



TOWN OF VERMILION

2024-2028 BUDGET



*Produced by the Finance Department in cooperation with all Town departments.
Vermilion, Alberta*

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COMMUNITY PROFILE & STATISTICS



Vermilion is a town in central Alberta, Canada that is encompassed by the County of Vermilion River. It is at the intersection of Highway 16 (Yellowhead Highway) and Highway 41 (Buffalo Trail), approximately 60 kilometres (37 mi) west of Lloydminster and 192 kilometres (119 mi) east of Edmonton.

It was not until 1902 that a significant number of settlers arrived in this area of Alberta, mostly of British ethnic background coming from the east. Just west of Vermilion is the line between British and those of Ukrainian ethnic background having travelled mostly from the west. Vermilion, AB was established as a village in 1906, and incorporated as a town later that year. The town got its name from the red clay in the river valley, and means, 'A bright red mercuric sulphide used as a pigment.'

One early enterprise was the Vermilion Brick Factory, which operated from about 1906 to 1914, producing more than 1.5 million bricks in that time.

In 1911, the provincial government established three demonstration farms near Olds, Fairview, and just west of the Vermilion townsite. The Vermilion Board of Trade had lobbied the government for a demonstration farm and or college. When the Vermilion School of Agriculture officially opened on November 17, 1913, it became the first of the provincial agricultural colleges to open its door. The Vermilion School of Agriculture has had several name changes in the intervening years including Vermilion Agricultural and Vocational College and Vermilion College before becoming Lakeland College in 1975. Even today Lakeland College is one of the areas primary employers, along with the agricultural service industry.

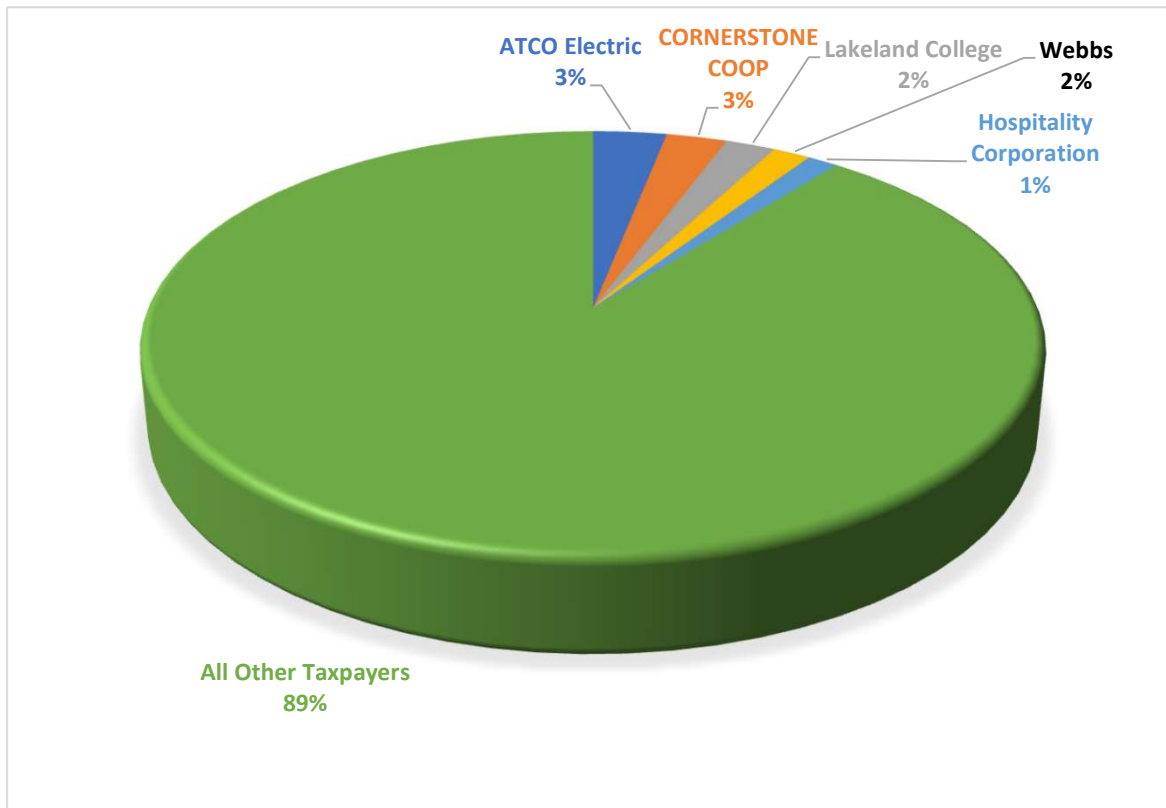
Statistics

12.72km	Area (2021 - km squared)
3,993	Population (2022)
10.00%	Unemployment rate (2021)
-1.36%	Change in Population (from 2021)
\$ 128,000	Median Family Income (2019)
298	Number of Businesses (2021)
Retrieved from https://regionaldashboard.alberta.ca/region/vermilion/#/	

COMMUNITY PROFILE & STATISTICS



Top Five Taxpayers in Town of Vermilion



MESSAGE FROM MANAGEMENT



MAYOR GREG THRONDSOON QUOTE

"We are impacted today by the projects and decisions of forty years ago that made this Town what it is today. Similarly the decisions and projects we are working on today will impact the Town forty years from now. We're building Vermilion's future"

MESSAGE FROM CAO

It is with great privilege and enthusiasm that I present to you the 2024 Capital and Operational Budget. As stewards of this community, we have diligently worked to craft a budget that not only meets the immediate needs of our town but also aligns seamlessly with our overarching strategic plan.

This year's budget is a testament to the collaborative efforts of every department within our municipality. Each department has played a pivotal role in shaping this budget, ensuring that every dollar spent serves the greater vision we have set forth for Vermilion.

Our strategic plan serves as the guiding beacon, illuminating our path toward a prosperous and sustainable future. With unwavering focus, we've integrated the goals and initiatives outlined in this plan into the fabric of this budget. From infrastructure enhancements to community development programs, every line item reflects our commitment to realizing the aspirations of our strategic vision.

In recognizing the importance of our tax base, we've undertaken a comprehensive analysis to balance the needs of the community with the fiscal responsibilities we bear. Our aim has been to optimize the utilization of resources, ensuring that we provide essential services and drive growth while being mindful of the impact on our taxpayers.

The capital investments outlined in this budget underscore our dedication to modernizing infrastructure, promoting economic vitality, and fostering a safe and inclusive community. Furthermore, our operational allocations prioritize efficient service delivery, aiming to elevate the quality of life for all residents of Vermilion.

As we delve into the details of this budget, I urge each of you to consider not just the numbers on paper but the lives and aspirations they represent. Behind every allocation lies the potential to positively impact the lives of our citizens and propel Vermilion toward a brighter future.

MESSAGE FROM CORPORATE SERVICES DIRECTOR

past projects are building a sustainable future for our utilities, infrastructure and recreation, similarly our future projects including Street Improvement Projects and other infrastructure are funded to provide a solid foundation for a thriving Town of Vermilion. Reserve transfers are increasing over the prior year as Municipalities across Alberta face decreased funding from the Provincial Government. For this same reason reducing debt will continue to be a priority for the Town. Soon after being elected, Council began the strategic planning process with meetings with community engagement meetings and several internal strategic planning sessions. This information was then compiled and organized into a draft strategic planning document meant to guide the next four years of operations. This budget is aligned with that strategic plan, with individual capital templates submitted including references to strategic priorities. The increases in operating costs year over year are primarily associated with Infrastructure, Economic Development and Fire services. Noteworthy is the impact of inflation on the budget, the municipality is not immune from increasing costs and is reflected in our costs as well as our increases in required

MESSAGE FROM MANAGEMENT



MESSAGE FROM CORPORATE SERVICES DIRECTOR Continued

Also noteworthy is increasing costs of debt and reserve transfers for future capital. The upcoming sanitary trunk main project for the sewer utility is a significant project for our community and along with the equipment purchases accounts for the majority of the capital funding required in 2024.

Following is the Distinguished Budget Presentation Award to Town of Vermilion, Alberta, for its Annual Budget for the fiscal year beginning January 01, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

MESSAGE FROM MANAGEMENT



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Vermilion
Alberta**

For the Fiscal Year Beginning
January 01, 2023

Christopher P. Morill
Executive Director

GLOSSARY & REVENUES DESCRIPTION

Revenues

The Town of Vermilion relies upon several different streams of revenue, described below.

FEES AND USER CHARGES	Comprised of sales of services and goods , fees and user charges are the second most significant source of revenue for our municipality and include utility revenues as well as various Community Services charges. The Director of Community Services determines the rates for Community Services based on market comparisons. Utility revenues are based on estimates provided by the Director of Infrastructure considering prior year volumes, trends and adjusted to cover costs of the respective budget submitted by the Director and approved by Council.
FRANCHISE FEES	Collected by the gas and electric company on behalf of local government as a charge to access municipal land to construct, maintain and operate distribution systems serving the residents of the city, town, or village. The local government council establishes the rate.
GRANTS	Other levels of government offer various funds in the form of grants to support operating activities. This category includes MSI operating as well as FCSS funding. MSI operating typically doesn't fluctuate and hasn't been adjusted for inflation for several years.
RESERVES WITHDRAWALS	Reserve withdrawals are not a revenue received from an external source but a draw of funds from a restricted surplus to fund a specific item. It is a utilization of savings so as not to require an increase in taxation.
TAXATION	Municipal property taxes are assessed to properties within the municipality based on the value of the assessment performed in the year prior. This assessment is multiplied by a mill rate approved in a bylaw to provide sufficient revenue to fund the budget. Property taxes are the most significant source of revenue for our municipality.

Glossary - Other Key Items

AMORTIZATION	The reduction in the value of tangible capital assets using the professionally estimated useful life of the asset. The actual cost of replacement is reflected in the capital budget when the item is due for replacement. This amount is currently not funded by property taxes unless the budget includes a transfer to reserve to fund the future replacement or the debt repayment for past replacement.
ACCUMULATED SURPLUS	Represents net economic resources: the amount by which all assets, both financial and non-financial, exceed all liabilities and indicates that a government has net resources available to provide future services
BALANCED BUDGET	A Budget where expenditures and transfers to reserves are equal or less than budgeted revenues and transfers from reserves.
CAPITAL EXPENDITURE	Costs associated with purchasing, building or significantly improving or maintaining capital assets. Frequently confused with 'capital' in the sense of liquid financial assets, in most instances in this budget capital refers to an asset.
DEBENTURE	A type of bond or other debt instrument that is unsecured by collateral. Since debentures have no collateral backing, they must rely on the creditworthiness and reputation of the issuer for support. Governments frequently issue debentures to raise funds for capital projects
FULL TIME EQUIVALENT (FTE)	A measure to account for staffing overall that recognizes part time positions as part of a whole using decimals. For example two half time positions would be 0.5 FTE each, and 1.0 FTE in total.
LIABILITY	Debt or other legal obligations arising out of transactions in the past that must be met at some future date.
NET BOOK VALUE	The historical cost of a tangible capital asset less accumulated amortization
NON-FINANCIAL ASSET	Assets that are acquired, constructed or developed that do not normally provide resources to discharge existing liabilities, but are normally employed to deliver government services or may be consumed in the normal course of operations.
PERMANENTLY ESTABLISHED POSITION (PEP)	A measure to account for staffing overall that recognizes part time positions as well as full time positions as a whole number. For example two half time (0.5FTE) positions would be 2 PEP, and 1.0 FTE in total.
POLICIES	Council statements that set discretionary duties or standards of performance for the Town.
REQUISITION	Other governments and government organizations have the right to require the municipality to collect revenue on their behalf, this includes school boards, housing management bodies and the library.
SURPLUS/DEFICIT	The difference between annual revenues and annual expenses. If positive it is a surplus, if negative it is a deficit.
TANGIBLE CAPITAL ASSET	Non-financial assets having physical substance that meet the criteria set out by Public Sector Accounting Standards including; For use in the production or supply of goods and services, or maintenance A useful life extending beyond an accounting period Were acquired for use on a continuing basis Are not intended for sale in the ordinary course of business
TRANSFER TO RESERVES	Transfer to Reserves are not an expense paid to an external source but a contribution of funds to a restricted surplus to fund a specific item. It is an allocation of equity to fund future projects.

STRATEGIC PRIORITIES & POLICIES



Town of Vermilion Council with assistance from administration develops a strategic plan at least once every four years, the current strategic plan covers 2022-2026 and is based on councils mission, vision and values.

Strategic Priorities for the Budget

1 Business Continuity

Council recognizes the need to ensure the continued, smooth operation of municipal services in the long term, by anticipating and proactively responding to potential issues, both internal and external.

Goals

1.1 Operate in a fiscally responsible manner.

Focus areas:

Seek efficiencies to maintain or improve service levels while balancing budget impact.

Continue to comply with Alberta Municipal Affairs Financial Standards for Municipalities (Financial Health Check).
Maximize service levels to match available funding.

1.2 Improve facility and administrative security.

Focus areas:

Implement a building access-control program for Vermilion Regional Centre, Town Office, and arenas.

Meet standards for cyber security insurance by upgrading computer hardware, software, and procedures.

1.3 Ensure appropriate staffing levels, training and succession planning.

Focus areas:

Review job descriptions and succession planning.
Review organizational structure.
Review and update on-call system and procedures to ensure adequate resourcing.

1.4 Enhance environmental programs for diversion, conservation, and emergency supply.

Focus areas:

Explore opportunities to provide waste diversion and recycling for residents and businesses.

Explore opportunities to encourage water conservation for residents, businesses, and municipal operations.

Review and update emergency plans and review potential facility improvements for the supply of water and treatment/disposal of wastewater during emergencies.
Adopt asset management practices to guide municipal infrastructure investment decisions.

STRATEGIC PRIORITIES & POLICIES



2 Collaboration and Partnerships

Council supports many local and regional partners that benefit the town and the surrounding region.

Goals

- 2.1 Enhance communication strategies between mayor and council with businesses and residents.

- 2.2 Build partnerships to encourage growth and development.

Focus

areas

Work with the private sector to encourage the development of private land.

Work with the Vermilion and District Chamber of Commerce, the local business community, Lakeland College, and local user groups to promote Vermilion as a great community to work and live in.

Advocate for Service Level 4 (SL4) within the community through support and partnership with organizations such as the Vermilion and District Housing Foundation and Alberta Health Services.

- 2.3 Build partnerships to improve community lifestyle.

Focus areas

Work with the County of Vermilion River, Agricultural Society, Lakeland College and user groups to identify future recreational and cultural needs for the broader community.

Work with the Provincial Park, CN Rail, Alberta Transportation, and user groups to identify and develop walking and bike trail extensions, upgrades, and connections.

- 2.4 Build partnerships to promote Vermilion as a tourist destination.

Focus areas

Work with the province to explore improvements for the Provincial Park such as trails, bike rentals and spray park.

Collaborate with the business community and related user groups to promote more events and festivals.

- 2.5 Build partnerships to ensure safety and security.

Focus areas

Continue to work with the County of Vermilion River to share regional services.

Continue to work with CN Rail and the County of Vermilion River to coordinate emergency response.

Continue to partner with organizations such as the Alberta Central East (ACE) Regional Waterline to ensure a secure, high-quality water supply.

STRATEGIC PRIORITIES & POLICIES



3 Community Lifestyle

Council recognizes the importance of maintaining and improving a healthy, connected, active lifestyle for existing residents, and to attract growth and visitors. Emphasis will be placed on maintaining a safe, friendly feel while supporting all services in a fiscally responsible manner.

Goals

3.1 Improve opportunities for active and healthy lifestyles.

Focus areas

Update the Parks, Recreation and Culture Master Plan, including future facilities and recreation areas.

Support healthy living by seeking out opportunities to expand and connect the sidewalk and trail networks by:

- > Requiring trails and connections within all new developments.
- > Obtaining grant funding where possible.

> Partnering with business and/or other organizations to sponsor trail improvements such as lighting.

Explore opportunities for recreation facilities.

Determine the future of the outdoor fitness park.

Seek partnerships and/or sponsorships to develop indoor fitness and walking track.

Support arts and culture by partnering with local businesses, agencies and other governments to promote and support events and to develop additional facilities.

3.2 Promote a friendly, safe, clean and beautiful community.

Focus areas

Encourage Community in Bloom standards, without competing.

Promote the town as safe, friendly, clean and attractive.

3.3 Create a smart and connected community.

Focus areas

Complete installation of high-speed broadband infrastructure for the community.

Explore providing free Wi-Fi in public areas and trails.

Explore the feasibility of installing electric vehicle charging stations.

3.4 Provide fiscally responsible service levels.

Focus areas

Maximize service levels while respecting limitations to available funding.

STRATEGIC PRIORITIES & POLICIES



4 Growth and Development

Council recognizes the need for growth in all sectors - residential, business and industrial.

Goals

4.1 Be development ready.

Focus areas

Plan for development-related infrastructure, phased where possible.

Explore options for the funding and construction of the sewer trunk main to accommodate future development.

Prepare for developer construction and investment, with Communicate clearly to developers and investors by preparing area structure plans for new areas.

Ensure information is readily available for existing, shovel-ready lots, including price, zoning development restrictions and any other relevant information.

Update the transportation master plan to forecast future needs and prioritize improvements.

4.2 Determine the future of the Vermilion Airport.

Focus areas

Review options, advantages and disadvantages of maintaining and upgrading the airport, vs. decommissioning and redeveloping the airport lands.

Initiate public consultation to present review findings and obtain feedback.

4.3 Update the Vermilion marketing strategy.

Focus areas

Review economic development priorities to confirm and set the direction for the next four years.

Emphasize the Vermilion quality of life for employees as an attraction for businesses looking to relocate to Vermilion.

Target specific kinds of businesses and attempt to "fill any gaps" within the community.

Review options for providing incentives for new businesses and/or developments.

Review and update municipal lot pricing as well as the marketing of the lots, including signage on Highway 16 and Highway 41.

4.4 Maximize infill opportunities.

Focus areas

Review and update the land use bylaw to allow infill and mixed density options, and to remove barriers to redevelopment.

Review options for redevelopment with mall owners.

STRATEGIC PRIORITIES & POLICIES



5 Tourism Destination

Council recognizes the advantages of being a tourism destination for sport, recreation, shopping, and medical services. Council wishes to improve and expand marketing initiatives, increase the number and size of events, and explore opportunities for improved municipal facilities to enhance the visitor experience.

Goals

5.1 Market Vermilion as a tourism destination.

Focus areas

Provide a trade booth at the Vermilion Fair, Lakeland College orientation and local trade shows involving council and Town administration.

Provide a "Welcome Message" from the Mayor at major events.

