

BUDGET 2016



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We are pleased to present the 2016 Operating and Capital Budgets on behalf of the residents and businesses of the Town of Beaverlodge. The budget is intended to serve as a policy document, financial plan, operations guide, and a communications device. Within the following pages is information regarding the Town's Operating and Capital Budgets. In addition to the financial overviews, the budget document incorporates information on our community, financial policies, departmental business plans and much more. We hope you find it informative.

BUDGET PHILOSOPHY - Vision and values

The Town of Beaverlodge takes the management and stewardship of public funds seriously. For several years, the Town's rigorous budgetary process has focused on containing costs and implementing best practices with the goal of demonstrating leadership in financial management. The 2016 Budget continues to build on these core values, prudent processes and successful business practices.

The guiding principles in the preparation of this budget may be summarized as follows:

- Maintain existing service levels
- Improve customer service
- Keep tax rates competitive
- Incorporate a proactive infrastructure renewal plan
- Identify and incorporate efficiencies
- Ensure rates and fees for services are appropriate

COUNCIL DIRECTION

The Municipal Council is the governing and legislative body for the Town of Beaverlodge, and their involvement in the budget process includes providing input and direction in the following ways:

- Establishing strategic statements such as visions and values
- Outlining Council priorities

- Through by-laws, policies and statements such as financial policies, land use plans, master plans and long-term development and service plans and statements

Council is also responsible for the review and approval of the recommended operating and capital budgets.

BROADER PUBLIC INPUT

The Town of Beaverlodge is constantly reviewing and maintaining a variety of different studies and plans which guide the future direction of the Town. They include:

- Land Use Studies
- Roads Needs Assessment
- Planning Documents (Updates)
- Asset Management and Condition Studies
- Water and Wastewater Studies and Long Term Financial Plan

Each of these initiatives was used to guide the 2016 budgeting process, and taken into consideration during all strategic planning and budget planning processes.



BUDGET GUIDELINES AND PROCESS

Operating and Capital Budgets Approach and Guidelines

Through the operating and capital budgets, Council decides on the municipality's priorities for the upcoming years by setting aside funds for each program or service. This important financial plan provides guidelines and directives to staff for the allocation of resources and the provision of services and infrastructure. The budget also determines the total amount of taxes to be levied to residents and businesses of the community for the budget year. The operating budget is a key tool used to achieve the municipality's priorities. It allocates financial resources among departments as a means to implement business plans and achieve strategic goals. It is also the financial tool to deliver services and programs to the community and implement changes in existing service levels. The operating budget is always a balancing act between cost saving and delivering a wide range of services.

Annually, the operating and capital budgets are prepared. Input and direction are provided by the Finance and Capital Committee. Underlying assumptions used to determine the operating and capital budgets and forecasts are reviewed, analyzed and updated with the most current and relevant information available. This information is discussed and reviewed with the Finance Committee. The budget is then presented to Council for review and deliberation. Following that, recommendations are presented to Council for final approval. Staff will prepare the 2016 budgets following the guidelines outlined in this report. As in previous years, the budget document will include a list of recommended options that Council may consider.



GUIDELINES DESIGNED TO PROVIDE THE LOWEST POSSIBLE TAX INCREASE

The budget will follow a rigorous budgetary process focused on containing costs and implementing best practices, with the goal of demonstrating leadership in financial management. The 2016 budget guidelines will continue to build on those core values, prudent processes and successful business practices. Council and the management of the Town of Beaverlodge has always taken the management and stewardship of public funds very seriously. This will be accomplished in 2016 by placing greater emphasis on the following actions:

- Freeze most account budgets at 2015 levels unless cost pressures are documented
- Strict process evaluated funding requests
- Thorough multi-layered review process
- Reinforced priorities through business planning and best practices
- Adjusting User Fees to targeted recovery level

Under these guidelines, departments will only be permitted to include very specific increases, typically related to predetermined agreements, contracts or Council approvals. There will be no across the board increase for inflation. The objectives of the guidelines are to provide the lowest possible tax increase while maintaining our service levels.

BUDGET REVIEW PROCESS

Operating and Capital Budgets Undergo Multiple Layers of Review

Micro Level Macro Level

Departmental Review – Operating and Capital budget submissions are prepared by the respective department and are reviewed and approved by the Department Head before final submission.

Budgeting Department Review – Administration in cooperation with the relevant Department Head will review and analyze the operating and

capital submissions for adherence to the guidelines. Once all submissions are received, budgets are consolidated, a corporate review/analysis is conducted and the results are presented to the Management Team.

Management Team Review - The next step in the process is to present the draft operating and capital budgets to the Management Team for review and recommendation. The Management Team is comprised of a representative from all operating areas of the Town. During this time, Management assesses the operating and capital budget issues, prioritizes requests.

Committee/Council Review – The budget is reviewed by the whole of Council. After considerable review and multiple requests for additional information, Council may refer the budgets back to Administration for further consideration, amend the proposal budget or make recommendations for approval. All members of Council will review and vote on the recommended operating and capital budgets.



BUDGET PROCESS TIMELINE

Operating and Capital Budgets Deliberation Schedule

Date	Action Required
September & October 2015	Long Term Financial Plan Meeting Departments submit respective <i>2016 Departmental Overview</i> identifying cross departmental initiatives. Budget templates and guidelines established and reviewed by management.
November/December 2015	Departments submit respective <i>2016 Capital and Draft Operating Budgets</i> .
January 2016	Capital Priority Setting meeting(s) held with the Management Team.
February 25 th , 2016	Proposed budgets (operating and capital) consolidated and finalized.
Early March 2016	<i>"Proposed 2016 Operating and Capital Budgets"</i> are printed and distributed.
March 14 & 16 th , 2016	Council (Finance Committee) budget deliberations.
March 21, 2016	Council (Finance Committee) budget deliberations, if required.
April 11, 2016	Council approves the <i>2016 Recommended Operating and Capital Budgets</i> .

ORGANIZATION OF THE BUDGET BOOK

This budget document includes an Executive Summary Section, which provides an overview of the proposed 2016 Operating and Capital Budgets. The items included in the "Base" Operating Budget are detailed as well as the "New / Amended Service Initiative" proposals, which will be reviewed as part of the operating budget deliberations.

The 2016 Operating Budget is then presented in summary format by department. Expenditures by department, revenues by department, and net operating budget by department are provided separately. These summaries are followed by each department's detailed budget.

Each Departmental Section is organized as follows:

- Department Introduction or Description
- Departmental Mission Statement (where applicable);
- 2015 Significant Achievements
- 2016 Direction and Service Priorities
- Departmental Summary Budget – provides budget details by expenditure type (salaries, materials, services, etc.) and by service area (e.g. Administration, Fire, Planning, Pool, Public Works, etc.)
- Other supplementary information (if applicable)

2016 OPERATING BUDGET HIGHLIGHTS – MEETING YOUR NEEDS

Beaverlodge's track record of fiscal responsibility and providing value for the property tax dollar is once again reflected in the proposed 2016 Operating and Capital Budgets. Overall the Town's taxation expenditures are increasing \$21,251 or 0.5 % compared to the 2015 budget. The overall revenues of the Town are decreasing by \$29,771 or -0.7%. The combined change in the overall tax supported budget is \$51,022 or 1.2%. This would require the tax rate to be increased by approximately 2.0% to generate the necessary additional revenues of \$51,022.

The Town's water and wastewater services have no reliance on the tax rate and these operations (both operating and capital) are funded from user rates. The rate increase being recommended for 2016 is 1.75% effective May 1, 2016. Specific cost and revenue impacts are detailed under the **Public Works –Water & Sewer** section of this document.

The Town continues to be affected by many factors that put upward pressure on the property tax rate. These include inflation, ensuring salary and benefits are competitive, fluctuating revenues, escalating infrastructure renewal costs, changing legislative requirements and electrical utility cost pressures.

