenses are due to lower divisional overhead as Financial Services division gained another department in 2024 that reduced the allocation of costs to each department, as well as a higher recovery of internal costs from Utility Services as a result of a review of shared services at the County.

### SERVICE ENHANCEMENTS

#### Financial System Modernization (\$6,800,000)

The Financial Systems Modernization (FSM) project is a multi-year replacement of the current core financial systems, which are reaching end of life. One-time implementation costs of \$6 million are anticipated, to be financed with debt, as well as annual costs of \$800,000 required for licensing and debt servicing.

# FLEET & FACILITY SERVICES

## Financial Services

The Fleet & Facility Services department is committed to providing preventative maintenance, repairs, and updates to Sturgeon County's fixed and mobile assets. The team is equally committed to providing a safe working environment on all our premises for all Sturgeon County employees through cooperation with all departments. In addition to internal support, they also provide maintenance, repair and support services to municipal partners in the region.

### SERVICES DELIVERED

- Preventative maintenance and repair to vehicles, equipment and other mobile assets.
- Preventative maintenance and repair to fixed assets.

	2024 APPROVED BUDGET	2025 BASE BUDGET	SERVICE ENHANCEMENTS	2025 APPROVED BUDGET
Revenue	53,800	3,800	-	3,800
Expenses	(5,156,099)	(5,620,715)	-	(5,620,715)
Transfers (to) from Reserve	35,000	(30,000)	-	(30,000)
<b>Tax Funding Requirement</b>	<b>(5,067,299)</b>	<b>(5,646,915)</b>	-	<b>(5,646,915)</b>

*The tax funding requirement does not include capital debt repayment.*

### BASE BUDGET CHANGES

Reduced revenue is primarily due to the cancellation of sublease revenue from Villeneuve Landing Network. Higher expenses resulted from the department moving to Financial Services and incurring an allocation for divisional overhead, inflationary increases for fleet parts and facility maintenance contracts, additional costs for repairs such as paving and fencing, as well as an increase in tire levy fees. This is partly offset with the removal of one-time initiatives in 2024, such as the Fleet and Facility Services Optimization Review and painting facelifts for two shops. These were both funded from reserves, which resulted in a decrease in the transfers from reserve.



# PROCUREMENT SERVICES

## Financial Services

The Procurement Services department encompasses a variety of activities required to buy goods, services, and construction for Sturgeon County. Procurement involves sourcing, negotiation, purchasing, quality control and records management.

### SERVICES DELIVERED

- Procurement
- Contract Management
- Risk & Insurance
- Asset Disposal

	2024 APPROVED BUDGET	2025 BASE BUDGET	SERVICE ENHANCEMENTS	2025 APPROVED BUDGET
Revenue	-	-	-	-
Expenses	(803,374)	(777,455)	-	(777,455)
Transfers (to) from Reserve	-	-	-	-
<b>Tax Funding Requirement</b>	<b>(803,374)</b>	<b>(777,455)</b>	-	<b>(777,455)</b>

### BASE BUDGET CHANGES

Primarily due to lower costs for divisional overhead, as Financial Services gained another department in 2024 that reduced the allocation of costs to each department

## GENERAL ADMINISTRATION

### Financial Services

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

	2024 APPROVED BUDGET	2025 BASE BUDGET	SERVICE ENHANCEMENTS	2025 APPROVED BUDGET
Revenue	244,200	406,200	-	406,200
Expenses	(803,219)	(1,559,559)	-	(1,559,559)
Transfers (to) from Reserve	114,978	185,800	-	185,800
<b>Tax Funding Requirement</b>	<b>(444,041)</b>	<b>(967,559)</b>	-	<b>(967,559)</b>

### BASE BUDGET CHANGES

The change in revenue is primarily due to an increase in provincial grant revenue (LGFF Operating). The increase in expense is primarily due to an actuarial adjustment, increases for positions requested through the Canada Summer Jobs grant offset with grant revenue and a transfer from the reserve, and other personnel adjustments.