Distribute town brochures at the hospital and other medical facilities for patients and visitors.

Partner with the Vermilion and District Chamber of Commerce and local businesses to promote Vermilion at conferences, events, tours and among peers.

5.2 Facilitate more frequent and larger events.

Focus areas

Partner with event organizers to assist with event promotion.

Encourage more downtown events.

5.3 Increase information resources and access.

Focus areas

Explore the feasibility of information kiosks in the arena or downtown.

Explore the opportunities for public washrooms in partnership with businesses.

STRATEGIC PRIORITIES & POLICIES



FINANCIAL POLICIES

The Town of Vermilion has policies in place to govern purchasing, tangible capital assets and collection of revenues which are all relevant to the overall financial process for the municipality. The municipal budgets are balanced, in that our revenues meet or exceed our expenditures.

Purchasing Policy

Consistent procedures are followed for purchases through the purchasing policy as attached in Appendix I, which defines expenditure approval limits as well as requiring that the purchased item has been budgeted.

Tangible Capital Assets

Items of physical substance that exceed the financial thresholds in the policy, have a useful life beyond one year, are used on a continual basis, and are not held for re-sale in the ordinary course of operations are included in our Tangible Capital Assets. Our policy follows Public Sector Accounting Standards and differentiates between what is budgeted as operating and items that are budgeted as capital. Capital budgets allow for different funding sources than operating, including debt and capital grants from other governments. This policy is attached in Appendix II

Collections Policy

Two primary sources of revenue for our municipality include property taxes and utility revenue. Both require a collections process to ensure our revenues are received in a timely manner and are available to fund the expenditures of the municipality. The Collection Policy is attached in Appendix III.

ACCOUNTING PRACTICES

The accounting practices of The Town of Vermilion are consistent with Public Sector Accounting Standards and are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable, expenses

DEPARTMENT/FUND RELATIONSHIP

Department	Utilities	General Operations
General Government		Y
Community Services		Y
Infrastructure & Planning		Y
Water Utility	Y	
Sewer Utility	Y	
Solid Waste Utility	Y	

FUND DESCRIPTION & STRUCTURE

The Town of Vermilion has configured its accounting structure to source all segments of its operations from one operating fund, and one capital fund. There are still separate reserves for separate purposes and often for individual departments however these are all held within the same fund. Some operations are still meant to be substantially self-funding, including our utilities.

MISSION VISION & VALUES



Vision

Vermilion is a thriving regional destination for business, tourism and modern residential living allowing families or individuals the ability to enjoy diverse, healthy lifestyles filled with recreation opportunities.

Mission

To promote growth, encourage innovation, and enhance partnerships as an all-service community.

Values

- > Local Diversity
- > Safe, family - focused community
- > Academic opportunities
- > Active lifestyles

Town of Vermilion Council with assistance from administration develops a strategic plan at least once every four years, the current strategic plan covers 2022-2026 and is based on councils mission, vision and values.

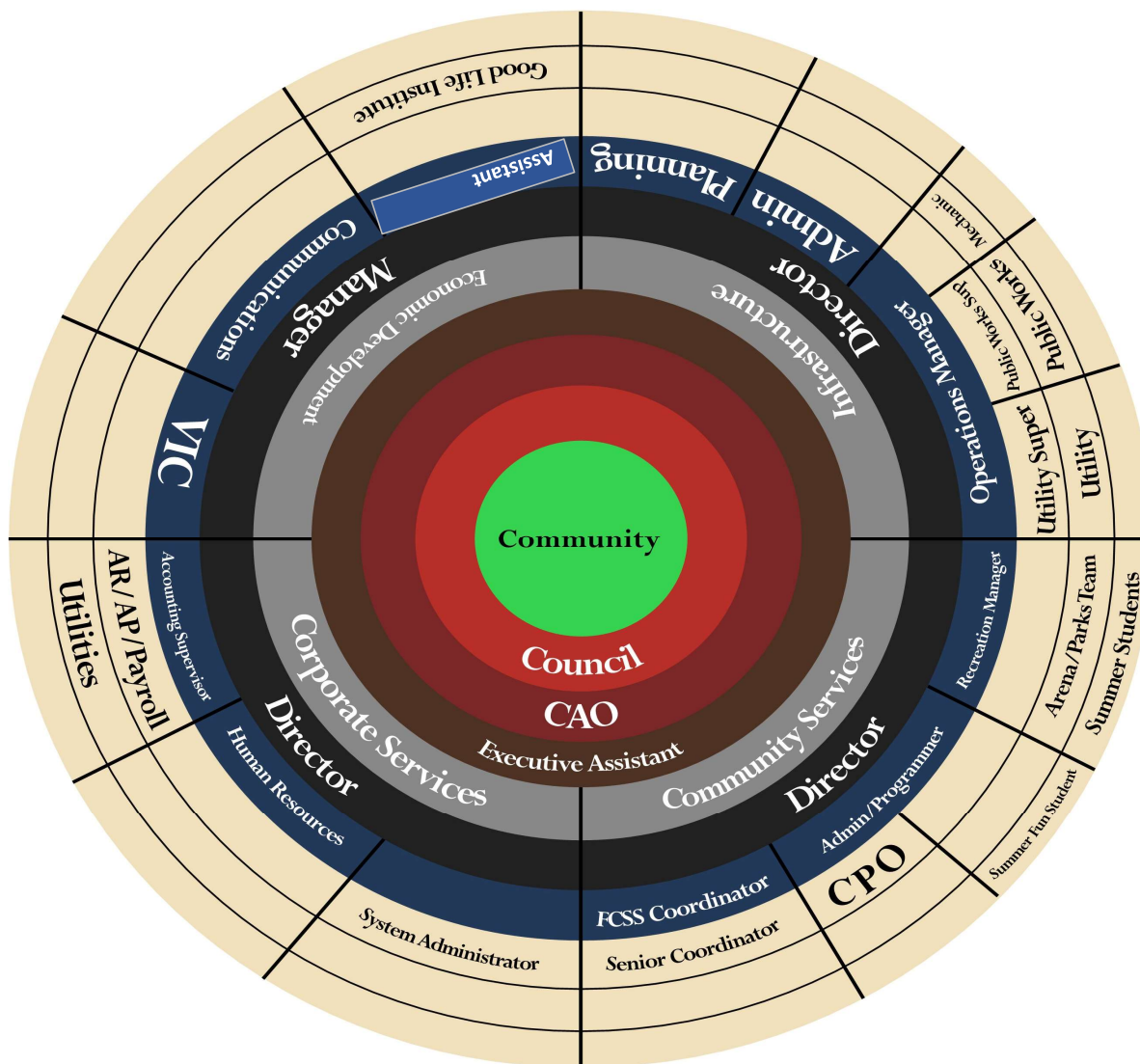


**TOWN
COUNCIL**

Council for the Town of Vermilion consists of Mayor Greg Thronsdon, and Councillors Robert Snow, Paul Conlon, Robert Pulyk, Kevin Martin, Joshua Rayment and Kirby Whitlock.

**TOWN
ADMINIST-
RATION**

The Chief Administrative Officer (CAO) leads a management team responsible for providing recommendations to Council and coordinating the day to day operations of staff. The management team also provides leadership in the implementation of Council initiatives as well as achieving Councils strategic priorities. The management team consists of the positions illustrated below.



Full Time Equivalent Summary				
	2024	2023	2022	2021
General Government	3.7	3.4	3.4	3.4
Corporate Services	7	7	7	7
Infrastructure & Planning	15	15	14	13
Community Services	10.4	10.4	10.4	9.4
Total	36.1	35.8	34.8	32.8

BUDGET PROCESS



On an annual basis department heads prepare and council considers a proposed three year operating budget and forecast as well as a five year capital budget & forecast and adopts an agreed upon operating and capital budget for the upcoming year. The budget process involves council, CAO, department heads as well as public opinion during open council session and strategic planning. Mission, Vision and Values along with strategic priorities for the community directly influence the budget process. Council approves the budget in December so that it is in effect for the upcoming year, and gives approval to any amendments in the upcoming year including the requisitions which are often not finalized until spring.

January to June	Strategic Plan Development, Survey and Open House
September	Deadline for Capital budget submissions
September	Deadline for Operating budget submissions
September	Staff Salary cost determination
October	Internal senior management budget review
November	Budget issued for council review
November	Council discussion of budget with senior management
December	Council approval of budget, net municipal tax requirement
April of Next Year	Council approval of mill rates

After the budget is adopted by Council, expenditures are kept consistent with budget by purchasing policies and financial processes designed to prevent budget overruns. This includes regular reporting within management and to council on actual versus budget. Where necessary, administration proposes amendments throughout the year to Council for approval, including funding source

The Municipal Government Act requires the Town of Vermilion to have a balanced budget, ie: that expenses do not exceed the total of revenues, and transfers from reserves. (MGA s243(1))

OPERATIONAL PERFORMANCE STATISTICS & ACHIEVEMENTS



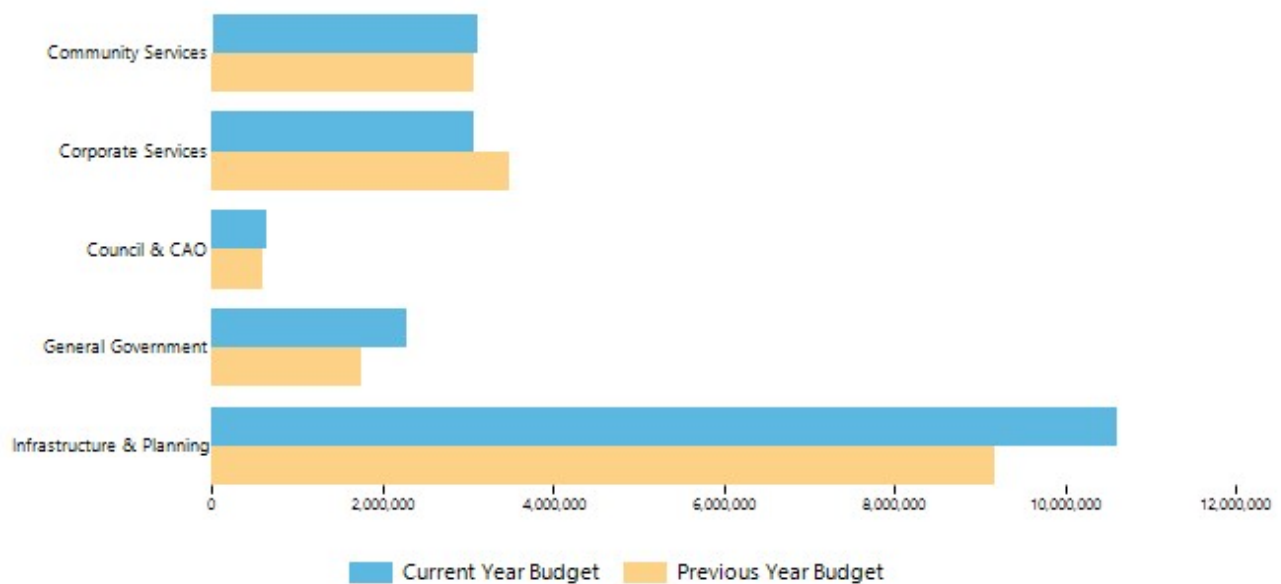
	2022	2021	2020	2019	2018
T4s Filed	103	106	101	112	113
T4As Filed	4	7	16	17	15
Utility bills sent	22,176	21,692	21,913	21,901	
Property Tax Notices sent	2,619	2,628	2,555	2,562	2,571
Average Minutes per Month of Successful Answered Calls	2,691				
Unqualified (Clean) Audit Opinion	PASS	PASS	PASS	PASS	PASS
GST Filing Deadlines Met	PASS	PASS	PASS	PASS	PASS
T4 Filing Deadlines Met	PASS	PASS	PASS	PASS	PASS
FIR Filing Deadline Met	PASS	PASS	PASS	PASS	PASS
<i>The performance measures for finance listed here are aligned with Alberta Municipal Affairs financial standards for municipalities, thus aligning with the Strategic priorities set by Council specifically 1.1</i>					
UTILITIES					
Average Monthly Water Consumption -Residence (m3)	23	23	23	23	23
Total Water Consumption (1000 m3)	617	575	542	N/A	N/A
Length of Water Mains (km)	48	48	48	48	47
Length of WasteWater Mains (km)	40	40	40	40	40
Length of Storm Water Mains (km)	17	17	17	17	17
Diverted Solid Waste (Residential Recycling Metric Tonne)	64	77	N/A	N/A	N/A
<i>The performance metrics for water consumption and waste diversion reflect how well we are meeting Strategic plan priority 1.4</i>					
DEVELOPMENT					
Number of Dwellings	2,019	2,030	2,038	2,040	2,038
Number of Development Permit Applications	13	26	18	22	43
Estimated Days from Application to Approval	5	5	5	5	5
Number of Permits Issued		26	18	22	43
Number of Building Permits Issued		21	26	17	27
Estimated Value of Construction from Permit					
Residential	\$ 1,456,000	\$ 1,740,000	\$ 10,000	\$ 1,167,500	\$ 2,160,800
Commercial	\$ 801,000	\$ 3,638,500	\$ 449,500	\$ 140,000	\$ 726,300
Industrial	\$ 40,000	\$ 10,000	\$ 50,000	\$ 22,000,000	\$ 4,658,000
Institutional	\$ -	\$ 12,520,000	\$ -	\$ -	\$ 8,406,100
	\$ 2,297,000	\$ 17,908,500	\$ 509,500	\$ 23,307,500	\$ 15,951,200
<i>The performance metrics for Development (Economic and Planning) relate to Strategic Plan section 4, Growth and Development, as well as efficient service in section 1.1 relating to estimated days from application to approval.</i>					
FIRE					
Fire Calls - Town	70	48	42	Not available	Not available
Fire Calls - County	72	63	30	Not available	Not available
COMMUNITY SERVICES					
Arena -Bookings	293	301	265	483	236
Arena - Non Ice Bookings	0	0	22	54	2
Stadium Auditorium - Bookings	33	29	16	27	18
Stadium Ice - Bookings	708	651	1,038	946	575
Stadium - Non Ice Bookings	0	0	105	140	0
Curling Club - Bookings	0	0	135	52	5
Curling Rink Non-Ice - Bookings	24	13	5	12	0
<i>The performance metrics for Community Services relate to the livability of the community as addressed in section 3 of the Strategic Plan.</i>					

2024 Town of Vermilion Executive Summary Operating Budget



Division	2023	2024	Change	% Change
	Budget	Budget		
Community Services	3,069,480	3,117,659	48,179	1.57%
Corporate Services	3,474,100	3,073,580	(400,520)	-11.53%
Council & CAO	595,700	639,381	43,681	7.33%
General Government	1,741,100	2,275,307	534,207	30.68%
Infrastructure & Planning	9,181,622	10,610,796	1,429,174	15.57%
Total	18,062,002	19,716,723	1,654,721	9.16%

2024 vs 2023 Expenses Estimates



5 Year Operating Budget by Division and Department



Sub Department	2024	2025	2026	2027	2028
21 - Police Protection	39,000	39,000	39,000	39,000	39,000
24 - Safety	-	-	-	-	-
26 - Bylaw Enforcement	29,995	30,050	30,050	30,050	30,000
51 - Family & Community Support (FCSS)	158,465	130,715	130,715	130,715	130,715
56 - Cemeteries	46,681	41,681	41,681	41,681	41,681
71 - Recreation Board & Admin	280,000	280,000	280,000	280,000	280,000
72 - Rec Parks, Facilities & Program	336,208	315,841	315,841	315,841	315,841
74 - Vermilion Regional Centre	38,000	38,000	38,000	38,000	38,000
Total Community Services	928,349	875,287	875,287	875,287	875,237
00 - General Revenues	8,950,000	9,365,021	9,475,463	9,988,972	10,533,291
12 - Corporate Services	145,600	144,240	143,494	142,764	142,050
81 - Requisitions	-	-	-	-	-
Total Corporate Services	9,095,600	9,509,261	9,618,958	10,131,736	10,675,341
19 - CAO & Other	3,000	3,000	3,000	3,000	3,000
Total Council & CAO	3,000	3,000	3,000	3,000	3,000
15 - Economic Development	61,800	73,000	148,000	73,000	73,000
23 - Fire	155,000	155,000	155,000	155,000	155,000
53 - Medical Clinic & Physician Retention	130,000	130,000	130,000	130,000	130,000
65 - Subdivision Land & Development	338,000	113,100	113,100	113,100	113,100
75 - Library	-	-	-	-	-
97 - Reserve Transfers	-	-	-	-	-
Total General Government	684,800	471,100	546,100	471,100	471,100
14 - Safety Program	4,000	4,000	4,000	4,000	4,000
31 - Common Services	404,700	404,700	404,700	404,700	404,700
32 - Road Transport	391,000	412,960	431,338	449,158	467,447
33 - Air Transport	19,500	19,700	20,100	20,500	20,900
37 - Storm System	-	-	-	-	-
41 - Water Utility	2,665,000	2,821,660	2,988,720	3,164,743	3,352,327
42 - Sewer	1,491,925	1,581,385	1,676,213	1,776,730	1,883,278
43 - Solid Waste	864,940	891,000	921,000	951,000	981,000
44 - Environment Committee	1,000	1,000	1,000	1,000	1,000
61 - Planning & Zoning	14,100	15,100	16,100	16,100	17,100
69 - Main Street Program	-	-	-	-	-
Total Infrastructure & Planning	5,856,165	6,151,505	6,463,170	6,787,930	7,131,753
Total Revenues	16,567,914	17,010,153	17,506,515	18,269,054	19,156,431
Percent Increase		2.67%	2.92%	4.36%	4.86%
21 - Police Protection	269,669	284,228	284,428	284,628	284,628
24 - Safety	109,255	111,250	111,250	111,250	111,250



