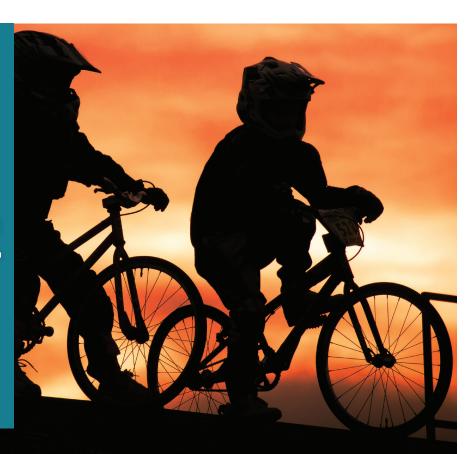


2022-2025
4-YEAR APPROVED
BUDGET
OVERVIEW

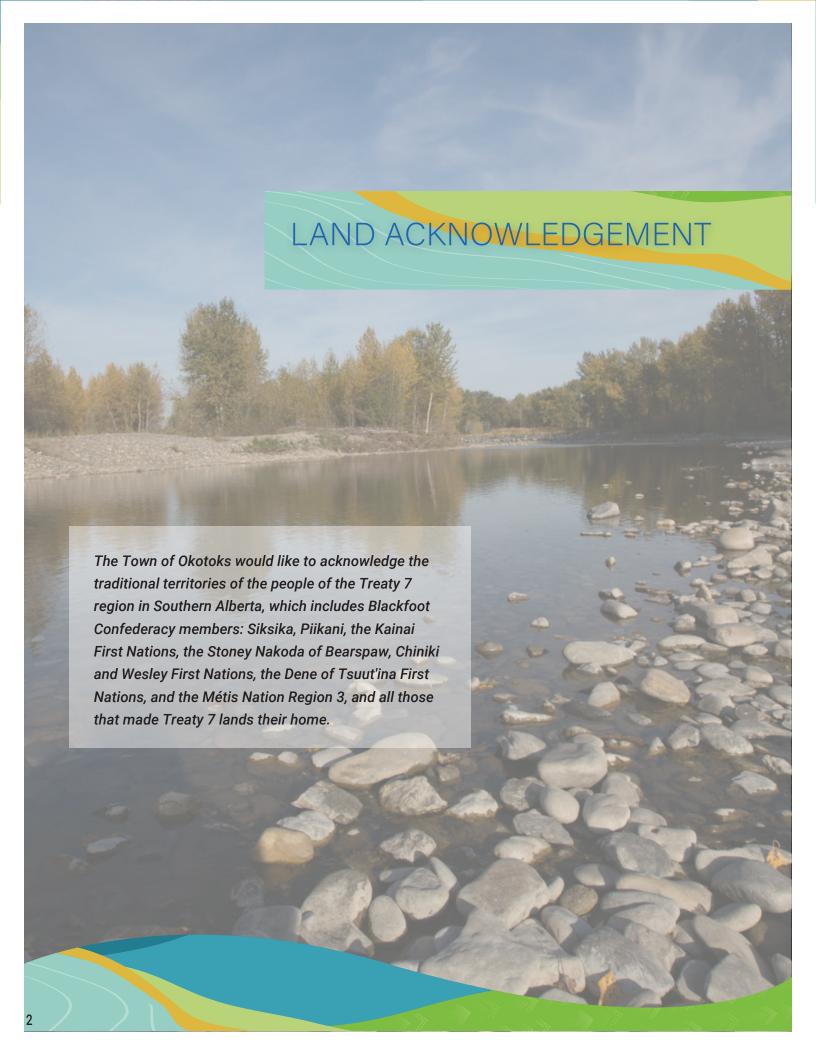














Nestled along the Sheep River valley in the heart of the Alberta Foothills, Okotoks is a young, vibrant and friendly community of 29,002 residents. Okotoks is flanked by the front range of the Rocky Mountains to the west, and is only 18 kilometres south of Calgary's city limits.

Okotoks provides an enviable lifestyle that reflects residents' desire to build a community that preserves the small town feel while providing big city conveniences. Okotoks inspires an active lifestyle with many pathways and outdoor amenities.

The Town takes a unique approach to community development through its recognition of sustainability and supporting natural environments, and in implementing world-leading solutions to today's environmental challenges. Okotoks continues to forge a new path that others seek to follow.

Okotoks offers unique shopping and exceptional dining opportunities with picturesque storefronts in the downtown core. Boutique and specialty shopping along with art galleries and the museum have become a staple for locals, and visitors.

The Town is also a sports hub for baseball and hockey players and fans. Many other sports are also prevalent in town including lacrosse, soccer, swimming, curling, biking, running, badminton, hiking and fishing. There are three local golf courses, plus an 18-hole miniature golf course.



Government Structure

The Municipal Government Act (MGA) defines the purposes of a municipality as follows:

- » To provide good government
- » Foster the well-being of the environment
- » Provide services, facilities or other things that are prioritized by Council and are necessary for the municipality
- » Develop and maintain safe and viable communities
- » Work collaboratively with neighbouring municipalities to plan, deliver and fund inter-municipal services

The Town of Okotoks consists of two branches:

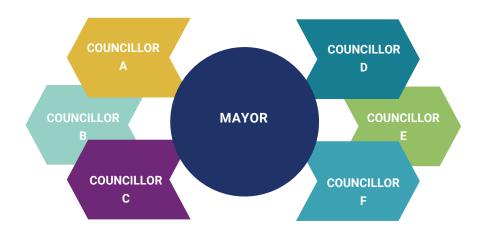
- >>> A legislative branch, comprised of Town Council
- >> An administrative branch, led by the Chief Administrative Officer

Legislative and Administrative Organization



Town Council

Town Council is elected at large by residents to serve a four-year term and governs in accordance with powers granted under the MGA. Town Council consists of a Mayor and six Councillors and provides strategic direction to administration through a variety of plans, bylaws, policies and other governance processes. The next municipal election will be in October 2025.



Town Council



LEFT to RIGHT: Councillor Gord Lang, Councillor Rachel Swendseid, Councillor Oliver Hallmark, Mayor Tanya Thorn, Councillor Ken Heemeryck, Councillor Cheryl Actemichuk, Councillor Brent Robinson

The Vision focuses on tomorrow and the direction for the future. The mission statement focuses on the current goals of the organization.



Town Vision

The Town of Okotoks fosters a culture of resiliency - where people, businesses, ideas and sense of community thrive. Grounded by the Sheep River valley and supported by thoughtful planning and design, a strong local economy and a vibrant civic culture, Okotoks offers exceptional quality of life at every stage of life. Respect for each other and the natural environment makes Okotoks home.



Town Mission

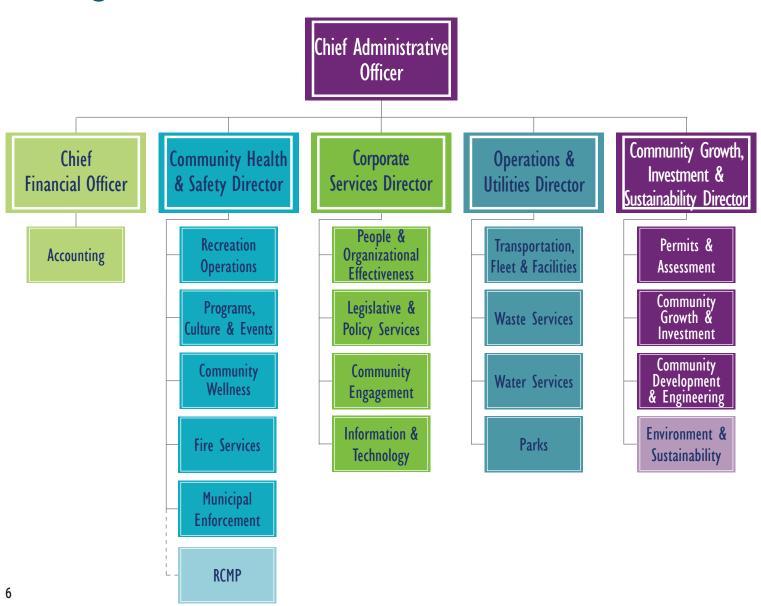
The Town of Okotoks strives to create and nurture an environment in which people are able to pursue the fulfilment of their values, in harmony with the community.

Administration

The Chief Administrative Officer (CAO) leads the Strategic Leadership Team (SLT) consisting of six members. The SLT is the executive branch of Town administration who ensure the Town is following Council's strategic direction.

TOWN OF OKOTOKS

Organizational Chart



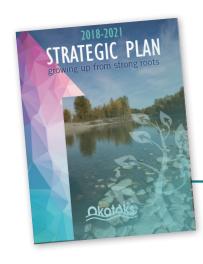
Council's Strategic Plan

The Town of Okotoks Strategic Plan (2018-2021) established the Corporation's strategic direction for the four-year elected term of Town Council. It described the areas that previous Councils have focused on and provided specific direction to Administration for the continuous improvement of our community.

The Plan encompasses the priorities built into key, long-range plans, developed in consultation with residents, and reflects Council's commitment to deliver services that are in the best interest of Okotoks' citizens today and citizens of tomorrow.

As the 2018-2021 Strategic Plan is coming to a close, Strategic planning best practices recommend that an organization should continue to implement any in-progress, identified activities or initiatives as appropriate to reach strategic goals until a new Strategic Plan is established.

To accomplish important goals that were specified in the 2018-2021 Strategic Plan, ongoing strategic initiatives are planned to continue and will be reviewed with the 2022-2025 Council during development of the new strategic plan. Those items that require budget approval for 2022 were addressed during this budget process.





2018-2021 STRATEGIC PLAN

- » Council developed the 2018-2021 Strategic Plan: Growing Up from Strong Roots, which was approved in May 2018.
- » It determined the strategic direction for Okotoks during the past four years.

2022-2025 STRATEGIC PLAN

- The newly elected Council will develop the 2022-2025 Strategic Plan, and approve it, in early 2022.
- » It will determine the strategic direction for Okotoks over the next four years and the key result areas required to achieve them.

LONG-TERM

Financial Health Framework



The 2018-2021 Strategic Plan has identified and prioritized strategic goals in alignment with the Town's vision. In order to accomplish these goals, the Town must have the financial capacity to do so. This is referred to as financial health, which is the long-term ability to deliver the level and types of services expected by the community, as well as meeting financial commitments at acceptable levels of taxation in relation to the environment in which the Town operates.

Numerous financial challenges and pressures can threaten the Town's financial health. These issues include, but are not limited to, expenditure pressures, new growth, inflation, securing sustainable revenues and funding sources, emergency events, and pressure to keep municipal taxes affordable.

The Long-Term Financial Health Framework (FHF) has been created to consider future financial challenges through agreed-upon principles, strategies and processes.

TOWN OF OKOTOKS

SUSTAINABLE FUTURE

Long-term

FINANCIAL HEALTH

FRAMEWORK

Strong governance

(No. 1864 - Strong y responsible - surstanable)

The implementation of the framework will guide the Town in making decisions necessary to plan for financial health, while maintaining a level of adaptability, in order to help achieve the strategic plan's vision.

