

# 2023

MULTI-YEAR RECOMMENDED

# BUDGET



November 3, 2022







# 2023 MULTI-YEAR BUDGET



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## 2023-2026 STRATEGIC GOALS AND PRIORITIES

**Council's new strategic goals and priorities for 2023-2026** came from research and public and internal engagement to outline the areas where we need to make a difference for our community and what we want to focus on for the next four years to support Strathcona County's vision of becoming Canada's most livable community.

The strategic plan is Strathcona County's main guiding document for governance, community development, infrastructure, and program and service delivery. It serves as the foundation on which the County's corporate business plan, department business plans, master plans and budgets are developed and approved.



### ECONOMIC PROSPERITY

Strathcona County is a prosperous community that capitalizes on the strength of its industrial, agriculture and business sectors while advancing economic diversity and growth.

- Collaboration with industrial partners that promotes innovation and growth opportunities
- Development of emerging sectors that supports innovation, economic diversification and tourism
- Promote a diverse agricultural market that supports the local economy
- Attraction and retention of small and medium-sized businesses that fosters economic growth





## HEALTHY AND SAFE COMMUNITY

Strathcona County is a safe and supportive community that is healthy, active, connected and thriving.

- A diversity of housing options that addresses affordability, aligns with community needs and responds to changing demographics
- Indigenous relations that advance reconciliation
- A diverse, welcoming, inclusive, and accessible community for all
- Social supports that enhance community well-being and safety, and build community connection



## RESPONSIBLE DEVELOPMENT

Strathcona County is an innovative community that encourages sustainability and respects the environment.

- Growth and development that prioritizes community well-being and economic benefits
- Investment in our infrastructure that supports development and complete communities
- Environmental stewardship that addresses climate change and demonstrates responsible use of land and natural resources



## MUNICIPAL EXCELLENCE

Strathcona County is a leading municipality that moves the community forward through service excellence delivered by engaged and empowered employees.

- Optimal use of resources that meets the community's needs
- Relationships with all levels of government and key stakeholders that are strategic, purposeful and productive
- A workplace culture that is connected, inclusive, diverse, and promotes employee development

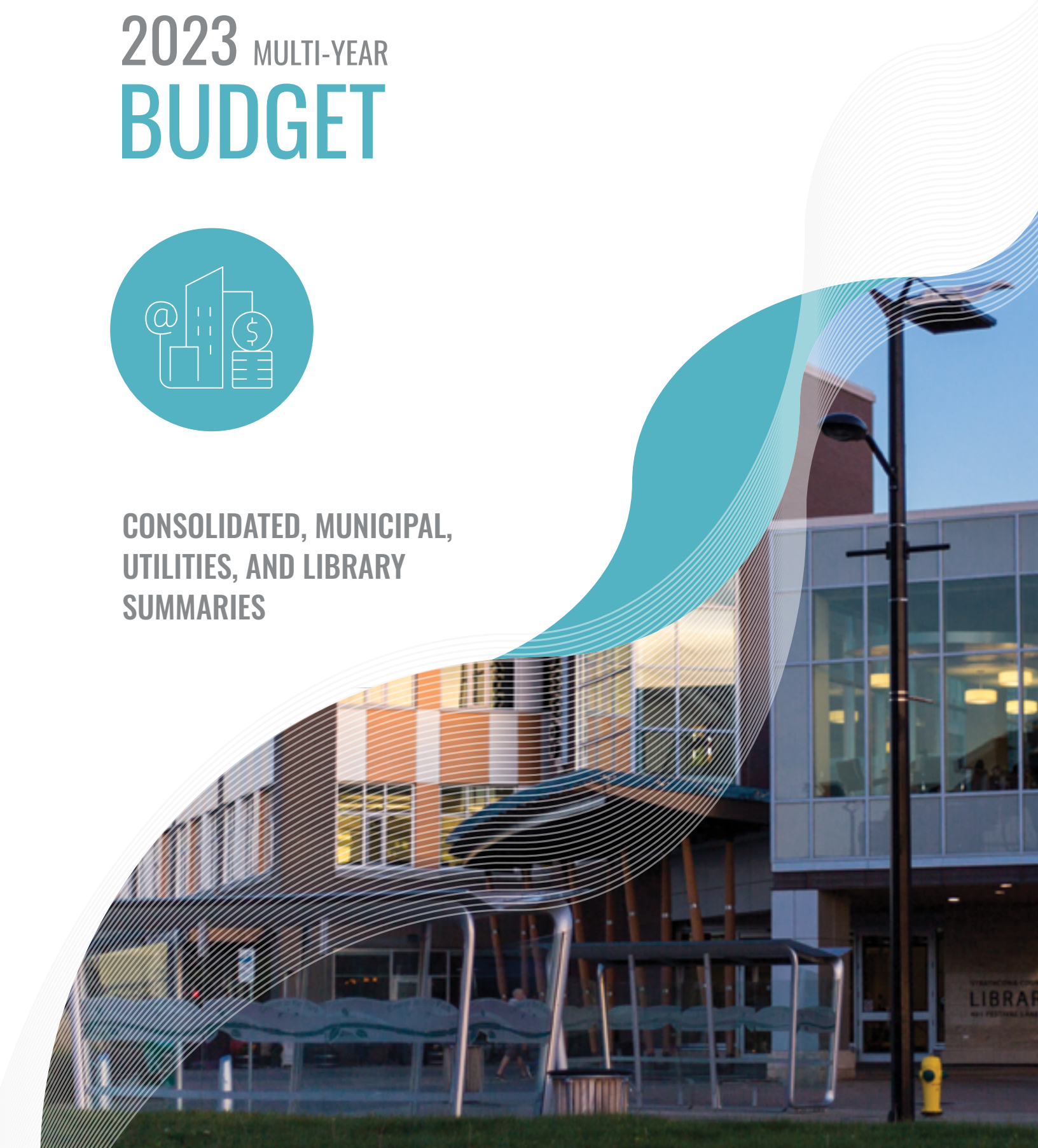




# 2023 MULTI-YEAR BUDGET



CONSOLIDATED, MUNICIPAL,  
UTILITIES, AND LIBRARY  
SUMMARIES



## TWO YEAR OPERATING BUDGET COMPARISON

### CONSOLIDATED

	2023 Recommended Budget	2022 Approved Budget	Variance \$	Variance %
<b>Consolidated</b>				
<b>Revenue</b>				
Property Taxes	253,681,439	242,731,290	10,950,149	5%
Government Grants	8,044,438	7,511,456	532,982	7%
Utility User Rates	58,970,512	55,274,942	3,695,570	7%
User Fees & Charges	34,657,518	37,911,268	(3,253,750)	(9%)
Penalties and Fines	4,447,401	6,314,101	(1,866,700)	(30%)
Investment Income	7,150,121	6,106,337	1,043,784	17%
Other Revenues	8,713,442	8,264,413	449,029	5%
<b>Total Revenue</b>	<b>375,664,871</b>	<b>364,113,807</b>	<b>11,551,064</b>	<b>3%</b>
<b>Expense</b>				
Salaries & Wages	165,612,310	162,883,628	2,728,682	2%
Employee Benefits	33,946,198	31,806,440	2,139,758	7%
Training & Development	2,736,533	2,600,692	135,841	5%
Business Expenses	1,238,965	1,256,712	(17,747)	(1%)
Advertising & Printing	2,417,034	2,420,063	(3,029)	(0%)
Professional Services	4,048,201	4,448,425	(400,224)	(9%)
Insurance	2,685,601	2,389,788	295,813	12%
Rentals & Leases	3,711,815	3,683,578	28,237	1%
Contracted Services	52,698,594	51,987,842	710,752	1%
Supplies & Materials	49,163,109	43,273,371	5,889,738	14%
Repairs & Maintenance	8,455,355	7,849,739	605,616	8%
Equipment Purchases	1,831,143	2,011,245	(180,102)	(9%)
Utilities	12,546,402	8,914,259	3,632,143	41%
Telecommunications	1,146,138	1,130,501	15,637	1%
Interest on Debt	5,704,622	5,443,376	261,246	5%
Grants & Requisitions	3,867,744	9,240,644	(5,372,900)	(58%)
Other Expenses	1,950,393	3,712,070	(1,761,677)	(47%)
Interprogram	6,257	-	6,257	100%
Amortization Expense	67,989,510	65,310,103	2,679,407	4%
<b>Total Expense</b>	<b>421,755,924</b>	<b>410,362,476</b>	<b>11,393,448</b>	<b>3%</b>
<b>Net Revenues/(Expenses)</b>	<b>(46,091,053)</b>	<b>(46,248,669)</b>	<b>157,616</b>	<b>(0%)</b>
<b>Non-Operating Items</b>				
From Reserve	18,829,510	31,188,439	(12,358,929)	(40%)
To Capital	-	(544,759)	544,759	(100%)
To Reserve	(44,217,864)	(39,042,426)	(5,175,438)	13%
Loan Funds Repaid	1,521,229	1,493,274	27,955	2%
Long Term Debt Repaid	(11,660,587)	(12,317,332)	656,745	(5%)
<b>Total Non-Operating Items</b>	<b>(35,527,712)</b>	<b>(19,222,804)</b>	<b>(16,304,908)</b>	<b>85%</b>
<b>Non-Cash Adjustment</b>	<b>68,098,255</b>	<b>65,471,473</b>	<b>2,626,782</b>	<b>4%</b>
<b>Net Impact For Budget Purposes</b>	<b>\$ (13,520,510)</b>	<b>\$ -</b>	<b>\$ (13,520,510)</b>	<b>100%</b>
<b>Proposed Tax Increase %</b>	<b>5.50%</b>			



# MULTI-YEAR OPERATING BUDGET SUMMARY

## CONSOLIDATED

	2023 Recommended Budget	2024 Forecast Budget	2025 Forecast Budget	2026 Forecast Budget
<b>Consolidated</b>				
<b>Revenue</b>				
Property Taxes	253,681,439	261,193,703	264,876,375	271,840,349
Government Grants	8,044,438	7,973,838	7,978,554	8,000,202
Utility User Rates	58,970,512	60,282,438	61,847,402	64,342,627
User Fees & Charges	34,657,518	35,944,919	37,707,939	38,125,311
Penalties and Fines	4,447,401	4,447,401	4,447,401	4,447,401
Investment Income	7,150,121	6,472,867	6,573,815	6,675,560
Other Revenues	8,713,442	8,419,768	8,371,734	8,338,486
<b>Total Revenue</b>	<b>375,664,871</b>	<b>384,734,934</b>	<b>391,803,220</b>	<b>401,769,936</b>
<b>Expense</b>				
Salaries & Wages	165,612,310	170,504,829	175,210,953	178,888,993
Employee Benefits	33,946,198	34,809,988	35,387,198	35,789,282
Training & Development	2,736,533	2,770,033	2,836,791	2,863,482
Business Expenses	1,238,965	1,133,970	1,142,293	1,162,927
Advertising & Printing	2,417,034	2,524,381	2,634,408	2,676,039
Professional Services	4,048,201	3,947,288	3,534,142	3,438,091
Insurance	2,685,601	2,886,842	3,180,377	3,421,560
Rentals & Leases	3,711,815	3,873,488	4,116,044	4,198,621
Contracted Services	52,698,594	53,583,201	55,604,056	56,226,479
Supplies & Materials	49,163,109	50,465,524	51,786,507	53,161,509
Repairs & Maintenance	8,455,355	8,698,965	8,923,109	9,168,973
Equipment Purchases	1,831,143	1,814,825	1,856,615	1,879,666
Utilities	12,546,402	11,305,810	12,102,952	12,497,103
Telecommunications	1,146,138	1,173,266	1,181,128	1,204,127
Interest on Debt	5,704,622	7,079,725	8,582,185	10,813,638
Grants & Requisitions	3,867,744	3,281,315	3,287,588	3,293,883
Other Expenses	1,950,393	2,623,746	2,677,174	2,688,561
Interprogram	6,257	4,263	4,266	4,272
Amortization Expense	67,989,510	70,295,203	73,066,753	75,514,005
<b>Total Expense</b>	<b>421,755,924</b>	<b>432,776,662</b>	<b>447,114,539</b>	<b>458,891,211</b>
<b>Net Revenues/(Expenses)</b>	<b>(46,091,053)</b>	<b>(48,041,728)</b>	<b>(55,311,319)</b>	<b>(57,121,275)</b>
<b>Non-Operating Items</b>				
From Reserve	18,829,510	13,716,806	12,680,635	12,639,549
To Capital	-	-	-	-
To Reserve	(44,217,864)	(47,788,923)	(50,076,084)	(57,229,567)
Loan Funds Repaid	1,521,229	1,563,135	1,395,098	1,283,377
Long Term Debt Repaid	(11,660,587)	(11,695,094)	(12,365,860)	(13,945,194)
<b>Total Non-Operating Items</b>	<b>(35,527,712)</b>	<b>(44,204,076)</b>	<b>(48,366,211)</b>	<b>(57,251,835)</b>
<b>Non-Cash Adjustment</b>	<b>68,098,255</b>	<b>70,333,569</b>	<b>73,106,876</b>	<b>75,555,967</b>
<b>Net Impact For Budget Purposes</b>	<b>\$ (13,520,510)</b>	<b>\$ (21,912,235)</b>	<b>\$ (30,570,654)</b>	<b>\$ (38,817,143)</b>
<b>Proposed Tax Increase %</b>	<b>5.50%</b>	<b>3.36%</b>	<b>3.42%</b>	<b>3.17%</b>

## TWO YEAR OPERATING BUDGET COMPARISON

### MUNICIPAL

	2023 Recommended Budget	2022 Approved Budget	Variance \$	Variance %
<b>Municipal Revenue</b>				
Property Taxes	242,993,245	232,649,540	10,343,705	4%
Government Grants	7,466,875	6,953,893	512,982	7%
User Fees & Charges	33,351,049	36,784,197	(3,433,148)	(9%)
Penalties and Fines	4,434,401	6,303,101	(1,868,700)	(30%)
Investment Income	5,681,031	4,708,028	973,003	21%
Other Revenues	8,559,224	8,115,929	443,295	5%
<b>Total Revenue</b>	<b>302,485,825</b>	<b>295,514,688</b>	<b>6,971,137</b>	<b>2%</b>
<b>Expense</b>				
Salaries & Wages	150,375,015	147,938,456	2,436,559	2%
Employee Benefits	30,619,463	28,669,618	1,949,845	7%
Training & Development	2,474,950	2,347,953	126,997	5%
Business Expenses	1,185,231	1,203,134	(17,903)	(1%)
Advertising & Printing	1,841,252	1,862,817	(21,565)	(1%)
Professional Services	3,519,874	3,986,918	(467,044)	(12%)
Insurance	2,685,601	2,389,788	295,813	12%
Rentals & Leases	3,305,685	3,286,504	19,181	1%
Contracted Services	43,543,682	42,788,954	754,728	2%
Supplies & Materials	24,013,539	20,176,319	3,837,220	19%
Repairs & Maintenance	5,373,948	5,167,496	206,452	4%
Equipment Purchases	1,614,702	1,801,684	(186,982)	(10%)
Utilities	11,746,459	8,895,827	2,850,632	32%
Telecommunications	976,168	959,492	16,676	2%
Interest on Debt	2,563,181	2,714,510	(151,329)	(6%)
Grants & Requisitions	3,867,744	9,240,644	(5,372,900)	(58%)
Other Expenses	1,850,607	3,609,470	(1,758,863)	(49%)
Interprogram	(3,351,316)	(3,215,167)	(136,149)	4%
Amortization Expense	56,671,841	54,389,943	2,281,898	4%
<b>Total Expense</b>	<b>344,877,626</b>	<b>338,214,360</b>	<b>6,663,266</b>	<b>2%</b>
<b>Net Revenues/(Expenses)</b>	<b>(42,391,801)</b>	<b>(42,699,672)</b>	<b>307,871</b>	<b>(1%)</b>
<b>Non-Operating Items</b>				
From Reserve	15,790,807	29,283,438	(13,492,631)	(46%)
To Capital	-	-	-	0%
To Reserve	(38,763,129)	(34,832,147)	(3,930,982)	11%
Loan Funds Repaid	1,521,229	1,493,274	27,955	2%
Long Term Debt Repaid	(6,441,350)	(7,722,641)	1,281,291	(17%)
<b>Total Non-Operating Items</b>	<b>(27,892,443)</b>	<b>(11,778,076)</b>	<b>(16,114,367)</b>	<b>137%</b>
<b>Non-Cash Adjustment</b>	<b>56,763,734</b>	<b>54,477,748</b>	<b>2,285,986</b>	<b>4%</b>
<b>Net Impact For Budget Purposes</b>	<b>\$ (13,520,510)</b>	<b>\$ -</b>	<b>\$ (13,520,510)</b>	<b>100%</b>
<b>Proposed Tax Increase %</b>	<b>5.50%</b>			



# MULTI-YEAR OPERATING BUDGET SUMMARY

## MUNICIPAL

	2023 Recommended Budget	2024 Forecast Budget	2025 Forecast Budget	2026 Forecast Budget
<b>Municipal</b>				
<b>Revenue</b>				
Property Taxes	242,993,245	250,324,509	253,863,714	260,532,695
Government Grants	7,466,875	7,396,275	7,400,991	7,422,639
User Fees & Charges	33,351,049	34,624,357	36,370,153	36,785,896
Penalties and Fines	4,434,401	4,434,401	4,434,401	4,434,401
Investment Income	5,681,031	5,143,512	5,223,632	5,304,385
Other Revenues	8,559,224	8,265,550	8,217,516	8,184,268
<b>Total Revenue</b>	<b>302,485,825</b>	<b>310,188,604</b>	<b>315,510,407</b>	<b>322,664,284</b>
<b>Expense</b>				
Salaries & Wages	150,375,015	155,020,355	159,517,741	162,998,013
Employee Benefits	30,619,463	31,418,283	31,953,768	32,315,604
Training & Development	2,474,950	2,507,904	2,574,118	2,600,244
Business Expenses	1,185,231	1,079,924	1,087,957	1,108,294
Advertising & Printing	1,841,252	1,943,338	2,046,588	2,081,915
Professional Services	3,519,874	3,666,600	3,251,046	3,152,539
Insurance	2,685,601	2,886,842	3,180,377	3,421,560
Rentals & Leases	3,305,685	3,459,498	3,694,038	3,768,438
Contracted Services	43,543,682	44,174,573	45,915,706	46,472,967
Supplies & Materials	24,013,539	24,357,482	24,717,270	25,215,292
Repairs & Maintenance	5,373,948	5,529,408	5,687,904	5,864,574
Equipment Purchases	1,614,702	1,596,183	1,642,484	1,630,555
Utilities	11,746,459	10,804,311	11,534,186	11,870,397
Telecommunications	976,168	1,000,468	1,005,482	1,025,551
Interest on Debt	2,563,181	3,528,263	5,221,715	6,703,352
Grants & Requisitions	3,867,744	3,281,315	3,287,588	3,293,883
Other Expenses	1,850,607	2,523,116	2,575,977	2,586,785
Interprogram	(3,351,316)	(3,459,513)	(3,546,552)	(3,638,332)
Amortization Expense	56,671,841	58,934,462	61,287,589	63,734,841
<b>Total Expense</b>	<b>344,877,626</b>	<b>354,252,812</b>	<b>366,634,982</b>	<b>376,206,472</b>
<b>Net Revenues/(Expenses)</b>	<b>(42,391,801)</b>	<b>(44,064,208)</b>	<b>(51,124,575)</b>	<b>(53,542,188)</b>
<b>Non-Operating Items</b>				
From Reserve	15,790,807	10,084,272	8,930,352	9,019,304
To Capital	-	-	-	-
To Reserve	(38,763,129)	(42,416,479)	(44,580,159)	(51,670,844)
Loan Funds Repaid	1,521,229	1,563,135	1,395,098	1,283,377
Long Term Debt Repaid	(6,441,350)	(6,034,203)	(6,500,742)	(7,664,462)
<b>Total Non-Operating Items</b>	<b>(27,892,443)</b>	<b>(36,803,275)</b>	<b>(40,755,451)</b>	<b>(49,032,625)</b>
<b>Non-Cash Adjustment</b>	<b>56,763,734</b>	<b>58,955,248</b>	<b>61,309,372</b>	<b>63,757,670</b>
<b>Net Impact For Budget Purposes</b>	<b>\$ (13,520,510)</b>	<b>\$ (21,912,235)</b>	<b>\$ (30,570,654)</b>	<b>\$ (38,817,143)</b>
<b>Proposed Tax Increase %</b>	<b>5.50%</b>	<b>3.36%</b>	<b>3.42%</b>	<b>3.17%</b>

## TWO YEAR OPERATING BUDGET COMPARISON

### UTILITIES

	2023 Recommended Budget	2022 Approved Budget	Variance \$	Variance %
<b>Utilities</b>				
<b>Revenue</b>				
Property Taxes	16,852	29,247	(12,395)	(42%)
Government Grants	27,000	7,000	20,000	286%
Utility User Rates	58,970,512	55,274,942	3,695,570	7%
User Fees & Charges	1,278,969	1,102,758	176,211	16%
Investment Income	1,320,354	1,304,630	15,724	1%
Other Revenues	6,327	6,000	327	5%
<b>Total Revenue</b>	<b>61,620,014</b>	<b>57,724,577</b>	<b>3,895,437</b>	<b>7%</b>
<b>Expense</b>				
Salaries & Wages	9,468,950	9,408,601	60,349	1%
Employee Benefits	1,961,947	1,884,971	76,976	4%
Training & Development	202,341	216,640	(14,299)	(7%)
Business Expenses	38,078	37,772	306	1%
Advertising & Printing	531,257	516,766	14,491	3%
Professional Services	511,436	444,867	66,569	15%
Rentals & Leases	396,980	386,674	10,306	3%
Contracted Services	9,037,810	9,106,652	(68,842)	(1%)
Supplies & Materials	24,401,383	22,399,513	2,001,870	9%
Repairs & Maintenance	3,037,497	2,643,333	394,164	15%
Equipment Purchases	184,091	181,091	3,000	2%
Utilities	799,943	18,432	781,511	4,240%
Telecommunications	155,017	153,559	1,458	1%
Interest on Debt	2,452,702	1,997,321	455,381	23%
Other Expenses	95,326	99,200	(3,874)	(4%)
Interprogram	2,536,257	2,408,651	127,606	5%
Amortization Expense	10,103,035	9,723,838	379,197	4%
<b>Total Expense</b>	<b>65,914,050</b>	<b>61,627,881</b>	<b>4,286,169</b>	<b>7%</b>
<b>Net Revenues/(Expenses)</b>	<b>(4,294,036)</b>	<b>(3,903,304)</b>	<b>(390,732)</b>	<b>10%</b>
<b>Non-Operating Items</b>				
From Reserve	3,032,703	1,905,001	1,127,702	59%
To Reserve	(4,616,834)	(4,139,464)	(477,370)	12%
Long Term Debt Repaid	(4,241,720)	(3,659,636)	(582,084)	16%
<b>Total Non-Operating Items</b>	<b>(5,825,851)</b>	<b>(5,894,099)</b>	<b>68,248</b>	<b>(1%)</b>
<b>Non-Cash Adjustment</b>	<b>10,119,887</b>	<b>9,797,403</b>	<b>322,484</b>	<b>3%</b>
<b>Net Impact For Budget Purposes</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>



