




Edson
2022 Interim Budget



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2022 Interim Operating Budget Overview

The 2022 Interim Budget sees Town operations once again at regular service levels after the 2020 and 2021 budgets that were passed to address the effects of the Covid-19 Pandemic. During those years, Council and Administration held as tight as possible with budgets that kept tax increases to a minimum, including a reduction in 2020.

The 2022 Interim Budget sees a 4.9% taxation increase. Of course, this may vary from house to house and business to business based on assessment levels.

The increase is primarily due to external obligations that the Town must pay for such as electricity, policing, and insurance. This is something that residents and organizations are facing across the Province. This budget also reduces the reliance on reserve subsidization. Some of the reserves have finite balances and will not be available in the medium- to long-term. The rest is made up of increases for operational services.

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 \$5.50/month. This includes increases to Water and Sewer rates and the flat rates for Curbside Waste Pickup and Recycling.

The Town of Edson is committed to providing a high level of service to meet the growing demands of our community, all while being fiscally responsible and ensuring long-term sustainability.



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 2022 is \$11,960,349.

The Town receives a yearly requisition request for the Provincial Education Levy and the Evergreen Foundation requisition. 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 Levy 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		2021 Budget	2022 Interim Budget
Revenue	Taxes & Grants in Lieu ¹	(\$15,748,579)	(\$16,307,294)
	Transfers from Reserves	(\$484,000)	(\$585,078)
	Yellowhead County Revenue Sharing	(\$4,500,000)	(\$4,000,000)
	Concessions & Franchises	(\$911,500)	(\$1,048,900)
	Other Revenues	(\$280,000)	(\$330,000)
Total Revenue		(\$21,924,079)	(\$22,271,272)
Expenditure	Education Requisitions ²	\$3,773,671	\$3,773,671
	Evergreen Requisitions ²	\$567,737	\$567,737
	Provincial Requisitions ²	\$5,537	\$5,537
	Transfers to Reserves	\$4,762,222	\$4,507,400
Total Expenditure		\$9,109,167	\$8,854,345
Taxation Impact		(\$12,814,912)	(\$13,416,927)

¹ Taxation increase for 2022 is 4.9%

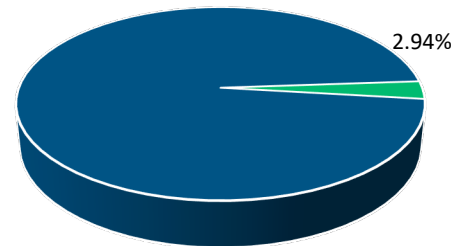
² 2022 Requisitions show the 2021 figures as the 2022 figures will not be known until the end of March 2022. At that time the budget will be revised to account for that change.

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 was a general municipal election. The election resulted in some returning and some new faces to the Council Table. This Council will represent Edson residents for a four-year term until the next election in October 2025.

Legislative Office		2021 Budget	2022 Interim Budget
Revenue	Transfers from Reserves	(\$31,000)	(\$50,000)
Total Revenue		(\$31,000)	(\$50,000)
Expenditure	Honoraria	\$217,500	\$246,550
	Contracted & General Services	\$160,200	\$186,500
	Parts & Supplies	\$7,800	\$1,500
	Transfers to Reserves	\$5,000	\$10,000
Total Expenditure		\$390,500	\$444,550
Taxation Impact		\$359,500	\$394,550

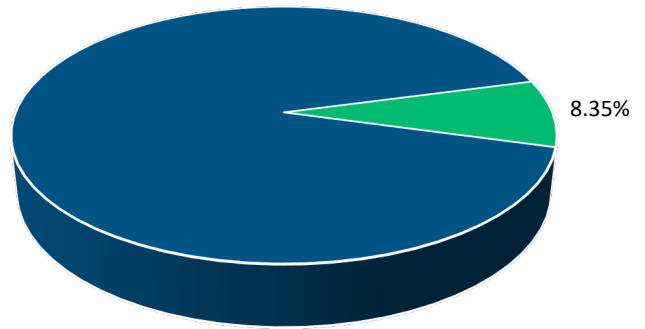


Executive Office

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 and Communications.

Taxation Impact



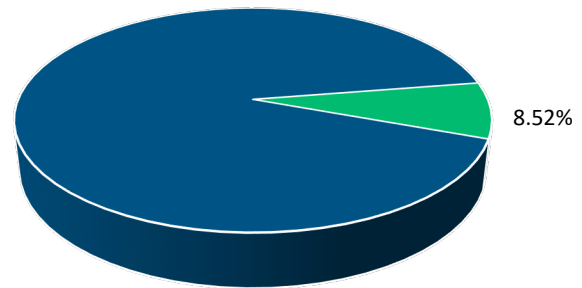
Executive Office		2021 Budget	2022 Interim Budget
Revenue	Conditional Grants	(\$67,000)	(\$13,500)
	Transfers from Reserves	(\$30,000)	\$0
Total Revenue		(\$97,000)	(\$13,500)
Expenditure	Personnel	\$951,300	\$874,595
	Contracted & General Services	\$205,240	\$247,855
	Materials, Goods, & Supplies	\$5,250	\$8,000
	Other Expenses	\$6,725	\$0
	Transfers to Reserves	\$0	\$4,000
Total Expenditure		\$1,168,515	\$1,134,450
Taxation Impact		\$1,071,515	\$1,120,950