26 - Bylaw Enforcement	137,892	137,166	143,914	151,067	160,649
51 - Family & Community Support (FCSS)	194,619	129,885	136,945	144,428	152,360
56 - Cemeteries	122,318	67,685	71,247	75,022	79,024
62 - Community Services	6,800	-	-	-	-
71 - Recreation Board & Admin	251,800	257,860	270,962	284,849	296,570
72 - Rec Parks, Facilities & Program	1,683,769	1,264,566	1,306,617	1,349,927	1,392,232
74 - Vermilion Regional Centre	348,537	187,440	193,828	199,480	204,411
Total Community Services	3,124,659	2,440,080	2,519,190	2,600,651	2,681,124
00 - General Revenues	41,000	43,400	45,944	48,641	51,499
12 - Corporate Services	1,272,580	1,354,620	1,446,037	1,545,419	1,636,445
81 - Requisitions	1,769,000	1,670,000	1,660,000	1,640,000	1,620,000
Total Corporate Services	3,082,580	3,068,020	3,151,981	3,234,060	3,307,944
11 - Legislative	238,231	250,480	250,989	251,528	252,100
19 - CAO & Other	384,650	389,610	406,828	427,760	446,969
Total Council & CAO	622,881	640,090	657,816	679,288	699,069
15 - Economic Development	774,115	794,435	811,828	804,435	817,798
23 - Fire	590,736	611,664	737,664	749,664	644,664
25 - Ambulance Services	-	-	-	-	-
53 - Medical Clinic & Physician Retention	121,262	129,000	129,000	129,000	129,000
65 - Subdivision Land & Development	399,894	398,474	398,300	398,300	398,300
75 - Library	280,000	296,800	314,608	333,484	353,494
97 - Reserve Transfers	-	-	-	-	-
Total General Government	2,166,007	2,230,373	2,391,400	2,414,883	2,343,256
14 - Safety Program	16,650	30,750	32,300	33,050	34,500
31 - Common Services	1,043,865	1,105,860	1,160,752	1,202,225	1,243,132
32 - Road Transport	2,620,258	2,710,580	2,754,979	2,804,235	3,407,641
33 - Air Transport	124,398	143,200	147,100	150,850	153,650
37 - Storm System	139,410	143,100	144,800	147,000	148,100
41 - Water Utility	3,326,317	3,548,910	3,669,410	3,789,251	3,910,037
42 - Sewer	2,072,183	2,123,060	2,170,406	2,224,140	2,274,819
43 - Solid Waste	979,315	1,026,000	1,109,500	1,191,350	1,266,050
44 - Environment Committee	800	2,300	2,300	2,300	2,300
61 - Planning & Zoning	265,600	242,600	244,600	248,350	250,350
69 - Main Street Program	-	-	-	-	-
Total Infrastructure & Planning	10,588,796	11,076,360	11,436,146	11,792,750	12,690,579
Total Expenses	19,584,923	19,454,923	20,156,534	20,721,634	21,721,971
Percent Increase		(0.66%)	3.61%	2.80%	4.83%
Net Total	(3,017,009)	(2,444,770)	(2,650,019)	(2,452,580)	(2,565,540)

2023 Community Services Budget



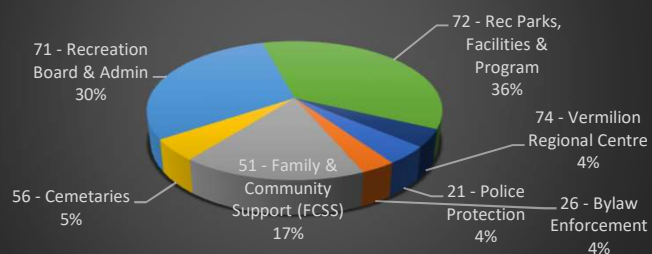
Services Overview

The Community and Recreation Services functional area provides external services in the areas of culture, community, and social development as well as recreation and parks. This includes ice surfaces, the Vermilion Regional Center, green spaces and playgrounds. The function also acts as the liaison for local boards and outside agencies. Family and Community Support Services (FCSS) operates within this budget to provide grants to local charities and service providers, as well as Taxi tokens to seniors. The listing of functional areas above provides more description of the services to the community funded through this division.

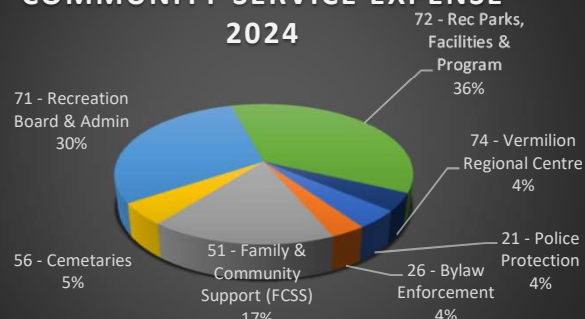
Performance indicators supporting the Strategic Plan set by council for these departments are contained in the Statistics section.

Sub Department	2024	2025	2026	2027	2028
21 - Police Protection	39,000	39,000	39,000	39,000	39,000
26 - Bylaw Enforcement	29,995	30,050	30,050	30,050	30,000
51 - Family & Community Support (FCSS)	158,465	130,715	130,715	130,715	130,715
56 - Cemeteries	46,681	41,681	41,681	41,681	41,681
71 - Recreation Board & Admin	280,000	280,000	280,000	280,000	280,000
72 - Rec Parks, Facilities & Program	336,208	315,841	315,841	315,841	315,841
74 - Vermilion Regional Centre	38,000	38,000	38,000	38,000	38,000
Total Community Services	928,349	875,287	875,287	875,287	875,237
21 - Police Protection	269,669	284,228	284,428	284,628	284,628
24 - Safety	109,255	111,250	111,250	111,250	111,250
26 - Bylaw Enforcement	137,892	137,166	143,914	151,067	160,649
51 - Family & Community Support (FCSS)	194,619	129,885	136,945	144,428	152,360
56 - Cemeteries	122,318	67,685	71,247	75,022	79,024
62 - Community Services	6,800	-	-	-	-
71 - Recreation Board & Admin	251,800	257,860	270,962	284,849	296,570
72 - Rec Parks, Facilities & Program	1,683,769	1,264,566	1,306,617	1,349,927	1,392,232
74 - Vermilion Regional Centre	348,537	187,440	193,828	199,480	204,411
Total Community Services	3,124,659	2,440,080	2,519,190	2,600,651	2,681,124
Net Total	(2,196,310)	(1,564,793)	(1,643,903)	(1,725,364)	(1,805,887)

COMMUNITY SERVICE REVENUE 2024



COMMUNITY SERVICE EXPENSE 2024



2024 Corporate Services



Services Overview

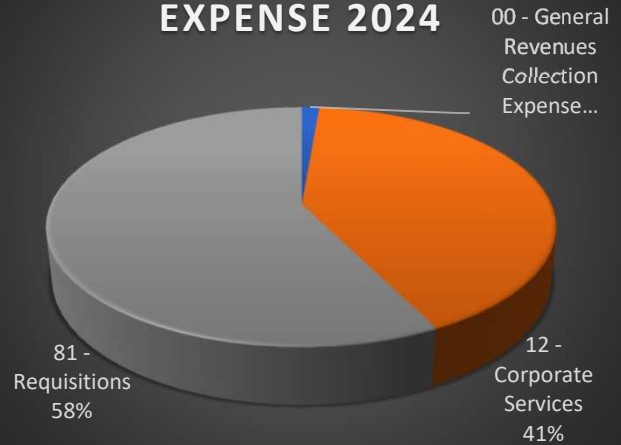
The Corporate Services division provides strategic guidance, planning, advice and resources to the CAO, Council and the corporation to support the Municipalities initiatives today and in the future for the benefit of Vermilion. In addition Corporate Services collects property tax and utility revenue, including the requisitions for other entities such as the school district and Vermilion District Housing Foundation. Corporate Services provides information technology support, payroll/HR, accounting and customer service support to the organization and municipal residents.

Sub Department	2024	2025	2026	2027	2028
00 - General Revenues	8,950,000	9,365,021	9,475,463	9,988,972	10,533,291
12 - Corporate Services	145,600	144,240	143,494	142,764	142,050
Total Corporate Services	9,095,600	9,509,261	9,618,958	10,131,736	10,675,341
00 - General Revenues Collection Expense	41,000	43,400	45,944	48,641	51,499
12 - Corporate Services	1,272,580	1,354,620	1,446,037	1,545,419	1,636,445
81 - Requisitions	1,769,000	1,670,000	1,660,000	1,640,000	1,620,000
Total Corporate Services	3,082,580	3,068,020	3,151,981	3,234,060	3,307,944
Net Total	6,013,020	6,441,241	6,466,977	6,897,676	6,013,020

CORPORATE SERVICES REVENUE 2024



CORPORATE SERVICES EXPENSE 2024



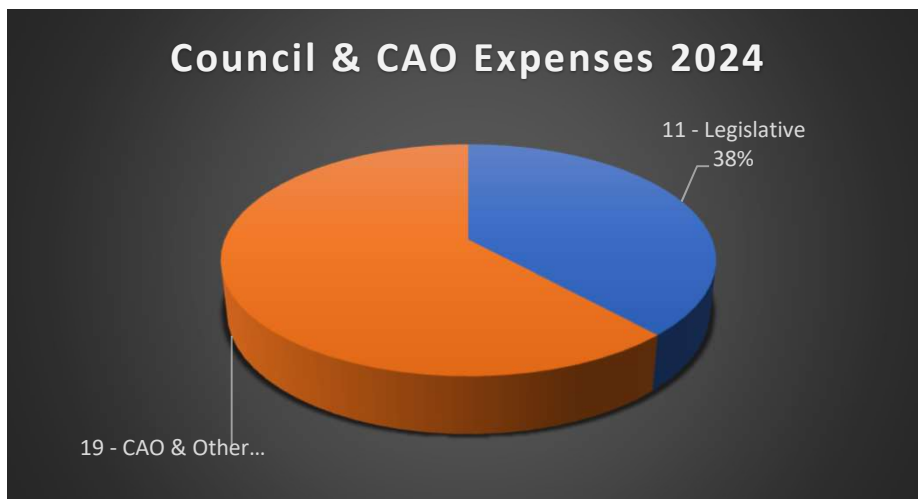
2024 Council & CAO



Services Overview

The Council and CAO (Chief Administrative Officer) are the organizational leadership that provides the strategic direction and consultation with the public to determine and provide best outcomes for the municipality. Council consists of seven members with one elected Mayor and a CAO. The CAO is the only staff member in administration who reports directly to council, and functions of council and the CAO are governed by the Municipal Government Act.

Sub Department	2024	2025	2026	2027	2028
19 - CAO & Other	3,000	3,000	3,000	3,000	3,000
Total Council & CAO	3,000	3,000	3,000	3,000	3,000
11 - Legislative	238,231	250,480	250,989	251,528	252,100
19 - CAO & Other	384,650	389,610	406,828	427,760	446,969
Total Council & CAO	622,881	640,090	657,816	679,288	699,069
Net Total	(619,881)	(637,090)	(654,816)	(676,288)	(619,881)



2024 General Government



Services Overview

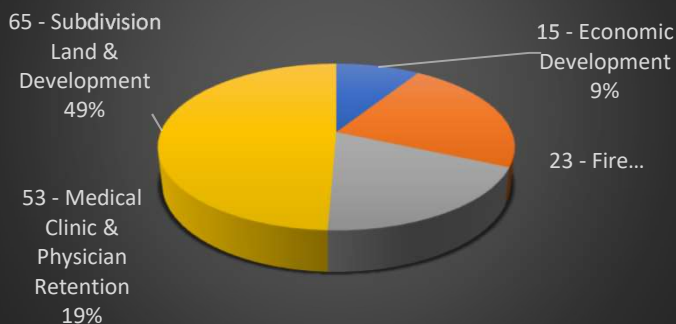
The General Government functional area provides Economic Development guidance, planning, advice and resources to Council and the corporation to support the Town's initiatives today and in the future for the benefit of Vermilion. In addition within General Government is emergency management services. The following departments are funded through this function:

- Subdivision Land & Development
- Economic Development
- Library
- Fire Department

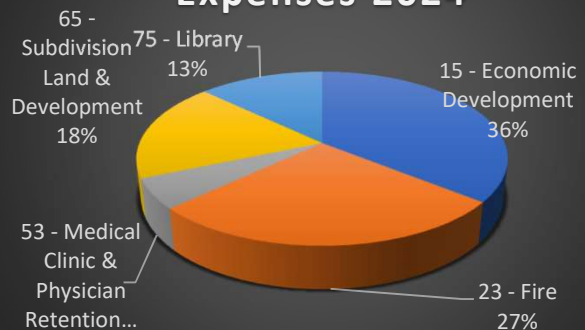
Each department has its own head, with the CAO (Chief Administrative Officer) leading the division and reporting to council. Within this division is firefighting services, economic incentives, communications including website maintenance and special projects. The Broadband Project is lead by Economic Development with support from other departments. Performance indicators supporting the Strategic Plan set by council for these departments are contained in the Statistics section.

Sub Department	2024	2025	2026	2027	2028
15 - Economic Development	61,800	73,000	148,000	73,000	73,000
23 - Fire	155,000	155,000	155,000	155,000	155,000
53 - Medical Clinic & Physician Retention	130,000	130,000	130,000	130,000	130,000
65 - Subdivision Land & Development	338,000	113,100	113,100	113,100	113,100
75 - Library	-	-	-	-	-
97 - Reserve Transfers	-	-	-	-	-
Total General Government Revenues	684,800	471,100	546,100	471,100	471,100
15 - Economic Development	774,115	794,435	811,828	804,435	817,798
23 - Fire	590,736	611,664	737,664	749,664	644,664
53 - Medical Clinic & Physician Retention	121,262	129,000	129,000	129,000	129,000
65 - Subdivision Land & Development	399,894	398,474	398,300	398,300	398,300
75 - Library	280,000	296,800	314,608	333,484	353,494
97 - Reserve Transfers	-	-	-	-	-
Total General Government	2,166,007	2,230,373	2,391,400	2,414,883	2,343,256
Net Total	(1,481,207)	(1,759,273)	(1,845,300)	(1,943,783)	(1,481,207)

General Government Revenue 2024



General Government Expenses 2024



2024 Infrastructure & Planning Services Budget



Services Overview

The infrastructure functional area ensures that Vermilion residents are proud of our utilities, development and roads through quality infrastructure management and through professional, courteous, and efficient service. The Infrastructure division also monitors the quality and safety of residential, commercial, industrial buildings along with municipal infrastructure. Included within the Infrastructure services portfolio are the following utilities;

- Water
- Stormwater
- Wastewater/Sewer
- Solid Waste / Garbage

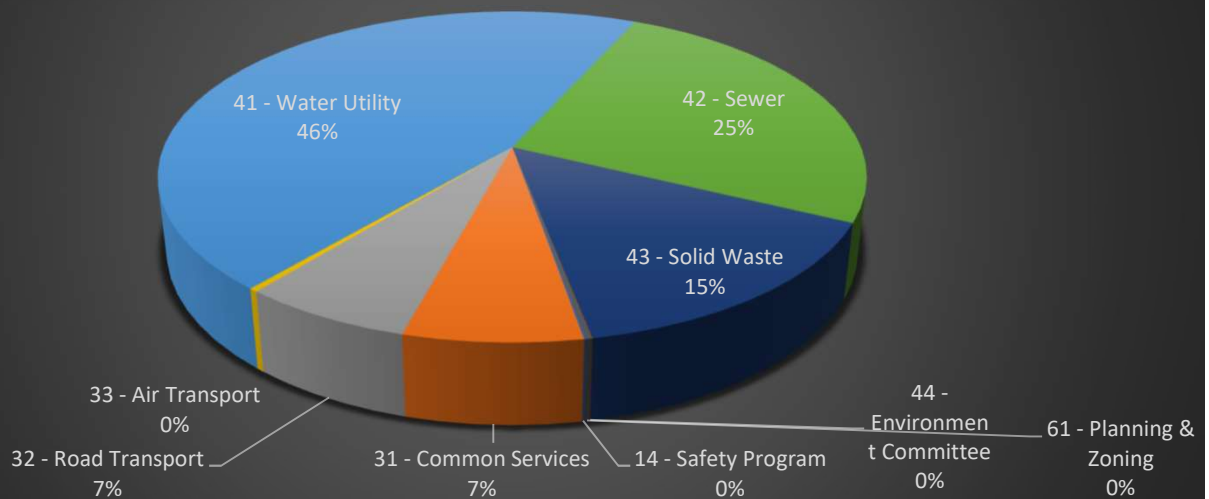
Performance indicators supporting the Strategic Plan set by council are contained in the Statistics section.

Sub Department	2024	2025	2026	2027	2028
14 - Safety Program	4,000	4,000	4,000	4,000	4,000
31 - Common Services	404,700	404,700	404,700	404,700	404,700
32 - Road Transport	391,000	412,960	431,338	449,158	467,447
33 - Air Transport	19,500	19,700	20,100	20,500	20,900
41 - Water Utility	2,665,000	2,821,660	2,988,720	3,164,743	3,352,327
42 - Sewer	1,491,925	1,581,385	1,676,213	1,776,730	1,883,278
43 - Solid Waste	864,940	891,000	921,000	951,000	981,000
44 - Environment Committee	1,000	1,000	1,000	1,000	1,000
61 - Planning & Zoning	14,100	15,100	16,100	16,100	17,100
Total Infrastructure & Planning	5,856,165	6,151,505	6,463,170	6,787,930	7,131,753
14 - Safety Program	16,650	30,750	32,300	33,050	34,500
31 - Common Services	1,043,865	1,105,860	1,160,752	1,202,225	1,243,132
32 - Road Transport	2,620,258	2,710,580	2,754,979	2,804,235	3,407,641
33 - Air Transport	124,398	143,200	147,100	150,850	153,650
37 - Storm System	139,410	143,100	144,800	147,000	148,100
41 - Water Utility	3,326,317	3,548,910	3,669,410	3,789,251	3,910,037
42 - Sewer	2,072,183	2,123,060	2,170,406	2,224,140	2,274,819
43 - Solid Waste	979,315	1,026,000	1,109,500	1,191,350	1,266,050
44 - Environment Committee	800	2,300	2,300	2,300	2,300
61 - Planning & Zoning	265,600	242,600	244,600	248,350	250,350
Total Infrastructure & Planning	10,588,796	11,076,360	11,436,146	11,792,750	12,690,579
Net Total	(4,732,631)	(4,924,855)	(4,972,976)	(5,004,820)	(4,732,631)

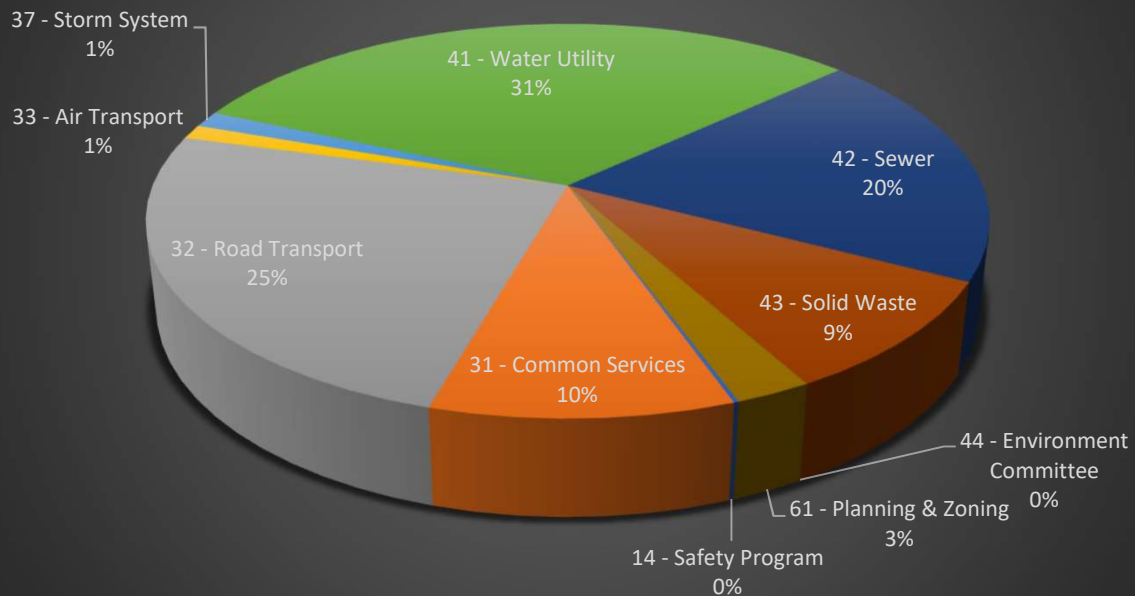
2024 Infrastructure & Planning Services Budget



Infrastructure Revenue 2024



Infrastructure Expense 2024



RESERVE (RESTRICTED SURPLUS) FUNDS



Our reserve funds exist to fund current and future operating and capital projects, and are replenished through reserve transfers in the operating budget. The funding sources are primarily from past operating surpluses, however there are some reserves funded by specific sources such as local access (franchise) fees. The common factor among all the reserves is that they are savings from the current and past periods for future expenditures and are restricted in their purpose. Utilizing reserve funding allows the municipality to save on the cost of debt financing and save taxpayers from tax increases with interest earned on invested funds. We have a significant number of reserves, and it may be worthwhile considering consolidation of reserves in the future to simplify process and ensure unnecessary restrictions do not exist.

