

## Multiyear Operating Budget Summary

	2019 Recommended Budget	2020 Forecast	2021 Forecast	2022 Forecast
<b>925 - Fiscal Services</b>				
<b>500 - Revenue</b>				
110 - Property Taxes	\$218,187,157	\$223,017,621	\$231,317,360	\$247,726,882
120 - Government Grants	812,000	812,000	812,000	812,000
130 - User Fees & Charges	3,621,000	3,729,000	3,840,000	3,955,000
145 - Penalties and Fines	1,400,000	1,400,000	1,400,000	1,400,000
150 - Investment Income	6,985,857	7,309,549	7,634,953	8,053,093
155 - Other Revenues	1,317,911	1,277,676	1,226,488	1,172,970
<b>Total 500 - Revenue</b>	<b>232,323,925</b>	<b>237,545,846</b>	<b>246,230,801</b>	<b>263,119,945</b>
<b>600 - Expense</b>				
200 - Salaries & Wages	1,043,818	1,043,818	1,266,818	1,043,818
205 - Employee Benefits	383,376	389,541	418,666	399,042
210 - Training & Development	(84,450)	(84,110)	(83,305)	(82,510)
215 - Business Expenses	(225,000)	(225,000)	(225,000)	(225,000)
220 - Advertising & Printing	(330,000)	(330,000)	(330,000)	(330,000)
225 - Professional Services	1,566,000	743,480	390,000	390,000
230 - Insurance	1,785,484	1,839,104	1,894,342	1,951,250
235 - Rentals & Leases	(100,000)	(100,000)	(100,000)	(100,000)
240 - Contracted Services	(572,168)	(762,168)	(137,168)	(737,168)
245 - Supplies & Materials	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
265 - Telecommunications	(50,000)	(50,000)	(50,000)	(50,000)
270 - Interest on Debt	3,217,589	3,379,885	3,525,290	3,213,008
275 - Grants & Requisitions	671,738	671,738	671,738	671,738
280 - Other Expenses	841,277	3,306,439	5,963,663	8,549,461
281 - Interprogram	(1,105,526)	(1,160,833)	(1,173,292)	(1,161,077)
315 - Amortization Expense	51,232,597	46,998,927	43,498,713	45,154,509
<b>Total 600 - Expense</b>	<b>57,274,735</b>	<b>54,660,821</b>	<b>54,530,465</b>	<b>57,687,071</b>
<b>Net Revenues/(Expenses)</b>	<b>175,049,190</b>	<b>182,885,025</b>	<b>191,700,336</b>	<b>205,432,874</b>
<b>700 - Non-Operating Items</b>				
405 - From Reserve	9,042,754	8,159,392	\$8,276,069	7,746,058
415 - To Reserve	(8,094,595)	(5,078,501)	(7,208,378)	(19,730,378)
425 - Loan Funds Repaid	1,382,268	1,426,025	1,461,528	1,498,874
431 - Long Term Debt Repaid	(6,554,143)	(7,190,546)	(8,107,516)	(8,189,050)
<b>Total 700 - Non-Operating Items</b>	<b>(4,223,716)</b>	<b>(2,683,630)</b>	<b>(5,578,297)</b>	<b>(18,674,496)</b>
<b>Non-Cash Adjustment</b>	<b>51,313,224</b>	<b>47,079,093</b>	<b>43,578,879</b>	<b>45,234,675</b>
<b>Net Impact For Budget Purposes</b>	<b>\$222,138,698</b>	<b>\$227,280,488</b>	<b>\$229,700,918</b>	<b>\$231,993,053</b>

