



# Village of Caroline

*Prospering at Nature's Doorstep*

## Budget 2023



## Village of Caroline

# 2023 BUDGET REPORT

March 30<sup>th</sup>, 2023

### 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 13<sup>th</sup> 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 13<sup>th</sup>, 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 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 then held between the three municipalities to develop 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 fulfills 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 2022: Village of Caroline and County of Clearwater**

As a follow up to the Regional Governance Study and the preliminary support for amalgamation the County and the Village have jointly commissioned Strategic Steps as the consultant to undertake a detailed Amalgamation Study. This work is being funded through a Provincial grant and is anticipated to be completed by June 2023. The municipal reaction to

this final report will determine whether the two municipalities move towards amalgamation and the terms under which this will happen.



# 2023 BUDGET

## GOALS AND OBJECTIVES

**The major goal of the 2023 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 on existing development or municipal utility rates in 2023.
- Actively pursue the potential amalgamation of the Village with the County of Clearwater as recommended in the Regional Governance Structuring Study. This will depend on the detailed Amalgamation Study currently underway.
- 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 2023 Operating Budget
- The 2023 Capital Budget
- The Four-Year Operating Plan
- The Five-Year Capital Plan

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 2023 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 last year, a new section has been created so it is clear which expenditures are under the direct control of the Village. Since the preparation of the interim budget we have included the Education tax requisition based on equalized assessment. This shows a very small increase over 2022.



## **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 in 2021.
- 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 was spread across all classes in the 2022 budget. The 2023 budget is consistent with the 2022 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 2022. Theoretically therefore 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 increased to reflect the new commercial development in the village including Roosters and the Cannabis Store.
- **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 2023 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 be doubled in 2023, and then be reduced as part of a new grant program. It will be important not to increase core expenditures with these funds which would make our budget non-sustainable.

Consequently, the majority of the tax dollars freed up are proposed for one-time items and the creation of a discretionary amalgamation fund. MSI Capital funding will also likely be reduced.

- **Water Utilities Revenue**

(1-41-00-410-00)

The projected revenue for the water utility in 2022 is an estimate subject to confirmation in the audit. Administration has based the 2023 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 an estimate subject to confirmation in the audit. Administration has based the 2023 budget on actual revenues in 2020 and 2021.

- **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 Finance Officer, and the Municipal Clerk.

- **Salaries and Wages: Student**

This budget provides matching funds to hire a summer student to assist 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**

2-12-00-148-00)

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.

- **Legal Fees**

(2-12-00-232-00)

Additional legal fees were originally incurred 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 2023 additional legal fees will be incurred in relation to amalgamation

- **Council Projects: amalgamation**

(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, once the current study has been completed. A significant portion of the tax funds covered by the one-time MSI Operating Grant have been placed in this budget pending more information about the process. If not needed for amalgamation the funds can be reallocated or retained in reserve.

- **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 reduced for 2023.

- **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 maintain and upgrade the Caroline Firehall building.

- **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 an 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 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 2023 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 expires at the end of 2023 and will need to be further renewed. I should be noted that the courts are generally not very supportive of fines for animal enforcement.

- **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. 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.
- **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 budget reflects the actual contract costs, including a CPI increase in 2023. 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 reflects the original partnership for the County Regional Landfill. There are no remaining operating costs in 2023. However, the County has for several years been attempting to determine an appropriate liability allocation for the landfill areas developed under the original joint agreement. Two cost sharing agreements are in place between the three municipalities for the division of assets and liabilities. A 2020 audit was adopted with identification of liability, but no final allocation has been negotiated. The County has not provided any clear indication regarding when final allocations will be determined. This may well be simply resolved for Caroline if amalgamation takes place.
- **General Services: Municipal Planning**  
 (2-61-00-239-00)  
 The budget has been maintained at the same level.
- **FCSS Requisition**  
 (2-51-00-750-00)



The Town is proposing the inclusion of two Youth Board Members in the budget with remuneration of \$600 each. The Village's portion would be \$34.92 in 2023 which is included in the budget.

- **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 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 2022 levy from \$8.55 to \$8.80 per capita.

## **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: 50<sup>th</sup> 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: 49<sup>th</sup> Avenue Reconstruction and sewer extension to the west
- Westerly Extension of 49<sup>th</sup> Avenue Sewer.

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

There is an urgent need to update the information in this report. Stantec has provided an estimate to do this work at a cost of \$33,754. However, this would also require significant support from Public Works staff. The proposed 2023 Capital Budget includes funding to undertake this work as part of the preparation for amalgamation. This work can be funded through MSI capital grants which have already been received.

## **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 6<sup>th</sup>, 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 11<sup>th</sup>, 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 22<sup>nd</sup>, 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 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 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.

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.

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. Stantec has submitted a proposal to analyse these opportunities under the terms of reference required by the province. The cost estimate of this study has been included in the Capital Budget for 2023.

## **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 49<sup>th</sup> Avenue has resolved some of the worst issues that were identified. However, there are similar problems along 48<sup>th</sup> 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 “48<sup>th</sup> 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 49<sup>th</sup> Avenue in 2021. A similar project was identified and tendered for 48<sup>th</sup> Avenue, but insufficient funds were available to proceed.



## 2023 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 would place a very high burden on a small number of taxpayers within the Village.

As of February 2023, the following grants are available to fund items in the 2023 Capital Budget and 5 Year Capital Plan.

- Municipal Sustainability Initiative (MSI)
 

2021	\$62,889
2022	\$87,600
2023	\$87,600
  
- Canada Community Building Fund (CCBF)
 

2022	\$50,000
2023	\$50,000

The province has cancelled the MSI program after extending it over a number of years. It will be replaced by the new Local Government Fiscal Framework (LGFF)

In 2024. Under a new directive, all remaining MSI funding must be spent by December 31<sup>st</sup>2024.

The major capital projects in the 2023 Capital Budget are as follows:

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

The Five-Year Capital Plan 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 additional Provincial or Federal funding becomes available.

The projects listed above utilize all the remaining funds in the Provincial MSI program.

## 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. A more detailed Amalgamation Study is now underway and scheduled for completion by June 2023.
- The proposed 2023 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 2023 Operating Budget .
- That Council of the Village of Caroline approve the 2023 Capital Budget.
- That Council of the Village of Caroline approve the Four-Year Operating Plan, 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 in 2022. Therefore residents can expect similar municipal taxes in 2023.
- 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 only two capital items capital items proposed for 2023. Additional items in the Capital plan can be considered 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 2023 Budget Year

