



*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

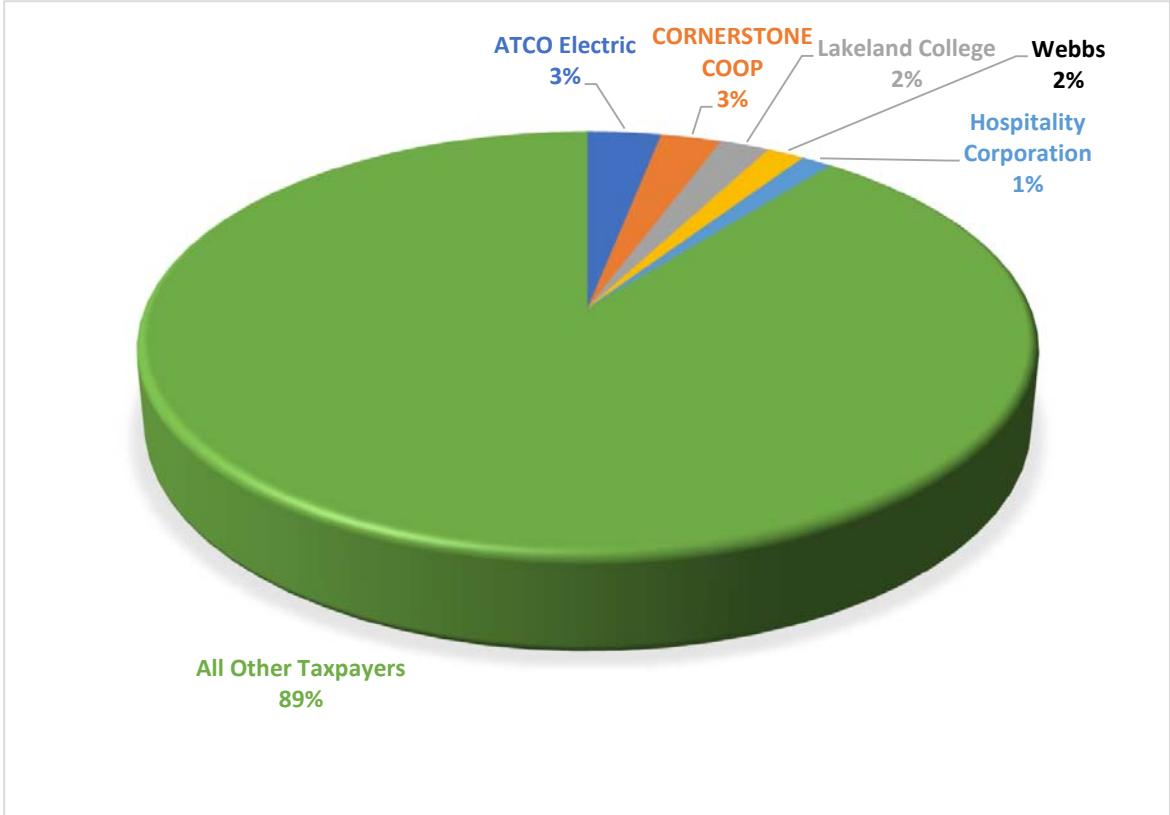
| | |
|------------|----------------------------------|
| 12.72km | Area (2021 - km squared) |
| 3,948 | Population (2021) |
| 8.10% | Unemployment rate (2016) |
| 3.05% | Change in Population (from 2019) |
| \$ 108,200 | Median Family Income (2019) |
| 298 | Number of Businesses (2020) |

Retrieved from <https://regionaldashboard.alberta.ca/region/vermilion/#/>

COMMUNITY PROFILE & STATISTICS



Top Five Taxpayers in Town of Vermilion





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
- > Regional leadership

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



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)
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



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



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



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, 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



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.

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

Our job as administrators is to take the council's vision and priorities and turn them into reality. We look forward to working with council on these important initiatives and will do our best to help them achieve their goals. We are looking at an increase of 4.2% in order to meet Council's goals and maintain our current level of service.

MESSAGE FROM CORPORATE SERVICES DIRECTOR

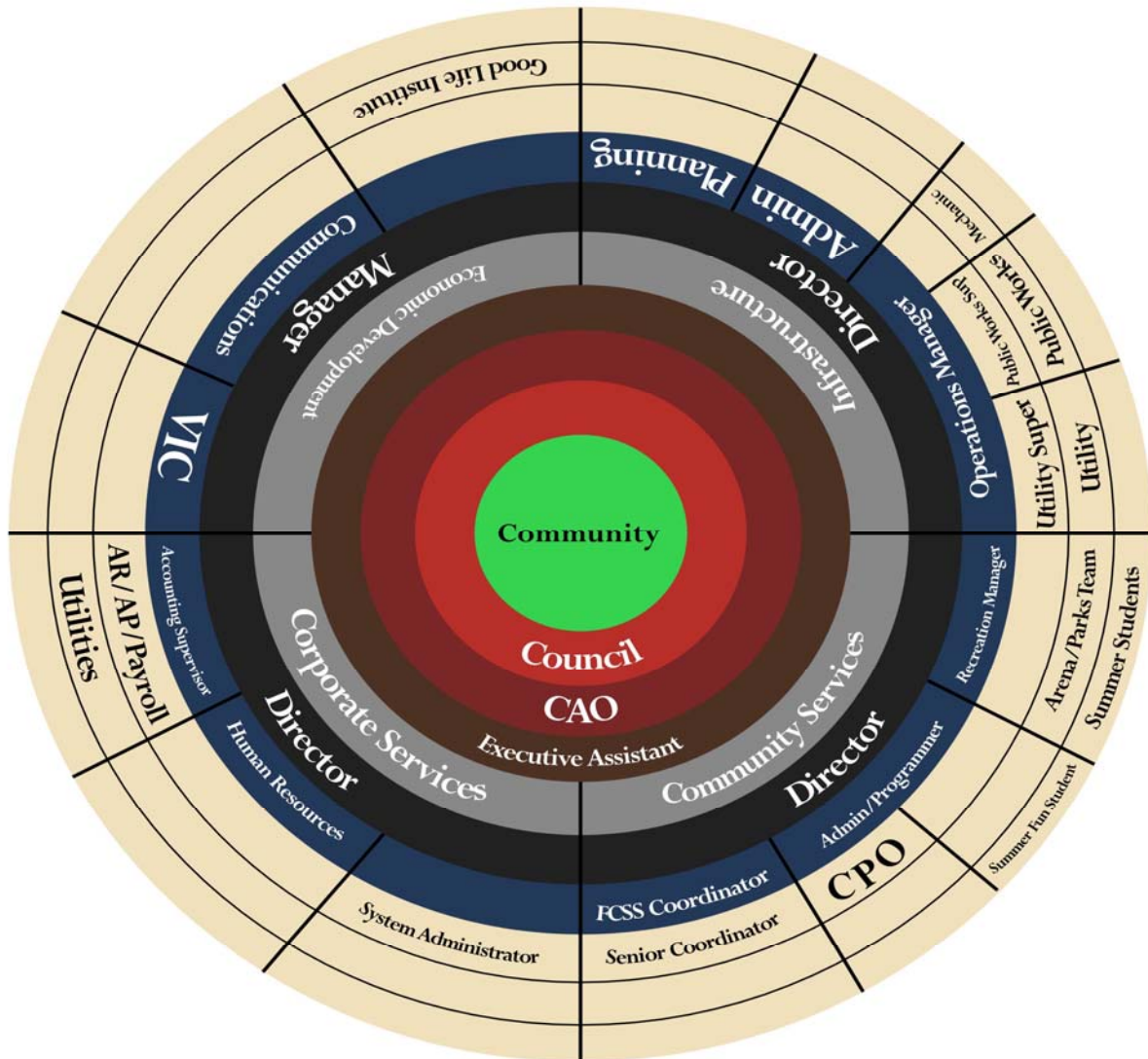
With this budget we are not only working to maintain current Town services and operations we are also working to meet Council's strategic goals and plans for the future. Our past projects including the Arena Ice Plant and the Waste Water Treatment Plant are building a sustainable future for our utilities and recreation, similarly our future projects including Sewer Trunk Mains 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. There was also a community survey on our Town website completed by 117 residents. This information was then compiled and organized into a draft strategic planning document meant to guide the next four years of operations. The new strategic plan has a greater focus on tourism and recreation than prior strategic plans. This budget is aligned with that strategic plan, with individual capital templates submitted including reference to strategic priorities. 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 revenues. Also noteworthy is the increasing costs at the waste water treatment plant with both the capital purchase of a tandem truck planned as well as changing staffing requirements.

TOWN COUNCIL

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

TOWN ADMINISTRATION

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 | | | | |
|------------------------------|-------------|-------------|-------------|-------------|
| | 2023 | 2022 | 2021 | 2020 |
| General Government | 11 | 11 | 10 | 11 |
| Infrastructure & Planning | 15 | 14 | 14 | 14 |
| Community Services | 10.4 | 10.4 | 9.4 | 9.4 |
| Total | 36.4 | 35.4 | 33.4 | 34.4 |

BUDGET PROCESS AND FINANCIAL POLICIES



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))

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.

BUDGET PROCESS AND FINANCIAL POLICIES



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 are recognized as the goods or services are received. The budget is prepared on the same basis as our financial reporting, using the accrual basis. Funds from external parties that are restricted in their purpose by agreement or legislation are accounted for as a deferred revenue until the associated obligation is satisfied.

BUDGET PROCESS AND FINANCIAL POLICIES



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 | |

The Town of Vermilion has separate funds for different segments of its operations, which is to mean some resources set aside for special purposes including our utilities, with our utilities being substantially self-funding. The other funds depicted are funded by revenues specific to their operation as well as property tax. This budget encompasses all funds.

GLOSSARY

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. |
| 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 a allocation of equity to fund future projects. |

2023-25 Summary Operating Budget



| | 2021 ACTUAL | 2022 BUDGET | 2023 BUDGET | 2024 BUDGET | 2025 BUDGET |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| OPERATING BUDGET | | | | | |
| OPERATING EXPENSES AND RESERVE CONTRIBUTIONS | 14,215,701 | 13,160,420 | 13,425,571 | 14,152,000 | 14,910,000 |
| SCHOOL REQUISITION | 1,659,309 | 1,697,000 | 1,697,000 | 1,784,000 | 1,875,000 |
| LODGE REQUISITION | 58,000 | 58,000 | 42,100 | 42,000 | 42,000 |
| LIBRARY REQUISITION & NLLS FEE | 311,325 | 306,466 | 290,000 | 305,000 | 320,000 |
| SUBTOTAL | 16,244,335 | 15,221,886 | 15,454,671 | 16,283,000 | 17,147,000 |
| AMORTIZATION | 2,610,720 | 2,598,111 | 2,670,000 | 2,750,000 | 2,833,000 |
| TOTAL EXPENDITURES | 18,855,055 | 17,819,997 | 18,124,671 | 19,033,000 | 19,980,000 |
| SOURCES OF REVENUE | | | | | |
| TAXATION | 7,929,000 | 7,829,298 | 8,108,000 | 8,313,000 | 8,739,000 |
| FEES AND USER CHARGES | 7,409,893 | 6,968,164 | 6,898,096 | 7,774,000 | 8,161,000 |
| GRANTS | 529,751 | 200,790 | 199,000 | 200,000 | 200,000 |
| RESERVES WITHDRAWALS | 897,000 | 234,005 | 309,000 | 0 | 0 |
| SUBTOTAL | 16,765,644 | 15,232,257 | 15,514,096 | 16,287,000 | 17,100,000 |
| NON-CASH AMORTIZATION | 2,610,720 | 2,598,111 | 2,670,000 | 2,750,000 | 2,833,000 |
| TOTAL | 19,376,364 | 17,830,368 | 18,184,096 | 19,037,000 | 19,933,000 |

