



## BUDGET 2019-2022

Budget 2019-2022 continues the evolution from previous budget cycles in Strathcona County; both in direction and process.

### Setting the Course


Shortly after approving the 2018 budget, Council set direction for the next four years by revising the Strategic Plan. Council deliberately focused on providing more clarity around goals and laser focus on key results within each goal. Council streamlined the goals from 12 to eight, with each goal having six or fewer results. Administration applied this improved clarity in the development of the Corporate Business Plan (CBP), which spans the next four years.

In developing the 2019-2022 Corporate Business Plan, Administration introduced the Organizational Excellence goal, which focused on “Continuously improving the way we work, as one organization, in an agile and sustainable manner.” This goal has been a powerful catalyst for the budget deliberations, and for recommendations made to Council for their consideration. As a result, continuous improvement will be a pervasive theme in our next four years.

### Building the Vehicle

With the passing of the Modernized Municipal Government Act, Alberta municipalities were legislated to make changes to their budgeting processes. Municipalities are now required to plan for four year operating budgets and five year capital budgets. Not only did Strathcona County meet this requirement, we embraced the new legislated changes by moving to a fully integrated business planning, financial planning and project execution process. This new process is called Multi-Year Planning & Execution (MYPE).

MYPE is the “vehicle” through which we focus on longer term planning and executing those plans. This is achieved through creating rolling four year business plans, building robust multi-stage business cases, aligning business case and budget recommendations with Council’s strategic goals and results, and reporting on the execution of the case. Other specific MYPE elements include:

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- Rolling business plans and budgets that are adjusted annually to address exceptional amendments; allowing Strathcona County to be agile to changing conditions in the operating environment.
  - Staying true to our priorities; we understand change happens. Our yearly adjustments, the “delta”, will represent those changes. The same rigor and discipline around proper planning, reporting and execution to develop the initial four year plan will also be applied to any changes within.
  - To remain accountable to the approved plans and ensure resources are properly allocated, any amendments will need to be noteworthy.
  - A governance framework, corporate capacity analysis, executive dashboards and reporting solutions for approved initiatives.
  - Increased transparency and accountability; Strathcona County is striving to be better equipped to report to Council and our public how well we are performing in areas we have committed to achieving success. The balance between flexibility and discipline will be critical.

## Getting on the Road

MYPE is but one of the tools in the “garage” that Strathcona County used to develop Budget 2019-2022. The continued application of Priority Based Budgeting (PBB), incorporating elements of Long Term Financial Sustainability Framework (LTFSF) into the business case development, and the inception of the Base/Improvement/Strategic (BIS) methodology, all bring benefit to the planning process.

Strathcona County is also committed to organization wide growth and looks for leadership at all levels of the organization. As such, planning efforts were even more inclusive than has ever been the case. Senior Leadership Team (SLT), working with Executive Team (ET), became the team of “mechanics” to bring forward a strong recommendation of a corporate nature.

When you add all the elements together, from direction setting, through the creation of a vehicle, to the upkeep and maintenance, Strathcona County is well positioned to “drive” into the future.