Operating Reserves	Est. 2024 Open Balance	Transfer to	Transfer from	Est. End Balance	Explanation
Local Improvement Property Owners	467,244	-	120,747	346,497	The purpose of this reserve fund is to finance prior local improvement projects within specific neighbourhoods or areas of the municipality, such as road reconstruction or sidewalk construction. The funding source for this reserve fund was the property owners within the designated improvement area.
Legislative	-			-	The purpose of this reserve fund is to cover expenses related to the development, implementation, and enforcement of municipal bylaws and policies. It is also a contingency fund for deficits and council special projects
ED Business Incentive	75,291	-		75,291	Fund to subsidize commercial development
Fire Donations	6,761			6,761	The purpose of this reserve fund is to receive and manage donations specifically intended for the fire department or fire-related. Typically this is for fire services equipment, the current amount is related to accessorization of a fire truck purchase.
Common Service	12,090			12,090	The purpose of this reserve fund is to cover unexpected expenses or shortfalls in the operating budget related to the provision of shared services across multiple municipal departments, primarily equipment and staff related to utilities and infrastructure.
Extreme Weather Resiliency	150,000			150,000	Disaster fund
Health & Wellness Foundation	83,555			83,555	The purpose of this reserve fund is to support the development and delivery of community-based programs and initiatives related to health and wellness.
Cemetery Perpetual	143,635			143,635	The purpose of this reserve fund is to provide ongoing maintenance and upkeep of the municipal cemetery. The funding source for this reserve fund may include contributions from cemetery plot sales or contributions from the operating budget.
Subdivision Lands	- 2,811,761	-	-	- 2,811,761	The purpose of this reserve fund is to provide funding for the acquisition and development of lands within the municipality that may be used for future subdivisions or residential development. It's current deficit balance reflects the past sales of land below cost.
Brennan N Debt Principal	125,530		-	125,530	Funding of debenture payments
	- 1,747,654	- -	120,747 -	1,868,401	

RESERVE (RESTRICTED SURPLUS) FUNDS

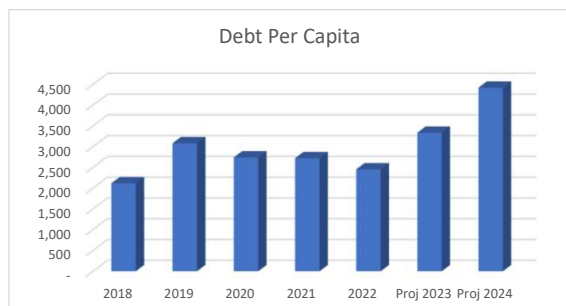


Capital Reserves	Est. 2024 Open Balance	Transfer to	Transfer from	Est. End Balance	
Administration Buildings	18,255	25,000	-	43,255	Fund for Town Hall Major refurbishment
Administration Equipment & Furnishing	358,904	10,000	- 240,000	128,904	Office equipment replacement fund
EDC	80,803	40,000	- 75,000	45,803	Capital project funding
Police Buildings	309,448			309,448	Building major project fund - no additional funding as RCMP K Division contract has lapsed and is running a deficit
Fire Buildings	132,676	10,000		142,676	Future major capital
Fire Equipment	57,529	20,000	-	77,529	Future major capital
Fire Vehicles	202,136	110,000		312,136	Future major capital
Protective Services Building	512,032			512,032	Future major capital
Public Safety Services Equipment	43,592			43,592	Future major capital
Bylaw Equipment	102,652			102,652	Future major capital
Common Services - Equipment	-	190,000		190,000	Future major capital
Common Services - Vehicles	707,554	78,024	- 438,000	347,578	Future major capital
Roads	324,240	110,000	- 75,000	359,240	Future infrastructure fund
Sidewalks	- 107,557			107,557	Future infrastructure fund
Road Offsite Levies	7,546			7,546	New development infrastructure fund
Airport	154,840	5,500	-	160,340	Capital replacement including studies
Storm Sewer	12,557			12,557	Future major capital
Storm Sewer Offsite Levies	63,929			63,929	New development infrastructure fund
Water	-	-	-	-	Consolidated with Water Infrastructure
Water Infrastructure	658,996	292,000	- 297,000	653,996	Future major capital
Water Offsite Levies	2,137			2,137	New development infrastructure fund
Sewer	- 995,408	246,000	- 85,000	834,408	Future major capital
Sewer- Offsite Levies	230,533			230,533	New development infrastructure fund
Recycle Program	25,700	-		25,700	Future major capital
Garbage - Vehicle & Equipment	601,941	69,000	- 15,000	655,941	Future major capital
Medical Clinic	110,371	56,000		166,371	Building Major projects
Future Planning & Zoning	53,906			53,906	Future major capital
SouthSide RMH1	32,950	-		32,950	Development related fund
Future Main Street Projects	371			371	Downtown revitalization fund
Parks Equipment	- 26,288		- -	26,288	Overspent funding to come from operating
Regional Centre	170,303		-	170,303	Future major capital
Water Park Donations	30,760			30,760	Water Park future maintenance
Municipal Reserve	129,027			129,027	used for a prescribed purpose such as
Ice Resurfacer	167,723		-	167,723	Equipment Replacement Fund
Ice Plant	169,356		-	169,356	Equipment Replacement Fund
Future Recreation	583			583	Future major capital
Pool	280,395	-		280,395	Future Pool agreement commitments
Stadium/Arena	195,427	-		195,427	Future major capital
Parks	83,374	-	-	83,374	Future major capital
Parks Outdoor Rink	12,650			12,650	Future major capital
Vermilion Regional Centre Donations	5,168		-	5,168	Future major capital
Multi Use Facility	134,750			134,750	Future major capital
Future Library Equipment	-			-	Utilized at discretion of Library
Future Library Building	156,395			156,395	Town owned building - future maintenance
	5,212,256	1,261,524	-1,225,000	5,248,780	

LONG TERM DEBT



Debentures have long been a major source of capital funding for our municipality especially in 2019 for the waste water treatment plant, with the result being that our municipality is highly leveraged compared to other Towns in the province. The Municipal Government Act s276(2) and Alberta Regulation 255/00 require that our debt outstanding is less than 1.5x our annual revenue and the annual servicing is less than 0.25x revenue, which the Town is in compliance with. The assets purchased are primarily related to infrastructure that will allow for effective future service delivery, including water treatment, land development and roads.



	2018	2019	2020	2021	2022	Proj 2023	Proj 2024
Supported by Property Taxes & Levies	7,093,097	6,122,377	5,453,871	5,069,438	4,298,806	6,426,650	11,012,918
Supported by Utilities	1,606,894	6,402,444	6,046,850	5,681,814	5,393,537	6,747,307	6,441,039
Subtotal	8,699,991	12,524,821	11,500,721	10,751,252	9,692,343	13,173,957	17,453,957
Population*	4,106	4,062	4,194	3,948	3,948	3,948	3,948
Debt Per Capita	2,119	3,083	2,742	2,723	2,455	3,337	4,421
Capital Asset Acquisitions	2,403,767	7,435,440	12,805,985	1,751,900	747,990	3,800,000	1,400,000
Debt Limit	19,081,445	18,191,109	17,205,075	20,663,928	18,727,485	19,033,513	19,033,513
Guaranteed loans	230,851	212,821	197,209	181,597	165,985	146,470	113,166
Under Debt Limit	10,150,603	5,453,467	5,507,145	9,731,079	8,869,157	5,713,086	1,466,390
(Over)/ Under 75% of Debt Limit	5,611,093	1,118,511	1,403,085	4,746,694	4,353,271	954,708	(3,291,988)

	Proj 2025	Proj 2026	Proj 2027	Proj 2028	Proj 2029	Proj 2030	Proj 2031
Supported by Property Taxes & Levies	13,062,329	12,482,489	11,919,163	11,353,147	10,777,214	10,394,743	10,163,145
Supported by Utilities	6,115,777	5,771,026	5,426,496	5,071,887	4,777,463	4,557,162	4,370,056
Subtotal	19,178,106	18,253,515	17,345,659	16,425,034	15,554,677	14,951,905	14,533,201
Population*	3,948	3,948	3,948	3,948	3,948	3,948	3,948
Debt Per Capita	4,858	4,623	4,394	4,160	3,940	3,787	3,681
Capital Asset Acquisitions	2,650,000	1,400,000	1,400,000	1,400,000	1,000,000	1,000,000	1,000,000
Debt Limit	19,985,000	20,984,250	22,033,463	23,135,136	24,291,892	25,506,487	26,781,811
Guaranteed loans	57,345	-	-	-	-	-	-
Under Debt Limit	749,549	2,730,735	4,687,804	6,710,102	8,737,215	10,554,582	12,248,610
(Over)/ Under 75% of Debt Limit	(4,189,356)	(2,515,328)	(820,562)	926,318	2,664,242	4,177,960	5,553,158

*Data from Statistics Canada -future years projected as static

FUTURE DEBENTURE PAYMENTS BY FUND	2024	2025	2026	2027	2028	2029	2030
Supported by Property Taxes & Levies							
Principal	564,195	600,589	579,840	563,326	566,016	575,933	382,471
Interest	177,159	222,333	204,118	186,584	168,834	150,821	133,334
Supported by Utilities							
Principal	306,268	325,262	344,751	344,530	354,609	294,424	220,301
Interest	163,953	180,747	171,259	161,479	151,400	141,011	133,449
FUTURE DEBENTURE PAYMENTS BY FUND	2031	2031	2032	2033	2034	2035	2036
Supported by Property Taxes & Levies							
Principal	231,598	170,278	172,664	179,055	185,714	192,653	199,885
Interest	123,000	116,178	109,962	103,572	96,913	99,973	82,740
Supported by Utilities							
Principal	187,106	191,865	196,746	234,716	241,569	248,642	255,945
Interest	155,534	150,775	145,894	107,924	101,071	93,998	86,695
FUTURE DEBENTURE PAYMENTS BY FUND	2037	2038	2039	2040	2041	2042	2043
Supported by Property Taxes & Levies							
Principal	136,301	102,016	107,337	112,936	118,828	125,026	131,548
Interest	75,359	69,769	64,448	58,849	52,957	46,759	40,237
Supported by Utilities							
Principal	223,085	228,762	234,585	240,556	246,680	252,960	314,211
Interest	119,555	113,878	108,055	102,084	95,960	89,680	28,429

Capital Budget & Forecast 2024-28

Project Description(*)	Department	Budget 2024	Forecast 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030	Forecast 2031	Forecast 2032	Forecast 2033
1 One Tonne Tilt Deck Truck	Infrastructure & Planning	125,000									
2 Airport Paving Project	Infrastructure & Planning	-	5,900,000								
3 Automated Gate - Town Shop	Infrastructure & Planning	22,000									
4 Backhoe Replacement	Infrastructure & Planning	250,000									
5 Beckie Scott Gravel Enhancement	Infrastructure & Planning	-	17,000								
6 Half Ton Truck	Infrastructure & Planning	-	67,000								
7 Hotsy Pressure Washer	Infrastructure & Planning	-	37,000								
8 Commercial Solid Waste Bins	Infrastructure & Planning	15,000									
9 Sanitary Trunk Main Replacement	Infrastructure & Planning	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000					
10 Shop Tools	Infrastructure & Planning	34,000									
11 Trench Shoring Equipment Replacement	Infrastructure & Planning	27,000									
12 WWTP Equipment	Infrastructure & Planning	50,000									
13 Former WWTP Demolition	Infrastructure & Planning	380,000									
14 Effluent & BioSolids Facility	Infrastructure & Planning	35,000		100,000							
15 Water Meter Pit Installation at College	Infrastructure & Planning	170,000									
16 Pump Replacement - East Reservoir Water Pump	Infrastructure & Planning	100,000	100,000	65,000	65,000						
17 Street Improvement Project	Infrastructure & Planning	575,000	575,000	575,000	575,000	575,000	600,000	600,000	600,000	600,000	600,000
18 Storm Water Master Plan	Infrastructure & Planning		80,000								
19 Town Hall Building Refurbishment	Corporate Services	80,000	30,000	10,000	30,000	20,000	10,000	10,000	10,000	10,000	10,000
20 Johnson Security Controls	Corporate Services	200,000									
21 ERP Software	Corporate Services	235,000									
22 Office Equipment	Corporate Services	5,000	16,000	7,000	76,000	10,000	10,000	10,000	10,000	10,000	10,000
23 Pylon Sign - Junction Sixteen 41	Economic Development	125,000									
24 Skidsteer Attachment (Snow Blade)	Community Services	7,000									
		3,835,000	8,222,000	2,157,000	2,146,000	2,005,000	620,000	620,000	620,000	620,000	620,000

(*) The numbered projects in the list have a supporting business case / description



Capital Budget & Forecast 2024-28

Project Description(*)	Department	Budget 2024	2024 Funding Source		
			Grant	Debt	Reserve
1 One Tonne Tilt Deck Truck	Infrastructure & Planning	125,000			125,000
2 Airport Paving Project	Infrastructure & Planning	-			
3 Automated Gate - Town Shop	Infrastructure & Planning	22,000			22,000
4 Backhoe Replacement	Infrastructure & Planning	250,000			250,000
5 Beckie Scott Gravel Enhancement	Infrastructure & Planning	-			
6 Half Ton Truck	Infrastructure & Planning	-			
7 Hotsy Pressure Washer	Infrastructure & Planning	-			
8 Commercial Solid Waste Bins	Infrastructure & Planning	15,000			15,000
9 Sanitary Trunk Main Replacement	Infrastructure & Planning	1,400,000		1,400,000	
10 Shop Tools	Infrastructure & Planning	34,000			34,000
11 Trench Shoring Equipment Replacement	Infrastructure & Planning	27,000			27,000
12 WWTP Equipment	Infrastructure & Planning	50,000			50,000
13 Former WWTP Demolition	Infrastructure & Planning	380,000		380,000	
14 Effluent & BioSolids Facility	Infrastructure & Planning	35,000			35,000
15 Water Meter Pit Installation at College	Infrastructure & Planning	170,000			170,000
16 Pump Replacement - East Reservoir Water Pump	Infrastructure & Planning	100,000			100,000
17 Street Improvement Project	Infrastructure & Planning	575,000	500,000		75,000
18 Storm Water Master Plan	Infrastructure & Planning				
19 Town Hall Building Refurbishment	Corporate Services	80,000	80,000		
20 Johnson Security Controls	Corporate Services	200,000	200,000		
21 ERP Software	Corporate Services	235,000			235,000
22 Office Equipment	Corporate Services	5,000			5,000
23 Pylon Sign - Junction Sixteen 41	Economic Development	125,000	50,000		75,000
24 Skidsteer Attachment (Snow Blade)	Community Services	7,000			7,000
		3,835,000	830,000	1,780,000	1,225,000

(*) The numbered projects in the list have a supporting business case / description

2024 Budget Project Description

Project Title 2024 1-Ton Tilt Deck Truck

Department Infrastructure & Planning

Contact Ben McPhee

Project Type Replacement

Components & Cost	2024	2025	2026	2027	2028	Total
Land						\$ -
Land Improvements						\$ -
Eng. & Construction						\$ -
Vehicles & Equipment	125,000					\$ 125,000
Other						\$ -
Total Cost	\$ 125,000	\$ -	\$ -	\$ -	\$ -	

Funding	2024	2025	2026	2027	2028	Total
Grant						\$ -
Debenture						\$ -
Local Improvement						\$ -
Reserve	125,000					\$ 125,000
Taxation/User Fees						\$ -
Total Funding	\$ 125,000	\$ -	\$ -	\$ -	\$ -	

Net Unfunded \$ - \$ - \$ - \$ - \$ -

Alignment with Strategic Plan Priority # 3

Project Description

2024 1-ton tilt deck truck

Rationale & Benefit (Why project is warranted)

The equipment fleet has been evaluated for effectiveness and use year round. This truck would replace two existing 1/4 ton trucks. A 2000 Ford Ranger, and a 2009 Dodge Dakota. The 1-ton tilt deck has offered more versatility for work around town by having an larger and lower deck to work from as well as being able to tow a large trailer that is fully loaded. There is currently one of these trucks in the fleet, and it is the most frequented truck for jobs both all 3 departments.

Timelines for Implementation/Completion

spring/summer 2024

Personnel Requirement

N/A

Potential Constraints

Inflation

Description of costs (Capital and Operating) that may extend beyond 5 years

Operating is expected to drop due to two older units being sold off, and having one less unit in the fleet to insure.