Outcome

The primary outcome of the framework is to be used as a reference in all financial decision-making in the organization. This includes informing master planning, capital planning, budgeting processes, as well as other emergent financial issues.

The Framework

The FHF identifies financial health principles and impacts to be considered in financial decision-making, and outlines significant financial planning areas and associated financial strategies to be followed. The framework also identifies future strategy areas based on current knowledge, where further work may be warranted to refine and/or create new financial strategies. Additionally, the framework establishes a collaborative, long-term process that will be repeated on a four-year cyclical basis to complement the strategic plan.

The Process

Create long-term financial forecasts and scenarios to illustrate future financial challenges and facilitate a long-range perspective for decision-makers. Use the long-term financial forecasts and scenarios to help illustrate the need for financial strategies, guide which current strategy areas may need to be refined and/or identify the need to create new strategies.





Streamlining the Budget Process

Moving to a 4-year budget cycle

The Municipal Government Act (MGA) requires at a minimum that Council have an approved three-year balanced Operating plan and a five-year Capital plan in place to manage the finances of the municipality. Okotoks has a well established budgeting process that ensures the Operating Budget is approved in advance of the operating cycle.

Using the principles of priority-based budgeting, Okotoks has moved to a 4-year multi-year budget, beginning in 2022, that will allow the Town to remain agile in times of economic uncertainty and will position the Town to maintain a financially sustainable future while at the same time recognizing the environment in which we operate.

This move to a multi-year budget cycle is in line with many municipalities and allows Council to plot out a financial plan over the duration of its 4-year term. This approach provides Council with the ability to approve both the base budget and annual updates.

In May 2021, the 2017-2021 Council approved moving to a four-year budget cycle to:

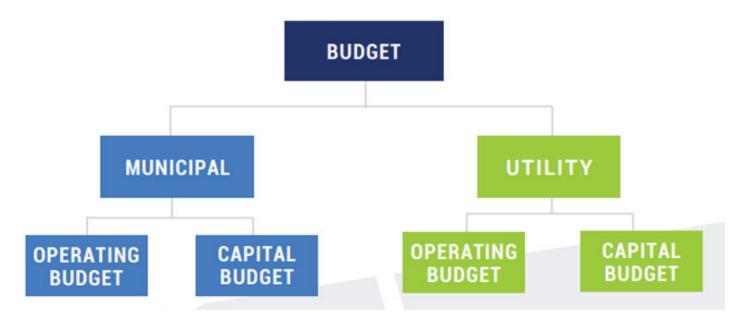
- » reduce administrative costs associated with creating annual budgets,
- » increase efficiencies in allocating resources to meet future critical strategic priorities, and
- » shift the focus to only the incremental changes that require Council approval.

Each year, there will be an annual check-in process steps that allows additions or adjustments to services that might be necessary. There would be a check-in with Council each year to determine any changes requiring amendments to the budget guidelines, which would then be incorporated into an updated budget.



A \$0.30M annual placeholder exists for Council's strategic priorities, which are currently under development.

The Town of Okotoks' budget is divided into two categories: Municipal and Utility. These are further subdivided into the operating and capital budgets as illustrated below:



Capital vs. Operating Budgets

The two types of budgets—operating and capital—are very distinct and both are reflective of maintaining current service levels for existing programs and services critical to the community, as well as additional resource requirements for new initiatives.

Operating Budget

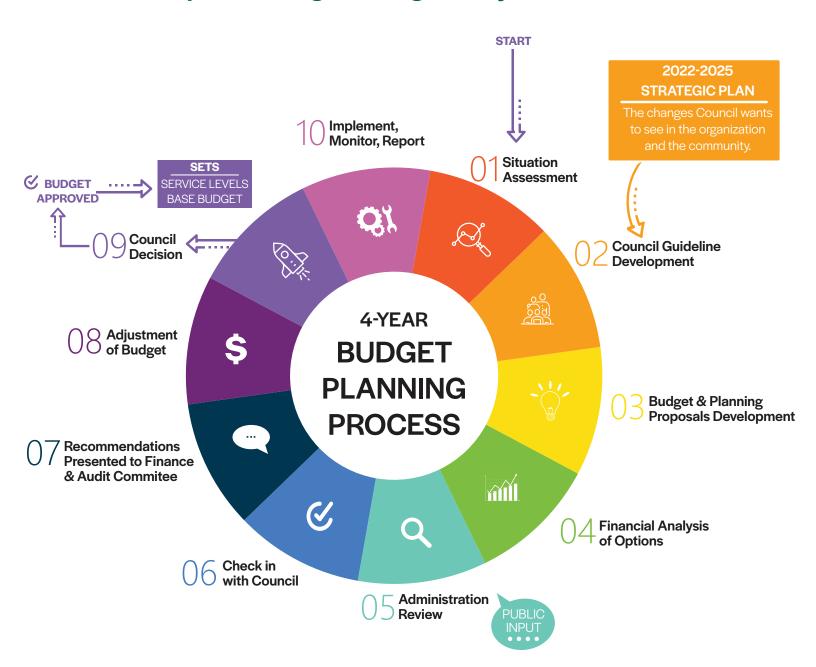
The **operating budget** provides resources for the ongoing day-to-day costs of delivering municipal services to residents. The operating budget sets the revenue and spending levels for all municipal services and programs. It covers items such as staff salaries, utility costs to run facilities, funding for community events, family support programs and maintenance repairs to essential infrastructure.

Capital Budget

The **capital budget** deals with costs to develop new infrastructure and amenities and invest in long-term fixed assets required for daily service delivery. Maintenance of current infrastructure through rehabilitation and replacement is priority. Examples include new water pipelines, rehabilitation of roads, replacement of equipment, new facilities and technology, land and vehicles.

THE MOVE TO A

4-Year Operating Budget Cycle



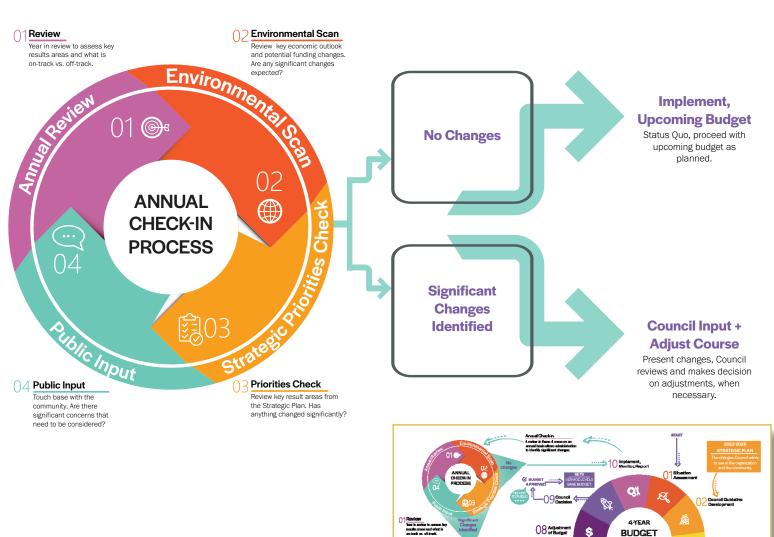
PROCESS

- >> New 2021-2025 Council will begin work on the 2022-2025 Strategic Plan
- The 4-year budget process was developed, building in the annual check-in process (see figure below)
- >> The Long-Term Financial Framework will continue to be integrated

Inset shows how the 4-year budget cycle and annual check-in process integrate

- Continued work to refine the purpose statements supported by the services levels
- Continued development of the asset management functionality to support business decision making

Annual Check-in Process



PLANNING PROCESS

2022-2025 4-Year Multi-Year Budget Table

As we transition to a 4-year budget, most of the items before Council were approved for the next four years. However several portions were approved for the 2022 budget only, due to the complexities of the item and waiting on Council's new Strategic Plan—these items include utility rates, staffing levels and rates, fees and charges. Items that were approved are indicated below with a check mark:

	Approved	Approved Budget					
	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget		
Operating Budget	\$63.74M	\$66.11M	\$67.87M	\$69.85M	\$71.82M		
Capital Budget	\$6.37M	\$20.44M	\$17.91M	\$40.10M	\$21.50M		
Municipal Tax dollar increase \$	\$0.00	\$1.09M	\$1.15M	\$1.11M	\$1.14M		
Municipal Tax Rate increase %	0.00%	2.5%	2.0%	2.0%	2.0%		
Total annual municipal taxes (based on \$450K home)	\$2,357	\$2,416	\$2,464	\$2,514	\$2,564		
Monthly tax increase to homeowner (based on \$450K home)	\$0.00	\$4.91/month	\$4.03/month \$4.11/month		\$4.19/month		
Rates, Fees and Charges Bylaw	-	✓	TBD				
Utility Rate increase	2.26%	2.8%	TBD				
Average bi-monthly increase on utility bill	\$5.58 bi-monthly	\$7.07 bi-monthly	TBD				
Staffing levels	277	2 91	TBD				

A good budget process provides the following benefits:

- » Incorporates a long-term perspective
- » Establishes linkages to broad organizational goals
- » Focuses decisions on results and outcomes
- » Involves and promotes effective communication with stakeholders



According to a 2021 report from the Canadian Federation of Independent Businesses, Okotoks continues to have one of the lowest spending per capita rates in the province, ranking fifth for medium-sized municipalities.

Snapshot of Services Supported by the Budget

This document contains an overview of the budget, followed by a breakdown of each division's approved operating and capital budgets. A snapshot of the Town's divisions and associated business centres, programs and services are listed in the table below:



Community Health & Safety

- » Transit operations
- » Recreation and culture programs
- » Recreation facility operations
- » Municipal enforcement services
- » Individual & family social support
- » Seniors services
- » Affordable housing initiatives
- » Fire & rescue services
- » Community events



Community Growth, Investment & Sustainability

- » Land development, and infrastructure planning
- » Business and development attraction & retention
- » Capital construction
- » Property Assessment
- » Transportation planning
- » Traffic safety
- » Permits, inspections and compliance
- » Environmental initiatives



Corporate Services

- » Legislative services
- » Assessment & tax
- » Financial planning & reporting
- » Corporate revenue & expenses
- » Council & elected officials
- » Business plan delivery
- » Policy development & implementation
- » Promotion, publicity & media relations
- » Public engagement
- » Intergovernmental affairs
- » Hiring, compensation & benefits
- » Technology planning & strategy



Operations & Utilities

- » Parks & pathways maintenance
- » Public works & utilities (including wastewater, water, stormpond and waste collection services)
- » Road and bridge maintenance
- » Winter maintenance
- » Fleet & municipal building maintenance

Multi-Year Budget Highlights



The budget includes an approved 2.5% municipal tax rate increase in 2022 for residential and non-residential properties, with a 2.0% increase in years 2023 through 2025.



The 4-year summary budget includes an approved \$275.64 million operating budget and a 4-year capital budget totalling \$99.90 million.



150 new housing and 50 multi-family home starts are projected to come online each year during this budget cycle.