Staff will be presenting suggestions to mitigate the total increase in the Proposed Operating and Capital Budgets during budget deliberations.

OPERATING BUDGET OVERVIEW

The 2016 Proposed Operating Budget is prepared on the premise that the Town will deliver the same level and quality of services approved in the 2015 Operating Budget. The change in the base operating budget is \$51,022. This is comprised of a combination of negative and positive expenditure and revenue shifts.

The Budget is a Balancing Act

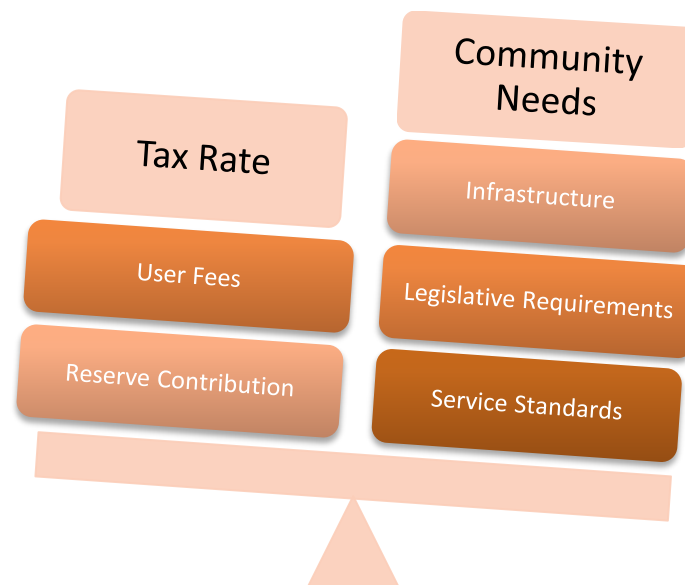


Exhibit 1: Revenue Changes Included in the Base Operating Budget details the shifts and reasons driving these revenue changes. These revenue changes show an overall reduction of \$29,771 or a -0.7% impact on the total budget. The major changes are detailed on the next page.

Exhibit 2: Expenditure Changes Included in the Base Operating Budget details the shifts and reasons driving these changes. These expenditure changes show an overall increase of \$21,251 or a 0.5% impact on the total budget. The major changes are detailed on the next page.

Exhibit 1: Revenue Changes in the Base Operating Budget - \$29,771

- The Province has eliminated funding provided for Social Housing in the form of taxation. The Town will see a reduction of approximately \$44,000 in revenue.
- If the Town's minimum tax of \$200 per property is continued budgeted revenues will increase by \$8,000.
- Penalties on Taxes are expected to increase by \$12,500 based on anticipated arrears.
- Franchise Fees are forecasted to increase by \$15,000. This is based on overall electrical billings by ATCO.
- Interest earnings on Town funds is expected to increase by \$4,000 due to improved cash management practices.
- Provincial Grants under the Intern are reduced by \$18,200 since the Town will not be participating for a full year. Expenditures will also be reduced by a similar amount.
- Transfers from Reserves are not provided in the 2016 budget to mitigate the tax rate. Given the Town's overall reserve levels this practice is not sustainable.
- A \$2,500 increase in Safety Code Revenue (Building Permits) is based on expected building related activity.
- The Town has renewed its service contract with the County which better reflects the cost of the Town providing the fire protection services to County residents. The prior Truck Storage rentals are now incorporated into the overall billing for services, the net increase in revenue is \$37,300.
- The Fire Department bills insurance companies for services provided on roadways due to accidents. The 2015 budget estimated was based on unusually high number of occurrences (which was significantly under-achieved in 2015). The 2016 budget is reduced by \$12,500 and is based on the three year average.
- FCSS Revenue have increase due to increased Provincial support of \$10,801 and the charging of additional rents of \$5,800 for community agencies occupying space at the Neighbourhood Resource Centre.
- Campsite revenues are expected to decline by \$15,000 due to less rentals for individuals employed in the oil and gas industry who have utilized this facility to provided short-term housing.
- Poll revenues are anticipated to increase by \$10,000 due to increased facility utilization and a further \$15, 270 reflecting increased County support for 2015 and 2016.
- Library revenues are forecasted to decrease by \$3,600 due to non-recurring grants.



Exhibit 2: Expenditure Changes in the Base Operating Budget \$21,251

- The overall budget has made allowances for staff Cost of Living Allowance of 1% this amounts to approximately \$16,000 in increased costs. The cost of employer contributions for EI and CPP and WCB increase total approximately \$3,700.
- Council's overall budget remains at the 2015 level. However, the temporary reduction of Council members to five (5) imposed by Provincial Government will allow the Town to utilize the savings to fund the cost of running the election in 2017 and provide for the one-time costs related to the incoming Council.
- Overall the Administration Budget has been reduced by \$29,797. Council has changed the resourcing mix with less reliance on contract positions. Overall the budget reflects savings in excess of \$60,000, the Administration budget is reflecting a reduction of \$33,500 in Professional Services, and other budget classifications are also reflecting reductions.
- Other changes in the Administration reflect increases for postage and bank-service charges of \$5,800 and \$6,000. During 2015 an insurance review was undertaken by staff that has reduced the Town's overall premium by \$18,000. This reduction is reflected in numerous classifications. Administration is reflecting an allowance for insurance deductibles of \$7,500 which previously not budgeted for.
- The increase in the Police expenses relate to the return from maternity leave of a staff member who is at a higher wage step than the temporary replacement.
- Numerous shifts are reflected in the Fire Department budget however the overall impact is minimal.
- The increases in the By-Law Enforcement budget reflect the animalization of the program in 2016.
- There is a significant reduction of \$82,693 in Common Services mainly resulting from the review of the Town's internal charging processes. These reductions are generally reflected as increases in the Roads & Streets overall budget allocations.
- Taking into consideration the previous point the overall increase in the Roads & Streets budget of \$103,056 is mitigated by an \$82,693 reduction in Common Services. The net increase is \$20,363. Equipment leases are reduced by \$49,000 but offset by reserve contributions in the same amount to ensure the funds are available when the equipment reaches its end of life. Similarly some expenditures will be reflected in the capital budget (sidewalks, paving, etc.). These classifications have been reduced and reserve contributions are being provided to provide funding in the capital budget. The budget does reflect the "real" cost changes related to Street Lights, increase of \$10,912 and the reduction in insurance premiums of \$4,818.



- The overall salary charging model has been updated. Council will see some cost centres reflecting reductions and others reflecting increases. The updates to model better reflect the real costs of providing services. The Professional Services are reduced by \$5,350 due to the reduction of contract staff. Grants have been reduced by \$3,000 since no ongoing support via a grant has been provided for the Chamber of Commerce.
- The Arena budget reflects the impact of the staffing allocation model. Some off-setting program shifts are reflected and reductions in insurance of \$6,490 is reflected. Some program units were not previously charged for water/sewer services all service areas reflect these charges in the 2016 budget. The impact on the Arena is an increase of \$4,000 in 2016 which is off-set by other utility savings.
- Town Hall Complex changes are due to internal cost allocation changes.
- Grounds and Open Space salary changes reflect the staff providing services previously reflected as contracted services.
- The pool Budget reflects numerous reclassifications in costs to provide better information on where the monies are being spent. The Town is now acquiring its hydro under long-term cost arrangements, in addition staff have implemented numerous energy saving processes. Like other cost centre the Pool will be paying for water/sewer commencing in 2016. The impact of this change will be discussed further during the budget deliberations.

Taking into consideration the current economic climate, departments demonstrated financial constraint by submitting a limited number of funding requests to enhance services, provide for higher service standards, add new staff or offer new programs which were not included in the base budget submission.

Staff ranked the proposed New/Amended Service Initiatives under three envelopes namely:

- A- Mandatory - This includes items which are new in the 2016 budget being driven by legislative requirements or prior Council decisions. In some cases policy changes would be required by Council to amend the request. The magnitude of funding could be amended by Council.
- B- High Priority – This includes items that were recommended to maintain our infrastructure, ensure adequate program support or assist in statutory/legislative mandates of various operation areas.
- C- Mid to Low Priority – This includes items which all have merit but would not negatively impact existing program delivery.