2023 Operating Budget by Program/Department



| | 2021 ACTUAL | 2022 BUDGET | 2023 BUDGET | 2024 BUDGET | 2025 BUDGET |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| REVENUES | | | | | |
| TAXES AND GENERAL REVENUE | 7,929,000 | 7,920,000 | 8,108,000 | 8,513,000 | 8,939,000 |
| GENERAL ADMINISTRATION | 155,259 | 180,000 | 152,000 | 160,000 | 168,000 |
| SAFETY PROGRAM | 4,232 | 4,000 | 4,000 | 4,000 | 4,000 |
| ECONOMIC DEVELOPMENT | 56,784 | 215,500 | 48,000 | 50,000 | 53,000 |
| OTHER GOVERNMENT SERVICES | 5,524 | 8,058 | 2,500 | 3,000 | 3,000 |
| POLICE PROTECTION | 42,331 | 56,773 | 39,000 | 41,000 | 43,000 |
| FIRE DEPARTMENT | 158,569 | 151,000 | 146,000 | 153,000 | 161,000 |
| PUBLIC SAFETY SERVICES | 348,342 | 0 | 0 | 0 | 0 |
| BYLAW ENFORCEMENT | 11,634 | 38,000 | 22,000 | 23,000 | 24,000 |
| COMMON SERVICES | 383,800 | 373,033 | 393,033 | 413,000 | 434,000 |
| ROAD TRANSPORT | 174,820 | 310,577 | 387,933 | 407,000 | 427,000 |
| AIR TRANSPORT | 20,550 | 18,275 | 18,000 | 18,000 | 18,000 |
| WATER SUPPLY & DISTRIBUTION | 3,070,379 | 2,578,851 | 2,608,000 | 2,738,000 | 2,875,000 |
| SANITARY SEWAGE SERVICE & TREATME | 887,391 | 978,025 | 1,339,925 | 1,407,000 | 1,477,000 |
| GARBAGE COLLECTION & DISPOSAL | 662,823 | 809,385 | 784,940 | 824,000 | 865,000 |
| ENVIRONMENT COMMITTEE & ADMIN | 2,089 | 1,000 | 1,000 | 1,000 | 1,000 |
| FCSS | 165,683 | 156,715 | 158,465 | 166,000 | 174,000 |
| PHYSICIAN RETENTION & RECRUITMENT | 5,000 | 21,000 | 2,000 | 2,000 | 2,000 |
| MUNICIPAL CLINIC | 95,053 | 86,000 | 141,000 | 148,000 | 155,000 |
| CEMETERIES | 50,102 | 42,125 | 42,250 | 44,000 | 46,000 |
| PLANNING & ZONING | 46,108 | 14,200 | 132,100 | 139,000 | 146,000 |
| LAND DEVELOPMENT | 1,227,456 | 329,089 | 337,700 | 355,000 | 373,000 |
| RECREATION BOARD & ADMIN | 298,836 | 292,000 | 280,000 | 294,000 | 309,000 |
| POOL | 0 | 43,723 | 0 | 0 | 0 |
| STADIUM | 788,764 | 160,920 | 163,200 | 171,000 | 180,000 |
| ARENA | 25,385 | 77,587 | 81,000 | 85,000 | 89,000 |
| PARKS | 1,905 | 2,300 | 2,300 | 2,000 | 2,000 |
| PIONEER BALL PARK | 3,041 | 8,150 | 8,150 | 9,000 | 9,000 |
| SUMMER PROGRAMS | 18,423 | 30,000 | 30,000 | 32,000 | 34,000 |
| PROGRAMS NON-FACILITY | 0 | 18,284 | 0 | 0 | 0 |
| SPECIAL PROJECTS | 5,435 | 2,686 | 0 | 0 | 0 |
| CURLING RINK | 10,500 | 30,400 | 30,400 | 32,000 | 34,000 |
| SOCCER | 0 | 1,000 | 1,200 | 1,000 | 1,000 |
| COMMUNITY BASKETS AND FLOWERS | 295 | 6,800 | 7,000 | 7,000 | 7,000 |
| STADIUM CONCESSION | 875 | 42,531 | 6,000 | 6,000 | 6,000 |
| OUTDOOR RINK | 0 | 1,000 | 1,000 | 1,000 | 1,000 |
| VERMILION REGIONAL CENTRE | 29,225 | 38,439 | 36,000 | 38,000 | 40,000 |
| LIBRARY | 80,403 | 71,932 | 0 | 0 | 0 |
| REQUISITION TRANSFERS | | | | | |
| OPERATING CONTINGENCIES RESERVE | | | | | |
| TOTAL REVENUES | 16,766,015.12 | 15,119,358.00 | 15,514,096.00 | 16,287,000.00 | 17,100,000.00 |

EXPENDITURES

| | | | | | |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| LEGISLATIVE | 233,019 | 266,237 | 251,000 | 264,000 | 277,000 |
| GENERAL ADMINISTRATION | 1,255,790 | 1,186,465 | 1,302,000 | 1,367,000 | 1,435,000 |
| SAFETY PROGRAM | 16,701 | 23,386 | 23,530 | 25,000 | 26,000 |
| ECONOMIC DEVELOPMENT | 389,050 | 517,617 | 534,900 | 562,000 | 590,000 |
| BROADBAND PROJECT | 0 | 184,000 | 155,000 | 163,000 | 171,000 |
| OTHER GOVERNMENT SERVICES | 222,332 | 339,258 | 344,700 | 362,000 | 380,000 |
| POLICE PROTECTION | 127,722 | 232,090 | 264,850 | 278,000 | 292,000 |
| FIRE DEPARTMENT | 517,820 | 480,603 | 535,000 | 562,000 | 590,000 |
| PUBLIC SAFETY SERVICES | 175,990 | 109,676 | 110,000 | 116,000 | 122,000 |
| BYLAW ENFORCEMENT | 107,461 | 85,774 | 84,944 | 89,000 | 93,000 |
| ANIMAL CONTROL | 11,253 | 54,413 | 53,055 | 56,000 | 59,000 |
| WEED CONTROL | 1,121 | 3,965 | 2,350 | 2,000 | 2,000 |
| COMMON SERVICES | 907,321 | 887,883 | 833,625 | 875,000 | 919,000 |
| ROAD TRANSPORT | 2,425,814 | 2,704,139 | 2,641,101 | 2,773,000 | 2,912,000 |
| AIR TRANSPORT | 78,556 | 76,637 | 122,282 | 128,000 | 134,000 |
| STORM SYSTEM | 112,449 | 104,619 | 139,165 | 146,000 | 153,000 |
| WATER SUPPLY & DISTRIBUTION | 3,633,647 | 3,025,927 | 3,009,400 | 3,160,000 | 3,318,000 |
| SANITARY SEWAGE SERVICE & TREATME | 1,126,393 | 1,171,963 | 1,665,805 | 1,749,000 | 1,836,000 |
| GARBAGE COLLECTION/DISPOSAL & REC | 792,054 | 851,367 | 869,330 | 913,000 | 959,000 |
| ENVIRONMENT COMMITTEE & ADMIN | 577 | 3,000 | 2,465 | 3,000 | 3,000 |
| FCSS | 202,934 | 183,494 | 179,244 | 188,000 | 197,000 |
| PHYSICIAN RETENTION & RECRUITMENT | 5,910 | 21,000 | 2,000 | 2,000 | 2,000 |
| MUNICIPAL CLINIC | 112,984 | 115,353 | 116,000 | 122,000 | 128,000 |
| CEMETERIES | 53,584 | 43,008 | 117,302 | 123,000 | 129,000 |
| PLANNING & ZONING | 106,001 | 130,100 | 251,100 | 264,000 | 277,000 |
| LAND DEVELOPMENT | 1,560,231 | 500,200 | 174,200 | 183,000 | 192,000 |
| COMMUNITY SERVICES - TAXI PROGRAM | 3,041 | 6,800 | 6,800 | 7,000 | 7,000 |
| RECREATION BOARD | 6,000 | 11,000 | 7,500 | 8,000 | 8,000 |
| RECREATION ADMINISTRATION | 132,926 | 205,200 | 222,500 | 234,000 | 246,000 |
| POOL | 150,000 | 155,000 | 155,000 | 163,000 | 171,000 |
| STADIUM | 1,215,389 | 650,131 | 641,975 | 674,000 | 708,000 |
| ARENA | 128,649 | 297,888 | 309,496 | 325,000 | 341,000 |
| PARKS | 370,325 | 441,740 | 413,728 | 434,000 | 456,000 |
| PIONEER BALL PARK | 19,088 | 15,820 | 21,425 | 22,000 | 23,000 |
| SUMMER PROGRAM | 27,603 | 39,990 | 36,490 | 38,000 | 40,000 |
| PROGRAMS NON-FACILITY | 7,676 | 17,275 | 0 | 0 | 0 |
| SPECIAL PROJECTS | 6,593 | 6,400 | 6,400 | 7,000 | 7,000 |
| SCHOOL JOINT USE AREA | 14,182 | 21,000 | 21,000 | 22,000 | 23,000 |
| CURLING RINK | 12,314 | 17,900 | 18,000 | 19,000 | 20,000 |
| SOCCER | 1,062 | 2,675 | 2,675 | 3,000 | 3,000 |
| COMMUNITY BASKETS AND FLOWERS | 5,373 | 11,800 | 12,000 | 13,000 | 14,000 |
| STADIUM CONCESSION | 19,580 | 42,781 | 6,000 | 6,000 | 6,000 |
| OUTDOOR RINK | 134 | 5,600 | 5,634 | 6,000 | 6,000 |
| VERMILION REGIONAL CENTRE | 448,346 | 432,614 | 424,600 | 446,000 | 468,000 |
| LIBRARY | 391,728 | 378,399 | 290,000 | 305,000 | 320,000 |
| REQUISITIONS | 1,717,309 | 1,755,000 | 1,739,100 | 1,826,000 | 1,917,000 |
| OPERATING CONTINGENCIES RESERVE | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | 18,855,055.27 | 17,817,187.00 | 18,124,671.00 | 19,033,000.00 | 19,980,000.00 |

2023 General Government Budget



| | 2022 | 2023 | 2024 | 2025 |
|-----------------------------------|------------------|------------------|------------------|------------------|
| | BUDGET | BUDGET | BUDGET | BUDGET |
| REVENUES | | | | |
| TAXES AND GENERAL REVENUE | 7,920,000 | 8,108,000 | 8,513,000 | 8,939,000 |
| GENERAL ADMINISTRATION | 180,000 | 152,000 | 160,000 | 168,000 |
| ECONOMIC DEVELOPMENT | 215,500 | 48,000 | 50,000 | 53,000 |
| OTHER GOVERNMENT SERVICES | 8,058 | 2,500 | 3,000 | 3,000 |
| FIRE DEPARTMENT | 151,000 | 146,000 | 153,000 | 161,000 |
| PHYSICIAN RETENTION & RECRUITMENT | 21,000 | 2,000 | 2,000 | 2,000 |
| MUNICIPAL CLINIC | 86,000 | 141,000 | 148,000 | 155,000 |
| LIBRARY | 71,932 | 0 | 0 | 0 |
| TOTAL REVENUES | 8,653,490 | 8,599,500 | 9,029,000 | 9,481,000 |
| EXPENDITURES | | | | |
| LEGISLATIVE | 266,237 | 251,000 | 264,000 | 277,000 |
| GENERAL ADMINISTRATION | 1,186,465 | 1,302,000 | 1,367,000 | 1,435,000 |
| ECONOMIC DEVELOPMENT | 517,617 | 534,900 | 562,000 | 590,000 |
| BROADBAND PROJECT | 184,000 | 155,000 | 163,000 | 171,000 |
| OTHER GOVERNMENT SERVICES | 339,258 | 344,700 | 362,000 | 380,000 |
| FIRE DEPARTMENT | 480,603 | 535,000 | 562,000 | 590,000 |
| PHYSICIAN RETENTION & RECRUITMENT | 21,000 | 2,000 | 2,000 | 2,000 |
| MUNICIPAL CLINIC | 115,353 | 116,000 | 122,000 | 128,000 |
| LIBRARY | 378,399 | 290,000 | 305,000 | 320,000 |
| TOTAL EXPENDITURES | 3,488,932 | 3,530,600 | 3,709,000 | 3,893,000 |
| OPERATING SURPLUS/DEFICIT | 5,164,558 | 5,068,900 | 5,320,000 | 5,588,000 |

Services Overview

The General Government functional area provides strategic guidance, planning, advice and resources to Council and the corporation to support the City's initiatives today and in the future for the benefit of Vermilion. Along with the Office of the CAO and Council including Executive Assistant, the following departments are funded through this function:

- Corporate Services
- Economic Development
- Property Management
- 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 tax collection, utility rate collection, 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.

