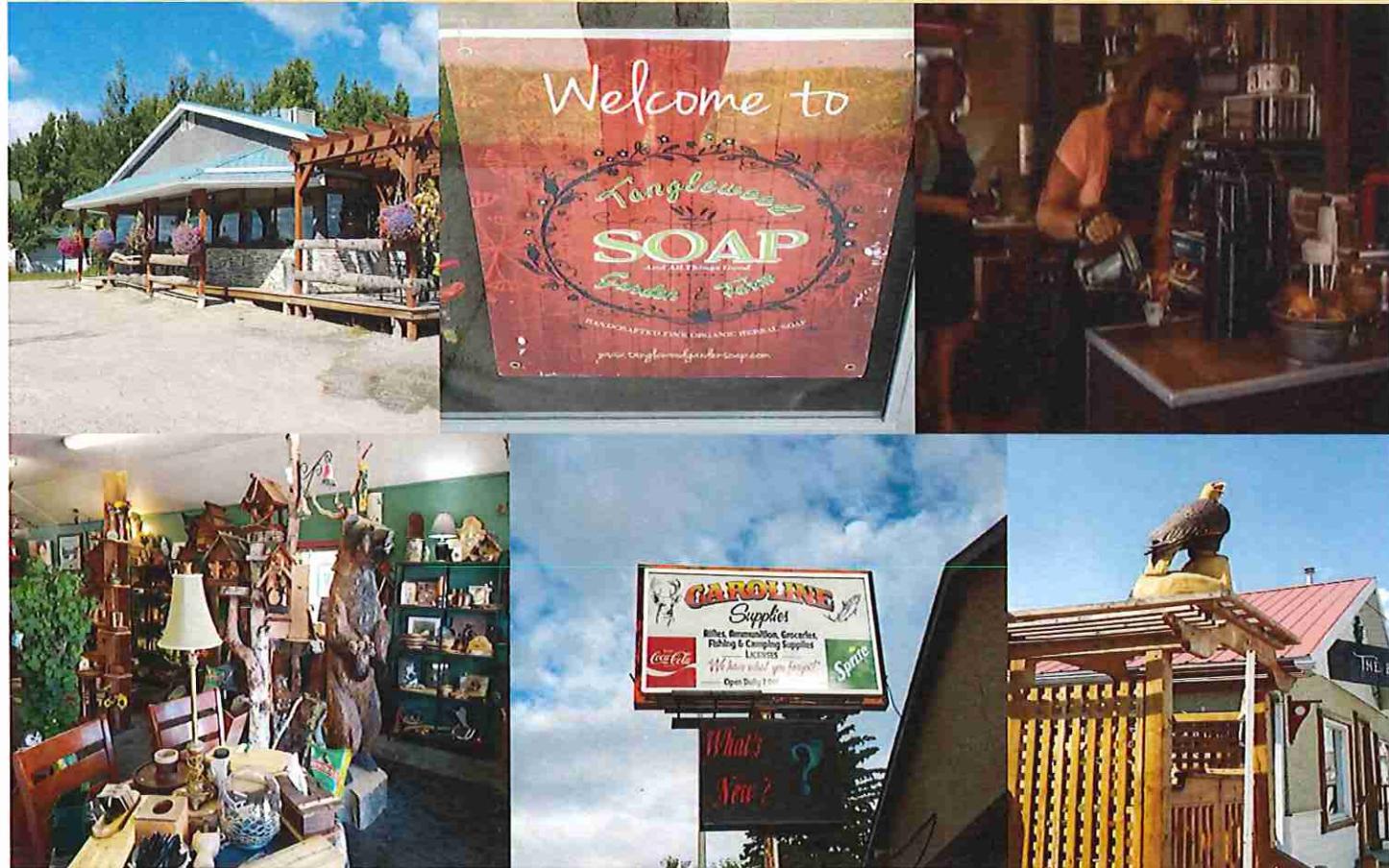




Village of *Caroline*

Prospering at Nature's Doorstep

Proposed Budget 2021



Village of Caroline

2021 BUDGET REPORT

December 9th 2020

OUR VISION:

“A Prosperous Community at the West Country’s Doorstep”

PLANNING FRAMEWORK

The Village’s planning framework and strategic direction is outlined in the following plans and documents:

- Municipal Development Plan (MDP)
- Intermunicipal Development Plan (IDP)
- Intermunicipal Collaboration Framework (ICF)
- Land Use Bylaw

These plans have all been developed within the legislative framework of the Municipal Government Act.

Stronger Together: Building Opportunities for Our Future

In 2013 the Town of Rocky Mountain House, the County of Clearwater and the Village of Caroline jointly drafted an early Intermunicipal Collaboration Framework (ICF). The three main purposes were:

- To actualize the philosophy and principles of collaboration.
- To commit the municipalities to consultation and communication on intermunicipal matters in ways representative of the three municipalities.
- To clearly lay out a process that the partners to this agreement will deal with differences which occur efficiently and in an appropriate manner to maintain their good relationship.

The agreement was signed 13th September 2013 with the statement:

“By signing this agreement, each of the three municipalities acknowledge their commitment to and agreement with the spirit and intent of the stronger Together collaborative governance framework document”

This initiative was followed by a number of partnership and funding agreements, a number of which have been concluded. Nevertheless, the Intermunicipal Collaboration Committee with members from all three partners has continued to function to deal with joint issues.

Municipal Development Plan (MDP) 2019

The Municipal Government Act requires all municipalities to prepare and adopt a Municipal Development Plan (MDP). The Act states that an MDP must address such issues as future land use and development in the municipality, the provision of municipal services and facilities, inter-municipal issues such as future growth areas and the co-ordination of transportation systems and infrastructure. It is primarily a policy document that can be utilized as a framework for the physical development of the community within which both public and private decision making can occur.

The Village's current MDP was approved in May 2019 as Bylaw 2019-005. It includes Caroline's Vision Statement and its vision for each of its key attributes such as “natural setting” and “community identity” as well as aspirational goals for “employment and economic development” and “tourist hub”. It includes a Future land Use Concept as well as goals and objectives in areas such as growth management, urban form, parks, recreation and culture and the environment.

All statutory and non -statutory plans must conform with the MDP. Consequently all budgetary initiatives outlined in the budget must conform with this direction.

Intermunicipal Development Plan (IDP) 2019

The intermunicipal Development Plan (IDP) is a long range planning document for two or more municipalities to determine future growth and land use in bordering areas.