Account	2022 Budget	Actual to Dec 31	2023 Budget
<b>Revenues</b>			
1-00-00-110-00 Taxes Real Property			
1-00-00-110-01 Taxes Residential	- 366,617	- 364,762.93	- 366,617
1-00-00-110-02 Taxes Non-Residential	- 115,000	- 154,853.53	- 125,000
1-00-00-110-03 Taxes Farmland	- 300	- 300.00	- 300
1-00-00-110-05 Taxes M&E	-	-	-
1-00-00-190-00 Taxes Linear Lines/Transmissions - Power	- 17,000	- 17,713.74	- 17,000
1-00-00-200-00 Grants-In-Lieu Taxes	- 3,000	- 4,531.74	- 3,500
1-00-00-300-10 Designated Industrial Properties	- 81	- 820.32	- 804
1-00-00-400-00 Provincial Policing Req.	-	-	-
1-00-00-510-00 Penalties on Taxes	- 10,000	- 3,433.64	- 5,000
1-00-00-540-00 Franchise Fees	- 150,000	- 146,468.68	- 150,000
1-00-00-550-00 Return on Investments	- 1,000	- 3,899.58	- 3,000
1-00-00-590-00 Other revenue/Own Sources	-	- 5,756.37	
1-00-00-700-00 Unconditional Grants - (MSI Operating)	- 66,439	- 66,439.00	- 132,878
1-00-00-830-00 Federal Conditional Grants	- 1,000	- 816.19	-
1-00-00-840-00 Provincial Conditional Grant MOST	-	- 1,500.00	-
1-00-00-940-00 Transfers from Capital	-	-	-
1-12-00-136-00 Rebates - WCB, etc.	- 400	- 31.70	- 400
1-12-00-410-00 Administrative Service Fees	- 200	- 65.00	- 200
1-12-00-411-00 Tax Certificates	- 900	- 1,355.00	- 900
1-12-00-590-00 Other Revenues/Own Source	- 1,000	-	-
1-26-00-522-00 License Business	- 2,000	- 6,367.72	- 4,000
1-26-00-525-00 License Animal	- 1,700	- 2,357.50	- 2,000
1-26-00-526-00 Development, Building Permit Fees	- 2,000	- 1,730.62	- 2,000
1-26-00-530-00 Provincial Fines Revenue	- 1,200	- 4,608.34	- 500
1-26-00-590-00 Bylaw Fines	- 200	-	- 200
1-32-00-410-00 Sale of Goods & Services	- 500	-	- 200
1-41-00-410-00 Water Utilities Revenue	- 70,000	- 46,450.48	- 70,000
1-41-00-411-00 Capital Replacement - Water	- 62,000	- 61,312.33	- 62,000
1-41-00-415-00 Bulk Water Deposit Non-Refundable	- 300	- 600.00	- 300
1-41-00-420-00 Bulk Water Sales	- 10,000	- 11,632.72	- 10,000
1-41-00-420-01 Bulk Water Sales Coin-op	- 1,000	- 526.00	- 500
1-41-00-510-00 Penalties on Utilities	- 1,400	- 156.80	- 2,000
1-42-00-410-00 Utilities - Sewer	- 60,000	- 48,558.84	- 60,000
1-42-00-411-00 Capital Replacement - Sewer	- 70,000	- 69,815.72	- 70,000
1-43-00-410-00 Utilities - Garbage	- 68,000	- 73,847.37	- 68,000
1-56-00-410-00 Sales - Cemetery	- 500	- 3,000.00	- 1,000
1-56-00-420-00 Opening and Closing Charge	- 3,000	- 1,250.00	- 2,000
1-56-00-421-00 Perpetual Care - Cemetery	- 1,000	-	- 1,000
1-56-00-430-00 Cemetery Work Permits	- 400	- 100.00	- 300
1-61-00-410-00 Zoning, Development Charges	- 3,000	-	- 500
<b>Total Revenues</b>	<b>- 1,091,137</b>	<b>- 1,105,061.86</b>	<b>- 1,162,099</b>

Account	2022 Budget	Actual to Dec 31	2023 Budget
<b>Expenses</b>			
2-11-00-130-00 Employer Contributions - Council	750		-
2-11-00-136-00 WCB		36.80	
2-11-00-151-01 Councilor D. Nichols Meetings	3,600	4,425.00	3,600
2-11-00-151-04 Councilor Wold Meetings	3,600	4,975.00	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	3,600	1,600.00	5,000
2-11-00-151-08 Councilor D. Nelson Meetings	5,000	5,975.00	3,600
2-11-00-151-09 Councilor B.Gibson Meetings	3,600	6,425.15	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	500	-	2,000
2-11-00-211-08 Councilor D. Nelson Expenses	2,000	-	500
2-11-00-211-07 Councilor B. Gibson Expenses	500	563.82	500
2-11-00-214-00 Council - Conferences/Courses/Promotions	5,000	2,547.62	5,000
2-11-00-510-00 Council - General Goods/Supplies	500	-	500
2-11-00-511-00 Member at Large Honorariums	900	614.30	1,000
2-11-00-512-00 Council Communications	2,000	-	2,000
2-11-00-600-01 Council Projects - CWL Solar	6,000	-	-
<b>Total General Council Expenses</b>	<b>42,150</b>	<b>30,089.09</b>	<b>35,500</b>
2-12-00-110-00 Salaries and Wages - Admin	131,751	149,948.99	146,000
2-12-00-110-01 Salaries and Wages - Summer Student	-	-	15,000
2-12-00-960-00 Administration Contingency	10,000	7,714.28	30,000
2-12-00-130-00 Employer Contributions - Admin	25,364	26,425.82	26,000
2-12-00-136-00 WCB - Admin	1,900	5,729.17	4,000
2-12-00-148-00 Training & Development - Admin	3,000	5,678.75	3,000
2-12-00-211-00 Travel & Subsistence - Admin	9,800	12,707.58	10,000
2-12-00-214-00 Conference Fees - Admin	1,000	-	1,000
2-12-00-216-00 Postage - Admin	4,000	1,916.00	5,000
2-12-00-217-00 Telecommunications - Admin	15,000	4,862.70	5,000
2-12-00-220-00 Advertising/Subscriptions	2,000	2,868.79	3,000
2-12-00-220-01 Memberships - Admin	1,000	3,544.44	3,000
2-12-00-231-00 Accounting, Audit	23,000	29,687.15	23,000
2-12-00-232-00 Legal Fees	9,000	17,604.70	9,000
2-12-00-239-00 Special Services:(Online subscription, soft	3,500	11,174.25	10,000
2-12-00-239-01 Special Services: Assessment/RARB	11,000	9,100.09	11,000
2-12-00-239-02 Special Services: Accounting Software	10,000	12,279.85	3,000
new account number - MOST Grant Expense	-	-	-
2-12-00-252-00 Building Repairs & Maintenance - Admin	2,000	633.83	2,000
2-12-00-253-00 Equipment Repairs & Maintenance - Admin	3,500	10,641.60	3,500
2-12-00-259-00 Contracted Services: Janitor/Unifirst	2,800	5,181.77	5,000
2-12-00-259-01 Contracted Services: Administration	1,500	2,407.15	1,500
2-12-00-263-00 Equipment Rental/Lease	5,000	3,763.55	5,000
2-12-00-274-00 Insurance & Bond Premiums	2,400	2,593.19	2,400
2-12-00-510-00 General Goods/Supplies - Admin	1,500	141.82	1,500