2023 Community Services Budget



| | 2022 BUDGET | 2023 BUDGET | 2024 BUDGET | 2025 BUDGET |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|
| REVENUES | | | | |
| POLICE PROTECTION | 56,773 | 39,000 | 41,000 | 43,000 |
| BYLAW ENFORCEMENT | 38,000 | 22,000 | 23,000 | 24,000 |
| FCSS | 156,715 | 158,465 | 166,000 | 174,000 |
| CEMETERIES | 42,125 | 42,250 | 44,000 | 46,000 |
| RECREATION BOARD & ADMIN | 292,000 | 280,000 | 294,000 | 309,000 |
| POOL | 43,723 | 0 | 0 | 0 |
| STADIUM | 160,920 | 163,200 | 171,000 | 180,000 |
| ARENA | 77,587 | 81,000 | 85,000 | 89,000 |
| PARKS | 2,300 | 2,300 | 2,000 | 2,000 |
| PIONEER BALL PARK | 8,150 | 8,150 | 9,000 | 9,000 |
| SUMMER PROGRAMS | 30,000 | 30,000 | 32,000 | 34,000 |
| PROGRAMS NON-FACILITY | 18,284 | 0 | 0 | 0 |
| SPECIAL PROJECTS | 2,686 | 0 | 0 | 0 |
| CURLING RINK | 30,400 | 30,400 | 32,000 | 34,000 |
| SOCCER | 1,000 | 1,200 | 1,000 | 1,000 |
| COMMUNITIES IN BLOOM | 6,800 | 7,000 | 7,000 | 7,000 |
| STADIUM CONCESSION | 42,531 | 6,000 | 6,000 | 6,000 |
| OUTDOOR RINK | 1,000 | 1,000 | 1,000 | 1,000 |
| VERMILION REGIONAL CENTRE | 38,439 | 36,000 | 38,000 | 40,000 |
| TOTAL REVENUES | 1,049,433 | 907,965 | 952,000 | 999,000 |
| EXPENDITURES | | | | |
| POLICE PROTECTION | 232,090 | 264,850 | 278,000 | 292,000 |
| BYLAW ENFORCEMENT | 85,774 | 84,944 | 89,000 | 93,000 |
| ANIMAL CONTROL | 54,413 | 53,055 | 56,000 | 59,000 |
| WEED CONTROL | 3,965 | 2,350 | 2,000 | 2,000 |
| FCSS | 183,494 | 179,244 | 188,000 | 197,000 |
| CEMETERIES | 43,008 | 117,302 | 123,000 | 129,000 |
| COMMUNITY SERVICES | 6,800 | 6,800 | 7,000 | 7,000 |
| RECREATION BOARD | 11,000 | 7,500 | 8,000 | 8,000 |
| RECREATION ADMINISTRATION | 205,200 | 222,500 | 234,000 | 246,000 |
| POOL | 155,000 | 155,000 | 163,000 | 171,000 |
| STADIUM | 650,131 | 641,975 | 674,000 | 708,000 |
| ARENA | 297,888 | 309,496 | 325,000 | 341,000 |
| PARKS | 441,740 | 413,728 | 434,000 | 456,000 |
| PIONEER BALL PARK | 15,820 | 21,425 | 22,000 | 23,000 |
| SUMMER PROGRAM | 39,990 | 36,490 | 38,000 | 40,000 |
| PROGRAMS NON-FACILITY | 17,275 | 0 | 0 | 0 |
| SPECIAL PROJECTS | 6,400 | 6,400 | 7,000 | 7,000 |
| SCHOOL JOINT USE AREA | 21,000 | 21,000 | 22,000 | 23,000 |
| CURLING RINK | 17,900 | 18,000 | 19,000 | 20,000 |
| SOCCER | 2,675 | 2,675 | 3,000 | 3,000 |
| BASKETS & FLOWERS | 11,800 | 12,000 | 13,000 | 14,000 |
| STADIUM CONCESSION | 42,781 | 6,000 | 6,000 | 6,000 |
| OUTDOOR RINK | 5,600 | 5,634 | 6,000 | 6,000 |
| VERMILION REGIONAL CENTRE | 432,614 | 424,600 | 446,000 | 468,000 |
| TOTAL EXPENDITURES | 2,984,358 | 3,012,968 | 3,163,000 | 3,319,000 |
| OPERATING SURPLUS/DEFICIT | -1,934,925 | -2,105,003 | -2,211,000 | -2,320,000 |

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.

2023 Infrastructure & Planning Services Budget



| | 2022 BUDGET | 2023 BUDGET | 2024 BUDGET | 2025 BUDGET |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|
| REVENUES | | | | |
| SAFETY PROGRAM | 4,000 | 4,000 | 4,000 | 4,000 |
| PUBLIC SAFETY SERVICES | 0 | - | - | - |
| COMMON SERVICES | 373,033 | 393,033 | 413,000 | 434,000 |
| ROAD TRANSPORT | 310,577 | 387,933 | 407,000 | 427,000 |
| AIR TRANSPORT | 18,275 | 18,000 | 18,000 | 18,000 |
| WATER SUPPLY & DISTRIBUTION | 2,578,851 | 2,608,000 | 2,738,000 | 2,875,000 |
| SANITARY SEWAGE SERVICE & TREATME | 978,025 | 1,339,925 | 1,407,000 | 1,477,000 |
| GARBAGE COLLECTION/DISPOSAL & REC | 809,385 | 784,940 | 824,000 | 865,000 |
| ENVIRONMENT COMMITTEE & ADMIN | 1,000 | 1,000 | 1,000 | 1,000 |
| PLANNING & ZONING | 14,200 | 132,100 | 139,000 | 146,000 |
| LAND DEVELOPMENT | 329,089 | 337,700 | 355,000 | 373,000 |
| MAIN STREET PROGRAM | | 0 | | |
| TOTAL REVENUES | 5,416,435 | 6,006,631 | 6,306,000 | 6,620,000 |
| EXPENDITURES | | | | |
| SAFETY PROGRAM | 23,386 | 23,530 | 25,000 | 26,000 |
| PUBLIC SAFETY SERVICES | 109,676 | 110,000 | 116,000 | 122,000 |
| COMMON SERVICES | 887,883 | 833,625 | 875,000 | 919,000 |
| ROAD TRANSPORT | 2,704,139 | 2,641,101 | 2,773,000 | 2,912,000 |
| AIR TRANSPORT | 76,637 | 122,282 | 128,000 | 134,000 |
| STORM SYSTEM | 104,619 | 139,165 | 146,000 | 153,000 |
| WATER SUPPLY & DISTRIBUTION | 3,025,927 | 3,009,400 | 3,160,000 | 3,318,000 |
| SANITARY SEWAGE SERVICE & TREATME | 1,171,963 | 1,665,805 | 1,749,000 | 1,836,000 |
| GARBAGE COLLECTION/DISPOSAL & REC | 851,367 | 869,330 | 913,000 | 959,000 |
| ENVIRONMENT COMMITTEE & ADMIN | 3,000 | 2,465 | 3,000 | 3,000 |
| PLANNING & ZONING | 130,100 | 251,100 | 264,000 | 277,000 |
| LAND DEVELOPMENT | 500,200 | 174,200 | 183,000 | 192,000 |
| TOTAL EXPENDITURES | 9,588,897 | 9,842,003 | 10,335,000 | 10,851,000 |
| OPERATING SURPLUS/DEFICIT | -4,172,462 | -3,835,372 | -4,029,000 | -4,231,000 |

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.

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 quantity 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. 2022 Open Balance | Transfer to | Transfer from | Est. End Balance | Explanation |
|-----------------------------------|---------------------------|---------------|------------------|---------------------|---|
| Local Improvement Property Owners | 582,741 | | - 121,946 | 460,795 | Funding of prior year projects |
| Legislative | 2,021 | | | 2,021 | Contingency fund for deficit |
| Administration | 123,489 | | | 123,489 | Future project funding |
| Safety Program Reserve | 36,698 | | | 36,698 | Future project funding |
| EDC | - | 5,000 | | 5,000 | EDC budgeted reserve transfer |
| ED Business Incentive | 75,291 | 5,000 | | 80,291 | Fund for commercial development |
| Goodlife Institute | 79,180 | | | 79,180 | Contingency fund for deficit |
| EFAP Program | 5,558 | | | 5,558 | Reserve consolidation, no longer required |
| Government Services | 329,070 | | | 329,070 | CAOs contingency fund |
| VRRRA | 11,839 | | | 11,839 | Future project funding |
| VRRRA Organization FDS | 27,056 | | | 27,056 | Future project funding |
| Police | 4,773 | | | 4,773 | Contingency fund for deficit |
| Fire | 27,557 | | | 27,557 | Contingency fund for deficit |
| Fire Donations | 6,761 | | | 6,761 | Fund for fire equipment |
| Public Safety Services | 81,240 | | | 81,240 | Contingency fund for deficit |
| Bylaw | 12,998 | | | 12,998 | Contingency fund for deficit |
| Common Service | 12,090 | | | 12,090 | Contingency fund for deficit |
| Road Transportation | 19,642 | | | 19,642 | Contingency fund for deficit |
| Extreme Weather Resiliency | 150,000 | | | 150,000 | Disaster fund |
| Airport | 15,760 | | | 15,760 | Contingency fund for deficit |
| Storm Sewer | 983 | | | 983 | Contingency fund for deficit |
| Future Garbage | 66,619 | | | 66,619 | Contingency fund for deficit |
| Recycle Program | 15,447 | | | 15,447 | Contingency fund for deficit |
| Environment | 7,954 | | | 7,954 | Contingency fund for deficit |
| FCSS | 3,237 | | | 3,237 | Contingency fund for deficit |
| Health & Wellness Foundation | 83,555 | | | 83,555 | Future project funding |
| Cemetery Perpetual | 143,635 | | | 143,635 | Future maintenance funding |
| Cemetery Operations | 45,027 | | | 45,027 | Future maintenance funding |
| Planning & Zoning | 28,669 | | - 25,000 | 3,669 | Future project funding |
| Transportation | 4,800 | | | 4,800 | Contingency fund for deficit |
| Subdivision Lands | - 2,811,761 | 49,528 | | - 2,762,233 | Projected gain on sale of land |
| Brennan N Debt Principal | - | | | - | Funding of debenture payments |
| Main Street Admin | 2,811 | | | 2,811 | Consolidation of reserves |
| Future Recreation | 9,875 | | | 9,875 | Contingency fund for deficit |
| Stadium/Arena | 73,436 | 9,000 | | 82,436 | Future project funding |
| Parks Project | 14,627 | | - 10,000 | 4,627 | Future project funding |
| Reserve Trees 2000 | 17,261 | | | 17,261 | Future project funding |
| Bid Major Events | 1,819 | | | 1,819 | Future project funding |
| Summer Program | 20,146 | 1,740 | | 21,886 | Contingency fund for deficit |
| Rec Special Events | 4,871 | | | 4,871 | Future project funding |
| Rec Programs Special | 1,483 | | | 1,483 | Future project funding |
| Ball Program | 13,052 | | | 13,052 | Contingency fund for deficit |
| Stadium Concession | 36,781 | 350 | | 37,131 | Future project funding |
| Vermilion Regional Centre | 8,563 | | | 8,563 | Contingency fund for deficit |
| Conference | 4,439 | | | 4,439 | Future project funding |
| Library | 26,102 | | | 26,102 | Libraries discretionary fund |
| Library Contingency | 90,483 | | | 90,483 | Libraries discretionary fund |
| | - 482,321 | 70,618 | - 156,946 | - 568,649 | |