## Two Year Operating Budget Comparison

	2019 Recommended Budget	2018 Approved Budget	Variance \$	Variance %
<b>925 - Fiscal Services</b>				
<b>500 - Revenue</b>				
110 - Property Taxes	\$218,187,157	\$211,872,298	\$6,314,859	3%
120 - Government Grants	812,000	812,000	0	0%
130 - User Fees & Charges	3,621,000	3,821,000	(200,000)	(5%)
145 - Penalties and Fines	1,400,000	1,300,000	100,000	8%
150 - Investment Income	6,985,857	5,640,552	1,345,305	24%
155 - Other Revenues	1,317,911	1,157,353	160,558	14%
<b>Total 500 - Revenue</b>	<b>232,323,925</b>	<b>224,603,203</b>	<b>7,720,722</b>	<b>3%</b>
<b>600 - Expense</b>				
200 - Salaries & Wages	1,043,818	(686,704)	1,730,522	(252%)
205 - Employee Benefits	383,376	199,157	184,219	92%
210 - Training & Development	(84,450)	210,082	(294,532)	(140%)
215 - Business Expenses	(225,000)	(225,000)	0	0%
220 - Advertising & Printing	(330,000)	(330,000)	0	0%
225 - Professional Services	1,566,000	1,491,309	74,691	5%
230 - Insurance	1,785,484	1,836,121	(50,637)	(3%)
235 - Rentals & Leases	(100,000)	(100,000)	0	0%
240 - Contracted Services	(572,168)	(1,187,168)	615,000	(52%)
245 - Supplies & Materials	(1,000,000)	(1,000,000)	0	0%
265 - Telecommunications	(50,000)	(50,000)	0	0%
270 - Interest on Debt	3,217,589	3,357,001	(139,412)	(4%)
275 - Grants & Requisitions	671,738	750,258	(78,520)	(10%)
280 - Other Expenses	841,277	699,115	142,162	20%
281 - Interprogram	(1,105,526)	(1,161,183)	55,657	(5%)
315 - Amortization Expense	51,232,597	50,506,729	725,868	1%
<b>Total 600 - Expense</b>	<b>57,274,735</b>	<b>54,309,717</b>	<b>2,965,018</b>	<b>5%</b>
<b>Net Revenues/(Expenses)</b>	<b>175,049,190</b>	<b>170,293,486</b>	<b>4,755,704</b>	<b>3%</b>
<b>700 - Non-Operating Items</b>				
405 - From Reserve	9,042,754	6,542,241	2,500,513	38%
415 - To Reserve	(8,094,595)	(8,418,921)	324,326	(4%)
425 - Loan Funds Repaid	1,382,268	1,102,169	280,099	25%
431 - Long Term Debt Repaid	(6,554,143)	(6,930,808)	376,665	(5%)
<b>Total 700 - Non-Operating Items</b>	<b>(4,223,716)</b>	<b>(7,705,319)</b>	<b>3,481,603</b>	<b>(45%)</b>
<b>Non-Cash Adjustment</b>	<b>51,313,224</b>	<b>50,584,278</b>	<b>728,946</b>	<b>1%</b>
<b>Net Impact For Budget Purposes</b>	<b>\$222,138,698</b>	<b>\$213,172,445</b>	<b>\$8,966,253</b>	<b>4%</b>



