




Edson



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2021 Operating Budget Overview

The 2021 Budget sees Town operations begin returning to regular service levels after the 2020 Emergency Budget that was passed by Council in reaction to the COVID-19 Pandemic.

From the 2020 Original Budget, the 2021 Budget includes the equivalent of a 2.5% taxation increase. Of course, this may vary from house to house and business to business based on assessment levels. 1.9% of the increase will be funded through taxes and the remaining 0.6% will be funded through a storm water management fees, which are being moved from taxation to the utility bills.

The increase is part of the measures to return to pre-COVID-19 service levels, as well as to catch up with inflation following the tax reduction in 2020. The increase was limited to a 2.5% equivalent by reducing administrative costs and using grant money provided by the Provincial Government to help municipalities deal with the effects of the pandemic.

The Town strives to operate on a cost recovery model for utilities. Under this model, as operational costs change it becomes necessary to adjust the rate to ensure costs are recovered. The average household can expect to see an increase of approximately \$7.75/month. This includes increases to Water and Sewer rates, the flat rates for Curbside Waste Pickup and Recycling, and the implementation of the \$2.00/month storm water management fee.

A budgeting measure taken in this budget was to better reflect the costs of personnel throughout the organization. Some areas may show a substantial increase in personnel costs, however, these costs are offset with a decrease in another area.



Taxes & Requisitions

Property taxes are a primary source of revenue for municipalities and are used to finance local programs and services. Each year, Council determines the amount of money required to operate the municipality. From this, Council subtracts known revenues such as licenses, grants, permits, and user fees. The remainder (the revenue requirement) is the amount of money the municipality collects through property taxes in order to provide services for the year. The total amount of municipal taxes required for 2021 is \$11,502,862.

The Town receives a yearly requisition request from the Provincial Education Levy and the Evergreen Foundation Levy. Both are collected through the property tax invoice and the final amounts to be requisitioned are announced by the end of March of each fiscal year. The Town of Edson does not set, control, or review the education or Evergreen Foundation requisitions.

Provincial government legislation requires that the Town collect education property taxes on behalf of the Province of Alberta.

The Evergreen Foundation is a non-profit organization that delivers seniors' housing in our region (which includes Jasper, Grande Cache, Hinton, and Edson).

Taxes & Requisitions		2020 Budget	2021 Budget
Revenue	Taxes & Grants in Lieu ¹	(\$15,877,095)	(\$16,091,260)
	Transfers from Reserves	(\$340,000)	(\$340,000)
	Yellowhead County Revenue Sharing	(\$4,500,000)	(\$4,500,000)
	Concessions & Franchises	(\$893,330)	(\$911,500)
	Other Revenues	(\$380,000)	(\$280,000)
Total Revenue		(\$21,990,425)	(\$22,122,760)
Expenditure	Education Requisitions ²	\$4,006,877	\$4,006,877
	Evergreen Requisitions ²	\$576,324	\$576,324
	Provincial Requisitions ²	\$5,197	\$5,197
	Transfers to Reserves	\$4,860,000	\$4,870,000
Total Expenditure		\$9,448,398	\$9,458,398
Taxation Impact		(\$12,542,027)	(\$12,664,362)

¹ Taxation revenue increase for 2021 is 1.90%

² 2021 Requisitions show the 2020 figures as the 2021 figures will not be known until the end of March 2021. At that time the budget will be revised to account for that change.

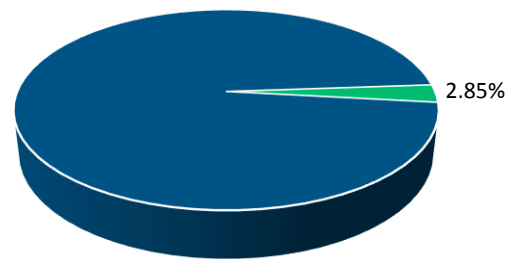
Legislative Office

The Legislative Office is made up of the Mayor and six Councilors.



Council’s role is to set policies and objectives for the Town. Their roles and responsibilities are set out in the Municipal Government Act and other legislation. Through Council’s Strategic Plan, they develop an overall vision of Edson’s future, and set a corresponding series of priorities. It is reviewed yearly at Council’s Strategic Planning Session.

Taxation Impact



In October 2021 there will be a general municipal election where citizens of Edson will once again have the opportunity to exercise their democratic right to vote and choose who they wish to represent them on Town Council.

Legislative Office		2020 Budget	2021 Budget
Revenue	Transfers from Reserves	\$0	(\$5,000)
	Total Revenue	\$0	(\$5,000)
Expenditure	Honoraria	\$247,190	\$217,500
	Contracted & General Services	\$131,000	\$134,200
	Parts & Supplies	\$1,500	\$7,800
	Transfers to Reserves	\$5,000	\$5,000
	Total Expenditure	\$384,690	\$364,500
	Taxation Impact	\$384,690	\$359,500

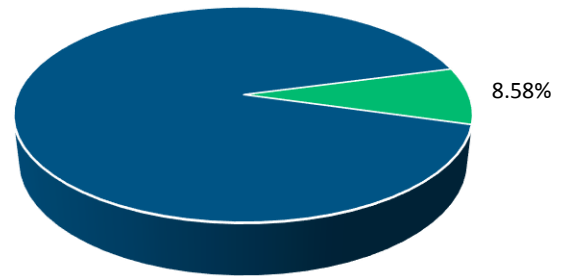


Executive Office

The Chief Administrative Officer (CAO) is responsible for the overall administration of municipal operations in accordance with the objectives, policies, and plans approved by Council. The CAO directs, supports, and coordinates the activities of the Town departments in conjunction with the Executive team. In managing the municipal office, the General Managers report to the CAO and work together to further Council's Strategic Plan and advance the priorities of the municipality.

The Executive Office includes Human Resources operations.