RESERVE (RESTRICTED SURPLUS) FUNDS

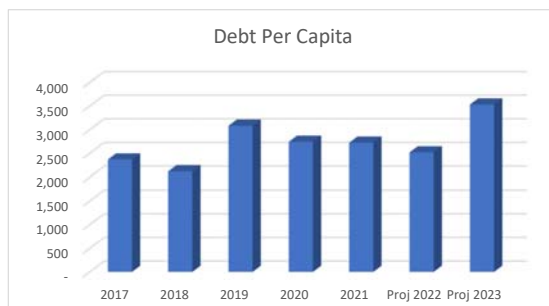


| Capital Reserves | Est. 2022 Open Balance | Transfer to | Transfer from | Est. End Balance | |
|---------------------------------------|---------------------------|------------------|-------------------|---------------------|---|
| Administration Buildings | 18,255 | 20,000 | - 20,000 | 18,255 | Fund for Town Hall Major Maintenance |
| Administration Equipment & Furnishing | 364,174 | - | - 60,000 | 304,174 | Office equipment replacement fund |
| EDC | 80,803 | 20,000 | | 100,803 | Capital project funding |
| Broadband | 30,000 | | - 30,000 | - | Fibre optic installation 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 | 5,000 | | 137,676 | Future major capital |
| Fire Equipment | 88,293 | 20,000 | - 20,000 | 88,293 | Future major capital |
| Fire Vehicles | 202,136 | 75,000 | | 277,136 | 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 - Vehicles | 643,160 | | - 238,000 | 405,160 | Future major capital |
| Roads | 371,540 | 205,000 | - 42,000 | 534,540 | Future infrastructure fund |
| Sidewalks | 128,985 | | | 128,985 | Future infrastructure fund |
| Road Offsite Levies | 7,546 | | | 7,546 | New development infrastructure fund |
| Airport | 154,840 | 5,500 | - 20,000 | 140,340 | 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 | - | 190,209 | | 0 | Consolidated with Water Infrastructure |
| Water Infrastructure | 695,538 | 102,791 | - 588,000 | 210,329 | Future major capital |
| Water Offsite Levies | 2,137 | | | 2,137 | New development infrastructure fund |
| Sewer | - | 987,757 | 346,000 | - 7,000 | Future major capital |
| Sewer- Offsite Levies | 230,533 | | | 230,533 | New development infrastructure fund |
| Recycle Program | 20,700 | 5,000 | | 25,700 | Future major capital |
| Garbage - Vehicle & Equipment | 615,859 | 40,000 | - 15,000 | 640,859 | 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 | 1,129 | | 34,079 | Development related fund |
| Future Main Street Projects | 371 | | | 371 | Downtown revitalization fund |
| Parks Equipment | 8,457 | | - 174,000 | - 165,543 | Overspent funding to come from operating |
| Regional Centre | 170,303 | | - 35,000 | 135,303 | Future major capital |
| Water Park Donations | 30,760 | | | 30,760 | Water Park future maintenance |
| Municipal Reserve | 129,027 | | | 129,027 | Contingency fund |
| Ice Resurfacer | 180,592 | | - 8,000 | 172,592 | Equipment Replacement Fund |
| Ice Plant | 169,356 | | - 29,000 | 140,356 | Equipment Replacement Fund |
| Future Recreation | 583 | | | 583 | Future major capital |
| Pool | 280,395 | 30,000 | | 310,395 | Future Pool agreement commitments |
| Stadium/Arena | 195,427 | 67,000 | | 262,427 | Future major capital |
| Parks | 92,972 | 170,000 | - 50,000 | 212,972 | Future major capital |
| Parks Outdoor Rink | 12,650 | | | 12,650 | Future major capital |
| Vermilion Regional Centre Donations | 5,168 | | - 5,000 | 168 | Future major capital |
| Multi Use Facility | 134,750 | | | 134,750 | Future major capital |
| Future Library Equipment | 57,908 | | | 57,908 | Utilized at discretion of Library |
| Future Library Building | 83,487 | | | 83,487 | Town owned building - future maintenance |
| | 5,402,852 | 1,358,629 | -1,341,000 | 5,420,481 | |

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 local improvement taxes for roads. By no longer imposing local improvement taxes the Town is taking a step toward reducing future debt.



| | 2017 | 2018 | 2019 | 2020 | 2021 | Proj 2022 | Proj 2023 |
|--------------------------------------|------------------|-------------------|------------------|------------------|------------------|------------------|------------------|
| Supported by Property Taxes & Levies | 7,978,330 | 7,093,097 | 6,122,377 | 5,453,871 | 5,069,438 | 4,550,233 | 7,256,463 |
| Supported by Utilities | 1,805,906 | 1,606,894 | 6,402,444 | 6,046,850 | 5,681,814 | 5,393,537 | 6,687,307 |
| Subtotal | 9,784,236 | 8,699,991 | 12,524,821 | 11,500,721 | 10,751,252 | 9,943,770 | 13,943,770 |
| Population* | 4,131 | 4,106 | 4,062 | 4,194 | 3,948 | 3,948 | 3,948 |
| Debt Per Capita | 2,368 | 2,119 | 3,083 | 2,742 | 2,723 | 2,519 | 3,532 |
| Capital Asset Acquisitions | 3,186,819 | 2,403,767 | 7,435,440 | 12,805,985 | 1,751,900 | 2,070,000 | 3,297,000 |
| Debt Limit | 16,554,789 | 19,081,445 | 18,191,109 | 17,205,075 | 20,663,928 | 20,100,000 | 18,211,000 |
| Guaranteed loans | 245,960 | 230,851 | 212,821 | 197,209 | 181,597 | 165,985 | 146,470 |
| Under Debt Limit | 6,524,593 | 10,150,603 | 5,453,467 | 5,507,145 | 9,731,079 | 9,990,245 | 4,120,760 |
| (Over)/ Under 75% of Debt Limit | 2,631,856 | 5,611,093 | 1,118,511 | 1,403,085 | 4,746,694 | 5,131,230 | (431,990) |

| | Proj 2024 | Proj 2025 | Proj 2026 | Proj 2027 | Proj 2028 | Proj 2029 | Proj 2030 |
|--------------------------------------|--------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|
| Supported by Property Taxes & Levies | 10,255,874 | 9,676,034 | 9,112,708 | 8,546,692 | 7,970,759 | 7,588,288 | 7,356,690 |
| Supported by Utilities | 6,362,045 | 6,017,294 | 5,672,764 | 5,318,155 | 5,023,731 | 4,803,430 | 4,616,324 |
| Subtotal | 16,617,919 | 15,693,328 | 14,785,472 | 13,864,847 | 12,994,490 | 12,391,718 | 11,973,014 |
| Population* | 3,948 | 3,948 | 3,948 | 3,948 | 3,948 | 3,948 | 3,948 |
| Debt Per Capita | 4,209 | 3,975 | 3,745 | 3,512 | 3,291 | 3,139 | 3,033 |
| Capital Asset Acquisitions | 3,600,000 | 1,400,000 | 1,400,000 | 1,400,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| Debt Limit | 19,122,000 | 20,078,100 | 21,082,005 | 22,136,105 | 23,242,911 | 24,405,056 | 25,625,309 |
| Guaranteed loans | 90,649 | 33,304 | | | | | |
| Under Debt Limit | 2,413,432 | 4,351,468 | 6,296,533 | 8,271,258 | 10,248,421 | 12,013,338 | 13,652,295 |
| (Over)/ Under 75% of Debt Limit | (2,276,419) | (634,753) | 1,026,032 | 2,737,232 | 4,437,693 | 5,912,074 | 7,245,968 |

*Data from Statistics Canada -future years projected as static

| FUTURE DEBENTURE PAYMENTS BY FUND | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|--------------------------------------|---------|---------|---------|---------|---------|---------|---------|
| 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 | 2030 | 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 |

OPERATIONAL PERFORMANCE STATISTICS & ACHIEVEMENTS



| | | 2021 | 2020 | 2019 | 2018 |
|---------------------------|---|---------------|------------|---------------|---------------|
| DEPARTMENT | STATISTIC | | | | |
| FINANCE | | | | | |
| | T4s Filed | 106 | 101 | 112 | 113 |
| | T4As Filed | 7 | 16 | 17 | 15 |
| | Utility bills sent | 21,692 | 21,913 | 21,901 | |
| | Property Tax Notices sent | 2,628 | 2,555 | 2,562 | 2,571 |
| | Unqualified (Clean) Audit Opinion | PASS | PASS | PASS | PASS |
| | GST Filing Deadlines Met | PASS | PASS | PASS | PASS |
| | T4 Filing Deadlines Met | PASS | PASS | PASS | PASS |
| | FIR Filing Deadline Met | PASS | PASS | PASS | PASS |
| UTILITIES | | | | | |
| | Average Monthly Water Consumption -Residence (m3) | 23 | 23 | 23 | |
| | Length of Water Mains (km) | 48 | 48 | 48 | 47 |
| | Length of WasteWater Mains (km) | 40 | 40 | 40 | 40 |
| | Length of Storm Water Mains (km) | 17 | 17 | 17 | 17 |
| DEVELOPMENT | | | | | |
| | Number of Dwellings | 2,030 | 2,038 | 2,040 | 2,038 |
| | Number of Development Permit Applications | 26 | 18 | 22 | 43 |
| | Estimated Days from Application to Approval | 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 | \$ 1,740,000 | \$ 10,000 | \$ 1,167,500 | \$ 2,160,800 |
| | Commercial | \$ 3,638,500 | \$ 449,500 | \$ 140,000 | \$ 726,300 |
| | Industrial | \$ 10,000 | \$ 50,000 | \$ 22,000,000 | \$ 4,658,000 |
| | Institutional | \$ 12,520,000 | \$ - | \$ - | \$ 8,406,100 |
| | | \$ 17,908,500 | \$ 509,500 | \$ 23,307,500 | \$ 15,951,200 |
| FIRE | | | | | |
| | Fire Calls - Town | 48 | 42 | Not available | Not available |
| | Fire Calls - County | 63 | 30 | Not available | Not available |
| COMMUNITY SERVICES | | | | | |
| | Arena -Bookings | 301 | 265 | 483 | 236 |
| | Arena - Non Ice Bookings | 0 | 22 | 54 | 2 |
| | Stadium Auditorium - Bookings | 29 | 16 | 27 | 18 |
| | Stadium Ice - Bookings | 651 | 1,038 | 946 | 575 |
| | Stadium - Non Ice Bookings | 0 | 105 | 140 | 0 |
| | Curling Club - Bookings | 0 | 135 | 52 | 5 |
| | Curling Rink Non-Ice - Bookings | 13 | 5 | 12 | 0 |



