



Budget 2024



Village of Caroline

2024 BUDGET REPORT

March 2024

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 an 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.

On Monday December 13th, following the election, a meeting of the three Councils was held for a “meet and greet” and a discussion on the future vision of the region. The participants agreed to reaffirm the principles in the Stronger Together Report and proposed that it be updated in 2022. They also agreed to meet on a more regular basis to improve communication.

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.

Intermunicipal Collaboration Framework (ICF) 2016

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 #450

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 #450 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.

Regional Governance Structuring Study 2021

After significant discussions and discussion with the Provincial Government, the Village, County and Town agreed to jointly participate in a Regional Governance Structuring Study. The Study was funded by the province through the Alberta Municipal Partnership Program (AMPP). As a condition of the grant, the process was managed by a Steering Committee comprised of two elected officials for each municipality.

The Steering Committee undertook interviews and selected the firms to undertake the study. The consultants were asked to study the following five governance options for the region:

- Status Quo: No changes to the existing municipal types amongst the three municipalities.
- Amalgamation of all three municipalities into one new municipality.
- Amalgamation of the Village of Caroline and Clearwater County while the Town of Rocky Mountain House retains its existing status.
- Amalgamation of Clearwater County and the Town of Rocky Mountain House while the Village of Caroline retains its existing status.
- Dissolution of the Village of Caroline.

The Study team further explored how these five structural options would impact existing municipal status and boundaries, ward and council representation, administration, fiscal capacity, service delivery and relationships, as well as other benefits and drawbacks.

The process included extensive engagement across the region and residents were asked to identify concerns with existing programs and services being offered as well as provide ideas to address the concerns. Prominent themes identified by the consultant included:

- Concern regarding the poor relationship between the County and the town

- Inefficient offering of services, including big overhead costs or duplication of services between municipalities and the need for improvement to some services while other services being offered go unused.
- Concern about taking on the debt of other municipalities and/or prospect of increased taxes.
- Lack of communication and engagement, leaving residents unaware of available services and program, lack of clarity on how public input will influence this study or other decisions.
- Feeling that everything is fine as it currently is and there should be no change to the existing governance structure.

The key findings of the Study are as follows:

- “Amalgamation is not a magic bullet. Research suggests that cost savings resulting from amalgamation are not absolute nor are they necessarily enduring.
- The County and Town are financially viable as individual municipalities.
- The expectations of residents of the Town and County with regards to taxation and service levels are profoundly different, likely making any coming together of the two quite challenging.
- The County and the Town recently recommitted to regional collaboration with the signing of an Intermunicipal Collaboration Framework (ICF) in April 2021.
- The Village and the County have developed a strong inter-dependent relationship as demonstrated by the joint adoption of the Caroline-Clearwater Intermunicipal Development Plan (IDP) and the Caroline-Clearwater Intermunicipal Collaboration Framework (ICF) in 2019. These plans contemplate joint development, and the County has already developed an industrial area within the Village boundary.
- The Village has a balanced and viable Operating Budget. However, due to its relatively small population and assessment, it has, over time, developed a significant infrastructure deficit, which may leave to dissolution in the medium term without major development. The Town and County currently contribute a disproportionate amount to some regional agreements in order to support the Village.
- The cost of addressing the infrastructure deficit in the Village will likely increase over time.

- If the Village is faced with dissolution, it will be absorbed by the County at that time.

Based on the analysis and the community input, the report recommends that the County and Village amalgamate and that the newly formed municipality continue to pursue regional collaboration with the Town.

It concludes that early pursuit of amalgamation will reduce the financial burden on the County-as compared to waiting for dissolution and additional infrastructure degradation. Based on the financial analysis it suggests that the County has the financial capacity to absorb the village, without significant adverse effects to residents.

The report was presented for a further round of public consultation and a detailed analysis showed that over 70% of the combined resident response supported the recommendations.

Ultimately there appears to be recognition that all will be well served by a more financially robust hub within the County.

Shared Vision Statement for Regional Collaboration 2022

Following the completion of the Regional Governance Study it was clear there was no desire for the County and the Town to amalgamate. Following the October 2021 election. A series of meetings were held between the three municipalities to develop a Vision Statement on how they would work together in the future. A consulting firm, Barb Pederson Facilitation Services inc. was appointed to facilitate the process. The following draft vision was adopted by all three Councils in September 2022.

"Preamble

The Councils of Clearwater County, Town of Rocky Mountain House, and the Village of Caroline celebrate that their region offers unique opportunities which are best achieved through a collaborative regional approach.

Our shared Vision for regional collaboration opportunities

Economic Growth

- Opportunities exist to maintain, grow and attract progressive and thriving businesses, industry.

Strong partnerships

- Residents, businesses, community groups, municipalities and indigenous communities, through trusting and cooperative relationships, provide excellent services for the people who live, work and visit in our region.

Community

- Residents enjoy a healthy and safe community that fulfils their economic, social, physical, cultural and spiritual needs. Volunteers commit their time and talent to build vibrant community organizations and events.

Environmental stewardship

- Residents, organizations and municipalities recognize the natural beauty of our region and act responsibly to protect the natural environment through conservation and sustainable practices.”

Amalgamation Study Report: Village of Caroline and County of Clearwater 2023

As a follow up to the Regional Governance Study and the preliminary support for amalgamation, the County and the Village jointly commissioned Strategic Steps as the consultant to undertake a detailed Amalgamation Study. This work, funded through a Provincial grant, was completed in May 2023 and presented to both municipal councils.

The report includes the research by the consultant and the results of five engagement sessions, in support of the two municipalities. The report highlights the fact that "Clearwater County has budgeted a transfer to the Village of Caroline in the amount of \$750,000 in 2023." This is misleading, however, as the costs all relate to items in the County budget which support regional facilities such as the Arena, the Library and the Fire Hall.

The study does not make a recommendation but includes the following pros and cons relating to amalgamation:

Pros

- Larger residential tax base.
- Increased staff capacity to handle infrastructure management.
- Opportunity for larger corporate tax base.
- Merging policies and bylaws leads to consistency and predictability of municipal operations, including services.
- The population of both municipalities is already moving back and forth between communities, so the support of each other is already there.
- More opportunities for regional collaboration will exist, building on the notion of being better together.
- The history of merging communities in the area is not new and has already proven to be successful.
- Higher level of combined staff expertise.
- Grant money is likely to be available to assist with the process of amalgamation.
- Spin offs from economic development that would arise due to a larger and more diverse business and agricultural community.
- No address changes would be necessary for residents.

Cons

- Increase in population means capacity of services may be compromised; this may be temporary until service levels and fees are reviewed.
- Increase in staff time spent on the logistics of amalgamation may impact on the delivery of core services for a period of time.
- Difficult negotiation conversation between Councils, as each one determines what items are on the table and what cannot be negotiated.
- If amalgamation does not proceed, the Alberta government may choose to dissolve Caroline which takes away control of how to proceed.
- The process will require political will and the expenditure of political capital; but could also be perceived as an opportunity.
- The collective infrastructure deficit and debt will increase but will be managed by a larger tax base with greater capacity.
- Increased staff time will be required to manage infrastructure assets.
- Front line services will not require fewer people in an amalgamated municipality. The same number of residents will require the same roads plowed, grass cut, and arena ice scraped.

Having received this report, it is now up to the two municipal Councils to decide how to proceed.

2024 BUDGET

GOALS AND OBJECTIVES

The major goal of the 2024 budget is to position the Village for economic, environmental, and social success in a post pandemic environment, either independently or as part of Clearwater County.

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

- Maintain effective levels of service for Village residents without increasing property tax revenue on existing development or municipal utility rates in 2024.
- Actively pursue the potential amalgamation of the Village with the County of Clearwater, as recommended in the Regional Governance Structuring Study.
- Promote the goal of Caroline becoming a more financially robust hub within the County and develop economic development strategies, in partnership with the County.
- Promote and support the Main Street commercial area 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 2024 Operating Budget
- The 2024 Capital Budget
- The Four-Year Operating Plan
- The Five-Year Capital Plan (2024-2028)

All budget calculations are based on Statistics Canada's 2021 population estimate for the village of 448 residents. This represents a reduction of 3.4% since 2017.

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 2024 rate in the new year, which may increase or decrease the total property tax bill to residents.

Prior to 2021, this requisition was merged into the total budget which led to confusion. Since 2021, a new section was created so it is clear which expenditures are under the direct control of the Village. The Education Tax Requisition amount is based on up to date "equalized assessment" across the Province and final figures will only be available in early 2024.

OPERATING BUDGET

BUDGET DETAIL

The overall budget follows the overall direction of Council since 2021 when the following changes were adopted:

- It was determined that reserves should not be used to balance the operating budget to ensure sustainability.
- The surcharge on vacant properties was eliminated as part of the requirements in the Municipal Accountability Review (MAP). The revenue was spread across all classes in the 2022 budget and the 2024 budget is consistent with this approach.

The following points highlight items from the detailed budget sheets:

- **Residential Taxes**
(1-00-00-110-01 and 1-00-00-110-02)
Administration is proposing the same level of residential taxation revenue as 2023. Theoretically, individual municipal taxes should be very similar, except for minor variations in assessment between properties. The mill rate will be adjusted to achieve the same level of taxation.
- **Non-residential taxes**
(1-00-00-110-02)
This revenue has been adjusted to reflect revenue from new assessment growth and \$19,979 in revenue carried forward from 2023.
- **Franchise Fees**
(1-00-00-540-00)
An increased rate for franchise fees was approved by Council and included in the 2021 budget. 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. The projected revenue in 2024 is a small increase over that projected for 2023.

- **Unconditional Grants: MSI Operating Grant**

(1-00-00-700-00)

The Provincial Municipal Sustainability Initiative (MSI) included an operating and capital component. The province doubled the Operating Grant in 2023 and confirmed the end of the program. The MSI has been replaced by the Local Government Fiscal Framework (LGFF), which includes the same level of Operating Grant as in 2023. The future formula has not yet been announced.

- **Other Revenues**

(1-12-00-590-00)

This budget line includes the revenue rebate from GST (\$90,000) and the amount to be withdrawn from the landfill reserve to fund the liability from the regional landfill (\$13,725). The offsetting expenditure for the landfill is under 2-43-00-750-00.

- **Water Utilities Revenue**

(1-41-00-410-00)

Administration has based the 2024 budget on actual revenues in 2022, including accounts receivable.

- **Sewer Utilities Revenue**

(1-42-00-410-00)

Administration has based the 2024 budget on actual revenues in 2022, including accounts receivable.

- **Salaries and Wages: Administration**

(2-12-00-110-00)

The budget provides no salary increase for staff. However, it does provide for each employee to move one step on the salary grid as outlined in the Village's Human Resource Policy. This budget includes the CAO, the Office Manager and the Municipal Clerk.

- **Salaries and Wages: Student**

(2-12-00-110-01)

This budget provides matching funds to hire a summer student to support the Public Works Department.

- **Administration Contingency**

(2-12-00-960-00)

This budget provides additional clerical support for one day a week and other support staff to assist with planning and amalgamation.

- **Training and Development**

(92-12-00-148-00)

This budget has been maintained to accommodate training for new staff and re-allocation of responsibilities.

- **Telecommunications: Administration and Advertising**

(2-12-00217-00)

This budget has been maintained to facilitate partnerships in promoting the Village including updating the current website and increasing its profile on social media.

- **WCB**

(2-11-00-130-00)

This account shows revenue rather than expenditure. This is as a result of payments from WCB to cover the salary of an injured worker.

- **Legal Fees**

(2-12-00-232-00)

Additional legal fees were incurred in 2021 and 2022 to correct compliance issues in the municipal by-laws, which were identified during the Municipal Accountability Review (MAP). This work has now been completed. In 2024 additional legal fees will be required to support amalgamation.

- **Bank Charges/Borrowing**

(2-12-00-810-00)

This account shows revenue due to interest payments from the bank.