Impact on Operating Budget

	2024	2025	2026	2027	2028
Revenue					
Expense					
Net	\$ -	\$ -	\$ -	\$ -	\$ -

2024 Budget Project Description

Project Title	2024 Airport Paving Project
Department	Infrastructure & Planning
Contact	Ben McPhee
Project Type	Enhancement

Components & Cost	2024	2025	2026	2027	2028	Total
Land						\$ -
Land Improvements						\$ -
Eng. & Construction		5,900,000				\$ 5,900,000
Vehicles & Equipment						\$ -
Other						\$ -
Total Cost	\$	5,900,000	\$ -	\$ -	\$ -	

Funding	2024	2025	2026	2027	2028	Total
Grant	\$	1,475,000				\$ 1,475,000
Debenture	\$	4,425,000				\$ 4,425,000
Local Improvement						\$ -
Reserve						\$ -
Taxation/User Fees						\$ -
Total Funding	\$ -	\$ 5,900,000	\$ -	\$ -	\$ -	

Net Unfunded	\$ -	\$ -	\$ -	\$ -	\$ -	
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Alignment with Strategic Plan Priority # 4

Project Description

Re-paving of the runway, taxiway, and apron at the Vermilion Airport. This includes all Engineering, and assumes a successful grant application. Two options were provided for rebuild. Option 1 rehabilitation (overlay and spot repairs) \$2,225,000 with no contingency. \$2,645,00 with 15% contingency. Option 2 is full rebuild \$4.505,000 without contingency. \$5,180,750 with 15% contingency, and \$5,900,000 with 30% contingency. Detailed design is required to refine the numbers, but this will be close.

Rationale & Benefit (Why project is warranted)

The runway is in need of re-paving and base repairs as the pavement has reached the end of its useful life. To ensure the airport can continue to have medevac services, the airport needs to be re-paved. There are two options for rehabilitating the runway, taxiway, and apron. Option 1 is strictly an asphalt overlay with some base repairs in severely cracked spots. This is a 5 to 10 year rehabilitation. Option 2 is full rebuild and is a 15 to 20 year rehabilitation.

Timelines for Implementation/Completion

Summer of 2024 start of engineering, with construction in 2025

Personnel Requirement

N/A

Potential Constraints

Grant funding.

Description of costs (Capital and Operating) that may extend beyond 5 years

Depending on which option is chosen will determine the future capital costs and the frequency. If Option 1 is chosen, there should be the plan for earlier operation budget increases for crack filling and higher asphalt maintenance.

Impact on Operating Budget

	2024	2025	2026	2027	2028
Revenue					
Expense					
Net	\$ -	\$ -	\$ -	\$ -	\$ -

2024 Budget Project Description

Project Title Automated Gate Town Shop

Department Infrastructure & Planning

Contact Ben McPhee

Project Type New

Components & Cost	2024	2025	2026	2027	2028	Total
Land						\$ -
Land Improvements						\$ -
Eng. & Construction						\$ -
Vehicles & Equipment						\$ -
Other	22,000					\$ 22,000
Total Cost	\$ 22,000	\$ -	\$ -	\$ -	\$ -	

Funding	2024	2025	2026	2027	2028	Total
Grant						\$ -
Debenture						\$ -
Local Improvement						\$ -
Reserve	22,000					\$ 22,000
Taxation/User Fees						\$ -
Total Funding	\$ 22,000	\$ -	\$ -	\$ -	\$ -	

Net Unfunded \$ - \$ - \$ - \$ - \$ -

Alignment with Strategic Plan Priority # 3

Project Description

Automated gate at the Shop Yard

Rationale & Benefit (Why project is warranted)

The automated gate is needed to improved security by having fob access to the yard with easier monitoring of who is coming and going, as well as having it programable to open and close automatically during Town business hours. If a resident who is dumping organics, or concrete in the yard when it closes automatically, the gate would have a sensor to allow them to leave and the gate close behind them.

Timelines for Implementation/Completion

summer 2024

Personnel Requirement

1 excavator operator, and labourers.

Potential Constraints

Description of costs (Capital and Operating) that may extend beyond 5 years

We would contract out the main gate mechanism and controls, but the Town would complete the electrical and communication line site works to reduce costs.

Impact on Operating Budget

	2024	2025	2026	2027	2028
Revenue					
Expense					
Net	\$ -	\$ -	\$ -	\$ -	\$ -

2024 Budget Project Description

Project Title 2024 Backhoe Replacement

Department Infrastructure & Planning

Contact Ben McPhee

Project Type Replacement

Components & Cost	2024	2025	2026	2027	2028	Total
Land						\$ -
Land Improvements						\$ -
Eng. & Construction						\$ -
Vehicles & Equipment	250,000					\$ 250,000
Other						\$ -
Total Cost	\$ 250,000	\$ -	\$ -	\$ -	\$ -	

Funding	2024	2025	2026	2027	2028	Total
Grant						\$ -
Debenture						\$ -
Local Improvement						\$ -
Reserve	250,000					\$ 250,000
Taxation/User Fees						\$ -
Total Funding	\$ 250,000	\$ -	\$ -	\$ -	\$ -	

Net Unfunded \$ - \$ - \$ - \$ - \$ -

Alignment with Strategic Plan Priority # 3

Project Description

Replacement of the 2013 John Deere 410K Backhoe to a newer model that is direct replacement.

Rationale & Benefit (Why project is warranted)

The current backhoe has reached the age and hours where it is experiencing more frequent breakdowns and higher maintenance. This past summer season it has broken down three times on a single utility dig that ranged from radiator leaks, hydraulic hose breaks, and joy stick operation failures. With the amount of moving parts and frequent use of the equipment that provides services for snow removal, cemeteries, utility digs, and a variety of other services, this machine is paramount to the success of service levels. The current unit has 8300 hours on it.

Timelines for Implementation/Completion

RFP early winter, with equipment delivery mid-summer.

Personnel Requirement

N/A

Potential Constraints

Supply chain shortages. We have noticed improvements in supply chain this past year, but there are still a few areas holding up production of equipment.

Description of costs (Capital and Operating) that may extend beyond 5 years

Since this is an equivalent model, it will have minimal impact on the operating budget with the exception of a savings on equipment maintenance and parts.

Impact on Operating Budget

	2024	2025	2026	2027	2028
Revenue					
Expense					
Net	\$ -	\$ -	\$ -	\$ -	\$ -

2024 Budget Project Description

Project Title Beckie Scott Gravel Enhancement

Department Infrastructure & Planning

Contact Ben McPhee

Project Type Enhancement

Components & Cost	2024	2025	2026	2027	2028	Total
Land						\$ -
Land Improvements						\$ -
Eng. & Construction	-	17,000				\$ 17,000
Vehicles & Equipment						\$ -
Other						\$ -
Total Cost	\$ -	\$ 17,000	\$ -	\$ -	\$ -	

Funding	2024	2025	2026	2027	2028	Total
Grant						\$ -
Debenture						\$ -
Local Improvement						\$ -
Reserve		\$ 17,000				\$ 17,000
Taxation/User Fees						\$ -
Total Funding	\$ -	\$ 17,000	\$ -	\$ -	\$ -	

Net Unfunded \$ - \$ - \$ - \$ - \$ -

Alignment with Strategic Plan Priority # 3

Project Description

Beckie Scott Trail Enhancement

Rationale & Benefit (Why project is warranted)

Beckie Scott Trail from College Drive to Highway 16 is a well used road to access the west end of Town. This past summer we were grading this road on average once a week due to the washboard. Administrtion is recommending adding two inches of gravel to the road within the Town boundary to improve the road condition.

Timelines for Implementation/Completion

Summer 2024

Personnel Requirement

Grader Operator, 2 tandem truck operators, and a general labourer.

Potential Constraints

Description of costs (Capital and Operating) that may extend beyond 5 years

17,500 in capital cost for material purchase. There is the operating cost of trucking the material to site, spreading, and compacting in place. This will include fuel, equipment time, and labour.

Impact on Operating Budget

	2024	2025	2026	2027	2028
Revenue					
Expense					
Net	\$ -	\$ -	\$ -	\$ -	\$ -

2024 Budget Project Description

Project Title 2024 Half Ton Truck Replacement

Department Infrastructure & Planning

Contact Ben McPhee

Project Type Replacement

Components & Cost	2024	2025	2026	2027	2028	Total
Land						\$ -
Land Improvements						\$ -
Eng. & Construction						\$ -
Vehicles & Equipment	-	67,000				\$ 67,000
Other						\$ -
Total Cost	\$ -	\$ 67,000	\$ -	\$ -	\$ -	

Funding	2024	2025	2026	2027	2028	Total
Grant						\$ -
Debenture						\$ -
Local Improvement						\$ -
Reserve		\$ 67,000				\$ 67,000
Taxation/User Fees						\$ -
Total Funding	\$ -	\$ 67,000	\$ -	\$ -	\$ -	

Net Unfunded \$ - \$ - \$ - \$ - \$ -

Alignment with Strategic Plan Priority # 3

Project Description

Replacement of an existing 2007 half ton truck with a new half ton truck.

Rationale & Benefit (Why project is warranted)

The truck is past its current replacement period, and is part of the evaluation of the equipment fleet this past year. The truck is primarily used for parks and will be used by parks in the summer months, and public works in the winter months.

Timelines for Implementation/Completion

Spring/summer 2024

Personnel Requirement

N/A

Potential Constraints

Inflation

Description of costs (Capital and Operating) that may extend beyond 5 years

No change

Impact on Operating Budget

	2024	2025	2026	2027	2028
Revenue					
Expense					
Net	\$ -	\$ -	\$ -	\$ -	\$ -

2024 Budget Project Description

Project Title Hotsy Pressure Washer
Department Infrastructure & Planning
Contact Ben McPhee
Project Type New

Components & Cost	2024	2025	2026	2027	2028	Total
Land						\$ -
Land Improvements						\$ -
Eng. & Construction						\$ -
Vehicles & Equipment		37,000				\$ 37,000
Other						\$ -
Total Cost	\$ -	\$ 37,000	\$ -	\$ -	\$ -	

Funding	2024	2025	2026	2027	2028	Total
Grant						\$ -
Debenture						\$ -
Local Improvement						\$ -
Reserve		\$ 37,000				\$ 37,000
Taxation/User Fees						\$ -
Total Funding	\$ -	\$ 37,000	\$ -	\$ -	\$ -	

Net Unfunded \$ - \$ - \$ - \$ - \$ -

Alignment with Strategic Plan Priority # 3

Project Description

Purchase of a Hotsy pressure washer and enclosed trailer. The trailer and unit come as a package and is fully insulated.

Rationale & Benefit (Why project is warranted)

This purchase is to allow the Town to slowly make the transition away from the boiler system we currently own. This pressure washer will allow us to thaw culverts, storm drains, sewer services, water services, at effectively clean dumpsters outside of the shop wash bay. This will allow more operators to run it (does not require boiler ticket) and allow the town to respond quicker to freezing issues, by having two available units.

Timelines for Implementation/Completion

Winter RFP, and Spring delivery. The hope would be to utilize it for spring thaw.

Personnel Requirement

A single operator can run this unit. No special tickets are required to run it.

Potential Constraints

None expected

Description of costs (Capital and Operating) that may extend beyond 5 years

Minor trailer maintenance and equipment maintenance to the unit. If the unit every needs to be replaced, the trailer can be utilized still as the hotsy is on a skid.

Impact on Operating Budget

	2024	2025	2026	2027	2028
Revenue					
Expense					
Net	\$ -	\$ -	\$ -	\$ -	\$ -

2024 Budget Project Description

Project Title	Garbage Bins
Department	Infrastructure & Planning
Contact	Ben McPhee
Project Type	Replacement

Components & Cost	2024	2025	2026	2027	2028	Total
Land						\$ -
Land Improvements						\$ -
Eng. & Construction						\$ -
Vehicles & Equipment						\$ -
Other	15,000					\$ 15,000
Total Cost	\$ 15,000	\$ -	\$ -	\$ -	\$ -	

Funding	2024	2025	2026	2027	2028	Total
Grant						\$ -
Debenture						\$ -
Local Improvement						\$ -
Reserve	15,000					\$ 15,000
Taxation/User Fees						\$ -
Total Funding	\$ 15,000	\$ -	\$ -	\$ -	\$ -	

Net Unfunded	\$ -	\$ -	\$ -	\$ -	\$ -	
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Alignment with Strategic Plan Priority # 4

Project Description

Purchase of Metal dumpsters for commercial and multi-residential use.

Rationale & Benefit (Why project is warranted)

Our stock of 6 yard and 8 yard bins are critically low. This is needed to bring our stock back to a decent standard and to replace a few dumbpsters in Town that are in need of replacement. This will purchase 4 - 6 yard bins and 2 - 8 yard bins.

Timelines for Implementation/Completion

Winter 2024

Personnel Requirement

None

Potential Constraints

Metal pricing.

Description of costs (Capital and Operating) that may extend beyond 5 years

None.

Impact on Operating Budget

	2024	2025	2026	2027	2028
Revenue					
Expense					
Net	\$ -	\$ -	\$ -	\$ -	\$ -

2024 Budget Project Description

Project Title Sanitary Trunk Main Replacement

Department Infrastructure & Planning

Contact Ben McPhee

Project Type Replacement

Components & Cost	2024	2025	2026	2027	2028	Total
Land						\$ -
Land Improvements						\$ -
Eng. & Construction	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	\$ 7,000,000
Vehicles & Equipment						\$ -
Other						\$ -
Total Cost	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	

Funding	2024	2025	2026	2027	2028	Total
Grant						\$ -
Debenture	\$ 1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	\$ 7,000,000
Local Improvement						\$ -
Reserve						\$ -
Taxation/User Fees						\$ -
Total Funding	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	

Net Unfunded \$ - \$ - \$ - \$ - \$ -

Alignment with Strategic Plan Priority # 4

Project Description

The replacement and upsizing of the sanitary trunk main.

Rationale & Benefit (Why project is warranted)

As part of the 2022-2026 strategic plan section 4.1 - Explore options for the funding and construction of the sewer trunk main to accommodate future development, the sanitary trunk main project is being brought forward as a 5 year phased project. This replacement is needed as the current line is in poor condition and at max capacity. The upsizing will not only enhance overall condition of the line, but will allow for the development of North Brennan with less off-site barriers to develop.

Timelines for Implementation/Completion

Winter Engineering and spring tendering. Fall construction. This is expected to be a five year phased project, with adjustments to the budget figures based on current years tender amounts.

Personnel Requirement

N/A

Potential Constraints

Grant funding, weather, contractor availability, slope stability, site access, materials availability.

Description of costs (Capital and Operating) that may extend beyond 5 years

There will not be any effects to the operating budget as a result.

Impact on Operating Budget

	2024	2025	2026	2027	2028
Revenue					
Expense					
Net	\$ -	\$ -	\$ -	\$ -	\$ -

2024 Budget Project Description

Project Title Shop Tools

Department Infrastructure & Planning

Contact Ben McPhee

Project Type New

Components & Cost	2024	2025	2026	2027	2028	Total
Land						\$ -
Land Improvements						\$ -
Eng. & Construction						\$ -
Vehicles & Equipment	34,000					\$ 34,000
Other						\$ -
Total Cost	\$ 34,000	\$ -	\$ -	\$ -	\$ -	

Funding	2024	2025	2026	2027	2028	Total
Grant						\$ -
Debenture						\$ -
Local Improvement						\$ -
Reserve	34,000					\$ 34,000
Taxation/User Fees						\$ -
Total Funding	\$ 34,000	\$ -	\$ -	\$ -	\$ -	

Net Unfunded \$ - \$ - \$ - \$ - \$ -

Alignment with Strategic Plan Priority # 1

Project Description

Purchase of shop tools to improve our maintenance and repair capabilities that will have a return period of 3-4 years.

Rationale & Benefit (Why project is warranted)

Within this budget it includes the purchase of: Diagnostic and programming scanner, welder, and hydraulic hose crimper. All of these items will reduce the future operating costs of maintaining our fleet in the future, and improve diagnostic time.

Timelines for Implementation/Completion

Winter 2024 purchases and implimentation.

Personnel Requirement

Mechanic

Potential Constraints

N/A

Description of costs (Capital and Operating) that may extend beyond 5 years

Impact on Operating Budget

	2024	2025	2026	2027	2028
Revenue					
Expense					
Net	\$ -	\$ -	\$ -	\$ -	\$ -

2024 Budget Project Description

Project Title	Utilities Shoring Replacement
Department	Infrastructure & Planning
Contact	Ben McPhee
Project Type	Replacement

Components & Cost	2024	2025	2026	2027	2028	Total
Land						\$ -
Land Improvements						\$ -
Eng. & Construction						\$ -
Vehicles & Equipment						\$ -
Other	27,000					\$ 27,000
Total Cost	\$ 27,000	\$ -	\$ -	\$ -	\$ -	

Funding	2024	2025	2026	2027	2028	Total
Grant						\$ -
Debenture						\$ -
Local Improvement						\$ -
Reserve	27,000					\$ 27,000
Taxation/User Fees						\$ -
Total Funding	\$ 27,000	\$ -	\$ -	\$ -	\$ -	

Net Unfunded	\$ -	\$ -	\$ -	\$ -	\$ -	
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Alignment with Strategic Plan Priority # 3

Project Description

To replace the circular shoring the our staff are currently using that is not adequate for digs, and the purchase of extension piece of the rectangular shoring that the Town already owns to enhance its capabilities for utility digs in Town.

Rationale & Benefit (Why project is warranted)

The public works and utilities staff complete utility excavations multiple times per year. To complete these safely and in the most cost effective manner, the Town uses trench boxes (shoring) to safely work in the trench while keeping the overall excavation are as small as possible. The circular shoring that is proposed is engineered and has a ladder built into it, it comes in sections and can be assembled on site. We would purchase the 12' unit with another 2' extension. Plus purchasing extension pieces for the existing rectangular shoring boxes.

Timelines for Implementation/Completion

Order winter of 2024 for use in summer 2024

Personnel Requirement

N/A

Potential Constraints

N/A

Description of costs (Capital and Operating) that may extend beyond 5 years

None.

Impact on Operating Budget

	2024	2025	2026	2027	2028
Revenue					
Expense					
Net	\$ -	\$ -	\$ -	\$ -	\$ -

2024 Budget Project Description

Project Title Wastewater Treatment Plant Equipment

Department Infrastructure & Planning

Contact Ben McPhee

Project Type Replacement

Components & Cost	2024	2025	2026	2027	2028	Total
Land						\$ -
Land Improvements						\$ -
Eng. & Construction						\$ -
Vehicles & Equipment						\$ -
Other	50,000					\$ 50,000
Total Cost	\$ 50,000	\$ -	\$ -	\$ -	\$ -	

Funding	2024	2025	2026	2027	2028	Total
Grant						\$ -
Debenture						\$ -
Local Improvement						\$ -
Reserve	50,000					\$ 50,000
Taxation/User Fees						\$ -
Total Funding	\$ 50,000	\$ -	\$ -	\$ -	\$ -	

Net Unfunded \$ - \$ - \$ - \$ - \$ -

Alignment with Strategic Plan Priority # 1

Project Description

Wastewater Treatment Plant Equipment

Rationale & Benefit (Why project is warranted)

This is a recurring capital item to cover the cost of equipment replacements or overhauls such as pumps, membranes, centrifuges, etc. Every year moving forward we are expecting to rebuild or replace 2 blowers (there are six total). This capital budget will also be there to cover the cost of unexpected equipment failure.

