



Village of **Caroline**

Prospering at Nature's Doorstep

Budget 2022

*Approved by Council
April 7th, 2022*



Village of Caroline

2022 OPERATING BUDGET

March 31st 2022

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. 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 affects 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.

2022 BUDGET

GOALS AND OBJECTIVES

The major goal of the 2022 budget is to position the Village for economic, environmental, and social success in a post pandemic environment

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

- Maintain effective levels of service for Village residents without increasing property tax revenue or municipal utility rates in 2022.
- 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 2022 Operating Budget
- The 2022 Capital Budget
- The Four-Year Operating Plan
- The Five-Year Capital Plan

BUDGET REQUISITIONS

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

In the past this requisition was merged into the total budget which led to confusion. Since last year, a new section has been created so it is clear which expenditures are under the direct control of the Village. To date, we have carried forward the numbers from the 2021 Education Requisition for both school systems.

OPERATING BUDGET

BUDGET DETAIL

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

- The 2020 budget was balanced by a final transfer of \$63,000 from capital reserves. This is not a sustainable practice and the majority of current funds have been utilized for infrastructure construction and replacement. This revenue was eliminated from the budget last year.
- The 2020 budget included a surcharge on vacant properties. This was eliminated as part of the requirements in the Municipal Accountability Review (MAP) and the revenue is now spread across all classes.

The following points highlight items from the detailed budget sheets:

- **Residential and non-residential Taxes**
(1-00-00-110-01 and 1-00-00-110-02)
Administration is proposing the same level of taxation revenue as 2021. Theoretically therefore municipal taxes should be very similar except for variations in assessment between properties. As assessment overall has decreased, the mill rate will be adjusted to achieve the same level of taxation.
- **Provincial Policing Funding**
(1-00-00-400-00)
Policing for the Village is provided by the RCMP. There is now a direct requisition to municipalities receiving this service.
- **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 2022 is higher than last year's budget because non-municipal utility fees have increased.

- **Unconditional Grants: MSI Operating Grant**

(1-00-00-700-00)

The Provincial Municipal Sustainability Initiative (MSI) includes an operating and capital component. The Province has recently confirmed that the Operating Grant will remain the same in 2022 and 2023, although the capital grant has been significantly reduced.

- **Water Utilities Revenue**

(1-41-00-410-00)

The projected revenue for the water utility in 2021 is significantly lower than the budget. This appears to be due to a combination of decreased economic activity and the impact of COVID19. Administration has based the 2022 budget on actual revenues in 2020 and 2021.

- **Sewer Utilities Revenue**

(1-42-00-410-00)

The projected revenue for the sewer utility in 2021 is significantly lower than the budget. This appears to be due to a combination of decreased economic activity and the impact of COVID19. Administration has based the 2022 budget on actual revenues in 2020 and 2021.

- **Council Projects: Regional Governance Study**

(2-11-00-600-01)

Additional funding has been designated for costs associated with moving forward on amalgamation negotiations.

- **Salaries and Wages: Administration**

(2-12-00-110-00)

The budget provides no salary increase for staff. However it does provide for each employee move one step on the salary grid as outlined in the Village's Human Resource Policy. The budget also makes provision for the Municipal Clerk to work an additional 7 hours per week. This can provide more time for data entry and payroll, as well as potentially opening four days a week during Summer.

- **Training and Development**

2-12-00-148-00)

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

- **Telecommunications: Administration and Advertising**

(2-12-00217-00)

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

- **Legal Fees**

(2-12-00-232-00)

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

- **Council Projects: Downtown**

(2-13-00-600-03)

This budget has been established to undertake projects enhancing the Downtown, including landscaping signage etc. Details would be brought back to Council for consideration

- **Regional Fire Service**

(2-23-00-750-00)

In accordance with the new Fire Services Agreement the Village will no longer pay a portion of the Fire Services Operating budget beyond 2021. The funding included in the budget is for services provided in 2021, which will be billed to the Village in 2022. The Fire Services Operating and Capital Budget has been recommended by the intermunicipal Collaboration Committee (ICC) and has been approved by Village Council.

- **Building Repairs: Caroline Firehall**

(2-23-00-252-00)

Following discussion with the County of Clearwater Fire Service, funding has been included to upgrade portions of the Caroline Firehall.

- **Provincial Policing**

(2-24-00-400-00)

As noted above, the province has introduced a new requisition for policing. The Provincial requisition for 2022 has recently been announced and represents a 50% increase from the 2021 charge.

- **Fire Hydrant R&R**

(2-23-00-251-00)

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

- **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 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.

- **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.

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

(2-31-00-148-00)

The safety of water and wastewater services is one of the most important functions of municipal government. This relies on trained and certified municipal staff. There are clear standards that need to be followed to reduce risk and ensure compliance. The budget was increased in 2021 and has been maintained at the same level.

- **Utilities: Streets**

(2-32-00-259-00)

This budget has been increased to address Fortis Streetlight Upgrade Program approved in January..

- **Water: Other Contracted Services**

(2-41-00-259-00)

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

- **Garbage Collection Contract**

(2-43-00-255-00)

The overall contract costs were not fully budgeted in 2021, which was the first full year of operation. The budget reflects the actual costs, including an approximate 2% increase in a new contract in 2022. The contract includes two separate components but are best reflected in the consolidated budget shown.