- **Council Projects: Amalgamation Reserve**

(2-13-00-600-01)

This budget has been established to cover special costs related to amalgamation. It is likely that the County and the Village will require additional funding from the province, if there is a definite joint decision to amalgamate. If not needed for amalgamation the funds can be reallocated or retained in reserve. A portion could also be used to offset any reduction in the provincial operating grant in future years.

- **Council Projects: Downtown**

(2-13-00-600-03)

This budget was established to undertake projects enhancing the Downtown, including landscaping signage etc. The amount has been eliminated in 2024 and improvements will be undertaken through the Capital Budget

- **Regional Fire Service**

(2-23-00-750-00)

In accordance with the new Fire Services Agreement, the Village no longer pays a portion of the Fire Services operating or capital budget. The expenditure in 2022 was for services provided in 2021 and billed by the County in the following year.

- **Building Repairs: Caroline Firehall**

(2-23-00-252-00)

Following discussion with the County of Clearwater Fire Service, funding of \$15,000 has been included to continue to maintain and upgrade the Caroline Fire Hall.

- **Provincial Policing**

(2-24-00-400-00)

The province has introduced a new requisition for policing. The Provincial requisition for 2023 has recently been announced and shows a 50% increase over 2022.

- **Fire Hydrant R&R**

(2-23-00-251-00)

This budget was transferred to the water utility in 2022.

- **Emergency Services Agency**

(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 agreement was set to expire in February 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 suggested that it negotiate a “mutual aid” agreement with the County.

In March 2021, the Village supported the concept of establishing a Joint Emergency Management Committee through an application for a Ministerial Order and that the County of Clearwater become the Emergency Management Agency for the region, including the Village of Caroline and the Summer Village of Burnstick Lake.

This approach was later confirmed through approval of the Ministerial Order and the adoption of the necessary bylaws. The Village will have a representative on the new committee, but the budget is being supported by the County. This arrangement continues in 2024 with no change.

- **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 current contract has recently been renewed for 2024.

- **Public Works: 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. Staff must be trained and accredited in order to legally respond to a call. The budget was increased in 2021 and has been maintained at the same level.

- **Other Contracted Services: Streets**

(2-32-00-259-00)

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

- **Wages- Water**

(2-41-00-110-00)

This budget has been increased by \$22,000 to cover half the cost of a qualified Water/Wastewater Operator for 8 months.

- **Water: Other Contracted Services**

(2-41-00-259-00)

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

- **Wages-Sewer**

(2-42-00-110-00)

This budget has been increased by \$22,000 to cover half the cost of a qualified water/wastewater Operator for 8 months.

- **Garbage Collection Contract**

(2-43-00-255-00)

The budget reflects an estimate, as the current contract requires renewal early in 2024. The contract includes two separate components but are best reflected in the consolidated budget shown.

- **Transfer to other Local Government: Garbage**

(2-43-00-750-00)

This budget relates to the dissolution of the Rocky Mountain Waste Authority, which operated a landfill on behalf of the County of Clearwater, the Town of Rocky Mountain House and the Village of Caroline. In January 2020 the three municipalities signed an agreement to terminate the authority and the joint service agreement. The Village subsequently contracted out its solid waste pickup and disposal to the private sector. In late 2020, the three parties began discussing the implications of terminating the original partnership. As a result, two agreements were adopted: the Net Asset Distribution Agreement and the Closed Industrial Cells Cost Sharing Liability Agreement. The 2020 financial statements provided the basis for determining both the assets and liability going forward. The village received a payment of \$258,408 representing its share of the assets and is committed to ongoing payments for liability. The anticipated payment to the County in 2024 is \$13,725 which is offset by a transfer from the newly established landfill reserve.

- **General Services: Municipal Planning**

(2-61-00-239-00)

The budget has been maintained at the same level as 2023.

- **FCSS Requisition**

(2-51-00-750-00)

The Family and Community Support Program (FCSS) is administered by the Town of Rocky Mountain House, on behalf of the County, Town and Village. The program is funded 80% by the province and 20% by the partner municipalities. The Town is proposing the inclusion of two Youth Board Members in the budget with remuneration of \$600 each. The Village's portion is included in the budget of \$4,500.

- **Wages: RV Park**

(2-73-00-110-00)

In June 2021, the Village, the Chamber of Commerce, and the Farmer's Market Association adopted a memorandum of understanding (MOU) for the co-operative use of the campground and facilities. The Chamber will operate the campground, including maintenance and services, and retain

all related revenue. The Farmer's Market Association will retain its lease and designated event days. The Village's obligation is to maintain the road and related fencing.

- **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 2022 the Village approved an extension of the library agreement until December 2023. This requires urgent attention this year. The Village is also a member of the Parkland Regional Library System which increased its levy from \$8.55 to \$8.80 per capita in 2022.

CAPITAL BUDGET

Capital development in the Village has been based 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 of the plan 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 (i.e.. Water modelling) have been obtained from the 2004 Growth and Infrastructure Master Plan."

The capital planning is focused on the priority of maintain existing infrastructure rather than accommodating potential growth. It is assumed that was the Council's direction at the time.

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 projects have been implemented.

- 2014: Sanitary Lagoon Outfall Main Replacement
- 2017: 50th street Upgrading including all underground services
As this is Provincial Highway 54, 66% of the total project was funded by the program.
- 2020 /21: 49th Avenue Reconstruction
- 2020/21: Westerly Extension of 49th Avenue Sewer.
- 2020/21: Upgrade to SCADA System at Water Treatment Plant
- 2020/21: New Columbarium at Cemetery.
- 2020/21: Lagoon Aeration Line Replacement

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

There is an urgent need to update the information in the Capital Infrastructure Plan. The 2023 Capital Budget includes funding to undertake this work as part of the preparation for amalgamation. This work will be funded through an MSI capital grant, which has already been received.

Wastewater Management

The Caroline Wastewater System operates under approval through the Environmental and Enhancement Act, subject to several 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 the 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.

The 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 2020 and WSP had difficulty in getting clear direction from Alberta Environment and Parks (AEP). Finally in April 2021 the Mayor and CAO met with the Minister and expressed concerns about the delay.

On June 11th, 2021 the Village received a letter from AEP outlining the standards they requested be followed. These standards are higher than those imposed on the City of Red Deer wastewater treatment Plant. Both our consultants WSP and Stantec expressed concern regarding the need and cost of a facility to meet these standards.

In July, the Village Council approved an additional \$5,000 to enable WSP to present a response to AEP with a suggested limit slightly lower than had been indicated. This was presented to the AEP in early November.

On November 22nd, 2021, the CAO met with AEP and our consultants. AEP did not accept the revised recommendations and requested a further study on on-site storage and irrigation in order to meet their required standards. WSP indicated that additional funding would be required to undertake this additional work, which is beyond the scope of their original proposal.

The result of the above delays is that the village is currently not meeting the timelines in its waste approval agreement, largely due to delays in AEP response. Administration brought a full update to Council early in the 2022.

In 2018, the Village commissioned Stantec to undertake a Lagoon Upgrade Facility Study, as upgrading in one form will definitely be required. The study identifies four different solutions ranging from an upgrade of the convention

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. The Village will also need to determine what Provincial and Federal programs are available to assist in financing the project.

Recent discussions have been held on innovative waste management techniques that can be used to limit the wastewater flow into the Raven River and meet the Provincial standards. Funding to study these alternatives was included in the 2023 Capital Budget, as part of the update of the Capital Infrastructure Plan.

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 a 2021 Alberta Environment review demonstrated 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.

In 2020, Stantec was Commissioned to design a water system to serve the eastern area of the Village including the County industrial area. This study has been referred to as the “48th Street water/sewer /Roadway Loop”. The study was completed in 2021 at a cost of \$87,739 and provides complete working drawings ready for future tendering and construction. This provides useful information for future amalgamation discussions.

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 on 49th Avenue in 2021. A similar project was identified and tendered for 48th Avenue, but insufficient funds were available to proceed.

2024 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 related debenture payments would place a very high burden on a small number of taxpayers within the Village.

The 2023 Capital Budget included the following projects which will continue in 2024.

- Capital Infrastructure and Wastewater Study. \$75,000 (MSI)
- Old Garage: Brownfield Remediation. \$40,000 (MSI)
- Pedestrian Crossing: Highway 54th and 52nd, Street. \$40,000 (CCBF)
- Pickup Truck and Snowblower. \$85,000 (MSI)
- Geotechnical evaluation: 52 Street, 52nd Street Crescent and 51st Close. \$38,089 (MSI)
- Lagoon System Power Upgrades. \$25,000 (CCBF)

The 2023 capital projects have been approved for funding through the provincial Municipal Sustainability Initiative (MSI) and the Federal Canada Community Building Fund (CCBF).

The MSI Program has now been discontinued and will be replaced by the Local Government Fiscal Framework (LGFF), which includes \$722 million in capital funding under the Local Government Fiscal Framework Act. The detailed allocations for individual municipalities have now been announced. Under the new formula the village will receive \$278,722 in 2024 and \$293,726 in 2025. this is a significant increase over previous years.

The balance of funding in the CCBF is \$35,000 which will be supplemented by an additional \$50,000 grant in 2024.

The Five-Year Capital Plan includes the following projects to proceed in 2024.

- 48th Avenue Reconstruction (preliminary work). \$50,000
- Replacement Blade for Pickup Truck \$20,000
- Pedestrian Crossing (east). \$40,000
- Seniors' Housing Servicing Plan \$20,000
- New Backhoe \$60,000 (\$60,000 in 2025)
- Lagoon Liner Repair/ Replacement \$60,000 (\$60,000 in 2025)

The Capital Plan outlines projects which are much needed but cannot be funded at this time. It was hoped to include the full 48th Avenue Reconstruction project, which was designed and tendered in 2020. However, there are insufficient funds to proceed without additional funding from the Provincial or Federal government. There is an opportunity for the wastewater improvements, under consideration, to be funded through the Federal Green Municipal Fund (GMF)

CONCLUSIONS

Based on a review of the past five years of approved budgets the administration 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 Structuring Study showed that the Village has a balanced and viable Operating Budget. However, due to its relatively small population and low assessment it has been unable to adequately maintain its infrastructure, which may lead to dissolution in the medium term.
- The regional Governance structuring Study recommends the amalgamation of the County and the Village and concludes that the County has the financial capacity to absorb the village without significant adverse effects to its residents. This is confirmed in the more recent Amalgamation Study completed in May 2023.
- The proposed 2024 Operating Budget is adequate to operate the Village at current service levels. The Four-Year Operating Budget is an extrapolation of current trends but does not address moving to a future vision.

- 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 2024 Operating Budget.
- That Council of the Village of Caroline approve the 2024 Capital Budget.
- That Council of the Village of Caroline approve the Four-Year Operating Plan (2024-2027), in principle.
- That Council of the Village of Caroline approve the Five-Year Capital Plan in principle.

KEY MESSAGES

The key messages regarding the Operating and Capital Budget for 2023 are as follows:

- There is no increase in total taxation on properties existing and completed in 2023. Therefore residents can expect similar municipal taxes in 2024.
- There is no increase in the rates for water and wastewater.
- The budget includes a number of initiatives to increase partnerships and promote the Village as a tourist hub.
- There are six capital items proposed for 2024 utilizing Federal and Provincial grants.
- Major infrastructure upgrades are required in the Village. However, these can only be addressed if amalgamation occurs, or major Provincial or Federal funding becomes available.