The Village of Caroline and the County of Clearwater jointly prepared the Caroline-Clearwater Intermunicipal Development Plan in April 2019 as Bylaw

No.2019-003 and Bylaw No.1061/19. The plan outlines development constraints and growth areas surrounding the village, in what is termed the Greater Caroline Area.

The plan emphasizes the synergy between the village and the County as the gateway into the West Country, where many Albertans visit and recreate in nearby natural areas and Mountain parks. The plan states:

“There is a high degree of daily interaction among County and village residents as they share employment opportunities, school facilities and educational programs and recreation facilities. Village and County residents participate on the same teams and in the same clubs, shop at the same stores, frequent the same restaurants and volunteer with the same community organizations”

The plan identifies the following five land use policy areas.

- Village Growth Area
- Joint Growth Area
- County Growth/Rural Acreage Area
- Natural/Open Space Area
- Agricultural /Rural Development Area.

The Village growth area identifies an expanded village boundary to the west and south. The areas along the river are designated for open space with trail linkages into the village. The area to the southwest is designated for County growth with rural acreages. The areas to the north and northeast are earmarked for “joint development”. The concept of joint growth is seen as a major opportunity as these areas could be developed by sharing infrastructure costs and future tax revenue.

Whereas the IDP provides a useful framework for future development, the Village and County are currently involved in a Regional Governance Study including the Village, the County and the Town of Rocky Mountain House. This Study was initiated by the Town of Rocky Mountain House which applied for and received a \$200,000 grant from the Alberta Community Partnership (ACP) Program. However, the grant is conditional on the establishment of a Joint Steering Committee, with equal membership from each of the three municipalities. To date a Terms of Reference has been established, and following an RFP Process a consultant team has been appointed to undertake the study. The goal of the Study is to explore and identify the most effective and efficient governance

structure to ensure the region's growth and long-term viability for all its citizens. The alternatives are:

- Remain as three municipalities with regional co-operation
- Amalgamation of all three municipalities
- Amalgamation of two of the municipalities with regional co-operation with the other municipality

The Village and the County have also received a grant of \$70,000 from the ACP Program to further explore potential amalgamation. This is conditional on participation in the broader Regional Governance Study.

These studies could have significant impact on the governance of the region and community input will play a major role in determining the outcome. It is important that the consultants develop a clear understanding of the differences in history culture and aspirations of the residents in each of the three municipalities. Community values and perception will be just as important as financial analysis.

Intermunicipal Collaboration Framework (ICF) 2019

In 2016 the Provincial Government adopted the Modernized Municipal Government Act. This Act required all municipalities sharing a common boundary to develop an Intermunicipal Collaboration Framework within three years. The ICFs "must specify what and how services are funded and delivered with other municipalities."

The Caroline-Clearwater Intermunicipal Collaboration Framework was adopted by both Councils in April 2019. The purpose of the ICF is to set out the broad parameters of how the Village of Caroline and the County of Clearwater will:

- Provide for the integrated and strategic planning, delivery, and funding of intermunicipal services
- Steward scarce resources efficiently in providing local services
- Ensure that the Village and County contribute funding to services that benefit their residents

The framework builds on the long-standing tradition of the Village and County working together to serve the needs and interests of the broad regional community. The plan includes provisions for governance and process, an

inventory of current services and principles for determining future intermunicipal services.

The plan establishes an Intermunicipal Collaboration Committee (ICC) as a working group to discuss intermunicipal matters. This would include identifying new service areas, monitoring existing agreements and resolving issues as they arise. Individual Councils maintain final authority for decisions in their respective municipalities.

Land use Bylaw.

The land Use Bylaw is a regulatory document which outlines specific rules and regulations for the development of land and buildings within the different land use districts.

The Village's Land Use Bylaw was originally adopted as Bylaw ***** and has been amended several times. The plan provides for permitted and discretionary land uses within a number of designated Land Use Districts. Discretionary uses are considered by the Municipal Planning Commission appointed by Council and its decisions are appeal through the Intermunicipal Appeal Board.

All municipal development and programs within city operations and budgets must conform with this bylaw or follow an amendment process. Nevertheless, the Province can overrule any local planning bylaws through Ministerial direction.

2021 BUDGET

GOALS AND OBJECTIVES

The major goal of the 2021 budget is to position the Village for economic, environmental, and social success in a post pandemic environment

This will be achieved through a number of medium- and short-term actions based on the strategic discussions administration has had with Council.

- Maintain effective levels of service for Village residents without increasing property tax revenue or municipal utility rates in 2021.
- Explore regional opportunities and partnerships through the intermunicipal Collaboration Framework, the Regional Governance study and amalgamation initiatives with the County of Clearwater.
- Pursue more aggressive economic development strategies through the Central Alberta Economic Partnership, the Province, and the County of Clearwater.
- Promote and support the Main Street commercial areas as a key aspect of community identity, tourism, and service.
- Promote and develop authentic community events and attractions that support residents, visitors, and tourists.
- Support local agencies in providing support services for seniors, and vulnerable members of our community through FCSS United Way, 211 and other programs.

BUDGET COMPONENTS

The budget consists of the following four components:

- The 2021 Operating Budget
- The 2021 Capital Budget
- The Four-Year Operating Plan
- The Five-Year Capital Plan

BUDGET REQUISITIONS

The province of Alberta draws on property tax to fund the Provincial Education Department. This forms a significant portion of the annual property tax bill. The Province sets the rate based on equalized assessment and the village is required to collect these funds through the property tax bill with specifically defined wording on the bill. The province will set the 2021 rate in the new year, which may increase or decrease the total property tax bill to residents.

In the past this requisition has been merged into the budget as a whole which leads to confusion. In this budget a new section has been created so it is clear which expenditures are under the direct control of the Village. To date, we have carried forward the numbers from the 2020 Education Requisition for both school systems.

OPERATING BUDGET

BUDGET DETAIL

The overall budget follows the overall direction of Council in the approved 2020 budget with the following exceptions:

- The 2020 budget was balanced by a final transfer of \$63,000 from capital reserves. This is not a sustainable practice and the majority of current funds have been utilized for infrastructure construction and replacement. This revenue has therefore been eliminated from the budget
- The calculation of the tax revenue in 2020 budget was overstated due to a clerical error and consequently slightly less revenue will be available.
- The 2020 budget included a surcharge on vacant properties. This has been eliminated as part of the requirements in the Municipal Accountability Review (MAP) and the revenue is now spread across all classes.