Account	2022 Budget	Actual to Dec 31	2023 Budget
2-12-00-510-01 Gen Goods/Supplies: Goodwill/Promos	1,000	203.43	500
2-12-00-511-00 Office Supplies - Admin	1,200	3,062.21	1,500
2-12-00-523-00 Office Equipment, Furnishngs	-	-	-
2-12-00-540-00 Utilities - Admin	3,000	5,472.17	5,000
2-12-00-800-00 Capital Fund Transfer - Admin	2,000	-	-
2-12-00-810-00 Bank Charges/Borrowing	3,900	4,904.76	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
2-12-00-960-01 Gross Recovery- Tax Collection Fee		972.39	1,000
2-12-00-960-03 TCA Equity		-	-
<b>Total Administration</b>	<b>292,615</b>	<b>341,220.43</b>	<b>341,400</b>
2-13-00-232-00 Council - Legal	5,500	-	5,500
2-13-00-600-01 Council Projects - Amalgamation/Reserve	-	-	49,153
2-13-00-600-02 Council Projects - Solar Initiative	-	-	2,000
2-13-00-600-03 Council Projects - Downtown	8,000	-	-
2-13-00-600-04 Senior Housing Study	10,000	10,000.00	1,000
<b>Total Council Legal &amp; Projects</b>	<b>23,500</b>	<b>10,000.00</b>	<b>57,653</b>
2-19-00-130-00 Elections Misc. Payroll	-	-	-
2-19-00-150-00 Election, Census Fees	-	1,226.08	-
2-19-00-220-00 Advertising	-	-	-
2-19-00-510-00 General Goods & Supplies	-	-	-
<b>Total Election</b>	<b>-</b>	<b>1,226.08</b>	<b>-</b>
2-23-00-130-00 Fire - Misc. Employer Contributions	-	-	-
2-23-00-217-00 Telecommunications	2,300	1,551.62	2,300
2-23-00-251-00 Fire Hydrant R&R	-	-	-
2-23-00-252-00 Building Repairs/Main - Firehall	15,000	16,702.54	5,000
2-23-00-255-01 Garbage Collection Contract - Fire Hall	400	-	500
2-23-00-274-00 Insurance & Bond Premiums - Firehall	4,074	4,217.65	4,500
2-23-00-540-00 Utilities - Fire	7,000	9,034.05	8,500
2-23-00-750-00 Trans. to other local govt.	7,323	36,540.70	-
2-23-00-762-00 Transfer to Capital	2,400	-	15,000
<b>Total Fire</b>	<b>38,497</b>	<b>68,046.56</b>	<b>35,800</b>
2-24-00-400-00 Provincial Policing	12,672	12,068.57	15,109
2-24-00-750-00 Emergency Srvcs CREMA - Trsfr to other Local	-	-	-
2-24-00-800-00 Capital Fund Transfer - Emerg & Safety	1,000	-	-
<b>Total Emergency &amp; Safety</b>	<b>13,672</b>	<b>12,068.57</b>	<b>15,109</b>
2-26-00-239-00 Animal Control Contract	4,500	1,946.67	3,500
2-26-00-239-01 Safety Codes	2,000	371.25	2,000
2-26-00-500-00 Bylaw Enforcement	7,000	687.06	3,000
2-26-00-510-00 By-Law General Goods & Supply	200	-	200
<b>Total Bylaw Enforcement</b>	<b>13,700</b>	<b>3,004.98</b>	<b>8,700</b>



Account	2022 Budget	Actual to Dec 31	2023 Budget
2-31-00-110-00 Wages - Public Works	23,792	57,381.38	24,744
2-31-00-130-00 Employer Contributions - Public Works	3,359	10,467.12	3,500
2-31-00-136-00 WCB - Public Works	544	781.50	544
2-31-00-140-00 Other Allowances - Public Works	250	-	250
2-31-00-148-00 Training & Development - Public Works	6,000	8,021.91	6,000
2-31-00-149-00 Public Works Clothing Allowances	1,000	432.71	1,000
2-31-00-211-00 Travel and Subsistence - Public Works	300	994.97	300
2-31-00-215-00 Freight - Public Works	100	647.91	400
2-31-00-217-00 Telecommunications - Public Works	1,500	3,403.46	1,500
2-31-00-220-00 Advertising, Subscriptions, Memberships	100	1,058.22	1,000
2-31-00-252-00 Building Repairs, Maintenance - Public Works	1,000	389.03	1,000
2-31-00-253-00 Fleet Repairs & Maintenance - PW	7,000	9,221.16	8,000
2-31-00-259-00 Other Contracted Services/Misc Services	2,000	2,625.00	2,000
2-31-00-274-00 Insurance & Bond Premiums - PW	7,500	6,667.51	7,500
2-31-00-510-00 Shop Supplies - PW	1,000	4,900.45	3,000
2-31-00-521-00 Fleet Fuel & Oil - PW	9,000	16,405.93	13,000
2-31-00-523-00 Equipment, Machines		669.00	-
2-31-00-540-00 Utilities - PW Shop	6,600	9,539.90	10,000
2-31-00-600-00 Tax Forfeiture Maintenance Costs	6,770	-	-
2-31-00-910-00 Safety - PW	500	-	500
2-31-00-960-00 PW Gross Recovery	2,264	-	-
<b>Total Public Works</b>	<b>80,579</b>	<b>133,607.16</b>	<b>84,238</b>
2-32-00-110-00 Wages - Streets	48,468	56,463.45	50,406
2-32-00-130-00 Employer Contributions - Streets	6,563	11,198.79	7,000
2-32-00-136-00 WCB - Streets	664	858.23	664
2-32-00-251-00 Street, Sidewalk Equip. Repairs	1,000	4,715.40	2,000
2-32-00-259-00 Other Contracted Services - Streets	12,000	8,672.50	11,000
2-32-00-450-00 Interest on Long Term Debt	4,077	3,330.53	4,000
2-32-00-510-00 Goods & Supplies - Streets	1,000	8,193.52	1,000
2-32-00-523-00 Equipment, Machines	7,500	34,845.58	7,500
2-32-00-539-00 Sign Purchases - Streets	500	-	500
2-32-00-540-00 Utilities - Streets	28,800	27,183.15	30,000
2-32-00-762-00 Contribution to Capital Programs - Streets	36,714	40,689.91	36,714
2-32-00-800-00 Capital Transfer - Streets	2,500	-	-
2-32-00-960-00 Gross Recovery - Streets	6,336	-	-
<b>Total Streets</b>	<b>156,122</b>	<b>196,151.06</b>	<b>150,784</b>
2-37-00-251-00 General Contracted Services - Storm	1,500	-	1,500
2-37-00-800-00 Capital Fund Transfer - Storm	1,000	-	-
<b>Total Storm Sewer</b>	<b>2,500</b>	<b>-</b>	<b>1,500</b>
2-41-00-110-00 Wages - Water	44,356	31,105.18	46,130
2-41-00-130-00 Employer Contributions - Water	6,976	6,619.97	7,300
2-41-00-136-00 WCB - Water	490	472.86	490
2-41-00-215-00 Freight - Water	2,000	253.64	2,000
2-41-00-217-00 Telecommunications - Water	1,200	1,264.79	1,200