VILLAGE OF CAROLINE

For the 2024 Budget Year

Account	2023 Budget		Actual to Dec 31, 2023		2024 Budget
Revenues					
1-00-00-110-00 Taxes Real Property					
1-00-00-110-01 Taxes Residential	-	366,617	-	380,269.11	- 382,500
1-00-00-110-02 Taxes Non-Residential	-	125,000	-	160,013.35	- 131,818
1-00-00-110-03 Taxes Farmland	-	300	-	500.00	- 500
1-00-00-110-05 Taxes M&E					-
1-00-00-190-00 Taxes Linear Lines/Transmissions - Power	-	17,000	-	19,044.72	- 19,000
1-00-00-200-00 Grants-In-Lieu Taxes	-	3,500	-	4,393.17	- 4,000
1-00-00-300-10 Designated Industrial Properties	-	804	-	835.43	- 800
1-00-00-400-00 Provincial Policing Req.					-
1-00-00-510-00 Penalties on Taxes	-	5,000	-	11,949.48	- 7,000
1-00-00-540-00 Franchise Fees	-	150,000	-	152,205.04	- 160,000
1-00-00-550-00 Return on Investments	-	3,000	-	-	- 3,000
1-00-00-590-00 Other revenue/Own Sources	-	-	-	1,500.00	-
1-00-00-700-00 Unconditional Grants - (MSI Operating)	-	132,878	-	132,878.00	- 132,878
1-00-00-830-00 Federal Conditional Grants					-
1-00-00-840-00 Provincial Conditional Grant MOST					-
1-00-00-940-00 Transfers from Capital					-
1-12-00-136-00 Rebates - WCB, etc.	-	400	-	41.89	- 400
1-12-00-410-00 Administrative Service Fees	-	200	-	-	- 200
1-12-00-411-00 Tax Certificates	-	900	-	900.00	- 1,000
1-12-00-590-00 Other Revenues/Own Source/GST Revenue					- 103,725
1-26-00-522-00 License Business	-	4,000	-	1,725.00	- 4,000
1-26-00-525-00 License Animal	-	2,000	-	717.50	- 2,000
1-26-00-526-00 Development, Building Permit Fees	-	2,000	-	160.00	- 2,000
1-26-00-530-00 Provincial Fines Revenue	-	500	-	367.00	- 2,000
1-26-00-590-00 Bylaw Fines	-	200	-	-	- 200
1-32-00-410-00 Sale of Goods & Services	-	200	-	-	- 200
1-41-00-410-00 Water Utilities Revenue	-	70,000	-	66,576.06	- 70,000
1-41-00-411-00 Capital Replacement - Water	-	62,000	-	56,783.10	- 62,000
1-41-00-415-00 Bulk Water Deposit Non-Refundable	-	300	-	300.00	- 300
1-41-00-420-00 Bulk Water Sales	-	10,000	-	6,061.87	- 10,000
1-41-00-420-01 Bulk Water Sales Coin-op	-	500	-	1,145.00	- 2,000
1-41-00-510-00 Penalties on Utilities	-	2,000	-	-	- 2,000
1-42-00-410-00 Utilities - Sewer	-	60,000	-	56,125.64	- 60,000
1-42-00-411-00 Capital Replacement - Sewer	-	70,000	-	66,782.00	- 70,000
1-43-00-410-00 Utilities - Garbage	-	68,000	-	72,950.00	- 68,000
1-56-00-410-00 Sales - Cemetery	-	1,000	-	900.00	- 1,000
1-56-00-420-00 Opening and Closing Charge	-	2,000	-	2,640.00	- 2,000
1-56-00-421-00 Perpetual Care - Cemetery	-	1,000	-	2,400.00	- 1,000
1-56-00-430-00 Cemetery Work Permits	-	300	-	150.00	- 300
1-61-00-410-00 Zoning, Development Charges	-	500	-	-	- 500
Total Revenues	-	1,162,099	-	1,200,313.36	- 1,306,321
Expenses					
2-11-00-130-00 Employer Contributions - Council					-
2-11-00-136-00 WCB					- 6,562.70
2-11-00-151-01 Councilor D. Nichols Meetings		3,600		1,325.00	3,600

Account	2023 Budget	Actual to Dec 31, 2023	2024 Budget
2-11-00-151-04 Councilor Wold Meetings	3,600	4,400.00	3,600
2-11-00-151-06 Mayor's Honorarium	3,600	3,000.00	3,600
2-11-00-151-07 Councilor J. Rimmer Meetings	5,000	2,325.00	5,000
2-11-00-151-08 Councilor D. Nelson Meetings	3,600	4,550.00	3,600
2-11-00-151-09 Councilor B.Gibson Meetings	3,600	5,571.48	3,600
2-11-00-211-01 Councilor D. Nichols Expenses	500	-	500
2-11-00-211-04 Councilor Wold Expenses	500	-	500
2-11-00-211-07 Councilor J. Rimmer Expenses	2,000	93.50	2,000
2-11-00-211-08 Councilor D. Nelson Expenses	500	-	500
2-11-00-211-07 Councilor B. Gibson Expenses	500	329.42	500
2-11-00-214-00 Council - Conferences/Courses/Promotions	5,000	4,207.62	3,000
2-11-00-510-00 Council - General Goods/Supplies	500	-	500
2-11-00-511-00 Member at Large Honorariums	1,000	900.00	1,000
2-11-00-512-00 Council Communications	2,000	500.00	2,000
2-11-00-600-01 Council Projects - CWL Solar		-	-
Total General Council Expenses	35,500	20,639.32	33,500
2-12-00-110-00 Salaries and Wages - Admin	146,000	143,808.43	138,270
2-12-00-110-01 Salaries and Wages - Summer Student	15,000	-	15,000
2-12-00-960-00 Administration Contingency	30,000	15,964.00	30,000
2-12-00-130-00 Employer Contributions - Admin	26,000	22,978.69	23,000
2-12-00-136-00 WCB - Admin	4,000	8,799.25	4,000
2-12-00-148-00 Training & Development Admin	3,000	4,309.31	3,000
2-12-00-211-00 Travel & Subsistence - Admin	10,000	17,729.91	10,000
2-12-00-214-00 Conference Fees - Admin	1,000	3,483.81	1,000
2-12-00-216-00 Postage - Admin	5,000	2,845.65	4,000
2-12-00-217-00 Telecommunications - Admin	5,000	6,033.97	5,000
2-12-00-220-00 Advertising/Subscriptions	3,000	2,989.35	3,000
2-12-00-220-01 Memberships - Admin	3,000	2,932.06	3,000
2-12-00-231-00 Accounting, Audit	23,000	55,861.28	23,000
2-12-00-232-00 Legal Fees	9,000	28,002.11	9,000
2-12-00-239-00 Special Services:(Online subscription, soft	10,000	22,965.49	10,000
2-12-00-239-01 Special Services: Assessment/RARB	11,000	11,195.05	11,000
2-12-00-239-02 Special Services: Accounting Software	3,000	950.00	3,000
2-12-00-252-00 Building Repairs & Maintenance - Admin	2,000	1924.29	2,000
2-12-00-253-00 Equipment Repairs & Maintenance - Admin	3,500	11,046.64	3,500
2-12-00-259-00 Contracted Services: Janitor/Unifirst	5,000	6,219.69	2,400
2-12-00-259-01 Contracted Services: Administration	1,500	20,911.66	9,500
2-12-00-263-00 Equipment Rental/Lease	5,000	5,718.91	5,000
2-12-00-274-00 Insurance & Bond Premiums	2,400	1,332.65	2,500
2-12-00-510-00 General Goods/Supplies - Admin	1,500	431.38	1,500
2-12-00-510-01 Gen Goods/Supplies: Goodwill/Promos	500	6,716.38	500
2-12-00-511-00 Office Supplies - Admin	1,500	2,218.96	1,500
2-12-00-523-00 Office Equipment, Furnishings	-	2,495.00	-
2-12-00-540-00 Utilities - Admin	5,000	9,129.18	5,000
2-12-00-800-00 Capital Fund Transfer - Admin		-	-
2-12-00-810-00 Bank Charges/Borrowing	4,000	9,829.81	4,000
2-12-00-920-00 Amortization - Admin	-	-	-
2-12-00-921-00 Cancellation of Taxes, Write-Off, Other Unco	1,500	7,278.03	1,500
2-12-00-960-01 Gross Recovery- Tax Collection Fee	1,000	4,591.00	1,000
2-12-00-960-03 TCA Equity		-	-

Account	2023 Budget	Actual to Dec 31, 2023	2024 Budget
Total Administration	341,400	419,108.03	335,170
2-13-00-232-00 Council - Legal	5,500	-	1,000
2-13-00-600-01 Council Projects - Amalgamation/Reserve	49,153	-	121,751
2-13-00-600-02 Council Projects - Solar Initiative	2,000	-	5,000
2-13-00-600-03 Council Projects - Downtown		-	-
2-13-00-600-04 Senior Housing Study	1,000	15,000.00	10,000
Total Council Legal & Projects	57,653	15,000.00	137,751
2-19-00-130-00 Elections Misc. Payroll	-		1,500
2-19-00-150-00 Election, Census Fees	-		-
2-19-00-220-00 Advertising	-		2,000
2-19-00-510-00 General Goods & Supplies	-		300
Total Election	-	-	3,800
2-23-00-130-00 Fire - Misc. Employer Contributions	-	-	-
2-23-00-217-00 Telecommunications	2,300	1,662.79	2,300
2-23-00-251-00 Fire Hydrant R&R	-		-
2-23-00-252-00 Building Repairs/Main - Firehall	5,000	579.00	15,000
2-23-00-255-01 Garbage Collection Contract - Fire Hall	500	-	500
2-23-00-274-00 Insurance & Bond Premiums - Firehall	4,500	5,025.18	4,500
2-23-00-540-00 Utilities - Fire	8,500	9,872.49	8,500
2-23-00-750-00 Trans. to other local govt.			-
2-23-00-762-00 Transfer to Capital	15,000	-	
Total Fire	35,800	17,139.46	30,800
2-24-00-400-00 Provincial Policing	15,109	14,389.52	22,663
2-24-00-750-00 Emergency Svcs CREMA - Trsfr to other Local	-	-	-
2-24-00-800-00 Capital Fund Transfer - Emerg & Safety		-	-
Total Emergency & Safety	15,109	14,389.52	22,663
2-26-00-239-00 Animal Control Contract	3,500	204.90	3,500
2-26-00-239-01 Safety Codes	2,000		2,000
2-26-00-500-00 Bylaw Enforcement	3,000	423.15	3,000
2-26-00-510-00 By-Law General Goods & Supply	200	-	200
Total Bylaw Enforcement	8,700	628.05	8,700
2-31-00-110-00 Wages - Public Works	24,744	81,759.78	29,744
2-31-00-130-00 Employer Contributions - Public Works	3,500	17,573.99	3,500
2-31-00-136-00 WCB - Public Works	544	1,331.43	544
2-31-00-140-00 Other Allowances - Public Works	250	-	250
2-31-00-148-00 Training & Development Public Works	6,000	4,213.51	6,000
2-31-00-149-00 Public Works Clothing Allowances	1,000	1,176.24	1,000
2-31-00-211-00 Travel and Subsistence - Public Works	300	2,025.52	300
2-31-00-215-00 Freight - Public Works	400	931.24	400
2-31-00-217-00 Telecommunications - Public Works	1,500	4,644.53	1,500
2-31-00-220-00 Advertising, Subscriptions, Memberships	1,000	112.70	1,000
2-31-00-252-00 Building Repairs, Maintenance - Public Works	1,000	6,402.60	1,000
2-31-00-253-00 Fleet Repairs & Maintenance - PW	8,000	8,185.71	8,000
2-31-00-259-00 Other Contracted Services/Misc Services	2,000	-	2,000
2-31-00-274-00 Insurance & Bond Premiums - PW	7,500	8,146.50	7,500