Corporate Services

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

Taxation Impact

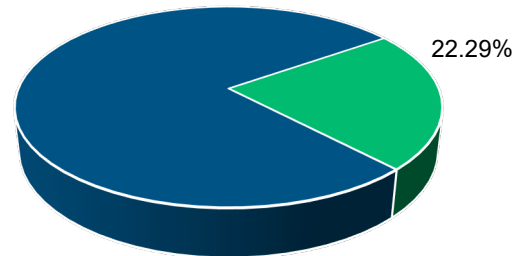


Corporate Services		2021 Budget	2022 Interim Budget
Revenue	Sale of Goods & Services	(\$29,500)	(\$29,500)
	Rentals & Leases	(\$276,900)	(\$29,675)
	Conditional Grants	(\$71,556)	(\$71,556)
	Transfers from Reserves	(\$162,500)	\$0
	Other Revenues	(\$284,200)	(\$184,200)
Total Revenue		(\$824,656)	(\$314,931)
Expenditure	Personnel	\$757,750	\$823,750
	Contracted & General Services	\$351,403	\$425,510
	Purchases from Other Governments	\$8,775	\$2,000
	Materials, Goods, & Supplies	\$90,150	\$85,750
	Transfers to Reserves	\$104,656	\$4,000
	Other Expenses	\$299,850	\$116,750
Total Expenditure		\$1,612,584	\$1,457,760
Taxation Impact		\$787,928	\$1,142,829

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		2021 Budget	2022 Interim Budget
Revenue	Sale of Goods & Services	(\$25,000)	(\$25,000)
	Fines	(\$1,276,000)	(\$1,281,000)
	Conditional Grants	(\$369,168)	(\$369,168)
	Transfers from Reserves	(\$309,000)	(\$295,000)
	Other Revenues	(\$63,000)	(\$63,000)
Total Revenue		(\$2,042,168)	(\$2,033,168)
Expenditure	Police Protection - RCMP Operations	\$3,465,218	\$3,715,968
	Fire Department Operations	\$581,300	\$595,500
	Disaster Services & 911 Centre	\$254,250	\$295,250
	Community Enforcement	\$394,900	\$416,650
Total Expenditure		\$4,695,668	\$5,023,368
Taxation Impact		\$2,653,500	\$2,990,200

Points of Interest

- Approximately 25% 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 staffed by:

- A full-time Fire Chief
- An paid-on-call Deputy Fire Chief
- A paid-on-call Training Officer
- A Fire Department Chaplain
- 36 paid-on-call firefighters & officers at full compliment

Responding to nearly 400 emergencies per year, the department provides fire suppression, rescue services and medical first response to the Town of Edson. As an accredited municipality, the department also performs fire inspections, fire investigations, and several public awareness and fire safety education activities throughout the year. Mutual aid is provided through agreements with Yellowhead County, Alberta Agriculture and Forestry, and Alberta Health Services.

Fire Department		2021 Budget	2022 Interim Budget
Revenue	Sales of Goods & Services	(\$25,000)	(\$25,000)
Total Revenue		(\$25,000)	(\$25,000)
Expenditure	Personnel	\$350,750	\$360,750
	Contracted & General Services	\$81,750	\$83,450
	Materials, Goods, and Supplies	\$77,800	\$80,300
	Transfers to Reserves	\$42,000	\$42,000
	Other Expenses	\$29,000	\$29,000
Total Expenditure		\$581,300	\$595,500
Taxation Impact		\$556,300	\$570,500



Police Protection - RCMP

The Edson Detachment employs:

- 17 RCMP Officers
- 4 full-time and 1 part-time municipal staff
- 2 federally funded public servants to service the community

Police Protection - RCMP		2021 Budget	2022 Interim Budget
Revenue	Fines	(\$1,250,000)	(\$1,250,000)
	Conditional Grants	(\$369,168)	(\$369,168)
	Transfers from Reserves	(\$230,000)	(\$230,000)
Total Revenue		(\$1,849,168)	(\$1,849,168)
Expenditure	Personnel	\$450,750	\$476,000
	Contracted & General Services	\$615,260	\$690,260
	Purchases from Other Governments	\$2,266,250	\$2,416,250
	Materials, Goods, & Supplies	\$750	\$1,250
	Grants to Individuals and Organizations	\$32,208	\$32,208
	Transfers to Reserves	\$100,000	\$100,000
Total Expenditure		\$3,465,218	\$3,715,968
Taxation Impact		\$1,616,050	\$1,866,800