Taxation Impact



Executive Office		2020 Budget	2021 Budget
Revenue	Conditional Grants	(\$67,000)	(\$67,000)
	Transfers from Reserves	(\$60,000)	\$0
Total Revenue		(\$127,000)	(\$67,000)
Expenditure	Personnel	\$923,150	\$953,550
	Contracted & General Services	\$221,800	\$178,740
	Materials, Goods, & Supplies	\$4,500	\$5,250
	Other Expenses	\$6,725	\$6,725
	Transfers to Reserves	\$0	\$4,000
Total Expenditure		\$1,156,175	\$1,148,265
Taxation Impact		\$1,029,175	\$1,081,265

Points of Interest:

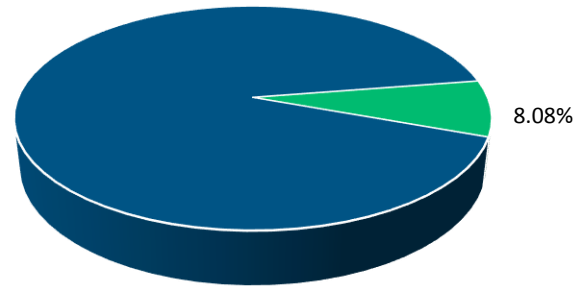
- The Executive Office will welcome a new Chief Administrative Officer in 2021 once Council goes through the process of hiring a new one.
- Edson has successfully participated five years in a row in the Alberta Municipal Affairs Internship program.



Corporate Services

Corporate Services provides support to residents, businesses, and other departments. Other responsibilities include management of insurance services and providing Information Technology support to the entire organization.

Taxation Impact



Corporate Services		2020 Budget	2021 Budget
Revenue	Sale of Goods & Services	(\$29,500)	(\$29,500)
	Rentals & Leases	(\$293,900)	(\$276,900)
	Conditional Grants	(\$73,522)	(\$71,556)
	Transfers from Reserves	(\$20,000)	(\$12,500)
	Other Revenues	(\$145,700)	(\$284,200)
Total Revenue		(\$562,622)	(\$674,656)
Expenditure	Personnel	\$766,250	\$906,500
	Contracted & General Services	\$413,850	\$437,800
	Purchases from Other Governments	\$10,475	\$8,775
	Materials, Goods, & Supplies	\$104,350	\$92,400
	Transfers to Reserves	\$235,455	\$104,000
	Other Expenses	\$115,900	\$143,100
Total Expenditure		\$1,646,280	\$1,692,575
Taxation Impact		\$1,083,658	\$1,017,919

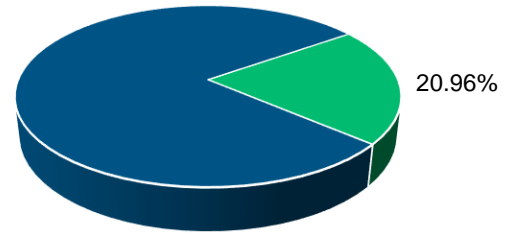


Protective Services

The Protective Services Department includes the following areas:

1. Fire Department
2. Police Protection - RCMP
3. Disaster Services/911 Centre
4. Community Enforcement

Taxation Impact



Protective Services		2020 Budget	2021 Budget
Revenue	Sale of Goods & Services	(\$25,000)	(\$25,000)
	Fines	(\$1,233,000)	(\$1,276,000)
	Conditional Grants	(\$369,168)	(\$369,168)
	Transfers from Reserves	(\$250,000)	(\$300,000)
	Other Revenues	(\$63,000)	(\$63,000)
Total Revenue		(\$1,940,168)	(\$2,033,168)
Expenditure	Police Protection - RCMP Operations	\$3,524,283	\$3,451,718
	Fire Department Operations	\$606,050	\$581,800
	Disaster Services & 911 Centre	\$394,250	\$254,250
	Community Enforcement	\$478,350	\$387,550
Total Expenditure		\$5,002,933	\$4,675,318
Taxation Impact		\$3,062,765	\$2,642,150

Points of Interest

- Approximately twenty-five percent of revenue from photo enforcement remains with the Town to reduce expenses in the policing budget that would normally come from general tax revenues (this is used to offset the associated costs of approximately 5 RCMP Officers). The rest is split between the Province and the operator.

Fire Department

The Edson Fire Department is made up of a paid Chief, a paid-on-call Deputy Chief, a Fire Department Chaplain, and 38 paid-on-call firefighters. The department provides fire protection, rescue services, and medical first responder services to the Town of Edson, and mutual aid support to Yellowhead County and Alberta Agriculture and Forestry.

Fire Department		2020 Budget	2021 Budget
Revenue	Sales of Goods & Services	(\$25,000)	(\$25,000)
Total Revenue		(\$25,000)	(\$25,000)
Expenditure	Personnel	\$371,750	\$352,500
	Contracted & General Services	\$85,000	\$80,500
	Materials, Goods, and Supplies	\$78,300	\$77,800
	Transfers to Reserves	\$42,000	\$42,000
	Other Expenses	\$29,000	\$29,000
Total Expenditure		\$606,050	\$581,800
Taxation Impact		\$581,050	\$556,800



Police Protection - RCMP

The Edson Detachment employs 17 RCMP officers, 4 full-time and 1 part-time municipal staff, and 2 federally funded public servants to service the community.