Department Budget Changes 2018 to 2019	
<b>Revenues</b>	
Property Taxes	Municipal taxes increased due to projected inflation and assessment growth.
User Fees & Charges	Decrease in franchise fees based on 2019 forecast from ATCO.
Penalties and Fines	Growth in tax penalties related to growth in tax revenue.
Investment Income	Increased due to both rate and volume increases.
Other Revenue	Increased due to volume of interest payments for Pioneer Housing Foundation (PHF) debentures partially offset by reduced interest payments.
<b>Expenses</b>	
Salaries & Wages	COLA allowance partially offset by a decrease for reallocation of an allowance to HR for SCES mandatory health and fitness and removal of allowance for negotiations.
Employee Benefits	As above
Training & Development	Decreased for removal of 2018 one-time staff development allowance.
Professional Services	Increases due to budgeted costs associated with the Strathcona County Business Transformation (SCBT) project partially offset by the removal of the 4E allowance.
Insurance	Savings in insurance premiums primarily due to a 13% decrease in liability premiums.
Contracted Services	Increases are related to costs for the ERP replacement project, and an increase for the Corporate Asset Management project.
Interest on Debt	Decrease is due to reductions in anticipated new debt and reduced interest portions on repayments of aging debt.
Grants & Requisitions	Reduction in project partnership costs for Alberta Industrial Heartland Association
Other Expenses	Growth in Alberta Industrial Heartland (AIH) agreement costs related to 5% of new industrial taxes.
Interprogram	Insurance internal charge recovery decreased due to lower premiums. Internal chargebacks from Utilities increased due to new positions at the recycling centre. Internal chargeback recoveries are higher due to increased cost of support services provided to Utilities.
Amortization	Increase resulting from changes in capital asset balances, wholly offset by non-cash adjustments.
<b>Non-Operating Items</b>	
From Reserve	Increase due to one-time reallocation of grant dollars and for SCBT and Corporate Asset Management projects. Partially offset by reduction in funding due to the removal of one-time funding for one-time items.
To Reserve	Decreased due to the removal of contributions to the Heartland Infrastructure reserve, and funding for Enviroservice Station staffing moved to Interprogram charges. Partially offset by increases to reserve contributions for negotiation allowance and increased transfers from investment income.
Loan Funds Repaid	Increase principal repayment on seniors housing debentures.
Long-Term Debt Repaid	Lower repayment of principal on debentures resulting from lower outstanding volume.

## Two Year Operating Budget Comparison

	2020 Forecast	2019 Recommended Budget	Variance \$	Variance %
<b>925 - Fiscal Services</b>				
<b>500 - Revenue</b>				
110 - Property Taxes	\$223,017,621	\$218,187,157	\$4,830,464	2%
120 - Government Grants	812,000	812,000	0	0%
130 - User Fees & Charges	3,729,000	3,621,000	108,000	3%
145 - Penalties and Fines	1,400,000	1,400,000	0	0%
150 - Investment Income	7,309,549	6,985,857	323,692	5%
155 - Other Revenues	1,277,676	1,317,911	(40,235)	(3%)
<b>Total 500 - Revenue</b>	<b>237,545,846</b>	<b>232,323,925</b>	<b>5,221,921</b>	<b>2%</b>
<b>600 - Expense</b>				
200 - Salaries & Wages	1,043,818	1,043,818	0	0%
205 - Employee Benefits	389,541	383,376	6,165	2%
210 - Training & Development	(84,110)	(84,450)	340	(0%)
215 - Business Expenses	(225,000)	(225,000)	0	0%
220 - Advertising & Printing	(330,000)	(330,000)	0	0%
225 - Professional Services	743,480	1,566,000	(822,520)	(53%)
230 - Insurance	1,839,104	1,785,484	53,620	3%
235 - Rentals & Leases	(100,000)	(100,000)	0	0%
240 - Contracted Services	(762,168)	(572,168)	(190,000)	33%
245 - Supplies & Materials	(1,000,000)	(1,000,000)	0	0%
265 - Telecommunications	(50,000)	(50,000)	0	0%
270 - Interest on Debt	3,379,885	3,217,589	162,296	5%
275 - Grants & Requisitions	671,738	671,738	0	0%
280 - Other Expenses	3,306,439	841,277	2,465,162	293%
281 - Interprogram	(1,160,833)	(1,105,526)	(55,307)	5%
315 - Amortization Expense	46,998,927	51,232,597	(4,233,670)	(8%)
<b>Total 600 - Expense</b>	<b>54,660,821</b>	<b>57,274,735</b>	<b>(2,613,914)</b>	<b>(5%)</b>
<b>Net Revenues/(Expenses)</b>	<b>182,885,025</b>	<b>175,049,190</b>	<b>7,835,835</b>	<b>4%</b>
<b>700 - Non-Operating Items</b>				
405 - From Reserve	8,159,392	9,042,754	(883,362)	(10%)
415 - To Reserve	(5,078,501)	(8,094,595)	3,016,094	(37%)
425 - Loan Funds Repaid	1,426,025	1,382,268	43,757	3%
431 - Long Term Debt Repaid	(7,190,546)	(6,554,143)	(636,403)	10%
<b>Total 700 - Non-Operating Items</b>	<b>(2,683,630)</b>	<b>(4,223,716)</b>	<b>1,540,086</b>	<b>(36%)</b>
<b>Non-Cash Adjustment</b>	<b>47,079,093</b>	<b>51,313,224</b>	<b>(4,234,131)</b>	<b>(8%)</b>
<b>Net Impact For Budget Purposes</b>	<b>\$227,280,488</b>	<b>\$222,138,698</b>	<b>\$5,141,790</b>	<b>0</b>