## TAXES & GENERAL REVENUE

### Financial Services

Included within Taxes & General Revenue are Sturgeon County's budgeted inflows from taxation, investments, special levies, and late-payment penalties, as well as budgeted provisions for bad debt.

	2024 APPROVED BUDGET	2025 BASE BUDGET	SERVICE ENHANCEMENTS	2025 APPROVED BUDGET
Revenue	103,213,229	107,842,879	-	107,842,879
Expenses	(620,572)	(624,826)	-	(624,826)
Transfers (to) from Reserve	(31,575,450)	(32,031,284)	-	(32,031,284)
<b>Tax Funding Requirement</b>	<b>71,017,207</b>	<b>75,186,769</b>	-	<b>75,186,769</b>

### BASE BUDGET CHANGES

The increase in revenue is primarily due to assessment growth and higher investment income. The reduction in the transfer to reserve is due to the removal of the one-time tax revenue contingency transfer in 2024, partly offset with a transfer to reserve to offset the higher investment income.

# AGRICULTURE SERVICES

## Infrastructure Services

The Agriculture Services department delivers programs and services that conserve and improve the environment and support the viability of the agricultural sector.

### SERVICES DELIVERED

- Vegetation Management
- Pest Management
- Rural Extension
- Environmental Conservation
- Park, Multi-Use Trail and Open Space Maintenance

	2024 APPROVED BUDGET	2025 BASE BUDGET	SERVICE ENHANCEMENTS	2025 APPROVED BUDGET
Revenue	378,985	625,485	-	625,485
Expenses	(3,485,042)	(4,059,959)	(24,000)	(4,083,959)
Transfers (to) from Reserve	(17,000)	(10,000)	24,000	14,000
<b>Tax Funding Requirement</b>	<b>(3,123,057)</b>	<b>(3,444,474)</b>	-	<b>(3,444,474)</b>

### BASE BUDGET CHANGES

The increase in revenue is primarily due to the Wetlands Replacement Program grant funding, which is fully offset with increased expenses for the project. Also contributing to the increased expenses are higher contracted service costs for wildlife management and mowing of newly constructed high slope ditches, as well as other general inflationary increases. This is partly offset with a budget transfer for the trail maintenance contract to Transportation and Engineering.

### SERVICE ENHANCEMENTS

Enhanced Beaver Management Pilot Project (\$24,000) (Funded from Reserve)

To support the installation of pond levelling devices (at 4 locations) to control water levels while also allowing beavers to remain in the landscape.

# TRANSPORTATION & ENGINEERING SERVICES

## Infrastructure Services

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

### SERVICES DELIVERED

- Road Maintenance
- Road Gravelling
- Bridge Maintenance
- Asphaltic Road Repair & Maintenance
- Infrastructure Engineering
- Culvert/Ditch Maintenance
- Dust Control
- Corporate Capital Planning
- Capital Project Delivery

	2024 APPROVED BUDGET	2025 BASE BUDGET	SERVICE ENHANCEMENTS	2025 APPROVED BUDGET
Revenue	770,289	772,359	-	772,359
Expenses	(20,461,341)	(20,833,032)	-	(20,833,032)
Transfers (to) from Reserve	(489,076)	(452,976)	-	(452,976)
<b>Tax Funding Requirement</b>	<b>(20,180,128)</b>	<b>(20,513,649)</b>	-	<b>(20,513,649)</b>

*The tax funding requirement does not include capital debt repayment.*

### BASE BUDGET CHANGES

Higher costs are primarily due to the budget transfer for the trail maintenance contract from Agriculture Services, and inflationary increases for road maintenance, hired equipment and dust control. Partly offsetting the increase is the reclassification of the train whistle cessation expense as a transfer to reserve and the removal of the one-time 2024 budget for utility agreement strengthening. Both of these items contributed to the overall change in reserve transfers.

## UTILITY SERVICES

### Infrastructure Services

Utility Services provides reliable, quality water and wastewater systems, ensures utility infrastructure meets current standards and practices, operates all systems according to all applicable regulations, responds to emergencies and customer concerns efficiently and effectively, and maintains all water and wastewater assets to ensure lowest overall capital and operating costs over the life of the assets.