Police Protection - RCMP		2020 Budget	2021 Budget
Revenue	Fines	(\$1,200,000)	(\$1,250,000)
	Conditional Grants	(\$369,168)	(\$369,168)
	Transfers from Reserves	(\$230,000)	(\$230,000)
Total Revenue		(\$1,799,168)	(\$1,849,168)
Expenditure	Personnel	\$396,050	\$453,500
	Contracted & General Services	\$595,275	\$615,260
	Purchases from Other Governments	\$2,400,000	\$2,250,000
	Materials, Goods, & Supplies	\$750	\$750
	Grants to Individuals and Organizations	\$32,208	\$32,208
	Transfers to Reserves	\$100,000	\$100,000
Total Expenditure		\$3,524,283	\$3,451,718
Taxation Impact		\$1,725,115	\$1,602,550

Disaster Services/911 Centre

The Regional 911/Dispatch Centre is an initiative between the Town of Edson, the Town of Hinton, and Yellowhead County

Disaster Services/911 Centre		2020 Budget	2021 Budget
Revenue	Transfers from Reserves	(\$210,000)	(\$70,000)
Total Revenue		(\$210,000)	(\$70,000)
Expenditures	Contracted & General Services	\$212,500	\$72,500
	Materials, Goods, and Supplies	\$1,250	\$1,250
	Purchases from Other Governments	\$180,500	\$180,500
Total Expenditure		\$394,250	\$254,250
Taxation Impact		\$184,250	\$184,250

Community Enforcement

Through a philosophy of Information, Education, and Enforcement, the Community Peace Officer program is responsible for upholding Town of Edson bylaws, policies, and provincial statutes, as well as overseeing the animal licensing and business licencing programs.

Community Enforcement		2020 Budget	2021 Budget
Revenue	Licenses & Permits	(\$63,000)	(\$63,000)
	Fines	(\$33,000)	(\$26,000)
	Transfers from Reserves	(\$40,500)	\$0
	Other Revenues	(\$50,000)	\$0
Total Revenue		(\$186,500)	(\$89,000)
Expenditure	Personnel	\$422,500	\$340,000
	Contracted & General Services	\$33,850	\$27,550
	Materials, Goods, and Supplies	\$12,000	\$10,000
	Other Expenses	\$10,000	\$10,000
Total Expenditure		\$478,350	\$387,550
Taxation Impact		\$291,850	\$298,550



Infrastructure Services

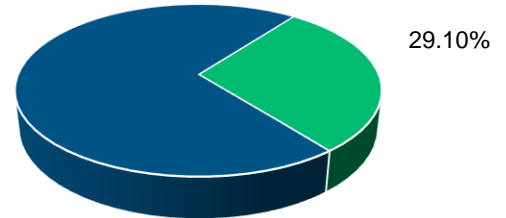
Infrastructure Services provides and promotes responsible use of public infrastructure to meet the physical and environmental needs of the community.

Areas of responsibility include many of the services residents and businesses use every day, such as water, sewer, storm collection, waste collection, sidewalks, roads, and recycling programs.

Within Infrastructure Services, there are four main departments:

1. Engineering Services
2. Airport
3. Public Works
4. Utilities

Taxation Impact



Infrastructure Services		2020 Budget	2021 Budget
Revenue	Sale of Goods & Services	(\$4,275,600)	(\$4,605,800)
	Local Improvements	(\$615,287)	(\$615,225)
	Conditional Grants	(\$693,644)	(\$648,071)
	Rentals & Leases	(\$75,000)	(\$77,250)
	Transfers from Reserves	(\$370,226)	(\$241,876)
	Other Revenue	(\$674,888)	(\$702,350)
Total Revenue		(\$6,704,645)	(\$6,890,572)
Expenditure	Engineering Operations	\$368,050	\$723,950
	Airport Operations	\$382,490	\$376,600
	Public Works, Fleet & Animal Pound	\$5,983,693	\$5,830,822
	Utilities Operations	\$3,643,966	\$3,837,135
Total Expenditure		\$10,378,199	\$10,558,507
Taxation Impact		\$3,673,554	\$3,667,935

Points of Interest

- New implementation of a \$2.00 stormwater charge on all utility bills. This charge is tax neutral as it is a cost that will be removed from general taxation.
- Snow is plowed, loaded, and hauled from 116 kilometres of roadways.
- The Town wells produce an average of 3.2 million litres of water every day.
- The Edson well system is unique in that it has many wells distributing in multiple locations.

Engineering Services

This area ensures capital project designs are done in advance to provide for shelf-ready projects, more accurate estimates, increased opportunity to maximize access to grants, and implement Town Asset Management Practices which ensure capital dollars are spent in the most strategic and effective manner.

Engineering		2020 Budget	2021 Budget
Revenue	Transfers from Reserves	\$0	(\$175,000)
	Other Revenue	\$0	(\$120,800)
Total Revenue		\$0	(\$145,800)
Expenditure	Personnel	\$307,550	\$425,500
	Contracted & General Services ¹	\$55,000	\$292,950
	Materials, Goods, and Supplies	\$5,500	\$5,500
Total Expenditure		\$368,050	\$573,950
Taxation Impact		\$368,050	\$428,150

Airport

The Town of Edson operates and maintains a certified airport that serves approximately 2000 aircraft movements per year.

Airport		2020 Budget	2021 Budget
Revenue	Sale of Goods & Services	(\$35,000)	(\$37,000)
	Conditional Grants	(\$138,245)	(\$131,175)
	Rentals & Leases	(\$75,000)	(\$77,250)
Total Revenue		(\$248,245)	(\$245,425)
Expenditure	Personnel	\$162,940	\$153,250
	Contracted & General Services	\$126,500	\$106,800
	Materials, Goods, and Supplies	\$93,050	\$92,550
	Other Expenses	\$0	\$24,000
Total Expenditure		\$382,490	\$376,600
Taxation Impact		\$134,245	\$131,175

Public Works

Public Works is composed of:

1. Public Works Shop
2. Roads
3. Waste Management

Public Works Shop

The Public Works Shop comprises the shop, Animal Pound, and maintains the Vehicle and Equipment Fleet for the entire organization.

Public Works, Fleet & Animal Pound		2020 Budget	2021 Budget
Revenue	Sales of Goods & Services	(\$4,800)	(\$4,800)
	Conditional Grants	(\$30,825)	(\$24,600)
	Other Revenues	(\$607,850)	(\$655,350)
Total Revenue		(\$643,475)	(\$684,750)
Expenditure	Personnel	\$646,200	\$467,500
	Contracted & General Services	\$217,250	\$153,850
	Materials, Goods, and Supplies	\$446,000	\$429,000
	Grants to Individuals & Organizations	\$3,000	\$0
	Transfers to Reserves	\$115,000	\$55,000
	Other Expenses	\$392,240	\$515,740
Total Expenditure		\$1,819,690	\$1,621,090
Taxation Impact		\$1,176,215	\$936,340



Roads

This area looks after maintaining and servicing the roads and sidewalks of our community. This includes street sweeping in the summer and snow removal in the winter.