## Multiyear Operating Budget Summary Consolidated

	2019 Recommended Budget	2020 Forecast	2021 Forecast	2022 Forecast
<b>500 - Revenue</b>				
110 - Property Taxes	\$227,904,526	\$232,925,204	\$241,523,262	\$258,639,851
120 - Government Grants	6,995,166	7,002,566	7,010,066	7,017,784
124 - Utility User Rates	56,874,759	58,471,228	60,155,794	61,931,070
130 - User Fees & Charges	39,048,248	39,363,645	40,400,364	40,555,890
145 - Penalties and Fines	6,527,571	6,527,571	6,527,571	6,527,571
150 - Investment Income	8,440,913	8,831,851	9,224,851	9,729,851
155 - Other Revenues	8,690,587	8,667,969	8,954,333	8,596,486
<b>Total 500 - Revenue</b>	<b>354,481,770</b>	<b>361,790,034</b>	<b>373,796,241</b>	<b>392,998,503</b>
<b>600 - Expense</b>				
200 - Salaries & Wages	151,848,953	154,112,790	156,025,510	156,386,907
205 - Employee Benefits	29,850,251	30,161,785	30,546,438	30,713,647
210 - Training & Development	2,881,930	2,912,834	2,933,434	2,953,755
215 - Business Expenses	1,129,110	1,150,352	1,269,041	1,175,835
220 - Advertising & Printing	2,451,915	2,560,290	2,622,803	2,609,952
225 - Professional Services	6,013,505	5,258,365	4,188,740	3,821,409
230 - Insurance	1,785,814	1,839,434	1,924,672	2,001,580
235 - Rentals & Leases	2,903,312	3,120,174	3,208,751	3,265,132
240 - Contracted Services	44,094,307	44,667,159	47,014,891	46,538,860
245 - Supplies & Materials	43,524,382	45,350,199	47,123,267	48,482,028
250 - Repairs & Maintenance	6,999,478	7,069,728	7,125,878	7,206,262
255 - Equipment Purchases	2,130,676	2,058,717	2,092,191	2,140,975
260 - Utilities	8,118,629	8,380,503	8,944,629	9,235,099
265 - Telecommunications	1,108,129	1,124,642	1,132,035	1,129,525
270 - Interest on Debt	6,462,648	6,683,055	6,622,625	6,109,426
275 - Grants & Requisitions	2,776,463	2,776,963	2,803,802	2,831,302
280 - Other Expenses	1,761,236	4,252,139	6,932,754	9,526,340
281 - Interprogram	0	0	0	0
315 - Amortization Expense	60,810,125	56,024,113	52,380,127	54,082,161
<b>Total 600 - Expense</b>	<b>376,650,863</b>	<b>379,503,242</b>	<b>384,891,588</b>	<b>390,210,195</b>
<b>Net Revenues/(Expenses)</b>	<b>(22,169,093)</b>	<b>(17,713,208)</b>	<b>(11,095,347)</b>	<b>2,788,308</b>
<b>700 - Non-Operating Items</b>				
405 - From Reserve	17,065,778	15,393,337	15,590,085	14,303,838
410 - To Capital	(505,233)	(505,233)	(505,233)	(505,233)
415 - To Reserve	(45,491,641)	(42,435,189)	(44,845,660)	(59,246,305)
425 - Loan Funds Repaid	1,382,268	1,426,025	1,461,528	1,498,874
431 - Long Term Debt Repaid	(11,218,314)	(12,260,077)	(13,065,666)	(13,001,809)
<b>Total 700 - Non-Operating Items</b>	<b>(38,767,142)</b>	<b>(38,381,137)</b>	<b>(41,364,946)</b>	<b>(56,950,635)</b>
<b>Non-Cash Adjustment</b>	<b>60,936,235</b>	<b>56,094,345</b>	<b>52,460,293</b>	<b>54,162,327</b>
<b>Net Impact For Budget Purposes</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Two Year Operating Budget Comparison Consolidated

	2019 Recommended Budget	2018 Approved Budget	Variance \$	Variance %
110 - Property Taxes	\$227,904,526	\$221,334,164	\$6,570,362	3%
120 - Government Grants	6,995,166	6,920,048	75,118	1%
124 - Utility User Rates	56,874,759	55,343,070	1,531,689	3%
130 - User Fees & Charges	39,048,248	40,302,247	(1,253,999)	(3%)
145 - Penalties and Fines	6,527,571	6,157,810	369,761	6%
150 - Investment Income	8,440,913	6,805,439	1,635,474	24%
155 - Other Revenues	8,690,587	8,434,729	255,858	3%
<b>Total 500 - Revenue</b>	<b>354,481,770</b>	<b>345,297,507</b>	<b>9,184,263</b>	<b>3%</b>
<b>600 - Expense</b>				
200 - Salaries & Wages	151,848,953	144,075,641	7,773,312	5%
205 - Employee Benefits	29,850,251	29,889,198	(38,947)	(0%)
210 - Training & Development	2,881,930	2,985,314	(103,384)	(3%)
215 - Business Expenses	1,129,110	1,142,512	(13,402)	(1%)
220 - Advertising & Printing	2,451,915	2,538,116	(86,201)	(3%)
225 - Professional Services	6,013,505	5,775,643	237,862	4%
230 - Insurance	1,785,814	1,836,451	(50,637)	(3%)
235 - Rentals & Leases	2,903,312	2,840,760	62,552	2%
240 - Contracted Services	44,094,307	42,260,032	1,834,275	4%
245 - Supplies & Materials	43,524,382	40,001,502	3,522,880	9%
250 - Repairs & Maintenance	6,999,478	7,130,428	(130,950)	(2%)
255 - Equipment Purchases	2,130,676	2,287,018	(156,342)	(7%)
260 - Utilities	8,118,629	7,927,609	191,020	2%
265 - Telecommunications	1,108,129	1,081,038	27,091	3%
270 - Interest on Debt	6,462,648	6,683,124	(220,476)	(3%)
275 - Grants & Requisitions	2,776,463	2,513,546	262,917	10%
280 - Other Expenses	1,761,236	1,624,787	136,449	8%
281 - Interprogram	0	0	0	0%
315 - Amortization Expense	60,810,125	59,618,395	1,191,730	2%
<b>Total 600 - Expense</b>	<b>376,650,863</b>	<b>362,211,114</b>	<b>14,439,749</b>	<b>4%</b>
<b>Net Revenues/(Expenses)</b>	<b>(22,169,093)</b>	<b>(16,913,607)</b>	<b>(5,255,486)</b>	<b>31%</b>
<b>700 - Non-Operating Items</b>				
405 - From Reserve	17,065,778	14,933,660	2,132,118	14%
410 - To Capital	(505,233)	(499,604)	(5,629)	1%
415 - To Reserve	(45,491,641)	(46,812,754)	1,321,113	(3%)
425 - Loan Funds Repaid	1,382,268	1,102,169	280,099	25%
431 - Long Term Debt Repaid	(11,218,314)	(11,548,397)	330,083	(3%)
<b>Total 700 - Non-Operating Items</b>	<b>(38,767,142)</b>	<b>(42,824,926)</b>	<b>4,057,784</b>	<b>(9%)</b>
<b>Non-Cash Adjustment</b>	<b>60,936,235</b>	<b>59,738,533</b>	<b>1,197,702</b>	<b>2%</b>
<b>Net Impact For Budget Purposes</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