These requests are summarized in Exhibit 3: 2016 Proposed New/Amended Service Initiatives to follow as “New/Amended Service Initiatives”.

The tax rate impacts of the envelopes are summarized in Exhibit 4 on the next page.



While all the initiatives proposed by staff address legitimate Town concerns, Council will have the opportunity during the budget deliberations to amend, defer, or delete, any or all of the proposed items. Exhibit 4: 2016 Proposed New/Amended Service Initiatives below summarize these requests and dollar impacts. Some of the requests are one-time in 2016 so the 2016 budget could be reduced if they were approved. Some also have impacts in 2017.

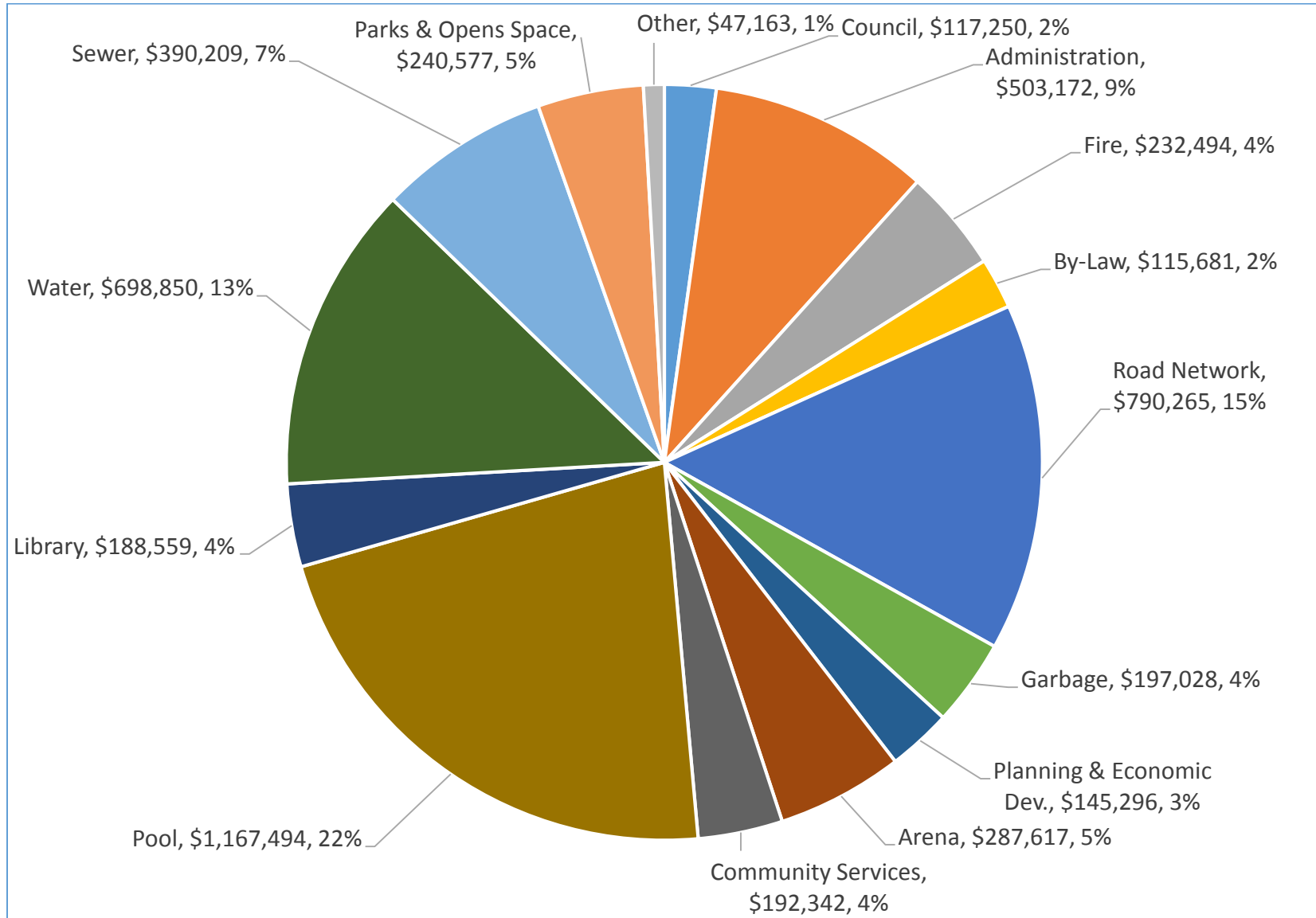
Exhibit 3: 2016 Proposed New/Amended Service Initiatives

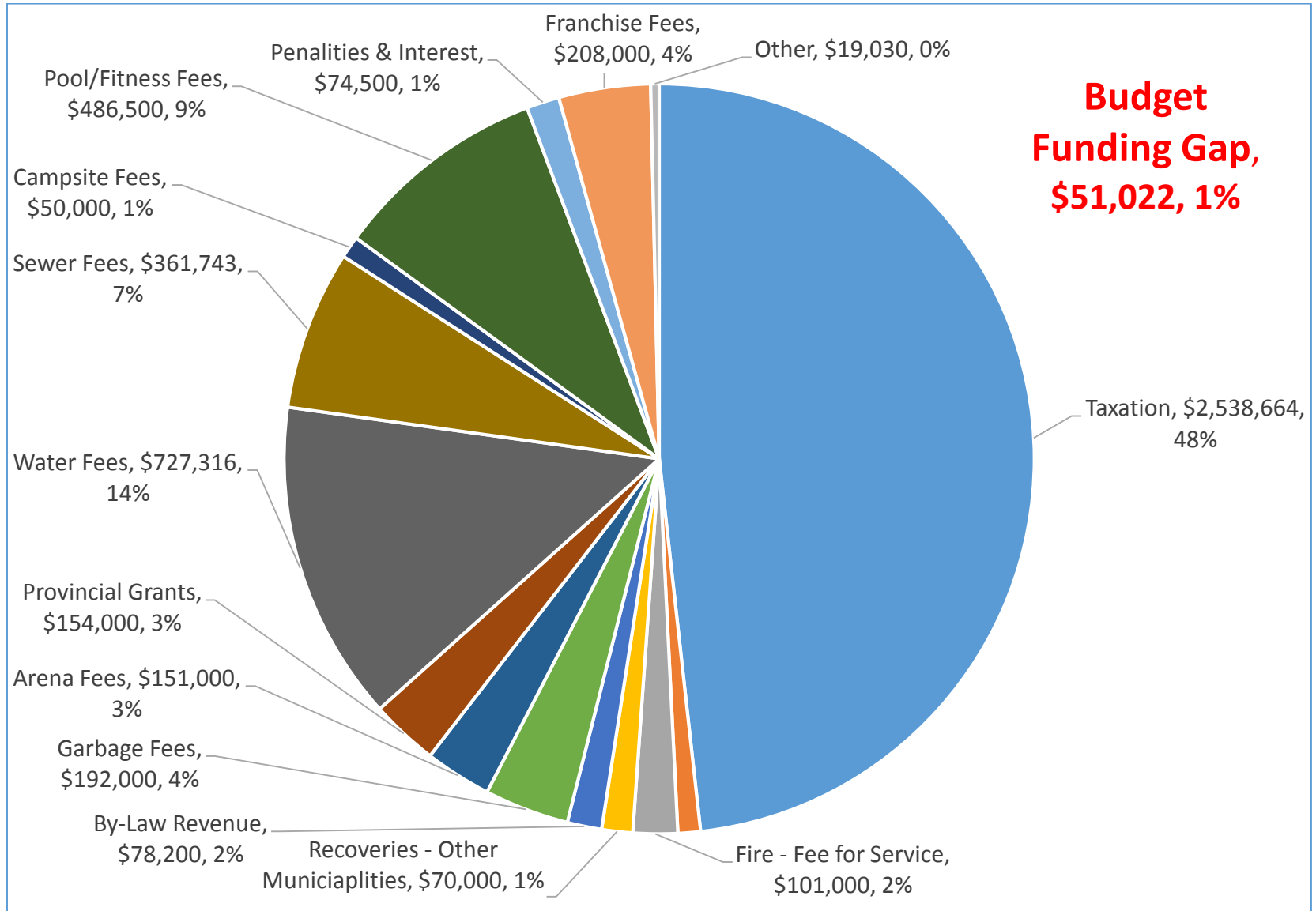
			Impact	
Envelope	Department	Description	2016	2017
A	Parks & Recreation	Conversion of Part-Time to Full Time Lifeguard	\$10,017	
B	Public Works	Conversion of Part-Time & Contracted Services to Full-Time Position	\$14,627	
B	Parks & Recreation	Aquatic Safety Audit	\$3,375	-\$3,375
B	Planning	Land Use By-Law Update – Funded from Reserves	-	
C	Corporate	Grant to Food Bank – Facility Fee Grant	-	
C	Corporate	Health & Safety Program – Funded by WCB Rebate	—	
		Total Tax Rate Impact	\$28,019	-3,375