Roads		2020 Budget	2021 Budget
Revenue	Local Improvements	(\$427,484)	(\$426,422)
	Sale of Goods & Services	(\$30,000)	(\$100,000)
	Other Revenues	\$0	(\$57,000)
Total Revenue		(\$457,484)	(\$583,422)
Expenditure	Personnel	\$840,650	\$923,500
	Contracted & General Services	\$259,100	\$319,800
	Materials, Goods, and Supplies	\$560,000	\$642,000
	Debt Payments	\$423,248	\$401,372
	Other Expenses	\$310,000	\$314,000
Total Expenditure		\$2,392,998	\$2,600,672
Taxation Impact		\$1,935,514	\$2,017,250

Waste Management

This area includes household waste pick-up, the landfill, which is cost-shared with Yellowhead County, and recycling.

Waste Management		2020 Budget	2021 Budget
Revenue	Sale of Goods & Services	(\$1,018,800)	(\$1,187,500)
	Conditional Grants	(\$342,869)	(\$100,296)
	Transfer from Reserves	(\$48,750)	\$0
	Other Revenue	(\$24,038)	\$0
Total Revenue		(\$1,434,457)	(\$1,287,796)
Expenditure	Personnel	\$316,950	\$255,250
	Contracted & General Services	\$848,150	\$1,267,250
	Materials, Goods, and Supplies	\$17,700	\$17,200
	Grants to Individuals & Organizations	\$504,465	\$0
	Transfers to Reserves	\$28,880	\$0
	Other Expenses	\$54,860	\$69,360
Total Expenditure		\$1,771,005	\$1,609,060
Taxation Impact		\$336,548	\$321,264

Utilities

The Utilities department is comprised of:

1. Water
2. Sewer

Water

The Town of Edson runs on a well system for water treatment and distribution. This department oversees the well and reservoir systems.

Water		2020 Budget	2021 Budget
Revenue	Local Improvements	(\$185,881)	(\$186,881)
	Sale of Goods & Services	(\$1,552,000)	(\$1,530,500)
	Transfers from Reserves	(\$43,600)	(\$13,000)
	Other Revenues	(\$43,000)	(\$47,000)
Total Revenue		(\$1,824,481)	(\$1,777,381)
Expenditure	Personnel	\$523,000	\$487,750
	Contracted & General Services	\$249,100	\$212,500
	Materials, Goods, and Supplies	\$226,300	\$227,600
	Debenture Payments	\$168,857	\$168,793
	Transfers to Reserves	\$170,000	\$199,000
	Other Expenses	\$105,650	\$198,650
Total Expenditure		\$1,442,907	\$1,494,293
Taxation Impact		(\$381,574)	(\$283,088)

Did You Know?

Water and Sewer rates are increasing in 2021 by 2.2% and 4.4% respectively. The funds generated by these increases will be allocated directly to dealing with underground infrastructure projects in accordance with the Town's Asset Management Plan.

Sewer

The Town operates a gravity-based sewer collection system. In one year of operation, the wastewater treatment plant has treated over 1.7 billion liters of sewage.

Sewer		2020 Budget	2021 Budget
Revenue	Local Improvements	(\$1,922)	(\$1,922)
	Sale of Goods & Services	(\$1,995,000)	(\$2,138,000)
	From Offsite Levy Reserve	(\$203,876)	(\$203,876)
Total Revenue		(\$2,200,798)	(\$2,343,798)
Expenditure	Personnel	\$333,900	\$316,000
	Contracted & General Services	\$162,400	\$193,100
	Materials, Goods, and Supplies	\$205,000	\$204,500
	Debenture Payments	\$693,369	\$693,352
	Transfers to Reserves	\$752,000	\$816,500
	Other Expenses	\$54,390	\$119,390
Total Expenditure		\$2,201,059	\$2,342,842
Taxation Impact		\$261	(\$956)

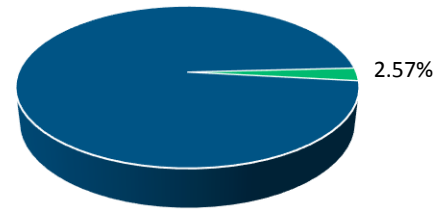




Planning & Development

The Planning team is responsible for land use planning and regulating development activity in Edson. Through community engagement and consultation, the department works to understand the values of stakeholders and reflect those values through the implementation of policies, programs, bylaws, and standards.

Taxation Impact



Planning & Development		2020 Budget	2021 Budget
Revenue	Sale of Goods & Services	(\$307,850)	(\$313,450)
	Licenses & Permits	(\$11,500)	(\$14,400)
	Conditional Grants	(\$32,144)	\$0
	Transfer from Reserves	(\$92,000)	(\$150,000)
	Other Revenues	(\$3,000)	(\$3,000)
Total Revenue		(\$446,494)	(\$480,850)
Expenditure	Personnel	\$240,250	\$300,205
	Contracted & General Services	\$244,500	\$237,700
	Materials, Goods, and Supplies	\$5,500	\$5,200
	Grants to Individuals & Organizations	\$30,000	\$10,000
	Transfers to Reserves	\$217,150	\$218,250
	Other Expenses	\$33,500	\$33,500
Total Expenditure		\$770,900	\$804,855
Taxation Impact		\$324,406	\$324,005





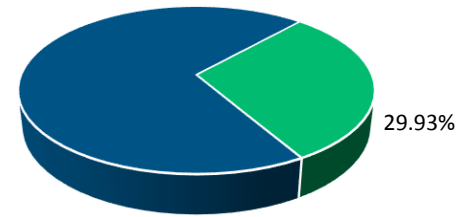
Community Services

The Community Services department values include health, self-sufficiency, diversity, inclusivity, safety, and social responsibility.