Account	2023 Budget	Actual to Dec 31, 2023	2024 Budget
2-31-00-510-00 Shop Supplies - PW	3,000	3,093.34	3,000
2-31-00-521-00 Fleet Fuel & Oil - PW	13,000	12,464.62	13,000
2-31-00-523-00 Equipment, Machines		-	-
2-31-00-540-00 Utilities - PW Shop	10,000	8,728.53	10,000
2-31-00-600-00 Tax Forfeiture Maintenance Costs		-	-
2-31-00-910-00 Safety - PW	500	59.94	500
2-31-00-960-00 PW Gross Recovery		-	-
Total Public Works	84,238	160,850.18	89,238
2-32-00-110-00 Wages - Streets	50,406	53,317.67	52,906
2-32-00-130-00 Employer Contributions - Streets	7,000	10,480.10	7,000
2-32-00-136-00 WCB - Streets	664	803.78	664
2-32-00-251-00 Street, Sidewalk Equip. Repairs	2,000	4,983.12	2,000
2-32-00-259-00 Other Contracted Services - Streets	11,000	305.00	11,000
2-32-00-450-00 Interest on Long Term Debt	4,000	1,795.62	4,000
2-32-00-510-00 Goods & Supplies - Streets	1,000	1,006.83	1,000
2-32-00-523-00 Equipment, Machines	7,500	6,833.26	18,500
2-32-00-539-00 Sign Purchases - Streets	500	-	500
2-32-00-540-00 Utilities - Streets	30,000	32,651.63	30,000
2-32-00-700-00 Village Beautification 2018		5,273.49	
2-32-00-762-00 Contribution to Capital Programs - Streets	36,714		36,714
2-32-00-800-00 Capital Transfer - Streets		-	-
2-32-00-960-00 Gross Recovery - Streets		-	-
Total Streets	150,784	117,450.50	164,284
2-37-00-251-00 General Contracted Services - Storm	1,500	-	1,500
2-37-00-800-00 Capital Fund Transfer - Storm		-	-
Total Storm Sewer	1,500	-	1,500
2-41-00-110-00 Wages - Water	46,130	24,149.66	65,130
2-41-00-130-00 Employer Contributions - Water	7,300	5,250.70	7,300
2-41-00-136-00 WCB - Water	490	367.01	490
2-41-00-215-00 Freight - Water	2,000	1,255.28	2,000
2-41-00-217-00 Telecommunications - Water	1,200	1,434.23	1,200
2-41-00-239-00 Special Services: Software	5,000	3,798.72	5,000
2-41-00-251-00 Repairs, Maintenance - Water	32,000	44,233.72	32,000
2-41-00-259-00 Other Contracted Services - Water	19,646	15,558.11	19,646
2-41-00-274-00 Insurance & Bond Premiums - Water	10,000	12,987.38	10,000
2-41-00-510-00 General Goods & Supplies - Water	1,000	1,436.65	1,000
2-41-00-523-00 Equipment, Machines, - Water	15,000	6,166.67	15,000
2-41-00-531-00 Chemical, Treatments - Water	17,000	20,318.68	17,000
2-41-00-540-00 Utility - Water	15,000	16,107.14	15,000
2-41-00-700-00 Bulk Water Station Upgrades		-	-
2-41-00-800-00 Capital Fund Transfer - Water	2,095	-	2,095
2-41-00-960-00 Contingency - Water	3,804	-	3,804
Total Water	177,665	153,063.95	196,665
2-42-00-110-00 Wages - Sewer	43,990	18,320.95	68,990
2-42-00-130-00 Employer Contributions - Sewer	7,500	3,926.70	7,500
2-42-00-136-00 WCB - Sewer	544	278.51	544
2-42-00-251-00 Repairs & Maintenance - Sewer	16,822	20,857.56	16,822

Account	2023 Budget	Actual to Dec 31, 2023	2024 Budget
2-42-00-259-00 Other Contracted Services - Sewer	4,000	6,932.26	4,000
2-42-00-274-00 Insurance & Bond Premiums - Sewer	2,600	3,012.74	2,600
2-42-00-510-00 General Goods & Supply - Sewer	400	73.98	400
2-42-00-531-00 Chemicals/Treatment - Sewer	1,500	1,578.00	1,500
2-42-00-540-00 Utility - Sewer	13,000	19,385.73	13,000
2-42-00-800-00 Capital Fund Transfer - Sewer		-	-
2-42-00-960-00 Contingency - Sewer		-	-
Total Sewer	90,356	74,366.43	115,356
2-43-00-110-00 Wages - Garbage	5,928	5,903.65	7,678
2-43-00-130-00 Employer Contributions - Garbage	1,500	1,211.99	1,500
2-43-00-136-00 WCB - Garbage	125	89.69	125
2-43-00-255-00 Garbage Collection Contract	55,000	48,033.76	55,000
2-43-00-255-01 Garbage Collection - Municipal Properties	2,000	4,486.51	2,000
2-43-00-510-00 General Goods/Supply - Garbage	600	78.57	600
2-43-00-750-00 Transfer to other Local Govt - Garbage	13,725	13,725.00	13,725
Total Garbage	78,878	73,529.17	80,628
2-51-00-750-00 Transfer to other Local Govt - FCSS Requisit	4,500	3,911.74	4,500
Total FCSS	4,500	3,911.74	4,500
2-56-00-110-00 Wages - Cemetery	14,052	4,531.34	15,802
2-56-00-130-00 Employer Contributions - Cemetery	2,000	853.80	2,000
2-56-00-136-00 WCB - Cemetery	120	68.86	120
2-56-00-251-00 Cemetery Repairs/Maintenance	3,000	34.38	3,000
2-56-00-510-00 General Goods/Supply - Cemetery	100	26.90	100
2-56-00-800-00 Capital Fund Transfer - Cemetery	770	-	770
2-56-00-960-00 Contingency - Cemetery	358	-	358
Total Cemetery	20,400	5,515.28	22,150
2-61-00-220-00 Advertising, Subscriptions, Membership - Mun	-	-	-
2-61-00-239-00 General Services - Municipal Planning	15,000	1,030.64	15,000
Total Municipal Planning	15,000	1,030.64	15,000
2-66-00-239-00 General Services - Subdivision	1,500	7,860.82	1,500
Total Subdivision	1,500	7,860.82	1,500
2-72-00-110-00 Wages - Recreation/Parks	10,693	3,210.58	10,693
2-72-00-130-00 Employer Contributions - Recreation/Parks	2,000	479.29	2,000
2-72-00-136-00 WCB - Recreation/Parks	76	48.79	76
2-72-00-253-00 Equipment Repairs/Maintenance - Recreation/P	1,000	-	1,000
2-72-00-255-01 Garbage Collection Contract - Rec/Parks	1,000	-	1,000
2-72-00-259-00 Contracted Services - Recreation/Parks	-	-	-
2-72-00-274-00 Insurance & Bond Premiums - Recreation/Parks	1,000	1,401.64	1,000
2-72-00-510-00 General Goods & Supply - Recreation/Parks	900	124.69	900
2-72-00-540-00 Utilities - Recreation/Parks	1,500	1,100.82	1,500
2-72-00-600-00 Roll 110 Green Space Costs	-	-	-
2-72-00-600-01 Roll 256 Elks Hall Maintenance Costs	500	-	500
2-72-00-765-00 Cont. to own municipal agencies: Complex	1,787	-	1,787
2-72-00-800-00 Capital Fund Transfer - Parks&Rec.		-	-
Total Recreation	20,456	6,365.81	20,456

Account	2023 Budget	Actual to Dec 31, 2023	2024 Budget
2-73-00-110-00 Wages - RV Park	500	20.06	500
2-73-00-130-00 Employer Contributions - RV Park	50	4.60	50
2-73-00-136-00 WCB-RV Park	50	0.30	50
2-73-00-274-00 Insurance & Bond Premiums - RV Park	-	1,828.82	
2-73-00-540-00 Utilities - RV Park	-	3,282.88	
2-73-00-800-00 Capital Fund Transfer - RV Park		-	-
Total RV Park	600	5,136.66	600
2-74-00-252-00 Building Repairs, Maintenance - Library	400	982.94	400
2-74-00-255-01 Garbage Collection Contract - Library	250	-	250
2-74-00-274-00 Insurance & Bond Premiums - Library	5,000	5,627.04	5,000
2-74-00-540-00 Utilities - Library	6,500	7,607.48	6,500
2-74-00-750-00 Transfer - PRL Membership	5,000	3,920.00	5,000
Total Library	17,150	18,137.46	17,150
2-97-00-110-00 Salaries & Wages - Community Organizations	200	11.97	200
2-97-00-130-00 Employer Contributions - Community Organizat	200	0.28	200
2-97-00-136-00 WCB - Community Organizations	10	1.32	10
2-97-00-500-00 Community Organization Costs	250	-	250
2-97-00-765-00 Student Bursary Program	1,000		1,000
2-97-00-766-00 Community Grant & Aid	1,500	300.00	1,500
2-97-00-767-00 CCOC Tourism Support	1,500	-	1,500
2-97-00-768-00 Community Recognition	250	-	250
2-97-00-769-00 Amalgamation		75.00	-
Total Community Organizations	4,910	388.57	4,910
Total Expenses	1,162,099	1,114,512	1,306,321
Grand Total			

Village of Caroline
Education Tax and Senior Requisition
For the 2024 Budget Year

	2023 Budget	Actuals	2024 Budget
1-00-00-300-01 School Requisition Public	- 104,814	113,939	107,775
1-00-00-300-02 School Requisition Separate	- 4,244	4,746	3,690
1-00-00-300-05 Senior Requisition	- 5,241	5,839	5,241
Total Revenues	- 114,299	124,524	116,706
2-81-00-741-00 ASFF Education Requisition	104,814	104,814	107,775
2-81-00-741-01 RD Catholic School Div. Education Requisition	4,244	4,085	3,690
2-81-00-751-00 Senior's Requisition	5,241	5,241	5,241
Total Expenses	114,299	114,140	116,706
Grand Total	-	10,384	0

Budget Year Approved	Project	Budget Total	Estimated Cash Flow				2024/2025 Funding Sources
			2024	2025	2026	2027	
2024 Capital Plan 2024-28							
2019	Capital Road Maintenance	700,000				350,000	TBD
2019	Sidewalk & Concrete Remediation (entire village)	180,000		-		90,000	TBD
2020	48 Avenue Reconstruction (Design was completed in 2020)	1,600,000	50,000	50,000	1,500,000		TBD
2020	Village signage and beautification Improvements	20,000		10,000	10,000		TBD
2020	Walking Trail System Village to Museum	170,000		-		170,000	TBD
2020	48st-51st Water/Sewer/Roadway Loop for NE Development Design was completed in 2020 (\$87,739- MSI)	1,000,000			600,000	400,000	TBD
2020	2020 49st South	350,000				350,000	TBD
2024	Blade for Pickup Truck	20,000	20,000				CCBF
2024	Pedestrian Crossing (East)	40,000	40,000				CCBF
2024	Seniors' Housing Servicing Plan	20,000	20,000				CCBF
2024	New Backhoe	120,000	60,000	60,000			LGFF
2024	Wastewater Plant/Land Acquisition and Planning	400,000		200,000	200,000		LGFF
2024	Road Reconstruction North of 52nd Street	600,000				100,000	LGFF
2024	Lagoon Liner Repair/Replacement	120,000	60,000	60,000			LGFF
		5,340,000	250,000	380,000	2,310,000	1,460,000	940,000

TBD = To Be Determined

\$35,000 of CCBF funding was unallocated and carried forward from 2023. With the \$50,000 grant in 2024 there is \$85,00 of CCBF funding unallocated. The remaining MSI funding was allocated to projects in the 2023 capital budget. If projects come in under budget, surplus funds can be reallocated. The province has announced new funding under the new LGFF Program. Village will receive \$278,772 in 2024 and \$293,726 in 2025

**2024/ 2028 Strategic Detail Sheet
Village Of Caroline, AB**

TITLE: Road Reconstruction: North of 52nd Street **Issue** Infrastructure Maintenance

LOCATION: _____ **DIVISION:** _____

Pre-Design Phase		Design Phase		Construction/Purchase	
Commencement Date	Completion Date	Commencement Date	Completion Date	Commencement Date	Completion Date
dd/mm/yy	dd/mm/yy	dd/mm/yy	dd/mm/yy	dd/mm/yy	dd/mm/yy
Timeline:				March 1, 2027	May 1, 2029

Year	Estimated Cost	Current Revenue	Grants	Borrowing	Sale of Assets/Other	Restricted Surplus	Total Funding
2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2024		-					
2025		-			-		\$ -
2026		-	-	-	-		\$ -
2027	100,000	-	100,000	-	-		\$ 100,000
2028	500,000	-	500,000	-	-		\$ 500,000
TOTAL	\$ 600,000	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ 600,000

"Original" (previous year's) total project gross cost, if applicable: \$ -

Increase (Decrease) of total project gross cost, if applicable:

Investment, Action in to date (Dec. 31, 2023): n/a

Detailed description Action ,Item (Scope):

This project includes the reconstruction of portions of 52nd Street, 52nd.Street Crescent, and 51st.Close where there are large sections of unstable paving. The extent of work and the precise budget of work will be determined using the geotechnical study completed in 2023.