Exhibit 4: Tax Rate Impact of Envelopes

	\$ Impact	% Budget Change	Cumulative % Budget Change	Cumulative % Tax Rate Change
Base Budget – Expenditure Changes	\$21,251	0.5%	0.5%	0.8%
Base Budget – Revenue Changes	-\$29,771	0.7%	1.2%	2.0%
New/Amended Services Initiatives – Envelope A	\$10,017	0.2%	1.4%	2.4%
New/Amended Services Initiatives – Envelope B	\$18,002	0.4%	1.8%	3.1%
New/Amended Services Initiatives – Envelope C	-	0.0%	1.8%	3.1%
Total			1.8%	3.1%

The Tax Rate Changes are significantly higher than the budget overall change since taxation does not reflect 100% of the overall budget. Taxation is \$2,514,976 or 60% of the overall budget. During the budget deliberations staff will be present options to mitigate the overall tax rate increase.





	2015 Est. Actual	2,015 Budget	2,015 \$ Variance	2016 Budget Request	\$ Change 2015/2016	% Change 2015/2016
COUNCIL EXPENSES	83,785	117,250	-33,465	117,250	0	0.0%
ADMINISTRATION EXPENSES	554,259	532,969	21,290	503,172	-29,797	-5.6%
RCMP EXPENSES	56,741	59,231	-2,490	64,687	5,456	9.2%
FIRE EXPENSES	215,354	207,145	8,209	208,949	1,804	0.9%
EMERGENCY EXPENSE	26,244	23,000	3,244	23,545	545	2.4%
TOTAL BYLAW ENFORCEMENT EXPENSE	90,036	107,942	-17,906	115,681	7,739	7.2%
COMMON SERVICES EXPENSE	169,810	175,912	-6,102	93,219	-82,693	-47.0%
ROADS & STREETS EXPENSE	628,995	593,990	35,005	697,046	103,056	17.3%
AIRPORT EXPENSE	3,857	2,400	1,457	0	-2,400	-100.0%
GARBAGE/RECYCLE EXPENSE	198,712	205,428	-6,716	197,028	-8,400	-4.1%
GROUNDS & OPEN SPACE EXPENSE	54,266	85,194	-30,928	83,931	-1,263	-1.5%
PLANNING / ECONOMIC DEV. EXPENSE	145,585	175,940	-30,355	145,296	-30,644	-17.4%
SAFETY CODES / INSPECTION EXPENSE	105,522	23,700	81,822	23,700		0.0%
ARENA EXPENSE	224,115	243,543	-19,429	287,617	44,074	18.1%
CAMPSITE EXPENSE	48,704	60,406	-11,702	43,549	-16,858	-27.9%
FCSS EXPENSE	207,907	194,405	13,502	192,342	-2,063	-1.1%
TOWN COMPLEX EXPENSE	85,231	92,472	-7,241	61,874	-30,598	-33.1%
FITNESS CENTRE EXPENSE	10,040	0	10,040	10,000	10,000	
POOL EXPENSE	1,079,395	1,118,694	-39,300	1,167,494	48,800	4.4%
TOTAL LIBRARY EXPENSE	176,465	184,066	-7,601	188,559	4,493	2.4%
TOTAL CORPORATE EXPENSE SUMMARY	4,165,022	4,203,687	-38,665	4,224,938	21,251	0.5%
WATER SUPPLY EXPENSE	603,244	696,968	-97,569	698,850	1,882	0.3%
SEWER EXPENSE	345,769	343,232	2,537	390,209	46,977	13.7%
TOTAL WATER AND SEWER EXPENSE	949,013	1,040,200	-95,032	1,089,059	48,859	4.7%
TOTAL TOWN EXPENSES	5,114,035	5,243,887	-133,697	5,313,997	70,110	

	2015 Est. Actual	2,015 Budget	2,015 \$ Variance	2016 Budget Request	\$ Change 2015/2016	% Change 2015/2016
MUNICIPAL TAXATION	2,559,974	2,550,976	8,998	2,514,976	-36,000	-1.4%
GRANTS IN LIEU	23,687	23,688	-1	23,688		0.0%
REVENUE FROM OWN SOURCES	289,265	251,000	38,265	282,500	31,500	12.5%
OTHER REVENUE	50	150	-100	150		0.0%
ADMINISTRATION REVENUE	160,033	162,901	-2,868	113,351	-49,550	-30.4%
RCMP REVENUE	45,324	47,000	-1,676	48,000	1,000	2.1%
FIRE REVENUE	63,910	76,200	-12,290	101,000	24,800	32.5%
BYLAW ENFORCEMENT REVENUE	48,000	110,942	-62,942	78,200	-32,742	-29.5%
PUBLIC WORKS REVENUE	13,185	4,500	8,685	4,500		0.0%
GARBAGE / RECYCLING REVENUE	182,733	190,400	-7,667	192,000	1,600	0.8%
PLANNING/DEVELOPMENT - FEES	14,375	4,750	9,625	4,750		0.0%
TOTAL SAFETY CODES REVENUE	30,835	23,000	7,835	25,500	2,500	10.9%
ARENA REVENUES	165,187	146,350	18,837	151,500	5,150	3.5%
CAMPSITE REVENUE	53,231	65,000	-11,769	50,000	-15,000	-23.1%
PROGRAM & OTHER FACILITY REVENUE	23,252	19,200	4,052	20,900	1,700	8.9%
FCSS REVENUE	67,667	59,200	8,467	72,801	13,601	23.0%
POOL REVENUES	498,228	461,230	36,998	486,500	25,270	5.5%
TOTAL LIBRARY REVENUE	3,600	7,200	-3,600	3,600	-3,600	-50.0%
TOTAL TAX SUPPORTED REVENUES	4,242,537	4,203,687	38,850	4,173,916	-29,771	-0.7%
WATER REVENUE	764,799	686,700	78,099	727,316	40,616	5.9%
SEWER REVENUE	338,247	353,500	-15,222	361,743	8,243	2.3%
TOTAL WATER AND SEWER REVENUE	1,103,046	1,040,200	62,577	1,089,059	48,859	4.7%
TOTAL TOWN REVENUES	5,345,582	5,243,887	101,426	5,262,975	19,088	

The development of a Long-Term Financial Plan (LTFP) was acknowledged in 2015 and identified as a key project for administration. The need for a LTFP became increasingly apparent due to numerous factors including: reduced fiscal flexibility, increased cost pressures, modest reserve levels, and the lack of Federal/Provincial ongoing capital funding.