# MULTI-YEAR OPERATING BUDGET SUMMARY

## UTILITIES

	2023 Recommended Budget	2024 Forecast Budget	2025 Forecast Budget	2026 Forecast Budget
<b>Utilities</b>				
<b>Revenue</b>				
Property Taxes	16,852	17,580	18,340	19,133
Government Grants	27,000	27,000	27,000	27,000
Utility User Rates	58,970,512	60,282,438	61,847,402	64,342,627
User Fees & Charges	1,278,969	1,293,062	1,310,286	1,311,915
Investment Income	1,320,354	1,194,765	1,213,485	1,232,351
Other Revenues	6,327	6,327	6,327	6,327
<b>Total Revenue</b>	<b>61,620,014</b>	<b>62,821,172</b>	<b>64,422,840</b>	<b>66,939,353</b>
<b>Expense</b>				
Salaries & Wages	9,468,950	9,512,996	9,525,137	9,525,137
Employee Benefits	1,961,947	1,981,198	1,984,144	1,985,723
Training & Development	202,341	202,887	203,431	203,996
Business Expenses	38,078	38,365	38,655	38,952
Advertising & Printing	531,257	536,518	543,295	549,599
Professional Services	511,436	263,541	265,688	267,878
Rentals & Leases	396,980	404,840	412,856	421,033
Contracted Services	9,037,810	9,321,101	9,600,389	9,665,551
Supplies & Materials	24,401,383	25,388,493	26,345,676	27,221,691
Repairs & Maintenance	3,037,497	3,124,525	3,190,173	3,259,367
Equipment Purchases	184,091	185,992	187,931	189,911
Utilities	799,943	501,499	568,766	626,706
Telecommunications	155,017	157,845	160,693	163,623
Interest on Debt	2,452,702	2,907,479	2,763,278	3,562,014
Other Expenses	95,326	96,170	96,737	97,316
Interprogram	2,536,257	2,639,271	2,722,907	2,811,155
Amortization Expense	10,103,035	10,118,637	10,513,626	10,513,626
<b>Total Expense</b>	<b>65,914,050</b>	<b>67,381,357</b>	<b>69,123,382</b>	<b>71,103,278</b>
<b>Net Revenues/(Expenses)</b>	<b>(4,294,036)</b>	<b>(4,560,185)</b>	<b>(4,700,542)</b>	<b>(4,163,925)</b>
<b>Non-Operating Items</b>				
From Reserve	3,032,703	3,632,534	3,750,283	3,620,245
To Reserve	(4,616,834)	(4,569,588)	(4,784,917)	(4,825,204)
Long Term Debt Repaid	(4,241,720)	(4,638,978)	(4,796,790)	(5,163,875)
<b>Total Non-Operating Items</b>	<b>(5,825,851)</b>	<b>(5,576,032)</b>	<b>(5,831,424)</b>	<b>(6,368,834)</b>
<b>Non-Cash Adjustment</b>	<b>10,119,887</b>	<b>10,136,217</b>	<b>10,531,966</b>	<b>10,532,759</b>
<b>Net Impact For Budget Purposes</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## TWO YEAR OPERATING BUDGET COMPARISON

### LIBRARY

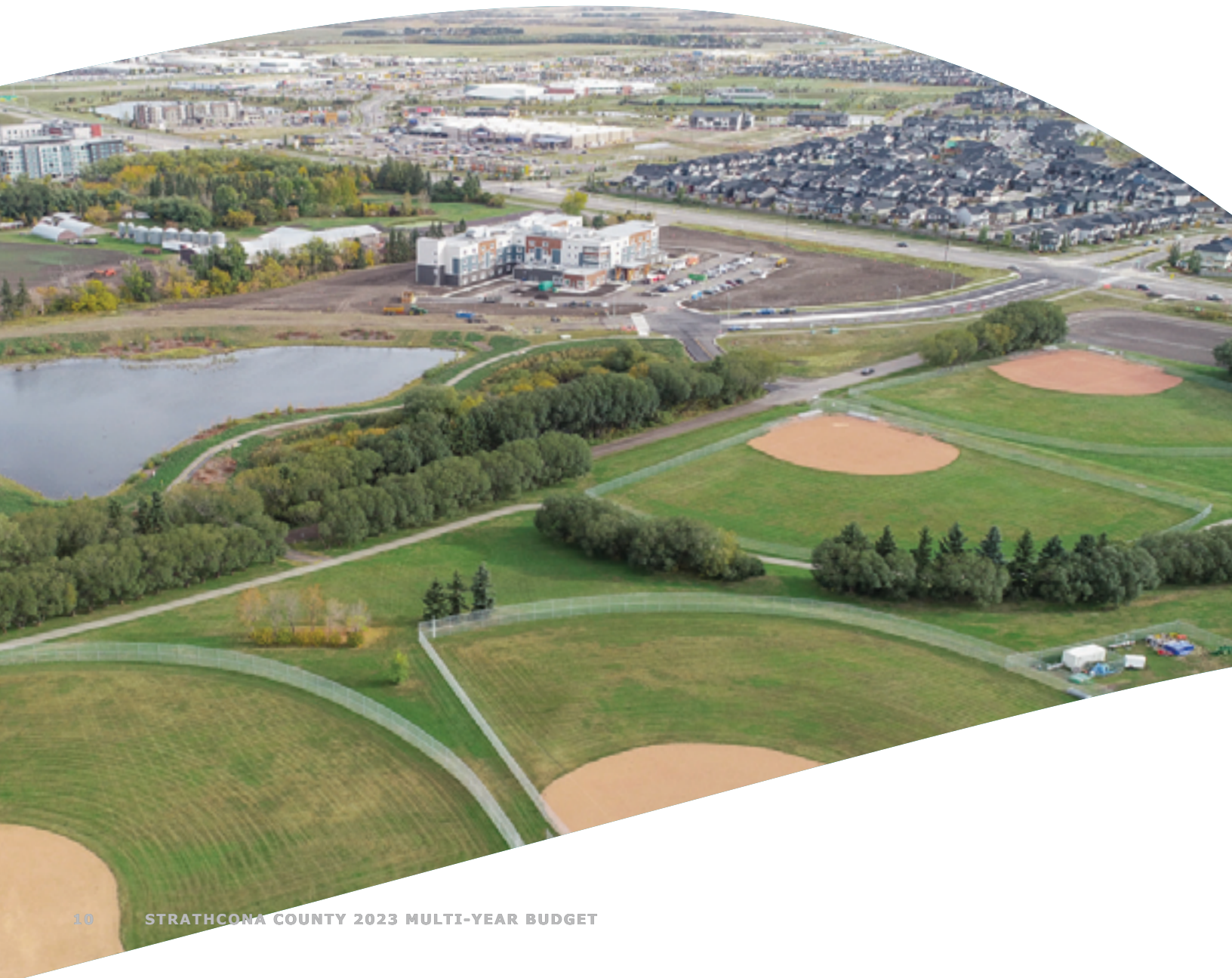
	2023 Recommended Budget	2022 Approved Budget	Variance \$	Variance %
<b>Library</b>				
<b>Revenue</b>				
Property Taxes	10,671,342	10,052,503	618,839	6%
Government Grants	550,563	550,563	-	0%
User Fees & Charges	27,500	24,313	3,187	13%
Penalties and Fines	13,000	11,000	2,000	18%
Investment Income	148,736	93,679	55,057	59%
Other Revenues	147,891	142,484	5,407	4%
<b>Total Revenue</b>	<b>11,559,032</b>	<b>10,874,542</b>	<b>684,490</b>	<b>6%</b>
<b>Expense</b>				
Salaries & Wages	5,768,345	5,536,571	231,774	4%
Employee Benefits	1,364,788	1,251,851	112,937	9%
Training & Development	59,242	36,099	23,143	64%
Business Expenses	15,656	15,806	(150)	(1%)
Advertising & Printing	44,525	40,480	4,045	10%
Professional Services	16,891	16,640	251	2%
Rentals & Leases	9,150	10,400	(1,250)	(12%)
Contracted Services	117,102	92,236	24,866	27%
Supplies & Materials	748,187	697,539	50,648	7%
Repairs & Maintenance	43,910	38,910	5,000	13%
Equipment Purchases	32,350	28,470	3,880	14%
Telecommunications	14,953	17,450	(2,497)	(14%)
Interest on Debt	688,739	731,545	(42,806)	(6%)
Other Expenses	4,460	3,400	1,060	31%
Interprogram	821,316	806,516	14,800	2%
Amortization Expense	1,214,634	1,196,322	18,312	2%
<b>Total Expense</b>	<b>10,964,248</b>	<b>10,520,235</b>	<b>444,013</b>	<b>4%</b>
<b>Net Revenues/(Expenses)</b>	<b>594,784</b>	<b>354,307</b>	<b>240,477</b>	<b>68%</b>
<b>Non-Operating Items</b>				
From Reserve	6,000	-	6,000	100%
To Capital	-	(544,759)	544,759	(100%)
To Reserve	(837,901)	(70,815)	(767,086)	1,083%
Long Term Debt Repaid	(977,517)	(935,055)	(42,462)	5%
<b>Total Non-Operating Items</b>	<b>(1,809,418)</b>	<b>(1,550,629)</b>	<b>(258,789)</b>	<b>17%</b>
<b>Non-Cash Adjustment</b>	<b>1,214,634</b>	<b>1,196,322</b>	<b>18,312</b>	<b>2%</b>
<b>Net Impact For Budget Purposes</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

# MULTI-YEAR OPERATING BUDGET SUMMARY

## LIBRARY

	2023 Recommended Budget	2024 Forecast Budget	2025 Forecast Budget	2026 Forecast Budget
<b>Library</b>				
<b>Revenue</b>				
Property Taxes	10,671,342	10,851,614	10,994,321	11,288,521
Government Grants	550,563	550,563	550,563	550,563
User Fees & Charges	27,500	27,500	27,500	27,500
Penalties and Fines	13,000	13,000	13,000	13,000
Investment Income	148,736	134,590	136,698	138,824
Other Revenues	147,891	147,891	147,891	147,891
<b>Total Revenue</b>	<b>11,559,032</b>	<b>11,725,158</b>	<b>11,869,973</b>	<b>12,166,299</b>
<b>Expense</b>				
Salaries & Wages	5,768,345	5,971,478	6,168,075	6,365,843
Employee Benefits	1,364,788	1,410,507	1,449,286	1,487,955
Training & Development	59,242	59,242	59,242	59,242
Business Expenses	15,656	15,681	15,681	15,681
Advertising & Printing	44,525	44,525	44,525	44,525
Professional Services	16,891	17,147	17,408	17,674
Rentals & Leases	9,150	9,150	9,150	9,150
Contracted Services	117,102	87,527	87,961	87,961
Supplies & Materials	748,187	719,549	723,561	724,526
Repairs & Maintenance	43,910	45,032	45,032	45,032
Equipment Purchases	32,350	32,650	26,200	59,200
Telecommunications	14,953	14,953	14,953	14,953
Interest on Debt	688,739	643,983	597,192	548,272
Other Expenses	4,460	4,460	4,460	4,460
Interprogram	821,316	824,505	827,911	831,449
Amortization Expense	1,214,634	1,242,104	1,265,538	1,265,538
<b>Total Expense</b>	<b>10,964,248</b>	<b>11,142,493</b>	<b>11,356,175</b>	<b>11,581,461</b>
<b>Net Revenues/(Expenses)</b>	<b>594,784</b>	<b>582,665</b>	<b>513,798</b>	<b>584,838</b>
<b>Non-Operating Items</b>				
From Reserve	6,000	-	-	-
To Capital	-	-	-	-
To Reserve	(837,901)	(802,856)	(711,008)	(733,519)
Long Term Debt Repaid	(977,517)	(1,021,913)	(1,068,328)	(1,116,857)
<b>Total Non-Operating Items</b>	<b>(1,809,418)</b>	<b>(1,824,769)</b>	<b>(1,779,336)</b>	<b>(1,850,376)</b>
<b>Non-Cash Adjustment</b>	<b>1,214,634</b>	<b>1,242,104</b>	<b>1,265,538</b>	<b>1,265,538</b>
<b>Net Impact For Budget Purposes</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>





# 2023 MULTI-YEAR DIVISIONAL BUDGET



## INFRASTRUCTURE AND PLANNING SERVICES

- ECONOMIC DEVELOPMENT AND TOURISM
- PLANNING AND DEVELOPMENT SERVICES
- TRANSPORTATION, ENGINEERING AND OPERATIONS
- UTILITIES





## INFRASTRUCTURE AND PLANNING SERVICES

The Infrastructure and Planning Services (IPS) Division is focused on Strathcona County's strategic plan goals of supporting Economic Prosperity, Responsible Development, Healthy and Safe Communities while also supporting continuous commitment to Municipal Excellence.

IPS Division is comprised of four departments that collectively support building and maintaining a strong, diverse, and sustainable economy while contributing to overall corporate and community prosperity.

These objectives are reflected across the division's work, including:

### **Economic Development and Tourism**

(EDT) collaborates with internal and external stakeholders to promote and support tourism, and growth opportunities and is responsible for investment attraction, business retention and expansion to foster economic growth and diversification.



### **Planning and Development Services (PDS)**

coordinates and facilitates development and servicing of land, land use planning review and approval processes, and is responsible for decisions on all development, building, and safety codes applications; coordinates and supports both rural and urban residents through environmental monitoring and assessment and administering agricultural programs.

### **Transportation Engineering and Operations**

(TEO) department designs, constructs, and maintains safe and effective transportation infrastructure including urban and rural roads, sidewalks, and pedestrian trails, administers speed, traffic controls, and snow removal ice control programs and delivers traffic safety education and programs.

**Utilities** (UTL) department designs, operates, and maintains the County's water, wastewater, and stormwater infrastructure systems to supply clean water, safely collect and treat wastewater and manage storm and surface runoff and provides innovative waste management services with a focus on diverting waste from landfills through our curbside collection programs and waste management facilities.





### FOCUS FOR 2023

- Maintain core services and deliver on business plan objectives
- Continue to plan and coordinate both new growth and redevelopment of existing growth areas, ensuring both existing and future infrastructure can support development/redevelopment within the County
- Continue to focus on investment attraction, business retention and expansion, tourism strategy implementation and economic diversification Develop and refine asset management plans in collaboration with the Corporate Asset Management team
- Continue to review opportunities to remove barriers to incentivize affordable housing initiatives and support a broad range of housing options for our citizens
- Initiate and implement IPS initiatives including the Climate Resiliency Plan, the Winter Maintenance Policy, the Sort & Save program, the Water Meter Replacement Program, and implementation of new Utility billing software





## CHALLENGES

- Unprecedented supplies and material shortages driven by a hyper-inflated economy which limits available financial resources for the development of new projects and infrastructure investments
- Cost escalations on various key contracts and inventory placing upward pressure on property tax and utility rates
- Determining impacts of climate change on operations and infrastructure requirements
- Managing new growth in a thoughtful and sustainable manner vs maintaining infrastructure within the County's fiscal framework



## OPPORTUNITIES

- Explore and promote economic diversification opportunities in hydrogen and renewable energy sectors, value added agriculture, transportation and logistics and advanced manufacturing
- Ensure planning of infrastructure is 'shelf ready' to take advantage of grant opportunities as they arise
- Expansion and enhancement of on-line application technology to streamline application processes
- Continue to work with regional partners on ways to increase the value from existing infrastructure and collaborate on new initiatives
- Engage and collaborate with local tourism industry to explore future tourism products
- Continue review of service levels, environmental initiatives, infrastructure investments and advocating for infrastructure development to drive future private sector investments



### **EFFICIENCIES AND CHANGES TO BUSINESS**

In 2022, IPS undertook a detailed review of the division's organizational structure. The focus of the review was to find opportunities to enhance cross-department collaboration, increase role clarity, improve decision-making timelines and to improve efficiency and quality of service delivery.

As a result, the division recently implemented a new organizational structure that shifted certain workgroups within some division departments to better align work functions. To help improve strategic coordination and alignment between agriculture and environment functions across the organization, the majority of the Agriculture Services team in TAS was merged with the Environmental Services team in PDS and formed a new branch in PDS called Agriculture and Environment.

In addition to the merger of Agriculture and Environment, all transportation programs and services were amalgamated into a new department called Transportation Engineering and Operations. This merge will help the division:

- Provide strategic leadership and oversight of related programs and services
- Improve consistency in service delivery
- Increase efficiency in work processes and decision-making
- Remove potential redundancies in similar types of work between departments
- Enhance natural synergies and improve collaboration by having all transportation functions under one department



## INFRASTRUCTURE AND PLANNING SERVICES

### ORGANIZATION CHART







## TWO YEAR OPERATING BUDGET COMPARISON

### INFRASTRUCTURE AND PLANNING SERVICES

	2023 Recommended Budget	2022 Approved Budget	Variance \$	Variance %
<b>Infrastructure &amp; Planning Services</b>				
<b>Revenue</b>				
Government Grants	208,907	123,907	85,000	69%
User Fees & Charges	4,436,941	4,260,206	176,735	4%
Penalties and Fines	9,500	9,500	-	0%
Other Revenues	320,300	319,379	921	0%
<b>Total Revenue</b>	<b>4,975,648</b>	<b>4,712,992</b>	<b>262,656</b>	<b>6%</b>
<b>Expense</b>				
Salaries & Wages	24,733,446	24,755,244	(21,798)	(0%)
Employee Benefits	5,016,287	4,895,532	120,755	2%
Training & Development	372,677	341,723	30,954	9%
Business Expenses	417,256	395,098	22,158	6%
Advertising & Printing	490,498	498,434	(7,936)	(2%)
Professional Services	902,901	555,426	347,475	63%
Rentals & Leases	1,882,323	1,657,347	224,976	14%
Contracted Services	9,881,384	9,824,351	57,033	1%
Supplies & Materials	5,643,840	5,153,040	490,800	10%
Repairs & Maintenance	196,594	153,144	43,450	28%
Equipment Purchases	131,936	135,561	(3,625)	(3%)
Utilities	2,943,821	2,307,452	636,369	28%
Telecommunications	163,764	176,150	(12,386)	(7%)
Grants & Requisitions	25,000	15,000	10,000	67%
Other Expenses	101,729	103,423	(1,694)	(2%)
Interprogram	(106,564)	(174,882)	68,318	(39%)
<b>Total Expense</b>	<b>52,796,892</b>	<b>50,792,043</b>	<b>2,004,849</b>	<b>4%</b>
<b>Net Revenues/(Expenses)</b>	<b>(47,821,244)</b>	<b>(46,079,051)</b>	<b>(1,742,193)</b>	<b>4%</b>
<b>Non-Operating Items</b>				
From Reserve	1,868,807	1,590,917	277,890	17%
To Capital	-	-	-	0%
To Reserve	(105,000)	(5,000)	(100,000)	2,000%
<b>Total Non-Operating Items</b>	<b>1,763,807</b>	<b>1,585,917</b>	<b>177,890</b>	<b>11%</b>
<b>Non-Cash Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net Impact For Budget Purposes</b>	<b>\$ (46,057,437)</b>	<b>\$ (44,493,134)</b>	<b>\$ (1,564,303)</b>	<b>4%</b>



## TWO YEAR OPERATING BUDGET COMPARISON

### INFRASTRUCTURE AND PLANNING SERVICES

#### Revenue

Government Grants	\$85K increase - anticipated grant funding for recommended 2023-INIT-221 Climate Resiliency Plan.
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User Fees & Charges	\$177K increase - primarily attributable to an increase in Subdivision Application and Subdivision Endorsement revenue due to higher residential development volume and development in the Cambrian area moving faster than originally forecasted.
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#### Penalties and Fines

#### Other Revenues

#### Expense

Salaries & Wages	(\$22K) decrease - mainly attributable to positions savings realized through corporate reorganization. Offset by increase from Associate Commissioner (A/C) cost centre being moved from Senior Administration to Infrastructure & Planning Services due to corporate reorganization. Decreases partially offset by regular changes to standard cost.
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Employee Benefits	\$121K increase - mainly attributable to corporate reorganization of the A/C cost centre from Senior Administration along with staffing changes and updates to corporate benefit rate calculations.
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#### Training & Development

#### Business Expenses

#### Advertising & Printing

Professional Services	\$347K increase - due to the recommended initiatives 2023-INIT-171 South of Local Employment Area Functional Planning Study, 2023-INIT-216 Heartland Development Roadway Requirements, and 2023-INIT-221 Climate Resiliency Plan.
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Rentals & Leases	\$225K increase - \$143K reallocated from Contracted Services, to better align with actuals (nil impact). Remaining increases relate to rental volume returning to pre COVID19 pandemic levels.
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Contracted Services	\$57K increase - mainly attributable to increased support for traffic signal, streetlight, and bridge maintenance.
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Supplies & Materials	\$491K increase - mainly attributable to inflationary pressures on pricing of fuel, road supplies and chemicals. Additionally, volume of road supplies required is greater than previous forecasts.
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Repairs & Maintenance	\$43K increase - relates to solar battery replacements on rectangular rapid flashing crosswalk beacons and driver feedback signs.
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#### Equipment Purchases

Utilities	\$636K increase - due to higher natural gas and electricity commodity rates.
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#### Telecommunications

#### Grants & Requisitions

#### Other Expenses

Interprogram	\$68K increase - relates to an intercompany recovery reduction between Transportation, Engineering and Operations and Utilities to better align recent year actuals.
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#### Non-Operating Items

From Reserve	\$278K increase - due to funding for the recommended initiatives 2023-INIT-171 South of Local Employment Area Functional Planning Study and 2023-INIT-216 Heartland Development Roadway Requirements.
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#### To Capital

To Reserve	(\$100K) decrease - annual contribution to reserve from the recommended initiative 2023-INIT-218 Light Detection and Ranging (LIDAR) Data Acquisition.
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# MULTI-YEAR OPERATING BUDGET SUMMARY

## INFRASTRUCTURE AND PLANNING SERVICES

	2023 Recommended Budget	2024 Forecast Budget	2025 Forecast Budget	2026 Forecast Budget
<b>Infrastructure &amp; Planning Services</b>				
<b>Revenue</b>				
Government Grants	208,907	128,907	128,907	128,907
User Fees & Charges	4,436,941	4,450,441	4,453,441	4,456,441
Penalties and Fines	9,500	9,500	9,500	9,500
Other Revenues	320,300	322,528	324,780	327,051
<b>Total Revenue</b>	<b>4,975,648</b>	<b>4,911,376</b>	<b>4,916,628</b>	<b>4,921,899</b>
<b>Expense</b>				
Salaries & Wages	24,733,446	24,889,755	24,933,954	24,937,467
Employee Benefits	5,016,287	5,070,484	5,080,121	5,080,799
Training & Development	372,677	375,644	378,634	381,667
Business Expenses	417,256	420,799	424,236	426,546
Advertising & Printing	490,498	490,402	505,478	528,133
Professional Services	902,901	1,003,921	624,836	540,700
Rentals & Leases	1,882,323	1,919,683	1,956,670	1,995,376
Contracted Services	9,881,384	9,889,125	9,945,925	10,245,425
Supplies & Materials	5,643,840	5,597,109	5,656,618	5,714,060
Repairs & Maintenance	196,594	198,190	199,817	201,479
Equipment Purchases	131,936	132,756	129,037	129,820
Utilities	2,943,821	2,533,068	2,614,640	2,693,410
Telecommunications	163,764	165,748	167,762	169,807
Grants & Requisitions	25,000	25,000	25,000	25,000
Other Expenses	101,729	102,632	103,544	104,463
Interprogram	(106,564)	(106,564)	(106,564)	(106,564)
<b>Total Expense</b>	<b>52,796,892</b>	<b>52,707,752</b>	<b>52,639,708</b>	<b>53,067,588</b>
<b>Net Revenues/(Expenses)</b>	<b>(47,821,244)</b>	<b>(47,796,376)</b>	<b>(47,723,080)</b>	<b>(48,145,689)</b>
<b>Non-Operating Items</b>				
From Reserve	1,868,807	1,918,807	1,640,507	1,815,507
To Capital	-	-	-	-
To Reserve	(105,000)	(105,000)	(105,000)	(105,000)
<b>Total Non-Operating Items</b>	<b>1,763,807</b>	<b>1,813,807</b>	<b>1,535,507</b>	<b>1,710,507</b>
<b>Non-Cash Adjustment</b>	-	-	-	-
<b>Net Impact For Budget Purposes</b>	<b>\$ (46,057,437)</b>	<b>\$ (45,982,569)</b>	<b>\$ (46,187,573)</b>	<b>\$ (46,435,182)</b>