It oversees the following areas:

1. Community Development
2. Culture
3. Family and Community Support Services
4. Repsol Place
5. Parks

Taxation Impact



Community Services		2020 Budget	2021 Budget
Revenue	Sale of Goods & Services	(\$296,100)	(\$237,900)
	Rentals & Leases	(\$385,600)	(\$372,600)
	Licenses & Permits	(\$500)	(\$500)
	Conditional Grants	(\$1,222,008)	(\$1,257,022)
Total Revenue		(\$1,904,208)	(\$1,868,022)
Expenditure	Community Development	\$646,500	\$654,850
	Family and Community Support Services	\$566,800	\$456,200
	Culture	\$665,882	\$660,262
	Repsol Place	\$2,086,300	\$2,222,100
	Parks/Facilities & Cemetery	\$1,372,500	\$1,647,500
Total Expenditure		\$5,337,982	\$5,640,912
Taxation Impact		\$3,433,774	\$3,772,890

Points of Interest

- The Griffiths Park Centre will be renovated to create a space for Community Development programming.
- The Community Development team has worked with Town Council to continue running the Youth Council where youth can be meaningfully involved in the needs of Edson’s youth and learn leadership and governance skills.
- A Leisure Assist Program will be piloted in 2021 to assist lower income families in participating in programmed activities.

Community Development

Community Development encompasses the Community Services Administration office, and the Recreation and Arts/Culture Programming. This includes events such as Eddie’s Big Run and Art in the Park.

Community Development		2020 Budget	2021 Budget
Revenue	Sale of Goods & Services	(\$89,000)	(\$89,000)
	Conditional Grants	(\$201,545)	(\$206,659)
	Other Revenues	\$0	(\$8,000)
Total Revenue		(\$290,545)	(\$303,659)
Expenditure	Personnel	\$333,900	\$337,750
	Contracted & General Services	\$215,350	\$215,350
	Materials, Goods, and Supplies	\$57,750	\$59,750
	Grants to Individuals & Organizations	\$20,000	\$26,000
	Transfers to Reserves	\$8,000	\$2,000
	Other Expenses	\$11,500	\$14,000
Total Expenditure		\$646,500	\$654,850
Taxation Impact		\$355,955	\$351,191



Family and Community Support Services

Family and Community Support Services provides programming that is preventive in nature and enhances the social well-being of individuals and families. FCSS programs are jointly funded between municipalities and the Province.

Family and Community Support Services		2020 Budget	2021 Budget
Revenue	Sale of Goods & Services	(\$6,600)	(\$4,600)
	Conditional Grants	(\$387,064)	(\$336,821)
Total Revenue		(\$393,664)	(\$341,421)
Expenditure	Personnel	\$335,850	\$272,050
	Contracted & General Services	\$117,650	\$95,850
	Materials, Goods, & Supplies	\$23,000	\$28,000
	Grants to Individuals & Organizations	\$85,800	\$55,800
	Other Expenses	\$4,500	\$4,500
Total Expenditure		\$566,800	\$456,200
Taxation Impact		\$173,136	\$114,779

Culture

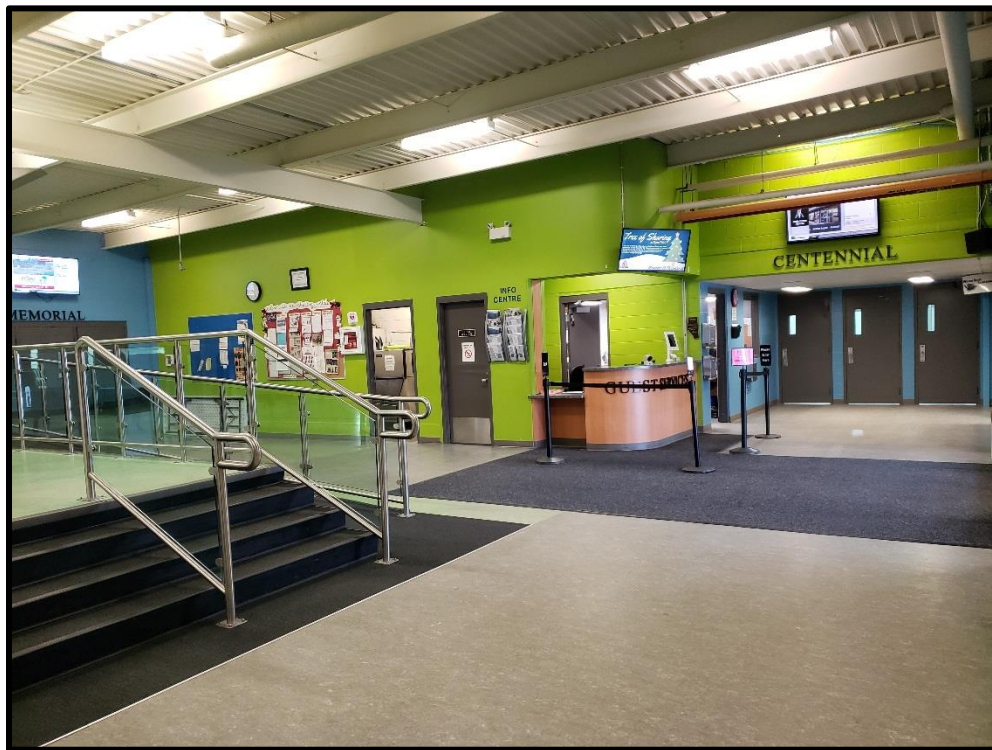
The main focal points in this area are the Edson & District Historical Society, which receives a grant and is cost-shared with Yellowhead County, and the Edson Library Board, which also receives a grant from the Town.