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		2021 Budget	2022 Interim Budget
Revenue	Transfers from Reserves	(\$70,000)	(\$111,000)
Total Revenue		(\$70,000)	(\$111,000)
Expenditures	Contracted & General Services	\$72,500	\$52,500
	Materials, Goods, and Supplies	\$1,250	\$1,250
	Purchases from Other Governments	\$180,500	\$241,500
Total Expenditure		\$254,250	\$295,250
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		2021 Budget	2022 Interim Budget
Revenue	Licenses & Permits	(\$63,000)	(\$63,000)
	Fines	(\$26,000)	(\$31,000)
	Transfers from Reserves	(\$9,000)	(\$15,000)
	Other Revenues	\$0	\$0
Total Revenue		(\$98,000)	(\$109,000)
Expenditure	Personnel	\$337,750	\$353,400
	Contracted & General Services	\$28,150	\$43,250
	Materials, Goods, and Supplies	\$19,000	\$10,000
	Other Expenses	\$10,000	\$10,000
Total Expenditure		\$394,900	\$416,650
Taxation Impact		\$296,900	\$307,650





Infrastructure Services

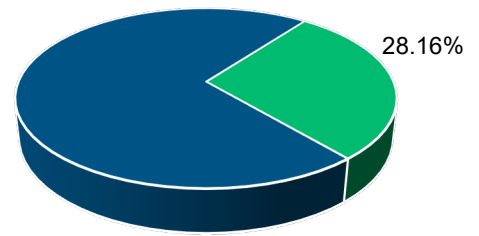
Infrastructure Services provides and maintains municipal infrastructure meeting both the environmental and physical needs of the community.

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 4 main departments:

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

Taxation Impact



Infrastructure Services		2021 Budget	2022 Interim Budget
Revenue	Sale of Goods & Services	(\$4,605,800)	(\$4,992,879)
	Local Improvements	(\$615,225)	(\$615,225)
	Conditional Grants	(\$649,196)	(\$933,874)
	Rentals & Leases	(\$77,250)	(\$77,250)
	Transfers from Reserves	(\$459,776)	(\$537,776)
	Other Revenue	(\$702,350)	(\$702,350)
Total Revenue		(\$7,109,597)	(\$7,859,354)
Expenditure	Engineering Operations	\$741,800	\$674,150
	Airport Operations	\$377,800	\$383,500
	Public Works, Fleet & Animal Pound	\$5,859,172	\$5,965,714
	Utilities Operations	\$3,853,035	\$4,613,820
Total Expenditure		\$10,831,807	\$11,637,184
Taxation Impact		\$3,722,210	\$3,777,830

Points of Interest

- Snow is plowed, loaded, and hauled from 116 kilometers of roadways.
- The Town wells produce an average of 3.2 million liters 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 completed 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		2021 Budget	2022 Interim Budget
Revenue	Transfers from Reserves	(\$195,000)	(\$170,000)
	Other Revenue	(\$120,800)	(\$52,500)
Total Revenue		(\$315,800)	(\$222,500)
Expenditure	Personnel	\$422,750	\$406,500
	Contracted & General Services	\$313,550	\$262,150
	Materials, Goods, and Supplies	\$5,500	\$5,500
Total Expenditure		\$741,800	\$674,150
Taxation Impact		\$426,000	\$451,650

Airport

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

Airport		2021 Budget	2022 Interim Budget
Revenue	Sale of Goods & Services	(\$37,000)	(\$37,000)
	Conditional Grants	(\$131,775)	(\$134,625)
	Rentals & Leases	(\$77,250)	(\$77,250)
Total Revenue		(\$246,025)	(\$248,875)
Expenditure	Personnel	\$152,250	\$156,000
	Contracted & General Services	\$108,500	\$109,250
	Materials, Goods, and Supplies	\$92,550	\$93,750
	Other Expenses	\$24,500	\$24,500
Total Expenditure		\$377,800	\$383,500
Taxation Impact		\$131,775	\$134,625

Public Works

The following facilities and functions fall under the purview of the Public Works Department:

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

Public Works Shop

The Public Works Shop houses the shop and Animal Pound. The Public Works department is also responsible for maintaining the organization's Vehicle and Equipment Fleet.

Public Works Shop		2021 Budget	2022 Interim Budget
Revenue	Sales of Goods & Services	(\$4,800)	(\$4,800)
	Conditional Grants	(\$24,600)	(\$24,850)
	Other Revenues	(\$655,350)	(\$655,350)
Total Revenue		(\$684,750)	(\$685,000)
Expenditure	Personnel	\$464,500	\$477,000
	Contracted & General Services	\$154,100	\$189,050
	Materials, Goods, and Supplies	\$429,000	\$445,000
	Transfers to Reserves	\$55,000	\$55,000
	Other Expenses	\$515,740	\$515,740
Total Expenditure		\$1,618,340	\$1,681,790
Taxation Impact		\$933,590	\$996,790



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		2021 Budget	2022 Interim Budget
Revenue	Local Improvements	(\$426,422)	(\$426,422)
	Sale of Goods & Services	(\$100,000)	(\$100,000)
	Transfers from Reserves	(\$35,000)	\$0
	Other Revenues	(\$57,000)	(\$57,000)
Total Revenue		(\$618,422)	(\$583,422)
Expenditure	Personnel	\$917,500	\$936,000
	Contracted & General Services	\$355,400	\$261,000
	Materials, Goods, and Supplies	\$642,000	\$726,500
	Debt Payments	\$401,372	\$387,014
	Other Expenses	\$314,000	\$314,000
Total Expenditure		\$2,630,272	\$2,624,514
Taxation Impact		\$2,011,850	\$2,041,092

Waste Management

This area includes household waste pick-up, recycling, and the landfill.