The framework of the LTFP which staff are currently compiling includes the following:

- Specific detail is paid to determining the financial resources that will be required to undertake the forecasted investments.

-

- Completing the LTFP and Asset Framework
- Ensure Town service levels are appropriate and respond to changing needs.
- Ensure user fees are reviewed on a regular schedule.
- Increasing capital contributions and indexing them by the rate of increase in the Construction Price Index.
- Explore new revenue sources.

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SUMMARY

The Municipality has an extensive array of principles, practices and policies, which govern the financial administration of the entity. The general financial objectives can be summarized as follows:

Financial Viability – To maintain a financially viable municipality that can provide high quality services for our current and future ratepayers.

Financial Management – To enhance the fiscal position of the municipality through sound financial management, both short-term and long-term.

Financial Flexibility – To maintain financial flexibility to anticipate and meet changing economic conditions.

Legislative Compliance – The municipality follows the legislative financial requirements of the *Municipal Government Act (MGA) and Regulations*. In addition the municipality meets or exceeds all policy statements of the Canada Public Sector Accounting Handbook, which is governed by Chartered Professional Accountants Canada (CPA).

The following provides an overview of the specific financial policies, controls and planning framework of the municipality. The Town's fiscal period is January 1 to December 31.

OPERATING BUDGET CONTROL PROCESS

The Town has in place policies in order to allow department's sufficient latitude to effectively manage programs and service delivery for which they are accountable. These policies establish financial accountability and spending authorities for budget allocations. The general accountabilities and allowable adjustments are as follows:

- Departmental services approved by Council are carried out within the department's net expenditure approvals, and that deviations

from this policy are reported to and reviewed by the CAO or Council, as set out herein.

- Department Managers are accountable to the CAO and Council for their spending, revenue generation and service delivery performance against budget approvals. The CAO is to ensure that these variances are detailed in the reports to Council.
- Revenues that are received beyond the level provided for in the budget shall not be spent or committed without Council approval. At year-end, such remaining revenues become part of the Town surplus unless specific approvals are sought to move monies into reserves.
- Reallocations between expenditure classifications (excluding salaries and benefits) that do not affect the net operating budget of a specific program may be requested from Council.
- The transfer of approved budgets requires the recommendation of the Department Manager and concurrence of the CAO, prior to Council approval.
- All events (i.e. unforeseen grants, etc.) after the original adoption of the budget will be reported as a variance against budget.



CAPITAL BUDGET CONTROL PROCESS

The following points highlight the capital budget control process:

- Council, in adopting the Capital Budget, has determined the sums required for each Capital Project listed in the Capital Budget. The CAO certifies that funding for the Capital Projects in the Capital Budget are within the Town's financial debt limit allowable by the Province of Alberta.
- All Capital Budgets and departmental reports to Council seeking authority for the release of funds and commencement of the capital project or amendments to the capital program must first be reviewed by the Treasury staff to ensure accuracy, financing sources and financial impact and then reviewed by the CAO before being submitted to Council for approval.
- The CAO as part of the annual capital budget submission reviews all prior years' capital budget approvals. This review forms part of the annual Capital Budget process.

FINANCIAL PLANNING POLICIES AND PRINCIPLES

The financial plan which covers both the operating and capital budgets for all funds, encompasses the following principles:

- Balance Budget – The Municipality is required under the *Municipal Government Act* not to plan for a deficit. To achieve this, the budget is prepared on a financial viable basis and is monitored and controlled to enhance the final year-end results to achieve a balanced budget. As such, all budgeted revenues must equal budgeted expenditures.
- Long Range Perspective – All budgets are prepared with a long-term perspective to ensure affordability and equity to the ratepayers. As such, all programs and projects within the operating and capital budgets must be realistic.
- User Pay – The Municipality has a practice to ensure that services that are identifiable to specific users are charged to them (either

through user charges or specific area rates) instead of levying a general tax to all property owners.

- Proactive Asset Management – The infrastructure of the Municipality is reviewed on an ongoing basis to assess its condition. Proactive maintenance and rehabilitation programs are then programmed into the budget process.
- Reserves and Reserve Funds shall be utilized by the Municipality to assist in financial planning.
- The establishment of specific revenues to provide for tax rate stabilization, the replacement of infrastructure, facilities and future capital projects and to manage the debt financing needs of the Town.



PURCHASING PRACTICES AND PRINCIPLES

- To ensure the most cost effective and cost efficient methods are used to purchase goods and services for the Town in the manner approved by Council.
- The Town's purchasing decisions are made without favour or bias, that there is equal opportunity for qualified suppliers to bid on business, and that there is a high standard of financial stewardship.
- All purchases for the Municipality must be governed by the financial limits and procurement methods established under the Municipality's Procurement Policy.



CASH MANAGEMENT

The Town makes every reasonable effort to control the Town's cash needs, with a goal of maintaining adequate working capital, maximizing investment opportunities, internal borrowing and debt repayment acceleration. The reduction of service charges and other financing costs is also a goal of cash management.

INTERNAL BORROWING

Where beneficial and practical the Town will maximize the benefit of internal borrowing. The rate charged and credit on borrowed funds is set above the prime rate charged at the major banks at the time the borrowing occurs and reviewed annually.

REVENUE AND EXPENDITURE POLICIES AND PRINCIPLES

- Revenue Diversification – The Municipality undertakes various reviews to ensure the non-tax base for the Municipality is maximized. In terms of rates and fees, Council is informed during the budget process of the current cost recovery and adjustments are made based on policy.
- Use of One-Time Revenue – These are not used to fund the base budget or ongoing program costs. In some cases they may be utilized to fund the start-up cost of a program; however, are generally earmarked for one-time expenditures and utilized to supplement the available capital program funding.
- Expenditures – In addition to the expenditure controls detailed above under the operating and capital budget control processes, monthly reports are prepared for management to monitor actual to planned results.
- Purchasing Policy – Purchases for the Municipality must be governed by the financial limits and procurement methods established under the Municipality's Purchasing By-Law.

DEBT MANAGEMENT

Council reviews the debt level and forecasted level as part of the capital budget review process. It is the goal of Council to ensure debt is fiscally managed and is significantly below the allowable Provincial Government authorized level. The debt limit is calculated at 1.5 times revenue of the municipality (as defined in Alberta Regulation 255/00) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limits requires approval by the Minister of Municipal Affairs.

The practices and actions of Council ensure:

- A strong financial position is maintained
- Encourage planning and budgeting of future capital projects
- Limit and ensure debt is manageable from both a tax rate and user rate viewpoint
- Debt service burden shall be significantly below the allowable Provincial Limit.

INVESTMENT POLICY

This policy applies to the investment of all funds of the Town. It is the goal of the Town to seek the highest investment return with the maximum security, while meeting the cash needs of the Town. Staff must operate within the boundaries of applicable legislation.

TANGIBLE CAPITAL ASSETS – The Town complies with the Tangible Capital Asset requirements of the CPA Canada Public Sector Accounting Handbook. The annual financial statements are prepared to reflect historical cost and amortization.

BASIS OF ACCOUNTING

The Town prepares its financial information in accordance with the Generally Accepted Accounting Principles for local governments as recommended by the CPA Canada Public Sector Accounting Handbook and prescribed practices issued by the Ministry of Municipal Affairs Alberta. The Town's sources of financing and expenditures are recorded using the accrual basis of accounting.

This basis recognizes revenues as they become available and measurable and expenditures as they are incurred and measurable as the result of receipt of goods or services and the creation of a legal obligation to pay. This is also the basis for developing the Town's budget.

MUNICIPAL FUNDS

The Municipality's resources and operations are separated into various funds for internal reporting purposes. Each fund is a separate fiscal and accounting entity organized by their intended purpose. They are separated to comply with legal, finance and governance requirements. In municipal financial operations, monies raised or supplied for one purpose cannot be used for any other purpose. Legal restrictions and contractual agreements prevent it from being used or diverted to any other use. Fund accounting shows that the money has been used for its intended purpose. The Town's external auditors audit all accounts annually. Although all funds are segregated, the Town also prepares Consolidated Financial Statements in accordance with requirements of the Public Sector Accounting Handbook. The following funds are used for budgeting and management report.

wastewater infrastructure needs. The balance in the Capital Fund as of January 1 represents unexpended capital funding.