- **General Services: Municipal Planning**

(2-61-00-239-00)

The budget has been maintained at the same level.

- **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 and retain all related revenue whereas 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 2019, the Village approved extension of the agreement until December 31st, 2022. The Village is also a member of the Parkland Regional Library System and has approved its 2022 levy at a rate of \$8.55 per capita, which is the same as 2021.

CAPITAL BUDGET

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

2009 Capital Infrastructure Plan

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

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

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

The capital planning is focused on the priority of maintain existing infrastructure rather than accommodating potential growth. It is assumed that was 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 major projects have been implemented.

- 2017: 50th street Upgrading including all underground services
As this is Provincial Highway 54, 66% of the total project was funded by the Province.
- 2014: Sanitary Lagoon Outfall Main Replacement
- 2020 /21: 49th Avenue Reconstruction and sewer extension to the west
- Westerly Extension of 49th Avenue Sewer.

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

Wastewater Management

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

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

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

Council accepted the report with the stipulation that it be submitted to the Province with a request to extend the license for a ten-year period. The report was submitted to Alberta Environment and Parks (AEP) in March 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 with 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, 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 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 has indicated that additional funding will be required to undertake this additional work which is beyond the scope of their original proposal.

The result of the above delays is that we are currently not meeting the terms of our waste approval agreement, largely due to delays in AEP response. Administration will be bringing a full update to Council early in the new year.

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.

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

Water Management

In 2014 the Village commissioned Stantec to review the existing monitoring and control of the water Treatment Plant (WTP) and develop options for updates. This included the potential implementation of a Supervisory Control and Data

Acquisition (SCADA) system. Major upgrades have since been undertaken and a recent 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 recently completed 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 now on 49th Avenue. A similar project was identified and tendered for 48th avenue, but insufficient funds were available to proceed.

2021 CAPITAL BUDGET AND FIVE-YEAR CAPITAL PLAN

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

The major capital projects Are as follows:

- Water Treatment Plant:
Pump Replacement \$60,000
- Wastewater Lagoon:
Flow Meter at Outflow \$12,000
- Water Treatment Plant:
Upgrade Water Analysis System \$8,400
- Wastewater Quality Assessment Study:
Storage Component \$9,900
- Wastewater Capacity Study \$20,000
- Second Blade for Pickup \$15,000
- Second Sander for Pickup \$10,000

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

CONCLUSIONS

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

- The Village is a tightly knit community with genuine pride in its history and attributes. Residents are anxious about the future in a post pandemic environment.
- The Village has adopted an extensive planning framework which outlines a clear vision of Caroline as a growth centre and “hub” within the southern area of the County of Clearwater. However, it is clear that this vision cannot be achieved without significant investment in infrastructure and marketing.
- The current 2009 Capital Infrastructure Plan must be updated to reflect the current state of Village infrastructure and the servicing of growth areas.
- The strong history of cooperation between the Village and the County is clearly reflected in the Village budget, where many of the services are delivered through joint agreement.
- The Regional Governance 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 effect to its residents.
- The proposed 2021 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 2022 Operating Budget as outlined in a report from Administration dated March 31st, 2022.
- That Council of the Village of Caroline approve the Four-Year Operating Plan in principle.
- That Council of the Village of Caroline approve the 2022 Capital Budget, subject to confirmation of funding sources
- That Council of the Village of Caroline approve the Five-Year Capital Plan in principle.

And further

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

KEY MESSAGES

The key messages regarding the Operating and Capital Budget for 2022 are as follows:

- There is no increase in total taxation from 2020. Therefore residents can expect similar municipal taxes in 2021.
- There is no increase in the rates for water and wastewater.
- The budget includes a number of initiatives to increase partnerships and promote the Village as a tourist hub.
- There are a number of smaller capital items for 2022 primarily related the water and wastewater systems.
- 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
 Operating Plan (2022-2024)
 For the 2022 Budget Year