	2024 APPROVED BUDGET	2025 BASE BUDGET	SERVICE ENHANCEMENTS	2025 APPROVED BUDGET
Revenue	10,338,057	10,904,751	-	10,904,751
Expenses	(9,469,319)	(9,925,901)	-	(9,925,901)
Transfers (to) from Reserve	(868,738)	(978,850)	-	(978,850)
<b>Tax Funding Requirement</b>	-	-	-	-

*The tax funding requirement does not include capital debt repayment.*

## BASE BUDGET CHANGES

Higher revenue is primarily due to increased wastewater volumes for several industrial customers, as well as higher water sales. The increase in expenses is primarily due to the higher wastewater treatment costs associated with the increased volumes, higher costs for internal services resulting from the review of shared services at the County, and other general inflationary increases. The change in reserve transfer is due to the removal of the utility program strengthening position that was approved in 2024, which is now built into the utility funding model.

## WASTE MANAGEMENT SERVICES

### Infrastructure Services

Waste Management Services is a subset of Utility Services. Waste Management oversees the Waste Management Bylaw, establishes a permitting system for Sturgeon County residents, and looks for new environmentally sustainable waste management practices.

	2024 APPROVED BUDGET	2025 BASE BUDGET	SERVICE ENHANCEMENTS	2025 APPROVED BUDGET
Revenue	19,645	5,800	-	5,800
Expenses	(584,395)	(587,603)	-	(587,603)
Transfers (to) from Reserve	-	-	-	-
<b>Tax Funding Requirement</b>	<b>(564,750)</b>	<b>(581,803)</b>	-	<b>(581,803)</b>

### BASE BUDGET CHANGES

Lower revenue is primarily due to a reduction in overweight charges at Roseridge Landfill, and the removal of revenue for the Household Hazardous Waste event. The increase in expense is primarily due to legal fees.

# Appendix C: 2025 Capital Budget & 2026-2030 Capital Financial Plan

## 2023 - 2025 Approved Capital Budget

	2023*	2024**	2025	3-Year Total
Grants	3,773,540	4,570,000	5,720,000	14,063,540
Contributed from Operations	24,205,038	24,719,390	25,500,185	74,424,613
Contributed from Utility Operations	1,480,000	625,000	625,000	2,730,000
Tax-Funded Debenture	-	-	6,882,000	6,882,000
Utility-Funded Debenture	850,000	-	-	850,000
Transfers from Reserves	1,736,100	8,864,985	5,396,206	15,997,291
<b>Non-Conditional &amp; Discretionary Funding &amp; Financing</b>	<b>32,044,678</b>	<b>38,779,375</b>	<b>44,123,391</b>	<b>114,947,444</b>
Grants	1,511,447	375,000	277,500	2,163,947
Off-Site Levies & OSL Debentures	1,417,204	2,750,998	12,845,073	17,013,275
Sale of Assets	664,500	633,000	754,500	2,052,000
Transfers from Conditional Reserves	27,910	-	-	27,910
<b>Conditional &amp; Non-Discretionary Funding &amp; Financing</b>	<b>3,621,061</b>	<b>3,758,998</b>	<b>13,877,073</b>	<b>21,257,132</b>
<b>TOTAL FUNDING &amp; FINANCING</b>	<b>35,665,739</b>	<b>42,538,373</b>	<b>58,000,464</b>	<b>136,204,576</b>
Externally and Self-funded Assets or Mandated Programs	4,762,319	5,004,454	13,888,091	23,654,864
Transportation Assets	23,515,112	26,923,236	35,850,808	86,289,156
Public Safety Assets	877,000	3,275,500	839,500	4,992,000
Community Assets	1,867,975	1,873,250	1,570,000	5,311,225
Internal Assets	4,643,333	5,461,933	5,852,065	15,957,331
<b>TOTAL EXPENDITURES &amp; RESERVE TRANSFERS</b>	<b>35,665,739</b>	<b>42,538,373</b>	<b>58,000,464</b>	<b>136,204,576</b>

\* The 2023 Approved Capital Budget was amended by Council Motion 160/23 and 161/23.