The projected increase in Okotoks' population is 1% per year for the first 3 years of this budget cycle—this means we will serve 300 more residents each year.



Cost inflation, economic conditions, population and development growth continue to impact the Town budget.

2022 Budget Highlights



Budget 2022 includes a summary budget of \$66.11 million and a capital budget of \$20.44 million.



The monthly tax increase for a typical home with an assessed value of \$450,000 is \$4.91/month.



Staffing levels will increase by net 14.09 FTEs to a total of 291.12 FTEs in 2022.



Recreation fees and facility rental rates will increase by 3.0% in 2022. There will be no change to drop-in rates.



Utility rates, which include water, sewer, storm and waste services, are approved to increase 2.8% in 2022. On average, this translates to an additional \$7.07 on bi-monthly bills or \$42.42 per year.

Priority Service Highlights

Only Council has the authority to change the level of service for established community service levels. In this budget, some of the service level changes are listed below:





Increasing Fire services by 8.0 FTEs, and increasing Municipal Enforcement services by 3.0 FTEs.



Increasing transit service, providing service 7 days a week, and most statutory holidays (except Christmas Day) as well as providing an additional 30 minutes of service weekday mornings to operate 05:30-23:30, Monday to Friday.



A \$0.15M annual placeholder has been included to allow for an organizational excellence initiative.



A placeholder has been included to allow for salary adjustments, increasing by \$0.50M annually.



Increasing lifeguard service by 1.0 FTE, to comply with new provincial lifeguard standards at swimming pools.





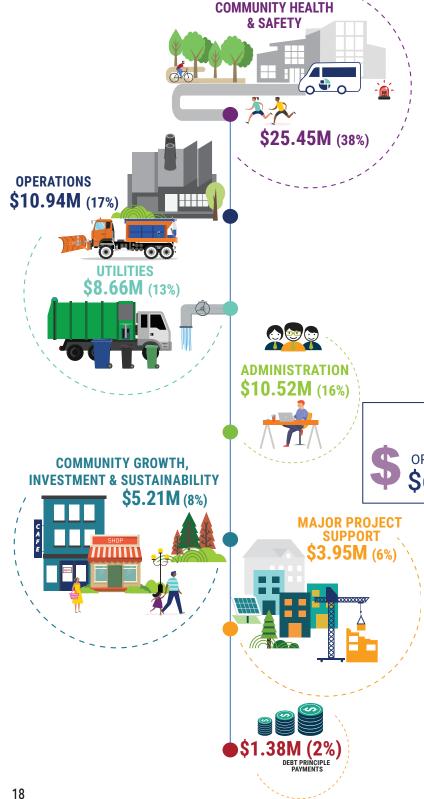
The addition of 1.5 FTEs in Utilities for a waste program specialist and eco centre coverage.



A \$0.30M annual placeholder has been included to allow for evolving Council priorities.



A \$0.50M annual placeholder for property tax asset lifecycle replacements, subject to additional completion of asset management analysis for funding purposes.



Where the money goes

2022 (\$66.11M)

The operating budget maintains the vast array of high quality services provided to the community. Park and trail maintenance, policing, snow removal, community events, recreation opportunities and road maintenance are just a few of the many services delivered through the multi-year budget.

The capital budget represents the capital required to support service delivery such as roads, water lines, and investment in growth and planning for the future. Service delivery comes with costs associated with required inputs such as labour, oil-related supplies, utilities to heat and light facilities, office supplies and contracted services. The total cost of municipal services is budgeted at \$66.11 million for 2022.

CONSOLIDATED BUDGET BREAKDOWN

\$ operating budget \$66.11M

- 000

\$20.44M

Where the money comes from

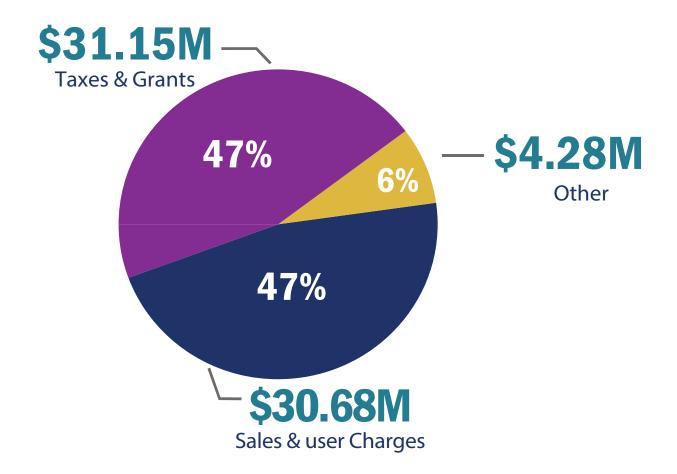
2022 (\$66.11M)

The Town of Okotoks, like other Alberta municipalities, provides a diverse range of services. Funding for these services stems from a limited revenue stream consisting of two primary sources: property taxes and user fees and charges.

Property taxes and grants collected make up 47% of

Okotoks' total revenue.

User fees and charges also form a significant portion of revenue collected by the Town. At 47% of total revenue, they are generated primarily from planning and development service fees, transit fares and fees collected for the use of recreation facilities. Other sources of revenue make up the remaining 6% and are comprised of penalties and fines, franchise contracts, investment income, rental income, other revenue, reserve transfers and loan funds repaid.



Understanding your Municipal Taxes

As a typical example, a single family residential property assessed at \$450,000 will pay approximately **\$2,416 per year** in property taxes in 2022 for Town of Okotoks municipal services. For this, residents will receive the snapshot of services listed in the graphic below, and much more. Transportation infrastructure requires 12.8% of your tax dollar, while recreation, events and culture requires 14.7% and 34.3% goes to funding fire, RCMP and enforcement.

The following receipt shows the 2022 annual taxes per average household, based on an assessment of \$450,000.





Daily = \$6.62/day

When you break down your taxes to a daily rate, you get all municipal services for just a little more than the price of a Starbucks latte!

A monthly overview

The average household in Okotoks will spend **\$201.33** on property taxes each month. For this amount, taxpayers get a vast selection of services. The true value of this expense may best be reflected when compared with other household expenses of the same approximate value.

\$201.33 gets the average household:

All municipal services, which include:

Snow clearing + access to playgrounds, swimming pools, hockey rinks and other recreation facilities and programs + safe roads + 24/7 police, enforcement and fire + community events + parks + local government + more!





Monthly cable television + internet







UK

Monthly heating—gas + electric



The average household pays just \$25.82/month for safe roads with year-round street cleaning and snow clearing.

What you Receive for Your Tax \$\$

- » 24-hr police, fire and emergency service
- » 85 kms of pathway system including 25 km of sidewalks
- » Safe roads, including year-round street cleaning & snow removal on priority roads & pathways
- » 189 kms of roadways, street lights, pedestrian safety signage and crosswalks, traffic signals & 4 vehicle bridges
- » 108 parks, 64 playgrounds, 36 sports fields & 5 sport courts, and an off-leash dog park
- » 172 hectares of public parks & open spaces 325 hectares of naturalized area/river valley

- » Skateboard park, Water Spray Park, BMX track, various outdoor skating rinks & toboggan hills
- » Variety of indoor recreation and sports facilities including swimming pools and hockey rinks at the Okotoks Recreation Centre & Pason Centennial Arenas
- » Foothills Centennial Centre
- » Community events
- » And more.

Understanding your Utility Bill

Utility rates will increase 2.8%. On average, this translates to an additional \$7.07 on bi-monthly bills. Visit the Town website and try using the residiential utility bill calculator to estimate your next bill. Just plug in your water usage numbers from your last bill (or from the the water meter portal). Try the calculator at **okotoks.ca/UtilityCalculator**.

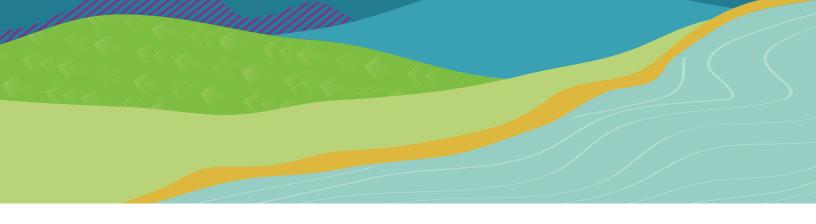
Services supported by utility bill charges:

Solid waste—weekly curbside garbage and recycling collection; weekly organics collection during the summer months and biweekly in the winter months; and special events such as Christmas tree collection.

Water—delivery of water to homes and businesses, water meter replacement / installation, water meter portal, maintenance of fire hydrants, water line infrastructure operation and maintenance costs.

Wastewater—operation and maintenance of sewer lines and the treatment of wastewater at the Okotoks Wastewater Treatment Plant.

Stormwater—maintenance of stormwater infrastructure and facilities that collect rainwater and surface runoff to reduce the possibility of flooding and property damage.



Capital Budget

2022-2025 Multi-year Capital Budget

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

The 2022-2025 multi-year capital budget provides clear linkages with Council's strategic plan, and will tie closely into the corporate business plan. Evidence-based decision making was a key goal for the multi-year capital process, and to achieve this, service delivery was the driving force behind the budgeting process. The Town of Okotoks has evolved from capital planning on an annual basis to a multi-year planning perspective.

How will the Multi-year Capital Budget be funded?

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

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

Developer Levy Funding—eligible capital projects may be funded, in whole or in part, by specific developer levy accounts.

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

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

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

Other Considerations

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

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

Multi-year Capital Budget Summary (\$M)

4-Year Capital Budget

Capital Grouping		Budget					
Capital Grouping	2022	2023	2024	2025			
01 - OSL Projects	12.350	8.300	33.100	11.300	65.050		
02 - Utility Projects	2.080	0.450	0.375	0.900	3.805		
03 - Ops and Parks Community Amenities	5.015	5.445	3.185	3.694	17.339		
04 - Rec and Safety Community Amenities	0.505	0.440	0.560	0.300	1.805		
05 - Environmental Projects	0.241	0.370	0.241	0.700	1.552		
06 - Downtown Development	0.250	1.650	2.100	4.600	8.600		
07 - Other		1.250	0.500		1.750		
Total	20.441	17.905	40.061	21.494	99.901		

See Appendix A for the 10-year capital plan

OSL = Offsite Levy

Multi-year Operating Budget Summary (\$M)

5-Year Forecast

Summary (\$M)