# MULTI-YEAR OPERATING BUDGET SUMMARY

## INFRASTRUCTURE AND PLANNING SERVICES

	Major Changes from 2023 to 2024	Major Changes from 2024 to 2025	Major Changes from 2025 to 2026
<b>Revenue</b>			
Government Grants	(\$80K) decrease - one-time grant revenue in 2023 associated with 2023-INIT-221 Climate Resiliency Plan.		
User Fees & Charges			
Penalties and Fines			
Other Revenues			
<b>Expense</b>			
Salaries & Wages			
Employee Benefits			
Training & Development			
Business Expenses			
Advertising & Printing			
Professional Services	\$101K increase - 2023-INIT-171 South of Local Employment Area Functional Planning Study and 2023-INIT-220 Community Conversation on Redevelopment and Revitalization budgeted increases of consulting services. Partially offset by 2023-INIT-221 ending in prior year.	(\$379K) decrease - 2023-INIT-171 ending in prior year and 2023-INIT-220 budgeted reductions in consulting services.	(\$84K) decrease - 2023-INIT-216 Heartland Development Roadway Requirements and 2023-INIT-220 ending in prior year.
Rentals & Leases			
Contracted Services			\$300K increase - relates to budget for 2023-INIT-218 Light Detection and Ranging (LIDAR) Data Acquisition Data Acquisition
Supplies & Materials			
Repairs & Maintenance			
Equipment Purchases			
Utilities	(\$411K) decrease - due to large 2023 increase for higher natural gas and electricity commodity rates.	Projected inflation for natural gas and electricity commodity rates.	Projected inflation for natural gas and electricity commodity rates.
Telecommunications			
Grants & Requisitions			
Other Expenses			
Interprogram			
<b>Non-Operating Items</b>			
From Reserve	\$50K increase - funding as per 2023-INIT-171.	(\$278K) decrease - 2023-INIT-171 ending in prior year.	\$175K increase - mainly attributable to 2023-INIT-218 funding.
To Capital			
To Reserve			



## 2023 STAFFING AND BUSINESS INITIATIVES

### INFRASTRUCTURE AND PLANNING SERVICES

Request Number	Description	FTE	Hours		2023	2024	2025	2026
<b>Initiatives</b>								
2023-INIT-171	TPE - South of Local Employment Area (LEA) - Highway 21 to Range Road 222 and Township Road 530 to LEA boundary - Functional Planning Study (2023)	-	-	Full Cost Savings/Funding Impact	\$ 228,300 (228,300)	\$ 278,300 (278,300)	\$ - -	\$ - -
2023-INIT-216	TPE - Heartland Development Recovery, Roadway Requirements for Maintenance and New Construction (2023)	-	-	Full Cost Savings/Funding Impact	75,000 (75,000)	75,000 (75,000)	75,000 (75,000)	- -
2023-INIT-218	TPE - Light Detection and Ranging (LIDAR) Data Acquisition (2023)	-	-	Full Cost Savings/Funding Impact	100,000 -	100,000 -	100,000 -	350,000 (250,000)
2023-INIT-220	PDS - Community Conversation on Redevelopment and Revitalization (2023)	-	-	Full Cost Savings/Funding Impact	10,000 (10,000)	125,000 -	15,000 -	- -
2023-INIT-221	PDS - Climate Resiliency Plan (2023)	-	-	Full Cost Savings/Funding Impact	80,000 (80,000)	- -	- -	- -
<b>Initiatives Total</b>		-	-		<b>100,000</b>	<b>225,000</b>	<b>115,000</b>	<b>100,000</b>
<b>Operating Impacts of Capital</b>								
2023-OPS-48	AUTO - 1411 - TPE - Annual Project - Bridge Replacement Project (2023)	-	-	Full Cost Savings/Funding Impact	27,500 -	- -	- -	- -
<b>Operating Impacts Total</b>		-	-		<b>27,500</b>	-	-	-
<b>Grand Total</b>		-	-		<b>\$ 127,500</b>	<b>\$ 225,000</b>	<b>\$ 115,000</b>	<b>\$ 100,000</b>

2023 MULTI-YEAR

# DEPARTMENT BUDGET



## UTILITIES

## TWO YEAR OPERATING BUDGET COMPARISON

### UTILITIES

	2023 Recommended Budget	2022 Approved Budget	Variance \$	Variance %
<b>Utilities</b>				
<b>Revenue</b>				
Property Taxes	16,852	29,247	(12,395)	(42%)
Government Grants	27,000	7,000	20,000	286%
Utility User Rates	58,970,512	55,274,942	3,695,570	7%
User Fees & Charges	1,278,969	1,102,758	176,211	16%
Investment Income	1,320,354	1,304,630	15,724	1%
Other Revenues	6,327	6,000	327	5%
<b>Total Revenue</b>	<b>61,620,014</b>	<b>57,724,577</b>	<b>3,895,437</b>	<b>7%</b>
<b>Expense</b>				
Salaries & Wages	9,468,950	9,408,601	60,349	1%
Employee Benefits	1,961,947	1,884,971	76,976	4%
Training & Development	202,341	216,640	(14,299)	(7%)
Business Expenses	38,078	37,772	306	1%
Advertising & Printing	531,257	516,766	14,491	3%
Professional Services	511,436	444,867	66,569	15%
Rentals & Leases	396,980	386,674	10,306	3%
Contracted Services	9,037,810	9,106,652	(68,842)	(1%)
Supplies & Materials	24,401,383	22,399,513	2,001,870	9%
Repairs & Maintenance	3,037,497	2,643,333	394,164	15%
Equipment Purchases	184,091	181,091	3,000	2%
Utilities	799,943	18,432	781,511	4,240%
Telecommunications	155,017	153,559	1,458	1%
Interest on Debt	2,452,702	1,997,321	455,381	23%
Other Expenses	95,326	99,200	(3,874)	(4%)
Interprogram	2,536,257	2,408,651	127,606	5%
Amortization Expense	10,103,035	9,723,838	379,197	4%
<b>Total Expense</b>	<b>65,914,050</b>	<b>61,627,881</b>	<b>4,286,169</b>	<b>7%</b>
<b>Net Revenues/(Expenses)</b>	<b>(4,294,036)</b>	<b>(3,903,304)</b>	<b>(390,732)</b>	<b>10%</b>
<b>Non-Operating Items</b>				
From Reserve	3,032,703	1,905,001	1,127,702	59%
To Reserve	(4,616,834)	(4,139,464)	(477,370)	12%
Long Term Debt Repaid	(4,241,720)	(3,659,636)	(582,084)	16%
<b>Total Non-Operating Items</b>	<b>(5,825,851)</b>	<b>(5,894,099)</b>	<b>68,248</b>	<b>(1%)</b>
<b>Non-Cash Adjustment</b>	<b>10,119,887</b>	<b>9,797,403</b>	<b>322,484</b>	<b>3%</b>
<b>Net Impact For Budget Purposes</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

## TWO YEAR OPERATING BUDGET COMPARISON

### UTILITIES

#### Revenue

Property Taxes	
Government Grants	\$20K increase - Alberta Recycle Management Authority (ARMA) grant for Electronics.
Utility User Rates	<p>\$3.7M increase:</p> <p>\$3.0M Water and Wastewater - \$1.2M increase is due to changes on estimated volumes on water and wastewater treatment purchases (difficult to predict as weather is a significant driver of water consumption). Net rate increase of \$700K due to changes in rate projections from regional suppliers. Remaining \$1.1M due to other budget increases, including increased anticipated demand of Service Lateral Rehabilitations (SLRs, net \$400K) and additional increases related to recoveries from increased costs of electricity and natural gas.</p> <p>\$500K Solid Waste - due to an increase in reserve transfers to resume regular contribution levels. In 2022 there was a decision to subsidize rates through a reduction of reserve transfers, however with COVID19 pandemic restrictions lifted, and the launch of the new Sort &amp; Save program in 2023, it was decided regular reserve transfers should resume.</p>

User Fees & Charges

Investment Income

Other Revenues

#### Expense

Salaries & Wages	
Employee Benefits	
Training & Development	
Business Expenses	
Advertising & Printing	
Professional Services	\$66K increase - \$250K for recommended 2023-INIT-219 Sherwood Park Stormwater Model Update, partially offset by budget reductions to align with trends and 2022 including a one-time Truckfill Strategy.
Rentals & Leases	
Contracted Services	
Supplies & Materials	\$2M increase - as discussed in Utility User Rates, there is an increase of \$1.2M based on an increase in estimated volume of water and wastewater purchases and increase of \$700k due to changes in rate projections from regional suppliers.
Repairs & Maintenance	\$394K increase - \$500K increase for SLRs as discussed in Utility User Rates, offset by a one-time 2022 initiative for Dredging of Josephburg Lagoon.
Equipment Purchases	
Utilities	\$781K increase - due to higher natural gas and electricity commodity rates.
Telecommunications	
Interest on Debt	\$455K increase - due to \$591K in interest payments for North of Yellowhead (NoY) Water and Wastewater.
Other Expenses	
Interprogram	
Amortization Expense	

#### Non-Operating Items

From Reserve	\$1.1M increase - mainly due to funding for increases in interest and long term levy funded debt of \$1.0M, as well as recommended initiative 2023-INIT-219 Sherwood Park Stormwater Model Update for \$250K. Partially offset by decreases from 2022 one-time initiatives (Truckfill Strategy and Dredging of Josephburg Lagoon).
To Reserve	(\$477K) decrease - mainly due to (\$200K) in Solid Waste as discussed in Utility User Rates, (\$83K) to replenish Storm reserve (over three years), and (\$60K) interest transfer to reserve.
Long Term Debt Repaid	(\$582K) decrease - due to North of Yellowhead Water and Wastewater principal repayments being greater than original forecast.



# MULTI-YEAR OPERATING BUDGET SUMMARY

## UTILITIES

	2023 Recommended Budget	2024 Forecast Budget	2025 Forecast Budget	2026 Forecast Budget
<b>Utilities</b>				
<b>Revenue</b>				
Property Taxes	16,852	17,580	18,340	19,133
Government Grants	27,000	27,000	27,000	27,000
Utility User Rates	58,970,512	60,282,438	61,847,402	64,342,627
User Fees & Charges	1,278,969	1,293,062	1,310,286	1,311,915
Investment Income	1,320,354	1,194,765	1,213,485	1,232,351
Other Revenues	6,327	6,327	6,327	6,327
<b>Total Revenue</b>	<b>61,620,014</b>	<b>62,821,172</b>	<b>64,422,840</b>	<b>66,939,353</b>
<b>Expense</b>				
Salaries & Wages	9,468,950	9,512,996	9,525,137	9,525,137
Employee Benefits	1,961,947	1,981,198	1,984,144	1,985,723
Training & Development	202,341	202,887	203,431	203,996
Business Expenses	38,078	38,365	38,655	38,952
Advertising & Printing	531,257	536,518	543,295	549,599
Professional Services	511,436	263,541	265,688	267,878
Rentals & Leases	396,980	404,840	412,856	421,033
Contracted Services	9,037,810	9,321,101	9,600,389	9,665,551
Supplies & Materials	24,401,383	25,388,493	26,345,676	27,221,691
Repairs & Maintenance	3,037,497	3,124,525	3,190,173	3,259,367
Equipment Purchases	184,091	185,992	187,931	189,911
Utilities	799,943	501,499	568,766	626,706
Telecommunications	155,017	157,845	160,693	163,623
Interest on Debt	2,452,702	2,907,479	2,763,278	3,562,014
Other Expenses	95,326	96,170	96,737	97,316
Interprogram	2,536,257	2,639,271	2,722,907	2,811,155
Amortization Expense	10,103,035	10,118,637	10,513,626	10,513,626
<b>Total Expense</b>	<b>65,914,050</b>	<b>67,381,357</b>	<b>69,123,382</b>	<b>71,103,278</b>
<b>Net Revenues/(Expenses)</b>	<b>(4,294,036)</b>	<b>(4,560,185)</b>	<b>(4,700,542)</b>	<b>(4,163,925)</b>
<b>Non-Operating Items</b>				
From Reserve	3,032,703	3,632,534	3,750,283	3,620,245
To Reserve	(4,616,834)	(4,569,588)	(4,784,917)	(4,825,204)
Long Term Debt Repaid	(4,241,720)	(4,638,978)	(4,796,790)	(5,163,875)
<b>Total Non-Operating Items</b>	<b>(5,825,851)</b>	<b>(5,576,032)</b>	<b>(5,831,424)</b>	<b>(6,368,834)</b>
<b>Non-Cash Adjustment</b>	<b>10,119,887</b>	<b>10,136,217</b>	<b>10,531,966</b>	<b>10,532,759</b>
<b>Net Impact For Budget Purposes</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# MULTI-YEAR OPERATING BUDGET SUMMARY

## UTILITIES

	Major Changes from 2023 to 2024	Major Changes from 2024 to 2025	Major Changes from 2025 to 2026
<b>Revenue</b>			
Property Taxes			
Government Grants			
Utility User Rates			
User Fees & Charges			
Investment Income			
Other Revenues			
<b>Expense</b>			
Salaries & Wages			
Employee Benefits			
Training & Development			
Business Expenses			
Advertising & Printing			
Professional Services	(\$248K) decrease - due to one-time 2023-INIT-219 Sherwood Park Stormwater Model Update.		
Rentals & Leases			
Contracted Services	Projected inflation of 3.0% on external contracts in Solid Waste.	Projected inflation of 3.0% on external contracts in Solid Waste.	Projected inflation of 1.0% on external contracts in Solid Waste.
Supplies & Materials	Projected price increases of 4.0% from regional suppliers of water purchases and wastewater treatment.	Projected price increases of 4.0% from regional suppliers of water purchases and wastewater treatment.	Projected price increases of 3.0% from regional suppliers of water purchases and wastewater treatment.
Repairs & Maintenance			
Equipment Purchases			
Utilities	(\$298K) decrease - due to large 2023 increase for higher natural gas and electricity commodity rates.	Projected inflation for natural gas and electricity commodity rates.	Projected inflation for natural gas and electricity commodity rates.
Telecommunications			
Interest on Debt	\$455K increase - due to North of Yellowhead Water and Wastewater interest payments.	(\$144K) decrease - due to interest payments across various debentures.	\$799K increase - anticipated interest on debentures for recommended project AUTO-2114 - Centre in the Park (CITP) Wastewater Construction.
Other Expenses			
Interprogram			
Amortization Expense			
<b>Non-Operating Items</b>			
From Reserve	\$600K increase - as per debenture schedule funding for levy funded debt.		(\$130K) decrease - reserve funding in Community Energy that corresponds to a decrease in debenture payments.
To Reserve			
Long Term Debt Repaid	(\$397K) decrease - due to North of Yellowhead debenture payments. Partially offset by final year of payments for original rollout carts project dropping off.	(\$158K) decrease - in principal repayments across various debentures.	(\$367K) decrease - anticipated principal repayments on debentures for recommended project AUTO-2114 CITP Wastewater Construction.

## 2023 STAFFING AND BUSINESS INITIATIVES

### UTILITIES

Request Number	Description	FTE	Hours		2023	2024	2025	2026
<b>Initiatives</b>								
2023-INIT-219	UT - Sherwood Park Stormwater Model Update (2023)	-	-	Full Cost Savings/Funding Impact	\$ 250,000 (250,000)	\$ -	\$ -	\$ -
					-	-	-	-
<b>Initiatives Total</b>		-	-		-	-	-	-
<b>Grand Total</b>		-	-		\$ -	\$ -	\$ -	\$ -

# 2023 MULTI-YEAR DIVISIONAL BUDGET



## COMMUNITY SERVICES

- EMERGENCY SERVICES
- FAMILY AND COMMUNITY SERVICES
- RCMP AND ENFORCEMENT SERVICES
- RECREATION, PARKS AND CULTURE
- TRANSIT SERVICES







## COMMUNITY SERVICES

The Community Services Division is focused on Strathcona County's strategic plan goals of creating and maintaining a Healthy and Safe Community and a commitment to Municipal Excellence. The County's Social Framework continues to guide our collective work on the topics that matter to residents, including affordability, access to programs and services, safety, and overall feelings of connectedness and inclusion.

These objectives are reflected across the division's work, including:

- The delivery of quality fire, rescue, and emergency medical services (under contract with Alberta Health Services) by Emergency Services
- Family and Community Services (FCS), which provides well-being supports that respond to the diverse needs of individuals and families, and engages the County's grass-roots groups and social-sector agencies to advance shared goals
- Community policing and municipal traffic and bylaw enforcement with a focus on public safety and education delivered by the RCMP and Enforcement Services
- Indoor and outdoor recreation and cultural services that enhance residents' connections, health, well-being, and quality of life offered by Recreation, Parks and Culture (RPC), and
- The provision of a safe, efficient and accessible transit system operated by Strathcona County Transit





### FOCUS FOR 2023

Respond to current demands for service and prepare for future needs as our County grows and residents needs change, through:

- The finalization of an Emergency Services' Master Plan and Standards of Cover, which will identify the County's fire and emergency-response needs during the next decade
- FCS' services, which adapt and respond to increased demands and complexity of needs experienced by individuals and families
- Enhanced community partnerships that support fire and crime prevention, traffic safety, and improve community safety and well-being and social-sector service delivery
- Maximizing the utilization of existing RPC programming and facilities, prioritizing available resources to support service demands, and increasing awareness of the County's cultural opportunities
- Update the Transit Master Plan with a focus on evolving commuter needs and efficiency informed by the On-Demand Transit and Hydrogen Bus pilot projects

Support of key initiatives including:

- Upgrading the Emergency Services dispatch system and completion of the Next-Generation 9-11 transition project
- Further implementation of the County's Diversity and Inclusion policy and the development of a Universal Accessibility Framework
- Developing a Community Safety and Well-being Strategy
- Continued implementation of the Recreation and Culture Strategy (2020-2031) and hosting the 2023 Special Olympics Alberta Winter Games (Feb. 2023)
- Installation of Smart Fare technology within our transit system



## CHALLENGES

- Post COVID19 pandemic impacts resulting in increased demands on County staff, including:
  - Emergency Services resulting from pressures in the health care system, and
  - Enforcement Services and FCS in response to heightened demands for services, population growth and increased complexity of challenges faced by residents
- Reduced revenues, cost inflation and supply-chain delays
- Growth pressures, evolving technology and changing demands for services within existing resources
- Balancing the required maintenance to existing infrastructure and equipment, while leading the development of new capital assets within the County's fiscal framework

## OPPORTUNITIES

- Seek improved contract with Alberta Health Services for ambulance services, continue the Community Response Unit (CRU) pilot, and initiate a Fire Underwriter Survey
- Expand focus on diversity, inclusion and accessibility through our recreational and cultural services and our Seniors Supports multi-year pilot
- Coordinated social service, enforcement and community partner response to those dealing with mental health issues, experiencing housing instability or in need due to other challenges
- Increase RPC and Enforcement Services fees to better align with regional neighbours and reflect increased cost of services, and initiate a review of Transit rates
- Maximize access to corporate sponsorships, and grants and funding from other orders of government for County initiatives
- Increase use of proactive patrols, community engagement and traffic enforcement in response to public concerns regarding speeding, noise and commercial vehicle compliance





## **EFFICIENCIES AND CHANGES TO BUSINESS**

- Introduce service level adjustments to match community service demands within available resources
- Reallocate existing positions and funding to priority areas that best align with community needs
- Simplification of licensing and permitting to reduce administrative burden and costs
- The Industrial Engagement Program led by Emergency Services helps reduce risk of major incidents and ensures safety in collaboration with the County's industrial partners
- Fully implement Integrated Community Peace Officer teams that incorporate traffic and bylaw enforcement





## COMMUNITY SERVICES

### ORGANIZATION CHART





## TWO YEAR OPERATING BUDGET COMPARISON

### COMMUNITY SERVICES

	2023 Recommended Budget	2022 Approved Budget	Variance \$	Variance %
<b>Community Services</b>				
<b>Revenue</b>				
Government Grants	6,073,481	5,987,986	85,495	1%
User Fees & Charges	23,266,340	27,110,153	(3,843,813)	(14%)
Penalties and Fines	3,024,901	4,893,601	(1,868,700)	(38%)
Other Revenues	6,534,471	6,228,704	305,767	5%
<b>Total Revenue</b>	<b>38,899,193</b>	<b>44,220,444</b>	<b>(5,321,251)</b>	<b>(12%)</b>
<b>Expense</b>				
Salaries & Wages	83,575,526	83,736,345	(160,819)	(0%)
Employee Benefits	16,055,714	14,775,010	1,280,704	9%
Training & Development	1,127,444	1,008,877	118,567	12%
Business Expenses	511,436	564,653	(53,217)	(9%)
Advertising & Printing	929,804	922,859	6,945	1%
Professional Services	205,650	338,650	(133,000)	(39%)
Insurance	-	-	-	0%
Rentals & Leases	800,012	874,605	(74,593)	(9%)
Contracted Services	25,481,479	25,846,702	(365,223)	(1%)
Supplies & Materials	6,248,792	5,758,555	490,237	9%
Repairs & Maintenance	1,673,065	1,470,770	202,295	14%
Equipment Purchases	1,185,977	1,297,397	(111,420)	(9%)
Utilities	6,760,862	5,151,707	1,609,155	31%
Telecommunications	343,592	367,538	(23,946)	(7%)
Grants & Requisitions	2,012,981	1,745,881	267,100	15%
Other Expenses	579,379	626,335	(46,956)	(7%)
Interprogram	7,430,889	5,479,637	1,951,252	36%
<b>Total Expense</b>	<b>154,922,602</b>	<b>149,965,521</b>	<b>4,957,081</b>	<b>3%</b>
<b>Net Revenues/(Expenses)</b>	<b>(116,023,409)</b>	<b>(105,745,077)</b>	<b>(10,278,332)</b>	<b>10%</b>
<b>Non-Operating Items</b>				
From Reserve	978,000	1,467,255	(489,255)	(33%)
To Reserve	-	(475,000)	475,000	(100%)
<b>Total Non-Operating Items</b>	<b>978,000</b>	<b>992,255</b>	<b>(14,255)</b>	<b>(1%)</b>
<b>Non-Cash Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net Impact For Budget Purposes</b>	<b>\$ (115,045,409)</b>	<b>\$ (104,752,822)</b>	<b>\$ (10,292,587)</b>	<b>10%</b>



## TWO YEAR OPERATING BUDGET COMPARISON

### COMMUNITY SERVICES

#### Revenue

Government Grants	\$85K increase - \$310K increase to Public Safety Answering Points grant funding. Partially offset by (\$206K) reallocated to Other Revenue for Mental Health Capacity Building funding.
User Fees & Charges	(\$3.8M) decrease - (\$4.3M) decrease primarily due to adjusting recreational user fee revenue to 80% of pre COVID19 pandemic levels. \$307K increase based on transit ridership increasing to 70% of pre COVID19 pandemic levels. \$127K increase due to call volumes and fees for EMS and Rescue Services based on trend. Offset by increases to RPC rates and fees.
Penalties and Fines	(\$1.9M) decrease - Traffic Safety Act fines decreased by (\$708K). Intersection Safety Device (ISD) fines decreased by (\$1.1M). Reductions are due to driver behaviour, supply chain challenges, and Council decisions on ISDs.
Other Revenues	\$306K increase - Mental Health Capacity Building of \$206K reallocated from Government Grants. \$100K sponsorship for the Special Olympics.