Account	2021 Budget	Actual to Dec 31	2022 Budget
Revenues			
1-00-00-110-00 Taxes Real Property		0.00	
1-00-00-110-01 Taxes Residential	-366,617	-363,890.62	366,617
1-00-00-110-02 Taxes Non-Residential	-111,337	-128,004.79	115,000
1-00-00-110-03 Taxes Farmland	-299	-300.00	300
1-00-00-110-05 Taxes M&E	-590	0.00	-
1-00-00-190-00 Taxes Linear Lines/Transmissions - Power, Pi	-16,015	-17,374.83	17,000
1-00-00-200-00 Grants-In-Lieu Taxes	-2,726	-6,974.19	3,000
1-00-00-300-10 Designated Industrial Properties	-81	-802.59	81
1-00-00-400-00 Provincial Policing Req.	0	0.00	-
1-00-00-510-00 Penalties on Taxes	-13,000	-235.00	10,000
1-00-00-540-00 Franchise Fees	-114,326	-181,770.18	150,000
1-00-00-550-00 Return on Investments	-3,000	-952.33	1,000
1-00-00-700-00 Unconditional Grants - (MSI Operating)	-65,892	0.00	66,439
1-00-00-830-00 Federal Conditional Grants	-4,200	1,100.00	1,000
1-00-00-840-00 Provincial Conditional Grant MOST	-30,000	0.00	-
1-00-00-940-00 Transfers from Capital	0	0.00	-
1-12-00-136-00 Rebates - WCB, etc.	-356	0.00	400
1-12-00-410-00 Administrative Service Fees	-406	-110.00	200
1-12-00-411-00 Tax Certificates	-762	-1,140.00	900
1-12-00-590-00 Other Revenues/Own Source	-102	-1,755.00	1,000
1-26-00-522-00 License Business	-1,875	-2,400.00	2,000
1-26-00-525-00 License Animal	-1,700	-431.72	1,700
1-26-00-526-00 Development, Building Permit Fees	-1,000	-826.00	2,000
1-26-00-530-00 Provincial Fines Revenue	-1,200	-953.66	1,200
1-26-00-590-00 Bylaw Fines	-100	0.00	200
1-32-00-410-00 Sale of Goods & Services	-508	0.00	500
1-41-00-410-00 Water Utilities Revenue	-81,296	-39,235.59	70,000
1-41-00-411-00 Capital Replacement - Water	-58,805	-71,928.00	62,000
1-41-00-415-00 Bulk Water Deposit Non-Refundable	0	-304.76	300
1-41-00-420-00 Bulk Water Sales	-6,300	-15,276.63	10,000
1-41-00-420-01 Bulk Water Sales Coin-op	-2,000	-345.00	1,000
1-41-00-510-00 Penalties on Utilities	-1,400	-679.10	1,400
1-42-00-410-00 Utilities - Sewer	-66,053	-69,159.80	60,000
1-42-00-411-00 Capital Replacement - Sewer	-58,402	-81,958.00	70,000
1-43-00-410-00 Utilities - Garbage	-73,624	-87,650.00	68,000
1-56-00-410-00 Sales - Cemetery	-500	-1,972.50	500
1-56-00-420-00 Opening and Closing Charge	-3,000	-3,392.50	3,000
1-56-00-421-00 Perpetual Care - Cemetery	-3,000	0.00	1,000
1-56-00-430-00 Cemetery Work Permits	-406	-350.00	400
1-61-00-410-00 Zoning, Development Charges	-3,600	-100.00	3,000
Total Revenues	-1,094,478	1,079,173	1,091,137

Account	2021 Budget	Actual to Dec 31	2022 Budget
Expenses			
2-11-00-130-00 Employer Contributions - Council	750	0.00	750
2-11-00-151-01 Councilor D. Nichols Meetings	3,000	2,375.00	3,600
2-11-00-151-02 Councilor K. Ceasor Meetings	0	0.00	-
2-11-00-151-03 Councilor M. Bugbee Meetings	4,000	3,350.00	-
2-11-00-151-04 Councilor Sumyk/Wold Meetings	3,000	4,000.00	3,600
2-11-00-151-05 Councilor C. Parsons Meetings	3,600	850.00	-
2-11-00-151-06 Mayor's Honorarium	3,600	3,600.00	3,600
2-11-00-151-07 Councilor J. Rimmer Meetings	5,600	3,675.00	3,600
2-11-00-151-08 Councilor D. Nelson Meetings		0.00	5,000
2-11-00-151-09 Councilor B.Gibson Meetings		0.00	3,600
2-11-00-211-01 Councilor D. Nichols Expenses	500	0.00	500
2-11-00-211-02 Councilor K. Ceasor Expenses	0	0.00	-
2-11-00-211-03 Councilor M. Bugbee Expenses	1,000	0.00	-
2-11-00-211-04 Councilor Sumyk/Wold Expenses	300	0.00	500
2-11-00-211-05 Councilor C. Parsons Expenses	500	0.00	-
2-11-00-211-07 Councilor J. Rimmer Expenses	2,000	0.00	500
2-11-00-211-08 Councilor D. Nelson Expenses		0.00	2,000
2-11-00-211-07 Councilor B. Gibson Expenses		0.00	500
2-11-00-214-00 Council - Conferences/Courses/Promotions	5,000	0.00	5,000
2-11-00-510-00 Council - General Goods/Supplies	500	0.00	500
2-11-00-511-00 Member at Large Honorariums	900	4525.00	900
2-11-00-512-00 Council Communications	600	4,180.46	2,000
2-11-00-600-01 Council Projects - Regional Study	2,000	0.00	6,000
Total General Council Expenses	36,850	26,555	42,150
2-12-00-110-00 Salaries and Wages - Admin	120,763	106,528.88	131,751
Salaries and Wages - Summer Student	6,552		-
2-12-00-960-00 Administration Contingency	22,000	36,543	10,000
2-12-00-960-01 Gross Recovery Tax Collection	0	7,716	
2-12-00-130-00 Employer Contributions - Admin	30,094	29,607.40	25,364
2-12-00-136-00 WCB - Admin	1,884	2,029.30	1,900
2-12-00-148-00 Training & Development - Admin	3,500	2,903.33	3,000
2-12-00-211-00 Travel & Subsistence - Admin	9,800	9,789.34	9,800
2-12-00-214-00 Conference Fees - Admin	1,000	0.00	1,000
2-12-00-216-00 Postage - Admin	3,500	4,941.50	4,000
2-12-00-217-00 Telecommunications - Admin	10,500	9,521.37	15,000
2-12-00-220-00 Advertising/Subscriptions	2,000	2,887.54	2,000
2-12-00-220-01 Memberships - Admin	1,000	5,278.22	1,000
2-12-00-231-00 Accounting, Audit	22,000	25,970.00	23,000
2-12-00-232-00 Legal Fees	9,000	23,551.36	9,000
2-12-00-239-00 Special Services:(Online subscription, soft	3,500	17,651.43	3,500
2-12-00-239-01 Special Services: Assessment/RARB	9,100	14,075.12	11,000
2-12-00-239-02 Special Services: Accounting Software	25,000	39,718.77	10,000
new account number - MOST Grant Expense	30,000		-
2-12-00-252-00 Building Repairs & Maintenance - Admin	2,032	-946.22	2,000