Waste Management		2021 Budget	2022 Interim Budget
Revenue	Sale of Goods & Services	(\$1,187,500)	(\$1,226,700)
	Conditional Grants	(\$100,821)	(\$104,199)
Total Revenue		(\$1,288,321)	(\$1,330,899)
Expenditure	Personnel	\$253,500	\$261,000
	Contracted & General Services	\$1,270,500	\$1,311,350
	Materials, Goods, and Supplies	\$17,200	\$17,700
	Other Expenses	\$69,360	\$69,360
Total Expenditure		\$1,610,560	\$1,659,410
Taxation Impact		\$322,239	\$328,511

Utilities

The Utilities department is comprised of:

1. Water
2. Sewer

Water

This department manages the Town of Edson potable water system to ensure for a safe and reliable supply of water to the community in accordance with regulatory requirements of the province.

Water		2021 Budget	2022 Interim Budget
Revenue	Local Improvements	(\$186,881)	(\$186,881)
	Sale of Goods & Services	(\$1,530,500)	(\$1,634,033)
	Transfers from Reserves	(\$25,900)	(\$163,900)
	Other Revenues	(\$47,000)	(\$47,000)
Total Revenue		(\$1,790,281)	(\$2,031,814)
Expenditure	Personnel	\$484,500	\$496,750
	Contracted & General Services	\$227,400	\$397,150
	Materials, Goods, and Supplies	\$227,600	\$257,600
	Debt Payments	\$168,793	\$168,726
	Transfers to Reserves	\$199,000	\$228,600
	Other Expenses	\$198,650	\$198,650
Total Expenditure		\$1,505,943	\$1,747,476
Taxation Impact		(\$284,338)	(\$284,338)

Did You Know?

A 2.2% and 4.4% increase for Water and Sewer utility revenues are included in the utility rate increases. The funds generated by these increases are allocated directly to dealing with underground infrastructure projects in accordance with the Town's Asset Management Plan.

Sewer

The Town manages the collection and treatment of wastewater in a manner that meets or exceeds regulatory and environmental requirements of the provincial and federal governments.

Sewer		2021 Budget	2022 Interim Budget
Revenue	Local Improvements	(\$1,922)	(\$1,922)
	Sale of Goods & Services	(\$2,138,000)	(\$2,410,546)
	From Offsite Levy Reserve	(\$203,876)	(\$203,876)
	Conditional Grants	\$0	(\$250,000)
Total Revenue		(\$2,343,798)	(\$2,866,344)
Expenditure	Personnel	\$314,000	\$321,750
	Contracted & General Services	\$199,100	\$478,020
	Materials, Goods, and Supplies	\$204,500	\$220,000
	Debt Payments	\$693,352	\$693,334
	Transfers to Reserves	\$816,500	\$1,033,600
	Other Expenses	\$119,640	\$119,640
Total Expenditure		\$2,347,092	\$2,866,344
Taxation Impact		\$3,294	\$0

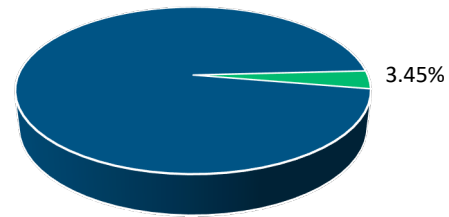




Planning & Development

Guided by provincial legislation, Planning and Development Services ensures for the orderly and efficient use and development of lands through Council adopted policies and bylaws created to facilitate responsible growth for the Town of Edson.

Taxation Impact



Planning & Development		2021 Budget	2022 Interim Budget
Revenue	Sale of Goods & Services	(\$313,450)	(\$313,450)
	Licenses & Permits	(\$14,400)	(\$14,400)
	Transfer from Reserves	(\$150,000)	(\$405,850)
	Other Revenues	(\$3,000)	(\$3,000)
Total Revenue		(\$480,850)	(\$736,700)
Expenditure	Personnel	\$298,205	\$511,750
	Contracted & General Services	\$238,300	\$414,900
	Materials, Goods, and Supplies	\$5,200	\$5,200
	Grants to Individuals & Organizations	\$10,000	\$10,000
	Transfers to Reserves	\$218,250	\$223,750
	Other Expenses	\$33,500	\$33,500
Total Expenditure		\$803,455	\$1,199,100
Taxation Impact		\$322,605	\$462,400