The following points highlight items from the detailed budget sheets:

- **Residential and non-residential Taxes**
(1-00-00-110-01 and 1-00-00-110-02)
Administration is proposing the same level of taxation revenue as 2020 which is slightly lower than the approved budget which had a clerical error. Theoretically therefore municipal taxes should be very similar except for variations in assessment between properties. As assessment overall has decreased the mill rate will be increased to achieve the same level of taxation.
- **Provincial Policing Requisition**
(1-00-00400-00)
This was a placeholder in revenue and expenditure which has been eliminated from the budget with no impact on the bottom line
- **Franchise Fees**
(1-00-00-540-00)
An increased rate for franchise fees was approved by Council and advertised in the Western Star. No objections were received and subject to AUC approval the new fees will be in place from January 2021. The rate for ATCO was increased from 30% to 35% and from 10% to 12% for Fortis. The

advantage of increasing franchise fees is that the cost is spread amongst all users of the system not just those paying property tax.

- **Unconditional Grants: MSI Operating Grant**

(1-00-00-700-00)

The Provincial Municipal Sustainability Initiative (MSI) has included an operating and capital component. 2021 is the last year of the official program. indications are that the Province will reduce this program funding on the capital side.

- **Transfers from Capital**

(1-00-00940-00)

This transfer represents the one-time balancing of the budget in 2020 which has been eliminated for 2021.

- **Water Utilities Revenue**

(1-41-00-410-00)

The actual revenue for the water utility in 2020 is significantly lower than the budget. This appears to be due to a combination of decreased economic activity and the impact of COVID19. based on a review of past history administration is recommending maintaining the same budget in 2021.

- **Sewer Utilities Revenue**

(1-42-00-410-00)

The actual revenue for the sewer utility in 2020 is significantly lower than the budget. This appears to be due to a combination of decreased economic activity and the impact of COVID19. based on a review of past history administration is recommending maintaining the same budget in 2021.

- **Council Projects : Regional Governance Study**

(2-11-00-600-01)

Additional funding has been designated for costs associated with the Regional Governance Study.

- **Legal Fees**

(2-12-00-232-00)

Additional legal fees will need to be incurred in relation to compliance issues in the municipal by-laws which were identified during the Municipal Accountability Review (MAP). This includes amendments to the Procedural Bylaw adopted early this year and bylaw enforcement issues as well as some policy clarification.

- **Regional Fire Service: County contract**

(2-23-00-750-00)

The budget for the contract for the provision of fire services is significantly reduced in 2021. This is as a result of the 2019 requisition being carried forward into 2020. In addition the Village's contribution is slightly less as a result of the new Fire Services Agreement adopted in March after mediation. The Town of Rocky Mountain House has now adopted its own Fire Quality Management Plan and in March it cancelled its participation in the Joint Quality Management Plan. The approval of the budget is somewhat difficult as it is negotiated through the Intermunicipal Co-ordinating Committee (ICC). This year the Fire Services Operating Budget received automatic approval as it was below the threshold of annual inflation as outlined in the joint agreement.

- **Fire Hydrant R&R**

(2-23-00-251-00)

This budget has been transferred to the water utility and reduced accordingly.

- **Emergency Services Clearwater Regional Emergency Management Agency (CREMA)**

(2-24-00-750-00)

The Clearwater Regional Emergency Management Agency was established by joint agreement between the County of Clearwater the Town of Rocky Mountain House and the Village of Caroline . The purpose is to co-ordinate emergency across the region and ensure there is synergy between the individual municipal initiatives. The current agreement is set to expire on February 20th 2021 and negotiations were underway to renew it for a three

year term. However, the Town unilaterally decided it would not be renewing the agreement and is suggesting that cooperation should continue through a “mutual aid agreement”. The County has assured the Village that the current small budget allocation will not increase in 2021.

- **Animal Control Contract**

(2-26-00-239-00)

The Contract for animal control was previously with The Rocky Organization for Animal Rescue (ROAR). However the organization no longer provides this service. The Village has now contracted with Alberta Animal Services in Red Deer, which also provides service within the County of Clearwater. Residents appear satisfied with the service. The costs are higher due to wage rates and greater travel distances.

- **Public Work: Training and Development.**

(2-31-00-148-00)

The safety of water and wastewater services is one of the most important functions of municipal government. This relies on trained and certified municipal staff. There are clear standards that need to be followed to reduce risk and ensure compliance. The budget has been increased and may require further adjustment in 2022.

- **Other Contracted Services: Streets**

(2-32-00-259-00)

This budget has been increased to address a backlog in road repairs.

- **Water: Other Contracted Services**

(2-41-00-259-00)

This budget now includes funding for the maintenance of fire hydrants as required.

- **General Services: Municipal Planning**

(2-61-00-239-00)

The budget has been reduced based on actual use of these services.

- **Wages: RV Park**

(2-73-00-110-00)

The RV park has been closed and the site has been leased to the Farmer's Market until 2024. The Chamber of Commerce has suggested that there may be an opportunity to upgrade the RV Park and accommodate the Farmer's Market in a different way. This should be explored as this site adjacent to the Wheels of Time Museum has great visibility and potential.

- **Library Costs**

(2-74-00-252-00)

The village makes contributions to the local library through the Caroline Municipal Library Building Lease Agreement, which includes repairs, garbage collection, insurance, and utilities. In 2019 the Village approved extension of the agreement until December 31st, 2022. The Village is also a member of the Parkland Regional Library System and has approved its 2021 levy at a rate of \$8.55 per capita, which is the same as 2020.

CAPITAL BUDGET

Capital development in the Village has been grounded on the “Village of Caroline Capital Infrastructure Plan” developed and adopted in 2009. This plan included a detailed set of “as built” drawings, which are still an excellent source today. Although the cost estimates were updated in 2014 and a number of detailed studies and projects have been implemented, no update has been done. This means that a reliable up to date assessment or overview cannot be presented to Council or the community. It also limits the Village’s ability to apply for grants for “shovel ready” projects and leads to ad hoc decision making.

2009 Capital Infrastructure Plan

The Capital Infrastructure Plan is based on an assumption that the Village will not experience significant growth. The plan states as follows:

“As a result of static population, the impact of future development on this capital infrastructure plan is negated or used selectively as needed. For the purpose of this report the proposed infrastructure rehabilitation is based on priority of required replacements and upgrades to the sanitary sewer, roadways and water distribution networks as opposed to the typical population horizons.