Capital Budget & Forecast 2023-27

| Project Description | Department | Budget 2023 | Forecast 2024 | Forecast 2025 | Forecast 2026 | Forecast 2027 | 2023 Funding Source | | |
|--|---------------------------|----------------|------------------|------------------|------------------|------------------|---------------------|---------|---------|
| | | | | | | | Grant | Debt | Reserve |
| 1 Building Maintenance | Corporate Services | 20,000 | 120,000 | 30,000 | 10,000 | 30,000 | 20,000 | | - |
| 2 Security Controls - Door & Camera Security | Corporate Services | 60,000 | 60,000 | 60,000 | | | 60,000 | | - |
| Office Equipment | Corporate Services | | | | | 30,000 | | | |
| 3 Road Grader | Infrastructure & Planning | 625,000 | | | | | 625,000 | | - |
| 4 Rough Cut Mower | Infrastructure & Planning | 18,000 | | | | | | | 18,000 |
| 5 Street Improvement Program | Infrastructure & Planning | 542,000 | 550,000 | 550,000 | 550,000 | 550,000 | 500,000 | | 42,000 |
| 6 Water Treatment Plant Decommissioning | Infrastructure & Planning | 40,000 | 400,000 | | | | | | 40,000 |
| 7 Garbage Bin Replacement Program | Infrastructure & Planning | 15,000 | 10,000 | 10,000 | | | | | 15,000 |
| 8 Tandem Truck - Sewer | Infrastructure & Planning | 225,000 | | | | | 225,000 | | |
| Sewer Trunk Main | Infrastructure & Planning | | 1,400,000 | 1,400,000 | 1,400,000 | 1,400,000 | | | |
| 9 Airport Geotechnical Investigation | Infrastructure & Planning | 20,000 | 2,200,000 | | | | | | 20,000 |
| 10 Water Reservoir Pump & SCADA | Infrastructure & Planning | 60,000 | | | | | | | 60,000 |
| 11 Stadium Lobby Floor | Community Services | 55,000 | | | | | 55,000 | | |
| 12 Electric Ice Resurfacers | Community Services | 200,000 | | | | | 200,000 | | |
| 13 Toddler Playground (ages 2-5) | Community Services | 50,000 | | | | | 50,000 | | |
| 14 Columbarium at Public Cemetary | Community Services | 50,000 | | | | | 50,000 | | |
| 15 Exterior Paint for Arena/Stadium/Curling Rink | Community Services | 55,000 | | | | | 55,000 | | |
| 16 ACE Regional Water Line | Infrastructure & Planning | 171,000 | | | | | | | 171,000 |
| 17 Broadband | Economic Development | 800,000 | | | | | | 800,000 | |
| 18 Railway Avenue Banners/Signs | Economic Development | 11,000 | | | | | 11,000 | | |
| 19 Fire Services Equipment | Fire Department | 40,000 | 20,000 | 20,000 | 20,000 | 20,000 | | | 40,000 |
| | | 3,057,000 | 4,760,000 | 2,070,000 | 1,980,000 | 2,030,000 | 1,851,000 | 800,000 | 406,000 |

Note that franchise fees were increased in 2021 by an amount intended to cover costs related to Broadband in lieu of property tax, including any debt payments for the 2023 amount of \$0.8M and project total of \$2.4M in debenture funding

2023 Budget Project Description

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

| Components & Cost | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|-----------|---------------|--------------|--------------|--------------|------------|
| Land | | | | | | \$ - |
| Land Improvements | | | | | | \$ - |
| Eng. & Construction | 20,000 | 120,000 | 30,000 | 10,000 | 30,000 | \$ 210,000 |
| Vehicles & Equipment | | | | | | \$ - |
| Other | | | | | | \$ - |
| Total Cost | \$ 20,000 | \$ 120,000.00 | \$ 30,000.00 | \$ 10,000.00 | \$ 30,000.00 | |

| Funding | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|-----------|------------|-----------|-----------|-----------|------------|
| Grant | | | | | | \$ - |
| Debenture | | | | | | \$ - |
| Local Improvement | | | | | | \$ - |
| Reserve | 20,000 | 120,000 | 30,000 | 10,000 | 30,000 | \$ 210,000 |
| Taxation/User Fees | | | | | | \$ - |
| Total Funding | \$ 20,000 | \$ 120,000 | \$ 30,000 | \$ 10,000 | \$ 30,000 | |

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

Alignment with Strategic Plan Priority #

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.

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

| | 2023 | 2024 | 2025 | 2026 | 2027 |
|---------|-------------|-------------|-------------|-------------|-------------|
| Revenue | | | | | |
| Expense | -1500 | -1500 | -1500 | -1500 | -1500 |
| Net | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 |

2023 Budget Project Description

| | |
|----------------------|-------------------------------|
| Project Title | Johnson Security Controls |
| Department | Corporate Services |
| Contact | Brian Morrirt or Brian Leibel |
| Project Type | Enhancement |

| Components & Cost | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|------------------|---------------------|---------------------|-------------|-------------|------------|
| Land | | | | | | \$ - |
| Land Improvements | | | | | | \$ - |
| Eng. & Construction | | | | | | \$ - |
| Vehicles & Equipment | 80,000 | 90,000 | 90,000 | | | \$ 260,000 |
| Other | | | | | | \$ - |
| Total Cost | \$ 80,000 | \$ 90,000.00 | \$ 90,000.00 | \$ - | \$ - | |

| Funding | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|------------------|------------------|------------------|-------------|-------------|------------|
| Grant | | | | | | \$ - |
| Debenture | | | | | | \$ - |
| Local Improvement | | | | | | \$ - |
| Reserve | 80,000 | 90,000 | 90,000 | | | \$ 260,000 |
| Taxation/User Fees | | | | | | \$ - |
| Total Funding | \$ 80,000 | \$ 90,000 | \$ 90,000 | \$ - | \$ - | |

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

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 will be spread out over three years, 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

| | 2023 | 2024 | 2025 | 2026 | 2027 |
|---------|----------------|----------------|----------------|----------------|----------------|
| Revenue | | | | | |
| Expense | 18000 | 18000 | 18000 | 18000 | 18000 |
| Net | \$ (18,000.00) | \$ (18,000.00) | \$ (18,000.00) | \$ (18,000.00) | \$ (18,000.00) |

2023 Budget Project Description

Project Title Half Ton truck Replacement - Parks
Department Infrastructure & Planning
Contact Ben McPhee
Project Type Replacement

| Components & Cost | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|------------------|-------------|-------------|-------------|-------------|-----------|
| Land | | | | | | \$ - |
| Land Improvements | | | | | | \$ - |
| Eng. & Construction | | | | | | \$ - |
| Vehicles & Equipment | 70,000 | | | | | \$ 70,000 |
| Other | | | | | | \$ - |
| Total Cost | \$ 70,000 | \$ - | \$ - | \$ - | \$ - | |

| Funding | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|------------------|-------------|-------------|-------------|-------------|-----------|
| Grant | | | | | | \$ - |
| Debenture | | | | | | \$ - |
| Local Improvement | | | | | | \$ - |
| Reserve | 70,000 | | | | | \$ 70,000 |
| Taxation/User Fees | | | | | | \$ - |
| Total Funding | \$ 70,000 | \$ - | \$ - | \$ - | \$ - | |

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

Alignment with Strategic Plan Priority #

Project Description
 Replacement of the park 1/4 ton ford ranger to a half ton crew cab truck.

Rationale & Benefit (Why project is warranted)

This will replace the 2000 ford ranger that Parks is currently using. It is 22 years old and in deteriorated condition. The truck will be replaced with a crew cab that will be more effective for parks use both in summer time for transportation of summer students to work sites as a group rather than multiple vehicles. This truck was slated for replacement in 2022, but with rapid inflation and cost of vehicles, this truck was delayed until 2023 for replacement.

Timelines for Implementation/Completion

Spring 2023

Personnel Requirement

N/A

Potential Constraints

Inflation.

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

none that are not already accounted for operationally for equipment maintenance.

Impact on Operating Budget

| | 2023 | 2024 | 2025 | 2026 | 2027 |
|---------|------|------|------|------|------|
| Revenue | | | | | |
| Expense | | | | | |
| Net | \$ - | \$ - | \$ - | \$ - | \$ - |



2023 Budget Project Description

Project Title Half Ton Truck Replacement - PW
Department Infrastructure & Planning
Contact Ben McPhee
Project Type Replacement

| Components & Cost | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|------------------|-------------|-------------|-------------|-------------|-----------|
| Land | | | | | | \$ - |
| Land Improvements | | | | | | \$ - |
| Eng. & Construction | | | | | | \$ - |
| Vehicles & Equipment | 70,000 | | | | | \$ 70,000 |
| Other | | | | | | \$ - |
| Total Cost | \$ 70,000 | \$ - | \$ - | \$ - | \$ - | |

| Funding | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|------------------|-------------|-------------|-------------|-------------|-----------|
| Grant | | | | | | \$ - |
| Debenture | | | | | | \$ - |
| Local Improvement | | | | | | \$ - |
| Reserve | 70,000 | | | | | \$ 70,000 |
| Taxation/User Fees | | | | | | \$ - |
| Total Funding | \$ 70,000 | \$ - | \$ - | \$ - | \$ - | |

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

Alignment with Strategic Plan Priority #

Project Description
 Replacement of an existing half ton truck with a new half ton truck.

Rationale & Benefit (Why project is warranted)

The truck being replaced is a 2004 Ford F150 that has high kilometers and is 18 years old.

Timelines for Implementation/Completion

Spring 2023

Personnel Requirement

0

Potential Constraints

Inflation

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

No new additional costs that are not already accounted for for operational maintenance in previous years.

Impact on Operating Budget

| | 2023 | 2024 | 2025 | 2026 | 2027 |
|---------|------|------|------|------|------|
| Revenue | | | | | |
| Expense | | | | | |
| Net | \$ - | \$ - | \$ - | \$ - | \$ - |

2023 Budget Project Description

Project Title Road Grader Replacement
Department Infrastructure & Planning
Contact Ben McPhee
Project Type Replacement

| Components & Cost | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|-------------------|-------------|-------------|-------------|-------------|------------|
| Land | | | | | | \$ - |
| Land Improvements | | | | | | \$ - |
| Eng. & Construction | | | | | | \$ - |
| Vehicles & Equipment | 625,000 | | | | | \$ 625,000 |
| Other | | | | | | \$ - |
| Total Cost | \$ 625,000 | \$ - | \$ - | \$ - | \$ - | |

| Funding | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|-------------------|-------------|-------------|-------------|-------------|------------|
| Grant | 625,000 | | | | | \$ 625,000 |
| Debenture | | | | | | \$ - |
| Local Improvement | | | | | | \$ - |
| Reserve | | | | | | \$ - |
| Taxation/User Fees | | | | | | \$ - |
| Total Funding | \$ 625,000 | \$ - | \$ - | \$ - | \$ - | |

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

Alignment with Strategic Plan Priority #

Project Description

Replacement of the 2011 John Deere Grader 772GP. It is to be replaced with a similar size, model and featured grader.