\*\* The 2024 Approved Capital Budget was amended by Council Motion 093/24 and 094/24.

## 2025 Capital Budget

General Municipal	Lifecycle		Enhancement		Total	
Multi Year Capital Budget Categories	Lifecycle Budget	% Allocation	Enhancement Budget	% Allocation	2025 Capital Budget	% Allocation
Transportation Assets (Externally and Self-Funded Assets)	-	0%	519,754	2%	519,754	1%
Transportation Assets	16,272,887	73%	19,577,921	89%	35,850,808	81%
Public Safety, Bylaw and Fire Trucks & Equipment	839,500	4%	-	0%	839,500	2%
Parks, Playgrounds, and Trails	-	0%	1,570,000	7%	1,570,000	4%
Building, Vehicles, and Equipment	5,293,732	24%	448,333	2%	5,742,065	13%
	<b>22,406,119</b>	<b>100%</b>	<b>22,116,008</b>	<b>100%</b>	<b>44,522,127</b>	<b>100%</b>

Utility Services	Lifecycle		Enhancement		Total	
Multi Year Capital Budget Categories	Lifecycle Budget	% Allocation	Enhancement Budget	% Allocation	2025 Capital Budget	% Allocation
Water & Wastewater (Externally and Self-Funded Assets and Mandated Programs)	145,709	57%	13,222,628	100%	13,368,337	99%
Building, Vehicles, and Equipment	110,000	43%	-	0%	110,000	1%
	<b>255,709</b>	<b>100%</b>	<b>13,222,628</b>	<b>100%</b>	<b>13,478,337</b>	<b>100%</b>

Consolidated Capital Budget	Lifecycle		Enhancement		Total	
Multi Year Capital Budget Categories	Lifecycle Budget	% Allocation	Enhancement Budget	% Allocation	2025 Capital Budget	% Allocation
Water & Wastewater Assets	145,709	1%	13,222,628	37%	13,368,337	23%
Transportation Assets	16,272,887	72%	20,097,675	57%	36,370,562	63%
Public Safety, Bylaw and Fire Trucks & Equipment	839,500	4%	-	0%	839,500	1%
Parks, Playgrounds, and Trails	-	0%	1,570,000	4%	1,570,000	3%
Building, Vehicles, and Equipment	5,403,732	24%	448,333	1%	5,852,065	10%
	<b>22,661,828</b>	<b>100%</b>	<b>35,338,636</b>	<b>100%</b>	<b>58,000,464</b>	<b>100%</b>