#### Expense

Salaries & Wages	(\$161K) decrease - mainly attributable to the reduction of staffing levels related to reduced revenues/services in RPC and Transit and updates to standard costing. Partially offset by increase from Associate Commissioner cost centre being moved from Senior Administration to Community Services due to corporate reorganization.
Employee Benefits	\$1.3M increase - benefit impacts on the noted Salaries & Wages changes and annual updates to corporate benefit rate calculations.
Training & Development	\$119K increase - reinstating Paramedic Program training that was paused in 2022, as well as growth related to new fire fighters.
Business Expenses	(\$53K) decrease - budget reallocation from Community Services to Corporate Services for mandatory medical assessment for fire fighters. \$125K one-time increase for 2023 Special Olympics.
Advertising & Printing	
Professional Services	(\$133K) decrease - completion of the community cemetery work in 2022 as well as one-time reduction to professional services.
Insurance	
Rentals & Leases	(\$75K) decrease - cat shelter funding reduced by (\$100K).
Contracted Services	(\$365K) decrease - (\$784K) due to reduced RPC revenues and services. (\$146K) due to removal of one-time Emergency Services Master Plan project costs. \$806K increase to Rural Police Funding Model charge from the Province, \$505K RCMP contract increase, and (\$775K) reduction to Intersection Safety Device contract based on reduced revenue expectation.
Supplies & Materials	\$490K increase - mainly due to inflationary pressures on pricing of fuel and other supplies and materials.
Repairs & Maintenance	\$202K increase - mainly due to reallocation from Contracted Services to Repairs & Maintenance.
Equipment Purchases	(\$111K) decrease - mainly due to (\$75K) removal of periodic ski equipment replacement (five year replacement cycle) as well overall realignment to actual expenditure trend.
Utilities	\$1.6M increase - due to higher natural gas and electricity commodity rates.
Telecommunications	
Grants & Requisitions	\$267K increase - \$200K increase to seniors support services grant per Council direction. \$50K addition of cat shelter agreement.
Other Expenses	
Interprogram	\$2.0M increase - due to inflationary pressures on pricing of fuel, supplies, maintenance, and insurance costs.
<b>Non-Operating Items</b>	
From Reserve	(\$489K) decrease - remove funding for Emergency Services Master Plan and cat shelter projects. Remove annual medical reserve transfer. Updates to funding required for capital art projects due to capital project timeline changes. Changes to equipment replacement requirements.
To Reserve	\$475K increase - annual program reserve contributions reallocated to Fiscal Services.



# MULTI-YEAR OPERATING BUDGET SUMMARY

## COMMUNITY SERVICES

	2023 Recommended Budget	2024 Forecast Budget	2025 Forecast Budget	2026 Forecast Budget
<b>Community Services</b>				
<b>Revenue</b>				
Government Grants	6,073,481	6,073,481	6,073,481	6,073,481
User Fees & Charges	23,266,340	24,388,238	25,635,342	26,399,779
Penalties and Fines	3,024,901	3,024,901	3,024,901	3,024,901
Other Revenues	6,534,471	6,296,906	6,307,656	6,323,006
<b>Total Revenue</b>	<b>38,899,193</b>	<b>39,783,526</b>	<b>41,041,380</b>	<b>41,821,167</b>
<b>Expense</b>				
Salaries & Wages	83,575,526	84,139,991	85,101,810	85,387,510
Employee Benefits	16,055,714	16,348,919	16,515,171	16,566,770
Training & Development	1,127,444	1,139,773	1,180,668	1,190,561
Business Expenses	511,436	384,945	394,453	400,515
Advertising & Printing	929,804	926,314	984,806	999,984
Professional Services	205,650	245,650	245,650	245,650
Rentals & Leases	800,012	815,112	981,285	1,045,571
Contracted Services	25,481,479	26,249,792	27,314,817	27,960,887
Supplies & Materials	6,248,792	6,489,607	6,567,159	6,727,917
Repairs & Maintenance	1,673,065	1,748,281	1,822,229	1,934,961
Equipment Purchases	1,185,977	1,188,517	1,234,270	1,223,505
Utilities	6,760,862	6,316,152	6,827,487	7,007,160
Telecommunications	343,592	352,376	359,326	364,225
Grants & Requisitions	2,012,981	2,005,981	2,009,981	2,013,981
Other Expenses	579,379	615,571	640,260	647,762
Interprogram	7,430,889	7,564,617	7,685,091	7,777,824
<b>Total Expense</b>	<b>154,922,602</b>	<b>156,531,598</b>	<b>159,864,463</b>	<b>161,494,783</b>
<b>Net Revenues/(Expenses)</b>	<b>(116,023,409)</b>	<b>(116,748,072)</b>	<b>(118,823,083)</b>	<b>(119,673,616)</b>
<b>Non-Operating Items</b>				
From Reserve	978,000	849,393	750,000	755,000
To Reserve	-	-	-	-
<b>Total Non-Operating Items</b>	<b>978,000</b>	<b>849,393</b>	<b>750,000</b>	<b>755,000</b>
<b>Non-Cash Adjustment</b>				
	-	-	-	-
<b>Net Impact For Budget Purposes</b>	<b>\$ (115,045,409)</b>	<b>\$ (115,898,679)</b>	<b>\$ (118,073,083)</b>	<b>\$ (118,918,616)</b>

# MULTI-YEAR OPERATING BUDGET SUMMARY

## COMMUNITY SERVICES

	Major Changes from 2023 to 2024	Major Changes from 2024 to 2025	Major Changes from 2025 to 2026
<b>Revenue</b>			
Government Grants			
User Fees & Charges	\$1.1M increase - Transit ridership revenue increase to 75% of pre-pandemic level. RPC revenue increase to 85% of pre-pandemic level. One time revenue for 2023 Special Olympics removed.	\$1.2M increase - Transit ridership revenue increase to 80% of pre-pandemic level. RPC revenue increase to 90% of pre-pandemic level. \$350K The Pointe first partial year of operations increase.	\$764K increase - Transit ridership revenue maintained at 80% of pre-pandemic level. RPC revenue maintained at ~90% of pre-pandemic levels. \$240K The Pointe growth for full year of operations.
Penalties and Fines			
Other Revenues	(\$234K) decrease - one time 2023 Special Olympics grants and sponsorships removed.		
<b>Expense</b>			
Salaries & Wages	\$564K increase - annualization of new fire fighter positions. Standard cost calculation updates.	\$962K increase - The Pointe staffing for first partial year of operations. Standard cost calculation updates.	\$286K increase - annualization of The Pointe staffing. Standard cost calculation updates.
Employee Benefits	Benefits on the Salaries & Wages changes. Updates to corporate benefit rate calculations.	Benefits on the Salaries & Wages changes. Updates to corporate benefit rate calculations.	Benefits on the Salaries & Wages changes. Updates to corporate benefit rate calculations.
Training & Development		\$41K increase - The Pointe first partial year of operations.	
Business Expenses	(\$126K) decrease - one time 2023 Special Olympics expenses removed.		
Advertising & Printing		\$58K increase - The Pointe first partial year of operations.	
Professional Services			
Rentals & Leases		\$166K increase - The Pointe first partial year of operations.	\$64K increase - The Pointe first full year of operations.
Contracted Services	\$768K increase - RCMP contract increase of \$680K. Estimated increase to Rural Police Funding Model charges from the Province of \$310K. Removal of one-time Special Olympics funding.	\$1.1M increase - RCMP contract increase of \$620K. The Pointe first partial year of operations. Inflation and growth.	\$646K increase - RCMP contract increase of \$480K. The Pointe first full year of operations. Inflation and growth.
Supplies & Materials	Increases due to inflation and growth.	Increases due to inflation and growth.	Increases due to inflation and growth.
Repairs & Maintenance	Increases due to inflation and growth.	Increases due to inflation and growth.	Increases due to inflation and growth.
Equipment Purchases			
Utilities	(\$445K) decrease - updated corporate estimates for utility costs. The Pointe, preparation for 2025 opening.	\$511K increase - updated corporate estimates for utility costs. The Pointe first partial year of operations.	\$180K increase - updated corporate estimates for utility costs. The Pointe first full year of operations.
Telecommunications			
Grants & Requisitions			
Other Expenses			
Interprogram	Increases due to transit fuel, supplies, maintenance, and insurance costs.	Increases due to transit fuel, supplies, maintenance, and insurance costs.	Increases due to transit fuel, supplies, maintenance, and insurance costs.
<b>Non-Operating Items</b>			
From Reserve	(\$129K) decrease - adjustments to capital art plan based on updated capital projections. Removal of \$50K for cat shelter.	(\$99K) decrease - adjustments to capital art plan based on updated capital projections.	\$5K increase - adjustments to capital art plan based on updated capital projections.
To Reserve			

## 2023 STAFFING AND BUSINESS INITIATIVES

### COMMUNITY SERVICES

Request Number	Description	FTE	Hours		2023	2024	2025	2026
<b>Staff Increase Requests</b>								
2023-SIR-331	RPC - Strathcona Wilderness Centre Assistant Outdoor Recreation Programmer (2023)	0.6	-	Full Cost Savings/Funding Impact	\$ 12,371 (12,371)	\$ 12,605 (12,605)	\$ 12,605 (12,605)	\$ 12,605 (12,605)
					-	-	-	-
2023-SIR-332	RPC - Greenskeeper (2023)	1.0	-	Full Cost Savings/Funding Impact	16,081 (16,081)	16,149 (16,149)	16,149 (16,149)	16,149 (16,149)
					-	-	-	-
2023-SIR-333	RPC - Contracted Instructor Reclassification Phase III (2023)	-	2,187	Full Cost Savings/Funding Impact	7,291 (7,291)	7,315 (7,315)	7,315 (7,315)	7,315 (7,315)
					-	-	-	-
<b>Staff Increase Requests Total</b>		<b>1.6</b>	<b>2,187</b>		-	-	-	-
<b>Grand Total</b>		<b>1.6</b>	<b>2,187</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# 2023 MULTI-YEAR DIVISIONAL BUDGET



## CORPORATE SERVICES

- ASSESSMENT AND TAX
- BUSINESS EXCELLENCE
- COMMUNICATIONS
- FINANCIAL AND STRATEGIC SERVICES
- FLEET AND FACILITY MANAGEMENT
- HUMAN RESOURCES
- INFORMATION TECHNOLOGY SERVICES





## CORPORATE SERVICES

Corporate Services provides guidance and internal services to help all departments deliver efficient and effective service to our staff and residents. Our division's emphasis on the strategic goal of Municipal Excellence guides our collective work to focus strategically on the County's workforce, infrastructure, assets, communications, and financial position.

These objectives are reflected across the division's work as we:

- Facilitate the corporate business planning and budgeting processes that align financial resources to achieve strategic goals
- Provide stewardship for assessment and collection of property taxes, and prudent investment of tax dollars
- Supply infrastructure and maintenance for approximately two million square feet of County owned buildings and 860 fleet vehicles
- Facilitate the efficient and effective management and use of information and technology in serving our staff and residents
- Effectively recruit and create work environments where employees are engaged and excel at what they do, fostering a healthy and safe workforce
- Ensure staff, residents and stakeholders have access to relevant County information and opportunities to remain actively engaged in County matters
- Provide leadership and oversight for Strathcona County's finances, procurement, and asset management to support long-term sustainability





### FOCUS FOR 2023

We will continue to provide quality internal customer service that supports the County's bottom-line financial position and commitment to municipal service excellence through:

- Supporting our staff:
  - Implement a leadership development program
  - Support greater diversity in our workforce through an inclusive hiring audit and continued focus on diversity and inclusion initiatives and training programs for employees, including Indigenous Awareness Training
  - Build synergies for the Corporate Services division and our newer amalgamated teams (Fleet and Facility Management, Business Excellence, Financial and Strategic Services)
- Supporting our residents and businesses:
  - Assure Information Technology system stability, including upgrades and improvements to resident billing, Next Generation 911, Enterprise GIS Portal and County Connect
  - Evolve best practice and technology to improve public engagement experience for residents and provide decision-makers with high quality information
- Finalize assessments for large-scale heavy industrial properties
- Supporting optimal use of County infrastructure and assets:
  - Perform a comprehensive vehicle and equipment lifecycle review. Perform a fleet assessment by department with a focus on the rental fleet
  - Lead the organization toward a newly developed centrally coordinated asset management framework
  - Improve planning process for information technology investments through Information Technology Governance
  - Ensure adherence and organizational awareness to PSAB 3280, the new asset requirement in accounting legislation
  - Develop and launch of LEAN review framework
  - Support the Clean Energy Improvement Program implementation



## CHALLENGES

- Increasing complexity of facility projects, assessment valuation and balancing department resource requirements
- Growth pressures, evolving technology and changing demands for services within existing resources; compounded by high inflation and supply chain pressures
- Changing skills required by staff related to advancing technologies and the changing needs of the County
- Requirement to prioritize, streamline and create standard processes. Increased complex legislation surrounding finance, human resources and OHS
- High volume of change leading to change fatigue
- Rapid change with the explosion of new technologies during the COVID19 pandemic and higher public expectations to provide online opportunities

## OPPORTUNITIES

- New and upgraded technology changes to improve and modernize the way we do business
- Continuous improvement to engage employees, to best deliver on department goals and objectives
- Continued collaboration with key stakeholders, associations and other levels of government
- Hybrid office concept is showing potential to reduce future office space requirements by adopting new furniture standards that improve optimization of existing space
- Use post-secondary apprenticeship program to hire skilled talent to augment the aging workforce that is retiring in the near future
- Efficiencies in processes and workflows will allow staff to focus on service enhancements and value-add activities



#### **EFFICIENCIES AND CHANGES TO BUSINESS**

- Merging of the previous Fleet and Facility Services departments, and Finance and Corporate Planning departments reduced two director positions and allows for more streamlined processes
- Completed energy efficiency projects reduced approximately 1,688 tonnes of GHG since 2020
- The Print Management program lease was extended for two years saving approximately \$150k per year for the 2022 and 2023
- Hybrid work model has created efficiencies for employees, and shared workspaces has reduced space needs of department leased space
- Re-negotiated several contracts (hardware and software) that reduced forecasted costs while improving staff mobility and information security risk profile
- Leverage new processes and upgraded technology changes to modernize the way we do business and handle increased workloads and growth within the existing staff complement



## CORPORATE SERVICES

### ORGANIZATION CHART





## TWO YEAR OPERATING BUDGET COMPARISON

### CORPORATE SERVICES

	2023 Recommended Budget	2022 Approved Budget	Variance \$	Variance %
<b>Corporate Services</b>				
<b>Revenue</b>				
User Fees & Charges	989,268	887,338	101,930	11%
Other Revenues	616,910	426,910	190,000	45%
<b>Total Revenue</b>	<b>1,606,178</b>	<b>1,314,248</b>	<b>291,930</b>	<b>22%</b>
<b>Expense</b>				
Salaries & Wages	33,582,156	30,822,619	2,759,537	9%
Employee Benefits	7,355,280	6,653,509	701,771	11%
Training & Development	817,352	747,484	69,868	9%
Business Expenses	235,994	238,604	(2,610)	(1%)
Advertising & Printing	449,842	393,234	56,608	14%
Professional Services	1,440,792	1,515,806	(75,014)	(5%)
Rentals & Leases	721,550	652,752	68,798	11%
Contracted Services	8,134,488	7,260,119	874,369	12%
Supplies & Materials	13,051,039	9,369,523	3,681,516	39%
Repairs & Maintenance	3,504,139	3,543,432	(39,293)	(1%)
Equipment Purchases	279,979	343,938	(63,959)	(19%)
Utilities	2,041,776	1,436,668	605,108	42%
Telecommunications	494,380	420,721	73,659	18%
Grants & Requisitions	82,000	82,000	-	0%
Other Expenses	182,479	192,345	(9,866)	(5%)
Interprogram	(9,018,749)	(7,062,206)	(1,956,543)	28%
<b>Total Expense</b>	<b>63,354,497</b>	<b>56,610,548</b>	<b>6,743,949</b>	<b>12%</b>
<b>Net Revenues/(Expenses)</b>	<b>(61,748,319)</b>	<b>(55,296,300)</b>	<b>(6,452,019)</b>	<b>12%</b>
<b>Non-Operating Items</b>				
From Reserve	4,736,014	4,476,789	259,225	6%
To Reserve	(442,445)	(427,445)	(15,000)	4%
<b>Total Non-Operating Items</b>	<b>4,293,569</b>	<b>4,049,344</b>	<b>244,225</b>	<b>6%</b>
<b>Non-Cash Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net Impact For Budget Purposes</b>	<b>\$ (57,454,750)</b>	<b>\$ (51,246,956)</b>	<b>\$ (6,207,794)</b>	<b>12%</b>

## TWO YEAR OPERATING BUDGET COMPARISON

### CORPORATE SERVICES

#### Revenue

User Fees & Charges	\$102K increase - due to there being no decline in staff parking permits as previously forecasted (impact of hybrid work model). Additionally, public parking and rental fees at Community Centre returning to pre COVID19 pandemic levels.
Other Revenues	\$190K increase - relates to Workers Compensation Board (WCB) Partnerships in Injury Reduction (PIR) rebate received, offset with matching transfer to reserve.

#### Expense

Salaries & Wages	\$2.7M increase - \$2.3M due to corporate reorganization of Business Excellence (BEX) from Fiscal Services and the Associate Commissioner (A/C) cost centre from Senior Administration, into Corporate Services. \$705K increase due to temporary to permanent conversion approved in prior year budget. Offset by the removal of two Director positions and regular changes to standard cost.
Employee Benefits	\$702K increase - \$472K due to corporate reorganization of BEX from Fiscal Services and the A/C cost centre from Senior Administration, into Corporate Services, and updates to corporate benefit rate calculations. \$230K increase attributable to staffing associated with temporary to permanent conversion approved in prior year budget.

#### Training & Development

#### Business Expenses

#### Advertising & Printing

#### Professional Services

#### Rentals & Leases

Contracted Services	\$874K increase - \$1.1M attributable to corporate reorganization of BEX from Fiscal Services into Corporate Services. \$415K due to growth increases anticipated for legacy Enterprise Resource Planning (ERP) support due to Business Transformation. Partially offset by (\$716K) reductions due COVID19 pandemic required janitorial spending.
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Supplies & Materials	\$3.7M increase - \$2.3M increase in diesel/gasoline fuel prices and consumption. \$792K related to corporate reorganization of BEX from Fiscal Services into Corporate Services. \$443K due to growth and inflationary pressures of software licensing.
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#### Repairs & Maintenance

#### Equipment Purchases

Utilities	\$605K increase - due to higher natural gas and electricity commodity rates.
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#### Telecommunications

#### Grants & Requisitions

#### Other Expenses

Interprogram	(\$2.0M) decrease - driven by internal chargebacks for fuel consumption, correlates with increased fuel prices.
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#### Non-Operating Items

From Reserve	\$259K increase - removal of one-time additional janitorial due to COVID19 pandemic offset by increases for one-time funding items such as the annual application lifecycle, LEAN process review, and BEX annual costs.
To Reserve	(\$15K) decrease - relates to WCB PIR rebate transfer, offset by removal of historical reserve transfers no longer required.



# MULTI-YEAR OPERATING BUDGET SUMMARY

## CORPORATE SERVICES

	2023 Recommended Budget	2024 Forecast Budget	2025 Forecast Budget	2026 Forecast Budget
<b>Corporate Services</b>				
<b>Revenue</b>				
User Fees & Charges	989,268	991,218	993,188	995,177
Other Revenues	616,910	616,910	616,910	616,910
<b>Total Revenue</b>	<b>1,606,178</b>	<b>1,608,128</b>	<b>1,610,098</b>	<b>1,612,087</b>
<b>Expense</b>				
Salaries & Wages	33,582,156	34,059,741	34,167,552	33,991,639
Employee Benefits	7,355,280	7,492,622	7,515,453	7,479,109
Training & Development	817,352	832,156	846,102	861,489
Business Expenses	235,994	239,629	243,146	246,668
Advertising & Printing	449,842	491,720	504,077	518,580
Professional Services	1,440,792	1,320,735	1,336,010	1,208,482
Rentals & Leases	721,550	722,903	724,283	725,691
Contracted Services	8,134,488	7,391,267	7,872,232	7,537,888
Supplies & Materials	13,051,039	13,195,789	13,383,886	13,698,227
Repairs & Maintenance	3,504,139	3,582,787	3,665,708	3,727,984
Equipment Purchases	279,979	258,100	259,247	260,420
Utilities	2,041,776	1,955,091	2,092,059	2,169,827
Telecommunications	494,380	499,412	503,390	508,587
Grants & Requisitions	82,000	82,000	82,000	82,000
Other Expenses	182,479	184,760	185,684	188,071
Interprogram	(9,018,749)	(9,130,949)	(9,186,041)	(9,166,801)
<b>Total Expense</b>	<b>63,354,497</b>	<b>63,177,763</b>	<b>64,194,788</b>	<b>64,037,861</b>
<b>Net Revenues/(Expenses)</b>	<b>(61,748,319)</b>	<b>(61,569,635)</b>	<b>(62,584,690)</b>	<b>(62,425,774)</b>
<b>Non-Operating Items</b>				
From Reserve	4,736,014	3,805,271	4,207,090	3,861,284
To Reserve	(442,445)	(442,445)	(442,445)	(447,445)
<b>Total Non-Operating Items</b>	<b>4,293,569</b>	<b>3,362,826</b>	<b>3,764,645</b>	<b>3,413,839</b>
<b>Non-Cash Adjustment</b>				
	-	-	-	-
<b>Net Impact For Budget Purposes</b>	<b>\$ (57,454,750)</b>	<b>\$ (58,206,809)</b>	<b>\$ (58,820,045)</b>	<b>\$ (59,011,935)</b>

# MULTI-YEAR OPERATING BUDGET SUMMARY

## CORPORATE SERVICES

	Major Changes from 2023 to 2024	Major Changes from 2024 to 2025	Major Changes from 2025 to 2026
<b>Revenue</b>			
User Fees & Charges			
Other Revenues			
<b>Expense</b>			
Salaries & Wages	Regular changes to standard cost.	Regular changes to standard cost.	Regular changes to standard cost.
Employee Benefits	Regular changes to standard cost.	Regular changes to standard cost.	Regular changes to standard cost.
Training & Development			
Business Expenses			
Advertising & Printing	\$42K increase - mainly due to strategic plan (vision/mission statement) public engagement initiative.		
Professional Services	(\$120K) decrease - result of one-time addition incurred in 2023 for consulting services to support and deliver standard application lifecycle.		(\$128K) decrease - removal of consulting budget for Performance Measurement Maturity and Service Level Review.
Rentals & Leases			
Contracted Services	(\$743K) decrease - inflationary factors forecasted for contracted services, however, large decreases due to Geographic Information System (GIS) arial expenses and BEX one-time support for stabilization being incurred in 2023 only.	\$481K increase - inflationary factors forecasted for contracted services, additionally, GIS arial expenses incurred (every 2nd year).	(\$334K) decrease - inflationary factors forecasted for contracted services, however, decreases due to Geographic Information System (GIS) arial expenses being incurred in prior year.
Supplies & Materials	Inflation forecast of 1.6% over multi-year budget.	Inflation forecast of 1.6% over multi-year budget.	Inflation forecast of 1.6% over multi-year budget.
Repairs & Maintenance	Inflation forecast of 2.0% over multi-year budget.	Inflation forecast of 2.0% over multi-year budget.	Inflation forecast of 2.0% over multi-year budget.
Equipment Purchases			
Utilities	Decrease due to large 2023 increase for higher natural gas and electricity commodity rates.	Projected inflation for natural gas and electricity commodity rates.	Projected inflation for natural gas and electricity commodity rates.
Telecommunications			
Grants & Requisitions			
Other Expenses			
Interprogram	Due to internal chargebacks for fuel consumption, correlates with increased fuel prices resulting in a greater recovery.	Due to internal chargebacks for fuel consumption, correlates with increased fuel prices resulting in a greater recovery.	Due to internal chargebacks for fuel consumption, correlates with increased fuel prices resulting in a greater recovery.
<b>Non-Operating Items</b>			
From Reserve	Year over year fluctuations mainly driven by GIS arial photos being funded every 2nd year.	Year over year fluctuations mainly driven by GIS arial photos being funded every 2nd year.	Year over year fluctuations mainly driven by GIS arial photos being funded every 2nd year.
To Reserve			

## 2023 STAFFING AND BUSINESS INITIATIVES

### CORPORATE SERVICES

Request Number	Description	FTE	Hours		2023	2024	2025	2026
<b>Staff Increase Requests</b>								
2023-SIR-316	HR - Financial and Business Analyst (2023)	0.1	-	Full Cost Savings/Funding Impact	\$ 12,744 (12,744)	\$ 12,778 (12,778)	\$ 12,778 (12,778)	\$ 12,778 (12,778)
					-	-	-	-
2023-SIR-317	FLT - Fleet Services Apprentice Technician (2023)	1.0	-	Full Cost Savings/Funding Impact	62,996 (62,996)	80,361 (80,361)	98,190 (98,190)	110,033 (110,033)
					-	-	-	-
<b>Staff Increase Requests Total</b>		<b>1.1</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Initiatives</b>								
2023-INIT-223	FSS - Corporate-wide LEAN Process (2023)	-	-	Full Cost Savings/Funding Impact	50,000 (50,000)	- -	- -	- -
					-	-	-	-
<b>Initiatives Total</b>		<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>		<b>1.1</b>	<b>-</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## FISCAL SERVICES

is a department with no staff or direct services to the public.