	Previous Year					
	Revised 2021	2022	2023	2024	2025	2026
_						
REVENUES						
Fine Revenue	0.580	0.420	0.447	0.469	0.492	0.517
Franchise and Concession Contracts	4.000	4.300	4.500	4.700	4.900	5.100
Licenses, Permits and Fees	1.832	1.953	1.955	1.957	1.960	1.962
Other Revenues	0.564	1.015	1.028	1.038	1.055	1.068
Penalties and Costs on Taxes	0.553	0.550	0.550	0.550	0.550	0.550
Rental Revenues	2.753	3.177	3.227	3.296	3.363	3.422
Return on Investments	0.945	0.973	0.965	0.965	0.965	0.930
Sales and User Charges	17.251	18.292	18.681	19.200	19.688	20.097
Taxes and Grants in Place	29.903	31.150	32.304	33.415	34.557	36.069
Transfers from Governments and other Organizations	5.353	4.283	4.210	4.261	4.286	4.275
Total	63.735	66.112	67.866	69.851	71.815	73.990
EXPENDITURES						
Contracted and General Services	17.299	16.549	18.119	16.633	17.034	16.459
Long Term Interest	0.715	0.636	0.652	1.299	1.913	2.176
Materials, Goods, Supplies	3.221	3.743	3.852	3.790	3.892	4.038
Other Expenditures	0.961	0.544	0.546	0.542	0.556	0.540
Purchases from Other Governments	5.369	5.589	5.594	5.821	5.934	5.867
Salaries, Wages & Benefits	27.589	29.955	30.938	31.755	32.396	32.928
Bank Charges and Short Term Interest	0.080	0.080	0.082	0.084	0.087	0.090
Utilities	3.520	3.687	3.800	3.929	4.052	4.168
Total	58.752	60.782	63.584	63.854	65.865	66.266
EXCESS OF REVENUES OVER EXPENDITURES	4.982	5.329	4.283	5.997	5.950	7.723
Debt Principal	1.334	1.381	1.645	2.301	2.722	2.999
Transfers to (from) Other Functions	0.000	0.000	0.000	0.000	0.000	0.000
Transfers to (from) Capital Reserves	5.253	4.687	4.675	3.508	3.293	4.498
Transfers to (from) Operating Reserves	-1.605	-0.739	-2.038	0.187	-0.065	0.226
Transiers to (troin) operating reserves	1.003	0.733	2.030	0.107	0.003	0.220
Tax Support	0.000	0.000	0.000	0.000	0.000	0.000
Amortization	11.399	12.385	12.845	13.145	13.441	13.897

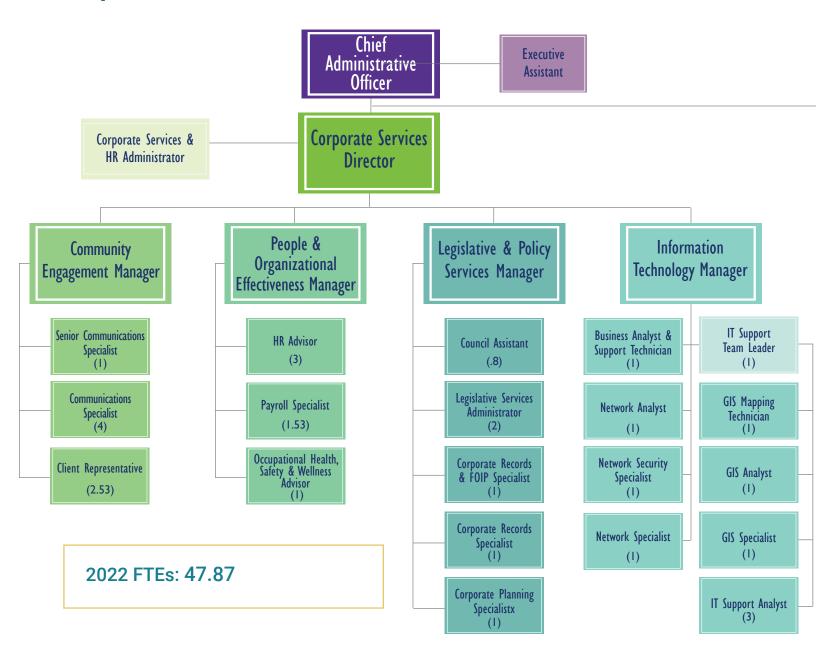
Utilities

Non-Utilities

	ious Year	2022	2023	2024	2025	2026	Previous Year Revised 2021	2022	2023	2024	2025	2026
Rev	ISEG 2021	2022	2023	2024	2025	2026	Revised 2021	2022	2023	2024	2025	2026
REVENUES												
Fine Revenue	0.000	0.000	0.000	0.000	0.000	0.000	0.580	0.420	0.447	0.469	0.492	0.517
Franchise and Concession Contracts	0.000	0.000	0.000	0.000	0.000	0.000	4.000	4.300	4.500	4.700	4.900	5.100
Licenses, Permits and Fees	0.002	0.002	0.002	0.002	0.002	0.002	1.830	1.951	1.953	1.956	1.958	1.961
Other Revenues	0.070	0.070	0.070	0.070	0.070	0.070	0.494	0.945	0.958	0.968	0.985	0.998
Penalties and Costs on Taxes	0.088	0.088	0.088	0.088	0.088	0.088	0.465	0.462	0.462	0.462	0.462	0.462
Rental Revenues	0.000	0.000	0.000	0.000	0.000	0.000	2.753	3.177	3.227	3.296	3.363	3.422
Return on Investments	0.000	0.000	0.000	0.000	0.000	0.000	0.945	0.973	0.965	0.965	0.965	0.930
Sales and User Charges	14.878	15.657	16.003	16.471	16.914	17.312	2.374	2.635	2.678	2.729	2.774	2.785
Taxes and Grants in Place	0.000	0.000	0.000	0.000	0.000	0.000	29.903	31.150	32.304	33.415	34.557	36.069
Transfers from Governments and other	0.208	0.318	0.228	0.240	0.241	0.242	5.145	3.965	3.982	4.021	4.045	4.033
Organizations Total	15.246	16.135	16.390	16.871	17.314	17.713	48.489	49.977	51,476	52.980	54.501	56.276
EXPENDITURES	13.240	10.133	10.330	10.871	17.514	17.713	48.463	49.977	31.470	32.980	34.301	30.270
EXPENDITORES												
Contracted and General Services	3.265	3.516	3.577	3.605	3.628	3.649	14.034	13.033	14.542	13.029	13.406	12.810
Long Term Interest	0.038	0.027	0.015	0.003	0.000	0.000	0.677	0.610	0.637	1.297	1.913	2.176
Materials, Goods, Supplies	0.766	0.812	0.821	0.875	0.890	0.895	2.455	2.931	3.031	2.916	3.002	3.143
Other Expenditures	0.000	0.000	0.000	0.000	0.000	0.000	0.961	0.544	0.546	0.542	0.556	0.540
Purchases from Other Governments	0.241	0.250	0.260	0.270	0.281	0.292	5.128	5.339	5.334	5.550	5.653	5.574
Salaries, Wages & Benefits	3.054	3.249	3.300	3.351	3.386	3.418	24.535	26.707	27.638	28.404	29.010	29.509
Bank Charges and Short Term Interest	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.082	0.084	0.087	0.090
Utilities	0.777	0.809	0.825	0.851	0.869	0.873	2.743	2.877	2.975	3.078	3.183	3.295
Total	8.140	8.663	8.798	8.955	9.054	9.129	50.612	52.120	54.786	54.899	56.811	57.138
EXCESS OF REVENUES OVER EXPENDITUI	7.106	7.472	7.592	7.916	8.260	8.585	-2.123	-2.143	-3.310	-1.919	-2.310	-0.861
Debt Principal	0.247	0.259	0.270	0.140	0.000	0.000	1.087	1.122	1.375	2.162	2.722	2.999
Transfers to (from) Other Functions	1.343	1.241	1.260	1.333	1.314	1.345	-1.343	-1.241	-1.260	-1.333	-1.314	-1.345
Transfers to (from) Capital Reserves	3.730	4.070	4.106	4.345	4.731	4.982	1.523	0.617	0.569	-0.837	-1.438	-0.484
Transfers to (from) Operating Reserves	0.076	0.077	0.077	0.077	0.077	0.077	-1.681	-0.815	-2.114	0.111	-0.142	0.150
, , , , ,												
Tax Support	1.709	1.826	1.880	2.022	2.138	2.181	-1.709	-1.826	-1.880	-2.022	-2.138	-2.181
Amortization	3.438	4.238	4.632	4.732	4.859	5.314	7.961	8.147	8.212	8.413	8.582	8.583

DIVISIONAL BREAKDOWN

Corporate Services





Corporate Services Division

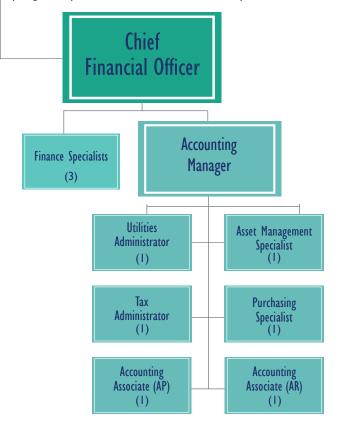
The Corporate Services division is comprised of the following business centres who perform these core services:

Community Engagement

Provides accurate, up-to-date information to residents and stakeholders through a variety of media. Supports Council's strategic priorities and specific projects within each business centre including public participation activities, information sharing and promotion of the Town and its services.

Legislation and Policy Services

Provides legislative process and support services to Council and the Corporation . Provides and maintains the corporate records management system, administers the FOIP Act and Ombudsman complaint process and conducts the civic census and municipal elections. Provides advice, research and support to the organization in the development of corporate bylaws, policies, administrative guidelines, Council committee support, ARB and SDAB hearings, corporate planning, reporting on strategic progress, performance measures, and process reviews.



People and Organizational Effectiveness

Develops progressive guidelines, practices, and programs to retain and attract top talent. Maintains compensation and benefit programs. Identifies and coordinates training and development. Manages disability management programs; processes payroll and administers all benefits.

Information Technology (IT)

Provides information technology (IT) and business solutions; implements and maintains IT security systems for both the business network and the control system network, including IT disaster recovery and cyber security event management plans. Develops and delivers geospatial information systems (GIS), records management systems, and applications to support service delivery of all business centres. Provides and implements IT and telecommunications for the organization and support services to the Town and Council.

Corporate Services - Finance

Accounting, Assets and Procurement

Provide strategic advice to the Chief Administrative Officer (CAO) on municipal finance and financial sustainability. Provide tax, accounts payable, accounts receivable, purchasing and utilities billing services. Ensures provision of all corporate annual and multi-year budgeting, treasury, risk management, materials management, financial and asset management systems, purchasing guidelines, polices and procedures. Provides off site levy management support. Implements the long-term Financial Health Framework (LTFHF). Assessment of Enterprise Risk Management (ERM) strategy. Manages the Enterprise Resource Planning (ERP) platform.