**LIFECYCLE PROJECTS**

<b>Capital Category</b>	<b>Program</b>	<b>Project</b>	<b>2025 Approved Budget</b>
<b>Externally and Self-funded Assets or Mandated Programs</b>	Utility Infrastructure	Casa Vista Pumphouse Improvements	145,709
<b>Externally and Self-funded Assets or Mandated Programs Total</b>			<b>145,709</b>
<b>Buildings, Vehicles, and Equipment</b>	M&E	Graders	2,500,000
	Reserve	Reserves - Lifecycle, Vehicle & Equipment	1,450,632
	M&E	Skid Steer	200,000
	M&E	Vehicle Replacement	195,000
	M&E	Mowers	163,000
	M&E	Trailers	127,000
	M&E	1 Ton Pickups	95,000
	M&E	Truck Replacement	95,000
	M&E	Servers (Physical)	93,100
	M&E	Pickups	225,000
	M&E	1/2 Ton Pickup	75,000
	M&E	UTV/ATV	25,000
	M&E	UTVs/ATVs	15,000
	M&E	Light Duty Trucks	145,000
<b>Buildings, Vehicles, and Equipment Total</b>			<b>5,403,732</b>
<b>Public Safety, Bylaw and Fire Trucks &amp; Equipment</b>	M&E	SCBA Replacement	602,500
	M&E	Enforcement Vehicle and Accessories	190,000
	M&E	Enforcement ATV	40,000
	M&E	Laser Radar	7,000
<b>Public Safety, Bylaw and Fire Trucks &amp; Equipment Total</b>			<b>839,500</b>
<b>Transportation Assets</b>	Rehabilitation	Sturgeon Valley Estates Subdivision	2,730,000
	Rehabilitation	Lamoureux Dr - Hwy 15 to Rge Rd 224A	2,493,093
	Rehabilitation	Rge Rd 223 - Boysdale Rd to Lamoureux Dr	2,380,000
	Drainage	Drainage Projects (Priorities TBD)	1,500,000
	Local Roads	LRP Stabilization / Selective Grading	1,250,000
	Bridges	BF00774 (Twp Rd 552)	1,040,000
	Local Roads	Rge Rd 232 - Twp Rd 572 to Twp Rd 573	921,196
	Rehabilitation	Pavement Preservation/ Rehabilitation	700,000
	Reserve	Future Infrastructure Investment	688,680
	Bridges	BF73756 (Rge Rd 235)	645,000
	Local Roads	Rge Rd 220 - Twp Rd 580 to Redwater Bdry	518,173
	Rehabilitation	Pre-Engineering for Future Year Projects	500,000
	Bridges	BF02404 (Rge Rd 262)	416,745
	Bridges	BF73344 (Rge Rd 252)	370,000
	Bridges	BF01636 (Rge Rd 10)	120,000
<b>Transportation Assets Total</b>			<b>16,272,887</b>
<b>Total Lifecycle Projects</b>			<b>22,661,828</b>

**ENHANCEMENT PROJECTS**

Capital Category	Program	Project	2025 Approved Budget
<b>Parks, Playgrounds, and Trails</b>	County Wide Open Spaces	1A - 1 Sturgeon Valley Road East	940,000
	County Wide Open Spaces	1A -2 Sturgeon Valley Road Rivers Gate developer	200,000
	County Wide Open Spaces	Cardiff Park Rehabilitation Strategy Plan	200,000
	Trails	Playground in Carbondale (NEW CBR-CAP-06)	155,000
	Neighbourhood Open Spaces	Villeneuve - Amenity & landscaping	75,000
<b>Parks, Playgrounds, and Trails Total</b>			<b>1,570,000</b>
<b>Externally and Self-funded Assets or Mandated Programs</b>	Utility Infrastructure	350/450 mm Watermain Extension - Range Road 250	5,470,803
	Utility Infrastructure	River's Gate Lift Station - Phase 2	4,562,044
	Utility Infrastructure	500 mm Watermain Extension - Range Road 250	3,189,781
	OSL	Rge Rd 225 - Hwy 825 to Estates Way	519,754
<b>Externally and Self-funded Assets or Mandated Programs Total</b>			<b>13,742,382</b>
<b>Buildings, Vehicles, and Equipment</b>	Land Improvements	County Rebranding Signage	413,333
	Buildings	Environmentally Friendly Initiatives Reserve	10,000
	M&E	Street Level Camera	25,000
<b>Buildings, Vehicles, and Equipment Total</b>			<b>448,333</b>
<b>Transportation Assets</b>	Rehabilitation	Vista Road and Rge Rd 230 to Casa Vista Subdivision (CBR-CAP-04)	5,400,000
	Collector Reconstruction	Twp Rd 554 - Hwy 2 to 44 (CBR-2023-051)	5,050,000
	Collector Reconstruction	Rge Rd 231 - Gibbonslea Subdivision north to railway tracks	2,790,000
	Collector Reconstruction	Rge Rd 232 - 750m from Hwy 37 to Pilon Creek Estates	1,595,000
	Reserve	Road Network Reserve Buildup	1,245,071
	Collector Reconstruction	Boysdale Rd - Riverside Park to Sturgeon River	1,445,850
	Collector Reconstruction	Paving From Hwy 28 to Austin Acres (CBR-CAP-12)	560,000
	Intersection	Intersection Improvement Program	500,000
	Collector Reconstruction	Rge Rd 251 - South of Cardiff Golf Course to Hwy 37 and CBR-CAP-05 from Carbondale Road to Hwy 37	405,000
	Collector Reconstruction	Rge Rd 10 from Hwy 37 to Dover Estates subdivision (Amended CBR-CAP-09)	350,000
	Collector Reconstruction	Rge RD 251 - South of Cardiff Golf Course to Hwy 37	225,000
	Intersection	Entrance to Villeneuve Hall Streetlight (CBR-CAP-10)	12,000
<b>Transportation Assets Total</b>			<b>19,577,921</b>
<b>Total Enhancement Projects</b>			<b>35,338,636</b>