Reserve/Reserve Fund – A reserve is an appropriation from net revenue at the discretion of Council. The Town does not apply interest earned to the specific reserves; it is reported as General Fund earnings. A reserve fund is an allocation of accumulated net revenue. A reserve fund differs from a reserve in that reserve fund assets are segregated and restricted to meet the purpose of the reserve fund.

There are two types of reserve funds: Obligatory Reserve Funds and Discretionary Reserve Funds. Obligatory Reserve Funds are created whenever statute requires. Discretionary Reserve Funds are established by Council to finance a future expenditure for which it has authority to spend money.



Message from Mayor Leona Hanson

On behalf of the citizens and Council of the Town of Beaverlodge, allow me to welcome you to the Town of Beaverlodge.

We are very proud of our family-oriented community that offers residents and business alike “a complete array of services” to support their needs. In a community that has so much to offer, we hope that you will find Beaverlodge a wonderful place to connect. We welcome you and offer the opportunity to become an active part of the great community spirit we have come to enjoy. Beaverlodge has outdoor activities, business opportunities, schools, park, indoor recreational facilities, and a thriving social community with activities for people of all ages.

We are pleased you have taken time to read and explore our budget document and hope to see you soon in our community.



Beaverlodge - A Place to Build Dreams

The Town of Beaverlodge is located along Highway 43, approximately 40 km west of Grande Prairie. With a population growing to over 2,400 living in 900 dwellings, we provide services to over 12,000 people, making it the hub of the West County. Beaverlodge has a diverse economy featuring many industries, retail business, oil and gas, agriculture, and construction. The Town is a thriving community attracting businesses and families alike.

Supports and Amenities are Abundant

- A newly constructed Indoor Pool & Fitness Centre, and Community Hall
- Thriving businesses including grocery, retail, hotels, restaurants and numerous other services
- Post office, banks, churches
- Public library and Seniors Centre
- Policing, Fire, EMS and By-Law Enforcement
- Curb-side garbage and recycle collection
- Many service clubs, cultural organizations and attractions for all types of interest and for all ages

Beaverlodge is a vibrant community that is proud of its exceptional lifestyle, amenities and culture. With easy access to transportation networks and a skilled labour force, Beaverlodge offers a diverse economy with unlimited business opportunities for entrepreneurs who value life/work balance.

At the heart of the West County's economic growth, Beaverlodge is increasing seen as a excellent a hub for businesses and industry. It is located directly on the provincial highway system and has excellent access to Northern Alberta, Alaska and the British Colombia interior.

<i>Centrally located with short driving times from Beaverlodge</i>		
<i>To Grande Prairie</i>	<i>43.2 km</i>	<i>32 minutes</i>
<i>To Wembley</i>	<i>23.8 km</i>	<i>18 minutes</i>
<i>To Dawson Creek</i>	<i>89.2 km</i>	<i>1 hour</i>
<i>To Fort St. John</i>	<i>163.4 km</i>	<i>2 hours</i>
<i>To Edmonton</i>	<i>501.7 km</i>	<i>5 hours</i>

Getting Around

Air connections to Canadian and international destinations are only 35 minutes away, via the Grande Prairie Regional Airport. A Railway coordinator provides a reliable link to all major Can-Am corridors.

An efficient and reliable highway systems connects residents and business to points north and south and provides excellent access to the BC interior.



Competitive Business Environment

Beaverlodge's tax rates for standard and large industrial operations are competitive, this has supported a thriving business community. Main street supports a wide variety of businesses. Whether you are shopping for gifts, hardware supplies, clothing, or hunting accessories. Beaverlodge has something for everyone. Local services range from accountants, lawyers, financial and registry services, to hair salons, florist and more.



The Town has its own Industrial Park which supports business providing auto and mechanical, construction, and all support services to the oil and gas industry.

Business growth, economic development and environmental considerations remain high priorities for Council and the Community alike. We're proud to hear people reference Beaverlodge with words like "forward thinking", "innovative", "proactive". We believe this speaks to the people of Beaverlodge and the reason we're building dreams together.

Business Innovation Partnerships

Beaverlodge is home to the Agricultural & Agri-Food Canada's (AAFC) Beaverlodge Research Farm. Founded by W.S.D. Albright, experimental testing started at this site as early as 1915. The Beaverlodge Research Farm carries out agricultural research in the areas of agronomy, forage seed production, insect pest management and numerous other areas.

The Beaverlodge Research Farm is also the site of the National Bee Diagnostic Centre. It is the only federal program for honey bee research and is the most northern research site. Public tours are available.

Through partnership efforts with business, industry and government, the "Willow Project" is an innovative program for renewable energy. Tourist may visit the Pacific Regeneration Technologies tree nursery. This is the only facility in Alberta, the greenhouses cover seven acres and produce 11 million pine and spruce.

Housing and Lifestyle - An Appealing Connection

Beaverlodge appeals to families, offering attractive and unique housing options. Families looking to relocate can select from older century homes on tree-lined streets, single family homes and duplexes in newer subdivisions with access to modern parks or estate residential and executive housing in town or in the surrounding rural areas. There's sure to be something to connect everyone with the lifestyle they've always dreamed of. With all of this Beaverlodge's housing costs remain highly competitive.



Our Education Connection

Beaverlodge and area is served by two school boards. Beaverlodge schools provide education for Grades K-12 with access to both Public and Catholic schools. Opening in 2016 is the new St Mary K-9 Catholic School. This development includes a shared-use partnership agreement with the Grande Prairie Catholic School District that will afford our community increased capacity for hall, recreational and cultural activities.



Medical Services

The Beaverlodge Hospital has 16 acute care beds with emergency outpatient services, 24 hours a day, 365 days of the year. It is serviced by a team of professional medical and support practitioners.

The Beaverlodge Medical Clinic provides basic medical services with referral to secondary services including radiology, CT and MRI scans, surgical obstetrics and gynecology, psychiatric and other specialty services.

The local Public Health Centre is operated by Alberta Health Services provides immunization, maternity, communicable disease and referrals.



Emergency Services

Beaverlodge operates its own professional fire department, utilizing state-of-the-art equipment. Fire fighters are provided Fire Service training and medical co-response training. Policing services are provided by the Royal Canadian Mounted Police (RCMP). The RCMP operate out of the Beaverlodge detachment and can avail themselves to all needed resources of the RCMP, if required.

Community Services

The Beaverlodge Neighborhood Resource Centre (NRC) offers a wide range of services and programs. The centre also houses the staff that deliver Family & Community Support Services (FCSS). Staff either deliver or refer clients to the social service programs that are supported by Provincial or other agencies. Programs such as: Students At Risk, Babies Best Start, Rural Reading Network, Food Bank, Parent Link and numerous others are located within the NRC.

Outdoor Connections

The Town also provides active and passive parks, trails and sports fields, including baseball diamonds and soccer fields, accessible play areas for all ages, an outdoor skateboard park, and other amenities. As part of our commitment to ensuring the health of our community. The Town also owns and operates the Pioneer Campground. There are 20 sites, numerous fully serviced, picnic tables, fire pits, washrooms and showers and a RV dumping station.



There are numerous venues for outdoor day trips. Beaverlodge is known regionally as the “Gateway to the Monkman Pass”. This historical trail was originally built as a trade route for framers to transport their products to the west coast, via a low pass through the Rocky Mountains. Visitors following the trail will also see the beautiful Kinuseo Falls, which are among the highest on the West Coast of Canada.