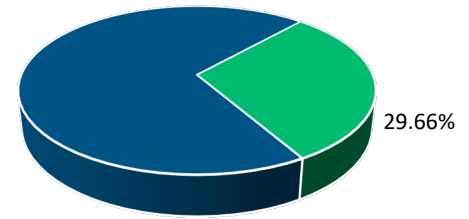
Community Services

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 & Facilities

Taxation Impact



Community Services		2021 Budget	2022 Interim Budget
Revenue	Sale of Goods & Services	(\$146,960)	(\$264,100)
	Rentals & Leases	(\$189,250)	(\$376,000)
	Licenses & Permits	(\$500)	(\$500)
	Conditional Grants	(\$1,336,540)	(\$1,269,404)
	Transfers from Reserves	(\$286,575)	(\$166,160)
Total Revenue		(\$1,959,825)	(\$2,076,164)
Expenditure	Community Development	\$652,350	\$654,250
	FCSS/Parent Link/Public Transportation Operations	\$455,100	\$465,750
	Culture	\$663,012	\$677,287
	Repsol Place	\$2,202,100	\$2,295,900
	Parks/Facilities & Cemetery	\$1,942,075	\$1,962,270
Total Expenditure		\$5,914,637	\$6,055,457
Taxation Impact		\$3,954,812	\$3,979,293

Points of Interest

- The Griffiths Park Centre is currently being renovated to provide activity space for Community Development programs and events. Grants are actively being sought to enhance accessibility and energy efficiency of the facility.
- The Leisure Assist Pilot Program will be extended into 2022 to improve access to Town programming for lower income residents.

Community Development

Community Development encompasses the Community Services Administration office and the Recreation and Arts/Culture portfolios. They deliver programming and events for all ages such as Youth Interagency, Eddie’s Big Run, Light Up, Family Day Unplugged, and Art in the Park.

Community Development		2021 Budget	2022 Interim Budget
Revenue	Sale of Goods & Services	(\$33,000)	(\$37,000)
	Conditional Grants	(\$207,875)	(\$209,222)
	Transfers from Reserves	(\$55,000)	(\$40,000)
	Other Revenues	(\$8,000)	(\$8,000)
Total Revenue		(\$303,875)	(\$294,222)
Expenditure	Personnel	\$335,500	\$348,250
	Contracted & General Services	\$153,600	\$153,150
	Materials, Goods, and Supplies	\$66,250	\$69,850
	Grants to Individuals & Organizations	\$31,000	\$27,000
	Transfers to Reserves	\$2,000	\$2,000
	Other Expenses	\$61,500	\$54,000
Total Expenditure		\$649,850	\$654,250
Taxation Impact		\$345,975	\$360,028



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 the Town of Edson, Yellowhead County, and the Province. FCSS puts great emphasis on interagency collaboration with community partners, promoting volunteerism, and creating opportunities for residents to participate in community life.

Family and Community Support Services		2021 Budget	2022 Interim Budget
Revenue	Sale of Goods & Services	(\$4,600)	(\$4,600)
	Conditional Grants	(\$336,525)	(\$339,396)
Total Revenue		(\$341,125)	(\$343,996)
Expenditure	Personnel	\$270,300	\$280,400
	Contracted & General Services	\$95,500	\$88,050
	Materials, Goods, & Supplies	\$29,000	\$29,000
	Grants to Individuals & Organizations	\$55,800	\$63,800
	Other Expenses	\$4,500	\$4,500
Total Expenditure		\$455,100	\$465,750
Taxation Impact		\$113,975	\$121,754

Culture

The main components of this area include grants the Town provides to the Edson & District Historical Society (Galloway Museum), Edson Cultural Heritage Organization (Red Brick), and the Edson Library.

Culture		2021 Budget	2022 Interim Budget
Revenue	Conditional Grants	(\$90,994)	(\$91,947)
Total Revenue		(\$90,994)	(\$91,947)
	Contracted & General Services	\$58,687	\$59,837
	Materials, Goods, and Supplies	\$1,000	\$1,000
	Grants to Individuals & Organizations	\$603,325	\$616,450
Total Expenditure		\$663,012	\$677,287
Taxation Impact		\$572,018	\$585,340

Repsol Place

Repsol Place is considered the hub of the community, consisting of two NHL-sized arenas, a five-lane swimming pool with waterslide, as well as a hot tub and sauna. The common lobby area has a full concession, skate sharpening outlets, and rooms dedicated for organizations to rent. The facility is equipped to handle numerous events including fitness programs, tradeshow, graduations, and more.

Repsol Place		2021 Budget	2022 Interim Budget
Revenue	Sale of Goods & Services	(\$60,360)	(\$173,500)
	Rentals & Leases	(\$149,250)	(\$336,000)
	Conditional Grants	(\$672,670)	(\$599,223)
	Other Revenues	(\$5,000)	(\$5,000)
Total Revenue		(\$887,280)	(\$1,113,723)
Expenditure	Personnel	\$1,438,200	\$1,475,100
	Contracted & General Services	\$277,400	\$284,300
	Materials, Goods, and Supplies	\$326,500	\$376,500
	Transfer to Reserves	\$100,000	\$100,000
	Other Expenses	\$60,000	\$60,000
Total Expenditure		\$2,202,100	\$2,295,900
Taxation Impact		\$1,314,820	\$1,182,177



Parks & Facilities

These crews maintain all the green spaces as well as all Town-owned buildings and the cemetery. They also maintain the trail system that runs through town.