	<b>Department Budget Changes 2019 to 2020</b>
Property Taxes	Municipal taxes increased due to projected inflation and assessment growth.
User Fees & Charges	Franchise tax increase is based on historical actuals
Investment Income	Investment income increased due to both rate and volume increases.
Other Revenue	Decreased revenue required to fund Seniors Housing debenture repayments.
<b>Expenses</b>	
Professional Services	Decrease is due to budgeted costs associated with the Strathcona County Business Transformation (SCBT) project.
Insurance	Insurance premiums have increased due to forecasted growth and inflation.
Contracted Services	Decrease resulting from planned costs for the Corporate Asset Management project.
Interest on Debt	Increase is mainly due to a higher anticipated volume of borrowing. This is partially offset by a decrease in yearly interest payments on existing debt.
Other Expenses	Increased for inflationary contingency.
Interprogram	Increases primarily due to an increase in recoveries from Utilities for business support and insurance premiums, and partially offset by increased charges from Utilities for recycling costs.
Amortization	Decrease resulting from changes in capital asset balances, wholly offset by non-cash adjustments.
<b>Non-Operating Items</b>	
From Reserve	Reductions in funding from reserve relate to decreased funding of SCBT and Corporate Asset Management projects, and partially offset by increased funding for levy funded debenture payments.
To Reserve	Decreased for a reduction to annual program reserves and a decrease for the negotiation allowance.
Loan Funds Repaid	Increase principal repayment on seniors housing debentures.
Long-Term Debt Repaid	Increased repayment of principal resulting from higher anticipated volume of outstanding borrowing.

## Two Year Operating Budget Comparison

	2021 Forecast	2020 Forecast	Variance \$	Variance %
<b>925 - Fiscal Services</b>				
<b>500 - Revenue</b>				
110 - Property Taxes	\$231,317,360	\$223,017,621	\$8,299,739	4%
120 - Government Grants	812,000	812,000	0	0%
130 - User Fees & Charges	3,840,000	3,729,000	111,000	3%
145 - Penalties and Fines	1,400,000	1,400,000	0	0%
150 - Investment Income	7,634,953	7,309,549	325,404	4%
155 - Other Revenues	1,226,488	1,277,676	(51,188)	(4%)
<b>Total 500 - Revenue</b>	<b>246,230,801</b>	<b>237,545,846</b>	<b>8,684,955</b>	<b>4%</b>
<b>600 - Expense</b>				
200 - Salaries & Wages	1,266,818	1,043,818	223,000	21%
205 - Employee Benefits	418,666	389,541	29,125	7%
210 - Training & Development	(83,305)	(84,110)	805	(1%)
215 - Business Expenses	(225,000)	(225,000)	0	0%
220 - Advertising & Printing	(330,000)	(330,000)	0	0%
225 - Professional Services	390,000	743,480	(353,480)	(48%)
230 - Insurance	1,894,342	1,839,104	55,238	3%
235 - Rentals & Leases	(100,000)	(100,000)	0	0%
240 - Contracted Services	(137,168)	(762,168)	625,000	(82%)
245 - Supplies & Materials	(1,000,000)	(1,000,000)	0	0%
265 - Telecommunications	(50,000)	(50,000)	0	0%
270 - Interest on Debt	3,525,290	3,379,885	145,405	4%
275 - Grants & Requisitions	671,738	671,738	0	0%
280 - Other Expenses	5,963,663	3,306,439	2,657,224	80%
281 - Interprogram	(1,173,292)	(1,160,833)	(12,459)	1%
315 - Amortization Expense	43,498,713	46,998,927	(3,500,214)	(7%)
<b>Total 600 - Expense</b>	<b>54,530,465</b>	<b>54,660,821</b>	<b>(130,356)</b>	<b>(0%)</b>
<b>Net Revenues/(Expenses)</b>	<b>191,700,336</b>	<b>182,885,025</b>	<b>8,815,311</b>	<b>5%</b>
<b>700 - Non-Operating Items</b>				
405 - From Reserve	8,276,069	8,159,392	116,677	1%
415 - To Reserve	(7,208,378)	(5,078,501)	(2,129,877)	42%
425 - Loan Funds Repaid	1,461,528	1,426,025	35,503	2%
431 - Long Term Debt Repaid	(8,107,516)	(7,190,546)	(916,970)	13%
<b>Total 700 - Non-Operating Items</b>	<b>(5,578,297)</b>	<b>(2,683,630)</b>	<b>(2,894,667)</b>	<b>108%</b>
<b>Non-Cash Adjustment</b>	<b>43,578,879</b>	<b>47,079,093</b>	<b>(3,500,214)</b>	<b>(7%)</b>
<b>Net Impact For Budget Purposes</b>	<b>\$229,700,918</b>	<b>\$227,280,488</b>	<b>\$2,420,430</b>	<b>1%</b>