Growth area selected for required situations (ie. Water modelling) have been obtained from the 2004 Growth and Infrastructure Master Plan”

On the assumption that this plan is based on Council direction, the capital planning is focused on the priority of maintain existing infrastructure rather than accommodating potential growth.

The conclusions of the study are that the “vital parts of any community such as water well supply, water treatment and sewage treatment are currently in very good condition within the village”. However, the water and wastewater distribution systems require major upgrades. Areas of extreme roadway deterioration were also identified.

Due to limited resources the Village has relied almost entirely on Federal and Provincial funding to address the areas identified for priority maintenance. Since 2009 the following major projects have been implemented.

- 2017: 50th street Upgrading including all underground services
As this is Provincial Highway 54, 66% of the total project was funded by the Province.
- 2014: Sanitary Lagoon Outfall Main Replacement
- 2020 /21: 29th Avenue Reconstruction and sewer extension to the west

There remains a significant infrastructure deficit which is beyond the capacity of the Village and current Provincial and Federal funding available.

Wastewater Management

The Caroline Wastewater System operates under approval through the Environmental and Enhancement Act, subject to a number of conditions regarding certified operation, monitoring and testing. The date of approval was March 6 2017 and the date of expiry is March 1, 2027.

The critical issue that must be addressed on an ongoing basis is the quality of the treated wastewater that is discharged from the wastewater stabilization pond continuously into the Raven River.

As part of ongoing monitoring and reporting to the Province the Village commissioned WSP Engineering to undertake a study titled "Wastewater Treatment Plant: Receiving Water Quality and Environmental Risk Assessment". The report was completed and presented to Village Council on March 6th 2020. The report concludes that there are no concerns with the effluent going into the river and it has a negligible impact on its water quality.

Council accepted the report with the stipulation that it be submitted to the Province with a request to extend the license for a ten-year period. The report was submitted to Alberta Environment and Parks (AEP) in March and discussion between the Ministry staff and the consultant is ongoing. No requirement for a major upgrade to the system is anticipated at this time.

In 2018, the Village commissioned Stantec to undertake a Lagoon Upgrade Facility Study, as the current system will require upgrading in the future. The study identifies four different solutions ranging from an upgrade of the conventional lagoon system to the construction of an SBR mechanical plant. The costs range from \$3.8 million to \$11.1 million, respectively. The report concludes with a statement that no specific solution can be recommended until the water quality study has been completed and accepted by the Province. This is anticipated in the near future, as outlined above.

What is required at this stage is for Stantec to receive the water quality study and determine what growth can be accommodated with the existing system and which alternatives would be adopted to serve the Village's growth areas. The Village will also need to determine what Provincial and Federal programs are available to assist in financing the project.

Water management

In 2014 the Village commissioned Stantec to review the existing monitoring and control of the water Treatment Plant (WTP) and develop options for updates. This included the potential implementation of a Supervisory Control and Data Acquisition (SCADA) system. Major upgrades have since been undertaken and it is understood that testing and monitoring is adhering to all current regulations and requirements.

The primary problem is the condition of the overall water distribution system throughout the Village. The current reconstruction of 49th Avenue has resolved some of the worst issues that were identified. However, there are similar problems along 48th Avenue, which is scheduled for reconstruction when funds are available.

Road Maintenance and Resurfacing.

The Capital Infrastructure Plan outlines the dilemma in repaving roads in the village. Repaving is not cost effective if there is not a stable base or when underground services need to be replaced. The Village has, therefore, taken the approach of total road rehabilitation including all underground services wherever possible. This was the approach taken on Main Street (Highway 54) in 2017 and

now on 49th Avenue. A similar project was identified and tendered for 48th avenue but insufficient funds were available to proceed.

2021 CAPITAL BUDGET AND FIVE-YEAR CAPITAL PLAN

It is difficult to prepare a Capital Budget or Five-Year Capital Plan due to uncertainty regarding Provincial and Federal funding sources. The Village has significant borrowing capacity under Provincial regulations. However, the debenture payments place high burden on a small number of taxpayers within the Village.

The major capital projects for 2021 have been previously approved by Council with the exception of Financial Software Replacement which has been transferred from the Operating Budget. These are as follows:

• 49 th Avenue Reconstruction:	\$1,250,086
completion	
• 49 th Avenue Sewer Extension:	
completion	
• 48 th Street Water /Sewer/Roadway Loop:	
Design for future east development	\$87,739
• Water Treatment Plant:	
Tablets /computers for SCADA System	\$10,000
• Cemetery Columbarium	\$25,000
• Lagoon Aeration Lines	\$25,000
• Financial Software Replacement	\$20,000

The Five-Year Capital outlines projects, which are much needed but cannot be funded at this time. It had been hoped to include the 48th Street Reconstruction project, which was designed and tendered in 2020. However, there are insufficient funds to proceed at this time unless new Federal funding become

CONCLUSIONS

Based on a review of the past five years of approved budgets the new administrative team has reached the following conclusions.

- The Village is a tightly knit community with genuine pride in its history and attributes. Residents are anxious about the future in a post pandemic environment.
- The Village has adopted an extensive planning framework which outlines a clear vision of Caroline as a growth centre and “hub” within the southern area of the County of Clearwater. However, it is clear that this vision cannot be achieved without significant investment in infrastructure and marketing.
- The current 2009 Capital Infrastructure Plan must be updated to reflect the current state of Village infrastructure and the servicing of growth areas.
- The strong history of cooperation between the Village and the County is clearly reflected in the Village budget, where many of the services are delivered through joint agreement.
- The Regional Governance Study will have an impact on how services are delivered in the future and the role the Village will play in the Region. The Village and the County have resolved to do more detailed exploration of the advantages and disadvantages of amalgamation using the IDP and the ICC as a foundation.
- The proposed 2021 Operating Budget is adequate to operate the Village at current service levels. However, this will not be sustainable without increased revenue through taxation or assessment growth. The Four-Year Operating Budget is an extrapolation of current trends, but does not address moving to a future vision.
- Once the Regional Governance Study is complete, and whichever option is chosen, there are opportunities for joint development and revenue sharing with the County.
- The marketing of the community has been fragmented and inconsistent. It is important to build on recent dialogue with the Chamber of Commerce, the Agricultural Society, the Wheels of Time Museum and the David Thompson Tourist Association. Combining resources and tactics can

increase Caroline's profile as a tourist hub and maximize business and the use of local facilities and amenities.