Account	2021 Budget	Actual to Dec 31	2022 Budget
2-12-00-253-00 Equipment Repairs & Maintenance - Admin	3,049	0.00	3,500
2-12-00-259-00 Contracted Services: Janitor/Unifirst	2,800	4,387.16	2,800
2-12-00-259-01 Contracted Services: Administration	1,100	11,233.83	1,500
2-12-00-263-00 Equipment Rental/Lease	5,000	2,738.39	5,000
2-12-00-274-00 Insurance & Bond Premiums	2,300	2,360.07	2,400
2-12-00-510-00 General Goods/Supplies - Admin	1,728	1580.98	1,500
2-12-00-510-01 Gen Goods/Supplies: Goodwill/Promos	1,016	221.99	1,000
2-12-00-511-00 Office Supplies - Admin	1,524	1,728.51	1,200
2-12-00-523-00 Office Equipment, Furnishngs	3,500	1,026.84	.
2-12-00-540-00 Utilities - Admin	3,500	2,859.83	3,000
2-12-00-800-00 Capital Fund Transfer - Admin	2,000	0.00	2,000
2-12-00-810-00 Bank Charges/Borrowing	3,900	13,591.35	3,900
2-12-00-920-00 Amortization - Admin	596,525	0.00	-
2-12-00-921-00 Cancellation of Taxes, Write-Off, Other Unco	1,500	-2,902.50	1,500
2-12-00-960-03 TCA Equity	-596,525	0.00	
Total Administration	346,142	376,592	292,615
2-13-00-232-00 Council - Legal	5,000	4761.90	5,500
2-13-00-600-01 Council Projects - Waste to Energy Initiativ	0	0.00	-
2-13-00-600-02 Council Projects - Solar Initiative	0	-411.01	-
2-13-00-600-03 Council Projects - Downtown	8,000	0.00	8,000
2-13-00-600-04 Senior Housing Study			10,000
Total Council Legal & Projects	13,000	4,351	23,500
2-19-00-130-00 Elections Misc. Payroll	0	2,285.67	-
2-19-00-150-00 Election, Census Fees	2,400	2,419.60	-
2-19-00-220-00 Advertising	1,500	1,950.66	-
2-19-00-510-00 General Goods & Supplies	100	130.00	-
Total Election	4,000	6,786	-
2-23-00-130-00 Fire - Misc. Employer Contributions	0	0.00	-
2-23-00-217-00 Telecommunications	2,300	1,846.16	2,300
2-23-00-251-00 Fire Hydrant R&R		0.00	-
2-23-00-252-00 Building Repairs/Main - Firehall	508	784.14	15,000
2-23-00-255-01 Garbage Collection Contract - Fire Hall	305	-34.00	400
2-23-00-274-00 Insurance & Bond Premiums - Firehall	4,065	4,074.04	4,074
2-23-00-540-00 Utilities - Fire	7,000	6,634.88	7,000
2-23-00-750-00 Trans. to other local govt.	25,295	10113.25	7,323
2-23-00-762-00 Transfer to Capital	2,400	0.00	2,400
Total Fire	41,873	23,418	38,497
2-24-00-400-00 Provincial Policing	0	8,444.00	12,672
2-24-00-750-00 Emergency Srvcs CREMA - Trsfr to other Local	450	0.00	-
2-24-00-800-00 Capital Fund Transfer - Emerg & Safety	1,000	0.00	1,000
Total Emergency & Safety	1,450	8,444	13,672
2-26-00-239-00 Animal Control Contract	7,000	1417.00	4,500

Account	2021 Budget	Actual to Dec 31	2022 Budget
2-26-00-239-01 Safety Codes	2,000	367.50	2,000
2-26-00-500-00 Bylaw Enforcement	2,000	0.00	7,000
2-26-00-510-00 By-Law General Goods & Supply	200	17.50	200
Total Bylaw Enforcement	11,200	1,802	13,700