Department Budget Changes 2020 to 2021	
<b>Revenues</b>	
Property Taxes	Municipal taxes increased due to projected inflation and assessment growth.
User Fees & Charges	Franchise tax increase is based on historical actuals.
Investment Income	Investment income increased due to both rate and volume increases.
Other Revenue	Decreased revenue required to fund Seniors Housing debenture repayments.
<b>Expenses</b>	
Salaries & Wages	Increases negotiation allowance.
Employee Benefits	Increases negotiation allowance.
Professional Services	Decrease is mainly due to budgeted costs associated with Strathcona County Business Transformation (SCBT) project.
Insurance	Insurance premiums have increased due to forecasted growth and inflation.
Contracted Services	Increase resulting from planned costs for the Corporate Asset Management project.
Interest on Debt	Increase is mainly due to a higher anticipated volume of borrowing.
Other Expenses	Increased for inflationary contingency and growth in Alberta Industrial Heartland (AIH) agreement costs related to 5% of new industrial taxes.
Interprogram	Increases primarily due to increase recoveries from Utilities for business support and insurance premiums, and partially offset by increased charges from Utilities for recycling costs.
Amortization	Decrease resulting from changes in capital asset balances, wholly offset by non-cash adjustments.
<b>Non-Operating Items</b>	
From Reserve	Increases in funding from reserve relate to increased funding for the Corporate Asset Management project, and substantially offset by reductions in funding for SCBT projects.
To Reserve	Increased industrial reserve transfers partially offset by a decrease in negotiation allowance.
Loan Funds Repaid	Increase principal repayment on seniors housing debentures.
Long-Term Debt Repaid	Increased repayment of principal resulting from higher anticipated volume of outstanding borrowing.