Departments within the Corporate Services division are responsible for administration and coordination of the transactions within Fiscal Services, with oversight from the Director of Financial and Strategic Services and the Chief Financial Officer.

Financial transactions in Fiscal Services include:

- Municipal property taxes
- Investment income
- Corporately managed grants
- Corporate insurance
- Organizational employee benefits
- Long-term debt repayment
- Corporate reserve transfers
- Budgeted allowances

Departments within the Corporate Services division are responsible for administration and coordination of the transactions within Fiscal Services, with oversight from the Director of Financial and Strategic Services and the Chief Financial Officer.



## TWO YEAR OPERATING BUDGET COMPARISON

### FISCAL SERVICES

	2023 Recommended Budget	2022 Approved Budget	Variance \$	Variance %
<b>Fiscal Services</b>				
<b>Revenue</b>				
Property Taxes	242,993,245	232,649,540	10,343,705	4%
Government Grants	1,184,487	842,000	342,487	41%
User Fees & Charges	4,532,000	4,400,000	132,000	3%
Penalties and Fines	1,400,000	1,400,000	-	0%
Investment Income	5,681,031	4,708,028	973,003	21%
Other Revenues	1,087,543	1,140,936	(53,393)	(5%)
<b>Total Revenue</b>	<b>256,878,306</b>	<b>245,140,504</b>	<b>11,737,802</b>	<b>5%</b>
<b>Expense</b>				
Salaries & Wages	3,758,456	2,555,957	1,202,499	47%
Employee Benefits	1,210,871	1,149,830	61,041	5%
Training & Development	(73,940)	(42,420)	(31,520)	74%
Business Expenses	(225,000)	(219,300)	(5,700)	3%
Advertising & Printing	(330,000)	(326,630)	(3,370)	1%
Professional Services	239,500	743,685	(504,185)	(68%)
Insurance	2,685,601	2,389,788	295,813	12%
Rentals & Leases	(100,000)	-	(100,000)	(100%)
Contracted Services	(102,769)	(374,163)	271,394	(73%)
Supplies & Materials	(1,000,000)	(184,450)	(815,550)	442%
Equipment Purchases	-	5,000	(5,000)	(100%)
Telecommunications	(50,000)	(47,880)	(2,120)	4%
Interest on Debt	2,563,181	2,714,510	(151,329)	(6%)
Grants & Requisitions	1,327,763	7,172,763	(5,845,000)	(81%)
Other Expenses	987,020	2,687,367	(1,700,347)	(63%)
Interprogram	(1,662,092)	(1,503,441)	(158,651)	11%
Amortization Expense	56,671,841	54,389,943	2,281,898	4%
<b>Total Expense</b>	<b>65,900,432</b>	<b>71,110,559</b>	<b>(5,210,127)</b>	<b>(7%)</b>
<b>Net Revenues/(Expenses)</b>	<b>190,977,874</b>	<b>174,029,945</b>	<b>16,947,929</b>	<b>10%</b>
<b>Non-Operating Items</b>				
From Reserve	8,162,986	21,205,388	(13,042,402)	(62%)
To Reserve	(37,949,860)	(33,661,302)	(4,288,558)	13%
Loan Funds Repaid	1,521,229	1,493,274	27,955	2%
Long Term Debt Repaid	(6,441,350)	(7,722,641)	1,281,291	(17%)
<b>Total Non-Operating Items</b>	<b>(34,706,995)</b>	<b>(18,685,281)</b>	<b>(16,021,714)</b>	<b>86%</b>
<b>Non-Cash Adjustment</b>	<b>56,763,734</b>	<b>54,477,748</b>	<b>2,285,986</b>	<b>4%</b>
<b>Net Impact For Budget Purposes</b>	<b>\$ 213,034,613</b>	<b>\$ 209,822,412</b>	<b>\$ 3,212,201</b>	<b>2%</b>

## TWO YEAR OPERATING BUDGET COMPARISON

### FISCAL SERVICES

#### Revenue

Property Taxes	\$10.3M increase - result of tax rate increase and assessment base growth.
Government Grants	\$342K increase - Clean Energy Improvement Program (CEIP) grant funding.
User Fees & Charges	\$132K increase - growth in franchise fees collected, consistent with increasing utility prices.
Penalties and Fines	
Investment Income	\$973K increase - rising interest rates have a favorable impact on anticipated investment income.
Other Revenues	

#### Expense

Salaries & Wages	\$1.2M increase - mainly attributable to organizational cost of living increase, partially offset by corporate reorganization to move the Business Excellence (BEX) department from Fiscal Services to Corporate Services (\$2.9M).
Employee Benefits	
Training & Development	
Business Expenses	
Advertising & Printing	
Professional Services	(\$504K) decrease - mainly attributable to corporate reorganization to move BEX from Fiscal Services to Corporate Services.
Insurance	\$296K increase - due to inflation on insurance premiums.
Rentals & Leases	(\$100K) decrease - rental for seniors support services 55+ club reallocated to Family and Community Services department.
Contracted Services	\$271K increase - due to \$941K in CEIP related contracted services, which is partially offset by (\$651K) from the corporate reorganization to move BEX from Fiscal Services to Corporate Services.
Supplies & Materials	(\$816K) decrease - due to corporate reorganization to move BEX from Fiscal Services to Corporate Services.
Equipment Purchases	
Telecommunications	
Interest on Debt	(\$151K) decrease - timing change in planned debt (e.g. moving Fieldhouse to 2027).
Grants & Requisitions	(\$5.8M) decrease - 2022 contribution for River Valley Alliance (RVA) Footbridge - no ongoing contributions.
Other Expenses	(\$1.7M) decrease - due to corporate reorganization to move BEX from Fiscal Services to Corporate Services.
Interprogram	(\$159K) decrease - mainly due to higher than previously forecasted insurance premiums. Insurance expenses are incurred in Fiscal Services and charged via interprogram to the respective division (i.e. bus insurance charged to Community Services).
Amortization Expense	\$2.3M increase - annual amortization as per capital asset schedule. No tax impact, offset through non-cash adjustment.
<b>Non-Operating Items</b>	
From Reserve	(\$13.0M) decrease - prior year had higher volume of reserve funding to minimize tax rate impacts and economic pressures - difference of (\$8.7M). Additional (\$4.0M) is a result of the corporate reorganization to move BEX from Fiscal Services to Corporate Services.
To Reserve	(\$4.3M) decrease - relates to changes in reserve growth strategy.
Loan Funds Repaid	
Long Term Debt Repaid	\$1.3M increase - timing change in planned debt (e.g. moving Fieldhouse to 2027).

# MULTI-YEAR OPERATING BUDGET SUMMARY

## FISCAL SERVICES

	2023 Recommended Budget	2024 Forecast Budget	2025 Forecast Budget	2026 Forecast Budget
<b>Fiscal Services</b>				
<b>Revenue</b>				
Property Taxes	242,993,245	250,324,509	253,863,714	260,532,695
Government Grants	1,184,487	1,193,887	1,198,603	1,220,251
User Fees & Charges	4,532,000	4,667,960	4,807,999	4,807,999
Penalties and Fines	1,400,000	1,400,000	1,400,000	1,400,000
Investment Income	5,681,031	5,143,512	5,223,632	5,304,385
Other Revenues	1,087,543	1,029,206	968,170	917,301
<b>Total Revenue</b>	<b>256,878,306</b>	<b>263,759,074</b>	<b>267,462,118</b>	<b>274,182,631</b>
<b>Expense</b>				
Salaries & Wages	3,758,456	7,007,049	10,344,944	13,749,552
Employee Benefits	1,210,871	1,501,284	1,825,567	2,165,028
Training & Development	(73,940)	(73,940)	(73,940)	(73,940)
Business Expenses	(225,000)	(225,000)	(225,000)	(225,000)
Advertising & Printing	(330,000)	(330,000)	(330,000)	(330,000)
Professional Services	239,500	239,500	299,500	299,500
Insurance	2,685,601	2,886,842	3,180,377	3,421,560
Rentals & Leases	(100,000)	(100,000)	(100,000)	(100,000)
Contracted Services	(102,769)	516,589	501,148	598,907
Supplies & Materials	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Telecommunications	(50,000)	(50,000)	(50,000)	(50,000)
Interest on Debt	2,563,181	3,528,263	5,221,715	6,703,352
Grants & Requisitions	1,327,763	746,084	746,084	746,084
Other Expenses	987,020	1,620,153	1,646,489	1,646,489
Interprogram	(1,662,092)	(1,831,817)	(2,003,518)	(2,187,991)
Amortization Expense	56,671,841	58,934,462	61,287,589	63,734,841
<b>Total Expense</b>	<b>65,900,432</b>	<b>73,369,469</b>	<b>81,270,955</b>	<b>89,098,382</b>
<b>Net Revenues/(Expenses)</b>	<b>190,977,874</b>	<b>190,389,605</b>	<b>186,191,163</b>	<b>185,084,249</b>
<b>Non-Operating Items</b>				
From Reserve	8,162,986	2,954,384	1,956,061	2,031,096
To Reserve	(37,949,860)	(41,600,762)	(43,761,969)	(50,847,654)
Loan Funds Repaid	1,521,229	1,563,135	1,395,098	1,283,377
Long Term Debt Repaid	(6,441,350)	(6,034,203)	(6,500,742)	(7,664,462)
<b>Total Non-Operating Items</b>	<b>(34,706,995)</b>	<b>(43,117,446)</b>	<b>(46,911,552)</b>	<b>(55,197,643)</b>
<b>Non-Cash Adjustment</b>	<b>56,763,734</b>	<b>58,955,248</b>	<b>61,309,372</b>	<b>63,757,670</b>
<b>Net Impact For Budget Purp</b>	<b>\$ 213,034,613</b>	<b>\$ 206,227,407</b>	<b>\$ 200,588,983</b>	<b>\$ 193,644,276</b>

# MULTI-YEAR OPERATING BUDGET SUMMARY

## FISCAL SERVICES

	Major Changes from 2023 to 2024	Major Changes from 2024 to 2025	Major Changes from 2025 to 2026
<b>Revenue</b>			
Property Taxes	Anticipated assessment base growth.	Anticipated assessment base growth.	Anticipated assessment base growth.
Government Grants			
User Fees & Charges	\$136K increase - forecasted inflation on franchise fee collections.	\$140K increase - forecasted inflation on franchise fee collections.	
Penalties and Fines			
Investment Income	(\$537K) decrease - interest rates are currently higher than usual creating uncertainty for future forecasts. Conservative approach taken to only increase 2023 for higher rates.		
Other Revenues			
<b>Expense</b>			
Salaries & Wages	Forecasted salary increases.	Forecasted salary increases.	Forecasted salary increases.
Employee Benefits	Correlates with forecasted salary increases.	Correlates with forecasted salary increases.	Correlates with forecasted salary increases.
Training & Development			
Business Expenses			
Advertising & Printing			
Professional Services			
Insurance	Inflation/growth of 7% forecasted.	Inflation/growth of 10% forecasted.	Inflation/growth of 8% forecasted.
Rentals & Leases			
Contracted Services	\$619K increase - anticipated expenses related to Clean Energy Improvement Program (CEIP).		
Supplies & Materials			
Telecommunications			
Interest on Debt	Correlates with forecasted timing of planned debt.	Correlates with forecasted timing of planned debt.	Correlates with forecasted timing of planned debt.
Grants & Requisitions	(\$582K) decrease - three year commitment to support Air Services Opportunity Fund ends in 2023.		
Other Expenses	\$633K increase - anticipated increase in fees to Alberta Industrial Heartland due to growth agreement.		
Interprogram	Consistent with inflation increases of related services (recycling and insurance).	Consistent with inflation increases of related services (recycling and insurance).	Consistent with inflation increases of related services (recycling and insurance).
Amortization Expense	Correlates with increases to annual amortization as per capital asset schedule.	Correlates with increases to annual amortization as per capital asset schedule.	Correlates with increases to annual amortization as per capital asset schedule.
<b>Non-Operating Items</b>			
From Reserve	Large decrease in 2024 as reliance on reserve funding is reduced.	Decrease in 2025 as reliance on reserve funding is reduced.	
To Reserve	Forecasted to increase 10% to ensure sufficient funding is available for financial sustainability.	Forecasted to increase 5% to ensure sufficient funding is available for financial sustainability.	Forecasted to increase 16% to ensure sufficient funding is available for financial sustainability.
Loan Funds Repaid			
Long Term Debt Repaid	Correlates with forecasted timing of planned debt.	Correlates with forecasted timing of planned debt.	Correlates with forecasted timing of planned debt.





# 2023 MULTI-YEAR DIVISIONAL BUDGET



## SENIOR ADMINISTRATION AND COUNCIL

- CHIEF COMMISSIONER
- COUNCIL
- INTERGOVERNMENTAL AFFAIRS
- LEGISLATIVE AND LEGAL SERVICES



## SENIOR ADMINISTRATION

Senior Administration develops, implements and administers policies and programs established and approved by Strathcona County Council. The division also supports and advises Council on legislation and municipal operations to help provide the necessary information for quality decision making.

The Chief Commissioner is responsible for bringing Council's strategic plan to life in in the organization and leads the Associate Commissioners as well as Legislative & Legal Services (LLS) department, the Intergovernmental Affairs (IA) branch, and the Town of Bruderheim CAO contract position.

While LLS and IA are primarily focused on the goal of municipal excellence in the strategic plan, Senior Administration is in the position to serve as an integrator of all the goals of the strategic plan. Our collective focus is to strengthen the programs and services offered by all County departments to best serve community needs while balancing good financial and performance stewardship.

Through sound advice and identifying strategic issues and opportunities, Senior Administration aims to bring about collaborative success, leading Strathcona County to increase efficiency and effectiveness and become one of the leading municipalities in Canada.

### FOCUS FOR 2023

We will advance and improve internal and external relationships through:

- Work with our Indigenous partners to implement the County's commitments on the Truth and Reconciliation Commission's Calls to Action
- Integrating the County's Indigenous Advisory Committee's insights into County approaches
- Advocating for the County's priorities regionally, through municipal associations, and provincial and federal decision-makers
- Promoting positive staff engagement and enablement

We will improve the County's governance and accountability processes by:

- Strengthening the Contract Management Program
- Development of further training, templates and tools to enhance and streamline services
- Ensuring equality and effective representation through a Ward Boundary Review
- Supporting Council Advisory Committee structures that actively engage committee members and help further strategic goals
- Monitoring the 2023 provincial election and any legislative changes/impacts to the County



## CHALLENGES

- Altering the ways in which we deliver our internal services as resources are re-allocated to emerging priorities due to fluid circumstances
- Resources to support the maturation and modernization of the Contract Management Program and other key functions (bylaw and policy update, meeting management, legal services)
- Volume and diversity of client department legal needs
- Managing technology changes including corporate-wide and department specific
- Monitor and assess changes to the legislative landscape and its impacts on Strathcona County
- Prepare Council and the organization for the 2023 provincial election with tools to support advocacy opportunities
- Work with our partners to ensure that regional initiatives benefit the citizens of all regional municipalities
- Continue to work with departments and regional partners to actualize hydrogen opportunities
- Improve and mature contract management in the County – enhance value for money through modern practices and procedures
- Capitalize on technology to create efficiencies and increase opportunities for public engagement with continued remote participation
- Further development of systems and tools to streamline services

## OPPORTUNITIES

- Develop new, strong relationships with the new provincial government
- Continue to strengthen relationships with our municipal associations, and support Council and Strathcona County's influence on priority setting and ongoing initiatives

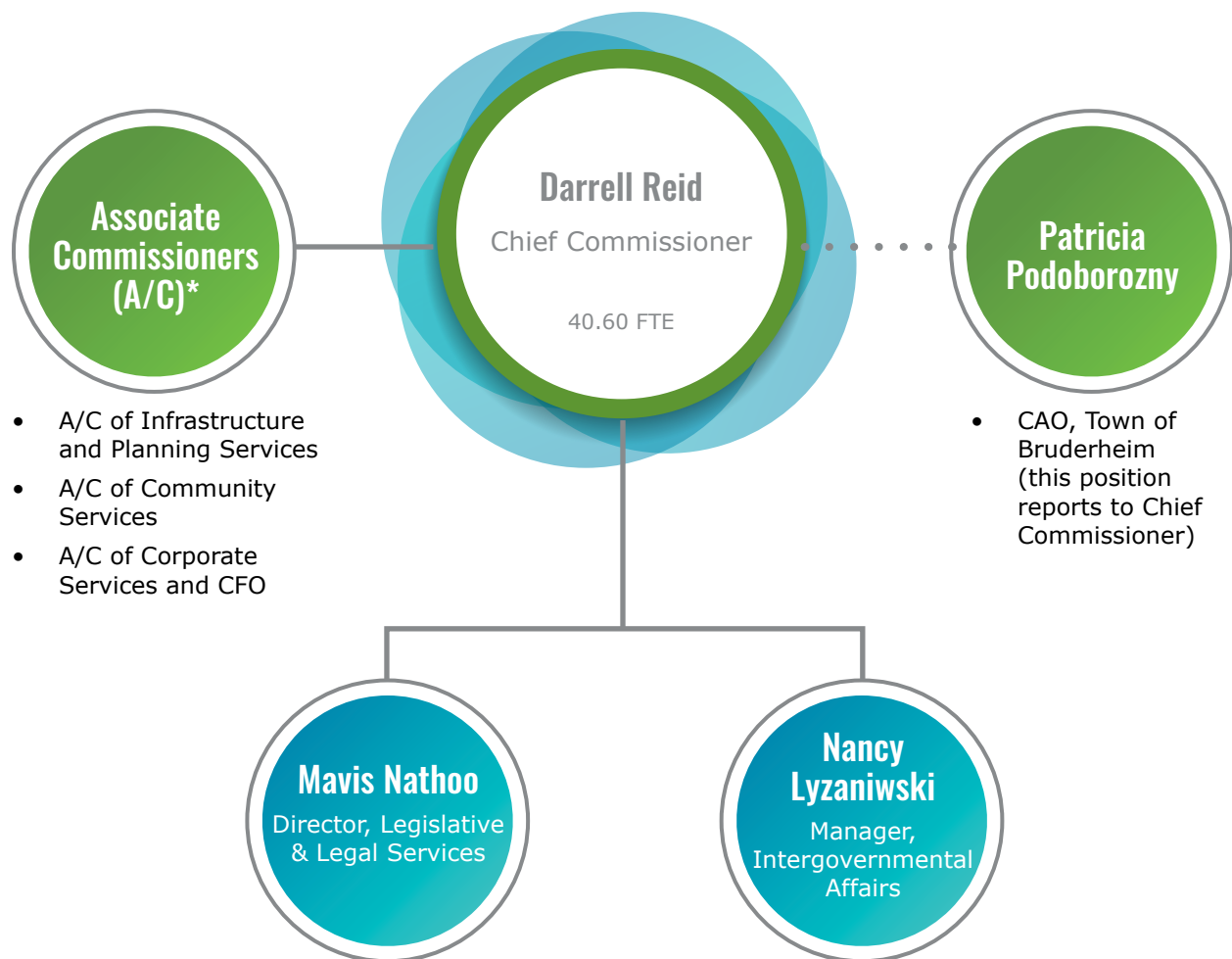
## EFFICIENCIES AND CHANGES TO BUSINESS

- Realigned the Executive Team and leadership team structures to be more effective, collaborative and efficient.



## SENIOR ADMINISTRATION

### ORGANIZATION CHART



\* Refer to respective A/C Division







## TWO YEAR OPERATING BUDGET COMPARISON

### SENIOR ADMINISTRATION

	2023 Recommended Budget	2022 Approved Budget	Variance \$	Variance %
<b>Senior Administration</b>				
<b>Revenue</b>				
User Fees & Charges	126,500	126,500	-	0%
<b>Total Revenue</b>	<b>126,500</b>	<b>126,500</b>	<b>-</b>	<b>0%</b>
<b>Expense</b>				
Salaries & Wages	4,725,431	6,068,291	(1,342,860)	(22%)
Employee Benefits	981,311	1,195,737	(214,426)	(18%)
Training & Development	231,417	292,289	(60,872)	(21%)
Business Expenses	245,545	224,079	21,466	10%
Advertising & Printing	301,108	374,920	(73,812)	(20%)
Professional Services	731,031	833,351	(102,320)	(12%)
Rentals & Leases	1,800	101,800	(100,000)	(98%)
Contracted Services	149,100	231,945	(82,845)	(36%)
Supplies & Materials	69,868	79,651	(9,783)	(12%)
Repairs & Maintenance	150	150	-	0%
Equipment Purchases	16,810	19,788	(2,978)	(15%)
Telecommunications	24,432	42,963	(18,531)	(43%)
Grants & Requisitions	420,000	225,000	195,000	87%
Interprogram	5,200	45,725	(40,525)	(89%)
<b>Total Expense</b>	<b>7,903,203</b>	<b>9,735,689</b>	<b>(1,832,486)</b>	<b>(19%)</b>
<b>Net Revenues/(Expenses)</b>	<b>(7,776,703)</b>	<b>(9,609,189)</b>	<b>1,832,486</b>	<b>(19%)</b>
<b>Non-Operating Items</b>				
From Reserve	45,000	543,089	(498,089)	(92%)
To Reserve	(265,824)	(263,400)	(2,424)	1%
<b>Total Non-Operating Items</b>	<b>(220,824)</b>	<b>279,689</b>	<b>(500,513)</b>	<b>(179%)</b>
<b>Non-Cash Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net Impact For Budget Purposes</b>	<b>\$ (7,997,527)</b>	<b>\$ (9,329,500)</b>	<b>\$ 1,331,973</b>	<b>(14%)</b>

## TWO YEAR OPERATING BUDGET COMPARISON

### SENIOR ADMINISTRATION

#### Revenue

User Fees & Charges

#### Expense

Salaries & Wages	(\$1.3M) decrease - mainly relates to the removal of an Associate Commissioner (A/C) position and the corporate reorganization realigning the other A/C cost centres from Senior Administration to their respective divisions: Community Services, Corporate Services, and Infrastructure and Planning Services. Partially offset by new permanent position added (repurposed dollars from contracted services).
Employee Benefits	(\$214K) decrease - due to the removal of an A/C position and the corporate reorganization realigning the other A/C cost centres from Senior Administration to their respective divisions: Community Services, Corporate Services, and Infrastructure and Planning Services.
Training & Development	(\$61K) decrease - due to the removal of an A/C position and the corporate reorganization realigning the other A/C cost centres from Senior Administration to their respective divisions: Community Services, Corporate Services, and Infrastructure and Planning Services.
Business Expenses	\$21K increase - relates to new Elected Officials car allowance rates which increased the budget by \$62K as well as increased budget for County Staff Events of \$12K. Offset by the removal of an A/C position and the corporate reorganization realigning the other A/C cost centres from Senior Administration to their respective divisions: Community Services, Corporate Services, and Infrastructure and Planning Services.
Advertising & Printing	(\$74K) decrease - mainly attributable to (\$64K) decrease removing of the biannual census related expenses. (\$19K) decrease due to the removal of an A/C position and the corporate reorganization realigning the other A/C cost centres from Senior Administration to their respective divisions: Community Services, Corporate Services, and Infrastructure and Planning Services.
Professional Services	(\$102K) decrease - (\$125K) due to removing the biannual census. Offset by \$20K budget increase for Senior Leadership workshops and \$7K increase to corporate registry and civil search fees.
Rentals & Leases	(\$100K) decrease - due to removing the biannual census.
Contracted Services	(\$83K) decrease - (\$120K) due to repurposing dollars to a new permanent position. Offset by \$40K increase for Ward Boundary Review, which is fully funded from reserve.
Supplies & Materials	(\$10K) decrease - due to the removal of an A/C position and the corporate reorganization realigning the other A/C cost centres from Senior Administration to their respective divisions: Community Services, Corporate Services, and Infrastructure and Planning Services.
Repairs & Maintenance	
Equipment Purchases	
Telecommunications	(\$19K) decrease - (\$8K) due to the removal of an A/C position and the corporate reorganization realigning the other A/C cost centres from Senior Administration to their respective divisions: Community Services, Corporate Services, and Infrastructure and Planning Services.
Grants & Requisitions	\$195K increase - Council Discretionary Funds moved from Fiscal to Elected Officials department budget.
Interprogram	(\$41K) decrease - due to removing the biannual census.
<b>Non-Operating Items</b>	
From Reserve	(\$499K) decrease - (\$538K) remove offsetting reserve funding for the biannual census. \$40K increase to offsetting reserve funding for the Ward Boundary Review.
To Reserve	