Account	2021 Budget	Actual to Dec 31	2022 Budget
2-31-00-110-00 Wages - Public Works	20,563	43,213.81	23,792
2-31-00-130-00 Employer Contributions - Public Works	3,359	9,960.30	3,359
2-31-00-136-00 WCB - Public Works	544	1,684.53	544
2-31-00-140-00 Other Allowances - Public Works	250	0.00	250
2-31-00-148-00 Training & Development - Public Works	6,000	907.14	6,000
2-31-00-149-00 Public Works Clothing Allowances	1,000	2,106.08	1,000
2-31-00-211-00 Travel and Subsistence - Public Works	300	0.00	300
2-31-00-215-00 Freight - Public Works	100	111.25	100
2-31-00-217-00 Telecommunications - Public Works	1,500	3697.55	1,500
2-31-00-220-00 Advertising, Subscriptions, Memberships	100	189.00	100
2-31-00-252-00 Building Repairs, Maintenance - Public Works	1,000	1545.16	1,000
2-31-00-253-00 Fleet Repairs & Maintenance - PW	7,000	6667.36	7,000
2-31-00-259-00 Other Contracted Services/Misc Services	2,000	4,658.33	2,000
2-31-00-274-00 Insurance & Bond Premiums - PW	7,500	7,867.15	7,500
2-31-00-510-00 Shop Supplies - PW	1,000	3,654.17	1,000
2-31-00-521-00 Fleet Fuel & Oil - PW	9,000	12,182.68	9,000
2-31-00-523-00 Equipment, Machines		8,263.24	
2-31-00-540-00 Utilities - PW Shop	6,600	6,366.86	6,600
2-31-00-600-00 Tax Forfeiture Maintenance Costs	10,000	76.60	6,770
2-31-00-910-00 Safety - PW	500	0.00	500
2-31-00-960-00 PW Gross Recovery	2,264	0.00	2,264
Total Public Works	80,580	113,151	80,579
2-32-00-110-00 Wages - Streets	45,239	48,013.12	48,468
2-32-00-130-00 Employer Contributions - Streets	6,563	12,743.63	6,563
2-32-00-136-00 WCB - Streets	664	370.50	664
2-32-00-251-00 Street, Sidewalk Equip. Repairs	1,000	1,292.10	1,000
2-32-00-259-00 Other Contracted Services - Streets	12,000	740.00	12,000
2-32-00-450-00 Interest on Long Term Debt	4,077	3330.53	4,077
2-32-00-510-00 Goods & Supplies - Streets	1,000	4,432.02	1,000
2-32-00-523-00 Equipment, Machines	7,500	10,686.93	7,500
2-32-00-539-00 Sign Purchases - Streets	500	0.00	500
2-32-00-540-00 Utilities - Streets	18,000	21,566.72	28,800
2-32-00-762-00 Contribution to Capital Programs - Streets	39,944	40689.91	36,714
2-32-00-800-00 Capital Transfer - Streets	2,500	0.00	2,500
2-32-00-960-00 Gross Recovery - Streets	6,336	0.00	6,336
Total Streets	145,323	143,865	156,122
2-37-00-251-00 General Contracted Services - Storm	1,500	0.00	1,500
2-37-00-800-00 Capital Fund Transfer - Storm	1,000	0.00	1,000
Total Storm Sewer	2,500	-	2,500
2-41-00-110-00 Wages - Water	41,126	41,310.25	44,356
2-41-00-130-00 Employer Contributions - Water	6,976	9,142.32	6,976
2-41-00-136-00 WCB - Water	490	263.37	490
2-41-00-215-00 Freight - Water	2,000	118.65	2,000
2-41-00-217-00 Telecommunications - Water	1,200	2,260.99	1,200

Account	2021 Budget	Actual to Dec 31	2022 Budget
2-41-00-239-00 Special Services: Software	9,000	8,551.80	9,000
2-41-00-251-00 Repairs, Maintenance - Water	25,000	29,334.77	25,000
2-41-00-259-00 Other Contracted Services - Water	22,876	1,526.75	19,646
2-41-00-274-00 Insurance & Bond Premiums - Water	10,000	10,426.01	10,000
2-41-00-510-00 General Goods & Supplies - Water	1,000	58.55	1,000
2-41-00-523-00 Equipment, Machines, - Water	15,000	0.00	15,000
2-41-00-531-00 Chemical, Treatments - Water	16,000	22,572.23	16,000
2-41-00-540-00 Utility - Water	15,000	21,770.66	15,000
2-41-00-700-00 Bulk Water Station Upgrades	1,000	0.00	1,000
2-41-00-800-00 Capital Fund Transfer - Water	2,000	0.00	12,095
2-41-00-960-00 Contingency - Water	7,553	0.00	7,553
Total Water	176,221	147,336	186,316
2-42-00-110-00 Wages - Sewer	39,070	29,726.51	42,299
2-42-00-130-00 Employer Contributions - Sewer	7,234	6,483.03	7,234
2-42-00-136-00 WCB - Sewer	544	150.04	544
2-42-00-251-00 Repairs & Maintenance - Sewer	16,822	3,661.47	16,822
2-42-00-259-00 Other Contracted Services - Sewer	4,000	0.00	4,000
2-42-00-274-00 Insurance & Bond Premiums - Sewer	2,000	2,418.79	2,000
2-42-00-510-00 General Goods & Supply - Sewer	400	0.00	400
2-42-00-531-00 Chemicals/Treatment - Sewer	1,500	0.00	1,500
2-42-00-540-00 Utility - Sewer	13,000	13,401.86	13,000
2-42-00-800-00 Capital Fund Transfer - Sewer	2,000	0.00	2,000
2-42-00-960-00 Contingency - Sewer	7,550	0.00	4,321
Total Sewer	94,120	55,842	94,120
2-43-00-110-00 Wages - Garbage	5,746	6,080.44	5,700
2-43-00-130-00 Employer Contributions - Garbage	969	1,358.06	1,317
2-43-00-136-00 WCB - Garbage	112	48.23	125
2-43-00-255-00 Garbage Collection Contract	22,092	26,121.28	57,600
2-43-00-255-01 Garbage Collection - Municipal Properties	22,851	38,239.97	-
2-43-00-510-00 General Goods/Supply - Garbage	600	239.89	600
2-43-00-750-00 Transfer to other Local Govt - Garbage	0	21,057.50	-
Total Garbage	52,370	93,145	65,342
2-51-00-750-00 Transfer to other Local Govt - FCSS Requisit	4,001	4,521.04	4,000
Total FCSS	4,001	4,521	4,000
2-56-00-110-00 Wages - Cemetery	10,282	6,235.78	13,512
2-56-00-130-00 Employer Contributions - Cemetery	1,809	1,339.55	1,809
2-56-00-136-00 WCB - Cemetery	120	52.34	120
2-56-00-251-00 Cemetery Repairs/Maintenance	3,000	30.00	3,000
2-56-00-510-00 General Goods/Supply - Cemetery	100	0.00	100
2-56-00-800-00 Capital Fund Transfer - Cemetery	1,000	0.00	770
2-56-00-960-00 Contingency - Cemetery	358	0.00	358
Total Cemetery	16,669	7,658	19,669