Rationale & Benefit (Why project is warranted)

The grader is 11 years old with approximately 6600 hours on the machine. The grader has been showing signs of needing major work and should not be delayed for replacement since it is the primary machine for snow removal, and road maintenance operations.

Timelines for Implementation/Completion

The goal is to replace the grader in early 2023

Personnel Requirement

Potential Constraints

Inflation

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

Normal ongoing operating maintenance that has previously been occurring will continue forward with the new machine.

Impact on Operating Budget

| | 2023 | 2024 | 2025 | 2026 | 2027 |
|---------|------|------|------|------|------|
| Revenue | | | | | |
| Expense | | | | | |
| Net | \$ - | \$ - | \$ - | \$ - | \$ - |

2023 Budget Project Description

Project Title Rough Cut Mower

Department Infrastructure & Planning

Contact Ben McPhee

Project Type New

| Components & Cost | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|------------------|-------------|-------------|-------------|-------------|-----------|
| Land | | | | | | \$ - |
| Land Improvements | | | | | | \$ - |
| Eng. & Construction | | | | | | \$ - |
| Vehicles & Equipment | 18,000 | | | | | \$ 18,000 |
| Other | | | | | | \$ - |
| Total Cost | \$ 18,000 | \$ - | \$ - | \$ - | \$ - | |

| Funding | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|------------------|-------------|-------------|-------------|-------------|--------|
| Grant | | | | | | - |
| Debenture | | | | | | - |
| Local Improvement | | | | | | - |
| Reserve | 18,000 | | | | | 18,000 |
| Taxation/User Fees | | | | | | \$ - |
| Total Funding | \$ 18,000 | \$ - | \$ - | \$ - | \$ - | |

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

Alignment with Strategic Plan Priority #

Project Description

Purchase of a rough cut mower to allow for inhouse mowing and removal of contracted services for this work.

Rationale & Benefit (Why project is warranted)

This will provide long term operational savings as contracted work is more expensive long term. We expect the equipment to pay for itself within 3 to 4 years of service. This also allows the Town to be in control of when the mowing is completed rather than being at the discretion of a contractor.

Timelines for Implementation/Completion

Winter/spring 2023

Personnel Requirement

N/A

Potential Constraints

Inflation

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

Decrease in contracted operating costs

Impact on Operating Budget

| | 2023 | 2024 | 2025 | 2026 | 2027 |
|---------|------|------|------|------|------|
| Revenue | | | | | |
| Expense | | | | | |
| Net | \$ - | \$ - | \$ - | \$ - | \$ - |



Project # CP23- **Capital** 7

2023 Budget Project Description

| | |
|----------------------|--------------------------------|
| Project Title | 2023 Sreet Improvement Project |
| Department | Infrastructure & Planning |
| Contact | Ben McPhee |
| Project Type | Enhancement |

| Components & Cost | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------|
| Land | | | | | | - |
| Land Improvements | | | | | | - |
| Eng. & Construction | 542,000 | 550,000 | 550,000 | 550,000 | 550,000 | 2,742,000 |
| Vehicles & Equipment | | | | | | - |
| Other | | | | | | - |
| Total Cost | \$ 542,000 | \$ 550,000 | \$ 550,000 | \$ 550,000 | \$ 550,000 | |

| Funding | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------|
| Grant | | | | | | - |
| Debenture | | | | | | - |
| Local Improvement | | | | | | - |
| Reserve | 542,000 | 550,000 | 550,000 | 550,000 | 550,000 | 2,742,000 |
| Taxation/User Fees | | | | | | - |
| Total Funding | \$ 542,000 | \$ 550,000 | \$ 550,000 | \$ 550,000 | \$ 550,000 | |

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

Alignment with Strategic Plan Priority #

Project Description

2023 Street Improvement Project

Rationale & Benefit (Why project is warranted)

The 2023 Project is the first of a multi-year project to tackle paving of roads in Town. 2023 Project includes road reconstruction and drainage improvement on 44 Avenue and 51a Street. It also includes the overall drainage plan for the area including 50 Street, 51 Street, and 45 Avenue. It also includes the engineering for all of these streets for future year projects.

Timelines for Implementation/Completion

Design & RFP January 2023. RFP Award February 2023. Spring Construction Start. Fall Completion 2023

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

| | 2023 | 2024 | 2025 | 2026 | 2027 |
|---------|------|------|------|------|------|
| Revenue | | | | | |
| Expense | | | | | |
| Net | \$ - | \$ - | \$ - | \$ - | \$ - |

2023 Budget Project Description

Project Title Former Waste Water Treatment Plant and Water Treatment Plant Reclamation

Department Infrastructure & Planning

Contact Ben McPhee

Project Type Enhancement

| Components & Cost | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|------------------|----------------------|-------------|-------------|-------------|------------|
| Land | | | | | | \$ - |
| Land Improvements | | | | | | \$ - |
| Eng. & Construction | 40,000 | 400,000 | | | | \$ 440,000 |
| Vehicles & Equipment | | | | | | \$ - |
| Other | | | | | | \$ - |
| Total Cost | \$ 40,000 | \$ 400,000.00 | \$ - | \$ - | \$ - | |

| Funding | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|------------------|-------------------|-------------|-------------|-------------|------------|
| Grant | | | | | | \$ - |
| Debenture | | | | | | \$ - |
| Local Improvement | | | | | | \$ - |
| Reserve | 40,000 | 400,000 | | | | \$ 440,000 |
| Taxation/User Fees | | | | | | \$ - |
| Total Funding | \$ 40,000 | \$ 400,000 | \$ - | \$ - | \$ - | |

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

Alignment with Strategic Plan Priority #

Project Description

Preliminary project planning and hazard assessments of buildings, and materials for the demolition of the former waste water treatment plant. This project will also include the interior removal of equipment at the former water treatment plant near the airport as well.

Rationale & Benefit (Why project is warranted)

The demolition and reclamation of the former waste water treatment plant is required as per our approvals with Alberta Environment. For the former water treatment plant, the removal of the equipment will provide an area of additional storage or alternative use, while being proactive in the removal of obsolete equipment and processes. By combining the two projects there is cost savings as compared to completing the projects separately in the future.

Timelines for Implementation/Completion

Preliminary planning and assessments 2023. Fall project RFP for 2024 capital budget ask and project construction.

Personnel Requirement

N/A

Potential Constraints

N/A

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

2024 - Capital ask to fund construction activities. Expected total cost of the project is \$400,000

Impact on Operating Budget

| | 2023 | 2024 | 2025 | 2026 | 2027 |
|---------|------|------|------|------|------|
| Revenue | | | | | |
| Expense | | | | | |
| Net | \$ - | \$ - | \$ - | \$ - | \$ - |

2023 Budget Project Description

Project Title Organic Rollout Carts, and Black bin Replacement Program
Department Infrastructure & Planning
Contact Ben McPhee
Project Type Replacement

| Components & Cost | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|------------------|------------------|------------------|-------------|-------------|-----------|
| Land | | | | | | \$ - |
| Land Improvements | | | | | | \$ - |
| Eng. & Construction | | | | | | \$ - |
| Vehicles & Equipment | | | | | | \$ - |
| Other | 15,000 | 10,000 | 10,000 | | | \$ 35,000 |
| Total Cost | \$ 15,000 | \$ 10,000 | \$ 10,000 | \$ - | \$ - | |

| Funding | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|---------------------------|------------------|------------------|------------------|-------------|-------------|-----------|
| Grant | | | | | | \$ - |
| Debenture | | | | | | \$ - |
| Local Improvement Reserve | 15,000 | 10,000 | 10,000 | | | \$ 35,000 |
| Taxation/User Fees | | | | | | \$ - |
| Total Funding | \$ 15,000 | \$ 10,000 | \$ 10,000 | \$ - | \$ - | |

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

Alignment with Strategic Plan Priority # **1**

Project Description
 To purchase green roll out bins as well as parts for the black bins.

Rationale & Benefit (Why project is warranted)

We no longer have any stock of the green roll outs, and to sustain a healthy stock and replacement as older units become damaged. Same for the the parts for the black bins. The parts that are being purchased are those that are commonly damaged like wheels and pins. This would be to purchase 100 new carts.

Timelines for Implementation/Completion

Early 2023

Personnel Requirement

2-4 staff part time to assemble the carts

Potential Constraints

supply

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

N/A

Impact on Operating Budget

| | 2023 | 2024 | 2025 | 2026 | 2027 |
|---------|------|------|------|------|------|
| Revenue | | | | | |
| Expense | | | | | |
| Net | \$ - | \$ - | \$ - | \$ - | \$ - |

2023 Budget Project Description

| | |
|----------------------|---------------------------|
| Project Title | Tandem Truck- Sewer |
| Department | Infrastructure & Planning |
| Contact | Ben McPhee |
| Project Type | New |

| Components & Cost | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|-------------------|-------------|-------------|-------------|-------------|------------|
| Land | | | | | | \$ - |
| Land Improvements | | | | | | \$ - |
| Eng. & Construction | | | | | | \$ - |
| Vehicles & Equipment | 225,000 | | | | | \$ 225,000 |
| Other | | | | | | \$ - |
| Total Cost | \$ 225,000 | \$ - | \$ - | \$ - | \$ - | |

| Funding | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|-------------------|-------------|-------------|-------------|-------------|------------|
| Grant | 225,000 | | | | | \$ 225,000 |
| Debenture | | | | | | \$ - |
| Local Improvement | | | | | | \$ - |
| Reserve | | | | | | \$ - |
| Taxation/User Fees | | | | | | \$ - |
| Total Funding | \$ 225,000 | \$ - | \$ - | \$ - | \$ - | |

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

Alignment with Strategic Plan Priority #

Project Description

The roll off bin and truck will be a new addition to the fleet to handle the loading, hauling, and disposal of the wastewater treatment plant bio-solids (sludge) material that it produces.

Rationale & Benefit (Why project is warranted)

An RFP for contracted services to remove the material was posted in August, with 0 bids received. We found a contractor to provide us a quote afterwards, and the price was substantial to contract this service out. For the cost of the equipment to purchase and the staff time required, the capital cost would be have a return period of approximately three years.

Timelines for Implementation/Completion

Early 2023

Personnel Requirement

1

Potential Constraints

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

Slightly higher equipment maintenance is expected.

Impact on Operating Budget

| | 2023 | 2024 | 2025 | 2026 | 2027 |
|---------|------|------|------|------|------|
| Revenue | | | | | |
| Expense | | | | | |
| Net | \$ - | \$ - | \$ - | \$ - | \$ - |

2023 Budget Project Description

| | |
|----------------------|-------------------------------------|
| Project Title | Airport Geo-Technical Investigation |
| Department | Infrastructure & Planning |
| Contact | Ben McPhee |
| Project Type | New |

| Components & Cost | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|-----------|--------------|------|------|------|--------------|
| Land | | | | | | \$ - |
| Land Improvements | | | | | | \$ - |
| Eng. & Construction | 20,000 | 2,200,000 | | | | \$ 2,220,000 |
| Vehicles & Equipment | | | | | | \$ - |
| Other | | | | | | \$ - |
| Total Cost | \$ 20,000 | \$ 2,200,000 | \$ - | \$ - | \$ - | |

| Funding | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|---------------------------|-----------|--------------|------|------|------|--------------|
| Grant | | | | | | \$ - |
| Debenture | | 2,200,000 | | | | \$ 2,200,000 |
| Local Improvement Reserve | | | | | | \$ - |
| Taxation/User Fees | 20,000 | | | | | \$ 20,000 |
| Total Funding | \$ 20,000 | \$ 2,200,000 | \$ - | \$ - | \$ - | |

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

Alignment with Strategic Plan Priority #

Project Description

This is to complete a geo-technical investigation on the runway, taxiway, and apron for the airport.