Culture		2020 Budget	2021 Budget
Revenue	Conditional Grants	(\$90,092)	(\$90,994)
Total Revenue		(\$90,092)	(\$90,994)
Expenditure	Personnel	\$7,650	\$0
	Contracted & General Services	\$57,437	\$55,937
	Materials, Goods, and Supplies	\$3,000	\$1,000
	Grants to Individuals & Organizations	\$597,795	\$603,325
Total Expenditure		\$665,882	\$660,262
Taxation Impact		\$575,790	\$569,268

Repsol Place

This facility offers Aquatics programming, including lane swimming, family swims, and public swims, and public skating programs.

Repsol Place		2020 Budget	2021 Budget
Revenue	Sale of Goods & Services	(\$173,500)	(\$117,300)
	Rentals & Leases	(\$336,000)	(\$332,600)
	Conditional Grants	(\$526,307)	(\$594,162)
	Other Revenues	\$0	(\$5,000)
Total Revenue		(\$1,035,807)	(\$1,049,062)
Expenditure	Personnel	\$1,322,900	\$1,447,700
	Contracted & General Services	\$278,900	\$274,900
	Materials, Goods, and Supplies	\$343,500	\$344,500
	Transfer to Reserves	\$100,000	\$100,000
	Other Expenses	\$41,000	\$55,000
Total Expenditure		\$2,086,300	\$2,222,100
Taxation Impact		\$1,050,493	\$1,173,038



Parks & Facilities

The Park and Facilities department operates and maintains the following area:

1. Parks & Facilities
2. Cemetery

Parks & Facilities

For 2021, all Building Maintenance budgets throughout the organization were consolidated into the Parks & Facilities budget. These crews maintain all the green spaces as well as all Town-owned buildings. They also maintain the trail system that runs through town.

Parks & Facilities		2020 Budget	2021 Budget
Revenue	Sale of Goods & Services	(\$5,000)	(\$5,000)
	Rentals & Leases	(\$44,800)	(\$40,000)
	Conditional Grants	(\$17,000)	(\$28,386)
	Transfers from Reserves	\$0	(\$108,000)
	Other Revenues	\$0	(\$70,500)
Total Revenue		(\$66,800)	(\$251,886)
Expenditure	Personnel	\$873,450	\$1,085,500
	Contracted & General Services	\$144,350	\$310,700
	Materials, Goods, and Supplies	\$138,600	\$159,600
	Grants to Individuals & Organizations	\$27,500	\$27,500
	Other Expenses	\$93,850	\$98,850
Total Expenditure		\$1,277,750	\$1,682,150
Taxation Impact		\$1,210,950	\$1,430,264



Cemetery

The Glenwood Cemetery has been in operation since 1921. It has 530 plots and 128 columbarium niches.

Cemetery		2020 Budget	2021 Budget
Revenue	Sale of Goods & Services	(\$22,000)	(\$22,000)
	Licenses & Permits	(\$500)	(\$500)
Total Revenue		(\$22,500)	(\$22,500)
Expenditure	Personnel	\$72,400	\$0
	Contracted & General Services	\$3,850	\$4,850
	Materials, Goods, and Supplies	\$4,500	\$4,500
	Transfers to Reserves	\$5,000	\$5,000
	Other Expenses	\$9,000	\$59,000
Total Expenditure		\$94,750	\$73,350
Taxation Impact		\$72,250	\$50,850



Capital Budget

Capital Budget					
Project	Cost	Funding			
		Reserves	Cost-Share	Grants	Other
PROTECTIVE SERVICES					
SCBA Replacement	\$43,500	\$43,500			
PARKS					
<i>Vision Park Upgrades</i>	\$341,050	\$341,050			
PW Building Roof	\$250,000	\$250,000			
Trails Signage	\$80,000	\$80,000			
RECREATION					
Multi Use Facility	\$5,000,000	\$2,500,000	\$2,500,000		
PUBLIC WORKS/FLEET					
V112 - Camera Van & Equipment	\$200,000	\$200,000			
V122 1/2 Ton Pickup	\$65,000	\$65,000			
ROADS & TRANSPORTATION					
1st Ave 48-54 St Design	\$277,180	\$277,180			
Road Recapping Program	\$1,200,000	\$1,200,000			
Stormwater Mitigation	\$2,064,240	\$164,240		\$1,900,000	
Wilshire Pond Dredge	\$60,000	\$60,000			
Poplar Place Storm Channel	\$50,000	\$50,000			
40 St (6th-748) Design	\$100,000	\$100,000			
AIRPORT					
Liquid De-Icer Spreader	\$150,000	\$75,000	\$75,000		
LANDFILL					
New Landfill Cell	\$380,680		\$133,238	\$247,442	
Landfill Scale Upgrade	\$50,000	\$32,500	\$17,500		
UTILITIES					
<i>Vision Park Well & Washroom</i>	\$1,833,305	\$433,305		\$1,100,000	\$300,000
Lagoon Receiving Station	\$474,460	\$474,460			
WWTP Ground Monitoring	\$700,070	\$700,070			
WWTP Performance Assessment	\$295,800			\$295,800	
Degas Wellhouse & UV Upgrade	\$1,000,000	\$1,000,000			
Alternative Water Source Exploration	\$300,000			\$300,000	
Sewer Outlet Pipe	\$1,000,000			\$1,000,000	

DEFERRED FUNDING					
Hwy 16/Hwy 748 Contribution	\$100,000	\$100,000			
1 Ave/Hwy 748 East Connector	\$125,000	\$125,000			
TOTAL	\$16,140,285	\$8,271,305	\$2,725,738	\$4,843,242	\$300,000

Italicized projects are carried over from 2020.

The Deferred Funding Projects are projects whose funds have been set aside for projects that will go ahead when the Province moves forward with their own capital projects.



Debentures

The Town has the ability to finance a portion of its major capital projects by borrowing funds. The Municipal Government Act stipulates rules and requirements for both short-term and long-term borrowing. (Sections 251-262). Municipalities may also finance any Local Improvement projects through debentures and recover these as a special levy on the property taxes. (Section 263).