RECOMMENDATIONS

Based on the review of Caroline's current situation it is recommended that Council adopt the following resolutions:

- That Council of the Village of Caroline approve the 2021 Budget as outlined in a report from Administration dated December 9th, 2020.
- That Council of the Village of Caroline approve the Four-Year Operating Plan in principle.
- That Council of the Village of Caroline approve the 2021 Capital Budget, subject to confirmation of funding sources
- That Council of the Village of Caroline approve the Five-Year Capital Plan in principle.

And further

- That Council of the Village of Caroline explore opportunities to immediately update the Capital Infrastructure Plan, in conjunction with the Regional Governance Study and amalgamation discussions.

KEY MESSAGES

The key messages regarding the Operating and Capital Budget for 2021 are as follows:

- There is no increase in total taxation from 2020. Therefore residents can expect similar municipal taxes in 2021.
- There is no increase in the rates for water and wastewater.
- Franchise fees for Fortis and ATCO have been increased as previously approved and advertised by Council.
- The budget includes a number of initiatives to increase partnerships and promote the Village as a tourist hub.
- The major item in the Capital Budget is the completion of 49th Avenue reconstruction and the westerly extension of sewer services for future development.
- A number of smaller capital items relate to the water and wastewater systems and the construction of a columbarium at the Cemetery.

Village of Caroline
 Operating Plan (2022-2024)
 For the 2021 Budget Year

Account	2020 Budget	Actual to Nov 12	2021 Budget
Revenues			
1-00-00-110-01 Taxes Residential	- 372,960	- 369,791	- 366,617
1-00-00-110-02 Taxes Non-Residential	- 114,912	- 113,584	- 111,337
1-00-00-110-03 Taxes Farmland	- 302	- 299	- 299
1-00-00-110-05 Taxes M&E	- 605	- 590	- 590
1-00-00-190-00 Taxes Linear Lines/Transmissions	- 14,616	- 16,015	- 16,015
1-00-00-200-00 Grants-In-Lieu Taxes	- 655	- 2,726	- 2,726
1-00-00-300-10 Designated Industrial Properties	-	- 81	- 81
1-00-00-400-00 Provincial Policing Req.	- 8,500	-	-
1-00-00-510-00 Penalties on Taxes	- 13,000	- 6,087	- 13,000
1-00-00-540-00 Franchise Fees	- 85,000	- 75,341	- 114,326
1-00-00-550-00 Return on Investments	- 10,000	- 3,010	- 3,000
1-00-00-700-00 Unconditional Grants - (MSI)	- 65,478	- 65,478	- 65,892
1-00-00-830-00 Federal Conditional Grants	-	- 4,200	- 4,200
1-00-00-840-00 Provincial Conditional Grant MOST	-	-	- 30,000
1-00-00-940-00 Transfers from Capital	- 63,000	-	-
1-12-00-136-00 Rebates - WCB, etc.	- 356	-	- 356
1-12-00-410-00 Administrative Service Fees	- 406	- 510	- 406
1-12-00-411-00 Tax Certificates	- 762	- 690	- 762
1-12-00-590-00 Other Revenues/Own Source	- 102	-	- 102
1-26-00-522-00 License Business	- 1,875	- 2,313	- 1,875
1-26-00-525-00 License Animal	- 1,700	- 1,275	- 1,700
1-26-00-526-00 Development, Building Permit Fees	- 1,000	- 2,787	- 1,000
1-26-00-530-00 Provincial Fines Revenue	- 1,200	- 496	- 1,200
1-26-00-590-00 Bylaw Fines	- 100	-	- 100
1-32-00-410-00 Sale of Goods & Services	- 508	-	- 508
1-41-00-410-00 Water Utilities Revenue	- 81,296	- 57,055	- 81,296
1-41-00-411-00 Capital Replacement - Water	- 58,805	- 51,088	- 58,805
1-41-00-415-00 Bulk Water Deposit Non-	-	- 300	-
1-41-00-420-00 Bulk Water Sales	- 5,300	- 6,637	- 6,300
1-41-00-420-01 Bulk Water Sales Coin-op	- 2,500	- 1,808	- 2,000
1-41-00-510-00 Penalties on Utilities	- 1,400	- 1,321	- 1,400
1-42-00-410-00 Utilities - Sewer	- 66,053	- 46,221	- 66,053
1-42-00-411-00 Capital Replacement - Sewer	- 58,402	- 58,206	- 58,402
1-43-00-410-00 Utilities - Garbage	- 73,624	- 62,092	- 73,624
1-56-00-410-00 Sales - Cemetery	- 500	-	- 500
1-56-00-420-00 Opening and Closing Charge	- 3,000	- 1,050	- 3,000
1-56-00-421-00 Perpetual Care - Cemetery	- 3,000	- 1,200	- 3,000
1-56-00-430-00 Cemetery Work Permits	- 406	- 100	- 406
1-61-00-410-00 Zoning, Development Charges	- 3,600	- 3,619	- 3,600
Total Revenues	- 1,114,923	- 955,968	- 1,094,479