Timelines for Implementation/Completion

N/A

Personnel Requirement

Utilities staff

Potential Constraints

N/A

Description of costs (Capital and Operating) that may extend beyond 5 years

yearly expense placeholder.

Impact on Operating Budget

	2024	2025	2026	2027	2028
Revenue					
Expense					
Net	\$ -	\$ -	\$ -	\$ -	\$ -

2024 Budget Project Description

Project Title	Former Wastewater Treatment Plant Demolition
Department	Infrastructure & Planning
Contact	Ben McPhee
Project Type	Replacement

Components & Cost	2024	2025	2026	2027	2028	Total
Land						\$ -
Land Improvements						\$ -
Eng. & Construction	380,000					\$ 380,000
Vehicles & Equipment						\$ -
Other						\$ -
Total Cost	\$ 380,000	\$ -	\$ -	\$ -	\$ -	

Funding	2024	2025	2026	2027	2028	Total
Grant						\$ -
Debenture	380,000					\$ 380,000
Local Improvement						\$ -
Reserve						\$ -
Taxation/User Fees						\$ -
Total Funding	\$ 380,000	\$ -	\$ -	\$ -	\$ -	

Net Unfunded	\$ -	\$ -	\$ -	\$ -	\$ -	
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Alignment with Strategic Plan Priority # 3

Project Description

Demolition of the former Wastewater Treatment Plant. This is strictly the buildings and the processing side of the treatment. It excludes the lagoon and cells.

Rationale & Benefit (Why project is warranted)

This demolition is required to be done by Alberta Environment under our current approval to operate the treatment facility. This will leave the former wastewater treatment plant site as a restored site. The approval also requires the removal of the lagoon treatment cells within a few years as well. However; administration is looking at re-purposing them for another use and will seek approval from Alberta Environment to keep them.

Timelines for Implementation/Completion

The project has already been RFP'd, with a highest ranking proponent selected. The formal award of the contract would be after budget passes final reading. May 2024 start with October completion.

Personnel Requirement

Director of Infrastructure and Planning

Potential Constraints

Weather and Unforeseen circumstances.

Description of costs (Capital and Operating) that may extend beyond 5 years

None

Impact on Operating Budget

	2024	2025	2026	2027	2028
Revenue					
Expense					
Net	\$ -	\$ -	\$ -	\$ -	\$ -

2024 Budget Project Description

Project Title Effluent & Bio-solids Feasibility Study

Department Infrastructure & Planning

Contact Ben McPhee

Project Type New

Components & Cost	2024	2025	2026	2027	2028	Total
Land						\$ -
Land Improvements						\$ -
Eng. & Construction	35,000		100,000			\$ 135,000
Vehicles & Equipment						\$ -
Other						\$ -
Total Cost	\$ 35,000	\$ -	\$ 100,000	\$ -	\$ -	

Funding	2024	2025	2026	2027	2028	Total
Grant						\$ -
Debenture						\$ -
Local Improvement						\$ -
Reserve	35,000		100,000			\$ 135,000
Taxation/User Fees						\$ -
Total Funding	\$ 35,000	\$ -	\$ 100,000	\$ -	\$ -	

Net Unfunded \$ - \$ - \$ - \$ - \$ -

Alignment with Strategic Plan Priority # 3

Project Description

To complete a feasibility study for the bio-solids being produced at the Wastewater Treatment Plant, and the effluent water being produced at the Wastewater Treatment Plant.

Rationale & Benefit (Why project is warranted)

In 2023, the agricultural use of bio-solids in the current operation method was not going to be permitted by Alberta Environment. This study will look at an alternative method of producing the bio0solids and storing them on site for use by farmers. This would potentially utilize the existing lagoon cells which would prevent a capital cost of relcaiming them as part of decomissioning plan. The effluent water portion looks at the costs and infrastructure needed to get the effluent water fromt the WWTP to the East water reservoir location where the former water treatment tanks are. Administration believes re-use of these tanks and

Timelines for Implementation/Completion

winter/spring/summer 2024 for the study, and report provided by end of August for budget deliberations for 2025 budget.

Personnel Requirement

Director of Infrastructure and Planning Services

Potential Constraints

Regulations

Description of costs (Capital and Operating) that may extend beyond 5 years

This will be determined through feasibility study. The goal is to reduce operating costs at WWTP and add another revenue stream as a result.

Impact on Operating Budget

	2024	2025	2026	2027	2028
Revenue					
Expense					
Net	\$ -	\$ -	\$ -	\$ -	\$ -

2024 Budget Project Description

Project Title Water Meter Pit Installation at College

Department Infrastructure & Planning

Contact Ben McPhee

Project Type New

Components & Cost	2024	2025	2026	2027	2028	Total
Land						\$ -
Land Improvements						\$ -
Eng. & Construction	170,000					\$ 170,000
Vehicles & Equipment						\$ -
Other						\$ -
Total Cost	\$ 170,000	\$ -	\$ -	\$ -	\$ -	

Funding	2024	2025	2026	2027	2028	Total
Grant						\$ -
Debenture						\$ -
Local Improvement						\$ -
Reserve	170,000					\$ 170,000
Taxation/User Fees						\$ -
Total Funding	\$ 170,000	\$ -	\$ -	\$ -	\$ -	

Net Unfunded \$ - \$ - \$ - \$ - \$ -

Alignment with Strategic Plan Priority # 1

Project Description

The installation of 2 water meter pits for the College. One to replace an existing that has an old meter in it and a failing meter vault. The second at the east side of the college at the college/town property line.

Rationale & Benefit (Why project is warranted)

For institutions and businesses as large as the college, it is best practice to have water meter pits at the main feed locations at the property line going to the institutions. For the College, there are two known feeds. One by the Regional Centre and the other at the intersection of 46 Ave & 55 Street. There is a meter pit at the one by the Regional Centre but not at the east end. The second feed is supposed to be metered through a meter in a building at the college. This meter location has caused operational issues, and has a backflow problem causing the meter to have negative readings. To ensure accuracy of water consumed by the College it is

Timelines for Implementation/Completion

Summer 2024

Personnel Requirement

Director and 1 utilities staff

Potential Constraints

Availability of parts

Description of costs (Capital and Operating) that may extend beyond 5 years

With inaccurate consumption records, calculations of normal consumption should be based on residential population of the college, livestock numbers, and comparable business use, we estimate the college should have a minimum useage of 5000m3 per month at a minimum, and 10,000m3 as a max. This equates to \$243,000 to \$486,000 in lost water purchase from the Town. This figure does not include sewer rates. This could lower the utility rate overall for the Town as a result.

Impact on Operating Budget

	2024	2025	2026	2027	2028
Revenue	300000	310000	320000	330000	340000
Expense					
Net	\$ 300,000.00	\$ 310,000.00	\$ 320,000.00	\$ 330,000.00	\$ 340,000.00

2024 Budget Project Description

Project Title East Reservoir Pump Replacement

Department Infrastructure & Planning

Contact Ben McPhee

Project Type Replacement

Components & Cost

	2024	2025	2026	2027	2028	Total
Land						\$ -
Land Improvements						\$ -
Eng. & Construction	100,000	100,000	65,000	65,000		\$ 330,000
Vehicles & Equipment						\$ -
Other						\$ -
Total Cost	\$ 100,000	\$ 100,000	\$ 65,000	\$ 65,000	\$ -	

Funding

	2024	2025	2026	2027	2028	Total
Grant						\$ -
Debenture						\$ -
Local Improvement						\$ -
Reserve	100,000	100,000	65,000	65,000		\$ 330,000
Taxation/User Fees						\$ -
Total Funding	\$ 100,000	\$ 100,000	\$ 65,000	\$ 65,000	\$ -	

Net Unfunded \$ - \$ - \$ - \$ - \$ -

Alignment with Strategic Plan Priority # 1

Project Description

2024 is the replacement of the 800gpm pump and rebuild of electrical motor. This was planned for 2023, but pricing came in over budget due to standards changing.

Rationale & Benefit (Why project is warranted)

Administration is recommending a multi-year approach to the water reservoir pump replacement and rebuilds to ensure adequate water supply and backup pumps. This requires the Town to replace two pumps at the east reservoir (an 800 gpm and a 600 gpm) that are past their useful life and not in use. Currently the reservoir is only functioning off of one pump. This is planned for a four year project. And then will be spaced out every third year following this. The first two years are for \$135,000 each to replace the pumps and rebuild the electrical motors. Subsequent years will be approximately \$65,000 to rebuild two pumps at the west

Timelines for Implementation/Completion

RFP early winter, with installation in spring or early summer.

Personnel Requirement

One utilities operator periodically to help facilitate the exchange.

Potential Constraints

supply of water pumps. Supply chain for water related items such as pumps and meters has remained a challenge since COVID.

Description of costs (Capital and Operating) that may extend beyond 5 years

This will not effect the operating costs.

Impact on Operating Budget

	2024	2025	2026	2027	2028
Revenue					
Expense					
Net	\$ -	\$ -	\$ -	\$ -	\$ -

2024 Budget Project Description

Project Title	2024 Street Improvement Project
Department	Infrastructure & Planning
Contact	Ben McPhee
Project Type	Replacement

Components & Cost	2024	2025	2026	2027	2028	Total
Land						\$ -
Land Improvements						\$ -
Eng. & Construction	575,000	575,000	575,000	575,000	575,000	\$ 2,875,000
Vehicles & Equipment						\$ -
Other						\$ -
Total Cost	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	

Funding	2024	2025	2026	2027	2028	Total
Grant	500000	275000	275000	275000	275000	\$ 1,600,000
Debenture						\$ -
Local Improvement						\$ -
Reserve	75,000	300,000	300,000	300,000	300,000	\$ 1,275,000
Taxation/User Fees						\$ -
Total Funding	\$ 575,000	\$ 575,000	\$ 575,000	575,000.00	575,000	

Net Unfunded	\$ -	\$ -	\$ -	\$ -	\$ -	
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Alignment with Strategic Plan Priority # 3

Project Description

2024 Street Improvement Project. This is phase 2 for the paving project North of Tim Hortons and south of the KFC residential area. This phase would be on 50 Street from 44 Ave to 47 Ave.

Rationale & Benefit (Why project is warranted)

This project includes road reconstruction and drainage improvements on the road. Curb and gutter on one side of the road. Since the overall engineering of the project was mostly completed in 2023, the engineering costs will be lower this year, allowing for more work to occur this year, and over the next two phases.

Timelines for Implementation/Completion

Design & RFP January 2023. RFP award in february-March 2023, Spring Construction start.

Personnel Requirement

N/A

Potential Constraints

Inflation and cost of materials.

Description of costs (Capital and Operating) that may extend beyond 5 years

This will lower our regular maintenance and reduce the amount of calcium that we apply in the future which will offer a savings operationally.

Impact on Operating Budget

	2024	2025	2026	2027	2028
Revenue					
Expense					
Net	\$ -	\$ -	\$ -	\$ -	\$ -

2024 Budget Project Description

Project Title 2024 Storm Water Master Plan & Compliance

Department Infrastructure & Planning

Contact Ben McPhee

Project Type New

Components & Cost	2024	2025	2026	2027	2028	Total
Land						\$ -
Land Improvements						\$ -
Eng. & Construction		80,000				\$ 80,000
Vehicles & Equipment						\$ -
Other						\$ -
Total Cost	\$ -	\$ 80,000	\$ -	\$ -	\$ -	

Funding	2024	2025	2026	2027	2028	Total
Grant		80,000				\$ 80,000.00
Debenture						\$ -
Local Improvement						\$ -
Reserve						\$ -
Taxation/User Fees						\$ -
Total Funding	\$ -	\$ 80,000	\$ -	\$ -	\$ -	

Net Unfunded \$ - \$ - \$ - \$ - \$ -

Alignment with Strategic Plan Priority # 3

Project Description

This is to create a storm water master plan for the Town, as well as the creation of accurate records of storm water facilities in the Town.

Rationale & Benefit (Why project is warranted)

This is to bring the Town back into compliance with Alberta Environment. There are aspects of the Town storm system that are not part of the Towns approval for storm system. As a result Alberta Environment is requiring the Town to become compliant again, and these items are required to be completed.

Timelines for Implementation/Completion

It is expected to take all of 2024 to complete this project.

Personnel Requirement

Director of Infrastructure, and two utility operators periodically through the project.

Potential Constraints

Alberta Environment requirements

Description of costs (Capital and Operating) that may extend beyond 5 years

Impact on Operating Budget

	2024	2025	2026	2027	2028
Revenue					
Expense					
Net	\$ -	\$ -	\$ -	\$ -	\$ -

2024 Budget Project Description

Project Title	Building Maintenance
Department	Corporate Services
Contact	Erika Powers or Brian Leibel
Project Type	Replacement

Components & Cost	2024	2025	2026	2027	2028	Total
Land						\$ -
Land Improvements						\$ -
Eng. & Construction	80,000	30,000	10,000	30,000	20,000	\$ 170,000
Vehicles & Equipment						\$ -
Other						\$ -
Total Cost	\$ 80,000	\$ 30,000	\$ 10,000	\$ 30,000	\$ 20,000	

Funding	2024	2025	2026	2027	2028	Total
Grant	80,000					\$ 80,000.00
Debenture						\$ -
Local Improvement						\$ -
Reserve		30,000	10,000	30,000	20,000	\$ 90,000
Taxation/User Fees						\$ -
Total Funding	\$ 80,000	\$ 30,000	\$ 10,000	\$ 30,000	\$ 20,000	

Net Unfunded	\$ -	\$ -	\$ -	\$ -	\$ -	
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Alignment with Strategic Plan Priority # 1

Project Description

Re-occurring budget to facilitate urgent and unexpected building maintenance items as well as the ongoing preventative maintenance of key building components including the HVAC, building envelope, electrical, plumbing and any other building components. Next major project is roof lifecycle replacement

Rationale & Benefit (Why project is warranted)

Existing roof is over 15 years old which is past useful life for a flat roof with rolled shingles. Replacement options are being investigated and may be either new rolled shingles or rubber roof. An ongoing budget and preventative maintenance program will increase the longevity of the building and prevent/postpone major capital outlays from building component failure. The annual amount is based upon the original value of the construction cost over the expected useful life of the asset.

Timelines for Implementation/Completion

Completion projected to occur in summer of 2023. Budget is re-occurring with projects that may extend beyond one year and some years with multiple projects. In years with no maintenance less than the full budget will be used to preserve the reserve funding for future years.

Personnel Requirement

Personnel to be provided by contractor. Primary source of personnel will be external consulting which will minimize our costs of trades related maintenance as compared to hiring internal expertise.

Potential Constraints

Weather may prolong timing of installation, should not be installed in wet weather.

Description of costs (Capital and Operating) that may extend beyond 5 years

Decreased maintenance costs to repair roof expected. Costs approximately \$1,500 each year for repairs

Impact on Operating Budget

	2024	2025	2026	2027	2028
Revenue					
Expense	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
Net	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500

2024 Budget Project Description

Project Title	Johnson Security Controls
Department	Corporate Services
Contact	Brian Morritt or Brian Leibel
Project Type	Enhancement

Components & Cost	2024	2025	2026	2027	2028	Total
Land						\$ -
Land Improvements						\$ -
Eng. & Construction						\$ -
Vehicles & Equipment	200,000					\$ 200,000
Other						\$ -
Total Cost	\$ 200,000	\$ -	\$ -	\$ -	\$ -	

Funding	2024	2025	2026	2027	2028	Total
Grant	200,000					\$ 200,000
Debenture						\$ -
Local Improvement						\$ -
Reserve	-	-				\$ -
Taxation/User Fees						\$ -
Total Funding	\$ 200,000	\$ -	\$ -	\$ -	\$ -	

Net Unfunded	\$ -	\$ -	\$ -	\$ -	\$ -	
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Alignment with Strategic Plan Priority # 1.2

Project Description

Updating our door access controls from simple keys or keys and security panel to individual specific access cards accompanied by a security panel. Will also include an expanded CCTV program for our facilities exterior. Budget will cover the operations buildings as well as key utility infrastructure, recreation facilities and Town Hall. The access cards will also allow for single use cards to prevent problems with borrowing keys.

Rationale & Benefit (Why project is warranted)

Electronic pass cards will reduce the risk of missing keys and unauthorized building access. Improved security systems will protect key infrastructure, taxpayer assets, and staff from harm. The more efficient and modern building access system will allow for a more convenient facility rentals with less time spent returning or collecting keys.

Timelines for Implementation/Completion

The project has been spread out over two years including the past year, with different facilities planned for each year.

Personnel Requirement

Will require IT personnel for several hours per week during implementation, will likely try to utilize student interns where possible to minimize our costs.

Potential Constraints

May have potential constraints surrounding existing structures, specifically doorways. Security controls specialists have visited and surveyed our assets so we anticipate that they should have solutions that work with our existing infrastructure. Any infrastructure where implementation is not possible will wait until lifecycle replacement of infrastructure so as not to incur additional cost.

Description of costs (Capital and Operating) that may extend beyond 5 years

Ongoing monitoring and equipment licensing, maintenance and inspection is estimated to cost \$18,000 annually.

Impact on Operating Budget

	2024	2025	2026	2027	2028
Revenue					
Expense	18000	18000	18000	18000	18000
Net	\$ (18,000)	\$ (18,000)	\$ (18,000)	\$ (18,000)	\$ (18,000)

2024 Budget Project Description

Project Title	Serenic Replacement
Department	Corporate Services
Contact	Brian Morritt or Brian Leibel
Project Type	Replacement

Components & Cost	2024	2025	2026	2027	2028	Total
Land						\$ -
Land Improvements						\$ -
Eng. & Construction						\$ -
Vehicles & Equipment	235,000					\$ 235,000
Other						\$ -
Total Cost	\$ 235,000	\$ -	\$ -	\$ -	\$ -	

Funding	2024	2025	2026	2027	2028	Total
Grant						\$ -
Debenture						\$ -
Local Improvement						\$ -
Reserve	235,000					\$ 235,000
Taxation/User Fees						\$ -
Total Funding	\$ 235,000	\$ -	\$ -	\$ -	\$ -	

Net Unfunded	\$ -	\$ -	\$ -	\$ -	\$ -	
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Alignment with Strategic Plan Priority # 1

Project Description

Our enterprise resource planning software (Serenic) provides financial, operational and logistical functionality that allows us to perform payables, payroll, receivables, planning, utilities, development, permitting and community services functions. Without the system the efficiency of our staff would be dramatically reduced and the functionality of the town would be considerably impaired.