Funding Possibilities

Impact on current revenue: (current and future projections)

Anticipated Life Expectancy(detail):

IF this is an 'updated' budget amount, and different from the 'original' noted above, please explain the reason(s)

\$ -

Project Manager :

Name:	Job Title:
Larry Wright	CAO

Sustainability Criteria:

Capital Project Criteria:

(Place an 'X' in the applicable box(es))

Safety
Legislative Changes
Protection of Property
Muni Tax Assessmnet
Economic Developemnt
Balance

X
X
X
X
X
X

Dept. Priority # of ##	Estimate Code

Date Prepared:	dd/mm/yy 22-02-24
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Road Reconstruction: North of 52nd Street

**2024/ 2028 Strategic Detail Sheet
Village Of Caroline, AB**

TITLE: Purchase of New Backhoe **Issue** Maintenance Equipment Replacement

LOCATION: _____ **DIVISION:** _____

	Pre-Design Phase		Design Phase		Construction/Purchase	
	Commencement Date	Completion Date	Commencement Date	Completion Date	Commencement Date	Completion Date
	dd/mm/yy	dd/mm/yy	dd/mm/yy	dd/mm/yy	dd/mm/yy	dd/mm/yy
Timeline:					July 1, 2024	July 1, 2025

Year	Estimated Cost	Current Revenue	Grants	Borrowing	Sale of Assets/Other	Restricted Surplus	Total Funding
2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2024	60,000		60,000				\$ 60,000
2025	60,000		60,000		-		\$ 60,000
2026		-	-	-	-		\$ -
2027		-	-	-	-		\$ -
2028		-	-	-	-		\$ -
TOTAL	\$ 120,000	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ 120,000

"Original" (previous year's) total project gross cost, if applicable: \$ -

Increase (Decrease) of total project gross cost, if applicable:

Investment, Action in to date (Dec. 31, 2023): n/a

Detailed description Action ,Item (Scope):

This relates to the purchase of a new backhoe to replace the current unit which is very close to being inoperable due to age.

Funding Possibilities

Impact on current revenue: (current and future projections)

Anticipated Life Expectancy(detail):

IF this is an 'updated' budget amount, and different from the 'original' noted above, please explain the reason(s)

\$ -

Project Manager :

Name:	Job Title:
Jacob Tricker	Public Works Superintendent

Sustainability Criteria:

Capital Project Criteria:

(Place an 'X' in the applicable box(es))

Safety
Legislative Changes
Protection of Property
Muni Tax Assessmnet
Economic Developemnt
Balance

X
X
X
X
X
X

Dept. Priority # of ##	Estimate Code

Date Prepared:	dd/mm/yy 22-02-24
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Purchase of New Backhoe

**2024/ 202 Strategic Detail Sheet
Village Of Caroline, AB**

TITLE: Land Acquisition: Wastewater Treatment Site **Issue** Infrastructure Expansion

LOCATION: Village of Caroline **DIVISION:** Wastewater

	Pre-Design Phase		Design Phase		Construction/Purchase	
	dd/mm/yy	dd/mm/yy	dd/mm/yy		dd/mm/yy	dd/mm/yy
Timeline:					February 1, 2025	February 1, 2027

Year	Estimated Cost	Current Revenue	Grants	Borrowing	Sale of Assets/Other	Restricted Surplus	Total Funding
2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2024		-					
2025	200,000	-	200,000		-		\$ 200,000
2026	200,000		200,000	-	-		\$ 200,000
2027		-	-	-	-		\$ -
2028		-	-	-	-		\$ -
TOTAL	\$ 400,000	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ 400,000

"Original" (previous year's) total project gross cost, if applicable: \$ -

Increase (Decrease) of total project gross cost, if applicable:

Investment, Action in to date (Dec. 31, 2023): n/a

Detailed description Action ,Item (Scope):

This project relates to planning and land acquisition to expand the wastewater treatment site to meet the Village's 2027 environmental requirements for wastewater according to NRC and AEP. This project is critical for the future development and expansion of the village.

Funding Possibilities

This project has a number of options for funding including a environmental and green infrastructure grants.

Impact on current revenue: (current and future projections)

Anticipated Life Expectancy(detail):

IF this is an 'updated' budget amount, and different from the 'original' noted above, please explain the reason(s)

\$ -

Project Manager :

Name:	Job Title:
Larry Wright	CAO

Sustainability Criteria:

Capital Project Criteria:

(Place an 'X' in the applicable box(es))

Safety
Legislative Changes
Protection of Property
Muni Tax Assessmnet
Economic Developemnt
Balance

<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>
<input checked="" type="checkbox"/>
<input type="checkbox"/>

Dept. Priority # of ##	Estimate Code

Date Prepared:	dd/mm/yy 22-02-24
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Land Acquisition: Wastewater Treatment Site

**2024/ 2028 Strategic Detail Sheet
Village Of Caroline, AB**

TITLE: 49 Street South Repaving and Sewer Upgrade **Issue** Infrastructure Maintenance

LOCATION: Village of Caroline **DIVISION:** _____

Pre-Design Phase		Design Phase		Construction/Purchase	
Commencement Date	Completion Date	Commencement Date	Completion Date	1 April, 2027	1 September, 2027
dd/mm/yy	dd/mm/yy	dd/mm/yy	dd/mm/yy	dd/mm/yy	dd/mm/yy
Timeline:				April 1, 2027	September 1, 2027

Year	Estimated Cost	Current Revenue	Grants	Borrowing	Sale of Assets/Other	Restricted Surplus	Total Funding
2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2024		-					
2025		-			-		\$ -
2026		-		-	-		\$ -
2027	350,000	-	350,000	-	-		\$ 350,000
2028		-	-	-	-		\$ -
TOTAL	\$ 350,000	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000

"Original" (previous year's) total project gross cost, if applicable: \$ -

Increase (Decrease) of total project gross cost, if applicable: _____

Investment, Action in to date (Dec. 31, 2023): n/a

Detailed description Action ,Item (Scope):

This project includes the paving of 49 Street and the enlarging of the sewer line south of Main Street. Costs will need to be determined as part of the update of the Servicing plan.

Funding Possibilities

This project could be funded through federal and provincial infrastructure grants. However, if full reconstruction is advanced, there should be a contribution from the County either directly or through offsite levies.

Impact on current revenue: (current and future projections)

Anticipated Life Expectancy(detail):

IF this is an 'updated' budget amount, and different from the 'original' noted above, please explain the reason(s)

\$ -

Project Manager :

Name:

Larry Wright

Job Title:

CAO

Sustainability Criteria:

Capital Project Criteria:

(Place an 'X' in the applicable box(es))

Safety

Legislative Changes

Protection of Property

Muni Tax Assessmnet

Economic Developemnt

Balance

X

X

X

Dept. Priority # of ##	Estimate Code

Date Prepared:	dd/mm/yy 22-02-24
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49 Street South Repaving and Sewer Upgrade

**2024/ 2028 Strategic Detail Sheet
Village Of Caroline, AB**

TITLE: Pedestrian Crossing: Highway 54 (East) **Issue** Pedestrian Safety

LOCATION: Village of Caroline **DIVISION:** _____

Timeline:	Pre-Design Phase		Design Phase		Construction/Purchase	
	Commencement Date	Completion Date				
	dd/mm/yy	dd/mm/yy	dd/mm/yy	dd/mm/yy	dd/mm/yy	dd/mm/yy
					July 1, 2024	July 1, 2025

Year	Estimated Cost	Current Revenue	Grants	Borrowing	Sale of Assets/Other	Restricted Surplus	Total Funding
2023		\$ -		\$ -	\$ -	\$ -	
2024	40,000	-	40,000				\$ 40,000
2025		-			-		\$ -
2026		-	-	-	-		\$ -
2027		-	-	-	-		\$ -
2028		-	-	-	-		\$ -
TOTAL	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000

"Original" (previous year's) total project gross cost, if applicable: \$ -

Increase (Decrease) of total project gross cost, if applicable: _____

Investment, Action in to date (Dec. 31, 2023): n/a

Detailed description Action ,Item (Scope):

This project includes the installation of a second pedestrian crossing on the east side of the village at a location to be determined.

Funding Possibilities

Impact on current revenue: (current and future projections)

Anticipated Life Expectancy(detail):

IF this is an 'updated' budget amount, and different from the 'original' noted above, please explain the reason(s)

\$ -

Project Manager :

Name:

Larry Wright

Job Title:

CAO

Sustainability Criteria:

Capital Project Criteria:

(Place an 'X' in the applicable box(es))

Safety

Legislative Changes

Protection of Property

Muni Tax Assessmnet

Economic Developemnt

Balance

X

X

Dept. Priority # of ##	Estimate Code

Date Prepared:	dd/mm/yy 22-02-24
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Pedestrian Crossing: Highway 54 (East)

**2024/ 2028 Strategic Detail Sheet
Village of Caroline, AB**

TITLE: Pickup Truck Blade Attachment **Issue** Maintenance Equipment Requirement

LOCATION: Village of Caroline **DIVISION:** _____

Timeline:	Pre-Design Phase		Design Phase		Construction/Purchase	
	Commencement Date	Completion Date	Commencement Date	Completion Date		
	dd/mm/yy	dd/mm/yy	dd/mm/yy	dd/mm/yy	dd/mm/yy	dd/mm/yy
					July 1, 2024	October 1, 2024

Year	Estimated Cost	Current Revenue	Grants	Borrowing	Sale of Assets/Other	Restricted Surplus	Total Funding
2023		\$ -		\$ -	\$ -	\$ -	
2024	20,000	-	20,000				\$ 20,000
2025		-			-		\$ -
2026		-	-	-	-		\$ -
2027		-	-	-	-		\$ -
2028		-	-	-	-		\$ -
TOTAL	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000

"Original" (previous year's) total project gross cost, if applicable: \$ -

Increase (Decrease) of total project gross cost, if applicable:

Investment, Action in to date (Dec. 31, 2023): n/a

Detailed description Action ,Item (Scope):

The village is undertaking an assessment of its small fleet of maintenance vehicles and equipment. This project is to purchase a new blade attachment to replace an existing unit.

Funding Possibilities

Impact on current revenue: (current and future projections)

Anticipated Life Expectancy(detail):

IF this is an 'updated' budget amount, and different from the 'original' noted above, please explain the reason(s)

\$ -

Project Manager :

Name:

Jacob Tricker

Job Title:

Public Works Superintendent

Sustainability Criteria:

Capital Project Criteria:

(Place an 'X' in the applicable box(es))

Safety

Legislative Changes

Protection of Property

Muni Tax Assessmnet

Economic Developemnt

Balance

X

X

Dept. Priority # of ##	Estimate Code

Date Prepared: 22-02-24

Pickup Truck Blade Attachment

**2024/ 2028 Strategic Detail Sheet
Village Of Caroline, AB**

TITLE: Northeast Development Servicing **Issue** Expansion of Servicing

LOCATION: Village of Caroline **DIVISION:** _____

	Pre-Design Phase		Design Phase		Construction/Purchase	
	Commencement Date	Completion Date				
	dd/mm/yy	dd/mm/yy	dd/mm/yy	dd/mm/yy	dd/mm/yy	dd/mm/yy
Timeline:			April 1, 2026	July 1, 2026	July 1, 2026	April 1, 2027

Year	Estimated Cost	Current Revenue	Grants	Borrowing	Sale of Assets/Other	Restricted Surplus	Total Funding
2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2024		-					
2025		-			-		\$ -
2026	600,000	-	600,000	-	-		\$ 600,000
2027	400,000	-	400,000	-	-		\$ 400,000
2028		-	-	-	-		\$ -
TOTAL	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000

"Original" (previous year's) total project gross cost, if applicable: \$ -

Increase (Decrease) of total project gross cost, if applicable: _____

Investment, Action in to date (Dec. 31, 2023): n/a

Detailed description Action ,Item (Scope):

This project includes the provision of water services to the notheast sector of the village. This work would be done based on the Northeast County Development Services Study Update (revision 2). Note:

Based on the most recent estimates this budget should be increased to \$1.5 million. This number will be confirmed in the update of the Village's Capital Development Plan.