Account	2022 Budget	Actual to Dec 31	2023 Budget
2-41-00-239-00 Special Services: Software	9,000	863.40	5,000
2-41-00-251-00 Repairs, Maintenance - Water	25,000	82,257.93	32,000
2-41-00-259-00 Other Contracted Services - Water	19,646	10,419.56	19,646
2-41-00-274-00 Insurance & Bond Premiums - Water	10,000	11,405.68	10,000
2-41-00-510-00 General Goods & Supplies - Water	1,000	884.13	1,000
2-41-00-523-00 Equipment, Machines, - Water	15,000	31,893.00	15,000
2-41-00-531-00 Chemical, Treatments - Water	16,000	19,355.09	17,000
2-41-00-540-00 Utility - Water	15,000	16,549.51	15,000
2-41-00-700-00 Bulk Water Station Upgrades	1,000	-	-
2-41-00-800-00 Capital Fund Transfer - Water	12,095	-	2,095
2-41-00-960-00 Contingency - Water	7,553	-	3,804
<b>Total Water</b>	<b>186,316</b>	<b>213,344.74</b>	<b>177,665</b>
2-42-00-110-00 Wages - Sewer	42,299	26,997.94	43,990
2-42-00-130-00 Employer Contributions - Sewer	7,234	5,692.86	7,500
2-42-00-136-00 WCB - Sewer	544	410.39	544
2-42-00-251-00 Repairs & Maintenance - Sewer	16,822	8,882.67	16,822
2-42-00-259-00 Other Contracted Services - Sewer	4,000	-	4,000
2-42-00-274-00 Insurance & Bond Premiums - Sewer	2,000	2,616.95	2,600
2-42-00-510-00 General Goods & Supply - Sewer	400	113.99	400
2-42-00-531-00 Chemicals/Treatment - Sewer	1,500	-	1,500
2-42-00-540-00 Utility - Sewer	13,000	18,244.16	13,000
2-42-00-800-00 Capital Fund Transfer - Sewer	2,000	-	-
2-42-00-960-00 Contingency - Sewer	4,321	-	-
<b>Total Sewer</b>	<b>94,120</b>	<b>62,958.96</b>	<b>90,356</b>
2-43-00-110-00 Wages - Garbage	5,700	4,581.96	5,928
2-43-00-130-00 Employer Contributions - Garbage	1,317	917.69	1,500
2-43-00-136-00 WCB - Garbage	125	69.59	125
2-43-00-255-00 Garbage Collection Contract	57,600	31,933.12	55,000
2-43-00-255-01 Garbage Collection - Municipal Properties	-	20,127.82	2,000
2-43-00-510-00 General Goods/Supply - Garbage	600	87.80	600
2-43-00-750-00 Transfer to other Local Govt - Garbage	-	-	13,725
<b>Total Garbage</b>	<b>65,342</b>	<b>57,717.98</b>	<b>78,878</b>
2-51-00-750-00 Transfer to other Local Govt - FCSS Requisit	4,000	3,777.86	4,500
<b>Total FCSS</b>	<b>4,000</b>	<b>3,777.86</b>	<b>4,500</b>
2-56-00-110-00 Wages - Cemetery	13,512	5,196.09	14,052
2-56-00-130-00 Employer Contributions - Cemetery	1,809	1,091.19	2,000
2-56-00-136-00 WCB - Cemetery	120	78.94	120
2-56-00-251-00 Cemetery Repairs/Maintenance	3,000	-	3,000
2-56-00-510-00 General Goods/Supply - Cemetery	100	-	100
2-56-00-800-00 Capital Fund Transfer - Cemetery	770	-	770
2-56-00-960-00 Contingency - Cemetery	358	-	358
<b>Total Cemetery</b>	<b>19,669</b>	<b>6,366.22</b>	<b>20,400</b>

Account	2022 Budget	Actual to Dec 31	2023 Budget
2-61-00-220-00 Advertising, Subscriptions, Membership - Mun	-	-	-
2-61-00-239-00 General Services - Municipal Planning	15,000	1,969.27	15,000
<b>Total Municipal Planning</b>	<b>15,000</b>	<b>1,969.27</b>	<b>15,000</b>
2-66-00-239-00 General Services - Subdivision	2,500	131.26	1,500
<b>Total Subdivision</b>	<b>2,500</b>	<b>131.26</b>	<b>1,500</b>
2-72-00-110-00 Wages - Recreation/Parks	10,282	3,850.29	10,693
2-72-00-130-00 Employer Contributions - Recreation/Parks	1,550	774.52	2,000
2-72-00-136-00 WCB - Recreation/Parks	76	58.49	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
2-72-00-259-00 Contracted Services - Recreation/Parks	-	-	-
2-72-00-274-00 Insurance & Bond Premiums - Recreation/Parks	850	1,141.10	1,000
2-72-00-510-00 General Goods & Supply - Recreation/Parks	900	-	900
2-72-00-540-00 Utilities - Recreation/Parks	1,500	1,091.81	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.	1,000	-	-
<b>Total Recreation</b>	<b>19,445</b>	<b>6,916.21</b>	<b>20,456</b>
2-73-00-110-00 Wages - RV Park	-	1,123.47	500
2-73-00-130-00 Employer Contributions - RV Park	-	-	50
2-73-00-136-00 WCB-RV Park	-	-	50
2-73-00-274-00 Insurance & Bond Premiums - RV Park	-	1,522.18	-
2-73-00-540-00 Utilities - RV Park	-	4,357.78	-
2-73-00-800-00 Capital Fund Transfer - RV Park	1,000	-	-
<b>Total RV Park</b>	<b>1,000</b>	<b>7,003.43</b>	<b>600</b>
2-74-00-252-00 Building Repairs, Maintenance - Library	400	2,752.00	400
2-74-00-255-01 Garbage Collection Contract - Library	250	-	250
2-74-00-274-00 Insurance & Bond Premiums - Library	4,300	4,922.86	5,000
2-74-00-540-00 Utilities - Library	5,600	6,933.40	6,500
2-74-00-750-00 Transfer - PRL Membership	4,378	4,440.98	5,000
<b>Total Library</b>	<b>14,928</b>	<b>19,049.24</b>	<b>17,150</b>
2-97-00-110-00 Salaries & Wages - Community Organizations	823	-	200
2-97-00-130-00 Employer Contributions - Community Organizat	148	-	200
2-97-00-136-00 WCB - Community Organizations	11	-	10
2-97-00-500-00 Community Organization Costs	250	-	250
2-97-00-765-00 Student Bursary Program	1,000	500.00	1,000
2-97-00-766-00 Community Grant & Aid	1,500	523.81	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	-	1,251.90	-
<b>Total Community Organizations</b>	<b>5,482</b>	<b>2,275.71</b>	<b>4,910</b>



Account	2022 Budget	Actual to Dec 31	2023 Budget
Total Expenses	1,091,137	1,176,925	1,162,099
Grand Total	0		

Village of Caroline  
Education Tax and Senior Requisition  
 For the 2023 Budget Year