Account	2021 Budget	Actual to Dec 31	2022 Budget
2-61-00-220-00 Advertising, Subscriptions, Membership - Mun	0	0.00	-
2-61-00-239-00 General Services - Municipal Planning	15,000	4,600.00	15,000
Total Municipal Planning	15,000	4,600	15,000
2-66-00-239-00 General Services - Subdivision	2,500	635.88	2,500
Total Subdivision	2,500	636	2,500
2-72-00-110-00 Wages - Recreation/Parks	10,282	3,343.75	10,282
2-72-00-130-00 Employer Contributions - Recreation/Parks	1,550	699.77	1,550
2-72-00-136-00 WCB - Recreation/Parks	76	21.20	76
2-72-00-253-00 Equipment Repairs/Maintenance - Recreation/P	1,000	73.95	1,000
2-72-00-255-01 Garbage Collection Contract - Rec/Parks	3,500	1,638.00	-
2-72-00-259-00 Contracted Services - Recreation/Parks	3,600	2356.00	-
2-72-00-274-00 Insurance & Bond Premiums - Recreation/Parks	850	1,098.72	850
2-72-00-510-00 General Goods & Supply - Recreation/Parks	900	0.00	900
2-72-00-540-00 Utilities - Recreation/Parks	1,200	1,262.95	1,500
2-72-00-600-00 Roll 110 Green Space Costs	0	0.00	-
2-72-00-600-01 Roll 256 Elks Hall Maintenance Costs	0	0.00	500
2-72-00-765-00 Cont. to own municipal agencies: Complex	1,787	0.00	1,787
2-72-00-800-00 Capital Fund Transfer - Parks&Rec.	1,000	0.00	1,000
Total Recreation	25,745	10,494	19,445
2-73-00-110-00 Wages - RV Park	0	436.56	-
2-73-00-130-00 Employer Contributions - RV Park	0	99.20	-
2-73-00-136-00 WCB-RV Park		1.38	
2-73-00-274-00 Insurance & Bond Premiums - RV Park	1,325	1,446.57	-
2-73-00-540-00 Utilities - RV Park	2,500	3,069.20	-
2-73-00-800-00 Capital Fund Transfer - RV Park	1,000	0.00	1,000
Total RV Park	4,825	5,053	1,000
2-74-00-252-00 Building Repairs, Maintenance - Library	400	1,988.00	400
2-74-00-255-01 Garbage Collection Contract - Library	250	94.00	250
2-74-00-274-00 Insurance & Bond Premiums - Library	4,300	4,675.95	4,300
2-74-00-540-00 Utilities - Library	5,300	6,354.82	5,600
2-74-00-750-00 Transfer - PRL Membership	4,378	4,377.60	4,378
Total Library	14,628	17,490	14,928
2-97-00-110-00 Salaries & Wages - Community Organizations	823	0.00	823
2-97-00-130-00 Employer Contributions - Community Organizat	148	243.08	148
2-97-00-136-00 WCB - Community Organizations	11	0.00	11
2-97-00-500-00 Community Organization Costs	250	0.00	250
2-97-00-765-00 Student Bursary Program	1,000	0.00	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	0.00	1,500
2-97-00-768-00 Community Recognition	250	0.00	250
Total Community Organizations	5,482	543	5,482

Account	2021 Budget	Actual to Dec 31	2022 Budget
Total Expenses	1,094,479	1,052,785	1,091,137
Grand Total	0		-

Village of Caroline
Education Tax and Senior Requisition
 For the 2022 Budget Year

	2021 Budget	Actuals	2022 Budget
1-00-00-300-01 School Requisition Public	- 96,258	- 96,258	- 102,897
1-00-00-300-02 School Requisition Separate	- 3,832	- 3,832	- 3,605
1-00-00-300-05 Senior Requisition	- 3,223	- 3,223	- 6,489
Total Revenues	- 103,313	- 103,313	- 112,991
2-81-00-741-00 ASFF Education Requisition	96,258	96,258	102,897
2-81-00-741-01 RD Catholic School Div. Education Requisitio	3,832	3,832	3,605
2-81-00-751-00 Senior's Requisition	3,223	3,728	3,915
			Reserve 2574
Total Expenses	103,313	103,818	112,991
Grand Total	0	505	0