# MULTI-YEAR OPERATING BUDGET SUMMARY

## SENIOR ADMINISTRATION

	2023 Recommended Budget	2024 Forecast Budget	2025 Forecast Budget	2026 Forecast Budget
<b>Senior Administration</b>				
<b>Revenue</b>				
User Fees & Charges	126,500	126,500	480,183	126,500
<b>Total Revenue</b>	<b>126,500</b>	<b>126,500</b>	<b>480,183</b>	<b>126,500</b>
<b>Expense</b>				
Salaries & Wages	4,725,431	4,923,819	4,969,481	4,931,845
Employee Benefits	981,311	1,004,974	1,017,456	1,023,898
Training & Development	231,417	234,271	242,654	240,467
Business Expenses	245,545	259,551	251,122	259,565
Advertising & Printing	301,108	364,902	382,227	365,218
Professional Services	731,031	856,794	745,050	858,207
Rentals & Leases	1,800	101,800	131,800	101,800
Contracted Services	149,100	127,800	281,584	129,860
Supplies & Materials	69,868	74,977	109,607	75,088
Repairs & Maintenance	150	150	150	150
Equipment Purchases	16,810	16,810	19,930	16,810
Telecommunications	24,432	32,932	25,004	32,932
Grants & Requisitions	420,000	422,250	424,523	426,818
Interprogram	5,200	45,200	64,480	45,200
<b>Total Expense</b>	<b>7,903,203</b>	<b>8,466,230</b>	<b>8,665,068</b>	<b>8,507,858</b>
<b>Net Revenues/(Expenses)</b>	<b>(7,776,703)</b>	<b>(8,339,730)</b>	<b>(8,184,885)</b>	<b>(8,381,358)</b>
<b>Non-Operating Items</b>				
From Reserve	45,000	556,417	376,694	556,417
To Reserve	(265,824)	(268,272)	(270,745)	(270,745)
<b>Total Non-Operating Items</b>	<b>(220,824)</b>	<b>288,145</b>	<b>105,949</b>	<b>285,672</b>
<b>Non-Cash Adjustment</b>				
	-	-	-	-
<b>Net Impact For Budget Purposes</b>	<b>\$ (7,997,527)</b>	<b>\$ (8,051,585)</b>	<b>\$ (8,078,936)</b>	<b>\$ (8,095,686)</b>

# MULTI-YEAR OPERATING BUDGET SUMMARY

## SENIOR ADMINISTRATION

	Major Changes from 2023 to 2024	Major Changes from 2024 to 2025	Major Changes from 2025 to 2026
<b>Revenue</b>			
User Fees & Charges		\$354K increase - 2025 is an election year, includes funding from school boards for cost of conducting applicable Trustee elections which offsets increased 2025 election expenses.	(\$354K) decrease - due to prior year being an election year.
<b>Expense</b>			
Salaries & Wages	\$198K increase - 2024 is a Census year, increase due to costs to administer the Census.	\$46K increase - due to prior year being a census year and 2025 being an election year.	(\$38K) decrease - due to prior year being an election year and 2026 being a census year.
Employee Benefits	\$24K increase - due to 2024 being a census year.	\$12K increase - due to prior year being a census year and 2025 being an election year.	
Training & Development		\$8K increase - due to 2025 being an election year.	
Business Expenses			
Advertising & Printing	\$64K increase - due to 2024 being a census year.	\$17K increase - due to 2025 being an election year.	(\$17K) decrease - due to prior year being an election year.
Professional Services	\$126K increase - due to 2024 being a census year.	(\$112K) decrease - due to prior year being a census year.	\$113K increase - 2026 is a Census year, increase due to costs to administer the Census.
Rentals & Leases	\$100K increase - due to 2024 being a census year.	\$30K increase - due to prior year being a census year and 2025 being an election year.	(\$30K) decrease - due to prior year being an election year and 2026 being a census year.
Contracted Services		\$154K increase - due to 2025 being an election year.	(\$152K) decrease - due to prior year being an election year.
Supplies & Materials		\$35K increase - due to 2025 being an election year.	(\$35K) decrease - due to prior year being an election year.
Repairs & Maintenance			
Equipment Purchases			
Telecommunications			
Grants & Requisitions			
Interprogram	\$40K increase - due to 2024 being a census year.	\$19K increase - due to prior year being a census year and 2025 being an election year.	(\$20K) decrease - due to prior year being an election year and 2026 being a census year.
<b>Non-Operating Items</b>			
From Reserve	\$511K increase - 2024 is a Census year and includes reserve funding to offset the cost of the Census.	(\$180K) decrease - 2025 is an Election year and includes reserve funding to offset the cost of the Election. Net decrease as the election reserve transfer is offset by prior year census reserve transfer.	\$180K increase - 2026 is a Census year and includes reserve funding to offset the cost of the Census. Offset by prior year election reserve transfer.
To Reserve			



## COUNCIL

Strathcona County's elected officials are stewards of the County's strategic plan, the document that guides the Corporate Business Plan. Engaged citizens contribute their aspirations for the future on an ongoing basis. It is Council's responsibility to guide the community in realizing a shared vision of becoming Canada's most livable community. With the voices of citizens setting direction for the programs and services that meet the needs of the community, elected officials establish priorities to execute the critical functions of County government.

Roles and obligations are set out in the Municipal Government Act and other legislation. It is Council's role to govern and plan for sustained success. Elected officials provide leadership and direction to administration in the review and approval of policies and programs that benefit residents, businesses and industry.

To facilitate the decision-making process and to inform the organization on regional issues, concerns and trends, Councillors are members on a number of external committees, boards and commissions. External representation ensures that the well-being and interests of the municipality as a whole are considered, represented, and promoted now and into the future.





## TWO YEAR OPERATING BUDGET COMPARISON

### COUNCIL

	2023 Recommended Budget	2022 Approved Budget	Variance \$	Variance %
<b>Council</b>				
<b>Expense</b>				
Salaries & Wages	888,366	883,999	4,367	0%
Employee Benefits	151,635	172,410	(20,775)	(12%)
Training & Development	79,400	78,300	1,100	1%
Business Expenses	123,807	61,730	62,077	101%
Advertising & Printing	133,475	133,475	-	0%
Contracted Services	-	-	-	0%
Supplies & Materials	5,700	5,700	-	0%
Repairs & Maintenance	-	-	-	0%
Equipment Purchases	1,000	1,000	-	0%
Telecommunications	7,401	7,401	-	0%
Grants & Requisitions	195,000	-	195,000	100%
<b>Total Expense</b>	<b>1,585,784</b>	<b>1,344,015</b>	<b>241,769</b>	<b>18%</b>
<b>Net Revenues/(Expenses)</b>	<b>1,585,784</b>	<b>1,344,015</b>	<b>241,769</b>	<b>18%</b>
<b>Non-Operating Items</b>				
From Reserve	-	-	-	0%
<b>Total Non-Operating Items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Non-Cash Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net Impact For Budget Purposes</b>	<b>\$ (1,585,784)</b>	<b>\$ (1,344,015)</b>	<b>\$ (241,769)</b>	<b>18%</b>

## TWO YEAR OPERATING BUDGET COMPARISON

### COUNCIL

#### Expense

Salaries & Wages	\$4K increase - salary and transition allowance updated to new pay rate (1% increase effective July 1, 2022 applied to a full year for 2023).
Employee Benefits	(\$21K) decrease - benefits adjusted for new County rates and each Elected Official's specific benefit selections (during the election year standard benefit averages were used).
Training & Development	\$1K increase - Chartered Professional Accountant (CPA) dues added for Ward 3.
Business Expenses	\$62K increase - relates to new car allowances (Urban Wards - \$750/month; Mayor and Rural Wards \$1,250/month).
Advertising & Printing	
Contracted Services	
Supplies & Materials	
Repairs & Maintenance	
Equipment Purchases	
Telecommunications	
Grants & Requisitions	\$195K increase - Council Discretionary Funds moved from Fiscal to Elected Officials department budget.

#### Non-Operating Items

From Reserve

# MULTI-YEAR OPERATING BUDGET SUMMARY

## COUNCIL

	2023 Recommended Budget	2024 Forecast Budget	2025 Forecast Budget	2026 Forecast Budget
<b>Council</b>				
<b>Expense</b>				
Salaries & Wages	888,366	888,366	888,366	888,366
Employee Benefits	151,635	160,245	169,412	177,364
Training & Development	79,400	81,771	84,211	86,721
Business Expenses	123,807	123,807	123,807	123,807
Advertising & Printing	133,475	133,475	133,475	133,475
Supplies & Materials	5,700	5,700	5,700	5,700
Equipment Purchases	1,000	1,000	1,000	1,000
Telecommunications	7,401	7,401	7,401	7,401
Grants & Requisitions	195,000	195,000	195,000	195,000
<b>Total Expense</b>	<b>1,585,784</b>	<b>1,596,765</b>	<b>1,608,372</b>	<b>1,618,834</b>
<b>Net Revenues/(Expenses)</b>	<b>(1,585,784)</b>	<b>(1,596,765)</b>	<b>(1,608,372)</b>	<b>(1,618,834)</b>
<b>Non-Operating Items</b>				
From Reserve	-	-	-	-
<b>Total Non-Operating Items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-Cash Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Impact For Budget Purposes</b>	<b>\$ (1,585,784)</b>	<b>\$ (1,596,765)</b>	<b>\$ (1,608,372)</b>	<b>\$ (1,618,834)</b>

# MULTI-YEAR OPERATING BUDGET SUMMARY

## COUNCIL

	Major Changes from 2023 to 2024	Major Changes from 2024 to 2025	Major Changes from 2025 to 2026
<b>Expense</b>			
Salaries & Wages			
Employee Benefits	Average of 5.0% inflation forecasted for Employee Benefits over multi-year budget.	Average of 5.0% inflation forecasted for Employee Benefits over multi-year budget.	Average of 5.0% inflation forecasted for Employee Benefits over multi-year budget.
Training & Development	Average of 3.0% inflation forecasted for Training & Development over multi-year budget.	Average of 3.0% inflation forecasted for Training & Development over multi-year budget.	Average of 3.0% inflation forecasted for Training & Development over multi-year budget.
Business Expenses			
Advertising & Printing			
Supplies & Materials			
Equipment Purchases			
Telecommunications			
Grants & Requisitions			
<b>Non-Operating Items</b>			
From Reserve			







# 2023 MULTI-YEAR BUDGET



## STAFFING AND BUSINESS INITIATIVES



# 2023 STAFFING AND BUSINESS INITIATIVES

## CONSOLIDATED

Division	Request Number	Description	FTE	Hours		2023	2024	2025	2026
<b>Staff Increase Requests</b>									
COMM	2023-SIR-331	RPC - Strathcona Wilderness Centre Assistant Outdoor Recreation Programmer (2023)	0.6	-	Full Cost Savings/Funding Impact	\$ 12,371 (12,371)	\$ 12,605 (12,605)	\$ 12,605 (12,605)	\$ 12,605 (12,605)
COMM	2023-SIR-332	RPC - Greenskeeper (2023)	1.0	-	Full Cost Savings/Funding Impact	16,081 (16,081)	16,149 (16,149)	16,149 (16,149)	16,149 (16,149)
COMM	2023-SIR-333	RPC - Contracted Instructor Reclassification Phase III (2023)	-	2,187	Full Cost Savings/Funding Impact	7,291 (7,291)	7,315 (7,315)	7,315 (7,315)	7,315 (7,315)
CORP	2023-SIR-316	HR - Financial and Business Analyst (2023)	0.1	-	Full Cost Savings/Funding Impact	12,744 (12,744)	12,778 (12,778)	12,778 (12,778)	12,778 (12,778)
CORP	2023-SIR-317	FLT - Fleet Services Apprentice Technician (2023)	1.0	-	Full Cost Savings/Funding Impact	62,996 (62,996)	80,361 (80,361)	98,190 (98,190)	110,033 (110,033)
<b>Staff Increase Requests Total</b>			<b>2.7</b>	<b>2,187</b>		-	-	-	-
<b>Initiatives</b>									
IPS	2023-INIT-171	TPE - South of Local Employment Area (LEA) - Highway 21 to Range Road 222 and Township Road 530 to LEA boundary - Functional Planning Study (2023)	-	-	Full Cost Savings/Funding Impact	228,300 (228,300)	278,300 (278,300)	-	-
IPS	2023-INIT-216	TPE - Heartland Development Recovery, Roadway Requirements for Maintenance and New Construction (2023)	-	-	Full Cost Savings/Funding Impact	75,000 (75,000)	75,000 (75,000)	75,000 (75,000)	-
IPS	2023-INIT-218	TPE - Light Detection and Ranging (LIDAR) Data Acquisition (2023)	-	-	Full Cost Savings/Funding Impact	100,000 -	100,000 -	100,000 -	350,000 (250,000)
IPS	2023-INIT-220	PDS - Community Conversation on Redevelopment and Revitalization (2023)	-	-	Full Cost Savings/Funding Impact	10,000 (10,000)	125,000 -	15,000 -	-
IPS	2023-INIT-221	PDS - Climate Resiliency Plan (2023)	-	-	Full Cost Savings/Funding Impact	80,000 (80,000)	-	-	-
CORP	2023-INIT-223	FSS - Corporate-wide LEAN Process (2023)	-	-	Full Cost Savings/Funding Impact	50,000 (50,000)	-	-	-
UT	2023-INIT-219	UT - Sherwood Park Stormwater Model Update (2023)	-	-	Full Cost Savings/Funding Impact	250,000 (250,000)	-	-	-
<b>Initiatives Total</b>			<b>-</b>	<b>-</b>		<b>100,000</b>	<b>225,000</b>	<b>115,000</b>	<b>100,000</b>
<b>Operating Impacts of Capital</b>									
IPS	2023-OPS-48	AUTO - 1411 - TPE - Annual Project - Bridge Replacement Project (2023)	-	-	Full Cost Savings/Funding Impact	27,500 -	-	-	-
<b>Operating Impacts Total</b>			<b>-</b>	<b>-</b>		<b>27,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>			<b>2.7</b>	<b>2,187</b>		<b>\$ 127,500</b>	<b>\$ 225,000</b>	<b>\$ 115,000</b>	<b>\$ 100,000</b>

MULTI-YEAR  
**2023 BUDGET**

**2023-2027  
CAPITAL**







## 2023-2027 CAPITAL

Capital projects transform and sustain Strathcona County, bringing to life the progressive vision Council holds for our community. Investments in infrastructure, such as facilities, parks, vehicles, roads and water lines, are the backbone of every community. It is critical to rethink, revitalize and preserve our capital assets in order to meet community priorities, accommodate a vigorous and resilient economy, and continue to provide the essential services residents rely on each day for health, safety and enjoyment. Capital is the means by which we provide services to the community. For example, in order to provide recreation services, we require recreation facilities; in order to provide transportation services, we require roads and buses. Strathcona County's future potential is tied to the health of our capital assets.

The 2023 Multi-year Recommended Capital Budget provides clear linkages with Council's strategic plan and informs the corporate business plan and department business plans. The County plans capital from a multi-year perspective, with evidence-based decision-making.

### FOCUS FOR 2023

- Planned, routine maintenance and lifecycle repairs
- One-time rehabilitations and/or replacements
- Planning and design of future assets

### CHALLENGES

- Balancing capital needs for today and the future
- Accommodating for growth in core service infrastructure
- Investing in infrastructure for community growth
- Reduced annual provincial grant allocation
- Protecting and replenishing our reserves in a challenging economic environment

## FUNDING

Building a responsible capital budget involves allocating resources to meet both today's needs and the requirements for long-term financial sustainability. A number of factors must be examined in terms of capital projects—the pressures of infrastructure maintenance, growth and new capital projects must be balanced against the impacts on future operating budgets, staff resources and available funding. Budget decisions are considered in the context of five-year forecasts and reflect sound budget decisions that consider multi-year funding sources and long-term capital needs and impacts. This multi-year approach is tied strongly to financial sustainability, as we must have a clearer understanding of what our decisions related to capital mean for us today and what it might mean for the County's future state, while considering potential opportunities and risks on the horizon.

The capital projects are funded in the following ways:

**Annual Program Funding**—specific, designated reserves have been built over time to ensure secure, sustainable funding for annual programs. These are funded through the Operating Budget.

**Developer Levy Funding**—eligible capital projects may be funded, in whole or in part, by specific developer levy accounts. As per policy SER-009-044, the County will front end leviable underground utility infrastructure and its appurtenances.

**Grant Funding**—eligible projects may be funded from Federal and Provincial grants. Grant funds are used prior to municipal funding sources, except when in relation to Annual Programs, which require continued and sustained funding.

**Reserve Funding**—municipal reserves provide the most flexibility in funding capital projects. All other funding options must be explored for availability and eligibility prior to using this funding source.

**Debenture Financing**—debenture financing is not a funding source; instead, it is a financing vehicle to be paid off by various sources, such as developer levy payments, through residential taxes, or utility rates. Strategic goals, political alignment and generational equity are all factors in selecting appropriate capital projects to be financed through debentures.

**Unfunded**—available capital funding typically does not align with capital need; it is not uncommon for needs to exceed the current projected financial capacity. The capital plan is intended to incorporate high priority capital needs for Council awareness, but as of the current budget, a funding solution has not yet been determined and will need to be addressed in future budgets.



## 2023-2027 CAPITAL

### OTHER CONSIDERATIONS

Funding is allocated in such a way that sources with the most restrictive conditions are used first. For example, government grants restricted to a specific type of project are used to fund those projects ahead of other more generic funding sources.

**Generational Equity** — for projects that create long-term benefits for the community, financing vehicles such as debentures or residential taxes may be used to pay the debt over the lifespan of the asset.

### ANNUAL PROGRAM PHILOSOPHY

Annual rehabilitation and replacement programs are used to identify capital assets that require funding and attention. To ensure a sustainable future, the first capital consideration is the maintenance of existing assets. It is imperative to continue with the renewal cycles and annual maintenance based on periodic asset reviews to maintain service levels in the long term and protect the County's investments. These programs are supported each year by specific, dedicated reserves that have been built over time to provide secure, sustainable funding. For example, the Annual Facility Capital Lifecycle Program guides the maintenance and planning for facilities to ensure that the value of buildings to the community is protected over the long-term. Other examples include the Annual Parks Infrastructure Replacement Program and the Annual Rural Road Rehab Program.





### 2023-2027 CAPITAL LANDSCAPE

As we look at our long-term capital forecast, there are several factors that drive capital planning. First and foremost, the maintenance and preservation of our existing capital assets is paramount to a fiscally sustainable future for the County, and of the \$961M of forecasted capital in the ten-year window, \$632M (66%) of the forecast is dedicated to the maintenance, rehabilitation, and revitalization of County infrastructure.

Second, the County recognizes that capital infrastructure must also keep pace with a growing community, and that new assets are required to deliver services to our residents. To that end, the County is also identifying an additional \$329M (34%) of new service driven capital.

Lastly, a large part of the capital planning process acknowledges that new County assets can be difficult to plan, as determining the timing of the need can often depend on factors that are out the County's control. Events that might "trigger" the need for a capital project could include a new residential development requiring County constructed water infrastructure, a County built access road to attract industrial investment in the Heartland, or a new facility to respond to population growth. There is \$855M of triggered capital identified that cannot be definitively planned for at this time but awareness if required.