Corporate Services

CHALLENGES

- » Ensuring staff working remotely remain engaged and connected to the Town, while ensuring the ability to sustain remote working, both for technology and software solutions, and IT support
- » Move to more virtual communication platforms internally and externally, with IT supports for technology, software and training
- » Sourcing new grant funding opportunities and achieving cost savings in current budgets
- » Maintaining current service levels while navigating an ever-changing landscape and implementing new initiatives and priorities, all within current resourcing levels
- » Increased IT security to protect the Town from cyber-attacks and cyber-criminal activity
- » Risk of unionization and the impacts of unionization on the Town's budget and culture
- » Modernization of financial systems, financial planning and supports

CHANGED OR ENHANCED SERVICES

- » Continuing work on Council directed strategic initiatives, as well as expanding the corporate performance management system to include planned work on master plans, core services and their performance measures
- » Coordination of Organizational Excellence initiatives: process excellence, employee value proposition, shared accountability framework, enhanced citizen/customer experience, environmental leadership and meaningful community connections
- » Focus on enhancing the support for an increased demand of Occupational Health & Safety (OHS), wellness, disability management needs, to manage the impact of COVID-19
- » Long-term Financial Health Framework (LTFHF) staged implementation
- » Ongoing rollouts of asset management functions, including Geographic Information System (GIS) enhancements
- » Assessment of Enterprise Risk Management strategy
- » Development and assessment of current Enterprise Resource Planning (ERP) platform

EFFICIENCIES

- » Shift from traditional publications and advertising to digital mediums
- » Elimination of the municipal census (the 2021 Federal Census will provide updated population numbers and other demographic information)
- » Focus on increasing governance framework policies and clarification of roles, responsibilities, visioning, performance indicators and service levels
- » Streamlining records management, complete process reviews and automate processes, digitize documents to improve customer experience
- » Implementation of Asset Management functionality for Utilities to improve preventative maintenance plans and outputs

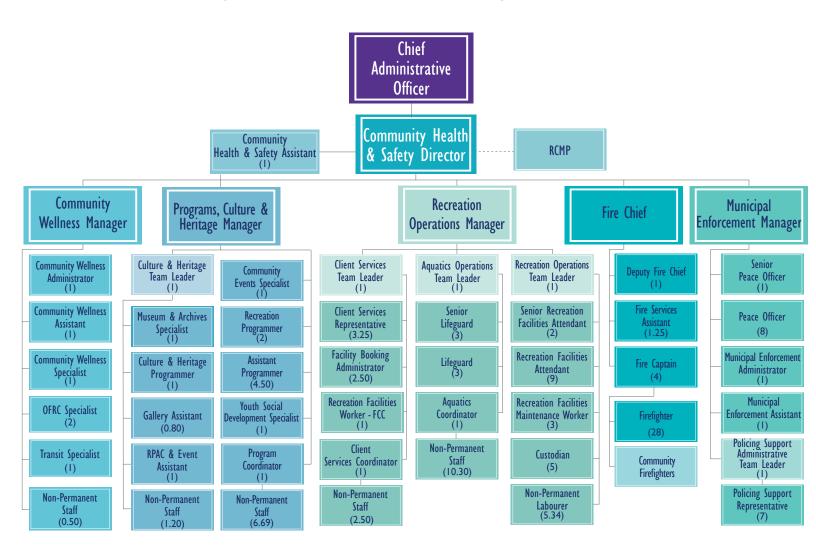
Multi-year Operating Budget Summary

Corporate Services

	Previous Year				
	Revised 2021	2022	2023	2024	2025
_					
REVENUES					
Franchise and Concession Contracts	4.000	4.300	4.500	4.700	4.900
Licenses, Permits and Fees	0.006	0.006	0.006	0.006	0.006
Other Revenues	0.012	0.370	0.370	0.370	0.370
Penalties and Costs on Taxes	0.462	0.462	0.462	0.462	0.462
Rental Revenues	0.000	0.000	0.000	0.000	0.000
Return on Investments	0.941	0.968	0.960	0.960	0.960
Sales and User Charges	0.061	0.053	0.053	0.053	0.053
Taxes and Grants in Place	29.903	31.150	32.304	33.415	34.557
Transfers from Governments and other	0.447	0.166	0.164	0.164	0.164
Organizations Total	35.832	37.476	38.819	40.131	41.473
EXPENDITURES	33.832	37.470	36.619	40.131	41.473
EXPENDITORES					
Contracted and General Services	3.248	2.575	4.036	2.523	2.881
Long Term Interest	0.463	0.417	0.465	1.136	1.763
Materials, Goods, Supplies	0.278	0.635	0.735	0.570	0.618
Other Expenditures	0.003	0.003	0.003	0.003	0.003
Purchases from Other Governments	0.203	0.202	0.202	0.202	0.202
Salaries, Wages & Benefits	5.704	6.668	7.018	7.429	7.752
Bank Charges and Short Term Interest	0.016	0.017	0.017	0.018	0.020
Total	9.916	10.517	12.476	11.882	13.238
EXCESS OF REVENUES OVER EXPENDITURES	25.916	26.958	26.343	28.249	28.235
Debt Principal	0.494	0.546	0.942	1.843	2.393
Transfers to (from) Other Functions	0.093	-0.043	-0.057	-0.028	-0.010
Transfers to (from) Capital Reserves	1.523	0.617	0.569	-0.837	-1.438
Transfers to (from) Operating Reserves	0.200	0.420	-1.180	0.770	0.710
section operating neserves	5.250	- 0.420	1.100	0.770	0.710
Tax Support for: Corporate Services	23.605	25.418	26.069	26.501	26.580
Amortization	0.566	0.984	0.968	1.049	1.164

DIVISIONAL BREAKDOWN

Community Health & Safety



2022 FTEs: 142.83



Community Health and Safety Division

The Community Health and Safety division is comprised of the following business centres who perform these core services:

Community Wellness

Assesses social needs in the community and support preventative programs that enhance social well-being as required by the Family and Community Support Services (FCSS) funding agreement and legislation (80%provincial funding /20%matching town funds). Ensures sustainability of the Okotoks Family Resource Centre (OFRC), a unique community-based service providing information, referral and support services. Facilitates community involvement through volunteerism. Provides an accessible public transit system including curb-to-curb on-demand transit and community access program (subsidized taxi). Oversees implementation and ongoing administration of affordable housing initiatives.

Recreation Operations

Manages, operates and maintains public ice arenas, gymnasiums, and multi-purpose space, aquatic facilities—including the outdoor spray park at the Okotoks Recreation Centre (ORC), Pason Centennial Arenas (PCA), and Foothills Centennial Centre (FCC). Manages and operates recreation customer services, which provide common booking, registration, and admission services for indoor and outdoor recreation, community programs, and school facility recreation programs.

Programs, Culture and Heritage

Provides and/or facilitates delivery of life-long learning and skill development opportunities for children, youth, adults and seniors. Manages the Youth Centre and KinderCare facilities (within the Recreation Centre) and delivers youth-orientated programming and day camps. Manages Townorganized events and support community-led events and initiatives that build community spirit. Develops public art, historical displays, visitor services, programming and special events at the Okotoks Art Gallery (OAG), Okotoks Museum and Archive (OMA), and the Rotary Performing Arts Centre (RPAC).

Fire Services

Provides protection to the community with delivery of quality fire suppression, rescue services, basic life support first response capabilities and response to hazardous spills. Maintains equipment and apparatus for performing various emergency, medical, events, and rescue response. Provides prevention and public education through community awareness programs and emergency management support to community events. Provides fire safety codes inspections to businesses annually.

Enforcement Services

Maintains peace and good order within the community, mediates neighbour disputes and encourages reasonable tolerance and respect for one another. Provides school outreach and education through delivery of traffic safety, anti-bullying, internet safety, and dog safety education programs.



Community Health & Safety

CHALLENGES

- » Negative economic effects of COVID-19 and slow economic recovery; impacting residents, business not-forprofits, availability of grant funding opportunities
- » Returning to pre-COVID-19 service levels and meeting resident expectations, given increasing usage/program demand and increased health protocols with existing resources (staff and materials), while being at capacity for all indoor recreation spaces at Okotoks Recreation Centre and Pason Centennial Arena
- » Provide community supports to promote and assist with mental health concerns
- » Increased costs for RCMP contract, federal carbon tax, preventative maintenance on recreation facilities and reduction in normal revenue streams due to reduced traffic, criminal records checks and court closures
- » Increased number of calls and time Fire Services devotes to medical calls, as a result of decreasing EMS service levels

CHANGED OR ENHANCED SERVICES

- » Ensuring services delivered in accordance with COVID-19 restrictions (blended service delivery model of online and in-person programs and services, monitoring and adjusting processes, systems and programs accordingly
- » Continued Emergency Social Services (ESS) COVID-19 pandemic response and recovery programs and supports within budgets
- » Support Board of Directors in hosting the 2023 Alberta Summer Games
- » Increased budget and user fees (8.3%) to ensure service delivery meets increasing demands for a successful On-Demand Transit service. Expanded On-Demand program by adjusting service hours and number of busses to meet resident demand
- » Affordable Housing administration and contracted service has been added for 2022 onwards
- » Implementation of Provincial Administrative Penalties Information System (APIS), which is the provincial e-ticketing system for traffic related offences

EFFICIENCIES

- » Aquatics Turner Valley pilot project oversaw the management and day-to-day operation of the Turner Valley outdoor pool
- » Retrofit to recreation facilities to improve utility efficiencies
- » Online reservations for drop-in activities, rentals and facility pass sales, online waivers for facility passes and registrations, online dog licensing
- » Online events with increased year-round options for community members and local businesses
- » Additional grant funding secured to fund new programs.
- » Improved transit cost recovery from fare increases and increases in passengers/vehicle hours

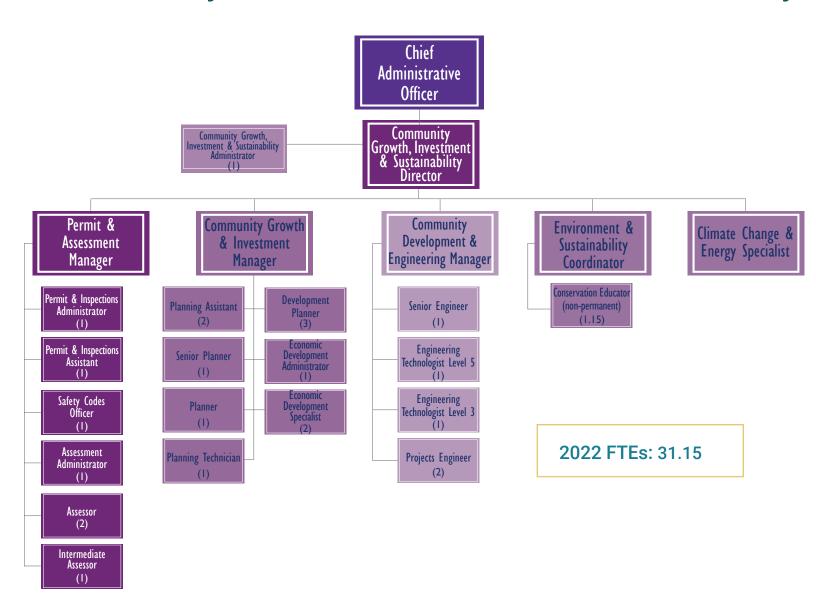
Multi-year Operating Budget Summary

Community Health & Safety

	Previous Year				
	Revised 2021	2022	2023	2024	2025
_					
REVENUES					
Fine Revenue	0.580	0.420	0.447	0.469	0.492
Licenses, Permits and Fees	0.106	0.136	0.136	0.136	0.136
Other Revenues	0.299	0.378	0.391	0.400	0.417
Rental Revenues	2.268	2.309	2.360	2.414	2.471
Sales and User Charges	1.831	1.902	1.944	1.982	2.015
Transfers from Governments and other	4.663	3.754	3.773	3.810	3.830
Organizations Total	9.748	8.898	9.050	9.211	9.360
EXPENDITURES					
Contracted and General Services	4.958	4.331	4.177	4.093	4.229
Long Term Interest	0.214	0.193	0.173	0.161	0.151
Materials, Goods, Supplies	0.883	0.986	0.964	0.990	1.004
Other Expenditures	0.899	0.541	0.543	0.538	0.553
Purchases from Other Governments	4.891	5.101	5.097	5.313	5.415
Salaries, Wages & Benefits	12.072	13.166	13.651	13.922	14.133
Bank Charges and Short Term Interest	0.049	0.049	0.050	0.052	0.053
Utilities	1.026	1.081	1.137	1.197	1.263
 Total	24.992	25.448	25.792	26.265	26.802
EXCESS OF REVENUES OVER EXPENDITURES	-15.245	-16.550	-16.742	-17.054	-17.441
Debt Principal	0.592	0.577	0.433	0.318	0.328
Transfers to (from) Other Functions	0.881	0.637	0.607	0.646	0.661
Transfers to (from) Capital Reserves	0.000	0.000	0.000	0.000	0.000
Transfers to (from) Operating Reserves	-1.163	-0.895	-0.820	-0.547	-0.740
manarcia to (morn) Operating neserves	-1.103	-0.633	-0.020	-0.547	30.740
Tax Support for: Community Health and Safety	-15.555	-16.869	-16.962	-17.471	-17.691
Amortization	2.489	2.553	2.589	2.561	2.543