Rationale & Benefit (Why project is warranted)

Our enterprise resource planning software has been in place for over 15 years and been upgraded at least twice during that time. The current version will soon be phased out, with software expertise retiring or transitioning leaving users unsupported, vulnerable and unreliable. We will need to either upgrade to a newer version that will be supported or find a new software provider.

Timelines for Implementation/Completion

Once approved we will need to immediately start the competitive bid process with implementation starting in 2024.

Personnel Requirement

We will need full complement of staff in order to complete the process and may need to flex our part time position closer to full time or hire a casual in order to make the implementation efficient and timely.

Potential Constraints

Availability of Serenic personnel, availability of internal personnel especially if tasked with multiple projects. Software implementation is a challenging process initially and on an ongoing basis for all staff involved, and the demands will stretch the limits of our staff.

Description of costs (Capital and Operating) that may extend beyond 5 years

SAAS (Software As A Service) has ongoing annual fees. There are no longer enterprise resource planning software options that function on a purchase price only basis, the industry relies upon the model of ongoing subscription fees to maintain their support staff and supporting cloudbased infrastructure. Our evaluation of options will include evaluation not only of the original purchase price but the ongoing fees associated with the software.

Impact on Operating Budget

	2024	2025	2026	2027	2028
Revenue					
Expense					
Net	\$ -	\$ -	\$ -	\$ -	\$ -

2024 Budget Project Description

Project Title	Office Equipment
Department	Corporate Services
Contact	Brian Morritt or Brian Leibel
Project Type	Replacement

Components & Cost	2024	2025	2026	2027	2028	Total
Land						\$ -
Land Improvements						\$ -
Eng. & Construction						\$ -
Vehicles & Equipment	5,000	16,000	7,000	76,000	10,000	\$ 114,000
Other						\$ -
Total Cost	5,000	16,000	7,000	76,000	10,000	

Funding	2024	2025	2026	2027	2028	Total
Grant						\$ -
Debenture						\$ -
Local Improvement						\$ -
Reserve	5,000	16,000	7,000	76,000	10,000	\$ 114,000
Taxation/User Fees						\$ -
Total Funding	\$ 5,000	\$ 16,000	\$ 7,000	\$ 76,000	\$ 10,000	

Net Unfunded	\$ -	\$ -	\$ -	\$ -	\$ -	
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Alignment with Strategic Plan Priority # 1

Project Description

Evergreening of digital hardware including printers, copiers and audiovisual. Lifecycle replacement of equipment happens between 5 and 10 years with some equipment extended beyond that timeframe where efficient and effective to do so.

Rationale & Benefit (Why project is warranted)

Timelines for Implementation/Completion

Personnel Requirement

Potential Constraints

Description of costs (Capital and Operating) that may extend beyond 5 years

Impact on Operating Budget

	2024	2025	2026	2027	2028
Revenue					
Expense					
Net	\$ -	\$ -	\$ -	\$ -	\$ -

2023 Budget Project Description

Project Title	Pylon Sign - Junction Sixteen 41
Department	Economic Development
Contact	PROJECT MANAGER Mary Lee Prior
Project Type	New

Components & Cost	2024	2025	2026	2027	2028	Total
Land						\$ -
Land Improvements						\$ -
Eng. & Construction						\$ -
Vehicles & Equipment						\$ -
Other	125,000					\$ 125,000
Total Cost	\$ 125,000	\$ -	\$ -	\$ -	\$ -	

Funding	2023	2024	2025	2026	2027	Total
Grant						\$ -
Debenture						\$ -
Local Improvement						\$ -
Reserve	125,000					\$ 125,000
Taxation/User Fees						\$ -
Total Funding	\$ 125,000	\$ -	\$ -	\$ -	\$ -	

Net Unfunded	\$ -	\$ -	\$ -	\$ -	\$ -	
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Alignment with Strategic Plan Priority # **4**

Project Description

Pylon Sign - Junction Sixteen 41 To erect a 38' x 13' lite pylon sign within the development of Junction Sixteen 41. The sign would allow for 10 double sided rentals or 20 single sided rentals or a combination of the two.

Rationale & Benefit (Why project is warranted)

In 2017 after Junction Sixteen 41 was developed Council approved the design of a Pylon sign for the development. At that time because there were not many businesses invested into the highway commercial area - the Town delayed in erecting a pylon sign within their development. Now in 2023, we are getting asked when and where our pylon sign will be put up. As this is the Town of Vermilion's development it is the Town's responsibility to place at least one pylon sign within the development that businesses can advertise on.

Timelines for Implementation/Completion

This project would be tendered and completed by December 31, 2024.

Personnel Requirement

An RFP will be required to hire a company to build and erect the Pylon sign. The Manager Economic Development would be in charge of the project with the Director of Infrastructure on side.

Potential Constraints

Not being able to find a company to take on the project in 2024.

Description of costs (Capital and Operating) that may extend beyond 5 years

The initial cost of this project would be approximately \$125,000 based on an RFP. The Town could decide on a couple of different revenue streams to recoup their costs back by either a 25% recoup over 5 years; a 50% recoup over 5 years; or a full recoup over 5 years. This project would be installed within the 2024 year but as we would be renting panels there would be a revenue and expense portion to change out panels and revenue from panels that would continue yearly. The project over several years would

Impact on Operating Budget

	2024	2025	2026	2027	2028
Revenue	25000	25000	25000	25000	25000
Expense	40,000.00				
Net	\$ (15,000.00)	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00

2024 Budget Project Description

Project Title Skid Steer Snow Blade

Department Community Services

Contact Mike Van Der Torre

Project Type New

Components & Cost	2024	2025	2026	2027	2028	Total
Land						\$ -
Land Improvements						\$ -
Eng. & Construction						\$ -
Vehicles & Equipment	7,000					\$ 7,000
Other						\$ -
Total Cost	\$ 7,000	\$ -	\$ -	\$ -	\$ -	

Funding	2024	2025	2026	2027	2028	Total
Grant						\$ -
Debenture						\$ -
Local Improvement						\$ -
Reserve	7,000					\$ 7,000
Taxation/User Fees						\$ -
Total Funding	\$ 7,000	\$ -	\$ -	\$ -	\$ -	

Net Unfunded \$ - \$ - \$ - \$ - \$ -

Alignment with Strategic Plan Priority # 2

Project Description

Purchase of a wider snow blade for the skidsteer at the stadium and arena.

Rationale & Benefit (Why project is warranted)

A wider adjustable snow blade will allow for quicker snow clearing and piling to occur at the stadium and arena during the winter months.

Timelines for Implementation/Completion

Mid winter 2024

Personnel Requirement

N/A

Potential Constraints

product availability

Description of costs (Capital and Operating) that may extend beyond 5 years

Impact on Operating Budget

	2024	2025	2026	2027	2028
Revenue					
Expense					
Net	\$ -	\$ -	\$ -	\$ -	\$ -

TOWN OF VERMILION PURCHASING POLICY

Approval Date: June 19, 2001

Motion No. 01/06/99

Title: Purchasing Policy

Policy Statement

Guidelines:

1. *Management of the Town of Vermilion shall have the authority to purchase all materials, supplies, and services and to enter into contracts when so required by Council.*
2. *All purchases of capital equipment, supplies, renovations, and services must be within approved budget limits.*
3. *The Director of Finance and Administration will administer purchasing.*
4. *When the amount of any purchase of capital equipment, supplies, renovations, and services exceeds the sum of \$5,000.00 competitive quotations shall first be obtained except in the case of emergency purchase or such product being a patented device supplied by only one Vendor or a specific approved service provider.*
5. *Authority is hereby authorized to Management of the Town of Vermilion to accept and award all competitive quotations and tenders up to the amount of \$20,000.00 subject to the following limitations:*
 - a) *Council has provided appropriations therefore;*
 - b) *That the bid can be awarded to the lowest responsible bidder.*
6. *All purchases of capital equipment, supplies, renovations, and services estimated to exceed the amount of \$20,000.00 shall be received by Management by the Town of Vermilion and submitted to the Council of the Town of Vermilion for approval.*
7. *Management shall provide in tender offers for proper instruments of security which when received, shall forthwith be transmitted for safe keeping until final disposition or award. Release of securities for tender offers shall be on the authorization of the Town Manager.*
8. *Management shall provide for retaining holdbacks as required in contract documents. Release of holdbacks shall be on the authorization of the Town Manager.*

9. *Management may enter into joint purchasing contracts with other levels of government, business, and industry when price and quality advantage may be gained.*
10. *Management shall ensure that purchases of capital equipment, supplies, renovations, and services, not exceeding the amount of \$5,000.00 shall be purchased locally within the corporate limits of the Town of Vermilion using the following criteria:*
 - a) *The quality of the product is as specified and required;*
 - b) *The price is competitive;*
 - c) *The product is available as required;*
11. *Management shall ensure that local business/industry when able are invited to tender for all purchases of capital equipment, supplies, renovations, and services.*
12. *Management must ensure that all purchases of capital equipment, supplies, renovations, and services must be carried out as provided in the Agreement on Internal Trade.*
13. *Management of the Town of Vermilion will encourage the purchase and use of environmentally responsible products. The Town of Vermilion's purchase of recycled products and the resulting public awareness of Municipal Governments Leadership will improve consumer acceptance of such products.*

Definitions:

"Management" means Town Manager, Director of Finance and Administration, Director of Engineering and Public Works, Director of Community Services, and Fire Chief.

Procedure:

There are four acceptable methods of acquiring goods or services:

1. *Tender process;*
2. *Competitive quotations;*
3. *Direct purchase orders;*
4. *Petty Cash.*

1. Tender Process

The tender process will be used for all acquisitions with a cost greater than \$20,000.00 or where requested. Tender packages must contain the following information:

- *detailed specifications;*
- *closing date and time;*
- *instructions to Vendors to return tender to appropriate department;*

- *date, time, and place of tender opening;*
- *safety program requirements.*

The appropriate purchasing department will:

- *assign tender numbers;*
- *record all Vendors (if invitational)*
- *mail out tenders for invitational tender process;*
- *advertise tenders for open tender process;*
- *record receipt of returned tenders;*

Opening of Tenders:

Tenders shall be opened by the appropriate purchasing department and shall be opened in a public manner:

- *open and record all tenders;*
- *release total price and name only to Vendors in attendance;*
- *obtain approval of Management of appropriate purchasing department before releasing tenders for review and decision;*

Guidelines:

- *purchase orders are required for payment of all accepted tenders;*
- *appropriate holdbacks are to be noted on the purchase order;*
- *for payment the purchase order and the appropriate invoice shall be submitted to the accounts payable department.*

2. Competitive Quotations

The competitive quotation process will be used for all acquisitions with a cost greater than \$5,000.00 and less than \$20,000.00 or where requested.

Guidelines:

- *a minimum of three documented quotes are required;*
- *a documented quote includes a written quote for goods or services, quotes over the phone, or verbal in person, which include date, time, name of person giving quote, company represented, item description, and amount;*
- *for payment of a competitive purchase a purchase order is required and shall be submitted to the accounts payable department.*

3. Direct Purchase Order

Direct purchasing for goods and services may be completed with a purchaser order and the appropriate management approval. Direct purchase orders are limited with a total value of less than \$5,000.00 and require the authority of the appropriate department manager. Signing authority may be delegated with the approval of the appropriate department manager. Department managers shall provide the accounts payable department with purchase orders on a regular basis as established by management.

Guidelines:

- *the vendor's invoice shall be attached to the purchase order and submitted to the accounts payable department or, the Vendor may mail the invoice directly to the Town accounts payable department;*
- *the Vendor's invoice indicating the appropriate department and signature of the authorized personnel shall be completed and provided to the Town accounts payable department;*
- *when an invoice is not available a properly complete purchase order is to be used with all appropriate details provided.*

4. Petty Cash

Guidelines:

A petty cash system may be established by department for small purchases where the Town of Vermilion does not have an account established. Department managers may authorize the reimbursement to Town personnel upon receipt of a completed invoice indicating the department and the signature of the authorized personnel. To replenish a petty cash system a purchase order shall be completed indicating the amounts to the appropriate department and all appropriate invoices attached.

The purpose of this policy is to:

Ensure that the Town of Vermilion receives the required goods and services at the best possible level of service and price available.

The Town of Vermilion purchasing policy is based upon encouraging business development in the Town of Vermilion through a competitive approach for contracts for goods and services.

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TOWN OF VERMILION

TANGIBLE CAPITAL ASSETS POLICY

Approval Date: December 20, 2011

Motion No: 11/12/228

Title: Tangible Capital Assets Policy

Policy Statement:

The purpose of this policy is to provide direction for recognizing and recording Tangible Capital Assets (TCA) on a consistent basis and in accordance with Public Sector Accounting Board (PSAB) 3150, Tangible Capital Assets. This policy will prescribe the accounting treatment for tangible capital assets so that users of the financial report can discern information about the investment in property, plant and equipment and the changes in such investment. The principal issues in accounting for tangible capital assets are the recognition of the assets, the determination of their carrying amounts and amortization charges and the recognition of any related impairment losses.

A. Scope

This policy applies to all Town departments, boards and commissions, agencies and other organizations falling within the reporting entity of the Town. This policy is effective January 1, 2009, and will be amended from time to time.

B. Definitions

1. Tangible Capital Assets

TCA are non-financial assets having physical substance that:

- a) Are used on a continuing basis in the Town's operations;
- b) Have useful lives extending beyond one year; and
- c) Are not held for re-sale in the ordinary course of operations.

2. Amortization

Amortization is the systematic allocation of the historical cost of a TCA over its useful life.

3. Betterment

A 'betterment' is a subsequent expenditure on a TCA that:

- a) Increases previously assessed physical output or service capacity,
- b) Lowers associated operating costs,
- c) Extends the useful life of the asset, or
- d) Improves the quality of the output.

Maintenance items may be considered 'betterments' if more than 20% of the segment is replaced/reconstructed and some of the above criteria have been met. Any other expenditure on a TCA would be considered a repair or maintenance and expensed in the year the expense is incurred.

4. Biological Assets

Biological assets are living plant or animals and include trees, shrubs, flowers, grass seed and sod. Biological assets will not be considered to be a tangible capital asset and therefore, will not be recorded in the TCA register.

5. Capitalization threshold

Capitalization threshold is the minimum value of an expenditure or multiple expenditures for a TCA that meet the criteria of a TCA and that will be recorded in the TCA register.

6. Fair market value

Fair market value is the amount of consideration that would be agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

4. Single Asset Approach

The single asset approach considers an asset to be an assembly of connected parts. Costs of all parts would be capitalized and amortized as one asset. For example, a building includes walls, flooring, lighting and roofing but would be considered as one asset under this approach.

5. Component Approach

Under the Component approach, different components are individually recorded and amortized. An asset may be comprised of many detailed items which add up to make the whole asset. Components are identifiable commonalities of the asset that are tracked to determine the overall cost and life of the asset they create.

An example of this approach is the road infrastructure. Each road segment is recorded in two components: surface and substructure. The surface has a useful life of 10-30 years depending on the material of the surface. The substructure's useful life is 40 years.

The decision to use the component approach is determined by the following factors:

- a) Usefulness of the information versus the cost of collecting and maintaining information at the segment level.
- b) Major components have significantly different useful lives and consumption patterns than the related tangible capital asset.
- c) Value of the components in relation to the related tangible capital asset.

6. Segments

Assets can be divided into a number of measureable lengths called segments. Each asset may have its own individual measure for segment but the segments themselves are identified by the physical location.

7. Ancillary costs

Planning and design expenditures will be capitalized as part of the cost of a TCA if the project otherwise qualifies and the project is constructed. Costs related to abandoned projects will be recorded as operating expenses in the period when the decision to abandon is made. Initial testing costs will be included as part of the TCA cost in the period incurred.

8. Useful Life

Useful life is the estimate of the period over which the Town expects to use the TCA and for a particular asset classification will normally be the shortest of the asset's physical, technological, commercial or legal life. The useful lives used by the Town are stated in Appendix A – Tangible Capital Asset Useful Life and Amortization Rate.

9. Net book value

Net book value of a TCA is its cost, less both accumulated amortization and the amount of any write-downs.

10. Residual value

Residual value is the estimated net realizable value of a TCA at the end of its useful life.

11. Write-down

A write-down is an extraordinary situation when, upon review, conditions indicate that a TCA no longer contributes to a government's ability to provide goods and services, or that the value of future economic benefits of the TCA is less than its net book value. For example, new technology results in greater savings and/or efficiencies than continuing to use the asset but it may be kept for back-up purposes. In these circumstances, the cost of the TCA should be reduced to reflect the decline in the asset's value because it no longer provides an economic benefit.

12. Capital Lease

A capital lease is a lease with contractual terms that transfer substantially all the benefits and risks inherent in ownership of property to the Town. For substantially all of the benefits and risks of ownership to be transferred to the lessee, one or more of the following conditions must be met:

- a) There is reasonable assurance that the Town will obtain ownership of the leased property at the end of the lease term.
- b) The lease term is of such duration that the Town will receive substantially all of the economic benefits expected to be derived from the use of the leased property over its life span.
- c) The lessor will be assured of recovering the investment in the leased property and of earning a return on the investment as a result of the lease agreement.

C. Policy

1. Categories

A category of assets is a grouping of assets of a similar nature or function in the Town's operations. Major categories of tangible capital assets would be determined by type of asset, such as land, land improvements, buildings, engineered structures, equipment & furnishings, and vehicles.