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

Account	2023 Budget	2024 Budget	2025 Budget
Revenues			
Total Revenues	1,091,137	1,099,200	1,107,896
Expenses			
Total General Council Expenses	42,150	33,550	33,550
Total Administration	292,615	272,405	274,011
2-13-00-232-00 Council - Legal	5,500	5,500	5,500
2-13-00-600-01 Council Projects - Waste to Energy Initiativ	-	-	-
2-13-00-600-02 Council Projects - Solar Initiative	-	-	-
2-13-00-600-03 Council Projects - Downtown	8,000	8,130	8,261
2-13-00-600-04 Senior Housing Study	10,000	10,162	10,327
Total Council Legal & Projects	23,500	13,630	13,761
Total Election	-	1,000	1,000
2-23-00-130-00 Fire - Misc. Employer Contributions	-	-	-
2-23-00-217-00 Telecommunications	2,300	2,300	2,300
2-23-00-251-00 Fire Hydrant R&R	-	-	-
2-23-00-252-00 Building Repairs/Main - Firehall	15,000	15,000	15,000
2-23-00-255-01 Garbage Collection Contract - Fire Hall	400	400	400
2-23-00-274-00 Insurance & Bond Premiums - Firehall	4,074	4,074	4,074
2-23-00-540-00 Utilities - Fire	7,000	7,000	7,000
2-23-00-750-00 Trans. to other local govt.	7,323	7,323	7,323
2-23-00-762-00 Transfer to Capital	2,400	2,400	2,400
2-23-00-920-00 Amortization - Fire	-	-	-
Total Fire	38,497	38,497	38,497

Account	2023 Budget	2024 Budget	2025 Budget
Total Emergency & Safety	13,672	14,458	15,292
Total Bylaw Enforcement	13,700	13,700	13,700
Total Public Works	80,579	80,856	81,136
Total Streets	156,122	159,909	160,471
Total Storm Sewer	2,500	2,500	2,500
Total Water	186,316	186,834	187,358
2-42-00-110-00 Wages - Sewer	42,299	42,722	43,149
2-42-00-130-00 Employer Contributions - Sewer	7,234	7,306	7,379
2-42-00-136-00 WCB - Sewer	544	549	555
2-42-00-217-00 Telecommunications - Sewer	-	-	-
2-42-00-251-00 Repairs & Maintenance - Sewer	16,822	16,822	16,822
2-42-00-259-00 Other Contracted Services - Sewer	4,000	4,000	4,000
2-42-00-274-00 Insurance & Bond Premiums - Sewer	2,000	2,000	2,000
2-42-00-510-00 General Goods & Supply - Sewer	400	400	400
2-42-00-523-00 Equipment, machines, - sewer	-	-	-
2-42-00-531-00 Chemicals/Treatment - Sewer	1,500	1,500	1,500
2-42-00-540-00 Utility - Sewer	13,000	13,000	13,000
2-42-00-800-00 Capital Fund Transfer - Sewer	2,000	2,000	2,000
2-42-00-920-00 Amortization - Sewer/Wastewater	-	-	-
2-42-00-960-00 Contingency - Sewer	4,321	4,321	4,321
Total Sewer	94,120	94,621	95,127
2-43-00-110-00 Wages - Garbage	5,700	5,757	5,815
2-43-00-130-00 Employer Contributions - Garbage	1,317	1,330	1,343
2-43-00-136-00 WCB - Garbage	125	126	128
2-43-00-255-00 Garbage Collection Contract	57,600	57,600	57,600
2-43-00-255-01 Garbage Collection - Municipal Properties	-	-	-

Account	2023 Budget	2024 Budget	2025 Budget
2-43-00-510-00 General Goods/Supply - Garbage	600	600	600
2-43-00-521-00 Fuel & Oil - Garbage	-	-	-
2-43-00-523-00 Equipment, Machines, - Garbage	-	-	-
2-43-00-750-00 Transfer to other Local Govt - Garbage	-	-	-
2-43-00-920-00 Amortization - Garbage	-	-	-
Total Garbage	65,342	65,413	65,486
2-51-00-750-00 Transfer to other Local Govt - FCSS Requisit	4,000	4,000	4,000
Total FCSS	4,000	4,000	4,000
2-56-00-110-00 Wages - Cemetery	13,512	13,647	13,784
2-56-00-130-00 Employer Contributions - Cemetery	1,809	1,827	1,845
2-56-00-136-00 WCB - Cemetery	120	121	122
2-56-00-251-00 Cemetery Repairs/Maintenance	3,000	3,000	3,000
2-56-00-510-00 General Goods/Supply - Cemetery	100	100	100
2-56-00-800-00 Capital Fund Transfer - Cemetery	770	770	770
2-56-00-960-00 Contingency - Cemetery	358	358	358
Total Cemetery	19,669	19,823	19,979
2-61-00-220-00 Advertising, Subscriptions, Membership - Mun	-	-	-
2-61-00-239-00 General Services - Municipal Planning	15,000	15,000	15,000
Total Municipal Planning	15,000	15,000	15,000
2-66-00-239-00 General Services - Subdivision	2,500	2,500	2,500
Total Subdivision	2,500	2,500	2,500
2-72-00-110-00 Wages - Recreation/Parks	10,282	10,385	10,489
2-72-00-130-00 Employer Contributions - Recreation/Parks	1,550	1,566	1,581
2-72-00-136-00 WCB - Recreation/Parks	76	77	78
2-72-00-253-00 Equipment Repairs/Maintenance - Recreation/P	1,000	1,000	1,000