On December 31, 2019 the Town's total debt limit was \$39.9 million (actual debt was \$12.9 million) and the debt servicing limit was \$6.6 million (actual payments were \$1.4 million). The debt limit and the debt servicing limit are calculated the following way:

$$\begin{aligned}\text{Debt Limit} &= \text{Total Revenue} \times 1.5 \\ \text{Debt Servicing Limit} &= \text{Total Revenue} \times 0.25\end{aligned}$$

Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs.

The debt limit is the total amount of debt that a municipality can incur in any given year based on the revenue of the previous year. The debt servicing limit is the total amount that a municipality can pay back on its debt in any given year.

Debenture Schedule

Project	Principle Year End	Interest Rate	Final Payment Year	Funding Sources		
				Local Improvement	Tax Supported	Offsite Levy Supported
<i>Glenwood Paving</i>	\$215,864.16	5.875%	2023	\$215,864.16		
<i>Esso Road Paving</i>	\$81,688.90	4.254%	2025	\$81,688.90		
<i>Motco Road Paving</i>	\$330,296.46	4.569%	2025	\$330,296.46		
<i>3rd Avenue Road Build</i>	\$0.00	4.878%	2021	\$0.00		
<i>13th Avenue Road Build</i>	\$142,149.55	4.699%	2026	\$142,149.55		
<i>Honda Lane Paving</i>	\$13,653.77	4.805%	2022	\$13,653.77		
<i>Highway Watermain</i>	\$1,434,395.05	4.890%	2032	\$1,434,395.05		
<i>63rd Street Build</i>	\$248,101.09	4.551%	2029	\$248,101.09		
<i>53rd Street Build</i>	\$104,466.99	2.229%	2023	\$104,466.99		
<i>Wastewater Treatment Plant</i>	\$8,298,482.19	3.058%	2036		\$5,941,713.25	\$2,356,768.94
	\$10,869,098.16			\$2,570,615.97	\$5,941,713.25	\$2,356,768.94

2021 Debenture payments will be funded by the following:

- Local Improvement levies through taxation (\$570,165)
- User Fees (\$489,476)
- Offsite Levy Reserve (\$203,876).



Reserves

Municipalities across Canada are all suffering from what is known as an 'Infrastructure Deficit', which means that the required asset replacements far outweigh the available funds for such replacements. Reductions to reserve contributions has financial impacts in the future because the assets replaced may require debt financing and higher taxes if reserve balances are insufficient to fund replacements. Grants may be available for asset replacement which reduces the requirement of using reserves or debentures to fund projects.

The Towns current reserves are split into two areas: Capital and Operating.

- Capital Reserves are savings for future expenditures related to infrastructure maintenance and lifecycle repairs, rehabilitation, planning, the design and construction of new assets, and the purchase of new and/or replacement machinery, equipment, and vehicles.
- Operating Reserves are contingency reserves in case of major unbudgeted expenses that may arise e.g. a catastrophic snow event. They can also fund specific operational requirements for one-off projects.

The 2021 Projected Reserve balances as shown below. (At this time, the exact 2020 figures are not known, so these may change once the 2020 year end procedures are completed.)

Projected Year-End Reserve Balances

	2020	2021
<u>Capital Reserves</u>		
<i>Administration</i>	\$11,622.42	\$11,622.42
<i>Protective Services</i>	\$84,353.04	\$82,853.04
<i>Revenue Sharing</i>	\$1,925,100.00	\$1,030,350.00
<i>Future Civic/Cultural Facility</i>	\$2,000,000.00	\$2,000,000.00
<i>Infrastructure Projects</i>	\$2,472,291.76	\$1,014,791.76
<i>Johnson Est. General Area</i>	\$61,685.84	\$1,685.84
<i>WWTP Future Replacement</i>	\$950,000.00	\$1,340,000.00
<i>PW Equipment Pool</i>	\$328,765.18	\$211,265.18
<i>Future Land Develop.</i>	\$564,000.96	\$564,000.96
<i>Public Reserve Trust</i>	\$244,564.12	\$247,564.12
<i>Development Levies</i>	\$152,660.32	\$152,660.32
<i>Recreation & Culture</i>	\$94,287.21	\$94,287.21
<i>Parks Equipment Pool</i>	\$119,132.04	\$39,132.04
<i>Cemetery</i>	\$32,800.99	\$37,800.99
<i>Multi-Use Facility</i>	\$5,938,576.44	\$7,538,576.44
TOTAL	\$14,979,840.32	\$14,366,590.32
<u>Operating Reserves</u>		
<i>COVID Recovery</i>	\$747,360.00	\$747,360.00
<i>MOST Grant</i>	\$856,993.00	\$516,993.00
<i>Administration</i>	\$80,000.00	\$44,500.00
<i>Information Technology</i>	\$0.00	\$2,000.00
<i>Elections</i>	\$5,000.00	\$5,000.00
<i>Human Resources</i>	\$0.00	\$4,000.00
<i>Protective Services</i>	\$37,500.00	\$37,500.00
<i>Public Safety Initiative</i>	\$8,313.00	\$98,313.00
<i>Building Maintenance</i>	\$219,500.00	\$131,500.00
<i>Energy</i>	\$463,774.57	\$833,774.57
<i>Snow Removal</i>	\$260,000.00	\$260,000.00
<i>Operations</i>	\$186,250.00	\$186,250.00
<i>F.C.S.S.</i>	\$10,000.00	\$10,000.00
<i>Parent Link</i>	\$53.21	\$53.21
<i>Recreation & Culture</i>	\$47,300.00	\$47,300.00
<i>Youth Interagency</i>	\$40,943.57	\$40,943.57
<i>Multi-Plex Operations</i>	\$385,910.00	\$485,910.00
<i>Eddies Big Run</i>	\$53,387.52	\$35,387.52
<i>Eddies Fall Classic</i>	\$1,490.27	\$1,490.27
<i>Property Beautification</i>	\$20,631.80	\$10,631.80
<i>Tax Stabilization Fund</i>	\$220,414.36	\$220,414.36
TOTAL	\$3,644,821.30	\$3,739,321.30
	\$18,624,661.62	\$18,105,911.62