	2022 Budget	Actuals	2023 Budget
1-00-00-300-01 School Requisition Public	- 102,897	<b>108,394</b>	- 104,814
1-00-00-300-02 School Requisition Separate	- 3,605	<b>3,694</b>	- 4,244
1-00-00-300-05 Senior Requisition	- 6,489	<b>7,102</b>	- 5,241
<b>Total Revenues</b>	<b>- 112,991</b>	<b>119,191</b>	<b>- 114,299</b>
2-81-00-741-00 ASFF Education Requisition	102,897	<b>102,897</b>	104,814
2-81-00-741-01 RD Catholic School Div. Education Requisitio	3,605	<b>3,606</b>	4,244
2-81-00-751-00 Senior's Requisition	6,489	<b>6,180</b>	5,241
<b>Total Expenses</b>	<b>112,991</b>	<b>112,683</b>	<b>114,299</b>
<b>Grand Total</b>	<b>-</b>	<b>6,508</b>	<b>0</b>

Village of Caroline  
 5 Year Capital Plan 2023- 2027  
 For the 2023 Budget Year

Budget Year Approved	Project	Budget Total	Estimated Cash Flow					Funding Sources
			2023	2024	2025	2026	2027	
Prior Approved Projects								
2020	48 Avenue	1,400,000			1,400,000			TBD
2023 Capital Plan 2023-27								
2019	NW Road Rebuilding	700,000		-		350,000	350,000	TBD
2019	Sidewalk & Concrete Remediation (entire village)	180,000		-		90,000	90,000	TBD
2020	48 Avenue Reconstruction (Design was completed in 2020)	1,500,000			1,500,000			TBD
2020	Village signage and beautification Improvements	40,000		40,000				TBD
2020	Walking Trail System Village to Museum	170,000		-		170,000		TBD
2020	48st-51 st Water/Sewer/Roadway Loop for NE Development Design was completed in 2020 (\$87,739- MSI)	1,000,000			600,000	400,000		TBD
2020	49st South	250,000				250,000		TBD
2020	WTP Expansion to NE Development Servicing Engineering Cost	65,000		65,000				TBD
2020	51st Storm Drain & Sidewalk	65,000		65,000				TBD
2023	Capital Infrastructure Planning and Wastewater Study	75,000	75,000					MSI
2023	Old Garage: Brownfield Remediation	40,000	40,000					CCBF
2023	Pedestrian Crossing: Highway 54 and 52 Street	40,000	40,000					MSI
2023	Pickup Truck and Snowblower	85,000	85,000					MSI
2023	Geotechnical Evaluation	38,089	38,089					MSI
		4,183,089	278,089	105,000	2,100,000	1,260,000	440,000	

TBD = To Be Determined

MSI carried forward from 2021 \$62889, 2022 grant unallocated \$87,600, 2023 grant unallocated \$87,600 Total: \$238,089

CCBF (GTF) 2022 grant unallocated \$50,000, 2023 grant unallocated \$50,000



## VILLAGE OF CAROLINE

### CAPITAL BUDGET

#### Project Description:

##### Capital Infrastructure Planning

In preparation for potential amalgamation, the village is undertaking a system wide review of its capital infrastructure. The grant is requested in order to undertake the following three tasks.

##### Task 1 Capital Infrastructure Plan update

This task will focus on road, greater than 10 years old water and wastewater infrastructure and determine the current lifecycle and need for replacement.

##### Task 2 Wastewater Treatment Plant

This task will complete a feasibility analysis and opinion of probable costs for upgrades to the wastewater treatment facility (lagoons). The lagoons do not currently meet the provincial and federal wastewater treatment effluent discharge regulations. The study will explore alternative treatment and discharge options using irrigation and vegetation(willows) for storage and mitigation.

##### Task 3 Project Management

(Application meets guideline 1f studies and system wide infrastructure reviews)

Timeline:

- Start: May 2023
- Complete: November 2024

Funding:

- Operating Budget:
- MSP:
- MSI: \$75,000
- CCBF:

Total Cost:

Comments:

# VILLAGE OF CAROLINE

## CAPITAL BUDGET

### Project Description:

#### Old Garage: Brownfield Remediation

In 2019 the village assumed ownership of an abandoned garage on Highway 54. The existing service station building remains in poor condition, although the pumps have been removed. There is concern regarding potential contamination of the site and the safety of the structure, which does not meet current code requirements.

The project involves hiring a consultant to undertake an environmental and structural assessment of the building and site. The objective would be to obtain clear recommendation for immediate site cleanup and necessary remediation.

(Application relates to guideline 3t.. land betterment costs: remediation)

### Timeline:

- Start: May 2023
- Complete: November 2024

### Funding:

- Operating Budget:
- MSP:
- MSI:
- CCBF: \$40,000

Total Cost: \$40,000

### Comments:



## VILLAGE OF CAROLINE

### CAPITAL BUDGET

#### Project Description:

#### Pedestrian Crossing: Highway 54

50<sup>th</sup> Street (Highway 54) through Caroline, together with its underground services was rebuilt in 2017, with 66% funding from the province. Today it carries a very high volume of traffic including large construction vehicles and logging trucks, which regularly exceed the posted speed limit. Residents have expressed concern that eastbound traffic approaching the village pose a major hazard for pedestrians crossing at 52<sup>nd</sup>. Street.

This project includes the installation of pedestrian crossing flashing lights at the intersection of Highway 54 and 52<sup>nd</sup> Street.

(application falls under the grant category of 1.c Betterment.. enhancement of safety of users of transportation infrastructure)

#### Timeline:

- Start: May 2023
- Complete: November 2024

#### Funding:

- Operating Budget:
- MSP:
- MSI: \$40,000
- CCBF:

Total Cost: \$40,000

#### Comments:

## VILLAGE OF CAROLINE

### CAPITAL BUDGET

#### Project Description:

#### Pickup Truck and Snowblower

The village is undertaking an assessment of its small fleet of maintenance vehicles and equipment. The overall objective is to replace the major pickup truck and snowblower and establish an annual replacement reserve in the operating budget. The grant requested is to purchase a 4x4 truck with extended cab and snowblower attachment. This will function as a year-round multi-purpose vehicle and remain in service in the village if amalgamation proceeds with the County of Clearwater.

(Application falls under grant category 3m..common and equipment pool.)

#### Timeline:

- Start: June 2023
- Complete: January 2024

#### Funding:

- Operating Budget
- MSP:
- MSI: \$85,000
- CCBF:

Total Cost: \$85,000

#### Comments:

## VILLAGE OF CAROLINE

### CAPITAL BUDGET

#### Project Description:

Geotechnical Evaluation 52<sup>nd</sup>. Street, 52<sup>nd</sup>. Street Crescent and 51<sup>st</sup>. Street Close.

The northerly portion of 52<sup>nd</sup> Street, together with the adjacent close has large sections of unstable paving, indicating potential underground stability issues. This project includes Undertaking a geotechnical evaluation of the area to determine the most effective plan for rehabilitation and reconstruction. Engineering consultants will be hired to do the evaluation.