Saskatoon Mountain Natural Area is the highest point in the area and it offers stunning panoramic views of agriculture lands with the Rocky Mountains in background. The 722.6 ha site is a popular destination for a wide range of recreational users such as recreationists, hikers, picnickers, and bowhunters. The site is also a destination for informal motorized use by Off-Highway Vehicles (OHV).

Local Attractions, Festivals and Events - Connecting the Community

Beaverlodge hosts a growing number special community events that reflect the diversity of interests in our community, including the Beaverlodge Farmers' Market, Agricultural Fair and Parade, South Peace Centennial Museum Pioneer Days, Christmas Craze & Festival among numerous other events.

Opposite the Cultural Centre, visitors and residents alike can view the magnificent roadside attraction in the form of Canada’s national animal – the beaver. The sculpture stands seventeen feet tall by twenty eight feet long and weighs 3000 pounds.



The Municipal Council is the governing and legislative body for the Town of Beaverlodge. Council is responsible for establishing priorities, policy direction, monitoring and valuating the implementation of programs, and authorizing revenue collection and expenditures.

Council is composed of a Mayor, and four (4) other Councillors. All members of Council are elected directly. Members do not represent individual wards or districts but serve the community as a whole. Council does appoint a Councillor to serve as Deputy Mayor annually. The current term began in 2013 and expires in 2017. The Town of Beaverlodge's political and administrative decision-making structure includes: Council, the standing and advisory committees of Council, operating and support departments, various agencies, and special purpose authorities.

Mayor: Leona Hanson

Councillors: Roger Loberg, Judy Kokotilo-Bekkerus, Lloyd Sherk, Wendy Olson-Lepchuk.

The current Deputy Mayor is Wendy Olson-Lepchuk.

After each municipal election, Beaverlodge Town Council appoints citizens to various Boards and Committees that make decisions and/or recommendations on a variety of matters. These appointments give Beaverlodge residents from various backgrounds, a chance to volunteer their skills to help in the community. The term of the appointment is usually four years (concurrent with the term of council). Each committee, at its first meeting, determines the schedule of meetings for the new term.

There are two main types of Committees:

Mandatory – legislated by Provincial Statute

Standing Committee – A Committee that is appointed for the term of Council to provide advice and/or suggestions to Council regarding its assigned work.

COMMITTEES OF COUNCIL

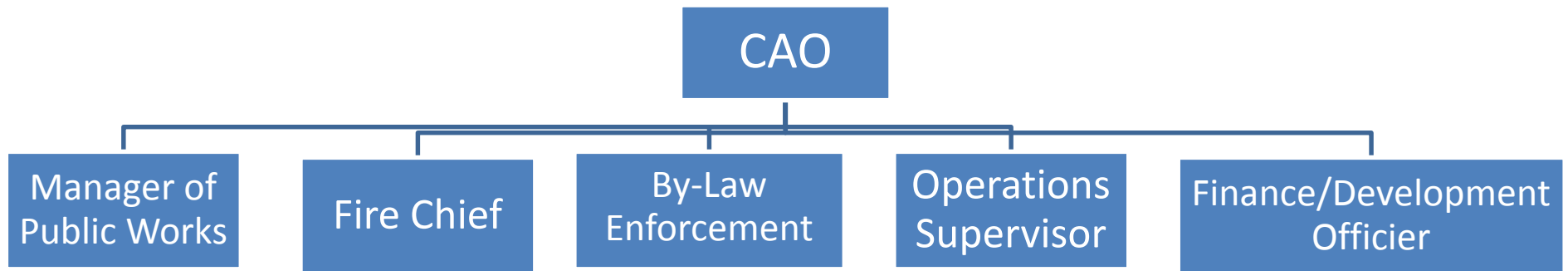
Assessment Review Board	Beaverlodge Library Board
Finance and Capital	Protective Services
HR Committee	Subdivision & Development Board
Subdivision & Development Appeal Board	
Beaverlodge/West County Health Facility	
Community Enhancement & Welcome	
Community Economic Development	

Council also appoints members to various external organizations or working group's reviewing or managing numerous issues. Examples of these are:

Regional Landfill	Community Future
Wapiti River Management	FCSS Advisory Committee
Grande Spirit Foundation	Inter-Municipal Group
Peace Library System	Regional Water Group
Water North Coalition	Grande Prairie Regional Tourism
Grande Prairie Regional Emergency Partnership	
South Peace Physician Attraction and Retention	
Regional Sustainability Group	



As depicted in the organizational chart below the head of the administrative structure is the Chief Administrative Officer (CAO). All Managers report to the CAO and are each responsible for a service unit(s), which would include Fire Chief, Manager of Public Works, Operations Supervisor, Finance/Development Officer and Bylaw Enforcement. Each of these units would have additional positions reporting to them.



COUNCIL

		2015 Est. Actual	2015 Budget	2015 \$ Variance	2016 Budget Request	\$ Change 2015/2016	% Change 2015/2016
COUNCIL EXPENSES							
2-11-000-0000	COUNCIL & LEGISLATIVE EXPENSE	2,482	7,000	-4,518	7,000	0	0.0%
2-11-151-0001	Meeting Fees - Mayor	21,712	25,000	-3,288	25,000	0	0.0%
2-11-151-0002	Meeting Fees	39,825	65,000	-25,175	45,000	-20,000	-30.8%
2-11-211-0000	Travel, Subs., Memberships	15,272	15,000	272	15,000	0	0.0%
2-11-220-0000	Advertising	2,106	1,000	1,106	1,000	0	0.0%
2-11-510-0000	General Supplies	440	250	190	250	0	0.0%
2-11-510-0001	Mayor's Fund	1,948	4,000	-2,053	4,000	0	0.0%
2-11-xxx-xxxx	Contribution to Election Reserve				20,000	20,000	
*	TOTAL COUNCIL EXPENSES	83,785	117,250	-33,465	117,250	0	0.0%

INTRODUCTION

The Chief Administrative Officer (CAO) is Council's principal advisor on matters of policy and is responsible to Council for the efficient administration of all Town services and programs. All Department Heads are responsible to the CAO for the efficient and effective operation of their respective departments.

The CAO provides leadership and direction and is responsible for the co-ordination of information with all departments while ensuring that the policies and direction of Council are effectively implemented.

Will provide and information to Council on the status of the Town's finances and the actions required to meet the Town's financial obligations and objectives.

The staff in this unit handle all legislated responsibilities as set out in the various Provincial Statutes, most of which lie in *the Municipal Government Act*. These included but are not limited to: Preparing and posting agendas, preparing and posting minutes and by-laws, and maintaining a record of Council and Committee proceedings. Oversee and administer the municipal election process every four years. Prepare annual budgets and ensure the external audit is undertaken.

MISSION STATEMENT

To assist Council in ensuring policies adopted and decisions made by Council are the most effective in moving the Town forward in a sustainable and financial prudent manner.

In addition the CAO shall provide Council information, legislative advice and guidance while ensuring quality service is provided to Council, staff and the ratepayers.



2015 SIGNIFICANT ACHIEVEMENTS

- Increased the reporting and information standard to Council.
- Assisted in numerous corporate initiatives such as: Inter-Municipal Discussions and organizational transitions.
- Finalized numerous negotiations on various issues including FCSS and Fire Contracts with the County of Grande Prairie.
- Improved the Budget Reporting to Council.
- Arranged numerous training sessions related to legislative requirements.
- Coordinated and prepared the Town's Financial Statements which received an unqualified opinion from our auditors.
- Commenced information and financial analysis to prepare a long-term financial plan for the Town.
- Provided staff training in Employee Performance Evaluations.
- Development a Risk Management Framework.
- Was successful in obtaining numerous provincial/federal grants.