Account	2020 Budget	Actual to Nov 12	2021 Budget
Expenses			
2-11-00-130-00 Employer Contributions - Council	750	279	750
2-11-00-151-01 Councilor D. Nichols Meetings	3,000	1,450	3,000
2-11-00-151-02 Councilor K. Ceasor Meetings	-	550	-
2-11-00-151-03 Councilor M. Bugbee Meetings	4,000	4,475	4,000
2-11-00-151-04 Councilor Sumyk/Wold Meetings	3,000	2,800	3,000
2-11-00-151-05 Councilor C. Parsons Meetings	3,600	3,050	3,600
2-11-00-151-06 Mayor's Honorarium	3,600	3,000	3,600
2-11-00-151-07 Councilor J. Rimmer Meetings	5,600	2,450	5,600
2-11-00-211-01 Councilor D. Nichols Expenses	500	-	500
2-11-00-211-02 Councilor K. Ceasor Expenses	-	99	-
2-11-00-211-03 Councilor M. Bugbee Expenses	1,000	749	1,000
2-11-00-211-04 Councilor Sumyk/Wold Expenses	300	100	300
2-11-00-211-05 Councilor C. Parsons Expenses	500	-	500
2-11-00-211-07 Councilor J. Rimmer Expenses	2,000	301	2,000
2-11-00-214-00 Council - Conferences/Courses/Promotions	-	9,380	5,000
2-11-00-510-00 Council - General Goods/Supplies	500	608	500
2-11-00-511-00 Member at Large Honorariums	900	-	900
2-11-00-512-00 Council Communications	600	1,750	600
2-11-00-600-01 Council Projects - Regional Study	-	-	2,000
Total General Council Expenses	29,850	31,040	36,850
2-12-00-110-00 Salaries and Wages - Admin	142,000	117,817	120,763
Salaries and Wages - Summer Student			6,552
new account Administration Contingency			22,000
2-12-00-130-00 Employer Contributions - Admin	29,000	15,768	30,094
2-12-00-136-00 WCB - Admin	2,300	1,367	1,884
2-12-00-148-00 Training & Development - Admin	2,000	136	3,500
2-12-00-211-00 Travel & Subsistence - Admin	2,800	4,393	9,800
2-12-00-214-00 Conference Fees - Admin	1,000	625	1,000
2-12-00-216-00 Postage - Admin	3,500	2,552	3,500
2-12-00-217-00 Telecommunications - Admin	5,500	5,052	10,500
2-12-00-220-00 Advertising/Subscriptions	2,000	1,526	2,000
2-12-00-220-01 Memberships - Admin	1,000	1,900	1,000
2-12-00-231-00 Accounting, Audit	30,486	24,532	22,000
2-12-00-232-00 Legal Fees	5,000	11,975	9,000
2-12-00-239-00 Special Services:(Online	5,500	2,511	3,500
2-12-00-239-01 Special Services: Assessment/RARB	10,000	7,500	9,100
2-12-00-239-02 Special Services: Accounting	25,000	3,589	25,000
new account number - MOST Grant Expense			30,000
2-12-00-252-00 Building Repairs & Maintenance -	2,032	191	2,032
2-12-00-253-00 Equipment Repairs & Maintenance -	3,049	4,083	3,049
2-12-00-259-00 Contracted Services:	2,800	2,754	2,800
2-12-00-259-01 Contracted Services:	1,100	-	1,100
2-12-00-263-00 Equipment Rental/Lease	5,000	2,961	5,000
2-12-00-274-00 Insurance & Bond Premiums	2,300	2,281	2,300
2-12-00-510-00 General Goods/Supplies - Admin	1,728	646	1,728
2-12-00-510-01 Gen Goods/Supplies:	1,016	191	1,016

Account	2020 Budget	Actual to Nov 12	2021 Budget
2-12-00-511-00 Office Supplies - Admin	1,524	1,631	1,524
2-12-00-523-00 Office Equipment, Furnishngs	3,500	6,042	3,500
2-12-00-540-00 Utilities - Admin	3,500	2,883	3,500
2-12-00-800-00 Capital Fund Transfer - Admin	2,000	-	2,000
2-12-00-810-00 Bank Charges/Borrowing	3,900	927	3,900
2-12-00-920-00 Amortization - Admin	-	-	596,525
2-12-00-921-00 Cancellation of Taxes, Write-Off, new account for TCA Equity	1,500	360	1,500
Total Administration	302,035	226,194	346,142
2-13-00-232-00 Council - Legal	5,000	1,965	5,000
2-13-00-600-01 Council Projects - Waste to Energy	4,000	5,865	-
2-13-00-600-02 Council Projects - Solar Initiative	4,000	4,390	-
2-13-00-600-03 Council Projects - Downtown	-	-	8,000
Total Council Legal & Projects	13,000	12,220	13,000
2-19-00-130-00 Elections Misc. Payroll	-	530	-
2-19-00-150-00 Election, Census Fees	500	-	2,400
2-19-00-220-00 Advertising	500	400	1,500
2-19-00-510-00 General Goods & Supplies	50	-	100
Total Election	1,050	930	4,000
2-23-00-130-00 Fire - Misc. Employer Contributions	-	5	-
2-23-00-217-00 Telecommunications	2,300	1,551	2,300
2-23-00-251-00 Fire Hydrant R&R	10,000	-	-
2-23-00-252-00 Building Repairs/Main - Firehall	508	433	508
2-23-00-255-01 Garbage Collection Contract - Fire	305	200	305
2-23-00-274-00 Insurance & Bond Premiums -	4,065	3,876	4,065
2-23-00-540-00 Utilities - Fire	6,000	5,939	7,000
2-23-00-750-00 Trans. to other local govt.	75,732	45,159	25,295
2-23-00-762-00 Transfer to Capital	25,360	-	2,400
Total Fire	124,270	57,163	41,873
2-24-00-400-00 Provincial Policing	8,500	-	-
2-24-00-750-00 Emergency Svcs CREMA - Trsfr to	450	424	450
2-24-00-800-00 Capital Fund Transfer - Emerg &	1,000	-	1,000
Total Emergency & Safety	9,950	424	1,450
2-26-00-239-00 Animal Control Contract	6,000	4,514	7,000
2-26-00-239-01 Safety Codes	2,000	326	2,000
2-26-00-500-00 Bylaw Enforcement	1,000	-	2,000
2-26-00-510-00 By-Law General Goods & Supply	200	-	200
Total Bylaw Enforcement	9,200	4,840	11,200