## Two Year Operating Budget Comparison Consolidated

	2020 Forecast	2019 Recommended Budget	Variance \$	Variance %
110 - Property Taxes	232,925,204	227,904,526	5,020,678	2%
120 - Government Grants	7,002,566	6,995,166	7,400	0%
124 - Utility User Rates	58,471,228	56,874,759	1,596,469	3%
130 - User Fees & Charges	39,363,645	39,048,248	315,397	1%
145 - Penalties and Fines	6,527,571	6,527,571	0	0%
150 - Investment Income	8,831,851	8,440,913	390,938	5%
155 - Other Revenues	8,667,969	8,690,587	(22,618)	(0%)
<b>Total 500 - Revenue</b>	<b>361,790,034</b>	<b>354,481,770</b>	<b>7,308,264</b>	<b>2%</b>
<b>600 - Expense</b>				
200 - Salaries & Wages	154,112,790	151,848,953	2,263,837	1%
205 - Employee Benefits	30,161,785	29,850,251	311,534	1%
210 - Training & Development	2,912,834	2,881,930	30,904	1%
215 - Business Expenses	1,150,352	1,129,110	21,242	2%
220 - Advertising & Printing	2,560,290	2,451,915	108,375	4%
225 - Professional Services	5,258,365	6,013,505	(755,140)	(13%)
230 - Insurance	1,839,434	1,785,814	53,620	3%
235 - Rentals & Leases	3,120,174	2,903,312	216,862	7%
240 - Contracted Services	44,667,159	44,094,307	572,852	1%
245 - Supplies & Materials	45,350,199	43,524,382	1,825,817	4%
250 - Repairs & Maintenance	7,069,728	6,999,478	70,250	1%
255 - Equipment Purchases	2,058,717	2,130,676	(71,959)	(3%)
260 - Utilities	8,380,503	8,118,629	261,874	3%
265 - Telecommunications	1,124,642	1,108,129	16,513	1%
270 - Interest on Debt	6,683,055	6,462,648	220,407	3%
275 - Grants & Requisitions	2,776,963	2,776,463	500	0%
280 - Other Expenses	4,252,139	1,761,236	2,490,903	141%
281 - Interprogram	0	0	0	0%
315 - Amortization Expense	56,024,113	60,810,125	(4,786,012)	(8%)
<b>Total 600 - Expense</b>	<b>379,503,242</b>	<b>376,650,863</b>	<b>2,852,379</b>	<b>1%</b>
<b>Net Revenues/(Expenses)</b>	<b>(17,713,208)</b>	<b>(22,169,093)</b>	<b>4,455,885</b>	<b>(20%)</b>
<b>700 - Non-Operating Items</b>				
405 - From Reserve	15,393,337	17,065,778	(1,672,441)	(10%)
410 - To Capital	(505,233)	(505,233)	0	0%
415 - To Reserve	(42,435,189)	(45,491,641)	3,056,452	(7%)
425 - Loan Funds Repaid	1,426,025	1,382,268	43,757	3%
431 - Long Term Debt Repaid	(12,260,077)	(11,218,314)	(1,041,763)	9%
<b>Total 700 - Non-Operating Items</b>	<b>(38,381,137)</b>	<b>(38,767,142)</b>	<b>386,005</b>	<b>(1%)</b>
<b>Non-Cash Adjustment</b>	<b>56,094,345</b>	<b>60,936,235</b>	<b>(4,841,890)</b>	<b>(8%)</b>
<b>Net Impact For Budget Purposes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