DIVISIONAL BREAKDOWN

Community Growth, Investment & Sustainability





Community Growth, Investment & Sustainability Division

The Community Growth, Investment & Sustainability division is comprised of the following business centres who perform these core services:

Permit and Assessment

Coordinates and administers safety codes program, including permits, inspections and compliance activity, to ensure compliance with appropriate codes and statutes and the development and enforcement of safe structures. Administers and enforces safety codes regulatory compliance monitoring. Develops assessment roll for property values within the municipality.

Community Growth and Investment

Implements the economic development strategic plan, Municipal Development Plan and Land Use Bylaw to ensure alignment with strategic priorities of Council. Provide current planning services for development. Manages and facilitates the land use planning process through support to the Municipal Planning Commission, Subdivision and Development Appeal Board, Town Council, residents and stakeholders. Administers the Land and Corporate Properties Program. Provides long range planning services, growth management, and master planning including regional initiatives. Provides affordable housing policy initiatives to encourage affordable housing options through grant/incentive programs.

Community Development and Engineering

Provides leadership and direction in the planning, design, construction and rehabilitation of the Town's transportation and utility infrastructure to ensure these systems are safe, efficient, cost effective, customer oriented, and constructed in accordance with engineering standards and practices. Reviews and approves engineering submissions related to new development and subdivision applications. Assesses and prioritizes infrastructure needs and recommends infrastructure projects for the annual and long-term capital project program. Administers the means to fund utility and transportation system growth through offsite levies and developer agreements. Administers infrastructure studies and reports as required to inform long-term growth plans.

Environment and Sustainability

Develops corporate environmental initiatives including the environmental education centre, programs and events. Works with industry and residents to enhance environmental initiatives including green building standards, natural assets, commercial and industrial waste diversion education, climate and energy programs, brown field management, storm water re-use, water conservation and wetland enhancements. Operates the Conservation Educator Program. Provides environmental rebate/incentive programs.



Community Growth, Investment & Sustainability

CHALLENGES

- » Balancing staff resource demands among long-range planning and strategic utilities planning technical support with interim and long-term water supply objectives, and technical review of new Area Structure Plans (ASPs), Neighbourhood Structure Plans (NSPs) and subdivision approvals
- » Addressing regulatory and policy gaps
- » Refining the Off-Site Levy Bylaw to account for community amenities in addition to infrastructure while taking a balanced approach to affordability and market considerations
- » Maintaining an active leadership role in policy development and implementation for the Calgary Metropolitan Region Board

CHANGED OR ENHANCED SERVICES

- » Implemented new Municipal Development Plan, Land Use Bylaw and new Off-Site Levy Bylaw to ensure alignment with strategic priorities of Council
- » Organization-led Area Structure Plans and Infrastructure Plans that support development of employmentbased lands in northeast Okotoks and south of Highway #7
- » Facilitate functional design of an interchange at Highway #2 and 338 Avenue
- » Completed site planning and servicing of the D'Arcy Affordable Housing
- » Integrated engineering support for utilities operations and long-range utility planning, long-term and interim water supply solutions
- » Increased role within Calgary Metropolitan Region Board
- » Increased Economic Development service levels while integrating Economic Development into Planning, Engineering, Assessment and Inspection Services to achieve effective coordination, streamline processes, and develop the Town's role in supporting existing businesses, improving relationships and focusing resources on business readiness
- » Maintain and promote new initiatives to ensure environmentally friendly and sustainable programs

EFFICIENCIES

- » Completed Phase Two of the development of electronic systems integration to streamline approval times, improve access to online submissions and improve data integrity
- » Reduced red tape through policies and development permitting processes and navigation to support small business start-ups
- » Incorporating Natural Assets into land inventory to determine total value of undeveloped properties owned by the Town

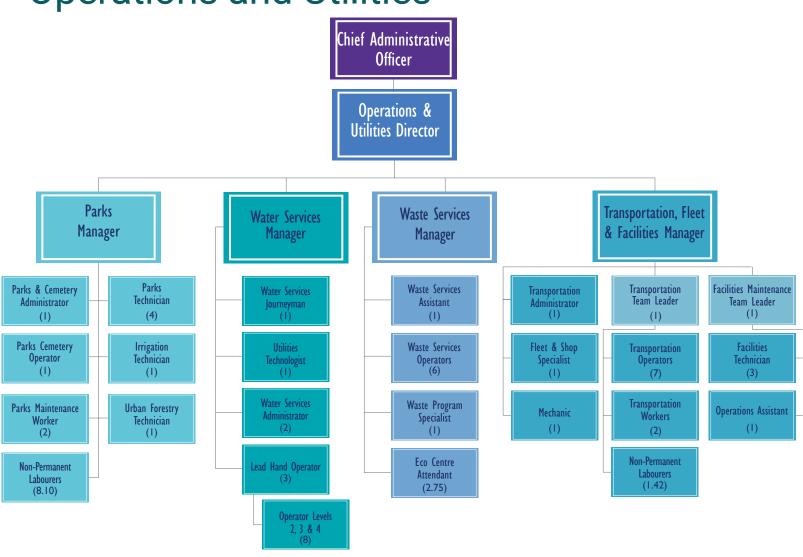
Multi-year Operating Budget Summary

Community Growth, Investment & Sustainability

	Previous Year				
	Revised 2021	2022	2023	2024	2025
_					
REVENUES					
Licenses, Permits and Fees	1.715	1.805	1.807	1.810	1.812
Other Revenues	0.065	0.065	0.065	0.065	0.065
Rental Revenues	0.025	0.030	0.030	0.030	0.030
Sales and User Charges	0.233	0.381	0.381	0.381	0.381
Transfers from Governments and other Organizations	0.000	0.000	0.000	0.000	0.000
Total	2.038	2.281	2.284	2.286	2.288
EXPENDITURES					
Contracted and General Services	1.932	1.550	1.953	1.673	1.638
Materials, Goods, Supplies	0.038	0.032	0.032	0.032	0.032
Purchases from Other Governments	0.034	0.035	0.035	0.035	0.035
Salaries, Wages & Benefits	3.745	3.581	3.642	3.693	3.733
Bank Charges and Short Term Interest	0.015	0.015	0.015	0.015	0.015
Total Total	5.764	5.213	5.677	5.448	5.454
EXCESS OF REVENUES OVER EXPENDITURES	-3.726	-2.932	-3.394	-3.162	-3.166
Transfers to (from) Other Functions	-0.230	-0.219	-0.225	-0.222	-0.211
Transfers to (from) Capital Reserves	0.000	0.000	0.000	0.000	0.000
Transfers to (from) Operating Reserves	-0.550	-0.275	-0.175	-0.175	-0.175
Tax Support for: Community Growth, Investment and Sustainability	-2.945	-2.437	-2.994	-2.766	-2.780

DIVISIONAL BREAKDOWN

Operations and Utilities



2022 FTEs: 69.27



Operations and Utilities Division

The Operations and Utilities division is comprised of the following business centres who perform these core services:

Parks

Manages and maintains public parks and open spaces, including sports fields, passive parks, playgrounds, regional and local public pathways, outdoor rinks and natural areas, the urban forest, cemetery and weed and pest control inspection and control services.

Transportation, Fleet and Facilities

Provides maintenance and repair of transportation and facilities infrastructure including roads, bridges, culverts, sidewalks, pathways, traffic control systems, signage and boulevards, and storm water infrastructure. Provides snow and ice control. Maintain all non-recreational municipal facilities to ensure all safety and legislative codes are maintained to provide safe and healthy facilities.

Water Services

Provides clean, potable, reliable drinking water for all residents and facilities within the urban developed areas inside town boundaries. Ensure water quality and compliance with all legislated standards.

Waste Services

Provides triple-stream waste collection for garbage (black cart), organics (green cart) and recycling (blue cart). Operates the Eco Centre as a centralized site where residents can bring yard waste, recycling, hazardous waste, electronics, and other goods for proper disposal. Participates in regional waste initiatives, as per the Regional Solid Waste Management Plan.