Major Classifications of Tangible Capital Assets (see Appendix A for detailed list)

a) Land

Land includes land purchased, contributed or acquired for value for parks and recreation, building sites, infrastructure (roads, bridges, public utilities, etc.) and other program use, but not land held for resale.

b) Land Improvements

Includes all improvements of a permanent nature to land such as parking lots, landscaping, multi-use trails, fences, statues, and major signs.

c) Buildings

Permanent, temporary or portable building structures, including but not limited to offices, garages, warehouses, and recreation facilities intended to shelter persons and/or goods, machinery, equipment and working space.

d) Engineered structures (further broken down into minor asset classifications)

Permanent structural works such as roads, water, wastewater, and storm systems, including treatment plants. Buildings and equipment & furnishings used in conjunction with and unique to water systems, wastewater systems and storm sewer systems will be considered engineered structures and will be included in a subclass for the minor classes of water, wastewater and storm sewer.

i.) Roadway system

Assets intended for the direct purpose of vehicle or pedestrian travel or to aid in vehicle or pedestrian travel. Includes roads, bridges, sidewalks, curbs & gutters, and lights.

ii.) Water systems

Systems for the provision of water through pipes or other constructed convey. It is normally comprised of assets for the intake, distribution, storage and treatment of safe potable water. It may also be comprised of assets required to distribute non-potable water. Includes mains, services, pump and lift stations, plants and equipment, reservoirs and fire hydrants.

iii.) Wastewater systems

Wastewater is defined as water that has been used for household, business and other purposes, which flows from private plumbing

systems to public sanitary sewers and on to a treatment plant. This system is comprised of assets used for the collection and treatment of non-potable water intended for return to a natural water system or other originating water source or used for other environmentally approved purposes. Includes mains, services, pump and lift stations, plants and equipment and lagoons.

iv.) Storm systems

Assets used for the collection, storage and transfer of water as a result of rain, flood or other external source to a natural water system. Includes mains, services, catch basins, pump and lift stations.

e) Equipment & Furnishings

Equipment that is used for constructing infrastructure such as graders and back hoes that do not require a vehicle license and smaller equipment in buildings and offices, furnishings, computer hardware/software. This class does not include stationary equipment used in the Engineered Structures class.

f) Vehicles

Motorized vehicles used primarily for transportation purposes and generally licensed for road travel.

g) Cultural and Historical

Works of art and historical treasures that have cultural, aesthetic or historical value that are worth preserving perpetually. Buildings declared as heritage sites may be included in this asset classification if they are not used for providing an essential municipal service and the ownership belongs to the Town.

2. Capitalization threshold

Tangible capital assets should be capitalized according to the following thresholds:

- a) all land;
- b) land improvements with a unit cost of \$5,000 or greater;
- c) buildings with a unit cost of \$50,000 or greater;
- d) engineered structures with a unit cost of \$50,000 or greater;
- e) machinery and equipment with a unit cost of \$5,000 or greater;
- f) vehicles with a unit cost of \$5,000 or greater.

3. Valuation

Tangible capital assets should be recorded at cost plus all ancillary charges necessary to place the asset in its intended location and condition for use.

a) Purchased, Acquired, Constructed or Developed Assets

The following costs will be considered in determining the amount of the TCA to be recorded:

- i.) Actual cash outlay, net of discounts or rebates. Costs for personnel and materials will be included only if directly attributable to the asset. General administrative overhead will not be included as part of the TCA cost.
- ii.) Interest costs
- iii.) Non-refundable taxes and duties
- iv.) Freight and delivery charges
- v.) Installation and site preparation costs
- vi.) Related legal fees
- vii.) Land registration fees and transfer taxes
- viii.) Pollution mitigation
- ix.) Demolition costs for assets required to be removed
- x.) Land improvements
- xi.) Construction management, architectural and other professional fees necessary for the acquisition or construction of the asset
- xii.) Internal costs related to design, inspection and administration

When two or more assets are acquired for a single price, it is necessary to allocate the purchase price to the various assets acquired. Allocation should be based on the unit price at the time of acquisition or some other reasonable basis if the unit price can not be readily determined.

b) Donated or Contributed Assets

- i.) Contributed assets will be recorded when the Town is responsible to control and manage the assets.
- ii.) Contributed assets will be recorded at fair value.
- iii.) Fair value may be estimated using market, appraised value, or Town's current year's cost for that type of assets which ever is considered most fair. Replacement cost may also be used recognizing that if any of the useful life has been used, this will need to be considered when calculating the fair value.
- iv.) Town's reserve lands will be valued at fair value at the time of the subdivision approval.
- v.) The time of acquisition in the case of subdivision developments will be the time at which the 'final acceptance certificate' is issued.
- vi.) The value of infrastructure constructed in a subdivision transferred to the Town will be based on the costs incurred by the developer. These costs will include all of the costs identified in Section 3(3) (a) as well as any related costs incurred by the developer from the issue date of the Completed Construction Certificate to the issue date of the Final Acceptance Certificate.
- vii.) The developer will be required to provide the supporting documentation for these costs. The costs for development are to be reasonable and reliable. The supporting documentation may be either a report of the actual costs with copies of invoices or a report certified

by a consulting engineer that reasonably estimates the costs of the infrastructure constructed. In the event that a developer's equipment is used for the construction, the costs will be calculated as if the equipment was being charged in an arm's length transaction.

4. Component Approach and Single Asset Approach

Engineered structures and buildings may include components with useful lives considerably different from the main structure. These component parts may be capitalized separately and amortized over their estimated useful lives. Asset management will be instrumental in the decision to segregate components. Appendix B will provide information as to which components will be identified separately for buildings and engineered structure minor asset classifications.

5. Grouped Assets

- a) Assets to be considered for grouping are items individually below the capitalization threshold but material as a group.
- b) To qualify for capitalization consideration, the items must be homogenous in terms of their physical characteristics, usage and useful lives.
- c) Assets which will be grouped are:
 - i.) Street lights
 - Decorative
 - General
 - ii.) Radios
 - iii.) Air paks
 - iv.) Garbage containers
 - Metal bins
 - Rollouts
 - Recycle bins
 - v.) Water meters
 - vi.) Hydrants
 - vii.) Road signs
 - viii.) Books & periodical collection
- d) Additional items to consider for possible capitalization may include portable or attractive items. In some instances, it may be appropriate to record these assets in the asset register for management or control purposes.
- e) Capitalizing one-time bulk purchases will be considered where furnishings are acquired for a newly constructed or purchased building.
- f) Assets that are pooled will be recorded in sub-pools by year of purchase.
- g) The 'first-in, first-out' principle will be used; i.e. the assets produced or acquired first are sold, used or disposed of first.

6. Amortization

The cost, less any residual value, of a tangible capital asset with a limited life should be amortized over its useful life in a rational and systematic manner appropriate to its nature and use. The amortization method and estimate of useful

life of the remaining unamortized portion should be reviewed on a regular basis and revised when the appropriateness of a change can be clearly demonstrated.

- a) The straight-line method for calculating the annual amortization will be used. A comprehensive list of estimated useful lives of assets and amortization rates is attached in Appendix A.
- b) No annual amortization amount will be recorded during the year a tangible capital asset is acquired or put into service. In the disposal year of the tangible capital asset, 100 percent (100%) of the annual amortization amount will be recorded.
- c) Costs incurred during major capital projects which are constructed or developed over the course of more than one calendar year will be recorded as work-in-progress and amortization will begin the year following the year the asset is placed into service.
- d) Land will not be amortized.

7. Tangible capital asset review

- a) The TCAs will be annually verified for existence and non-existence and the remaining useful life. Each department head to which the TCA is assigned will be responsible to conduct this review.
- b) The appropriateness of the estimated useful lives being used to amortize TCAs listed in the Appendix A and the capitalization thresholds used to record TCAs will be reviewed at least every three years by the Finance department with 2009 the base year for this 3 year review cycle.

8. Write-downs

- a) A TCA is considered impaired when:
 - It no longer contributes to the provision of goods and services.
 - It is no longer used in its current capacity.
 - There is no alternative use for the asset.
 - The value of the future economic benefits is less than the asset's net book value.
- b) In the event that a TCA is permanently impaired and needs to be written down, the TCA will be reviewed the following year. If there is evidence that the change is permanent, the TCA will be written down to the greater of the estimated reduced value or the residual value of the written down TCA. If it is still expected that the asset may be used for emergency or some other purposes, the asset will be remain recorded in the TCA register at the written down value and annually reviewed. For example, water wells will be disconnected from the water treatment plan when the regional water line is implemented. These wells may still be used for emergency or other purposes but will have a reduced value.
- c) The cost of the TCA will be reduced to reflect the decline in the asset's value due to impairment. Such write-downs will be expensed in the year of the write-down and will not be reversed in future fiscal years.

9. Disposal

Disposal of tangible capital assets is the responsibility of the Town department heads. Should assets become surplus to operations, taken out of service, destroyed or replaced due to obsolescence, scrapping or dismantling, the department head must notify the Town's Director of Finance & Administration of the asset description and effective date. The Town's Director of Finance & Administration is then responsible for adjusting the asset register and accounting records recording a gain/loss on disposal in the year of disposal.

10. Capital Leases

The lease will be recorded in accordance with current accounting standards subject to the criteria stated in Section B, Definitions as long as it meets the established capitalization thresholds for TCA.

Appendix A - Tangible Capital Asset Useful Life and Amortization Rate

The following list will be used to determine the TCA category, estimated useful life and straight-line amortization rate for tangible capital assets acquired by the Town of Vermilion.

	<u>Useful Life</u>	<u>Amortization Rate</u>
Land		
Right-of-way	Infinite	0%
Undeveloped right-of-way	Infinite	0%
Parks/Playgrounds/Buildings	Infinite	0%
Land Improvements		
Parking lot		
Gravel	15	6.67%
Asphalt	25	4%
Playground structures	15	6.67%
Landscaping	25	4%
Fences	20	5%
Mini golf courses	25	4.00%
Multi-trails		
Gravel	15	6.67%
Asphalt	20	5%
Statues	5	20%
Major Signs		
Digital	20	5%
Others	5	20%
Buildings		
Permanent structures		
Wood Frame	50	2%
Metal	50	2%
Concrete	50	2%
Portable structures		
Metal	25	4%
Frame	25	4%

	<u>Useful Life</u>	<u>Amortization Rate</u>
Engineered Structures		
<u>Roadway system</u>		
Bridges	Variable	
Curb & gutter	30	3.33%
Roads & streets		
Lanes & back alleys		
Gravel	15	6.67%
Paved	15	6.67%
Local		
Concrete	30	3%
Asphalt - hot mix	20	5%
Asphalt - cold mix	10	10%
Gravel	25	4%
Unimproved	25	4%
Subsurface	40	2.5%
Lights		
Street	30	3.33%
Traffic	30	3.33%
Sidewalks	30	3.33%
<u>Water system</u>		
Distribution system		
Mains	75	1.33%
Pump, lift and transfer stations	45	2.22%
Plants and facilities		
Structures	45	2.22%
Reservoirs	45	2.22%
<u>Wastewater system</u>		
Collection system		
Mains	75	1.33%
Pump, lift and transfer stations	45	2.22%
Lagoons	45	2.22%
<u>Storm system</u>		
Catch basins	75	1.33%
Collection system		
Mains	75	1.33%

	<u>Useful Life</u>	<u>Amortization Rate</u>
Equipment & Furnishings		
Fire equipment	12	8.33%
Communications		
Radios	10	10%
Telephone systems	10	10%
Tools, shop & workshop equipment	15	6.67%
Snowblower	13	7.69%
Bins		
Waste bin	15	6.67%
Recycle bin	15	6.67%
Water meters	20	2.5%
Turf equipment	10	10%
Office furniture & equipment		
Furniture	20	5%
Office equipment	10	10%
Audiovisual	10	10%
Photocopiers	5	20%
Computer systems		
Hardware	5	20%
Software	5	20%
Vehicles		
Light duty	10	10%
Medium duty	10	10%
Heavy duty	10	10%
Fire trucks	25	4%
Rescue Unit	15	7%
Garbage Trucks	7	14%
Zamboni	15	7%

Appendix B – Networks, Segments and Components

Buildings

Existing buildings will be recorded initially as a single asset to meet PS 3150 requirements. These existing buildings may be recorded in components at a later date. New buildings will be recorded in components when they are recorded in the asset register at the time the building is placed into service. The components of a building will be:

- **Structure**
All load bearing elements of the building above or below the ground floor slab including but not limited to the walls, beams, stairs, floors and foundations.
- **Roof**
The covering on the uppermost part of a building that protects the building and its contents from the effects of weather.
- **Architectural**
All non-load bearing elements of the building above or below the ground floor slab including but not limited to walls, partitions, windows, doors, stairs, finishes and fittings.
- **Conveyance**
Comprised of the elevator, lift, escalator and moving walks systems including controls.
- **Electrical**
All the wiring, lighting fixtures, electrical conduit, cables, circuits, switches, and controls within the perimeter of the building that provide power for all electrical apparatuses and lighting instruments.
- **Mechanical**
Consists of all plumbing, heating, cooling and ventilation systems. System elements include all piping, drains, fixtures and associated equipment within the perimeter of the building used for moving domestic water, other fluid gases, compressed air or sewage as well as chillers, condensers, exhaust fans and coil units, heating strips, chilled/heating water supply and return piping, air ducts, registers, climate control panels and all circuitry connected to the power supply panel.

Roadway System

Roads will be recorded in segments used in GIS. Segments will be from intersection to intersection and will be recorded in two components for hard surfaced roads; surface and substructure. Surface is defined as the top wearing layer that comes in contact with traffic and may be composed of one or several layers of chip seal, hot mix asphalt, cold mix asphalt or concrete pavement. Gravel roads will be recorded exclusively as substructure with no surface layer.

Curbs and sidewalks will be recorded separately for each road segment.

Water System

All of the water distribution systems will be recorded in segments. A segment will be defined as the section between nodes (valves, change in pipe specifications, joining of multiple pipes, end of pipe) and will be categorized based on the material type, size and age of the pipe. The components will be recorded as follows:

- Pipe – a single asset in segments

The buildings for water treatment facilities will be recorded as a single asset including the water treatment machinery and equipment in the Water System major asset class. The underground vaults housing pumps, etc. will be recorded in Engineered Structures.

Wastewater System

All of the wastewater collection systems will be recorded in segments. A segment will be from manhole to manhole and will also be categorized by the material type, size and age of the pipe.

Buildings will be recorded in the Wastewater System major asset class.

Storm System

All of the storm systems will be recorded in segments. A segment will be from manhole to manhole and will also be categorized by the material type, size and age of the pipe. The components will be recorded as follows:

- Pipe – a single asset in segments
- Catch basins and leads – grouped into a pooled asset



COUNCIL POLICY



Prepared By: Jason Warawa & Brian Leibel
Effective Date: September 16, 2020
Policy Name: Collections & Bad Debts Policy
Policy Number:
Supersedes: Cancellation of Accounts Receivable Policy (Motion # 77-93) & Cancellation of Utility Penalty Policy (Motion # 04/07/118)
Council Approval Date: September 15, 2020
Council Resolution No.: Motion # 20/09/86

Policy Purpose

To provide administration with direction for the effective and consistent collection of outstanding monies owed to the municipality and to formalize the writing off of debts that have been determined to be uncollectable.

Definitions

“Debtor” – is the person or organization that owes a sum of money to the Town of Vermilion

“Allowance for Doubtful Accounts” – an estimate of the accounts receivable which are expected not to be repaid.

“Uncollectable” - For purposes of this policy, “uncollectable” means outstanding accounts that have had no payments or response from the debtor for a period of 90 days from the date that the last collection efforts were made.

General

1. This policy only refers to the collection of trade accounts receivable and utilities receivable. The collection of property taxes including those for non-titled lands (leases) are legislated through the Municipal Government Act and therefore will not be addressed in this policy.
2. The Director of Finance and Administration is responsible for the effective implementation of this policy.
3. Approved collection actions include the issuance of statements and/or delinquency/arrears letters, phone calls to debtors, transferring eligible debts to taxes as per the Municipal Government Act, referring outstanding accounts to a collection agency as well as legal action.
4. Appendix A identifies the standard actions and timelines of the collection process.
5. Sufficient documentation of the collection efforts must be maintained during the process to not only ensure the collectability of the debt, but also to provide evidence of collection efforts if legal action is ultimately required.
6. The use of external agencies to assist in the collection of outstanding accounts should only be taken when all reasonable efforts available to staff have been exhausted.

7. All outstanding accounts that are being sent to external agencies should be recorded in the “Allowance for Doubtful Accounts” listing for accounting purposes.
8. Minimum thresholds for the use of external agencies shall be:

Collection Agency - \$150.00

Legal Action - \$1,000.00
9. The use of external agencies for actions taken under this policy must be formalized through an executed agreement.
10. The Director of Finance & Administration has discretion to reasonably deviate from process outlined in Appendix A if the resulting actions are deemed to be in the best interest of the municipality.
11. Collection action only stops when account is paid in full or when all efforts outlined in Appendix A have been exhausted and the outstanding amount is determined to be uncollectable.
12. Accounts that have been determined to be uncollectable are to be written off as bad debts for accounting purposes.
13. The authority to write off bad debts from utility and trade receivable is based on monetary values and is set out below:

Finance Staff – \$10.00 or less

Director of Finance & Administration – \$200.00 or less

Council –greater than \$200.00
14. For Finance Staff and the Director of Finance and Administration this authorization also includes the cancellation of overdue interest due to timing and/or the adjustment of accounting and/or clerical errors identified during the collection process.
15. At least once per year, the Director of Finance and Administration shall report the bad debts written off by Administration as well as those outstanding accounts over the Directors limit that need to be reviewed and declared as bad debts by Council.
16. Outstanding accounts that are written off are not deemed to have been forgiven.
17. A listing of all bad debts shall be maintained by the Finance department and checked periodically to enable recovery of the debt should the debtor require services from the municipality in the future.
18. No new services will be provided until the outstanding bad debt is paid in full by the debtor.

Appendix A

# Days Overdue	0-30 Days Overdue	31-60 Days Overdue	61-90 Days Overdue	90-120 Days Overdue	120-150 Days Overdue	>150 Days Overdue	>90 Days after last action with no activity
Days from Invoice Date	30-60 Days	60-90 Days	90-120 Days	120-150 Days	150-180 Days	>180 Days	
Trade Accounts Receivable	Statement	Statement - Past Due Phone Call	60 Day Overdue Letter Further Action Phone Call	90 Day Overdue Letter Collection Agency/Legal Action or Transfer to Taxes if eligible as per MGA Phone Call	Referral to Collection Agency if over \$100 Investigate Legal Action	Pursue Legal Action if over \$1,000	Write off as Bad Debt Record in Bad Debt Listing
# Days Overdue	0-30 Days Overdue	31-60 Days Overdue	61-90 Days Overdue	90-120 Days Overdue	120-150 Days Overdue	>150 Days Overdue	>90 Days after last action with no activity
Days from Invoice Date	20-50 Days	51-80 Days	81-110 Days	111-140 Days	141-170 Days	>170 Days	
Utility Accounts Receivable	New Invoice - Past Due	48 hours Disconnection Notice - Further Action Overdue Letter - Further Action Phone Call	Service Disconnection Overdue Letter - Collections Transfer to Taxes as per MGA	Referral to Collection Agency if over \$150			Write off as Bad Debt Record in Bad Debt Listing