Balanced Budget Summary

EXPENSES

Salaries / Wages / Benefits	9,466,500.00
Fireman's Fees	92,500.00
Professional Development	113,155.00
Staff Develop/Wellness Program	81,490.00
Travel & Expenses	178,050.00
Postage	40,850.00
Telephone/Communications	104,850.00
Advertising	96,250.00
Memberships & Regis.	98,537.00
Other Information Services	493,100.00
Professional Services	209,300.00
Equipment/Building Repairs	47,500.00
Contracted Services	3,583,700.00
Major Maintenance	25,000.00
Public Safety Initiative	10,000.00
Insurance	290,210.00
Other Operational Expense	52,600.00
Other Govt. Expense	2,439,275.00
Parts, Goods & Supplies	1,293,050.00
Gas/Electricity	1,123,100.00
Grant to Organizations	754,833.00
Debenture/Lease Debt Interest	396,933.00
Other Expense	592,925.00
Gross Recoveries	1,101,890.00
TOTAL EXPENSES	<u>22,685,598.00</u>

REVENUES

Sales of Goods & Serv.	-5,603,650.00
Fines, Licenses & Permits	-1,353,900.00
Rentals & Leases	-726,750.00
Concessions & Franchises	-911,500.00
Federal/ Provincial Grants	-876,775.00
County Grants	-5,764,843.00
Other Revenues	-404,000.00
Local Improvements	-615,225.00
Gross Recoveries	-1,006,050.00
TOTAL REVENUE	<u>-17,262,693.00</u>

TAXES & REQUISITIONS

Evergreen Foundation - Operating	219,203.00
Evergreen Capital - Capital	357,121.00
School Requisitions	4,006,877.00
Designated Industrial Properties Requisition	5,197.00
Total Requisitions	4,588,398.00
Total Tax Revenue	-16,091,261.00

NET TAXES -11,502,863.00

TOTAL OPERATIONAL SURPLUS -6,079,958.00

SURPLUS ALLOCATION

Debenture Principal Payment	866,584.00
To Capital Reserves	5,935,750.00
To Operating Reserves	585,000.00
From Offsite Levy Reserves	-203,876.00
From Capital Reserves	-543,000.00
From Operating Reserves	-560,500.00

BALANCED BUDGET 0.00



Budgeted Statement of Operations

	2019 Actual	2020 Budget	2021 Budget
REVENUES			
Net taxes for municipal purposes (Sched A)	11,707,048	11,903,985	12,118,088
Operating Transfers (Sched B)	7,018,275	6,775,780	6,641,618
Sales and user charges	4,376,828	5,294,050	5,603,650
Returns on investments	404,094	228,000	128,000
Penalties and costs on taxes	190,272	176,000	155,000
Licenses & Permits	80,192	75,000	77,900
Fines	556,717	1,233,000	1,276,000
Franchise Fees	889,373	893,330	911,500
Rentals & Leases	727,164	749,700	726,750
Development Levies	8,127	0	0
Other revenues	53,278	74,038	21,000
Customer Contributions	100,000	100,000	100,000
Gain on Sale of Tangible Capital Assets	33,927	0	0
Equity Income from WYRWMA	510,457	0	0
Total Revenue	26,655,752	27,502,883	27,759,506
EXPENDITURES			
Legislative	296,066	379,690	359,500
Administration	2,381,686	2,516,875	2,945,865
Protective services	4,134,455	5,073,083	4,711,418
Roads, Streets & Equipment	6,483,109	5,688,597	5,956,432
Utilities	6,482,343	5,102,478	5,191,671
Public Health & Welfare	739,295	788,575	674,725
Planning & Development	360,255	553,800	587,205
Recreation and parks	4,740,345	4,329,300	4,405,400
Culture	705,356	753,132	747,462
Total Expenditure	26,322,910	25,185,530	25,579,678
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FROM OPERATIONS	332,842	2,317,353	2,179,828
OTHER INCOME - Capital Transfers (Sched B) Contributed Capital	713,491	8,330,000	7,568,980
Assets	0	0	0
NET EXCESS OF REVENUE OVER EXPENSES	1,046,333	10,647,353	9,748,808
Accumulated Surplus - Beginning of Year	119,741,697	124,872,178	135,519,531
ACCUMULATED SURPLUS-END OF YEAR	120,788,030	135,519,531	145,268,339

SCHEDULE A

	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>
TAX LEVY ESTIMATES			
LEVIES			
Real Property Taxes	14,874,967	15,241,675	15,447,269
Linear Taxes	429,369	432,715	438,552
Government Grants in Lieu of Taxes	160,544	202,706	205,440
Local Improvements	615,225	615,287	615,225
Total Levies	16,080,105	16,492,383	16,706,486
REQUISITION DISBURSEMENT			
School Foundation	3,359,526	3,550,712	3,550,712
Living Waters Separate School	431,622	456,165	456,165
Designated Industrial Property	5,584	5,197	5,197
Evergreens Seniors Foundation	219,203	219,203	219,203
Evergreens Capital Contribution	357,122	357,121	357,121
Total Requisitions	4,373,057	4,588,398	4,588,398
NET MUNICIPAL TAXES	11,707,048	11,903,985	12,118,088

SCHEDULE B

	<u>2019 Actual</u>	<u>2020 Budget</u>	<u>2021 Budget</u>
GOVERNMENT TRANSFERS			
OPERATING			
Federal Government	14,100	17,000	72,000
Provincial Government	970,327	799,395	804,775
Local Government	6,033,848	5,959,385	5,764,843
Total Operating Transfers	7,018,275	6,775,780	6,641,618
CAPITAL			
Federal Government	0	0	0
Provincial Government	603,132	5,665,500	4,843,242
Local Government	110,359	2,664,500	2,725,738
Total Capital Transfers	713,491	8,330,000	7,568,980
TOTAL GOVERNMENT TRANSFERS	7,731,766	15,105,780	14,210,598