Account	2020 Budget	Actual to Nov 12	2021 Budget
2-31-00-110-00 Wages - Public Works	20,000	17,447	20,563
2-31-00-130-00 Employer Contributions - Public	3,510	2,887	3,359
2-31-00-136-00 WCB - Public Works	500	57	544
2-31-00-140-00 Other Allowances - Public Works	250	-	250
2-31-00-148-00 Training & Development - Public	2,000	149	6,000
2-31-00-149-00 Public Works Clothing Allowances	1,000	-	1,000
2-31-00-211-00 Travel and Subsistence - Public	300	-	300
2-31-00-215-00 Freight - Public Works	100	123	100
2-31-00-217-00 Telecommunications - Public Works	1,500	1,507	1,500
2-31-00-220-00 Advertising, Subscriptions,	100	-	100
2-31-00-252-00 Building Repairs, Maintenance -	500	736	1,000
2-31-00-253-00 Fleet Repairs & Maintenance - PW	5,000	6,184	7,000
2-31-00-259-00 Other Contracted Services/Misc	1,000	234	2,000
2-31-00-274-00 Insurance & Bond Premiums - PW	7,000	7,410	7,500
2-31-00-510-00 Shop Supplies - PW	1,000	790	1,000
2-31-00-521-00 Fleet Fuel & Oil - PW	7,500	8,026	9,000
2-31-00-540-00 Utilities - PW Shop	6,600	6,061	6,600
2-31-00-600-00 Tax Forfeiture Maintenance Costs	10,000	12,226	10,000
2-31-00-910-00 Safety - PW	500	15	500
2-31-00-960-00 PW Gross Recovery	2,264	-	2,264
Total Public Works	70,624	63,854	80,580
2-32-00-110-00 Wages - Streets	44,000	48,676	45,239
2-32-00-130-00 Employer Contributions - Streets	6,859	7,453	6,563
2-32-00-136-00 WCB - Streets	610	192	664
2-32-00-251-00 Street, Sidewalk Equip. Repairs	1,000	773	1,000
2-32-00-259-00 Other Contracted Services - Streets	5,000	9,620	12,000
2-32-00-450-00 Interest on Long Term Debt	4,809	-	4,077
2-32-00-510-00 Goods & Supplies - Streets	1,000	1,609	1,000
2-32-00-523-00 Equipment, Machines, Vehicle	7,500	-	7,500
2-32-00-539-00 Sign Purchases - Streets	500	-	500
2-32-00-540-00 Utilities - Streets	18,000	16,021	18,000
2-32-00-762-00 Contribution to Capital Programs -	39,211	-	39,944
2-32-00-800-00 Capital Transfer - Streets	2,500	-	2,500
2-32-00-960-00 Gross Recovery - Streets	6,336	-	6,336
Total Streets	137,325	84,343	145,323
2-37-00-251-00 General Contracted Services -	1,500	-	1,500
2-37-00-800-00 Capital Fund Transfer - Storm	1,000	-	1,000
Total Storm Sewer	2,500	-	2,500
2-41-00-110-00 Wages - Water	40,000	32,254	41,126
2-41-00-130-00 Employer Contributions - Water	7,290	5,199	6,976
2-41-00-136-00 WCB - Water	450	105	490
2-41-00-215-00 Freight - Water	6,000	442	2,000
2-41-00-217-00 Telecommunications - Water	1,200	1,102	1,200
2-41-00-239-00 Special Services: Software	9,000	4,447	9,000
2-41-00-251-00 Repairs, Maintenance - Water	25,000	10,288	25,000
2-41-00-259-00 Other Contracted Services - Water	10,000	14,876	22,876

Account	2020 Budget	Actual to Nov 12	2021 Budget
2-41-00-274-00 Insurance & Bond Premiums -	10,000	10,060	10,000
2-41-00-510-00 General Goods & Supplies - Water	1,000	474	1,000
2-41-00-523-00 Equipment, Machines, - Water	15,000	14,114	15,000
2-41-00-531-00 Chemical, Treatments - Water	13,000	14,690	16,000
2-41-00-540-00 Utility - Water	15,000	12,233	15,000
2-41-00-700-00 Bulk Water Station Upgrades	-	-	1,000
2-41-00-800-00 Capital Fund Transfer - Water	2,000	-	2,000
2-41-00-960-00 Contingency - Water	7,553	-	7,553
Total Water	162,493	120,284	176,221
2-42-00-110-00 Wages - Sewer	38,000	26,894	39,070
2-42-00-130-00 Employer Contributions - Sewer	7,560	4,320	7,234
2-42-00-136-00 WCB - Sewer	500	83	544
2-42-00-251-00 Repairs & Maintenance - Sewer	6,000	3,821	16,822
2-42-00-259-00 Other Contracted Services - Sewer	4,000	-	345
2-42-00-274-00 Insurance & Bond Premiums -	2,000	2,053	2,000
2-42-00-510-00 General Goods & Supply - Sewer	400	7,606	400
2-42-00-531-00 Chemicals/Treatment - Sewer	-	1,578	1,500
2-42-00-540-00 Utility - Sewer	13,000	11,919	13,000
2-42-00-800-00 Capital Fund Transfer - Sewer	2,000	-	2,000
2-42-00-960-00 Contingency - Sewer	7,550	-	7,550
Total Sewer	81,010	57,930	94,120
2-43-00-110-00 Wages - Garbage	5,589	3,499	5,746
2-43-00-130-00 Employer Contributions - Garbage	1,013	587	969
2-43-00-136-00 WCB - Garbage	103	11	112
2-43-00-255-00 Garbage Collection Contract	30,000	-	22,092
2-43-00-255-01 Garbage Collection - Municipal	1,250	20,951	22,851
2-43-00-510-00 General Goods/Supply - Garbage	600	49	600
2-43-00-750-00 Transfer to other Local Govt -	36,000	-	-
Total Garbage	74,555	25,096	52,370
2-51-00-750-00 Transfer to other Local Govt - FCSS	4,001	3,967	4,001
Total FCSS	4,001	3,967	4,001
2-56-00-110-00 Wages - Cemetery	10,000	6,246	10,282
2-56-00-130-00 Employer Contributions - Cemetery	1,890	1,075	1,809
2-56-00-136-00 WCB - Cemetery	110	4	120
2-56-00-251-00 Cemetery Repairs/Maintenance	3,000	190	3,000
2-56-00-510-00 General Goods/Supply - Cemetery	100	-	100
2-56-00-800-00 Capital Fund Transfer - Cemetery	1,000	-	1,000
2-56-00-960-00 Contingency - Cemetery	358	-	358
Total Cemetery	16,458	7,514	16,669