Rationale & Benefit (Why project is warranted)

This will give a current condition assessment and will provide a clearer scope of work that would be needed to revitalize the airport paved surfaces. This investigation fits with the strategic plan to determine the future of the airport.

Timelines for Implementation/Completion

Summer 2023

Personnel Requirement

0

Potential Constraints

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

Council may be presented with a future capital project to repave the airport.

Impact on Operating Budget

| | 2023 | 2024 | 2025 | 2026 | 2027 |
|---------|------|------|------|------|------|
| Revenue | | | | | |
| Expense | | | | | |
| Net | \$ - | \$ - | \$ - | \$ - | \$ - |

2023 Budget Project Description

Project Title Water Reservoir Pump Replacement & SCADA Upgrade
Department Infrastructure & Planning
Contact Ben McPhee
Project Type Replacement

| Components & Cost | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|------------------|-------------|-------------|-------------|-------------|-----------|
| Land | | | | | | \$ - |
| Land Improvements | | | | | | \$ - |
| Eng. & Construction | 60,000 | | | | | \$ 60,000 |
| Vehicles & Equipment | | | | | | \$ - |
| Other | | | | | | \$ - |
| Total Cost | \$ 60,000 | \$ - | \$ - | \$ - | \$ - | |

| Funding | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|------------------|-------------|-------------|-------------|-------------|-----------|
| Grant | | | | | | \$ - |
| Debenture | | | | | | \$ - |
| Local Improvement | | | | | | \$ - |
| Reserve | 60,000 | | | | | \$ 60,000 |
| Taxation/User Fees | | | | | | \$ - |
| Total Funding | \$ 60,000 | \$ - | \$ - | \$ - | \$ - | |

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

Alignment with Strategic Plan Priority #

Project Description

Replacement of a 800 gallon per minute pump that is at the end of its lifecycle. The secondary part of this project is to update the SCADA system and combine it with the wastewater SCADA system.

Rationale & Benefit (Why project is warranted)

There are two pumps that are in need of replacement within two years. One at the west reservoir, and one at the east reservoir. The plan is to replace them over the next two years with this year starting with the larger of the two pumps. The second aspect of the project is the SCADA system upgrade. This is the programming and control system for the water and wastewater systems. This will combine the two systems into the latest secure system, and provide better

Timelines for Implementation/Completion

Summer 2023

Personnel Requirement

Two people periodically.

Potential Constraints

Inflation

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

None

Impact on Operating Budget

| | 2023 | 2024 | 2025 | 2026 | 2027 |
|---------|------|------|------|------|------|
| Revenue | | | | | |
| Expense | | | | | |
| Net | \$ - | \$ - | \$ - | \$ - | \$ - |

2023 Budget Project Description

| | |
|----------------------|-----------------------------|
| Project Title | Beckie Scott Trail Rebuild |
| Department | Infrastructure & Planning |
| Contact | Ben McPhee & Sarah Paterson |
| Project Type | Replacement |

| Components & Cost | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|-------------------|-------------|-------------|-------------|-------------|------------|
| Land | | | | | | \$ - |
| Land Improvements | | | | | | \$ - |
| Eng. & Construction | 130,000 | | | | | \$ 130,000 |
| Vehicles & Equipment | | | | | | \$ - |
| Other | | | | | | \$ - |
| Total Cost | \$ 130,000 | \$ - | \$ - | \$ - | \$ - | |

| Funding | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|-------------------|-------------|-------------|-------------|-------------|------------|
| Grant | | | | | | \$ - |
| Debenture | | | | | | \$ - |
| Local Improvement | | | | | | \$ - |
| Reserve | 130,000 | | | | | \$ 130,000 |
| Taxation/User Fees | | | | | | \$ - |
| Total Funding | \$ 130,000 | \$ - | \$ - | \$ - | \$ - | |

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

Alignment with Strategic Plan Priority #

Project Description

Removal of the large elm trees and shallow roots, and removal and replacement of the existing asphalt pathway.

Rationale & Benefit (Why project is warranted)

The tree roots have extended into the pathway and heaved the pathway throughout the whole length creating significant tripping hazards. The removal of the shallow rooted trees is necessary to prevent further damage to the pathway and eventually the road. Replacement of the pathway if needed to re-establish a proper grade and structure.

Timelines for Implementation/Completion

summer 2023

Personnel Requirement

2 people.

Potential Constraints

inflation and cost of materials

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

No additional impacts are expected as it is a direct replacement.

Impact on Operating Budget

| | 2023 | 2024 | 2025 | 2026 | 2027 |
|---------|------|------|------|------|------|
| Revenue | | | | | |
| Expense | | | | | |
| Net | \$ - | \$ - | \$ - | \$ - | \$ - |



2023 Budget Project Description

Project Title Replace Stadium Lobby Flooring
Department Community Services
Contact Sarah Paterson
Project Type Replacement

| Components & Cost | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|------------------|-------------|-------------|-------------|-------------|-----------|
| Land | | | | | | \$ - |
| Land Improvements | | | | | | \$ - |
| Eng. & Construction | | | | | | \$ - |
| Vehicles & Equipment | | | | | | \$ - |
| Other | 55,000 | | | | | \$ 55,000 |
| Total Cost | \$ 55,000 | \$ - | \$ - | \$ - | \$ - | |

| Funding | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|------------------|-------------|-------------|-------------|-------------|-----------|
| Grant | 55,000 | | | | | \$ 55,000 |
| Debenture | | | | | | \$ - |
| Local Improvement | | | | | | \$ - |
| Reserve | | | | | | \$ - |
| Taxation/User Fees | | | | | | \$ - |
| Total Funding | \$ 55,000 | \$ - | \$ - | \$ - | \$ - | |

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

Alignment with Strategic Plan Priority #

Project Description
 Replace the existing tile flooring in the Stadium Lobby with epoxy coating

Rationale & Benefit (Why project is warranted)

The current tile flooring in the Stadium Lobby is heaving and cracking in areas. This tile will continue to deteriorate. Replacing the tile with epoxy coating will last for a longer duration and will hold up to wear from visitors and cleaning products.

Timelines for Implementation/Completion

Spring 2023

Personnel Requirement

No additional staffing is anticipated, specialized contractors will be brought in to complete the project.

Potential Constraints

Inflation and timeline

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

None, as this is a replacement.

Impact on Operating Budget

| | 2023 | 2024 | 2025 | 2026 | 2027 |
|---------|------|------|------|------|------|
| Revenue | | | | | |
| Expense | | | | | |
| Net | \$ - | \$ - | \$ - | \$ - | \$ - |

2023 Budget Project Description

Project Title Ice Resurfacer Replacement with Electric
Department Community Services
Contact Sarah Paterson
Project Type Replacement

| Components & Cost | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|-------------------|-------------|-------------|-------------|-------------|------------|
| Land | | | | | | \$ - |
| Land Improvements | | | | | | \$ - |
| Eng. & Construction | | | | | | \$ - |
| Vehicles & Equipment | 200,000 | | | | | \$ 200,000 |
| Other | | | | | | \$ - |
| Total Cost | \$ 200,000 | \$ - | \$ - | \$ - | \$ - | |

| Funding | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|-------------------|-------------|-------------|-------------|-------------|------------|
| Grant | 200,000 | | | | | \$ 200,000 |
| Debenture | | | | | | \$ - |
| Local Improvement | | | | | | \$ - |
| Reserve | | | | | | \$ - |
| Taxation/User Fees | | | | | | \$ - |
| Total Funding | \$ 200,000 | \$ - | \$ - | \$ - | \$ - | |

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

Alignment with Strategic Plan Priority # 1

Project Description
 Replace the existing propane powered ice resurfacer with a 2023 electric ice resuracer

Rationale & Benefit (Why project is warranted)

The current ice resurfacer in the Arena is 14 years old, which is beyond the 8-10 year lifespan of a commercial ice resurfacer and now requires costly repairs and maintenance. Replacing it with an electric ice resurfacer will eliminate the pollution inside the arena in the form of carbon monoxide and nitrogen dioxide. There will also be a reduction in fuel and operating costs with an electric ice resurfacer.

Timelines for Implementation/Completion

Summer 2023

Personnel Requirement

1

Potential Constraints

Inflation and availability

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

Cost to replace battery at 7 year mark (potentially). Cost of batteries for electric vehicles is decreasing each year.

Impact on Operating Budget

| | 2023 | 2024 | 2025 | 2026 | 2027 |
|---------|------|------|------|------|------|
| Revenue | | | | | |
| Expense | | | | | |
| Net | \$ - | \$ - | \$ - | \$ - | \$ - |

2023 Budget Project Description

Project Title

Department

Contact

Project Type

| Components & Cost | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|------------------|-------------|-------------|-------------|-------------|-----------|
| Land | | | | | | \$ - |
| Land Improvements | | | | | | \$ - |
| Eng. & Construction | 0 | | | | | \$ - |
| Vehicles & Equipment | | | | | | \$ - |
| Other | 50,000 | | | | | \$ 50,000 |
| Total Cost | \$ 50,000 | \$ - | \$ - | \$ - | \$ - | |

| Funding | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|------------------|-------------|-------------|-------------|-------------|-----------|
| Grant | 50,000 | | | | | \$ 50,000 |
| Debenture | | | | | | \$ - |
| Local Improvement | | | | | | \$ - |
| Reserve | | | | | | \$ - |
| Taxation/User Fees | | | | | | \$ - |
| Total Funding | \$ 50,000 | \$ - | \$ - | \$ - | \$ - | |

Net Unfunded

Alignment with Strategic Plan Priority #

Project Description

Add a toddler playground to west Vermilion, where there is currently no playground for children ages 2-5.

Rationale & Benefit (Why project is warranted)

The current playgrounds in west Vermilion are for older children, ages 5-12. We have received requests from community members in this area for an addition of a toddler's playground, to compliment the play structures that are already there. Families are looking for a space to bring their children to socialize and to connect that would work for ages two and older. A toddler playground would work at the Hospital Hill park, as there is plenty of space and there is

Timelines for Implementation/Completion

Summer 2023

Personnel Requirement

1

Potential Constraints

Inflation and availability

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

Impact on Operating Budget

| | 2023 | 2024 | 2025 | 2026 | 2027 |
|---------|------|------|------|------|------|
| Revenue | | | | | |
| Expense | | | | | |
| Net | \$ - | \$ - | \$ - | \$ - | \$ - |

2023 Budget Project Description

Project Title New Columbarium at Public Cemetery
Department Community Services
Contact Sarah Paterson
Project Type New

| Components & Cost | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|------------------|-------------|-------------|-------------|-------------|-----------|
| Land | | | | | | \$ - |
| Land Improvements | | | | | | \$ - |
| Eng. & Construction | | | | | | \$ - |
| Vehicles & Equipment | | | | | | \$ - |
| Other | 50,000 | | | | | \$ 50,000 |
| Total Cost | \$ 50,000 | \$ - | \$ - | \$ - | \$ - | |

| Funding | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|------------------|-------------|-------------|-------------|-------------|-----------|
| Grant | | | | | | \$ - |
| Debenture | | | | | | \$ - |
| Local Improvement | | | | | | \$ - |
| Reserve | 50,000 | | | | | \$ 50,000 |
| Taxation/User Fees | | | | | | \$ - |
| Total Funding | \$ 50,000 | \$ - | \$ - | \$ - | \$ - | |

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

Alignment with Strategic Plan Priority #

Project Description
 Add a new 48 niche columbarium to the public cemetery

Rationale & Benefit (Why project is warranted)

The current columbarium only has two niches left for sale. We will need to add a new one, to be placed perpendicular to the existing columbarium. Niches in the columbarium are selling at a steady pace, with sales increasing over the past few years. Includes the columbarium, concrete pad and tree removal around site.