## Two Year Operating Budget Comparison Consolidated

	2021 Forecast	2020 Forecast	Variance \$	Variance %
110 - Property Taxes	\$241,523,262	\$232,925,204	\$8,598,058	4%
120 - Government Grants	7,010,066	7,002,566	7,500	0%
124 - Utility User Rates	60,155,794	58,471,228	1,684,566	3%
130 - User Fees & Charges	40,400,364	39,363,645	1,036,719	3%
145 - Penalties and Fines	6,527,571	6,527,571	0	0%
150 - Investment Income	9,224,851	8,831,851	393,000	4%
155 - Other Revenues	8,954,333	8,667,969	286,364	3%
<b>Total 500 - Revenue</b>	<b>373,796,241</b>	<b>361,790,034</b>	<b>12,006,207</b>	<b>3%</b>
<b>600 - Expense</b>				
200 - Salaries & Wages	156,025,510	154,112,790	1,912,720	1%
205 - Employee Benefits	30,546,438	30,161,785	384,653	1%
210 - Training & Development	2,933,434	2,912,834	20,600	1%
215 - Business Expenses	1,269,041	1,150,352	118,689	10%
220 - Advertising & Printing	2,622,803	2,560,290	62,513	2%
225 - Professional Services	4,188,740	5,258,365	(1,069,625)	(20%)
230 - Insurance	1,924,672	1,839,434	85,238	5%
235 - Rentals & Leases	3,208,751	3,120,174	88,577	3%
240 - Contracted Services	47,014,891	44,667,159	2,347,732	5%
245 - Supplies & Materials	47,123,267	45,350,199	1,773,068	4%
250 - Repairs & Maintenance	7,125,878	7,069,728	56,150	1%
255 - Equipment Purchases	2,092,191	2,058,717	33,474	2%
260 - Utilities	8,944,629	8,380,503	564,126	7%
265 - Telecommunications	1,132,035	1,124,642	7,393	1%
270 - Interest on Debt	6,622,625	6,683,055	(60,430)	(1%)
275 - Grants & Requisitions	2,803,802	2,776,963	26,839	1%
280 - Other Expenses	6,932,754	4,252,139	2,680,615	63%
281 - Interprogram	0	0	0	0%
315 - Amortization Expense	52,380,127	56,024,113	(3,643,986)	(7%)
<b>Total 600 - Expense</b>	<b>384,891,588</b>	<b>379,503,242</b>	<b>5,388,346</b>	<b>1%</b>
<b>Net Revenues/(Expenses)</b>	<b>(11,095,347)</b>	<b>(17,713,208)</b>	<b>6,617,861</b>	<b>(37%)</b>
<b>700 - Non-Operating Items</b>				
405 - From Reserve	15,590,085	15,393,337	196,748	1%
410 - To Capital	(505,233)	(505,233)	0	0%
415 - To Reserve	(44,845,660)	(42,435,189)	(2,410,471)	6%
425 - Loan Funds Repaid	1,461,528	1,426,025	35,503	2%
431 - Long Term Debt Repaid	(13,065,666)	(12,260,077)	(805,589)	7%
<b>Total 700 - Non-Operating Items</b>	<b>(41,364,946)</b>	<b>(38,381,137)</b>	<b>(2,983,809)</b>	<b>8%</b>
<b>Non-Cash Adjustment</b>	<b>52,460,293</b>	<b>56,094,345</b>	<b>(3,634,052)</b>	<b>(6%)</b>
<b>Net Impact For Budget Purposes</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>