Parks & Facilities		2021 Budget	2022 Interim Budget
Revenue	Sale of Goods & Services	(\$27,000)	(\$27,000)
	Licenses & Permits	(\$500)	(\$500)
	Rentals & Leases	(\$40,000)	(\$40,000)
	Conditional Grants	(\$28,476)	(\$29,616)
	Transfers from Reserves	(\$286,575)	(\$156,160)
	Other Revenues	(\$70,500)	(\$70,500)
Total Revenue		(\$453,051)	(\$323,776)
Expenditure	Personnel	\$1,078,000	\$1,106,650
	Contracted & General Services	\$494,625	\$410,170
	Materials, Goods, and Supplies	\$164,100	\$170,100
	Grants to Individuals & Organizations	\$42,500	\$42,500
	Transfers to Reserves	\$5,000	\$75,000
	Other Expenses	\$157,850	\$157,850
Total Expenditure		\$1,942,075	\$1,962,270
Taxation Impact		\$1,489,024	\$1,638,494





Capital Budget

Capital Budget					
Project	Cost	Funding			
		Reserves	Cost-Share	Grants	Debenture
PROTECTIVE SERVICES					
EFD/YCFD Training Tower	\$56,000	\$56,000			
PARKS					
Trails	\$200,000	\$200,000			
Vision Park Phase 1 - Diamonds	\$1,899,710	\$1,899,710			
Vision Park Phase 1 - Playgrounds	\$100,000	\$100,000			
Vision Park Phase 1 - Trails	\$25,000	\$25,000			
Willmore Park Site Plan	\$10,000	\$10,000			
Lions Park - Water/Septic Plan	\$25,000	\$25,000			
Park Pond Fountains	\$15,000	\$15,000			
Turbine Blower	\$8,000	\$8,000			
Leaf Collector	\$10,000	\$10,000			
BUILDING MAINTENANCE					
PW Mechanics Bay Furnace	\$20,000	\$20,000			
RECREATION					
Multi Use Facility	\$20,000,000			\$20,000,000	
PUBLIC WORKS/FLEET					
1-Ton Pickup Replacement	\$75,000	\$75,000			
ROADS & TRANSPORTATION					
Infrastructure Rehab. Program	\$2,200,000	\$1,000,000		\$1,200,000	
Highway Beaut. Feasibility/Design	\$50,000	\$50,000			
Highway Crossing Lights	\$100,000	\$100,000			
<i>Wase Creek Design & Construction</i>	\$2,039,110	\$162,900		\$1,876,210	
<i>1st Ave 48-54 St - Design</i>	\$230,982	\$230,982			
<i>Wilshire Pond Dredge</i>	\$60,000	\$60,000			
<i>Poplar Place Storm & Channel</i>	\$50,000	\$50,000			
<i>40th St (6th to 748) Design</i>	\$100,000	\$100,000			
LANDFILL					
Landfill Cell - Compost	\$300,000		\$105,000	\$195,000	
ENERGY PROJECTS					
Civic Center Boiler/LED Lighting	\$415,000	\$415,000			
Public Works - LED Lighting	\$85,000	\$85,000			

Capital Budget - Continued

Project	Cost	Funding			
		Reserves	Cost-Share	Grants	Debenture
AIRPORT					
Kubota Tractor	\$80,000	\$40,000	\$40,000		
Kubota Mower Deck	\$25,000	\$12,500	\$12,500		
Terminal Building Repairs	\$100,000	\$100,000			
UTILITIES					
Reservoir Retrofit	\$225,000			\$225,000	
<i>Vision Park Well & Washroom</i>	\$2,900,730	\$1,627,296		\$1,273,434	
<i>Lagoon Receiving Station</i>	\$436,980	\$436,980			
<i>WWTP Ground Monitoring</i>	\$125,115	\$125,115			
<i>Degas Wellhouse & UV Upgrade</i>	\$816,507	\$816,507			
<i>Alternative Water Source Exp.</i>	\$261,685			\$261,685	
DEFERRED FUNDING					
Hwy 16/Hwy 748 Contribution	\$100,000	\$100,000			
1 Ave/Hwy 748 East Connector	\$125,000	\$125,000			
TOTAL	\$33,269,819	\$8,080,990	\$157,500	\$25,031,329	\$0

Italicized projects in blue are carried over from 2021.

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.