Triggered capital needs have been sorted geographically as follows:

- Ardrossan - \$50M
- Cambrian / North of Yellowhead - \$149M
- Bremner - \$224M
- Urban Service Area - \$216M
- Heartland - \$113M
- Rural - \$100M



## 2023-2032 CAPITAL PLAN SUMMARY

(NON CASH FLOW)

	2023	2024	2025	2026	2027	2028 - 2032	Total
Annual Programs	49,396,560	52,965,465	59,551,424	52,925,667	52,296,084	277,907,206	545,042,406
Growth	9,066,260	7,700,000	111,000,000	850,000	34,450,000	133,600,520	296,666,780
Rehab/Replacement	5,243,600	4,061,139	3,000,000	20,400,000	1,250,000	38,575,199	72,529,938
Suggested Annual	-	2,560,000	2,800,000	2,940,000	3,100,000	3,400,000	14,800,000
Value Added	50,000	-	-	3,000,000	-	29,290,000	32,340,000
Grand Total	<b>63,756,420</b>	<b>67,286,604</b>	<b>176,351,424</b>	<b>80,115,667</b>	<b>91,096,084</b>	<b>482,772,925</b>	<b>961,379,124</b>

## 2023-2027 CAPITAL PLAN BY ASSET CATEGORY - SUMMARY

(NON CASH FLOW)

	2023	2024	2025	2026	2027	Total
<b>Buildings</b>						
Buildings Annual Program	3,726,000	4,393,000	3,611,000	3,623,000	3,635,000	18,988,000
Buildings Growth	-	-	67,000,000	-	19,550,000	86,550,000
Buildings Rehab/Replacement	3,000,000	3,000,000	-	19,400,000	250,000	25,650,000
Buildings Value Added	-	-	-	3,000,000	-	3,000,000
<b>Total: Buildings</b>	<b>6,726,000</b>	<b>7,393,000</b>	<b>70,611,000</b>	<b>26,023,000</b>	<b>23,435,000</b>	<b>134,188,000</b>
<b>Electronic Hardware/Software</b>						
Electronic Hardware/Software Annual Program	1,620,501	2,116,943	2,699,434	1,335,508	2,273,865	10,046,251
<b>Total: Electronic Hardware/Software</b>	<b>1,620,501</b>	<b>2,116,943</b>	<b>2,699,434</b>	<b>1,335,508</b>	<b>2,273,865</b>	<b>10,046,251</b>
<b>Land Development</b>						
Land Development Growth	350,000	350,000	-	-	-	700,000
<b>Total: Land Development</b>	<b>350,000</b>	<b>350,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>700,000</b>
<b>Machinery &amp; Equipment</b>						
Machinery & Equipment Annual Program	2,009,759	2,979,759	3,159,759	2,929,759	3,084,759	14,163,795
Machinery & Equipment Growth	320,000	-	-	-	-	320,000
Machinery & Equipment Rehab/Replacement	85,000	11,139	-	-	-	96,139
Machinery & Equipment Value Added	50,000	-	-	-	-	50,000
<b>Total: Machinery &amp; Equipment</b>	<b>2,464,759</b>	<b>2,990,898</b>	<b>3,159,759</b>	<b>2,929,759</b>	<b>3,084,759</b>	<b>14,629,934</b>
<b>Parks &amp; Open Space Development</b>						
Parks & Open Space Development Annual Program	1,200,000	925,000	925,000	925,000	925,000	4,900,000
Parks & Open Space Development Growth	826,260	-	-	-	-	826,260
Parks & Open Space Development Rehab/Replacement	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
<b>Total: Parks &amp; Open Space Development</b>	<b>3,026,260</b>	<b>1,925,000</b>	<b>1,925,000</b>	<b>1,925,000</b>	<b>1,925,000</b>	<b>10,726,260</b>
<b>Roadway Infrastructure</b>						
Roadway Infrastructure Annual Program	31,835,900	32,327,900	34,850,900	32,547,400	32,964,400	164,526,500
Roadway Infrastructure Growth	5,570,000	3,000,000	6,000,000	850,000	14,900,000	30,320,000
Roadway Infrastructure Rehab/Replacement	658,600	-	-	-	-	658,600
Roadway Infrastructure Suggested Annual Program	-	2,560,000	2,800,000	2,940,000	3,100,000	11,400,000
<b>Total: Roadway Infrastructure</b>	<b>38,064,500</b>	<b>37,887,900</b>	<b>43,650,900</b>	<b>36,337,400</b>	<b>50,964,400</b>	<b>206,905,100</b>

## 2023-2027 CAPITAL PLAN BY ASSET CATEGORY - SUMMARY

(NON CASH FLOW)

	2023	2024	2025	2026	2027	Total
Utilities						
Utilities Infrastructure Annual Program	1,321,000	1,360,200	1,218,367	1,302,615	1,378,170	6,580,352
Utilities Infrastructure Growth	2,000,000	4,350,000	38,000,000	-	-	44,350,000
Utilities Infrastructure Rehab/Replacement	-	-	2,000,000	-	-	2,000,000
Total: Utilities	<b>3,321,000</b>	<b>5,710,200</b>	<b>41,218,367</b>	<b>1,302,615</b>	<b>1,378,170</b>	<b>52,930,352</b>
Vehicles						
Vehicles Annual Program	7,683,400	8,862,663	13,086,964	10,262,385	8,034,890	47,930,302
Vehicles Rehab/Replacement	500,000	50,000	-	-	-	550,000
Total: Vehicles	<b>8,183,400</b>	<b>8,912,663</b>	<b>13,086,964</b>	<b>10,262,385</b>	<b>8,034,890</b>	<b>48,480,302</b>
GRAND TOTAL	<b>63,756,420</b>	<b>67,286,604</b>	<b>176,351,424</b>	<b>80,115,667</b>	<b>91,096,084</b>	<b>478,606,199</b>

## 2023-2027 CAPITAL PLAN BY ASSET CATEGORY - DETAIL

### (NON CASH FLOW)

	2023	2024	2025	2026	2027	Total
<b>Buildings</b>						
<b>Buildings Annual Program</b>						
FAC - Annual Program - Facility Capital Lifecycle (2023 - 2027)	3,000,000	3,800,000	3,000,000	3,000,000	3,000,000	15,800,000
TAS - Annual Program - Parking Lot Rehab (2023 - 2027)	726,000	593,000	611,000	623,000	635,000	3,188,000
<b>Total: Buildings Annual Program</b>	<b>3,726,000</b>	<b>4,393,000</b>	<b>3,611,000</b>	<b>3,623,000</b>	<b>3,635,000</b>	<b>18,988,000</b>
<b>Buildings Growth</b>						
AUTO - 2014 - RPC - Indoor Fieldhouse - Construction (2025)	-	-	65,000,000	-	-	65,000,000
AUTO - 2116 - SCES - Emergency Services Station Cambrian Crossing - Design & Planning (2025)	-	-	2,000,000	-	-	2,000,000
00112 - SCES - Emergency Services Station Cambrian Crossing - Construction (2027)	-	-	-	-	19,550,000	19,550,000
<b>Total: Buildings Growth</b>	<b>-</b>	<b>-</b>	<b>67,000,000</b>	<b>-</b>	<b>19,550,000</b>	<b>86,550,000</b>
<b>Buildings Rehab/Replacement</b>						
AUTO - 2186 - RPC - Ardrossan Curling Rink Replacement (2023)	3,000,000	-	-	-	-	3,000,000
AUTO - 1210 - RPC - Sherwood Park Arena & Sports Centre Revitalization - Design (2024)	-	3,000,000	-	-	-	3,000,000
AUTO - 796 - RPC - Sherwood Park Arena & Sports Centre Revitalization - Construction (2026)	-	-	-	19,400,000	-	19,400,000
AUTO - 2187 - RPC - Broadmoor Complex Maintenance Building (2027)	-	-	-	-	250,000	250,000
<b>Total: Buildings Rehab/Replacement</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>-</b>	<b>19,400,000</b>	<b>250,000</b>	<b>25,650,000</b>
<b>Buildings Value Added</b>						
AUTO - 2188 - RPC - Infrastructure - Design - Strathcona Olympiette Center (2026)	-	-	-	3,000,000	-	3,000,000
<b>Total: Buildings Value Added</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,000,000</b>	<b>-</b>	<b>3,000,000</b>
<b>Total: Buildings</b>	<b>6,726,000</b>	<b>7,393,000</b>	<b>70,611,000</b>	<b>26,023,000</b>	<b>23,435,000</b>	<b>134,188,000</b>
<b>Electronic Hardware/Software</b>						
<b>Electronic Hardware/Software Annual Program</b>						
ITS - Annual Program - Corporate Infrastructure Replacement (2023 - 2027)	1,508,892	1,986,256	2,592,464	1,207,161	2,168,702	9,463,475
LIB - Annual Program - IT Infrastructure Replacement (2023 - 2027)	71,609	90,687	66,970	88,347	65,163	382,776
UT - Annual Program - IT Infrastructure Replacement - Utilities (2023 - 2027)	40,000	40,000	40,000	40,000	40,000	200,000
<b>Total: Electronic Hardware/Software Annual Program</b>	<b>1,620,501</b>	<b>2,116,943</b>	<b>2,699,434</b>	<b>1,335,508</b>	<b>2,273,865</b>	<b>10,046,251</b>
<b>Total: Electronic Hardware/Software</b>	<b>1,620,501</b>	<b>2,116,943</b>	<b>2,699,434</b>	<b>1,335,508</b>	<b>2,273,865</b>	<b>10,046,251</b>



## 2023-2027 CAPITAL PLAN BY ASSET CATEGORY - DETAIL

### (NON CASH FLOW)

	2023	2024	2025	2026	2027	Total
Land Development						
Land Development Growth						
AUTO - 2215 - PDS - Wetlands Replacement Program (2023)	350,000	-	-	-	-	350,000
AUTO - 2216 - PDS - Wetlands Replacement Program (2024)	-	350,000	-	-	-	350,000
<b>Total: Land Development Growth</b>	<b>350,000</b>	<b>350,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>700,000</b>
<b>Total: Land Development</b>	<b>350,000</b>	<b>350,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>700,000</b>
Machinery & Equipment						
Machinery & Equipment Annual Program						
RPC - Annual Program - Recreation Equipment (2023 - 2027)	385,000	710,000	840,000	770,000	840,000	3,545,000
SCES - Annual Program - Equipment Replacement (2023 - 2027)	80,000	125,000	175,000	15,000	100,000	495,000
LIB - Annual Program - Library Collection Replacement (2023 - 2027)	544,759	544,759	544,759	544,759	544,759	2,723,795
UT - Annual Program - Water Meter / Radio Frequency (2023 - 2027)	1,000,000	1,600,000	1,600,000	1,600,000	1,600,000	7,400,000
<b>Total: Machinery &amp; Equipment Annual Program</b>	<b>2,009,759</b>	<b>2,979,759</b>	<b>3,159,759</b>	<b>2,929,759</b>	<b>3,084,759</b>	<b>14,163,795</b>
Machinery & Equipment Growth						
00278 - TAS - Sidewalk & Trail Clearing Machines - 2 Units (2023)	320,000	-	-	-	-	320,000
<b>Total: Machinery &amp; Equipment Growth</b>	<b>320,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>320,000</b>
Machinery & Equipment Rehab/Replacement						
AUTO - 2094 - TAS - Herbicide Sprayer Replacement (2023)	20,000	-	-	-	-	20,000
AUTO - 1462 - LIB - Replace Radio Frequency Identification Equipment (2023)	50,000	-	-	-	-	50,000
AUTO - 1853 - LIB - Purchase Study Pod (2023)	15,000	-	-	-	-	15,000
AUTO - 1463 - LIB - Replace Book Return Bin (2024)	-	11,139	-	-	-	11,139
<b>Total: Machinery &amp; Equipment Rehab/Replacement</b>	<b>85,000</b>	<b>11,139</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>96,139</b>
Machinery & Equipment Value Added						
AUTO - 2009 - TAS - Livestock Emergency Response Equipment (2023)	50,000	-	-	-	-	50,000
<b>Total: Machinery &amp; Equipment Value Added</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>
<b>Total: Machinery &amp; Equipment</b>	<b>2,464,759</b>	<b>2,990,898</b>	<b>3,159,759</b>	<b>2,929,759</b>	<b>3,084,759</b>	<b>14,629,934</b>

## 2023-2027 CAPITAL PLAN BY ASSET CATEGORY - DETAIL

### (NON CASH FLOW)

	2023	2024	2025	2026	2027	Total
Parks & Open Space Development						
Parks & Open Space Development Annual Program						
RPC - Annual Program - Parks Infrastructure Lifecycle (2023 - 2027)	1,200,000	925,000	925,000	925,000	925,000	4,900,000
Total: Parks & Open Space Development Annual Program	1,200,000	925,000	925,000	925,000	925,000	4,900,000
Parks & Open Space Development Growth						
AUTO - 2185 - RPC - Centennial Park Facility (2023)	826,260	-	-	-	-	826,260
Total: Parks & Open Space Development Growth	826,260	-	-	-	-	826,260
Parks & Open Space Development Rehab/Replacement						
RPC - Open Space Planning (2023 - 2027)	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Total: Parks & Open Space Development Rehab/Replacement	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Total: Parks & Open Space Development	<b>3,026,260</b>	<b>1,925,000</b>	<b>1,925,000</b>	<b>1,925,000</b>	<b>1,925,000</b>	<b>10,726,260</b>
Roadway Infrastructure						
Roadway Infrastructure Annual Program						
TAS - Annual Program - Urban Roads Rehab (2023 - 2027)	14,850,000	15,296,000	15,755,000	16,070,000	16,391,000	78,362,000
TAS - Annual Program - Asphalt Trail Rehab (2023 - 2027)	193,000	199,000	205,000	209,000	213,000	1,019,000
TAS - Annual Program - Rural Road Rehab (2023 - 2027)	11,550,000	11,897,000	12,254,000	12,499,000	12,749,000	60,949,000
TPE - Annual Program - Traffic & Pedestrian Safety Improvements (2023 - 2027)	600,000	600,000	600,000	600,000	600,000	3,000,000
TPE - Annual Program - Traffic Signal / Intersection Replacements (2023 - 2027)	830,400	830,400	830,400	830,400	830,400	4,152,000
TPE - Annual Program - Bridge Replacement (2023 - 2027)	2,344,500	2,442,500	4,299,500	1,432,000	1,520,000	12,038,500
TPE - Annual Program - Sidewalk Missing Links (2023 - 2027)	1,000,000	595,000	595,000	595,000	595,000	3,380,000
SCT - Annual Program - Bus Pad Additions (2023 - 2027)	468,000	468,000	312,000	312,000	66,000	1,626,000
Total: Roadway Infrastructure Annual Program	31,835,900	32,327,900	34,850,900	32,547,400	32,964,400	164,526,500

## 2023-2027 CAPITAL PLAN BY ASSET CATEGORY - DETAIL

(NON CASH FLOW)

	2023	2024	2025	2026	2027	Total
<b>Roadway Infrastructure Growth</b>						
00124 - TPE-WYE - Range Road 232, Wye Road to Estate Drive - Design, Land and Utilities (2023)	1,120,000	-	-	-	-	1,120,000
AUTO - 872 - TPE-WYE- Range Road 232, Wye Road to Estate Drive - Construction and Final Lift (2027)	-	-	-	-	4,380,000	4,380,000
AUTO - 1021 - TPE-SHP- Sherwood Drive Roundabout - Design, Land and Utilities (2023)	400,000	-	-	-	-	400,000
AUTO - 1022 - TPE-SHP- Sherwood Drive Roundabout - Construction (2025)	-	-	6,000,000	-	-	6,000,000
AUTO - 1160 - TPE - WYE- Range Road 231, Wye Road to Hillshire Boulevard - Design, Land and Utilities (2023)	1,050,000	-	-	-	-	1,050,000
AUTO - 1159 - TPE - WYE - Range Road 231, Wye Road to Hillshire Boulevard - Construction (2027)	-	-	-	-	5,520,000	5,520,000
AUTO - 1904 - TPE - WYE - Range Road 233, Ash Street to Balmoral Way - Land (2023)	3,000,000	-	-	-	-	3,000,000
AUTO - 870 - TPE - WYE - Range Road 233, Ash Street to Balmoral Way - Construction and Utilities (2027)	-	-	-	-	5,000,000	5,000,000
AUTO - 2053 - TPE - SHP - Sherwood Drive, Granada Boulevard Intersection Improvements - Land, Utilities and Construction (2024)	-	3,000,000	-	-	-	3,000,000
AUTO - 1724 - TPE - RUR - Township Road 530 and Range Road 222 Intersection Improvements - Design, Land and Utilities (2026)	-	-	-	850,000	-	850,000
<b>Total: Roadway Infrastructure Growth</b>	<b>5,570,000</b>	<b>3,000,000</b>	<b>6,000,000</b>	<b>850,000</b>	<b>14,900,000</b>	<b>30,320,000</b>
<b>Roadway Infrastructure Rehab/Replacement</b>						
AUTO - 2255 - TPE - Accessible Parking Spaces (2023)	658,600	-	-	-	-	658,600
<b>Total: Roadway Infrastructure Rehab/Replacement</b>	<b>658,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>658,600</b>
<b>Roadway Infrastructure Suggested Annual Program</b>						
TAS - Suggested Annual Program - Class II Improvements (2024 - 2027)	-	2,560,000	2,800,000	2,940,000	3,100,000	11,400,000
<b>Total: Roadway Infrastructure Suggested Annual Program</b>	<b>-</b>	<b>2,560,000</b>	<b>2,800,000</b>	<b>2,940,000</b>	<b>3,100,000</b>	<b>11,400,000</b>
<b>Total: Roadway Infrastructure</b>	<b>38,064,500</b>	<b>37,887,900</b>	<b>43,650,900</b>	<b>36,337,400</b>	<b>50,964,400</b>	<b>206,905,100</b>

## 2023-2027 CAPITAL PLAN BY ASSET CATEGORY - DETAIL

### (NON CASH FLOW)

	2023	2024	2025	2026	2027	Total
Utilities						
Utilities Infrastructure Annual Program						
UT - Annual Program - Rollout Carts (2023 - 2027)	221,000	260,200	318,367	402,615	478,170	1,680,352
UT - Annual Program - Hydrant / Valve Replacement (2023 - 2027)	500,000	500,000	500,000	500,000	500,000	2,500,000
UT - Annual Program - Infrastructure Renewal - Utilities Lifecycle Management (2023 - 2027)	600,000	600,000	400,000	400,000	400,000	2,400,000
Total: Utilities Infrastructure Annual Program	1,321,000	1,360,200	1,218,367	1,302,615	1,378,170	6,580,352
Utilities Infrastructure Growth						
AUTO - 2236 - UT - Centre in the Park Wastewater Design (2023)	2,000,000	-	-	-	-	2,000,000
AUTO - 2114 - UT - Centre in the Park Wastewater Construction (2025)	-	-	38,000,000	-	-	38,000,000
AUTO - 1909 - UT - Brush & Yardwaste Services Relocation (2024)	-	3,350,000	-	-	-	3,350,000
AUTO - 1911 - UT - Southeast Water Delivery Pressure Optimization (2024)	-	1,000,000	-	-	-	1,000,000
Total: Utilities Infrastructure Growth	2,000,000	4,350,000	38,000,000	-	-	44,350,000
Utilities Infrastructure Rehab/Replacement						
AUTO - 2229 - UT - Sherwood Drive Commercial Truck Fill Replacement (2025)	-	-	2,000,000	-	-	2,000,000
Total: Utilities Infrastructure Rehab/Replacement	-	-	2,000,000	-	-	2,000,000
Total: Utilities	3,321,000	5,710,200	41,218,367	1,302,615	1,378,170	52,930,352
Vehicles						
Vehicles Annual Program						
FLT - Annual Program - Vehicle & Equipment Fleet Replacements (2023 - 2027)	6,202,300	5,984,600	7,576,464	3,740,000	4,569,890	28,073,254
FLT - Annual Program - Transit Replacements (2023 - 2027)	330,000	1,448,338	3,745,000	5,060,000	2,600,000	13,183,338
UT - Annual Program - Utilities Fleet Addition & Replacement (2023 - 2027)	209,600	511,225	958,500	762,385	340,000	2,781,710
FLT - Annual Program - Transit Capital Refurb (2023 - 2027)	691,500	691,500	375,000	375,000	200,000	2,333,000
FLT - Annual Program - Vehicle & Equipment Capital Refurb (2023 - 2027)	250,000	227,000	432,000	325,000	325,000	1,559,000
Total: Vehicles Annual Program	7,683,400	8,862,663	13,086,964	10,262,385	8,034,890	47,930,302
Vehicles Rehab/Replacement						
AUTO - 2184 - RPC - Fleet Addition - Ice Resurfacers (2023)	500,000	-	-	-	-	500,000
AUTO - 1199 - RPC - Strathcona Wilderness Centre Utility Vehicle Replacement (Gator) (2024)	-	50,000	-	-	-	50,000
Total: Vehicles Rehab/Replacement	500,000	50,000	-	-	-	550,000
Total: Vehicles	8,183,400	8,912,663	13,086,964	10,262,385	8,034,890	48,480,302
GRAND TOTAL	63,756,420	67,286,604	176,351,424	80,115,667	91,096,084	478,606,199



## 2023-2027 RECOMMENDED CAPITAL FUNDING PLAN

(NON CASH FLOW)

Funding Source	2023	2024	2025	2026	2027	Total Funding
Tax Levy	-	-	15,250,000	-	-	15,250,000
Reserves						
Municipal	26,135,590	31,179,694	51,802,251	35,757,627	58,752,964	203,628,126
Utilities	4,570,600	4,511,425	5,816,867	3,705,000	3,358,170	21,962,062
Total Reserves	30,706,190	35,691,119	57,619,118	39,462,627	62,111,134	225,590,188
Grants						
Municipal Sustainability Initiative (MSI)	25,410,000	-	-	-	-	25,410,000
Local Government Fiscal Framework (LGFF)	-	13,766,400	56,179,500	14,463,000	-	84,408,900
Canada Community Building Fund (CCBF)	4,810,050	14,232,550	7,000,000	6,000,000	6,000,000	38,042,600
Other	1,455,870	596,535	302,806	302,990	-	2,658,201
Total Grants	31,675,920	28,595,485	63,482,306	20,765,990	6,000,000	150,519,701
Developer Levy	1,374,310	-	-	487,050	3,284,950	5,146,310
User Rates	-	-	38,000,000	-	-	38,000,000
Other	-	-	-	-	150,000	150,000
TOTAL FUNDED	63,756,420	64,286,604	174,351,424	60,715,667	71,546,084	434,656,199
Unfunded	-	3,000,000	2,000,000	19,400,000	19,550,000	43,950,000
GRAND TOTAL - Capital Plan	63,756,420	67,286,604	176,351,424	80,115,667	91,096,084	478,606,199

## 2023 RECOMMENDED CAPITAL FUNDING SUMMARY

### Buildings

#### Buildings Annual Program

AUTO - 1288 - FAC - Annual Program - Facility Capital Lifecycle (2023)

AUTO - 1385 - TAS - Annual Program - Parking Lot Rehab (2023)

#### Total: Buildings Annual Program

#### Buildings Rehab/Replacement

AUTO - 2186 - RPC - Ardrossan Curling Rink Replacement (2023)

#### Total: Buildings Rehab/Replacement

#### Total: Buildings

### Electronic Hardware/Software

#### Electronic Hardware/Software Annual Program

AUTO - 1313 - ITS - Annual Program - Corporate Infrastructure Replacement (2023)

AUTO - 1369 - LIB - Annual Program - IT Infrastructure Replacement (2023)

AUTO - 1590 - UT - Annual Program - IT Infrastructure Replacement - Utilities (2023)

#### Total: Electronic Hardware/Software Annual Program

#### Total: Electronic Hardware/Software

### Land Development

#### Land Development Growth

AUTO - 2215 - PDS - Wetlands Replacement Program (2023)

#### Total: Land Development Growth

#### Total: Land Development

### Machinery & Equipment

#### Machinery & Equipment Annual Program

AUTO - 1194 - RPC - Annual Program - Recreation Equipment (2023)

AUTO - 1249 - SCES - Annual Program - Equipment Replacement (2023)

AUTO - 1364 - LIB - Annual Program - Library Collection Replacement (2023)

AUTO - 1585 - UT - Annual Program - Water Meter / Radio Frequency (2023)

#### Total: Machinery & Equipment Annual Program

#### Machinery & Equipment Growth

00278 - TAS - Sidewalk & Trail Clearing Machines - 2 Units (2023)

#### Total: Machinery & Equipment Growth

#### Machinery & Equipment Rehab/Replacement

AUTO - 1462 - LIB - Replace Radio Frequency Identification Equipment (2023)

AUTO - 1853 - LIB - Purchase Study Pod (2023)

AUTO - 2094 - TAS - Herbicide Sprayer Replacement (2023)

#### Total: Machinery & Equipment Rehab/Replacement

#### Machinery & Equipment Value Added

AUTO - 2009 - TAS - Livestock Emergency Response Equipment (2023)

#### Total: Machinery & Equipment Rehab/Replacement

#### Total: Machinery & Equipment

Total	Tax Levy	Reserve	Grant	Dev. Levy	User Rates
3,000,000	-	3,000,000	-	-	-
726,000	-	726,000	-	-	-
3,726,000	-	3,726,000	-	-	-
3,000,000	-	300,000	2,700,000	-	-
3,000,000	-	300,000	2,700,000	-	-
6,726,000	-	4,026,000	2,700,000	-	-
1,508,892	-	1,508,892	-	-	-
71,609	-	71,609	-	-	-
40,000	-	40,000	-	-	-
1,620,501	-	1,620,501	-	-	-
1,620,501	-	1,620,501	-	-	-
350,000	-	-	350,000	-	-
350,000	-	-	350,000	-	-
350,000	-	-	350,000	-	-
385,000	-	385,000	-	-	-
80,000	-	80,000	-	-	-
544,759	-	544,759	-	-	-
1,000,000	-	1,000,000	-	-	-
2,009,759	-	2,009,759	-	-	-
320,000	-	320,000	-	-	-
320,000	-	320,000	-	-	-
50,000	-	50,000	-	-	-
15,000	-	15,000	-	-	-
20,000	-	20,000	-	-	-
85,000	-	85,000	-	-	-
50,000	-	50,000	-	-	-
50,000	-	50,000	-	-	-
2,464,759	-	2,464,759	-	-	-

## 2023 RECOMMENDED CAPITAL FUNDING SUMMARY

### Program Parks & Open Space Development

#### Parks & Open Space Development Annual Program

AUTO - 1121 - RPC - Annual Program - Parks Infrastructure Lifecycle (2023)

#### Total: Parks & Open Space Development Annual Program

#### Parks & Open Space Development Growth

AUTO - 2185 - RPC - Centennial Park Facility (2023)

#### Total: Parks & Open Space Development Growth

#### Parks & Open Space Development Rehab/Replacement

AUTO - 1272 - RPC - Open Space Planning (2023)

#### Total: Parks & Open Space Development Rehab/Replacement

#### Total: Program Parks & Open Space Development

### Roadway Infrastructure

#### Roadway Infrastructure Annual Program

AUTO - 1375 - TAS - Annual Program - Urban Roads Rehab (2023)