Operations

CHALLENGES

- » Ongoing requirement to support capital projects and manage growth in assets while managing day-to-day operations within current resources, and impact of global supply chain delays, escalating costs of materials, supplies and construction
- » Growth in Town footprint resulting in delayed service delivery that dispatches out of a centralized location (Operations Centre). Future satellite facilities or service delivery modifications are required to provide timelier, cost effective and environmentally friendly service delivery
- » Uncertainty of cemetery expansion location and long-term plan
- » Alignment of future lands requirements with the Corporate Land Strategy and interim site maintenance obligations
- » Rural infrastructure in annexed areas requiring maintenance

CHANGED OR ENHANCED SERVICES

- » Growth areas include enhancements to D'Arcy Ranch, Northridge Drive and Wedderburn areas
- » Development of an Urban Deer Action Plan
- » Annual funding towards community garden initiatives
- » Expansion of asset management inventory and integration into the Citywide software platform
- » Full year of addition of 60,000 square feet of corporate facility: Okotoks Arts & Learning Campus (OALC) and associated assets, parking lots, plaza area
- » New asset: Cameron Crossing facility
- » New expanded occupant/tenants for 7 Riverside (former library)

EFFICIENCIES

- » Major parks maintenance contracts retendered to secure pricing and budget stability
- » Procurement and contract tendering with a focus toward the creation of multi-year contracts, service delivery stability and cost savings
- » Continue to pursue satellite dispatch locations across other Town locations
- » General energy retrofits LED lighting for improved energy consumption
- » Fleet optimization and modernization (implementation 2023)

Multi-year Operating Budget Summary

Operations

	Previous Year				
	Revised 2021	2022	2023	2024	2025
_					
REVENUES					
Licenses, Permits and Fees	0.003	0.004	0.004	0.004	0.004
Other Revenues	0.119	0.132	0.132	0.133	0.133
Penalties and Costs on Taxes	0.003	0.000	0.000	0.000	0.000
Rental Revenues	0.460	0.838	0.837	0.852	0.862
Return on Investments	0.004	0.005	0.005	0.005	0.005
Sales and User Charges	0.248	0.298	0.300	0.312	0.324
Taxes and Grants in Place	0.000	0.000	0.000	0.000	0.000
Transfers from Governments and other	0.034	0.045	0.045	0.046	0.051
Organizations					
Total	0.871	1.322	1.323	1.352	1.379
EXPENDITURES					
Contracted and Consul Samiles	2.005	4.577	4.276	4.720	4.650
Contracted and General Services	3.895	4.577	4.376	4.739	4.658
Long Term Interest	0.000	0.000	0.000	0.000	0.000
Materials, Goods, Supplies	1.255	1.277	1.300	1.323	1.348
Other Expenditures	0.059	0.000	0.000	0.000	0.000
Salaries, Wages & Benefits	3.014	3.292	3.327	3.361	3.392
Bank Charges and Short Term Interest	0.000	0.000	0.000	0.000	0.000
Utilities	1.717	1.796	1.838	1.881	1.920
Total	9.940	10.941	10.841	11.304	11.317
EXCESS OF REVENUES OVER EXPENDITURES	-9.068	-9.619	-9.517	-9.952	-9.938
EXCESS OF REVEROES OVER EXPENDITIONES	-5.000	-5.015	-3.317	-5.532	-5.530
Debt Principal	0.000	0.000	0.000	0.000	0.000
Transfers to (from) Other Functions	-2.086	-1.616	-1.585	-1.729	-1.755
Transfers to (from) Capital Reserves	0.000	0.000	0.000	0.000	0.000
Transfers to (from) Operating Reserves	-0.168	-0.065	0.061	0.062	0.063
,	31233				
Tax Support for: Operations	-6.814	-7.937	-7.993	-8.285	-8.247
Amortization	4.906	4.610	4.656	4.802	4.876



Utilities

CHALLENGES

- » Extreme weather events impacting water supply for outdoor water demands during prolonged hot weather, and creating stress on storm water infrastructure during major storms, leading to more flushing and cleaning efforts
- » Managing recyclables and organics
- » Coordination of lifecycle replacement and redundancy addition for the Wastewater Treatment Plant while maintaining legislated operational requirements
- » Aligning water management objectives with provincial expectations

CHANGED OR ENHANCED SERVICES

- » Focused effort on promotion to improve enrolment for real-time water metre portal, enabling residents to monitor and manage their water use
- » Continue to promote the Waste App to increase number of subscribers
- » Priority plan to investigate and reduce non-revenue water volumes
- » Continue to pursue opportunities to utilize storm water within the community
- » Enhance education and promotion of utility programs
- » Expanded regional service waste collection delivery support to include Black Diamond and Turner Valley
- » Commissioning of a critical process expansions at the Wastewater Treatment Plant
- » Expanding infrastructure pipe network, valves, hydrants, customers etc.

EFFICIENCIES

- » Rate stabilization for all utilities that includes full cost recovery, capital and operational reserves for Waste Management
- » Build on transfer to tax support in the storm utility to 6% of revenue
- » Establishment of operational stabilization reserves and an increase to capital for Water and Wastewater
- » Rates and fees recovery costs for service and sustainability.
- » Operational improvements at the Wastewater Treatment Plant
- » Commission head works for improved downstream processes and improved reliability
- » Commission the solids handling process, resulting in reduction in human resources, reduction in goods, supplies and electricity, and added redundancy, reduced risk and reactionary costs

Multi-year Operating Budget Summary

Utilities

	Previous Year				
_	Revised 2021	2022	2023	2024	2025
DEVENUES					
REVENUES					
Licenses, Permits and Fees	0.002	0.002	0.002	0.002	0.002
Other Revenues	0.070	0.070	0.070	0.070	0.070
Penalties and Costs on Taxes	0.088	0.088	0.088	0.088	0.088
Sales and User Charges	14.878	15.657	16.003	16.471	16.914
Transfers from Governments and other	0.208	0.318	0.228	0.240	0.241
Organizations					
Total	15.246	16.135	16.390	16.871	17.314
EXPENDITURES					
Contracted and General Services	3.265	3.516	3.577	3.605	3.628
Long Term Interest	0.038	0.027	0.015	0.003	0.000
Materials, Goods, Supplies	0.766	0.812	0.821	0.875	0.890
Other Expenditures	0.000	0.000	0.000	0.000	0.000
Purchases from Other Governments	0.241	0.250	0.260	0.270	0.281
Salaries, Wages & Benefits	3.054	3.249	3.300	3.351	3.386
Bank Charges and Short Term Interest	0.000	0.000	0.000	0.000	0.000
Utilities	0.777	0.809	0.825	0.851	0.869
Total	8.140	8.663	8.798	8.955	9.054
EXCESS OF REVENUES OVER EXPENDITURES	7.106	7.472	7.592	7.916	8.260
Debt Principal	0.247	0.259	0.270	0.140	0.000
Transfers to (from) Other Functions	1.343	1.241	1.260	1.333	1.314
Transfers to (from) Capital Reserves	3.730	4.070	4.106	4.345	4.731
Transfers to (from) Operating Reserves	0.076	0.077	0.077	0.077	0.077
Tax Support for: Utilities	1.709	1.826	1.880	2.022	2.138
Amortization	3.438	4.238	4.632	4.732	4.859

Annual Program Philosophy

Asset Management - Property Tax Assets

Tax-supported asset lifecycle replacement is currently being analyzed to develop a funding strategy. For the 2022-2026 operating plan there is an annual \$0.50M placeholder. Utilities has a funding strategy for lifecycle replacement as part of the utility policy approved by Council.

The Town supports recommendation to Council to support implementation of a more robust Asset Management Strategy.

» Ties into the 01 Asset Management and 02 Reserve & Reserve Fund Management sections of the financial health strategies established in the Long-Term Financial Health Framework

The Government Finance Officers Association (GFOA) of Alberta recommends:

- » "Governments adopt a written policy addressing capital asset reserve for renewal and replacement"
- This policy "should be supported by clear policies identifying how the reserve will be formed, how it may be used, and other considerations"
- This should extend to "long-term financing considerations and strategies." The asset replacement financing strategy should identify reserves, grants and/or debt financing scenarios

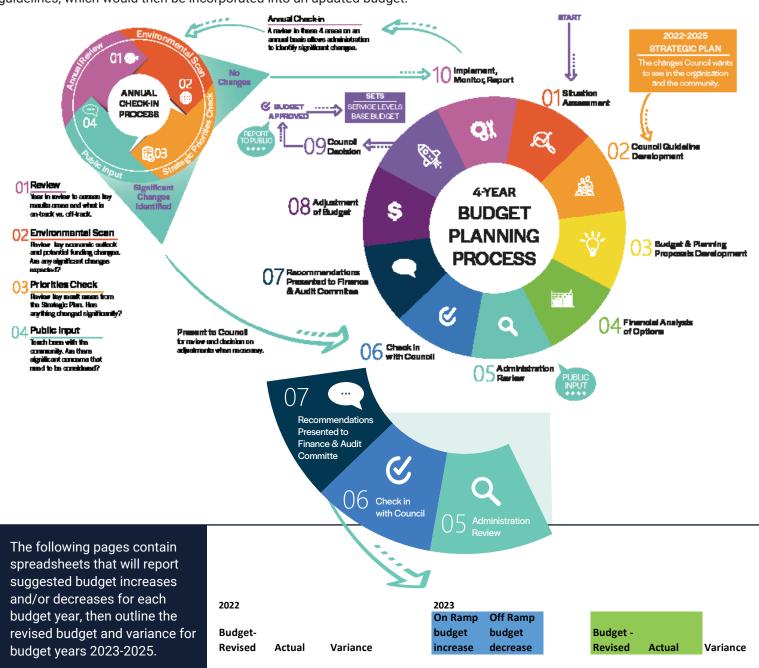
The Town is currently formalizing a strategy relating to the maintenance, replacement and growth of assets required to support the Town's service levels and strategies.

The Town has identified there may be a significant funding gap between currently available financing and future expected funding requirements

A detailed asset inventory is required to undertake a comprehensive condition assessment and risk analysis.

- » This will provide information to guide maintenance opportunities and highlight priorities for asset failure risks
- » The complete data set will support a detailed, scenario-based analysis of future funding requirements and operational strategies to maximize asset life and service levels, while minimizing financial demands on limited resources. Our current Asset Management toolkit has the capabilities required to achieve these objectives

Each year, there will be an annual check-in process steps that allows additions or adjustments to services that might be necessary. There will be a check-in with Council each year to determine any changes requiring amendments to the budget guidelines, which would then be incorporated into an updated budget.



Operating Budget (\$M)

Operating Budget		2022			2023 On Ramp	Off Ramp			l
Tab 7		Budget- Revised	Actual	Variance	budget increase	budget decrease	Budget - Revised	Actual	Variance
Year 1*	Revenue	66.112					67.866		
	Expenses	60.782					63.584		
	Revenue over Expenses	5.330	0.000	5.330			4.282		
	Debt Principle	1.381					1.645		
	Reserves	3.949					2.637		
	Balance	0.000	0.000	0.000			0.000		
Year 2**	Revenue						67.866		
	Expenses						63.584		
	Revenue over Expenses				0.000	0.000	4.282	0.000	4.282
	Debt Principle						1.645		
	Reserves						2.637		
	Balance				0.000	0.000	0.000	0.000	0.000
Year 3**	Revenue								
	Expenses								
	Revenue over Expenses								
	Debt Principle								
	Reserves								
	Balance								
Year 4**	Revenue								
	Expenses								
	Revenue over Expenses								
	Debt Principle								
	Reserves								
	Balance								

*The intent is that any budget amendments during the year will be reflected in the budget revised numbers.

Blue = changes; Green = results of the change

**The intent is that any budget amendments during the year will be reflected in the budget revised numbers. Future budget amendment request will be reflected in the on/off ramps in each of the years. It is expected that a change in year 1 will have to be reflected in future years.