(Application falls under grant category 1f..plan related to capital infrastructure and 1d rehabilitation)

#### Timeline:

- Start: July 2023
- Complete: September 2024

#### Funding:

- Operating Budget:
- MSP:
- MSI: \$38,089
- CCBF:

Total Cost: \$38,089

#### Comments:



Village of Caroline  
 3 Year Operating Plan (2024-2026)  
 For the 2023 Budget Year

Account	2023 Budget	2024 Budget	2025 Budget	2026 Budget
<b>Revenues</b>				
1-00-00-110-00 Taxes Real Property				
1-00-00-110-01 Taxes Residential	- 366,617	- 370,283	- 373,986	- 377,726
1-00-00-110-02 Taxes Non-Residential	- 125,000	- 126,250	- 127,513	- 128,788
1-00-00-110-03 Taxes Farmland	- 300	- 303	- 306	- 309
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	- 17,000	- 17,170	- 17,342	- 17,515
1-00-00-200-00 Grants-In-Lieu Taxes	- 3,500	- 3,535	- 3,570	- 3,606
	-	-	-	-
1-00-00-300-10 Designated Industrial Properties	- 804	- 812	- 820	- 828
1-00-00-400-00 Provincial Policing Req.	-	-	-	-
1-00-00-510-00 Penalties on Taxes	- 5,000	- 5,050	- 5,101	- 5,152
1-00-00-540-00 Franchise Fees	- 150,000	- 151,500	- 153,015	- 154,545
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	- 66,439	- 66,439	- 66,439
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	-	-	-	-
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

Account	2023 Budget	2024 Budget	2025 Budget	2026 Budget
1-12-00-411-00 Tax Certificates	- 900	- 900	- 900	- 900
1-12-00-560-00 Rental, Lease Revenues	-	-	-	-
1-12-00-590-00 Other Revenues/Own Source	-	-	-	-
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	- 500	- 500	- 500	- 500
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	- 500	- 500	- 500	- 500
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
1-73-00-410-00 Sales - RV Park	-	-	-	-
1-74-00-960-00 Gross Recovery	-	-	-	-
<b>Total Revenues</b>	<b>- 1,162,099</b>	<b>- 1,104,352</b>	<b>- 1,113,131</b>	<b>- 1,121,998</b>
<b>Expenses</b>				
2-11-00-130-00 Employer Contributions - Council	-	-	-	-
2-11-00-136-00 WCB	-	-	-	-
2-11-00-151-01 Councilor D. Nichols 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
2-11-00-211-01 Councilor D. Nichols Expenses	500	500	500	500
2-11-00-151-08 Councilor D. Nelson Meetings	3,600			

Account	2023 Budget	2024 Budget	2025 Budget	2026 Budget
2-11-00-151-09 Councilor B. Gibson Meetings	3,600			
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	5,000	5,000	5,000	5,000
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		-	-	-
<b>Total General Council Expenses</b>	<b>35,500</b>	<b>28,300</b>	<b>28,300</b>	<b>28,300</b>
2-12-00-110-00 Salaries and Wages - Admin	146,000	150,380	151,884	153,403
Salaries and Wages - Summer Student	15,000	15,000	15,000	15,000
2-12-00-960-00 Administration Contingency	30,000	20,000	20,000	20,000
2-12-00-960-01 Gross Recovery Tax collector	1,000	1,000	1,000	1,000
2-12-00-130-00 Employer Contributions - Admin	26,000	26,260	26,523	26,788
2-12-00-136-00 WCB - Admin	4,000	4,040	4,080	4,121
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	5,000	5,000	5,000	5,000
2-12-00-217-00 Telecommunications - Admin	5,000	5,000	5,000	5,000
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	23,000	23,000	23,000
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	9,200	9,200	9,200
2-12-00-239-02 Special Services: Accounting Software	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



Account	2023 Budget	2024 Budget	2025 Budget	2026 Budget
2-12-00-253-00 Equipment Repairs & Maintenance - Admin	3,500	3,500	3,500	3,500
2-12-00-259-00 Contracted Services: Janitor/Unifirst	5,000	5,000	5,000	5,000
2-12-00-259-01 Contracted Services: Administration	1,500	1,500	1,500	1,500
2-12-00-263-00 Equipment Rental/Lease	5,000	5,000	5,000	5,000
2-12-00-274-00 Insurance & Bond Premiums	2,400	2,400	2,400	2,400
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
2-12-00-511-00 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
2-12-00-960-01 Gross Recovery - Tax Collection Fees	1,000	1,016	1,033	1,049
new account forecast future initiatives				
new account for TCA Equity	-	-	-	-
<b>Total Administration</b>	<b>342,400</b>	<b>332,296</b>	<b>334,119</b>	<b>335,961</b>
2-13-00-232-00 Council - Legal	5,500	5,500	5,500	5,500
2-13-00-600-01 Council Projects - Amalgamation	61,878	22,902	22,799	22,535
2-13-00-600-02 Council Projects - Solar Initiative	2,000	2,032	2,065	2,099
2-13-00-600-03 Council Projects - Downtown	-	-	-	-
2-13-00-600-04 Senior Housing Study	1,000	1,016	1,033	1,049
<b>Total Council Legal &amp; Projects</b>	<b>70,378</b>	<b>30,434</b>	<b>30,364</b>	<b>30,134</b>
2-19-00-130-00 Elections Misc. Payroll	-	-	-	-
2-19-00-150-00 Election, Census Fees	-	500	500	500
2-19-00-220-00 Advertising	-	500	500	500
2-19-00-510-00 General Goods & Supplies	-	-	-	-
<b>Total Election</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
2-23-00-130-00 Fire - Misc. Employer Contributions	-	-	-	-
2-23-00-217-00 Telecommunications	2,300	2,300	2,300	2,300
2-23-00-251-00 Fire Hydrant R&R	-	-	-	-

Account	2023 Budget	2024 Budget	2025 Budget	2026 Budget
2-23-00-252-00 Building Repairs/Main - Firehall	5,000	5,000	5,000	5,000
2-23-00-255-01 Garbage Collection Contract - Fire Hall	500	500	500	500
2-23-00-274-00 Insurance & Bond Premiums - Firehall	4,500	4,500	4,500	4,500
2-23-00-540-00 Utilities - Fire	8,500	8,500	8,500	8,500
2-23-00-750-00 Trans. to other local govt.		-	-	-
2-23-00-762-00 Transfer to Capital	15,000	2,500	2,500	2,500
2-23-00-920-00 Amortization - Fire	-	-	-	-
<b>Total Fire</b>	<b>35,800</b>	<b>23,300</b>	<b>23,300</b>	<b>23,300</b>
2-24-00-400-00 Provincial Policing	15,109	16,046	17,041	18,097
2-24-00-750-00 Emergency Srvcs CREMA - Trsfr to other Local	-	-	-	-
2-24-00-800-00 Capital Fund Transfer - Emerg & Safety		-	-	-
<b>Total Emergency &amp; Safety</b>	<b>15,109</b>	<b>16,046</b>	<b>17,041</b>	<b>18,097</b>
2-26-00-239-00 Animal Control Contract	3,500	3,500	3,500	3,500
2-26-00-239-01 Safety Codes	2,000	2,000	2,000	2,000
2-26-00-500-00 Bylaw Enforcement	3,000	3,000	3,000	3,000
2-26-00-510-00 By-Law General Goods & Supply	200	200	200	200
<b>Total Bylaw Enforcement</b>	<b>8,700</b>	<b>8,700</b>	<b>8,700</b>	<b>8,700</b>
2-31-00-110-00 Wages - Public Works	24,744	25,486	26,251	27,038
2-31-00-130-00 Employer Contributions - Public Works	3,500	3,535	3,570	3,606
2-31-00-136-00 WCB - Public Works	544	549	555	560
2-31-00-140-00 Other Allowances - Public Works	250	250	250	250
2-31-00-148-00 Training & Development - Public Works	6,000	6,000	6,000	6,000
2-31-00-149-00 Public Works Clothing Allowances	1,000	1,000	1,000	1,000
2-31-00-211-00 Travel and Subsistence - Public Works	300	300	300	300
2-31-00-214-00 Conference Fees - Public Works	-	-	-	-
2-31-00-215-00 Freight - Public Works	400	400	400	400
2-31-00-217-00 Telecommunications - Public Works	1,500	1,500	1,500	1,500