AUTO - 1380 - TAS - Annual Program - Asphalt Trail Rehab (2023)

AUTO - 1395 - TAS - Annual Program - Rural Road Rehab (2023)

AUTO - 1401 - TPE - Annual Program - Traffic & Pedestrian Safety Improvements (2023)

AUTO - 1406 - TPE - Annual Program - Traffic Signal / Intersection Replacements (2023)

AUTO - 1411 - TPE - Annual Program - Bridge Replacement (2023)

AUTO - 1416 - TPE - Annual Program - Sidewalk Missing Links (2023)

AUTO - 2149 - SCT - Annual Program - Bus Pad Additions (2023)

#### Total: Roadway Infrastructure Annual Program

#### Roadway Infrastructure Growth

00124 - TPE-WYE- Range Road 232, Wye Road to Estate Drive - Design, Land and Utilities (2023)

AUTO - 1021 - TPE-SHP- Sherwood Drive Roundabout - Design, Land and Utilities (2023)

AUTO - 1160 - TPE - WYE- Range Road 231, Wye Road to Hillshire Boulevard - Design, Land and Utilities (2023)

AUTO - 1904 - TPE - WYE - Range Road 233, Ash Street to Balmoral Way - Land (2023)

#### Total: Roadway Infrastructure Growth

#### Roadway Infrastructure Rehab/Replacement

AUTO - 2255 - TPE - Accessible Parking Spaces (2023)

#### Total: Roadway Infrastructure Rehab/Replacement

#### Total: Roadway Infrastructure

Total	Tax Levy	Reserve	Grant	Dev. Levy	User Rates
1,200,000	-	1,200,000	-	-	-
1,200,000	-	1,200,000	-	-	-
826,260	-	826,260	-	-	-
826,260	-	826,260	-	-	-
1,000,000	-	1,000,000	-	-	-
1,000,000	-	1,000,000	-	-	-
3,026,260	-	3,026,260	-	-	-
14,850,000	-	1,485,000	13,365,000	-	-
193,000	-	193,000	-	-	-
11,550,000	-	1,155,000	10,395,000	-	-
600,000	-	600,000	-	-	-
830,400	-	830,400	-	-	-
2,344,500	-	234,450	2,110,050	-	-
1,000,000	-	200,000	800,000	-	-
468,000	-	280,800	187,200	-	-
31,835,900	-	4,978,650	26,857,250	-	-
1,120,000	-	903,840	-	216,160	-
400,000	-	400,000	-	-	-
1,050,000	-	941,850	-	108,150	-
3,000,000	-	300,000	1,650,000	1,050,000	-
5,570,000	-	2,545,690	1,650,000	1,374,310	-
658,600	-	658,600	-	-	-
658,600	-	658,600	-	-	-
38,064,500	-	8,182,940	28,507,250	1,374,310	-

## 2023 RECOMMENDED CAPITAL FUNDING SUMMARY

### Utilities

#### Utilities Infrastructure Annual Program

AUTO - 1565 - UT - Annual Program - Rollout Carts (2023)

AUTO - 1575 - UT - Annual Program - Hydrant / Valve Replacement (2023)

AUTO - 1718 - UT - Annual Program - Infrastructure Renewal - Utilities Lifecycle

Management (2023)

#### Total: Utilities Infrastructure Annual Program

#### Utilities Infrastructure Growth

AUTO - 2236 - UT - Centre in the Park Wastewater Design (2023)

#### Total: Utilities Infrastructure Growth

Total: Utilities

### Vehicles

#### Vehicles Annual Program

AUTO - 1218 - FLT - Annual Program - Vehicle & Equipment Fleet Replacements (2023)

AUTO - 1301 - FLT - Annual Program - Transit Replacements (2023)

AUTO - 1580 - UT - Annual Program - Utilities Fleet Addition & Replacement (2023)

AUTO - 1865 - FLT - Annual Program - Transit Capital Refurb (2023)

AUTO - 1869 - FLT - Annual Program - Vehicle & Equipment Capital Refurb (2023)

#### Total: Vehicles Annual Program

#### Vehicles Growth

AUTO - 2184 - RPC - Fleet Addition - Ice Resurfacers (2023)

#### Total: Vehicles Growth

Total: Vehicles

GRAND TOTAL

Total	Tax Levy	Reserve	Grant	Dev. Levy	User Rates
221,000	-	221,000	-	-	-
500,000	-	500,000	-	-	-
600,000	-	600,000	-	-	-
1,321,000	-	1,321,000	-	-	-
2,000,000	-	2,000,000	-	-	-
2,000,000	-	2,000,000	-	-	-
3,321,000	-	3,321,000	-	-	-
6,202,300	-	6,202,300	-	-	-
330,000	-	211,330	118,670	-	-
209,600	-	209,600	-	-	-
691,500	-	691,500	-	-	-
250,000	-	250,000	-	-	-
7,683,400	-	7,564,730	118,670	-	-
500,000	-	500,000	-	-	-
500,000	-	500,000	-	-	-
8,183,400	-	8,064,730	118,670	-	-
63,756,420	-	30,706,190	31,675,920	1,374,310	-







# 2023 MULTI-YEAR BUDGET



## COMMUNITY PARTNERS





Strathcona County  
**LIBRARY**

# STRATHCONA COUNTY LIBRARY 2023 BUDGET



## Mission

Reaching out across urban and rural Strathcona County, the Library promotes engagement, sparks imagination, and provides the tools for building skills and knowledge.

## Vision

The heart of a connected, informed and inspired community.

## History

In 1972, a group of concerned residents petitioned County Council to create a public library for the County of Strathcona, in a process set out in the Alberta Libraries Act. A bylaw was passed, and the first library board was appointed in December of 1973. Strathcona County Library opened its doors in 1977, and Bookmobile service to rural Strathcona followed soon after in 1981. The Library's birth was community-driven, and it continues to derive its mandate from the community.

## Legislative Mandate

Alberta public libraries have their own legislation – the Alberta Libraries Act. Within that legislation, public library service is a municipal service, but it must be governed at arms-length from the municipality. The legislation sets out that each municipal council appoints the members of the library board from the community. The Library Board is recognized as being the legal authority that guides and directs the Library at a governance level, with reports coming to Council according to the legislation to ensure community accountability.

## SCL Plan of Service (Strategic Plan)

The Board approved the 2021-2022 Plan of Service on June 15, 2021. While typically we have a five-year strategic plan, with the COVID-19 pandemic we believe that a two-year strategic plan, with a focus on response to immediate and emerging community needs, is the best choice at this time. In the creation of this plan, we consulted with the community via:

- The Strathcona County Online Opinion Panel (SCOOP)
- Interviews/surveys of library-specific partners
- Surveying staff about needs they are hearing from patrons, partners and community members

Based on the results of the community needs assessment, the Library Board has chosen to focus on three areas for the 2022-2023 Plan of Service. These priorities direct our programs, services, and collections.





PRIORITY 1:

**Support for education and  
life-long learning**

PRIORITY 2:

**Support for technology  
access and digital literacy**

PRIORITY 3:

**Support for community  
connection and engagement**

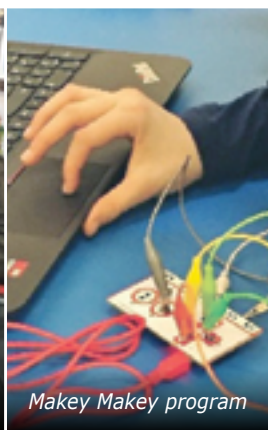
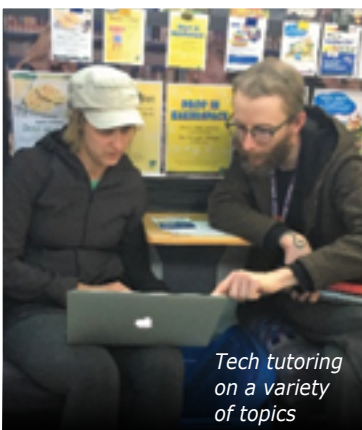


## STRATHCONA COUNTY LIBRARY 2023 BUDGET

### PRIORITY 1:

#### Support for education and life-long learning

- Support early learning and literacy (preschoolers and caregivers)
- Support K-12 learning (including homeschoolers)
- Support self-directed and/or informal learning for adults (especially job seekers, retirees)



### PRIORITY 2:

#### Support for technology access and digital literacy

- Support access to technology (internet and digital services)
- Support digital literacy (digital and information fluency skill development)
- Support access to digital resources (free and paid content)

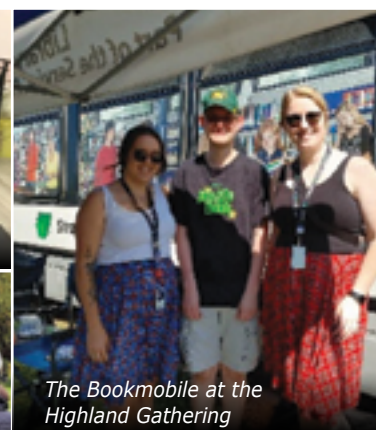
### PRIORITY 3:

#### Support for community connection and engagement

- Connect residents to community services and resources (to address health, finance, employment, recreational needs)
- Support diversity and inclusion (equitable access for all, reach out to different audiences)
- Provide opportunities for connection and engagement (via programs, services)



The Bookmobile brought Métis activities and culture to the 2021 and 2022 National Day for Truth and Reconciliation



# STRATHCONA COUNTY LIBRARY 2023 OPERATING BUDGET



	2023 Budget	2022 Budget	Variance \$	Variance %
<b>Revenues</b>				
Property Taxes	\$ (10,671,342)	\$ (10,052,503)	\$ (618,839)	6 %
Government Grants	(550,563)	(550,563)	-	0 %
User Fees & Charges	(27,500)	(24,313)	(3,187)	13 %
Penalties & Fines	(13,000)	(11,000)	(2,000)	18 %
Investment Income	(148,736)	(93,679)	(55,057)	59 %
Other Revenues	(147,891)	(142,484)	(5,407)	4 %
	<u>(11,559,032)</u>	<u>(10,874,542)</u>	<u>(684,490)</u>	6 %
<b>Expenses</b>				
Salaries & Wages	5,768,346	5,536,571	231,775	4 %
Employee Benefits	1,364,787	1,251,851	112,936	9 %
Training & Development	59,242	36,099	23,143	64 %
Business Expenses	15,656	15,806	(150)	(1) %
Advertising & Printing	44,525	40,480	4,045	10 %
Professional Services	16,891	16,640	251	2 %
Rentals & Leases	9,150	10,400	(1,250)	(12) %
Contracted Services	117,102	92,236	24,866	27 %
Supplies & Materials	748,187	697,539	50,648	7 %
Repairs & Maintenance	43,910	38,910	5,000	13 %
Equipment Purchases	32,350	28,470	3,880	14 %
Telecommunications	14,953	17,450	(2,497)	(14) %
Interest On Debt	688,739	731,545	(42,806)	(6) %
Other Expenses	4,460	3,400	1,060	31 %
Interprogram	821,316	806,516	14,800	2 %
Amortization Expense	1,214,634	1,196,322	18,312	2 %
	<u>10,964,248</u>	<u>10,520,235</u>	<u>444,013</u>	4 %
<b>Net Revenues (Expenses)</b>	<u>(594,784)</u>	<u>(354,307)</u>	<u>(240,477)</u>	68 %
<b>Non-Operating Items</b>				
From Reserve	(6,000)	-	(6,000)	(100) %
To Capital	-	544,759	(544,759)	(100) %
To Reserve	837,901	70,815	767,086	1083 %
Long Term Debt Repaid	977,517	935,055	42,462	5 %
	<u>1,809,418</u>	<u>1,550,629</u>	<u>258,789</u>	17 %
<b>Non-Cash Adjustment</b>	<u>(1,214,634)</u>	<u>(1,196,322)</u>	<u>(18,312)</u>	2 %
<b>Total Operating Budget</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

\* Revenue is shown as a credit (in brackets)

# STRATHCONA COUNTY LIBRARY 2023 BUDGET CHANGES

2022 - 2023



<b>Revenues</b>	
Property Taxes	Library taxes increased due to assessment growth; No increase in the library tax rate is proposed.
Investment Income	Increase interest earned as per projections provided by County Finance.
<b>Expenses</b>	
Salaries & Wages	Increase is due to an allowance for a salary adjustment, and the addition of a new position for Bookmobile.
Employee Benefits	Increase is due to inflation on benefits.
Supplies & Materials	Increase spending on software licenses for Microsoft 365 and staff intranet.
Interest on Debt	Decrease is due to reduced interest portions on repayments of debt on library space in the Community Centre.
Amortization	Decrease resulting from changes in capital asset balances, wholly offset by non-cash adjustments.
<b>Non-Operating Items</b>	
To Capital	Decrease is due to change in how the Library Collection, which is a capital project, is funded. Up until now, this capital project was funded from the operating budget; starting in 2023, this project is funded from reserve.
To Reserve	<p>Increase is due to change in how the Library Collection, which is a capital project, is funded. Now that the capital project is funded from reserve, there is an annual transfer to reserve to offset the transfer from reserve.</p> <p>In addition, a transfer to reserve to save for a new library service point has been added.</p>
Long-Term Debt Repaid	Increase is due to increased principal portions on repayments of debt on library space in the Community Centre.



# STRATHCONA COUNTY LIBRARY 2024 BUDGET FORECAST



	2024 Forecast	2023 Budget	Variance \$	Variance %
<b>Revenues</b>				
Property Taxes	\$ (10,851,614)	\$ (10,671,342)	\$ (180,272)	2 %
Government Grants	(550,563)	(550,563)	-	0 %
User Fees & Charges	(27,500)	(27,500)	-	0 %
Penalties & Fines	(13,000)	(13,000)	-	0 %
Investment Income	(134,590)	(148,736)	14,146	(10 )%
Other Revenues	(147,891)	(147,891)	-	0 %
	<u>(11,725,158)</u>	<u>(11,559,032)</u>	<u>(166,126)</u>	<u>1 %</u>
<b>Expenses</b>				
Salaries & Wages	5,971,478	5,768,346	203,132	4 %
Employee Benefits	1,410,507	1,364,787	45,720	3 %
Training & Development	59,242	59,242	-	0 %
Business Expenses	15,681	15,656	25	0 %
Advertising & Printing	44,525	44,525	-	0 %
Professional Services	17,147	16,891	256	2 %
Rentals & Leases	9,150	9,150	-	0 %
Contracted Services	87,527	117,102	(29,575)	(25 )%
Supplies & Materials	719,549	748,187	(28,638)	(4 )%
Repairs & Maintenance	45,032	43,910	1,122	3 %
Equipment Purchases	32,650	32,350	300	1 %
Telecommunications	14,953	14,953	-	0 %
Interest On Debt	643,983	688,739	(44,756)	(6 )%
Other Expenses	4,460	4,460	-	0 %
Interprogram	824,505	821,316	3,189	0 %
Amortization Expense	1,242,104	1,214,634	27,470	2 %
	<u>11,142,493</u>	<u>10,964,248</u>	<u>178,245</u>	<u>2 %</u>
<b>Net Revenues (Expenses)</b>	<u>(582,665)</u>	<u>(594,784)</u>	<u>12,119</u>	<u>(2 )%</u>
<b>Non-Operating Items</b>				
From Reserve	-	(6,000)	6,000	(100 )%
To Reserve	802,856	837,901	(35,045)	(4 )%
Long Term Debt Repaid	1,021,913	977,517	44,396	5 %
	<u>1,824,769</u>	<u>1,809,418</u>	<u>15,351</u>	<u>1 %</u>
<b>Non-Cash Adjustment</b>	<u>(1,242,104)</u>	<u>(1,214,634)</u>	<u>(27,470)</u>	<u>2 %</u>
<b>Total Operating Budget</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

\* Revenue is shown as a credit (in brackets)



## STRATHCONA COUNTY LIBRARY BUDGET FORECAST CHANGES

2023 - 2024



<b>Revenues</b>	
Property Taxes	Library taxes increased due to assessment growth; no increase in the library tax rate is projected.
<b>Expenses</b>	
Salaries & Wages	Increase is due to grid movement and a salary adjustment.
Employee Benefits	Increase is due to inflation on benefits.
Interest on Debt	Decrease is due to reduced interest portions on repayments of debt on library space in the Community Centre.
<b>Non-Operating Items</b>	
Long-Term Debt Repaid	Increase is due to increased principal portions on repayments of debt on library space in the Community Centre.

# STRATHCONA COUNTY LIBRARY 2025 BUDGET FORECAST



	2025 Forecast	2024 Forecast	Variance \$	Variance %
<b>Revenues</b>				
Property Taxes	\$ (10,994,321)	\$ (10,851,614)	\$ (142,707)	1 %
Government Grants	(550,563)	(550,563)	-	0 %
User Fees & Charges	(27,500)	(27,500)	-	0 %
Penalties & Fines	(13,000)	(13,000)	-	0 %
Investment Income	(136,698)	(134,590)	(2,108)	2 %
Other Revenues	(147,891)	(147,891)	-	0 %
	<u>(11,869,973)</u>	<u>(11,725,158)</u>	<u>(144,815)</u>	<u>1 %</u>
<b>Expenses</b>				
Salaries & Wages	6,168,075	5,971,478	196,597	3 %
Employee Benefits	1,449,286	1,410,507	38,779	3 %
Training & Development	59,242	59,242	-	0 %
Business Expenses	15,681	15,681	-	0 %
Advertising & Printing	44,525	44,525	-	0 %
Professional Services	17,408	17,147	261	2 %
Rentals & Leases	9,150	9,150	-	0 %
Contracted Services	87,961	87,527	434	0 %
Supplies & Materials	723,561	719,549	4,012	1 %
Repairs & Maintenance	45,032	45,032	-	0 %
Equipment Purchases	26,200	32,650	(6,450)	(20 )%
Telecommunications	14,953	14,953	-	0 %
Interest On Debt	597,192	643,983	(46,791)	(7 )%
Other Expenses	4,460	4,460	-	0 %
Interprogram	827,911	824,505	3,406	0 %
Amortization Expense	1,265,538	1,242,104	23,434	2 %
	<u>11,356,175</u>	<u>11,142,493</u>	<u>213,682</u>	<u>2 %</u>
<b>Net Revenues (Expenses)</b>	<u>(513,798)</u>	<u>(582,665)</u>	<u>68,867</u>	<u>(12 )%</u>
<b>Non-Operating Items</b>				
To Reserve	711,008	802,856	(91,848)	(11 )%
Long Term Debt Repaid	1,068,328	1,021,913	46,415	5 %
	<u>1,779,336</u>	<u>1,824,769</u>	<u>(45,433)</u>	<u>(2 )%</u>
<b>Non-Cash Adjustment</b>	<u>(1,265,538)</u>	<u>(1,242,104)</u>	<u>(23,434)</u>	<u>2 %</u>
<b>Total Operating Budget</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

\* Revenue is shown as a credit (in brackets)

## STRATHCONA COUNTY LIBRARY BUDGET FORECAST CHANGES

2024 - 2025



<b>Revenues</b>	
Property Taxes	Library taxes increased due to assessment growth; no increase in the library tax rate is projected.
<b>Expenses</b>	
Salaries & Wages	Increase is due to grid movement and a salary adjustment.
Employee Benefits	Increase is due to inflation on benefits.
Interest on Debt	Decrease is due to reduced interest portions on repayments of debt on library space in the Community Centre.
<b>Non-Operating Items</b>	
To Reserve	Increased transfer to reserve to save for a new library service point.
Long-Term Debt Repaid	Increase is due to increased principal portions on repayments of debt on library space in the Community Centre.

# STRATHCONA COUNTY LIBRARY 2026 BUDGET FORECAST



	2026 Forecast	2025 Forecast	Variance \$	Variance %
<b>Revenues</b>				
Property Taxes	\$ (11,288,521)	\$ (10,994,321)	\$ (294,200)	3 %
Government Grants	(550,563)	(550,563)	-	0 %
User Fees & Charges	(27,500)	(27,500)	-	0 %
Penalties & Fines	(13,000)	(13,000)	-	0 %
Investment Income	(138,824)	(136,698)	(2,126)	2 %
Other Revenues	(147,891)	(147,891)	-	0 %
	<u>(12,166,299)</u>	<u>(11,869,973)</u>	<u>(296,326)</u>	<u>2 %</u>
<b>Expenses</b>				
Salaries & Wages	6,365,843	6,168,075	197,768	3 %
Employee Benefits	1,487,955	1,449,286	38,669	3 %
Training & Development	59,242	59,242	-	0 %
Business Expenses	15,681	15,681	-	0 %
Advertising & Printing	44,525	44,525	-	0 %
Professional Services	17,674	17,408	266	2 %
Rentals & Leases	9,150	9,150	-	0 %
Contracted Services	87,961	87,961	-	0 %
Supplies & Materials	724,526	723,561	965	0 %
Repairs & Maintenance	45,032	45,032	-	0 %
Equipment Purchases	59,200	26,200	33,000	126 %
Telecommunications	14,953	14,953	-	0 %
Interest On Debt	548,272	597,192	(48,920)	(8 %) %
Other Expenses	4,460	4,460	-	0 %
Interprogram	831,449	827,911	3,538	0 %
Amortization Expense	1,265,538	1,265,538	-	0 %
	<u>11,581,461</u>	<u>11,356,175</u>	<u>225,286</u>	<u>2 %</u>
<b>Net Revenues (Expenses)</b>	<u>(584,838)</u>	<u>(513,798)</u>	<u>(71,040)</u>	<u>14 %</u>
<b>Non-Operating Items</b>				
To Reserve	733,519	711,008	22,511	3 %
Long Term Debt Repaid	1,116,857	1,068,328	48,529	5 %
	<u>1,850,376</u>	<u>1,779,336</u>	<u>71,040</u>	<u>4 %</u>
<b>Non-Cash Adjustment</b>	<u>(1,265,538)</u>	<u>(1,265,538)</u>	<u>-</u>	<u>0 %</u>
<b>Total Operating Budget</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

\* Revenue is shown as a credit (in brackets)



## STRATHCONA COUNTY LIBRARY BUDGET FORECAST CHANGES

2025 - 2026



<b>Revenues</b>	
Property Taxes	Library taxes increased due to assessment growth; no increase in the library tax rate is projected.
<b>Expenses</b>	
Salaries & Wages	Increase is due to grid movement and a salary adjustment.
Employee Benefits	Increase is due to inflation on benefits.
Equipment Purchases	Add one-time contribution to shared server at St Albert Public Library.
Interest on Debt	Decrease is due to reduced interest portions on repayments of debt on library space in the Community Centre.
<b>Non-Operating Items</b>	
Long-Term Debt Repaid	Increase is due to increased principal portions on repayments of debt on library space in the Community Centre.

## STRATHCONA COUNTY LIBRARY 2023 BUDGET

### 2023 CAPITAL BUDGET & 2024 – 2027 CAPITAL PLAN

Project	2023 Budget	2024 Planned	2025 Planned	2026 Planned	2027 Planned
Library Collection Replacement	544,759	544,759	544,759	544,759	544,759
Library IT Infrastructure	71,609	90,687	66,970	88,347	65,163
Purchase Study Pod	15,000	-	-	-	-
Replace Radio Frequency Identification (RFID) Equipment	50,000	-	-	-	-
Replace Book Return Bin	-	11,139	-	-	-
<b>Total</b>	<b>681,368</b>	<b>646,585</b>	<b>611,729</b>	<b>633,106</b>	<b>609,922</b>

Annual Program

Rehab/Replacement

Value Added

## STRATHCONA COUNTY LIBRARY FEE SCHEDULE CHANGES

	2023 FEE before GST	2022 FEE before GST	Date of Implementation	GST Exempt
<b><u>Overdue Rates Per day</u></b>				
Inter-library Loans (Books from other Libraries)	No charge	\$1.00	January 2023	Yes

# 2023 MULTI-YEAR BUDGET



## ADDITIONAL MATERIALS

(as required)