## Two Year Operating Budget Comparison Consolidated

	2022 Forecast	2021 Forecast	Variance \$	Variance %
110 - Property Taxes	\$258,639,851	\$241,523,262	\$17,116,589	7%
120 - Government Grants	7,017,784	7,010,066	7,718	0%
124 - Utility User Rates	61,931,070	60,155,794	1,775,276	3%
130 - User Fees & Charges	40,555,890	40,400,364	155,526	0%
145 - Penalties and Fines	6,527,571	6,527,571	0	0%
150 - Investment Income	9,729,851	9,224,851	505,000	5%
155 - Other Revenues	8,596,486	8,954,333	(357,847)	(4%)
<b>Total 500 - Revenue</b>	<b>392,998,503</b>	<b>373,796,241</b>	<b>19,202,262</b>	<b>5%</b>
<b>600 - Expense</b>				
200 - Salaries & Wages	156,386,907	156,025,510	361,397	0%
205 - Employee Benefits	30,713,647	30,546,438	167,209	1%
210 - Training & Development	2,953,755	2,933,434	20,321	1%
215 - Business Expenses	1,175,835	1,269,041	(93,206)	(7%)
220 - Advertising & Printing	2,609,952	2,622,803	(12,851)	(0%)
225 - Professional Services	3,821,409	4,188,740	(367,331)	(9%)
230 - Insurance	2,001,580	1,924,672	76,908	4%
235 - Rentals & Leases	3,265,132	3,208,751	56,381	2%
240 - Contracted Services	46,538,860	47,014,891	(476,031)	(1%)
245 - Supplies & Materials	48,482,028	47,123,267	1,358,761	3%
250 - Repairs & Maintenance	7,206,262	7,125,878	80,384	1%
255 - Equipment Purchases	2,140,975	2,092,191	48,784	2%
260 - Utilities	9,235,099	8,944,629	290,470	3%
265 - Telecommunications	1,129,525	1,132,035	(2,510)	(0%)
270 - Interest on Debt	6,109,426	6,622,625	(513,199)	(8%)
275 - Grants & Requisitions	2,831,302	2,803,802	27,500	1%
280 - Other Expenses	9,526,340	6,932,754	2,593,586	37%
281 - Interprogram	0	0	0	0%
315 - Amortization Expense	54,082,161	52,380,127	1,702,034	3%
<b>Total 600 - Expense</b>	<b>390,210,195</b>	<b>384,891,588</b>	<b>5,318,607</b>	<b>1%</b>
<b>Net Revenues/(Expenses)</b>	<b>2,788,308</b>	<b>(11,095,347)</b>	<b>13,883,655</b>	<b>(125%)</b>
<b>700 - Non-Operating Items</b>				
405 - From Reserve	14,303,838	15,590,085	(1,286,247)	(8%)
410 - To Capital	(505,233)	(505,233)	0	0%
415 - To Reserve	(59,246,305)	(44,845,660)	(14,400,645)	32%
425 - Loan Funds Repaid	1,498,874	1,461,528	37,346	3%
431 - Long Term Debt Repaid	(13,001,809)	(13,065,666)	63,857	(0%)
<b>Total 700 - Non-Operating Items</b>	<b>(56,950,635)</b>	<b>(41,364,946)</b>	<b>(15,585,689)</b>	<b>38%</b>
<b>Non-Cash Adjustment</b>	<b>54,162,327</b>	<b>52,460,293</b>	<b>1,702,034</b>	<b>3%</b>
<b>Net Impact For Budget Purposes</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

## Multiyear Operating Budget Summary Municipal

	2019 Recommended Budget	2020 Forecast	2021 Forecast	2022 Forecast
<b>500 - Revenue</b>				
110 - Property Taxes	\$218,187,157	\$223,017,621	\$231,317,360	\$247,726,882
120 - Government Grants	6,432,603	6,440,003	6,447,503	6,455,221
130 - User Fees & Charges	37,911,636	38,207,803	39,224,907	39,360,427
145 - Penalties and Fines	6,364,251	6,364,251	6,364,251	6,364,251
150 - Investment Income	6,985,857	7,309,549	7,634,953	8,053,093
155 - Other Revenues	8,536,313	8,513,695	8,800,059	8,442,212
<b>Total 500 - Revenue</b>	<b>284,417,817</b>	<b>289,852,922</b>	<b>299,789,033</b>	<b>316,402,086</b>
<b>600 - Expense</b>				
200 - Salaries & Wages	137,068,445	138,920,892	140,398,699	140,464,522
205 - Employee Benefits	26,789,172	27,035,663	27,349,306	27,469,572
210 - Training & Development	2,577,312	2,608,216	2,628,816	2,649,137
215 - Business Expenses	1,056,933	1,078,168	1,196,850	1,103,637
220 - Advertising & Printing	1,879,069	1,983,556	2,042,366	2,025,740
225 - Professional Services	5,533,205	4,735,721	3,691,884	3,384,710
230 - Insurance	1,785,814	1,839,434	1,924,672	2,001,580
235 - Rentals & Leases	2,523,753	2,740,615	2,829,192	2,885,573
240 - Contracted Services	34,893,367	35,274,954	37,426,480	36,749,186
245 - Supplies & Materials	19,765,288	20,452,992	21,068,409	21,213,061
250 - Repairs & Maintenance	4,906,318	4,975,171	5,029,896	5,108,825
255 - Equipment Purchases	1,904,437	1,830,558	1,845,902	1,911,146
260 - Utilities	8,357,598	8,600,157	9,145,727	9,416,137
265 - Telecommunications	953,215	969,728	977,121	974,611
270 - Interest on Debt	3,217,589	3,379,885	3,525,290	3,213,008
275 - Grants & Requisitions	2,776,463	2,776,963	2,803,802	2,831,302
280 - Other Expenses	1,663,158	4,154,061	6,834,676	9,428,262
281 - Interprogram	(3,466,843)	(3,569,109)	(3,584,798)	(3,566,724)
315 - Amortization Expense	51,232,597	46,998,927	43,498,713	45,154,509
<b>Total 600 - Expense</b>	<b>305,416,890</b>	<b>306,786,552</b>	<b>310,633,003</b>	<b>314,417,794</b>
<b>Net Revenues/(Expenses)</b>	<b>(20,999,073)</b>	<b>(16,933,630)</b>	<b>(10,843,970)</b>	<b>1,984,292</b>
<b>700 - Non-Operating Items</b>				
405 - From Reserve	15,350,607	13,723,092	14,127,390	12,950,520
410 - To Capital	97,826	97,826	97,826	97,826
415 - To Reserve	(40,590,709)	(38,201,860)	(40,314,137)	(53,577,137)
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>(30,314,151)</b>	<b>(30,145,463)</b>	<b>(32,734,909)</b>	<b>(47,218,967)</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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
 <b>Recommended Municipal Tax Rate Inflation</b>	 <b>0.92%</b>	 <b>1.00%</b>	 <b>0.85%</b>	 <b>0.71%</b>