Account	2023 Budget	2024 Budget	2025 Budget	2026 Budget
2-31-00-220-00 Advertising, Subscriptions, Memberships	1,000	1,000	1,000	1,000
2-31-00-252-00 Building Repairs, Maintenance - Public Works	1,000	1,000	1,000	1,000
2-31-00-253-00 Fleet Repairs & Maintenance - PW	8,000	8,000	8,000	8,000
2-31-00-259-00 Other Contracted Services/Misc Services	2,000	2,000	2,000	2,000
2-31-00-274-00 Insurance & Bond Premiums - PW	7,500	7,500	7,500	7,500
2-31-00-510-00 Shop Supplies - PW	3,000	3,000	3,000	3,000
2-31-00-521-00 Fleet Fuel & Oil - PW	13,000	13,000	13,000	13,000
2-31-00-523-00 Equipment, Machines, Vehicle Purchases - PW	-	-	-	-
2-31-00-540-00 Utilities - PW Shop	10,000	10,000	10,000	10,000
2-31-00-600-00 Tax Forfeiture Maintenance Costs		-	-	-
2-31-00-910-00 Safety - PW	500	500	500	500
2-31-00-920-00 Amortization - PW	-	-	-	-
2-31-00-960-00 PW Gross Recovery		-	-	-
<b>Total Public Works</b>	<b>84,238</b>	<b>85,021</b>	<b>85,826</b>	<b>86,655</b>
2-32-00-110-00 Wages - Streets	50,406	51,918	53,476	55,080
2-32-00-130-00 Employer Contributions - Streets	7,000	7,070	7,141	7,212
2-32-00-136-00 WCB - Streets	664	671	677	684
2-32-00-251-00 Street, Sidewalk Equip. Repairs	2,000	2,000	2,000	2,000
2-32-00-259-00 Other Contracted Services - Streets	11,000	11,000	11,000	11,000
2-32-00-450-00 Interest on Long Term Debt	4,000	4,000	4,000	4,000
2-32-00-510-00 Goods & Supplies - Streets	1,000	1,000	1,000	1,000
2-32-00-523-00 Equipment, Machines, Vehicle Purchases - Str	7,500	7,500	7,500	7,500
2-32-00-534-00 Sand and Gravel - Streets	-	-	-	-
2-32-00-539-00 Sign Purchases - Streets	500	500	500	500
2-32-00-540-00 Utilities - Streets	30,000	30,000	30,000	30,000
2-32-00-700-00 Village Beautification 2018	-	-	-	-
2-32-00-762-00 Contribution to Capital Programs - Streets	36,714	42,225	42,225	42,225
2-32-00-800-00 Capital Transfer - Streets	-	-	-	-
2-32-00-920-00 Amortization - Streets	-	-	-	-
2-32-00-960-00 Gross Recovery - Streets	-	-	-	-
<b>Total Streets</b>	<b>150,784</b>	<b>157,884</b>	<b>159,519</b>	<b>161,201</b>
2-37-00-251-00 General Contracted Services - Storm	1,500	1,500	1,500	1,500



Account	2023 Budget	2024 Budget	2025 Budget	2026 Budget
2-37-00-510-00 General Goods & Supplies - Storm	-	-	-	-
2-37-00-800-00 Capital Fund Transfer - Storm	-	-	-	-
2-37-00-920-00 Amortization - Storm Sewer	-	-	-	-
<b>Total Storm Sewer</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
2-41-00-110-00 Wages - Water	46,130	47,514	48,939	50,407
2-41-00-130-00 Employer Contributions - Water	7,300	7,373	7,447	7,521
2-41-00-136-00 WCB - Water	490	495	500	505
2-41-00-215-00 Freight - Water	2,000	2,000	2,000	2,000
2-41-00-217-00 Telecommunications - Water	1,200	1,200	1,200	1,200
2-41-00-239-00 Special Services: Software	5,000	5,000	5,000	5,000
2-41-00-251-00 Repairs, Maintenance - Water	32,000	32,000	32,000	32,000
2-41-00-259-00 Other Contracted Services - Water	19,646	19,646	19,646	19,646
2-41-00-274-00 Insurance & Bond Premiums - Water	10,000	10,000	10,000	10,000
2-41-00-510-00 General Goods & Supplies - Water	1,000	1,000	1,000	1,000
2-41-00-523-00 Equipment, Machines, - Water	15,000	15,000	15,000	15,000
2-41-00-531-00 Chemical, Treatments - Water	17,000	17,000	17,000	17,000
2-41-00-540-00 Utility - Water	15,000	15,000	15,000	15,000
2-41-00-700-00 Bulk Water Station Upgrades	-	-	-	-
2-41-00-800-00 Capital Fund Transfer - Water	2,095	2,095	2,095	2,095
2-41-00-920-00 Amortization - Water	-	-	-	-
2-41-00-960-00 Contingency - Water	3,804	3,804	3,804	3,804
<b>Total Water</b>	<b>177,665</b>	<b>179,127</b>	<b>180,631</b>	<b>182,179</b>
2-42-00-110-00 Wages - Sewer	43,990	45,310	46,669	48,069
2-42-00-130-00 Employer Contributions - Sewer	7,500	7,575	7,651	7,727
2-42-00-136-00 WCB - Sewer	544	549	555	560
2-42-00-217-00 Telecommunications - Sewer	-	-	-	-
2-42-00-251-00 Repairs & Maintenance - Sewer	16,822	16,822	16,822	16,822
2-42-00-259-00 Other Contracted Services - Sewer	4,000	4,000	4,000	4,000
2-42-00-274-00 Insurance & Bond Premiums - Sewer	2,600	2,600	2,600	2,600
2-42-00-510-00 General Goods & Supply - Sewer	400	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	1,500
2-42-00-540-00 Utility - Sewer	13,000	13,000	13,000	13,000
2-42-00-800-00 Capital Fund Transfer - Sewer	-	-	-	-