Account	2023 Budget	2024 Budget	2025 Budget
2-72-00-255-01 Garbage Collection Contract - Rec/Parks	-	-	-
2-72-00-259-00 Contracted Services - Recreation/Parks	-	-	-
2-72-00-274-00 Insurance & Bond Premiums - Recreation/Parks	850	850	850
2-72-00-510-00 General Goods & Supply - Recreation/Parks	900	900	900
2-72-00-523-00 Equipment, Machines, Vehicle Purchases - Rec	-	-	-
2-72-00-540-00 Utilities - Recreation/Parks	1,500	1,500	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	500
2-72-00-762-00 Contribution to Capital - Recreation/Parks	-	-	-
2-72-00-765-00 Cont. to own municipal agencies: Complex	1,787	1,787	1,787
2-72-00-800-00 Capital Fund Transfer - Parks&Rec.	1,000	1,000	1,000
2-72-00-920-00 Amortization - Recreation	-	-	-
Total Recreation	19,445	19,564	19,684
Total RV Park	1,000	1,010	1,020
Total Library	14,928	14,928	14,928
2-97-00-110-00 Salaries & Wages - Community Organizations	823	831	840
2-97-00-130-00 Employer Contributions - Community Organizat	148	149	151
2-97-00-136-00 WCB - Community Organizations	11	11	11
2-97-00-500-00 Community Organization Costs	250	250	250
2-97-00-764-00 Trans. to Restricted Reserves	-	-	-
2-97-00-765-00 Student Bursary Program	1,000	1,000	1,000
2-97-00-766-00 Community Grant & Aid	1,500	1,500	1,500
2-97-00-767-00 CCOC Tourism Support	1,500	1,500	1,500
2-97-00-768-00 Community Recognition	250	250	250
Total Community Organizations	5,482	5,492	5,502
Total Expenses	1,091,137	1,059,690	1,064,502

Account	2023 Budget	2024 Budget	2025 Budget
Grand Total	0	- 39,510	- 43,394
Education Tax and Senior Requisition			
1-00-00-300-01 School Requisition Public	102,897	104,564	106,258
1-00-00-300-02 School Requisition Separate	3,605	3,663	3,723
1-00-00-300-05 Senior Requisition	3,821	3,883	3,946
Total Revenues	110,323	112,110	113,926
2-81-00-741-00 ASFF Education Requisition	102,897	104,564	106,258
2-81-00-741-01 RD Catholic School Div. Education Requisitio	3,605	3,663	3,723
2-81-00-751-00 Senior's Requisition	3,821	3,883	3,946
Total Expenses	110,323	112,110	113,926
Grand Total	220,646	224,220	227,853

Village of Caroline
Capital Budget & Funding Sources
 For the 2022 Budget Year

Budget Year Approved	Project	Budget Amount	Estimated 2022 Cashflow	Funding Sources
Prior Approved Projects				
2020	Water Treatment Plant Pmp Replacement	60,000	60,000	GTF
2021 Prior Approved Projects				
2020	Cemetery Columbarium	25,000	5,000	MSP
2022 Recommended Capital Projects for Approval				
	Waste Water Lagoon: Flow Meter At Outflow	12,000	12,000	TBD
	Water Treatment Plant	10,095	10,095	OP
	Second Blade For Pickup	15,000	15,000	TBD
	Second Sander For Pickup	10,000	10,000	TBD
	East Side Pedstrian Crossing	25,000	25,000	TBD
	Wastewater Quality Assessment Study: Storage Component	9,900	9,900	TBD
	Wastewater Capacity Study	20,000	20,000	TBD
		186,995	166,995	

MSI = Municipal Sustainability Initiative (MSI)
 GTF= Gast Tax Fund (Canada Community Building Fund)
 MSP= Municipal Stimulus Program (MSP)

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

Budget Year Approved	Project	Budget Total	Estimated Cash Flow						Funding Sources
			2022	2023	2024	2025	2026		
2022 Capital Plan 2022-27									
2019	NW Road Rebuilding	300,000		-	100,000	100,000	100,000	TBD	
2019	Sidewalk & Concrete Remediation (entire village)	120,000		-		120,000		TBD	
2020	48 Avenue Reconstruction (Design was completed in 2020)	1,300,000		1,387,587				TBD	
2020	Village signage and beautification Improvements	30,000	30,000					TBD	
2020	Walking Trail System Village to Museum	150,000		-			150,000	TBD	
	48-51 Street Water/Sewer/Roadway Loop for NE Development								
2020	48st-51 st Water/Sewer/Roadway Loop for NE Development Design was completed in 2020 (\$87,739- MSI)	750,000			331,131	331,131		TBD	
2020	49st South	360,000			180,000	180,000		TBD	
2020	WTP Expansion to NE Development Servicing Engineering Cost	50,000			25,000	25,000		TBD	
2020	51st Storm Drain & Sidewalk	3,060,000	30,000	1,387,587	636,131	756,131	250,000		
TBD = To Be Determined									
An option is debt funding. The annual cost of a \$1million debenture is \$61,148.56. (20 year, 2.041%, semi-annual payments									