## 2026-2030 Capital Financial Plan

<b>General Municipal</b>	<b>Lifecycle</b>		<b>Enhancement</b>		<b>Total</b>	
Multi Year Capital Budget Categories	2026-2030 Lifecycle Plan	% Allocation	2026-2030 Enhancement Plan	% Allocation	2026-2030 Capital Plan	% Allocation
Transportation Assets (Externally and Self-Funded Assets)	-	0%	11,794,754	32%	11,794,754	9%
Transportation Assets	71,271,489	77%	19,019,635	51%	90,291,124	69%
Public Safety, Bylaw and Fire Trucks & Equipment	2,975,000	3%	-	0%	2,975,000	2%
Parks, Playgrounds, and Trails	-	0%	6,090,000	16%	6,090,000	5%
Building, Vehicles, and Equipment	18,729,600	20%	50,000	0%	18,779,600	14%
	<b>92,976,089</b>	<b>100%</b>	<b>36,954,389</b>	<b>100%</b>	<b>129,930,478</b>	<b>100%</b>

<b>Utility Services</b>	<b>Lifecycle</b>		<b>Enhancement</b>		<b>Total</b>	
Multi Year Capital Budget Categories	2026-2030 Lifecycle Plan	% Allocation	2026-2030 Enhancement Plan	% Allocation	2026-2030 Capital Plan	% Allocation
Water & Wastewater (Externally and Self-Funded Assets and Mandated Programs)	4,810,303	94%	33,008,727	100%	37,819,030	99%
Building, Vehicles, and Equipment	290,000	6%	-	0%	290,000	1%
	<b>5,100,303</b>	<b>100%</b>	<b>33,008,727</b>	<b>100%</b>	<b>38,109,030</b>	<b>100%</b>

<b>Consolidated Capital Budget</b>	<b>Lifecycle</b>		<b>Enhancement</b>		<b>Total</b>	
Multi Year Capital Budget Categories	2026-2030 Lifecycle Plan	% Allocation	2026-2030 Enhancement Plan	% Allocation	2026-2030 Capital Plan	% Allocation
Water & Wastewater Assets	4,810,303	5%	33,008,727	47%	37,819,030	23%
Transportation Assets	71,271,489	73%	30,814,389	44%	102,085,878	61%
Public Safety, Bylaw and Fire Trucks & Equipment	2,975,000	3%	-	0%	2,975,000	2%
Parks, Playgrounds, and Trails	-	0%	6,090,000	9%	6,090,000	4%
Building, Vehicles, and Equipment	19,019,600	19%	50,000	0%	19,069,600	11%
	<b>98,076,392</b>	<b>100%</b>	<b>69,963,116</b>	<b>100%</b>	<b>168,039,508</b>	<b>100%</b>