On December 31, 2020, the Town's total debt limit was \$40.7 million (actual debt was \$12.6 million) and the debt servicing limit was \$6.7 million (actual payments were \$1.5 million). The debt limit and the debt servicing limit are calculated the following way:

$$\text{Debt Limit} = \text{Total Revenue} \times 1.5$$

$$\text{Debt Servicing Limit} = \text{Total Revenue} \times 0.25$$

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>	\$111,012.06	5.875%	2023	\$111,012.06		
<i>Esso Road Paving</i>	\$62,537.51	4.254%	2025	\$62,537.51		
<i>Motco Road Paving</i>	\$253,230.80	4.569%	2025	\$253,230.80		
<i>13th Avenue Road Build</i>	\$116,297.44	4.699%	2026	\$116,297.44		
<i>Honda Lane Paving</i>	\$0.00	4.805%	2022	\$0.00		
<i>Highway Watermain</i>	\$1,333,164.41	4.890%	2032	\$1,333,164.41		
<i>63rd Street Build</i>	\$217,259.03	4.551%	2029	\$217,259.03		
<i>53rd Street Build</i>	\$35,208.97	2.229%	2023	\$35,208.97		
<i>Wastewater Treatment Plant</i>	\$7,854,956.26	3.058%	2036		\$5,624,148.68	\$2,230,807.58
	\$9,983,666.48			\$2,128,710.22	\$5,624,148.68	\$2,230,807.58

2022 Debenture payments will be funded by the following:

- Local Improvement levies through taxation (\$559,950)
- User Fees (\$485,248)
- 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 Town's 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 2022 Projected Reserve balances are as follows on the next page. At this time, the exact 2021 figures are not known, so these may change once the 2021 year end procedures are completed.

Projected Year-End Reserve Balances

	2021	2022
<u>Capital Reserves</u>		
Administration	\$11,622.42	\$11,622.42
Revenue Sharing	\$4,349,925.00	\$3,541,295.00
Future Civic/Cultural Facility	\$3,000,000.00	\$3,000,000.00
Protective Services	\$91,691.01	\$77,691.01
PW Equipment Pool	\$279,890.18	\$207,390.18
Johnson Est. General Area	\$61,685.84	\$1,685.84
Infrastructure Projects	\$1,809,161.92	\$1,440,261.92
Water AMP Reserve	\$89,000.00	\$177,600.00
Sewer AMP Reserve	\$185,500.00	\$379,100.00
Vision Park Well & Washroom	\$300,000.00	\$0.00
Vision Park Phase One	\$2,024,710.23	\$0.00
WWTP Future Replacement	\$1,340,000.00	\$1,730,000.00
Cemetery	\$47,558.63	\$42,558.63
Future Land Develop.	\$564,000.96	\$564,000.96
Public Reserve Trust	\$246,661.99	\$249,661.99
Development Levies	\$152,660.32	\$152,660.32
Recreation & Culture	\$94,287.21	\$94,287.21
Multi-Use Facility	\$10,042,058.31	\$10,042,058.31
Parks Equipment Pool	\$93,848.04	\$75,848.04
TOTAL	\$24,784,262.06	\$21,787,721.83
<u>Operating Reserves</u>		
Elections	\$5,000.00	\$15,000.00
Legislative	\$50,000.00	\$0.00
Administration	\$44,525.00	\$46,525.00
COVID Recovery	\$284,798.62	\$94,798.62
MOST Grant	\$516,993.00	\$261,993.00
Human Resources	\$4,000.00	\$8,000.00
Information Technology	\$2,000.00	\$4,000.00
Public Safety Initiative	\$104,331.31	\$18,331.31
Protective Services	\$38,333.00	\$38,333.00
Wildfire Reserve	\$50,000.00	\$50,000.00
Building Maintenance	\$261,535.00	\$236,535.00
Energy	\$701,109.68	\$498,431.68
Operations	\$189,750.00	\$189,750.00
Snow Removal	\$260,000.00	\$260,000.00
F.C.S.S.	\$10,000.00	\$10,000.00
CFWY Loan Program	\$300,000.00	\$200,000.00
Recreation & Culture	\$189,346.21	\$48,186.21
Youth Interagency	\$40,943.57	\$40,943.57
Property Beautification	\$22,780.47	\$12,780.47
Eddies Big Run	\$39,603.52	\$41,603.52
Eddies Fall Classic	\$1,490.27	\$1,490.27
Multi-Plex Operations	\$485,910.00	\$640,910.00
Tax Stabilization Fund	\$220,414.36	\$220,414.36
TOTAL	\$3,822,864.01	\$2,938,026.01
	\$28,607,126.07	\$24,725,747.84



Balanced Budget Summary

EXPENSES

Salaries / Wages / Benefits	9,688,150.00
Fireman's Fees	95,000.00
Professional Development	105,225.00
Staff Develop/Wellness Program	76,645.00
Travel & Expenses	162,650.00
Postage	42,850.00
Telephone/Communications	106,730.00
Advertising	84,800.00
Promotional	44,500.00
Memberships & Regis.	96,587.00
Professional Services	678,700.00
Contracted Services	4,370,280.00
Insurance	338,480.00
Other Govt. Expense	2,666,225.00
Parts, Goods & Supplies	1,381,150.00
Gas/Electricity	1,228,400.00
Leases	440,200.00
Grant to Organizations	791,958.00
Other Operational Expenses	185,100.00
Other Expense	556,392.00
Gross Recoveries	1,108,140.00