Funding Possibilities

Impact on current revenue: (current and future projections)

Anticipated Life Expectancy(detail):

IF this is an 'updated' budget amount, and different from the 'original' noted above, please explain the reason(s)

\$ -

Project Manager :

Name:

Jacob Tricker

Job Title:

Public Works Superintendent.

Sustainability Criteria:

Capital Project Criteria:

(Place an 'X' in the applicable box(es))

Safety
Legislative Changes
Protection of Property
Muni Tax Assessmnet
Economic Developemnt
Balance

x
x

Dept. Priority # of ##	Estimate Code

Date Prepared:	dd/mm/yy 22-02-24
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Northeast Development Servicing

**2024/ 2028 Strategic Detail Sheet
Village Of Caroline, AB**

TITLE: Capital Road Mainrtenance **Issue** Infrastructure Maintenance

LOCATION: Village of Caroline **DIVISION:** _____

Timeline:	Pre-Design Phase		Design Phase		Construction/Purchase	
	Commencement Date	Completion Date	Commencement Date	Completion Date		
	dd/mm/yy	dd/mm/yy	dd/mm/yy	dd/mm/yy	dd/mm/yy	dd/mm/yy
	June 20, 2026		January 1, 2027		June 1, 2027	September 1, 2028

Year	Estimated Cost	Current Revenue	Grants	Borrowing	Sale of Assets/Other	Restricted Surplus	Total Funding
2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2024		-					
2025		-			-		\$ -
2026		-		-	-		
2027	350,000	-	350,000	-	-		\$ 350,000
2028	350,000	-	350,000	-	-		\$ 350,000
TOTAL	\$ 700,000	\$ -	\$ 700,000	\$ -	\$ -	\$ -	\$ 700,000

"Original" (previous year's) total project gross cost, if applicable: \$ -

Increase (Decrease) of total project gross cost, if applicable:

Investment, Action in to date (Dec. 31, 2023): n/a

Detailed description Action ,Item (Scope):

This project includes road maintenance throughout the village as identified in an update of the Infrastructure Maintenance Plan

Funding Possibilities

Impact on current revenue: (current and future projections)

Anticipated Life Expectancy(detail):

IF this is an 'updated' budget amount, and different from the 'original' noted above, please explain the reason(s)

\$ -

Project Manager :

Name:

Jacob Tricker

Job Title:

Public Works Superintendent

Sustainability Criteria:

Capital Project Criteria:

(Place an 'X' in the applicable box(es))

Safety

Legislative Changes

Protection of Property

Muni Tax Assessmnet

Economic Developemnt

Balance

X

X

X

Dept. Priority # of ##	Estimate Code

Date Prepared:	dd/mm/yy 22-02-24
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Capital Road Mainrtenance

**2024/ 2028 Strategic Detail Sheet
Village of Caroline, AB**

TITLE: Seniors' Housing Servicing Plan **Issue** Infrastructure Planning

LOCATION: Village of Caroline **DIVISION:** _____

Timeline:	Pre-Design Phase		Design Phase		Construction/Purchase	
	Commencement Date	Completion Date	Commencement Date	Completion Date		1 September, 2024
	dd/mm/yy	dd/mm/yy	dd/mm/yy	dd/mm/yy	dd/mm/yy	dd/mm/yy
					July 1, 2024	September 1, 2024

Year	Estimated Cost	Current Revenue	Grants	Borrowing	Sale of Assets/Other	Restricted Surplus	Total Funding
2023		\$ -		\$ -	\$ -	\$ -	
2024	20,000	-	20,000				\$ 20,000
2025		-			-		\$ -
2026		-	-	-	-		\$ -
2027		-	-	-	-		\$ -
2028		-	-	-	-		\$ -
TOTAL	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000

"Original" (previous year's) total project gross cost, if applicable: \$ -

Increase (Decrease) of total project gross cost, if applicable: _____

Investment, Action in to date (Dec. 31, 2023): n/a

Detailed description Action ,Item (Scope):

This project includes the development of a Servicing Plan for the proposed new Senior's Centre.

Funding Possibilities

Impact on current revenue: (current and future projections)

Anticipated Life Expectancy(detail):

IF this is an 'updated' budget amount, and different from the 'original' noted above, please explain the reason(s)

\$ -

Project Manager :

Name:

Jacob Tricker

Job Title:

Public Works Superintendent

Sustainability Criteria:

Capital Project Criteria:

(Place an 'X' in the applicable box(es))

Safety

Legislative Changes

Protection of Property

Muni Tax Assessmnet

Economic Developemnt

Balance

X

X

Dept. Priority # of ##	Estimate Code

Date Prepared: 22-02-24

Seniors' Housing Servicing Plan

**2024/ 2028 Strategic Detail Sheet
Village Of Caroline, AB**

TITLE: Village Signage Improvements **Issue** _____

LOCATION: Village of Caroline **DIVISION:** _____

	Pre-Design Phase		Design Phase		Construction/Purchase	
	Commencement Date	Completion Date	Commencement Date	Completion Date		
	dd/mm/yy	dd/mm/yy	dd/mm/yy	dd/mm/yy	dd/mm/yy	dd/mm/yy
Timeline:					January 1, 2025	September 1, 2026

Year	Estimated Cost	Current Revenue	Grants	Borrowing	Sale of Assets/Other	Restricted Surplus	Total Funding
2023				\$ -	\$ -	\$ -	
2024							
2025	10,000		10,000		-		\$ 10,000
2026	20,000	10,000	10,000	-	-		\$ 20,000
2027		-	-	-	-		\$ -
2028		-	-	-	-		\$ -
TOTAL	\$ 30,000	\$ 10,000	\$ 20,000	\$ -	\$ -	\$ -	\$ 30,000

"Original" (previous year's) total project gross cost, if applicable: \$ -

Increase (Decrease) of total project gross cost, if applicable: _____

Investment, Action in to date (Dec. 31, 2023): n/a

Detailed description Action ,Item (Scope):

This project includes the upgrading of signage and landscaping on Main Street with a focus on upgrading the village entry signs. The objective is to improve the village's visual appearance and identity.

Funding Possibilities

The projected funding could include a combination of grants and funding from the operating budget.

Impact on current revenue: (current and future projections)

Anticipated Life Expectancy(detail):

IF this is an 'updated' budget amount, and different from the 'original' noted above, please explain the reason(s)

\$ -

Project Manager :

Name:

Larry Wright

Job Title:

CAO

Sustainability Criteria:

Capital Project Criteria:

(Place an 'X' in the applicable box(es))

Safety

Legislative Changes

Protection of Property

Muni Tax Assessmnet

Economic Developemnt

Balance

X

Dept. Priority # of ##	Estimate Code

Date Prepared: 22-02-24

Village Signage Improvements

2024/ 2029 Strategic Detail Sheet
Village Of Caroline, AB

TITLE:	Walking Trail to Museum	Issue
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LOCATION:	Village of Caroline	DIVISION:	
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Pre-Design Phase		Design Phase		Construction/Purchase	
Commencement Date	Completion Date	1 July, 2025	1 December, 2025		
dd/mm/yy	dd/mm/yy	dd/mm/yy		dd/mm/yy	dd/mm/yy
Timeline:				July 1, 2026	September 1, 2027

Year	Estimated Cost	Current Revenue	Grants	Borrowing	Sale of Assets/Other	Restricted Surplus	Total Funding
2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2024		-					
2025		-			-		\$ -
2026				-	-		
2027	170,000	50,000	120,000	-	-		\$ 170,000
2028		-	-	-	-		\$ -
TOTAL	\$ 170,000	\$ 50,000	\$ 120,000	\$ -	\$ -	\$ -	\$ 170,000

"Original" (previous year's) total project gross cost, if applicable:	\$	-
---	----	---

Increase (Decrease) of total project gross cost, if applicable:		
---	--	--

Investment, Action in to date (Dec. 31, 2023):	n/a
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Detailed description Action ,Item (Scope):

This is a project which has been discussed in the community. It includes a paved landscaped trail between the village and the wheels of Time Museum and the Caroline RV Park. It is seen as an investment in tourist infrastructure. It would also improve the visual appearance of the entry to the village from the east.

Funding Possibilities	
1. Federal Grants	2. State Grants
3. Local Government	4. Private Foundations
5. Non-Profit Organizations	6. Corporate Sponsorship
7. Crowdfunding	8. Academic Societies
9. Endowments	10. Philanthropic Foundations
11. Government Contracts	12. International Organizations
13. Research Councils	14. Industry Partnerships
15. Academic Presses	16. Professional Associations
17. Educational Institutions	18. Cultural Organizations
19. Religious Organizations	20. Community Foundations
21. Charitable Foundations	22. Social Impact Investors
23. Venture Capital	24. Angel Investors
25. Impact Investing	26. Social Enterprise
27. Social Impact Bonds	28. Public-Private Partnerships
29. Government Grants	30. State Grants
31. Local Government	32. Private Foundations
33. Non-Profit Organizations	34. Corporate Sponsorship
35. Crowdfunding	36. Academic Societies
37. Endowments	38. Philanthropic Foundations
39. Government Contracts	40. International Organizations
41. Research Councils	42. Industry Partnerships
43. Academic Presses	44. Professional Associations
45. Educational Institutions	46. Cultural Organizations
47. Religious Organizations	48. Community Foundations
49. Charitable Foundations	50. Social Impact Investors
51. Venture Capital	52. Angel Investors
53. Impact Investing	54. Social Enterprise
55. Social Impact Bonds	56. Public-Private Partnerships
57. Government Grants	58. State Grants
59. Local Government	60. Private Foundations
61. Non-Profit Organizations	62. Corporate Sponsorship
63. Crowdfunding	64. Academic Societies
65. Endowments	66. Philanthropic Foundations
67. Government Contracts	68. International Organizations
69. Research Councils	70. Industry Partnerships
71. Academic Presses	72. Professional Associations
73. Educational Institutions	74. Cultural Organizations
75. Religious Organizations	76. Community Foundations
77. Charitable Foundations	78. Social Impact Investors
79. Venture Capital	80. Angel Investors
81. Impact Investing	82. Social Enterprise
83. Social Impact Bonds	84. Public-Private Partnerships
85. Government Grants	86. State Grants
87. Local Government	88. Private Foundations
89. Non-Profit Organizations	90. Corporate Sponsorship
91. Crowdfunding	92. Academic Societies
93. Endowments	94. Philanthropic Foundations
95. Government Contracts	96. International Organizations
97. Research Councils	98. Industry Partnerships
99. Academic Presses	100. Professional Associations
101. Educational Institutions	102. Cultural Organizations
103. Religious Organizations	104. Community Foundations
105. Charitable Foundations	106. Social Impact Investors
107. Venture Capital	108. Angel Investors
109. Impact Investing	110. Social Enterprise
111. Social Impact Bonds	112. Public-Private Partnerships
113. Government Grants	114. State Grants
115. Local Government	116. Private Foundations
117. Non-Profit Organizations	118. Corporate Sponsorship
119. Crowdfunding	120. Academic Societies
121. Endowments	122. Philanthropic Foundations
123. Government Contracts	124. International Organizations
125. Research Councils	126. Industry Partnerships
127. Academic Presses	128. Professional Associations
129. Educational Institutions	130. Cultural Organizations
131. Religious Organizations	132. Community Foundations
133. Charitable Foundations	134. Social Impact Investors
135. Venture Capital	136. Angel Investors
137. Impact Investing	138. Social Enterprise
139. Social Impact Bonds	140. Public-Private Partnerships
141. Government Grants	142. State Grants
143. Local Government	144. Private Foundations
145. Non-Profit Organizations	146. Corporate Sponsorship
147. Crowdfunding	148. Academic Societies
149. Endowments	150. Philanthropic Foundations
151. Government Contracts	152. International Organizations
153. Research Councils	154. Industry Partnerships
155. Academic Presses	156. Professional Associations
157. Educational Institutions	158. Cultural Organizations
159. Religious Organizations	160. Community Foundations
161. Charitable Foundations	162. Social Impact Investors
163. Venture Capital	164. Angel Investors
165. Impact Investing	166. Social Enterprise
167. Social Impact Bonds	168. Public-Private Partnerships
169. Government Grants	170. State Grants
171. Local Government	172. Private Foundations
173. Non-Profit Organizations	174. Corporate Sponsorship
175. Crowdfunding	176. Academic Societies
177. Endowments	178. Philanthropic Foundations
179. Government Contracts	180. International Organizations
181. Research Councils	182. Industry Partnerships
183. Academic Presses	184. Professional Associations
185. Educational Institutions	186. Cultural Organizations
187. Religious Organizations	188. Community Foundations
189. Charitable Foundations	190. Social Impact Investors
191. Venture Capital	192. Angel Investors
193. Impact Investing	194. Social Enterprise
195. Social Impact Bonds	196. Public-Private Partnerships
197. Government Grants	198. State Grants
199. Local Government	200. Private Foundations
201. Non-Profit Organizations	202. Corporate Sponsorship
203. Crowdfunding	204. Academic Societies
205. Endowments	206. Philanthropic Foundations
207. Government Contracts	208. International Organizations
209. Research Councils	210. Industry Partnerships
211. Academic Presses	212. Professional Associations
213. Educational Institutions	214. Cultural Organizations
215. Religious Organizations	216. Community Foundations
217. Charitable Foundations	218. Social Impact Investors
219. Venture Capital	220. Angel Investors
221. Impact Investing	222. Social Enterprise
223. Social Impact Bonds	224. Public-Private Partnerships
225. Government Grants	226. State Grants
227. Local Government	228. Private Foundations
229. Non-Profit Organizations	230. Corporate Sponsorship
231. Crowdfunding	232. Academic Societies
233. Endowments	234. Philanthropic Foundations
235. Government Contracts	236. International Organizations
237. Research Councils	238. Industry Partnerships
239. Academic Presses	240. Professional Associations
241. Educational Institutions	242. Cultural Organizations
243. Religious Organizations	244. Community Foundations
245. Charitable Foundations	246. Social Impact Investors
247. Venture Capital	248. Angel Investors
249. Impact Investing	250. Social Enterprise
251. Social Impact Bonds	252. Public-Private Partnerships
253. Government Grants	254. State Grants
255. Local Government	256. Private Foundations
257. Non-Profit Organizations	258. Corporate Sponsorship
259. Crowdfunding	260. Academic