## Appendix D: 2025 Operating Service Enhancements

Approved by Council at the November 19, 2024 Regular Council Meeting

### Administration's Operating Service Enhancements

ID	INITIATIVE	DIVISION/BOARD	COST	FTE	DURATION	TAX IMPACT	FUNDING SOURCE
ADM-01	Digital Services Capacity Advancement	Corporate Services	\$399,872 <sup>1</sup>	1.0	One Time	0.00%	General Operating Reserve
ADM-02	Financial System Modernization	Financial Services	\$800,000 <sup>2</sup>	-	Ongoing	0.79%	Taxation
ADM-03	Service Desk Capacity Strengthening	Corporate Services	\$100,677	1.0	Ongoing	0.10%	Taxation
ADM-04	SharePoint Capacity Strengthening	Corporate Services	\$132,952	1.0	Ongoing	0.13%	Taxation
ADM-05	Communications Capacity Strengthening	Communications & Strategic Services	\$110,306	1.0	Ongoing	0.11%	Taxation
ADM-08	Recreation Reserve Creation	Community Services	\$500,000	-	Ongoing	0.49%	Taxation
ADM-09	Infrastructure and Utility Engineering Capacity Expansion	Development Services	\$73,177 <sup>3</sup>	1.0	Ongoing	0.07%	Taxation
ADM-10	Legal Crossroads Area Structure Plan Refresh	Development Services	\$50,000	-	One Time	0.00%	General Operating Reserve
ADM-11	Small Business Incentive Program Advancement	Economic Development Advisory Board	\$75,000	-	Ongoing	0.07%	Taxation
<b>SUBTOTAL ADMINISTRATION'S SERVICE ENHANCEMENTS</b>			<b>\$2,241,985</b>	<b>5.0</b>		<b>1.76%</b>	

### Council's Operating Service Enhancements

ID	INITIATIVE	DIVISION/BOARD	COST	FTE	DURATION	TAX IMPACT	FUNDING SOURCE
CBR-OP-02	Enhanced Beaver Management Pilot Project	Infrastructure Services	\$24,000	-	One Time	0.00%	General Operating Reserve
<b>SUBTOTAL COUNCIL'S SERVICE ENHANCEMENTS</b>			<b>\$24,000</b>			<b>0.00%</b>	

<b>TOTAL OPERATING SERVICE ENHANCEMENTS</b>			<b>\$2,265,985</b>	<b>5.0</b>		<b>1.76%</b>	
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**NOTES:**

- The Digital Services Capacity Advancement is a temporary contract position for 2025 and 2026 in the amount of \$199,936 each year, for a total cost of \$399,872.
- Implementation costs for the Financial Systems Modernization project are \$6,000,000 with annual costs of \$800,000 required for licensing and debt servicing.
- Total costs for the Infrastructure and Utility Engineering Capacity Expansion are \$146,342, with \$73,177 being funded from a reallocation of existing budget, and \$73,177 funded from taxation.

## Appendix E: 2025 Capital Service Enhancements

Approved by Council at the November 19, 2024 Regular Council Meeting

ID	PROJECT	COST
CBR-CAP-04	The repaving of Vista Road and Range Road 230 to Casa Vista Subdivision.	\$5,400,000
CBR-CAP-05	The design, engineering, and land acquisition for the remainder of Range Road 251 from Carbondale Road to Highway 37.	\$405,000
CBR-CAP-06	The construction of a playground in Carbondale.	\$155,000
CBR-CAP-09	The design, engineering, and land acquisition for the paving of Range Road 10 from Highway 37 to the Dover Estates Subdivision.	\$350,000
CBR-CAP-10	The addition of a streetlight at the entrance to Villeneuve Hall.	\$12,000
CBR-CAP-12	The design, engineering, and land acquisition for the paving from Highway 28 to Range Road 230 (Austin Acres).	\$560,000
<b>TOTAL CAPITAL SERVICE ENHANCEMENTS</b>		<b>\$6,882,000</b>

## Appendix F: 2025 Strategic Service Enhancements

Approved by Council at the November 19, 2024 Regular Council Meeting

INITIATIVE	COST	DURATION	TAX IMPACT	FUNDING SOURCE
Reallocate \$3,000,000 of debt funding from the General Operating Reserve to be repaid by the 2024 operating surplus, subject to Council review prior to considering the 2025 Tax Rate Bylaw.	\$3,000,000	One Time	(0.30%)	General Operating Reserve
<b>TOTAL STRATEGIC SERVICE ENHANCEMENTS</b>	<b>\$3,000,000</b>		<b>(0.30%)</b>	