Account	2023 Budget	2024 Budget	2025 Budget	2026 Budget
2-42-00-920-00 Amortization - Sewer/Wastewater	-	-	-	-
2-42-00-960-00 Contingency - Sewer		-	-	-
<b>Total Sewer</b>	<b>90,356</b>	<b>91,756</b>	<b>93,197</b>	<b>94,679</b>
2-43-00-110-00 Wages - Garbage	5,928	6,106	6,289	6,478
2-43-00-130-00 Employer Contributions - Garbage	1,500	1,515	1,530	1,545
2-43-00-136-00 WCB - Garbage	125	126	128	129
2-43-00-255-00 Garbage Collection Contract	55,000	55,000	55,000	55,000
2-43-00-255-01 Garbage Collection - Municipal Properties	2,000	2,000	2,000	2,000
2-43-00-510-00 General Goods/Supply - Garbage	600	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	-	-	-	-
<b>Total Garbage</b>	<b>65,153</b>	<b>65,347</b>	<b>65,547</b>	<b>65,752</b>
2-51-00-750-00 Transfer to other Local Govt - FCSS Requisit	4,500	4,500	4,500	4,500
<b>Total FCSS</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
2-56-00-110-00 Wages - Cemetery	14,052	14,193	14,334	14,478
2-56-00-130-00 Employer Contributions - Cemetery	2,000	2,020	2,040	2,061
2-56-00-136-00 WCB - Cemetery	120	121	122	124
2-56-00-251-00 Cemetery Repairs/Maintenance	3,000	3,000	3,000	3,000
2-56-00-510-00 General Goods/Supply - Cemetery	100	100	100	100
2-56-00-800-00 Capital Fund Transfer - Cemetery	770	770	770	770
2-56-00-960-00 Contingency - Cemetery	358	358	358	358
<b>Total Cemetery</b>	<b>20,400</b>	<b>20,562</b>	<b>20,725</b>	<b>20,890</b>
2-61-00-220-00 Advertising, Subscriptions, Membership - Mun	-	-	-	-
2-61-00-239-00 General Services - Municipal Planning	15,000	15,000	15,000	15,000
<b>Total Municipal Planning</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
2-66-00-239-00 General Services - Subdivision	1,500	1,500	1,500	1,500
<b>Total Subdivision</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>

Account	2023 Budget	2024 Budget	2025 Budget	2026 Budget
2-72-00-110-00 Wages - Recreation/Parks	10,693	11,014	11,344	11,685
2-72-00-130-00 Employer Contributions - Recreation/Parks	2,000	2,020	2,040	2,061
2-72-00-136-00 WCB - Recreation/Parks	76	77	78	78
2-72-00-253-00 Equipment Repairs/Maintenance - Recreation/P	1,000	1,000	1,000	1,000
2-72-00-255-01 Garbage Collection Contract - Rec/Parks	1,000	1,000	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	1,000	1,000	1,000
2-72-00-510-00 General Goods & Supply - Recreation/Parks	900	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	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	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	1,787
2-72-00-800-00 Capital Fund Transfer - Parks&Rec.	-	-	-	-
2-72-00-920-00 Amortization - Recreation	-	-	-	-
<b>Total Recreation</b>	<b>20,456</b>	<b>20,798</b>	<b>21,149</b>	<b>21,510</b>
2-73-00-110-00 Wages - RV Park	500	515	530	546
2-73-00-130-00 Employer Contributions - RV Park	50	51	51	52
2-73-00-136-00 WCB - RV Park	50	51	51	52
2-73-00-210-00 Financial Service Charges - RV Park	-	-	-	-
2-73-00-217-00 Telecommunications - RV Park	-	-	-	-
2-73-00-220-00 Advertising, Memberships - RV Park	-	-	-	-
2-73-00-252-00 Building Repairs, Maintenance - RV Park	-	-	-	-
2-73-00-253-00 Equipment Repairs/Maintenance - RV Park	-	-	-	-
2-73-00-255-01 Garbage Collection - RV Park	-	-	-	-
2-73-00-259-00 Contracted Services - RV Park	-	-	-	-
2-73-00-274-00 Insurance & Bond Premiums - RV Park	-	-	-	-
2-73-00-510-00 General Goods & Supply - RV Park	-	-	-	-
2-73-00-540-00 Utilities - RV Park	-	-	-	-



Account	2023 Budget	2024 Budget	2025 Budget	2026 Budget
2-73-00-800-00 Capital Fund Transfer - RV Park		-	-	-
2-73-00-920-00 Amortization - RV Park	-	-	-	-
2-73-00-960-00 Contingency - RV Park	-	-	-	-
<b>Total RV Park</b>	<b>600</b>	<b>616</b>	<b>632</b>	<b>649</b>
2-74-00-252-00 Building Repairs, Maintenance - Library	400	400	400	400
2-74-00-255-01 Garbage Collection Contract - Library	250	250	250	250
2-74-00-274-00 Insurance & Bond Premiums - Library	5,000	5,000	5,000	5,000
2-74-00-520-01 Library - Emergency Repairs	-	-	-	-
2-74-00-540-00 Utilities - Library	6,500	6,500	6,500	6,500
2-74-00-750-00 Transfer - PRL Membership	5,000	5,000	5,000	5,000
2-74-00-765-00 Contribution to own Mun. Agencies - Library	-	-	-	-
2-74-00-920-00 Amortization - Library	-	-	-	-
2-74-00-980-00 Library - Good and Services	-	-	-	-
<b>Total Library</b>	<b>17,150</b>	<b>17,150</b>	<b>17,150</b>	<b>17,150</b>
2-97-00-110-00 Salaries & Wages - Community Organizations	200	202	204	206
2-97-00-130-00 Employer Contributions - Community Organizat	200	202	204	206
2-97-00-136-00 WCB - Community Organizations	10	10	10	10
2-97-00-500-00 Community Organization Costs	250	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	1,000
2-97-00-766-00 Community Grant & Aid	1,500	1,500	1,500	1,500
2-97-00-767-00 CCOC Tourism Support	1,500	1,500	1,500	1,500
2-97-00-768-00 Community Recognition	250	250	250	250
<b>Total Community Organizations</b>	<b>4,910</b>	<b>4,914</b>	<b>4,918</b>	<b>4,922</b>
<b>Total Expenses</b>	<b>1,162,099</b>	<b>1,105,750</b>	<b>1,114,618</b>	<b>1,123,580</b>
<b>Grand Total</b>	<b>-</b>	<b>1,398</b>	<b>1,487</b>	<b>1,581</b>
<b>Education Tax and Senior Requisition</b>				
1-00-00-300-01 School Requisition Public	104,814	106,512	108,237	109,991
1-00-00-300-02 School Requisition Separate	4,244	4,313	4,383	4,454
1-00-00-300-05 Senior Requisition	5,241	5,326	5,412	5,500
<b>Total Revenues</b>	<b>114,299</b>	<b>116,151</b>	<b>118,032</b>	<b>119,944</b>
2-81-00-741-00 ASFF Education Requisition	104,814	106,512	108,237	109,991
2-81-00-741-01 RD Catholic School Div. Education Requisitio	4,244	4,313	4,383	4,454
2-81-00-751-00 Senior's Requisition	5,241	5,326	5,412	5,500
<b>Total Expenses</b>	<b>114,299</b>	<b>116,151</b>	<b>118,032</b>	<b>119,944</b>

Account	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Grand Total	228,598	232,301	236,065	239,889