This project has a large number of options for funding including community fundraising as well as recreation and infrastructure grants.

Impact on current revenue: (current and future projections)

Anticipated Life Expectancy(detail):

IF this is an 'updated' budget amount, and different from the 'original' noted above, please explain the reason(s)

	\$	-
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Project Manager :	Name:	Job Title:
	Larry Wright	CAO

100

<u>Sustainability Criteria:</u> 	Capital Project Criteria: <i>(Place an "X" in the applicable box(es))</i>	Safety Legislative Changes Protection of Property Muni Tax Assessmnet Economic Developemnt	<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
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Y	
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Dept. Priority	Estimate	dd/mm/yy
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Dept. Priority # of ##	Estimate Code
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Estimate
Code

Date Prepared:	22-02-24
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Walking Trail to Museum

**2024/ 2028 Strategic Detail Sheet
Village Of Caroline, AB**

TITLE: 48 Avenue Reconstruction **Issue** Infrastructure Maintenance

LOCATION: Village of Caroline **DIVISION:** _____

	Pre-Design Phase		Design Phase		Construction/Purchase	
	Commencement Date	Completion Date				
	dd/mm/yy	dd/mm/yy	dd/mm/yy	dd/mm/yy	dd/mm/yy	dd/mm/yy
Timeline:			June 1, 2024	January 1, 2026	January 1, 2025	June 1, 2027

Year	Estimated Cost	Current Revenue	Grants	Borrowing	Sale of Assets/Other	Restricted Surplus	Total Funding
2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2024	50,000	-	50,000				\$ 50,000
2025	50,000		50,000		-		\$ 50,000
2026	1,500,000	-	1,300,000	200,000	-		\$ 1,500,000
2027		-	-	-	-		\$ -
2028		-	-	-	-		\$ -
TOTAL	\$ 1,600,000	\$ -	\$ 1,400,000	\$ 200,000	\$ -	\$ -	\$ 1,600,000

"Original" (previous year's) total project gross cost, if applicable: \$ -

Increase (Decrease) of total project gross cost, if applicable: _____

Investment, Action in to date (Dec. 31, 2023): n/a

Detailed description Action ,Item (Scope):

This project includes the complete reconstruction of 48th Avenue in the same way as the 49th. Avenue project in 2020/21. The complete tender documents have been completed and the project was tendered in 2020. However, the village did not have sufficient funding to proceed with the project at that time. The funding in 2024 and 2025 is to update the design plans and provide servicing for the proposed new seniors' complex.

Funding Possibilities

The project could be funded through a combination of funding through current revenue, grants and long term debt.

Impact on current revenue: (current and future projections)

Anticipated Life Expectancy(detail):

IF this is an 'updated' budget amount, and different from the 'original' noted above, please explain the reason(s)

\$ -

Project Manager :

Name:

Larry Wright

Job Title:

CAO

Sustainability Criteria:

Capital Project Criteria:

(Place an 'X' in the applicable box(es))

Safety

Legislative Changes

Protection of Property

Muni Tax Assessment

Economic Development

Balance

X
X
X
X
X
X

Dept. Priority # of ##	Estimate Code

Date Prepared:	dd/mm/yy 22-02-24
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48 Avenue Reconstruction

**2024/ 2028 Strategic Detail Sheet
Village Of Caroline , AB**

TITLE: Sidewalk and Concrete Remediation **Issue** Infrastructure Maintenance

LOCATION: Village of Caroline **DIVISION:** _____

Timeline:	Pre-Design Phase		Design Phase		Construction/Purchase	
	Commencement Date	Completion Date	1 July, 2027	1 September, 2027		
	dd/mm/yy	dd/mm/yy	dd/mm/yy	dd/mm/yy	dd/mm/yy	dd/mm/yy
					July 1, 2027	September 1, 2028

Year	Estimated Cost	Current Revenue	Grants	Borrowing	Sale of Assets/Other	Restricted Surplus	Total Funding
2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2024		-					
2025		-			-		\$ -
2026		-		-	-		\$ -
2027	90,000	-	90,000	-	-		\$ 90,000
2028	90,000	-	90,000	-	-		\$ 90,000
TOTAL	\$ 180,000	\$ -	\$ 180,000	\$ -	\$ -	\$ -	\$ 180,000

"Original" (previous year's) total project gross cost, if applicable: \$ -

Increase (Decrease) of total project gross cost, if applicable:

Investment, Action in to date (Dec. 31, 2023): n/a

Detailed description Action ,Item (Scope):

This project includes an evaluation of concrete sidewalks throughout the village and a complete repair and reconstruction program over two years.

Funding Possibilities

It uis proposed that this work be undertaken with grant funding from the Province.

Impact on current revenue: (current and future projections)

Anticipated Life Expectancy(detail):

IF this is an 'updated' budget amount, and different from the 'original' noted above, please explain the reason(s)

\$ -

Project Manager :

Name:

Jacob Tricker

Job Title:

Public Works Superintendent

Sustainability Criteria:

Capital Project Criteria:

(Place an 'X' in the applicable box(es))

Safety

Legislative Changes

Protection of Property

Muni Tax Assessmnet

Economic Developemnt

Balance

X
X
X
X
X
X

Dept. Priority # of ##	Estimate Code

Date Prepared:	dd/mm/yy 22-02-24
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Sidewalk and Concrete Remediation

**2024/ 2028 Strategic Detail Sheet
Village Of Caroline, AB**

TITLE: lagoon Liner Repair/ Replacement **Issue** Infrastructure Maintenance

LOCATION: _____ **DIVISION:** _____

Timeline:	Pre-Design Phase		Design Phase		Construction/Purchase	
	Commencement Date	Completion Date	Commencement Date	Completion Date	Commencement Date	Completion Date
	dd/mm/yy	dd/mm/yy	dd/mm/yy	dd/mm/yy	dd/mm/yy	dd/mm/yy
	2023-06-020				July 1, 2024	July 1, 2026

Year	Estimated Cost	Current Revenue	Grants	Borrowing	Sale of Assets/Other	Restricted Surplus	Total Funding
2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2024	60,000	-	60,000				\$ 60,000
2025	60,000	-	60,000		-		\$ 60,000
2026		-	-	-	-		\$ -
2027		-	-	-	-		\$ -
2028		-	-	-	-		\$ -
TOTAL	\$ 120,000	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ 120,000

"Original" (previous year's) total project gross cost, if applicable: \$ -

Increase (Decrease) of total project gross cost, if applicable:

Investment, Action in to date (Dec. 31, 2023): n/a

Detailed description Action ,Item (Scope):

This project includes the repair and replacement of sections of the liner of the current wastewater lagoon. This is required because of wear over the years, as well as damage by wildlife.

Funding Possibilities

This project can be funded through the new provincial LGFF Program

Impact on current revenue: (current and future projections)

Anticipated Life Expectancy(detail):

IF this is an 'updated' budget amount, and different from the 'original' noted above, please explain the reason(s)

\$ -

Project Manager :

Name:

Jacob Tricker

Job Title:

Public Works Superintendent

Sustainability Criteria:

Capital Project Criteria:

(Place an 'X' in the applicable box(es))

Safety

Legislative Changes

Protection of Property

Muni Tax Assessmnet

Economic Developemnt

Balance

x
x
x
x
x
x

Dept. Priority # of ##	Estimate Code

	dd/mm/yy
Date Prepared:	22-02-24

lagoon Liner Repair/ Replacement

Village of Caroline
4 Year Operating Plan (2024-2027)
For the 2024 Budget Year

Account	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenues				
1-00-00-110-00 Taxes Real Property				
1-00-00-110-01 Taxes Residential	- 382,500	- 386,325	- 390,188	- 394,090
1-00-00-110-02 Taxes Non-Residential	- 125,000	- 126,250	- 127,513	- 128,788
1-00-00-110-03 Taxes Farmland	- 500	- 505	- 510	- 515
1-00-00-110-04 Taxes Municipal Only	-	-	-	-
1-00-00-110-05 Taxes M&E	-	-	-	-
1-00-00-120-00 Taxes Special Assess/Local Improvement	-	-	-	-
1-00-00-190-00 Taxes Linear Lines/Transmissions - Power, Pi	- 19,000	- 19,190	- 19,382	- 19,576
1-00-00-200-00 Grants-In-Lieu Taxes	- 4,000	- 4,040	- 4,080	- 4,121
	-	-	-	-
1-00-00-300-10 Designated Industrial Properties	- 800	- 808	- 816	- 824
1-00-00-400-00 Provincial Policing Req.	-	-	-	-
1-00-00-510-00 Penalties on Taxes	- 7,000	- 7,070	- 7,141	- 7,212
1-00-00-540-00 Franchise Fees	- 160,000	- 161,600	- 163,216	- 164,848
1-00-00-550-00 Return on Investments	- 3,000	- 3,030	- 3,060	- 3,091
1-00-00-590-00 Other Revenue/Own Sources	-	-	-	-
1-00-00-700-00 Unconditional Grants - (MSI Operating)	- 132,878	- 132,878	- 132,878	- 132,878
1-00-00-730-00 Federal Unconditional Grant	-	-	-	-
1-00-00-740-00 Prov. Unconditional Grants	-	-	-	-
1-00-00-750-00 Local Govt Unconditional - County Tax Share	-	-	-	-
1-00-00-760-00 Sale of Capital Assets	-	-	-	-
1-00-00-770-00 Gain on Sale of TCA	-	-	-	-
1-00-00-830-00 Federal Conditional Grants	-	-	-	-
1-00-00-840-00 Provincial Conditional Grant MOST				