## Two Year Operating Budget Comparison Municipal

	2019 Recommended Budget	2018 Approved Budget	Variance \$	Variance %
<b>500 - Revenue</b>				
110 - Property Taxes	\$218,187,157	\$211,872,298	\$6,314,859	3%
120 - Government Grants	6,432,603	6,357,485	75,118	1%
130 - User Fees & Charges	37,911,636	39,160,281	(1,248,645)	(3%)
145 - Penalties and Fines	6,364,251	5,992,113	372,138	6%
150 - Investment Income	6,985,857	5,640,552	1,345,305	24%
155 - Other Revenues	8,536,313	8,280,146	256,167	3%
<b>Total 500 - Revenue</b>	<b>284,417,817</b>	<b>277,302,875</b>	<b>7,114,942</b>	<b>3%</b>
<b>600 - Expense</b>				
200 - Salaries & Wages	137,068,445	129,714,017	7,354,428	6%
205 - Employee Benefits	26,789,172	26,588,055	201,117	1%
210 - Training & Development	2,577,312	2,679,808	(102,496)	(4%)
215 - Business Expenses	1,056,933	1,071,207	(14,274)	(1%)
220 - Advertising & Printing	1,879,069	1,973,928	(94,859)	(5%)
225 - Professional Services	5,533,205	5,371,108	162,097	3%
230 - Insurance	1,785,814	1,836,451	(50,637)	(3%)
235 - Rentals & Leases	2,523,753	2,458,751	65,002	3%
240 - Contracted Services	34,893,367	33,548,632	1,344,735	4%
245 - Supplies & Materials	19,765,288	17,554,471	2,210,817	13%
250 - Repairs & Maintenance	4,906,318	5,025,685	(119,367)	(2%)
255 - Equipment Purchases	1,904,437	2,058,339	(153,902)	(7%)
260 - Utilities	8,357,598	8,249,020	108,578	1%
265 - Telecommunications	953,215	925,245	27,970	3%
270 - Interest on Debt	3,217,589	3,357,001	(139,412)	(4%)
275 - Grants & Requisitions	2,776,463	2,313,546	462,917	20%
280 - Other Expenses	1,663,158	1,526,373	136,785	9%
281 - Interprogram	(3,466,843)	(3,314,276)	(152,567)	5%
315 - Amortization Expense	51,232,597	50,506,729	725,868	1%
<b>Total 600 - Expense</b>	<b>305,416,890</b>	<b>293,444,090</b>	<b>11,972,800</b>	<b>4%</b>
<b>Net Revenues/(Expenses)</b>	<b>(20,999,073)</b>	<b>(16,141,215)</b>	<b>(4,857,858)</b>	<b>30%</b>
<b>700 - Non-Operating Items</b>				
405 - From Reserve	15,350,607	13,054,404	2,296,203	18%
410 - To Capital	97,826	89,675	8,151	9%
415 - To Reserve	(40,590,709)	(41,758,503)	1,167,794	(3%)
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>(30,314,151)</b>	<b>(34,443,063)</b>	<b>4,128,912</b>	<b>(12%)</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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