Timelines for Implementation/Completion

Summer 2023

Personnel Requirement

The project will be completed by specialized contractors, as well as the Town's Parks & Recreation staff.

Potential Constraints

Inflation and availability

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

None

Impact on Operating Budget

| | 2023 | 2024 | 2025 | 2026 | 2027 |
|---------|------|------|------|------|------|
| Revenue | | | | | |
| Expense | | | | | |
| Net | \$ - | \$ - | \$ - | \$ - | \$ - |

2023 Budget Project Description

Project Title Exterior Paint for Arena/Stadium/Curling Rink

Department Community Services

Contact Sarah Paterson

Project Type Enhancement

| Components & Cost | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|------------------|-------------|-------------|-------------|-------------|-----------|
| Land | | | | | | \$ - |
| Land Improvements | | | | | | \$ - |
| Eng. & Construction | | | | | | \$ - |
| Vehicles & Equipment | | | | | | \$ - |
| Other | 55,000 | | | | | \$ 55,000 |
| Total Cost | \$ 55,000 | \$ - | \$ - | \$ - | \$ - | |

| Funding | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|------------------|-------------|-------------|-------------|-------------|-----------|
| Grant | 55,000 | | | | | \$ 55,000 |
| Debenture | | | | | | \$ - |
| Local Improvement | | | | | | \$ - |
| Reserve | | | | | | \$ - |
| Taxation/User Fees | | | | | | \$ - |
| Total Funding | \$ 55,000 | \$ - | \$ - | \$ - | \$ - | |

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

Alignment with Strategic Plan Priority #

Project Description

Paint the exterior of the Stadium, Arena and Curling Rink

Rationale & Benefit (Why project is warranted)

The paint on the exterior of the Arena, Stadium and Curling Rink is peeling and needs to be stripped and repainted.

Timelines for Implementation/Completion

Summer 2023

Personnel Requirement

No additional staffing is anticipated, specialized contractors will be brought in to complete the project.

Potential Constraints

Inclemental weather

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

Impact on Operating Budget

| | 2023 | 2024 | 2025 | 2026 | 2027 |
|---------|------|------|------|------|------|
| Revenue | | | | | |
| Expense | | | | | |
| Net | \$ - | \$ - | \$ - | \$ - | \$ - |

2023 Budget Project Description

| | |
|----------------------|--------------------------------|
| Project Title | ACE Water Capital Contribution |
| Department | Infrastructure & Planning |
| Contact | Ben McPhee |
| Project Type | New |

| Components & Cost | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|-------------------|-------------|-------------|-------------|-------------|------------|
| Land | | | | | | \$ - |
| Land Improvements | | | | | | \$ - |
| Eng. & Construction | | | | | | \$ - |
| Vehicles & Equipment | | | | | | \$ - |
| Other | 171,000 | | | | | \$ 171,000 |
| Total Cost | \$ 171,000 | \$ - | \$ - | \$ - | \$ - | |

| Funding | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|-------------------|-------------|-------------|-------------|-------------|------------|
| Grant | | | | | | \$ - |
| Debtenture | | | | | | \$ - |
| Local Improvement | | | | | | \$ - |
| Reserve | 171,000 | | | | | \$ 171,000 |
| Taxation/User Fees | | | | | | \$ - |
| Total Funding | \$ 171,000 | \$ - | \$ - | \$ - | \$ - | |

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

Alignment with Strategic Plan Priority #

Project Description

This is the final phase of the ACE Water capital contributions. This phase is to go to Derwent.

Rationale & Benefit (Why project is warranted)

As we are part of the ACE Regional corporation, we are obligated to contributed funding to the projects as we are a benefitting party from the project.

Timelines for Implementation/Completion

Summer 2023

Personnel Requirement

0

Potential Constraints

None

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

This is the final phase and will not have a capital ask for the foreseeable future.

Impact on Operating Budget

| | 2023 | 2024 | 2025 | 2026 | 2027 |
|---------|------|------|------|------|------|
| Revenue | | | | | |
| Expense | | | | | |
| Net | \$ - | \$ - | \$ - | \$ - | \$ - |



Project # CP23- 20 **Capital**

2023 Budget Project Description

| | |
|----------------------|----------------------------------|
| Project Title | Broadband Project with ABN A-Net |
| Department | Economic Development |
| Contact | Mary Lee Prior |
| Project Type | Replacement |

| Components & Cost | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|-------------------|-------------|-------------|-------------|-------------|------------|
| Land | | | | | | \$ - |
| Land Improvements | | | | | | \$ - |
| Eng. & Construction | 0 | | | | | \$ - |
| Vehicles & Equipment | | | | | | \$ - |
| Other | 800,000 | | | | | \$ 800,000 |
| Total Cost | \$ 800,000 | \$ - | \$ - | \$ - | \$ - | |

| Funding | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|-------------------|-------------|-------------|-------------|-------------|------------|
| Grant | | | | | | \$ - |
| Debenture | 800,000 | | | | | \$ 800,000 |
| Local Improvement | | | | | | \$ - |
| Reserve | | | | | | \$ - |
| Taxation/User Fees | | | | | | \$ - |
| Total Funding | \$ 800,000 | \$ - | \$ - | \$ - | \$ - | |

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

Alignment with Strategic Plan Priority # 4

Project Description

The agreement with Alberta Broadband Networks was signed in 2021 for 2.4 million to provide high speed fibre to the whole Town of Vermilion (residents and businesses). A 15million dollar project the cost to the community of \$800,000 over a 3 year period (2021, 2022 and 2023) to be made in 2 installments - one at the end of 2022 of 1.6 million with the final \$800,000 payable at the end of 2023. Broadband had become an essential infrastructure to attract and retain business within all communities. The Town of Vermilion will be the first rural community to offer a large bandwidth with min 1 gig up to 10 gig symmetrical service.

Rationale & Benefit (Why project is warranted)

Promotes 4. Growth and Development within the Strat Plan

Timelines for Implementation/Completion

The construction of the high speed fibre within the main areas will be completed in Fall 2022. Extension of the service from the main lines to the residents/businesses will begin in Fall of 2022 and extend as more sign on into 2023. A ribbon cutting ceremony to celebrate the project will happen on Nov 1, 2022. Plans and signups beginning Nov 15, 2022 and initial lighting of the services between Nov 15 and Dec 15, 2022.

Personnel Requirement

Weekly meetings between Alberta Broadband Network and the CAO and Economic Development Manager. Communications and Marketing Materials for Nov celebration within the Economic Development Department.

Potential Constraints

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

Costs are described above. Funding for the project has been debentured.

Impact on Operating Budget

| | 2023 | 2024 | 2025 | 2026 | 2027 |
|---------|------|------|------|------|------|
| Revenue | 0 | | | | |
| Expense | | | | | |
| Net | \$ - | \$ - | \$ - | \$ - | \$ - |

2023 Budget Project Description

Project Title Replacement of Banners on Railway Ave.
Department Economic Development
Contact Mary Lee Prior
Project Type Replacement

| Components & Cost | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|------------------|-------------|-------------|-------------|-------------|-----------|
| Land | | | | | | \$ - |
| Land Improvements | | | | | | \$ - |
| Eng. & Construction | | | | | | \$ - |
| Vehicles & Equipment | | | | | | \$ - |
| Other | 11,000 | | | | | \$ 11,000 |
| Total Cost | \$ 11,000 | \$ - | \$ - | \$ - | \$ - | |

| Funding | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|---------------------------|------------------|-------------|-------------|-------------|-------------|-----------|
| Grant | | | | | | \$ - |
| Debenture | | | | | | \$ - |
| Local Improvement Reserve | 11,000 | | | | | \$ 11,000 |
| Taxation/User Fees | | | | | | \$ - |
| Total Funding | \$ 11,000 | \$ - | \$ - | \$ - | \$ - | |

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

Alignment with Strategic Plan Priority #

Project Description
 The Banners on Railway Ave are 9 years old. We were originally quoted a lifespan of 7 years. They are beginning to tear and fall off the brackets. We are proposing to purchase and replace all 31 double sided banners.

Rationale & Benefit (Why project is warranted)

Promotes 3.2 within the Strat Plan

Timelines for Implementation/Completion

Spring/Summer of 2023

Personnel Requirement

Obtaining formal quotes, design, ordering and booking installation.

Potential Constraints

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

Banners are \$210/each x 31 = \$6510; Install 25 hrs @ \$125/hr = \$3125; Travel 3 hrs from Lloydminster @ \$125/hr = \$375; Allowing approx \$900 for any broken brackets (\$260 per set)

Impact on Operating Budget

| | 2023 | 2024 | 2025 | 2026 | 2027 |
|---------|------|------|------|------|------|
| Revenue | 0 | | | | |
| Expense | | | | | |
| Net | \$ - | \$ - | \$ - | \$ - | \$ - |

2023 Budget Project Description

Project Title Fire Equipment

Department Fire

Contact Anton Kryz

Project Type Replacement

| Components & Cost | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|----------------------|------------------|------------------|------------------|------------------|------------------|-----------|
| Land | | | | | | \$ - |
| Land Improvements | | | | | | \$ - |
| Eng. & Construction | | | | | | \$ - |
| Vehicles & Equipment | 40,000 | 10,000 | 10,000 | 10,000 | 10,000 | \$ 80,000 |
| Other | | | | | | \$ - |
| Total Cost | \$ 40,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | |

| Funding | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|---------------------------|------------------|------------------|------------------|------------------|------------------|-----------|
| Grant | | | | | | \$ - |
| Debenture | | | | | | \$ - |
| Local Improvement Reserve | 40,000 | 10,000 | 10,000 | 10,000 | 10,000 | \$ 80,000 |
| Taxation/User Fees | | | | | | \$ - |
| Total Funding | \$ 40,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | |

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

Alignment with Strategic Plan Priority # 1

Project Description

Includes fire fighting equipment as well as rescue equipment. The Fire Department needs a budget for incidental capital item replacements as equipment ages and unexpected replacements are required. 2023 Will likely include the purchase of a boat

Rationale & Benefit (Why project is warranted)

The nature of the fire department operations mean that replacements must be done quickly to avoid risk to firefighters and those under the protection of the fire department.

Timelines for Implementation/Completion

Expected completion in 2023

Personnel Requirement

No new personnel required

Potential Constraints

Supply issues have been causing significant delays as well as dramatic inflation in costs, which may limit timing and quantity of items to be purchased

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

No expected impact on future costs

Impact on Operating Budget

| | 2023 | 2024 | 2025 | 2026 | 2027 |
|---------|------|------|------|------|------|
| 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



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 |