Account	2020 Budget	Actual to Nov 12	2021 Budget
2-61-00-220-00 Advertising, Subscriptions,	-	900	-
2-61-00-239-00 General Services - Municipal	20,000	4,600	15,000
Total Municipal Planning	20,000	5,500	15,000
		-	
2-66-00-239-00 General Services - Subdivision	2,500	525	2,500
Total Subdivision	2,500	525	2,500
		-	
2-72-00-110-00 Wages - Recreation/Parks	10,000	8,648	10,282
2-72-00-130-00 Employer Contributions -	1,620	1,624	1,550
2-72-00-136-00 WCB - Recreation/Parks	70	5	76
2-72-00-253-00 Equipment Repairs/Maintenance -	1,000	8	1,000
2-72-00-255-01 Garbage Collection Contract -	3,500	4,095	3,500
2-72-00-259-00 Contracted Services -	3,600	2,750	3,600
2-72-00-274-00 Insurance & Bond Premiums -	850	1,116	850
2-72-00-510-00 General Goods & Supply -	900	134	900
2-72-00-540-00 Utilities - Recreation/Parks	1,200	1,018	1,200
2-72-00-600-00 Roll 110 Green Space Costs	600	-	-
2-72-00-600-01 Roll 256 Elks Hall Maintenance	2,000	-	-
2-72-00-765-00 Cont. to own municipal agencies:	1,787	1,787	1,787
2-72-00-800-00 Capital Fund Transfer - Parks&Rec.	1,000	-	1,000
Total Recreation	28,127	21,185	25,745
		-	
2-73-00-110-00 Wages - RV Park	-	410	-
2-73-00-130-00 Employer Contributions - RV Park	-	86	-
2-73-00-274-00 Insurance & Bond Premiums - RV	1,325	1,368	1,325
2-73-00-540-00 Utilities - RV Park	2,500	2,409	2,500
2-73-00-800-00 Capital Fund Transfer - RV Park	1,000	-	1,000
Total RV Park	4,825	4,273	4,825
		-	
2-74-00-252-00 Building Repairs, Maintenance -	400	-	400
2-74-00-255-01 Garbage Collection Contract -	250	200	250
2-74-00-274-00 Insurance & Bond Premiums -	4,300	2,612	4,300
2-74-00-540-00 Utilities - Library	5,300	3,872	5,300
2-74-00-750-00 Transfer - PRL Membership	4,378	4,378	4,378
Total Library	14,628	11,062	14,628
		-	
2-97-00-110-00 Salaries & Wages - Community	800	291	823
2-97-00-130-00 Employer Contributions -	155	48	148
2-97-00-136-00 WCB - Community Organizations	10	1	11
2-97-00-500-00 Community Organization Costs	250	30	250
2-97-00-765-00 Student Bursary Program	1,000	-	1,000
2-97-00-766-00 Community Grant & Aid	1,500	-	1,500
2-97-00-767-00 CCOC Tourism Support	1,500	-	1,500
2-97-00-768-00 Community Recognition	250	-	250
Total Community Organizations	5,465	370	5,482
		-	
Total Expenses	1,113,866	738,714	1,094,479
		-	
Grand Total	-	1,057	217,254
			0

Village of Caroline
Education Tax and Senior Requisition
For the 2021 Budget Year

1-00-00-300-01 School Requisition Public	- 103,000	- 101,203	- 102,843	- 104,509	- 106,202
1-00-00-300-02 School Requisition Separate	- 5,751	- 4,099	- 4,165	- 4,233	- 4,301
1-00-00-300-05 Senior Requisition	- 3,551	- 3,223	- 3,275	- 3,328	- 3,382
Total Revenues	- 112,302	- 108,524	- 110,283	- 112,069	- 113,885
2-81-00-741-00 ASFF Education Requisition	103,000	101,203	102,843	104,509	106,202
2-81-00-741-01 RD Catholic School Div. Education Requisitio	5,751	4,099	4,165	4,233	4,301
2-81-00-751-00 Senior's Requisition	3,551	3,223	3,275	3,328	3,382
Total Expenses	112,302	108,524	110,283	112,069	113,885
Grand Total	-	-	-	-	-

Village of Caroline

3 Year Operating Plan (2022-2024)

For the 2021 Budget Year

Account	2022 Budget	2023 Budget	2024 Budget
Revenues			
Total Revenues	1,074,223	1,082,567	1,090,993
Expenses			
Total General Council Expenses	36,850	36,850	36,850
Total Administration	355,565	361,846	368,140
Total Council Legal & Projects	5,000	5,000	5,000
Total Election	1,100	1,100	1,100
Total Fire	41,873	41,873	41,873
Total Emergency & Safety	1,450	1,450	1,450
Total Bylaw Enforcement	11,200	11,200	11,200
Total Public Works	80,825	81,072	81,321
Total Streets	145,848	146,377	146,913
Total Storm Sewer	2,500	2,500	2,500
Total Water	166,707	167,198	167,693
Total Sewer	83,766	84,240	84,718
Total Garbage	52,438	52,507	52,577
Total FCSS	4,001	4,001	4,001
Total Cemetery	16,791	16,914	17,039
Total Municipal Planning	15,000	15,000	15,000
Total Subdivision	2,500	2,500	2,500
Total Recreation	25,864	25,984	26,106

Account	2022 Budget	2023 Budget	2024 Budget
Total RV Park	4,825	4,825	4,873
Total Library	14,628	14,628	14,628
Total Community Organizations	5,492	5,502	5,512
Total Expenses	1,074,223	1,082,567	1,090,993
Grand Total	-	-	-
<u>Education Tax and Senior Requisition</u>			
1-00-00-300-01 School Requisition Public	102,843	104,509	106,202
1-00-00-300-02 School Requisition Separate	4,165	4,233	4,301
1-00-00-300-05 Senior Requisition	3,275	3,328	3,382
Total Revenues	110,283	112,069	113,885
2-81-00-741-00 ASFF Education Requisition	102,843	104,509	106,202
2-81-00-741-01 RD Catholic School Div. Education Requisition	4,165	4,233	4,301
2-81-00-751-00 Senior's Requisition	3,275	3,328	3,382
Total Expenses	110,283	112,069	113,885
Grand Total	-	-	-

Village of Caroline

Capital Budget & Funding Sources

For the 2021 Budget Year

Budget Year Approved	Project	Budget Amount	Estimated 2021 Cashflow	Funding Sources
Prior Approved Projects				
2019	Westend of 49 Ave	100,000		MSI/GTF
2020	48 Ave & 49 Ave Reconstruction, Design	92,055		MSI/GTF
2020	49th ave 50-52 st Water, sewer & resurface	1,300,000	650,240	MSI/GTF
2021 Prior Approved Projects				
2020	WTP: New Tablets/computers for SCADA	10,000	10,000	MSP
2020	Cemetery Columbarium	25,000	25,000	MSP
2020	Lagoon Aeration Lines estimate	25,000	25,000	MSP
2021 Recommended Capital Projects for Approval				
	Financial Software	20,000	20,000	Operating
		1,572,055	730,240	

MSI = Municipal Sustainability Initiative

GTF= Gast Tax Fund

MSP= Municipal Stimulus Program

Village of Caroline
5 Year Capital Plan 2022- 2027
For the 2021 Budget Year