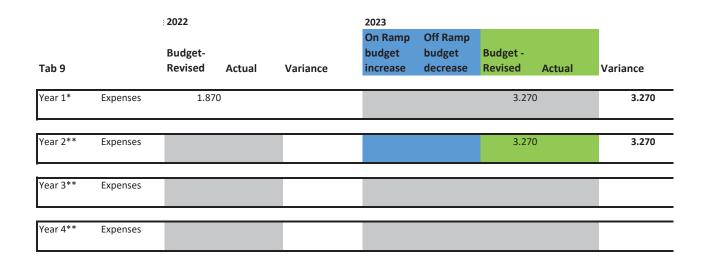
Operating Budg	ret	2024 On Ramp budget increase	Off Ramp budget decrease	Budget - Revised	Actual	Variance	2025 On Ramp budget increase	Off Ramp budget decrease	Budget - Revised	Actual	Variance
Year 1*	Revenue			69.851					71.815		
	Expenses			63.854					65.865		
	Revenue over Expenses			5.997					5.950		
	Debt Principle			2.301					2.722		
	Reserves			3.696					3.228		
	Balance			0.000)				0.000)	
Year 2**	Revenue			69.851					71.815		
	Expenses			63.854					65.865		
	Revenue over Expenses	0.000	0.000	5.997		5.997	0.000	0.000	5.950		5.950
	Debt Principle			2.301					2.722		
	Reserves			3.696	5				3.228	3	
	Balance	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Year 3**	Revenue			69.851					71.815		
	Expenses			63.854	1				65.865	5	
	Revenue over Expenses	0.000	0.000	5.997	7 0.000	5.997	0.000	0.000	5.950	0.000	5.950
	Debt Principle			2.301	l				2.722	2	
	Reserves			3.696	5				3.228	3	
	Balance	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Year 4**	Revenue								71.815	5	
	Expenses								65.865	5	
	Revenue over Expenses						0.000	0.000	5.950	0.000	5.950
	Debt Principle								2.722	2	
	Reserves								3.228	3	
	Balance						0.000	0.000	0.000	0.000	0.000

This page will report suggested budget increases and/or decreases for each budget year, then outline the revised budget and variance for budget years 2023-2025.

2022 2023
On Ramp Off Ramp
BudgetRevised Actual Variance increase decrease Revised Actual

Variance

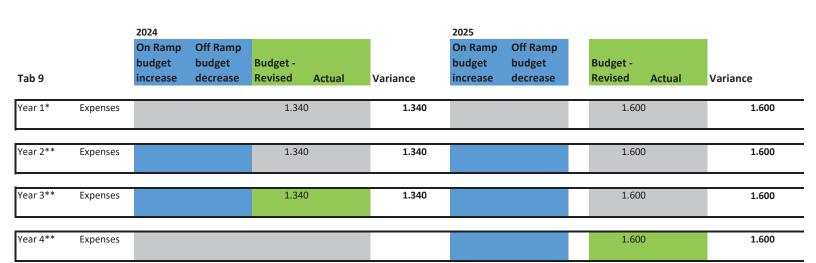
One-time Operating Projects (\$M)



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This page will report suggested budget increases and/or decreases for each budget year, then outline the revised budget 2022 2023 and variance for budget years **On Ramp** Off Ramp 2023-2025. **Budget**budget budget **Budget** -Revised Revised Actual Variance increase decrease **Actual** Variance



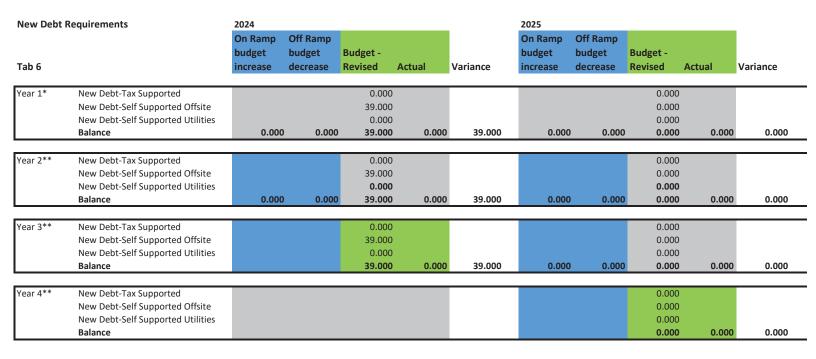
New Debt (\$M)

New Debt	Requirements	2022			2023				_
Tab 6		Budget- Revised	Actual	Variance	On Ramp budget increase	Off Ramp budget decrease	Budget - Revised	Actual	Variance
Year 1*	New Debt-Tax Supported New Debt-Self Supported Offsite New Debt-Self Supported Utilities Balance	0.00 0.00 0.00 0.00	0 0	0.000	0.000	0.000	0.000 4.000 0.000 4.000))	4.000
Year 2**	New Debt-Tax Supported New Debt-Self Supported Offsite New Debt-Self Supported Utilities Balance				0.00	0.000	0.000 4.000 0.000 4.00 0))	4.000
Year 3**	New Debt-Tax Supported New Debt-Self Supported Offsite New Debt-Self Supported Utilities Balance								
Year 4**	New Debt-Tax Supported New Debt-Self Supported Offsite New Debt-Self Supported Utilities Balance								

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This page will report suggested budget increases and/or decreases for each budget year, then outline the revised budget 2022 2023 and variance for budget years **On Ramp** Off Ramp 2023-2025. **Budget**budget budget Budget -Revised decrease Revised Actual Variance increase **Actual** Variance

Development (Ha)

Developm	ent	2022 Budget-			2023 Budget -		
Tab 6		Revised	Actual	Variance	Revised	Actual	Variance
Year 1	Development (Ha)	15.00	0	15.000	15.00	0	15.000
Year 2	Development (Ha)				15.00	0	15.000
Year 3	Development (Ha)						
Year 4	Development (Ha)						

Blue = changes; Green = results of the change

Developn	nent	2024		_	2025		
		Budget -			Budget -		
Tab 6		Revised	Actual	Variance	Revised	Actual	Variance
Year 1	Development (Ha)	15.000)	15.000	15.000)	15.000
Year 2	Development (Ha)	15.000)	15.000	15.000)	15.000
Year 3	Development (Ha)	15.000)	15.000	15.000)	15.000
Tear 5	Development (na)	13.000	,	15.000	15.000	,	13.000
Year 4	Development (Ha)				15.000)	15.000
	,						

2023 On Ramp

budget

increase

Variance

Off Ramp

decrease

Budget -

Revised

Actual

budget

This page will report suggested

decreases for each budget year, then outline the revised budget

and variance for budget years

2022

Budget-

Revised

Actual

budget increases and/or

2023-2025.

Variance

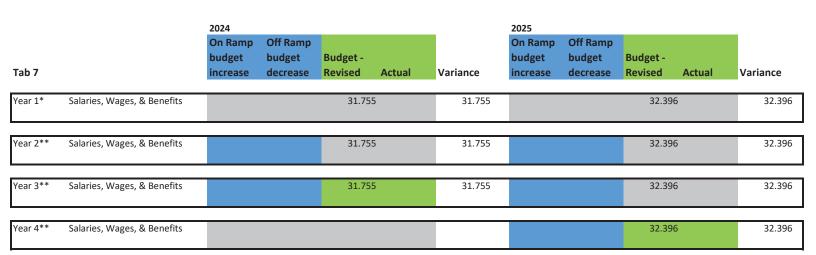
Salary, Wages & Benefits (\$M)

		2022			2023	011.0			
Tab 7		Budget- Revised	Actual	Variance	On Ramp budget increase	Off Ramp budget decrease	Budget - Revised	Actual	Variance
Year 1*	Salaries, Wages, & Benefits	29.95	5	29.955			30.93	8	30.938
Year 2**	Salaries, Wages, & Benefits						30.93	8	30.938
Year 3**	Salaries, Wages, & Benefits								
Year 4**	Salaries, Wages, & Benefits								

Blue = changes; Green = results of the change

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This page will report suggested budget increases and/or decreases for each budget year, then outline the revised budget and variance for budget years 2023-2025.

2022 2023 On Ramp Off Ramp **Budget-**Budget budget budget Revised Actual Variance increase decrease Revised Actual Variance

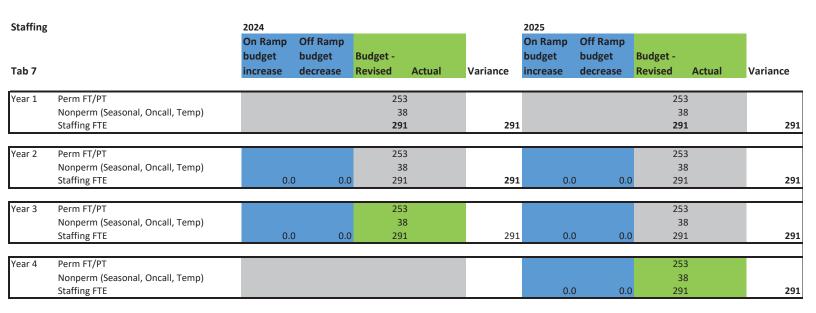
Staffing (FTE)

Staffing	1	2022			2023				
Tab 7		Budget- Revised	Actual	Variance	On Ramp budget increase	Off Ramp budget decrease	Budget - Revised	Actual	Variance
Year 1	Perm FT/PT Nonperm (Seasonal, Oncall, Temp) Staffing FTE	25 3 29	8				25 3 29	8	291
Year 2	Perm FT/PT Nonperm (Seasonal, Oncall, Temp) Staffing FTE				0.	0 0.	25 3 29	8	291
Year 3	Perm FT/PT Nonperm (Seasonal, Oncall, Temp) Staffing FTE								
Year 4	Perm FT/PT Nonperm (Seasonal, Oncall, Temp) Staffing FTE								

Blue = changes; Green = results of the change

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This page will report suggested budget increases and/or decreases for each budget year, then outline the revised budget and variance for budget years 2023-2025.

2022 2023
On Ramp Off Ramp
BudgetRevised Actual Variance increase decrease



APPENDIX A: 10-YEAR CAPITAL PLAN

2022-2025 Capital Budget (\$M)

Capital Grouping		Buc	lget		Total
Capital Grouping	2022	2023	2024	2025	
01 - OSL Projects	12.350	8.300	33.100	11.300	65.050
02 - Utility Projects	2.080	0.450	0.375	0.900	3.805
03 - Ops and Parks Community Amenities	5.015	5.445	3.185	3.694	17.339
04 - Rec and Safety Community Amenities	0.505	0.440	0.560	0.300	1.805
05 - Environmental Projects	0.241	0.370	0.241	0.700	1.552
06 - Downtown Development	0.250	1.650	2.100	4.600	8.600
07 - Other		1.250	0.500		1.750
Total 10 Year Capital Plan	20.441	17.905	40.061	21.494	99.901

2026-2031 Capital Forecast (\$M)

Capital Grouping				Total	Capital Plan 10 Year			
Capital Grouping	2026	2027	2028	2029	2030	2031		
01 - OSL Projects	16.902	3.000	15.600	0.175			35.677	100.727
02 - Utility Projects	0.485	1.535	1.450	2.685	1.635	1.650	9.440	13.245
03 - Ops and Parks Community Amenities	6.700	3.060	4.025	2.100	2.505	2.400	20.790	38.129
04 - Rec and Safety Community Amenities	0.935	3.105	1.025	0.250	0.050		5.365	7.170
05 - Environmental Projects	0.040	0.720			1.000		1.760	3.312
06 - Downtown Development	0.500	1.400					1.900	10.500
07 - Other								1.750
Total 10 Year Capital Plan	25.562	12.820	22.100	5.210	5.190	4.050	74.932	174.833