## Two Year Operating Budget Comparison Municipal

	2020 Forecast	2019 Recommended Budget	Variance \$	Variance %
<b>500 - Revenue</b>				
110 - Property Taxes	\$223,017,621	\$218,187,157	\$4,830,464	2%
120 - Government Grants	6,440,003	6,432,603	7,400	0%
130 - User Fees & Charges	38,207,803	37,911,636	296,167	1%
145 - Penalties and Fines	6,364,251	6,364,251	0	0%
150 - Investment Income	7,309,549	6,985,857	323,692	5%
155 - Other Revenues	8,513,695	8,536,313	(22,618)	(0%)
<b>Total 500 - Revenue</b>	<b>289,852,922</b>	<b>284,417,817</b>	<b>5,435,105</b>	<b>2%</b>
<b>600 - Expense</b>				
200 - Salaries & Wages	138,920,892	137,068,445	1,852,447	1%
205 - Employee Benefits	27,035,663	26,789,172	246,491	1%
210 - Training & Development	2,608,216	2,577,312	30,904	1%
215 - Business Expenses	1,078,168	1,056,933	21,235	2%
220 - Advertising & Printing	1,983,556	1,879,069	104,487	6%
225 - Professional Services	4,735,721	5,533,205	(797,484)	(14%)
230 - Insurance	1,839,434	1,785,814	53,620	3%
235 - Rentals & Leases	2,740,615	2,523,753	216,862	9%
240 - Contracted Services	35,274,954	34,893,367	381,587	1%
245 - Supplies & Materials	20,452,992	19,765,288	687,704	3%
250 - Repairs & Maintenance	4,975,171	4,906,318	68,853	1%
255 - Equipment Purchases	1,830,558	1,904,437	(73,879)	(4%)
260 - Utilities	8,600,157	8,357,598	242,559	3%
265 - Telecommunications	969,728	953,215	16,513	2%
270 - Interest on Debt	3,379,885	3,217,589	162,296	5%
275 - Grants & Requisitions	2,776,963	2,776,463	500	0%
280 - Other Expenses	4,154,061	1,663,158	2,490,903	150%
281 - Interprogram	(3,569,109)	(3,466,843)	(102,266)	3%
315 - Amortization Expense	46,998,927	51,232,597	(4,233,670)	(8%)
<b>Total 600 - Expense</b>	<b>306,786,552</b>	<b>305,416,890</b>	<b>1,369,662</b>	<b>0%</b>
<b>Net Revenues/(Expenses)</b>	<b>(16,933,630)</b>	<b>(20,999,073)</b>	<b>4,065,443</b>	<b>(19%)</b>
<b>700 - Non-Operating Items</b>				
405 - From Reserve	13,723,092	15,350,607	(1,627,515)	(11%)
410 - To Capital	97,826	97,826	0	0%
415 - To Reserve	(38,201,860)	(40,590,709)	2,388,849	(6%)
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>(30,145,463)</b>	<b>(30,314,151)</b>	<b>168,688</b>	<b>(1%)</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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