## Two Year Operating Budget Comparison

	2022 Forecast	2021 Forecast	Variance \$	Variance %
<b>925 - Fiscal Services</b>				
<b>500 - Revenue</b>				
110 - Property Taxes	\$247,726,882	\$231,317,360	\$16,409,522	7%
120 - Government Grants	812,000	812,000	0	0%
130 - User Fees & Charges	3,955,000	3,840,000	115,000	3%
145 - Penalties and Fines	1,400,000	1,400,000	0	0%
150 - Investment Income	8,053,093	7,634,953	418,140	5%
155 - Other Revenues	1,172,970	1,226,488	(53,518)	(4%)
<b>Total 500 - Revenue</b>	<b>263,119,945</b>	<b>246,230,801</b>	<b>16,889,144</b>	<b>7%</b>
<b>600 - Expense</b>				
200 - Salaries & Wages	1,043,818	1,266,818	(223,000)	(18%)
205 - Employee Benefits	399,042	418,666	(19,624)	(5%)
210 - Training & Development	(82,510)	(83,305)	795	(1%)
215 - Business Expenses	(225,000)	(225,000)	0	0%
220 - Advertising & Printing	(330,000)	(330,000)	0	0%
225 - Professional Services	390,000	390,000	0	0%
230 - Insurance	1,951,250	1,894,342	56,908	3%
235 - Rentals & Leases	(100,000)	(100,000)	0	0%
240 - Contracted Services	(737,168)	(137,168)	(600,000)	437%
245 - Supplies & Materials	(1,000,000)	(1,000,000)	0	0%
265 - Telecommunications	(50,000)	(50,000)	0	0%
270 - Interest on Debt	3,213,008	3,525,290	(312,282)	(9%)
275 - Grants & Requisitions	671,738	671,738	0	0%
280 - Other Expenses	8,549,461	5,963,663	2,585,798	43%
281 - Interprogram	(1,161,077)	(1,173,292)	12,215	(1%)
315 - Amortization Expense	45,154,509	43,498,713	1,655,796	4%
<b>Total 600 - Expense</b>	<b>57,687,071</b>	<b>54,530,465</b>	<b>3,156,606</b>	<b>6%</b>
<b>Net Revenues/(Expenses)</b>	<b>205,432,874</b>	<b>191,700,336</b>	<b>13,732,538</b>	<b>7%</b>
<b>700 - Non-Operating Items</b>				
405 - From Reserve	7,746,058	8,276,069	(530,011)	(6%)
415 - To Reserve	(19,730,378)	(7,208,378)	(12,522,000)	174%
425 - Loan Funds Repaid	1,498,874	1,461,528	37,346	3%
431 - Long Term Debt Repaid	(8,189,050)	(8,107,516)	(81,534)	1%
<b>Total 700 - Non-Operating Items</b>	<b>(18,674,496)</b>	<b>(5,578,297)</b>	<b>(13,096,199)</b>	<b>235%</b>
<b>Non-Cash Adjustment</b>	<b>45,234,675</b>	<b>43,578,879</b>	<b>1,655,796</b>	<b>4%</b>
<b>Net Impact For Budget Purposes</b>	<b>\$231,993,053</b>	<b>\$229,700,918</b>	<b>\$2,292,135</b>	<b>1%</b>





Department Budget Changes 2021 to 2022	
<b>Revenues</b>	
Property Taxes	Municipal taxes increased due to projected inflation and assessment growth.
User Fees & Charges	Franchise tax increase is based on historical actuals.
Investment Income	Investment income increased due to both rate and volume increases.
Other Revenue	Decreased revenue required to fund Seniors Housing debenture repayments.
<b>Expenses</b>	
Salaries & Wages	Decrease for one-time negotiation allowances.
Employee Benefits	Decrease for one-time negotiation allowances.
Insurance	Insurance premiums have increased due to forecasted growth and inflation.
Contracted Services	Decrease resulting from planned costs for the Corporate Asset Management project.
Interest on Debt	Decrease is mainly due to a lower anticipated volume of borrowing.
Other Expenses	Increased for inflationary contingency.
Amortization	Increase resulting from changes in capital asset balances, wholly offset by non-cash adjustments.
<b>Non-Operating Items</b>	
From Reserve	Decreases relate to reduced funding for the Corporate Asset Management project.
To Reserve	Increased industrial reserve transfers and growth in interest transfers.
Loan Funds Repaid	Increase principal repayment on seniors housing debentures.
Long-Term Debt Repaid	Increased repayment of principal resulting from higher anticipated volume of outstanding borrowing.



## Staffing Increase Requests

SIR Number	SIR Name	FTE	Hours
None			

## Capital Base

Project Name	Cost	Dept.
None		



## This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.



## This image shows a full page of blank, lined paper. It features approximately 28 evenly spaced horizontal grey lines across its entire width, typical of standard notebook paper. The background is a solid off-white color, and there are no margins, text, or other markings present.