TOTAL EXPENSES

24,233,162.00

REVENUES

Sales of Goods & Serv.	-6,023,129.00
Fines, Licenses & Permits	-1,358,900.00
Rentals & Leases	-731,725.00
Concessions & Franchises	-1,048,900.00
Federal/ Provincial Grants	-1,003,475.00
County Grants	-5,286,326.00
Other Revenues	-354,000.00
Local Improvements	-615,225.00
Gross Recoveries	-1,006,050.00

TOTAL REVENUES

-17,427,730.00

TAXES & REQUISITIONS

Evergreen Foundation	231,336.00
Evergreen Capital	336,401.00
School Requisitions	3,773,671.00
Designated Industrial Properties Requisition	5,537.00
Total Requisitions	4,346,945.00
Total Tax Revenue	-16,307,295.00

NET TAXES -11,960,350.00

TOTAL OPERATIONAL SURPLUS -5,154,918.00

SURPLUS ALLOCATION

Debenture Principal Payment	885,432.00
To Capital Reserves	5,602,950.00
To Operating Reserves	782,400.00
From Offsite Levy Reserves	-203,876.00
From Capital Reserves	-879,750.00
From Operating Reserves	-1,047,238.00

BALANCED BUDGET 0.00



Budgeted Statement of Operations

	2020 Actual	2021 Budget	2022 Budget
REVENUES			
Net taxes for municipal purposes (Sched A)	11,327,900	12,016,859	12,575,575
Operating Transfers (Sched B)	7,327,787	6,722,260	6,039,801
Sales and user charges	4,706,017	5,490,910	6,023,129
Returns on investments	172,824	128,000	178,000
Penalties and costs on taxes	154,132	155,000	155,000
Licenses & Permits	79,559	77,900	77,900
Fines	1,027,427	1,276,000	1,281,000
Franchise Fees	897,605	911,500	1,048,900
Rentals & Leases	531,748	543,400	731,725
Development Levies	13,574	0	0
Other revenues	318,500	21,000	21,000
Customer Contributions	100,000	100,000	0
Gain on Sale of Tangible Capital Assets	0	0	0
Equity Income from WYRWMA	537,301	0	0
Total Revenue	27,194,374	27,442,829	28,132,030
EXPENDITURES			
Legislative	255,049	385,500	434,550
Administration	2,284,222	3,132,165	2,879,710
Protective services	4,867,195	4,731,768	5,059,968
Roads, Streets & Equipment	5,240,532	6,002,332	5,996,759
Utilities	6,218,473	5,209,270	5,753,953
Public Health & Welfare	719,717	674,225	696,985
Planning & Development	455,554	585,805	975,970
Recreation and parks	3,646,489	4,545,675	4,565,560
Culture	692,654	750,212	764,487
Total Expenditure	24,379,885	26,016,952	27,112,942
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FROM OPERATIONS	2,814,489	1,425,877	1,019,088
OTHER INCOME - Capital Transfers (Sched B) Contributed Capital	857,090	7,568,980	25,438,829
Assets	812,211	0	0
NET EXCESS OF REVENUE OVER EXPENSES	4,483,790	8,994,857	26,457,917
Accumulated Surplus - Beginning of Year	120,788,030	125,271,820	134,297,177
ACCUMULATED SURPLUS-END OF YEAR	125,271,820	134,266,677	160,755,094

SCHEDULE A

	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>	-
TAX LEVY ESTIMATES				
LEVIES				
Real Property Taxes	14,501,640	15,090,617	15,649,333	
Linear Taxes	401,663	441,092	441,092	
Government Grants in Lieu of Taxes	195,271	216,870	216,870	
Local Improvements	615,262	615,225	615,225	
Total Levies	15,713,836	16,363,804	16,922,520	
REQUISITION DISBURSEMENT				
School Foundation	3,387,257	3,363,199	3,363,199	
Living Waters Separate School	413,778	410,472	410,472	
Designated Industrial Property	5,473	5,537	5,537	
Evergreens Seniors Foundation	223,384	231,336	231,336	
Evergreens Capital Contribution	356,044	336,401	336,401	
Total Requisitions	4,385,936	4,346,945	4,346,945	
NET MUNICIPAL TAXES	11,327,900	12,016,859	12,575,575	

SCHEDULE B

	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>	
GOVERNMENT TRANSFERS				
OPERATING				
Federal Government	30,713	72,000	20,500	
Provincial Government	1,684,288	804,775	732,975	
Local Government	5,612,786	5,845,485	5,286,326	
Total Operating Transfers	7,327,787	6,722,260	6,039,801	
CAPITAL				
Federal Government	0	0	20,000,000	
Provincial Government	772,918	4,843,242	5,281,329	
Local Government	84,172	2,725,738	157,500	
Total Capital Transfers	857,090	7,568,980	25,438,829	
TOTAL GOVERNMENT TRANSFERS	8,184,877	14,291,240	31,478,630	