## Two Year Operating Budget Comparison Municipal

	2021 Forecast	2020 Forecast	Variance \$	Variance %
<b>500 - Revenue</b>				
110 - Property Taxes	\$231,317,360	\$223,017,621	\$8,299,739	4%
120 - Government Grants	6,447,503	6,440,003	7,500	0%
130 - User Fees & Charges	39,224,907	38,207,803	1,017,104	3%
145 - Penalties and Fines	6,364,251	6,364,251	0	0%
150 - Investment Income	7,634,953	7,309,549	325,404	4%
155 - Other Revenues	8,800,059	8,513,695	286,364	3%
<b>Total 500 - Revenue</b>	<b>299,789,033</b>	<b>289,852,922</b>	<b>9,936,111</b>	<b>3%</b>
<b>600 - Expense</b>				
200 - Salaries & Wages	140,398,699	138,920,892	1,477,807	1%
205 - Employee Benefits	27,349,306	27,035,663	313,643	1%
210 - Training & Development	2,628,816	2,608,216	20,600	1%
215 - Business Expenses	1,196,850	1,078,168	118,682	11%
220 - Advertising & Printing	2,042,366	1,983,556	58,810	3%
225 - Professional Services	3,691,884	4,735,721	(1,043,837)	(22%)
230 - Insurance	1,924,672	1,839,434	85,238	5%
235 - Rentals & Leases	2,829,192	2,740,615	88,577	3%
240 - Contracted Services	37,426,480	35,274,954	2,151,526	6%
245 - Supplies & Materials	21,068,409	20,452,992	615,417	3%
250 - Repairs & Maintenance	5,029,896	4,975,171	54,725	1%
255 - Equipment Purchases	1,845,902	1,830,558	15,344	1%
260 - Utilities	9,145,727	8,600,157	545,570	6%
265 - Telecommunications	977,121	969,728	7,393	1%
270 - Interest on Debt	3,525,290	3,379,885	145,405	4%
275 - Grants & Requisitions	2,803,802	2,776,963	26,839	1%
280 - Other Expenses	6,834,676	4,154,061	2,680,615	65%
281 - Interprogram	(3,584,798)	(3,569,109)	(15,689)	0%
315 - Amortization Expense	43,498,713	46,998,927	(3,500,214)	(7%)
<b>Total 600 - Expense</b>	<b>310,633,003</b>	<b>306,786,552</b>	<b>3,846,451</b>	<b>1%</b>
<b>Net Revenues/(Expenses)</b>	<b>(10,843,970)</b>	<b>(16,933,630)</b>	<b>6,089,660</b>	<b>(36%)</b>
<b>700 - Non-Operating Items</b>				
405 - From Reserve	14,127,390	13,723,092	404,298	3%
410 - To Capital	97,826	97,826	0	0%
415 - To Reserve	(40,314,137)	(38,201,860)	(2,112,277)	6%
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>(32,734,909)</b>	<b>(30,145,463)</b>	<b>(2,589,446)</b>	<b>9%</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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

## Two Year Operating Budget Comparison Municipal

	2022 Forecast	2021 Forecast	Variance \$	Variance %
<b>500 - Revenue</b>				
110 - Property Taxes	\$247,726,882	\$231,317,360	\$16,409,522	7%
120 - Government Grants	6,455,221	6,447,503	7,718	0%
130 - User Fees & Charges	39,360,427	39,224,907	135,520	0%
145 - Penalties and Fines	6,364,251	6,364,251	0	0%
150 - Investment Income	8,053,093	7,634,953	418,140	5%
155 - Other Revenues	8,442,212	8,800,059	(357,847)	(4%)
<b>Total 500 - Revenue</b>	<b>316,402,086</b>	<b>299,789,033</b>	<b>16,613,053</b>	<b>6%</b>
<b>600 - Expense</b>				
200 - Salaries & Wages	140,464,522	140,398,699	65,823	0%
205 - Employee Benefits	27,469,572	27,349,306	120,266	0%
210 - Training & Development	2,649,137	2,628,816	20,321	1%
215 - Business Expenses	1,103,637	1,196,850	(93,213)	(8%)
220 - Advertising & Printing	2,025,740	2,042,366	(16,626)	(1%)
225 - Professional Services	3,384,710	3,691,884	(307,174)	(8%)
230 - Insurance	2,001,580	1,924,672	76,908	4%
235 - Rentals & Leases	2,885,573	2,829,192	56,381	2%
240 - Contracted Services	36,749,186	37,426,480	(677,294)	(2%)
245 - Supplies & Materials	21,213,061	21,068,409	144,652	1%
250 - Repairs & Maintenance	5,108,825	5,029,896	78,929	2%
255 - Equipment Purchases	1,911,146	1,845,902	65,244	4%
260 - Utilities	9,416,137	9,145,727	270,410	3%
265 - Telecommunications	974,611	977,121	(2,510)	(0%)
270 - Interest on Debt	3,213,008	3,525,290	(312,282)	(9%)
275 - Grants & Requisitions	2,831,302	2,803,802	27,500	1%
280 - Other Expenses	9,428,262	6,834,676	2,593,586	38%
281 - Interprogram	(3,566,724)	(3,584,798)	18,074	(1%)
315 - Amortization Expense	45,154,509	43,498,713	1,655,796	4%
<b>Total 600 - Expense</b>	<b>314,417,794</b>	<b>310,633,003</b>	<b>3,784,791</b>	<b>1%</b>
<b>Net Revenues/(Expenses)</b>	<b>1,984,292</b>	<b>(10,843,970)</b>	<b>12,828,262</b>	<b>(118%)</b>
<b>700 - Non-Operating Items</b>				
405 - From Reserve	12,950,520	14,127,390	(1,176,870)	(8%)
410 - To Capital	97,826	97,826	0	0%
415 - To Reserve	(53,577,137)	(40,314,137)	(13,263,000)	33%
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>(47,218,967)</b>	<b>(32,734,909)</b>	<b>(14,484,058)</b>	<b>44%</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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

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