Account	2024 Budget	2025 Budget	2026 Budget	2027 Budget
1-00-00-850-00 Other Local Govt Conditional Grants	-	-	-	-
1-00-00-930-00 Transfers from Operating	-	-	-	-
1-00-00-940-00 Transfers from Capital		-	-	-
1-00-00-960-00 Gross Recovery	-	-	-	-
1-12-00-136-00 Rebates - WCB, etc.	- 400	- 400	- 400	- 400
1-12-00-410-00 Administrative Service Fees	- 200	- 200	- 200	- 200
1-12-00-411-00 Tax Certificates	- 1,000	- 1,000	- 1,000	- 1,000
1-12-00-560-00 Rental, Lease Revenues	-	-	-	-
1-12-00-590-00 Other Revenues/GST	- 103,725	- 103,725	- 103,725	- 103,725
1-23-00-960-00 Contingency - Fire	-	-	-	-
1-26-00-522-00 License Business	- 4,000	- 4,000	- 4,000	- 4,000
1-26-00-525-00 License Animal	- 2,000	- 2,000	- 2,000	- 2,000
1-26-00-526-00 Development, Building Permit Fees	- 2,000	- 2,000	- 2,000	- 2,000
1-26-00-530-00 Provincial Fines Revenue	- 2,000	- 2,000	- 2,000	- 2,000
1-26-00-590-00 Bylaw Fines	- 200	- 200	- 200	- 200
1-32-00-410-00 Sale of Goods & Services	- 200	- 200	- 200	- 200
1-41-00-410-00 Water Utilities Revenue	- 70,000	- 70,000	- 70,000	- 70,000
1-41-00-411-00 Capital Replacement - Water	- 62,000	- 62,000	- 62,000	- 62,000
1-41-00-415-00 Bulk Water Deposit Non-Refundable	- 300	- 300	- 300	- 300
1-41-00-420-00 Bulk Water Sales	- 10,000	- 10,000	- 10,000	- 10,000
1-41-00-420-01 Bulk Water Sales Coin-op	- 2,000	- 2,000	- 2,000	- 2,000
1-41-00-510-00 Penalties on Utilities	- 2,000	- 2,000	- 2,000	- 2,000
1-42-00-410-00 Utilities - Sewer	- 60,000	- 60,600	- 61,206	- 61,818
1-42-00-411-00 Capital Replacement - Sewer	- 70,000	- 70,700	- 71,407	- 72,121
1-43-00-410-00 Utilities - Garbage	- 68,000	- 68,680	- 69,367	- 70,060
1-56-00-410-00 Sales - Cemetery	- 1,000	- 1,000	- 1,000	- 1,000
1-56-00-420-00 Opening and Closing Charge	- 2,000	- 2,000	- 2,000	- 2,000
1-56-00-421-00 Perpetual Care - Cemetery	- 1,000	- 1,000	- 1,000	- 1,000
1-56-00-430-00 Cemetery Work Permits	- 300	- 300	- 300	- 300
1-61-00-410-00 Zoning, Development Charges	- 500	- 500	- 500	- 500

Account	2024 Budget	2025 Budget	2026 Budget	2027 Budget
1-73-00-410-00 Sales - RV Park	-	-	-	-
1-74-00-960-00 Gross Recovery	-	-	-	-
Total Revenues	- 1,299,503	- 1,308,501	- 1,317,589	- 1,326,768

Account	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Expenses				
2-11-00-130-00 Employer Contributions - Council	-	-	-	-
2-11-00-136-00 WCB	-	-	-	-
2-11-00-151-01 Councilor ? Meetings	3,600	3,600	3,600	3,600
2-11-00-151-04 Councilor Wold Meetings	3,600	3,600	3,600	3,600
2-11-00-151-06 Mayor's Honorarium	3,600	3,600	3,600	3,600
2-11-00-151-07 Councilor J. Rimmer Meetings	5,000	5,000	5,000	5,000
2-11-00-151-08 Councilor D.Nelson Meetings	3,600	3,600	3,600	3,600
2-11-00-151-08 Councilor B. Gibson Meetings	3,600	3,600	3,600	3,600
2-11-00-211-01 Councilor ? Expenses	500	500	500	500
2-11-00-211-04 Councilor Wold Expenses	500	500	500	500
2-11-00-211-07 Councilor J. Rimmer Expenses	2,000	2,000	2,000	2,000
2-11-00-211-08 Councilor D.Nelson Expenses	500	500	500	500
2-11-00-211-09 Councilor B.Gibson Expenses	500	500	500	500
2-11-00-214-00 Council - Conferences/Courses/Promotions	3,000	3,000	3,000	3,000
2-11-00-510-00 Council - General Goods/Supplies	500	500	500	500
2-11-00-511-00 Member at Large Honorariums	1,000	1,000	1,000	1,000
2-11-00-512-00 Council Communications	2,000	2,000	2,000	2,000
2-11-00-600-01 Council Projects - CWL Solar	-	-	-	-
2-11-00-600-02 Council Projects - FogDog Energy	-	-	-	-
Total General Council Expenses	33,500	33,500	33,500	33,500
2-12-00-110-00 Salaries and Wages - Admin	138,270	142,658	147,178	147,178
Salaries and Wages - Summer Student	15,000	15,000	15,000	15,000
2-12-00-960-00 Administration Contingency	30,000	30,000	30,000	30,000
2-12-00-130-00 Employer Contributions - Admin	23,000	23,230	23,500	23,750
2-12-00-136-00 WCB - Admin	4,000	4,040	4,000	4,000
2-12-00-148-00 Training & Development - Admin	3,000	3,000	3,000	3,000
2-12-00-211-00 Travel & Subsistence - Admin	10,000	10,000	10,000	10,000
2-12-00-214-00 Conference Fees - Admin	1,000	1,000	1,000	1,000
2-12-00-216-00 Postage - Admin	4,000	4,000	4,000	4,000
2-12-00-217-00 Telecommunications - Admin	5,000	5,000	5,000	5,000

Account	2024 Budget	2025 Budget	2026 Budget	2027 Budget
2-12-00-220-00 Advertising/Subscriptions	3,000	3,000	3,000	3,000
2-12-00-220-01 Memberships - Admin	3,000	3,000	3,000	3,000
2-12-00-231-00 Accounting, Audit	23,000	24,000	25,000	25,000
2-12-00-232-00 Legal Fees	9,000	9,000	9,000	9,000
2-12-00-239-00 Special Services:(Online subscription, soft	10,000	10,000	10,000	10,000
2-12-00-239-01 Special Services: Assessment/RARB	11,000	11,000	11,000	11,000
2-12-00-239-02 Special Services: Accounting Software	3,000	3,000	3,000	3,000
Require account number - MOST Grant Exp				
2-12-00-252-00 Building Repairs & Maintenance - Admin	2,000	2,000	2,000	2,000
2-12-00-253-00 Equipment Repairs & Maintenance - Admin	3,500	3,500	3,500	3,500
2-12-00-254-00 Admin Renovations	-	-	-	-
2-12-00-259-00 Contracted Services: Janitor/Unifirst	2,400	2,400	2,400	2,400
2-12-00-259-01 Contracted Services: Administration	9,500	9,500	9,500	9,500
2-12-00-263-00 Equipment Rental/Lease	5,000	5,000	5,000	5,000
2-12-00-274-00 Insurance & Bond Premiums	2,500	2,500	2,500	2,500
2-12-00-510-00 General Goods/Supplies - Admin	1,500	1,500	1,500	1,500
2-12-00-510-01 Gen Goods/Supplies: Goodwill/Promos	500	500	500	500
2-12-00-510-02 Gen Goods/Supplies - Xmas Party	-	-	-	-
2-12-00-511-00 Office Supplies - Admin	1,500	1,500	1,500	1,500
2-12-00-523-00 Office Equipment, Furnishngs	-	-	-	-
2-12-00-540-00 Utilities - Admin	5,000	5,000	5,000	5,000
2-12-00-800-00 Capital Fund Transfer - Admin	-	-	-	-
2-12-00-810-00 Bank Charges/Borrowing	4,000	4,000	4,000	4,000
2-12-00-920-00 Amortization - Admin		-	-	-
2-12-00-921-00 Cancellation of Taxes, Write-Off, Other Unco	1,500	1,500	1,500	1,500

Account	2024 Budget	2025 Budget	2026 Budget	2027 Budget
2-12-00-960-01 Gross Recovery - Tax Collection Fees	1,000	1,100	1,000	1,000
2-12-00-960-03 TCA Equity	-	-	-	-
Total Administration	335,170	340,428	346,578	346,828
2-13-00-232-00 Council - Legal	1,000	1,000	1,000	1,000
2-13-00-600-01 Council Projects - Amalgamation/Reserves	114,933	103,789	109,313	117,724
2-13-00-600-02 Council Projects - Solar Initiative	5,000	5,081	5,163	5,247
2-13-00-600-03 Council Projects - Downtown	-	-	-	-
2-13-00-600-03 Senior Housing Study	10,000	10,000	10,000	10,000
Total Council Legal & Projects	130,933	119,870	125,476	133,971
2-19-00-130-00 Elections Misc. Payroll	1,500	3,000		
2-19-00-150-00 Election, Census Fees	-	500		
2-19-00-220-00 Advertising	2,000	4,000		
2-19-00-510-00 General Goods & Supplies	300	600		
Total Election	3,800	8,100	-	-
Total Fire	30,800	35,800	35,800	35,800
Total Emergency & Safety	22,663	30,000	30,000	30,000
Total Bylaw Enforcement	8,700	8,700	8,700	8,700
Total Public Works	89,238	84,526	84,817	85,110
Total Streets	164,284	172,391	172,909	172,909
Total Storm Sewer	1,500	1,500	1,500	1,500
Total Water	196,665	195,254	195,731	195,731
Total Sewer	115,356	107,927	108,385	108,385
Total Garbage	80,628	82,600	84,600	84,600
Total FCSS	4,500	4,750	5,000	5,000
Total Cemetery	22,150	22,600	23,050	23,050

Account	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Total Municipal Planning	15,000	15,000	15,000	15,000
Total Subdivision	1,500	1,500	1,500	1,500
Total Recreation	20,456	20,584	20,713	20,843
Total RV Park	600	606	612	618
Total Library	17,150	17,951	18,800	18,800
Total Community Organizations	4,910	4,914	4,918	4,922
Total Expenses	1,299,503	1,308,501	1,317,589	1,326,768
Grand Total	-	- 0	- 0	- 0
<u>Education Tax and Senior Requisition</u>				
1-00-00-300-01 School Requisition Public	- 106,910	- 108,642	- 110,402	- 112,190
1-00-00-300-02 School Requisition Separate	- 4,329	- 4,399	- 4,470	- 4,543
1-00-00-300-05 Senior Requisition	- 5,346	- 5,433	- 5,521	- 5,610
Total Revenues	- 116,585	- 118,474	- 120,393	- 122,343
2-81-00-741-00 ASFF Education Requisition	- 106,910	- 108,642	- 110,402	- 112,190
2-81-00-741-01 RD Catholic School Div. Education Requisitio	- 4,329	- 4,399	- 4,470	- 4,543
2-81-00-751-00 Senior's Requisition	- 5,346	- 5,433	- 5,521	- 5,610
Total Expenses	- 116,585	- 118,474	- 120,393	- 122,343
Grand Total				