2016 DIRECTION AND PRIORITIES

- Continually improve communications to ratepayers in the form of tax billing, web site communication and publications.
 - Assist Council in reviewing Council size and composition.
 - Undertake or lead several corporate projects: Inter-municipal Service Integration, Advocating for a New Health Care Facility, Alternative Funding Models, etc.
 - Continued support to refine the financial modeling of the Town's long-term needs and resources. The completion of the Long Term Financial Plan is targeted outcome.
 - Complete the modeling of our current rates and fees, with recommended changes for Council consideration, including the introduction of potential revenue areas.
 - Ongoing review and update of Treasury related policies.
- Update the budget framework and documents to exceed auditing and legislative requirements. This will position the municipality to potentially receive the "Distinguished Budget Presentation Award" from the Government Finance Officers Association of the United States and Canada. In order to receive the budget award, the municipality had to satisfy nationally recognized guidelines for effective budget presentation.



ADMINISTRATION AND CORPORATE SUPPORT

	2015 Est. Actual	2015 Budget	2015 \$ Variance	2016 Budget Request	\$ Change 2015/2016	% Change 2015/2016
MUNICIPAL TAX REVENUE						
1-00-110-0001 Current Taxes - Residential	1,635,308	1,627,022	8,286	1,591,022	-36,000	-2.2%
1-00-110-0002 Current Taxes - Non-Residential	852,904	852,617	287	852,617	0	0.0%
1-00-111-0007 M & E Taxes	11,914	11,914	0	11,914	0	0.0%
1-00-190-0000 Linear Taxes	59,848	59,423	425	59,423	0	0.0%
* TOTAL MUNICIPAL TAX REVENUE	2,559,974	2,550,976	8,998	2,514,976	-36,000	-1.4%
GRANTS IN LIEU						
1-00-230-0001 Grants-In-Lieu - Federal	9,452	9,452	0	9,452	0	0.0%
1-00-230-0002 Grants-In-Lieu - Provincial	8,396	8,396	0	8,396	0	0.0%
1-00-230-0003 Grants-In-Lieu - Alberta Housing Corp	5,840	5,840	0	5,840	0	0.0%
* TOTAL GRANTS IN LIEU	23,687	23,688	-1	23,688	0	0.0%
REVENUE FROM OWN SOURCES						
1-00-510-0000 Penalties on Taxes	75,552	50,000	25,552	62,500	12,500	25.0%
1-00-540-0001 ATCO Franchise - Power	137,961	125,000	12,961	140,000	15,000	12.0%
1-00-540-0002 ATCO Franchise - Gas	64,342	68,000	-3,658	68,000	0	0.0%
1-00-550-0001 Interest - General Accounts	11,410	8,000	3,410	12,000	4,000	50.0%
* TOTAL REVENUE FROM OWN SOURCES	289,265	251,000	38,265	282,500	31,500	12.5%
OTHER REVENUE						
1-00-592-0000 Commissions, Rebates & Dividends	50	150	-100	150	0	0.0%
* TOTAL OTHER REVENUE	50	150	-100	150	0	0.0%
** TOTAL TAX & MUNICIPAL REVENUE	2,872,976	2,825,814	47,162	2,821,314	-4,500	-0.2%
ADMINISTRATION REVENUE						
1-12-112-0000 Grant - Provincial Intern	32,012	30,200	1,812	12,000	-18,200	-60.3%
1-12-410-0000 Fees & Charges	8,400	7,200	1,200	8,500	1,300	18.1%
1-12-411-0000 Tax Certificates	3,920	150	3,770	1,500	1,350	900.0%
1-12-413-0000 Miscellaneous	15,927	1,000	14,927	500	-500	-50.0%
1-12-510-0000 General Penalties	4,430	1,200	3,230	1,200	0	0.0%
1-12-510-0001 Team Supplies	1,635	0	1,635	0	0	

ADMINISTRATION AND CORPORATE SUPPORT

	2015 Est. Actual	2015 Budget	2015 \$ Variance	2016 Budget Request	\$ Change 2015/2016	% Change 2015/2016
1-12-521-0000 Business Licenses	5,815	5,000	815	5,000	0	0.0%
1-12-590-0000 Other Revenue - Land & Sign Rentals	3,800	2,000	1,800	2,500	500	25.0%
1-12-563-0000 Land & Signs Rentals	2,349	0	2,349	0	0	
1-12-920-0000 Transfer from Reserves	0	34,000	-34,000	0	-34,000	-100.0%
1-12-999-0000 Cash Over/Short	83	0	83	0	0	
1-12-840-0000 Provincial MSI Operating Grant	81,661	82,151	-490	82,151	0	0.0%
* TOTAL ADMINISTRATION REVENUE	160,033	162,901	-2,868	113,351	-49,550	-30.4%
RCMP ADMINISTRATION REVENUE						
1-21-850-0000 Contributed - Other Local Gov't	45,324	47,000	-1,676	48,000	1,000	2.1%
* TOTAL RCMP REVENUE	45,324	47,000	-1,676	48,000	1,000	2.1%
TOTAL ADMINISTRATION AND RCMP REVENUE	3,078,333	3,035,715	42,618	2,982,665	-53,050	-1.7%
ADMINISTRATION EXPENSES						
2-12-110-0000 Salaries & Wages	210,016	202,205	7,811	198,346	-3,859	-1.9%
2-12-130-0006 Employer Contributions - Benefits	49,588	49,200	388	50,966	1,766	3.6%
2-12-148-0000 In-Service Training/Development	8,102	9,000	-898	7,200	-1,800	-20.0%
2-12-211-0000 Travel, Subs., Memberships	26,829	15,000	11,829	15,000	0	0.0%
2-12-215-0000 Freight, Postage	11,326	4,200	7,126	10,000	5,800	138.1%
2-12-217-0000 Telephone, Communication, Website	18,465	20,000	-1,535	20,000	0	0.0%
2-12-220-0000 Advertising	19,516	26,000	-6,484	24,000	-2,000	-7.7%
2-12-220-0001 Printing, Subscriptions, Muni Membership	1,064	750	314	750	0	0.0%
2-12-221-0000 Advertising - Elections	307	0	307	0	0	
2-12-230-0001 Professional Services - Auditors	30,857	25,000	5,857	25,000	0	0.0%
2-12-230-0002 Professional Services	66,565	73,500	-6,935	40,000	-33,500	-45.6%
2-12-230-0003 Professional Services - Engineering	763	10,000	-9,237	5,000	-5,000	-50.0%
2-12-250-0001 Contracted R & M - Building	397	10,000	-9,603	7,500	-2,500	-25.0%
2-12-251-0001 Contracted - Business Systems	10,014	5,000	5,014	7,500	2,500	50.0%
2-12-260-0000 Equipment Rentals	6,835	4,200	2,635	5,500	1,300	31.0%
2-12-274-0000 Insurance Premiums	6,058	6,714	-656	3,854	-2,860	-42.6%
2-12-274-0001 Insurance Deductible				7,500	7,500	
2-12-350-0000 Contracted with County - Assessors	26,720	25,500	1,220	28,056	2,556	10.0%
2-12-510-0000 Stationary Supplies	7,092	6,500	592	6,800	300	4.6%
2-12-510-0002 Supplies - Equipment R & M	195	1,000	-805	1,000	0	0.0%

ADMINISTRATION AND CORPORATE SUPPORT

	2015 Est. Actual	2015 Budget	2015 \$ Variance	2016 Budget Request	\$ Change 2015/2016	% Change 2015/2016
2-12-519-0000 Other Expenses	14,598	13,200	1,398	8,200	-5,000	-37.9%
2-12-519-0001 Other Expenses - Tax Recovery	110	0	110	0	0	
2-12-810-0000 Bank & Service Charges	11,400	3,500	7,900	9,500	6,000	171.4%
2-12-910-0000 Tax Rebates & Discounts	23,662	22,500	1,162	21,500	-1,000	-4.4%
2-12-510-0004 Supplies - Team	3,781	0	3,781	0	0	
* TOTAL ADMINISTRATION EXPENSES	554,259	532,969	21,290	503,172	-29,797	-5.6%
RCMP DEPARTMENT EXPENSES						
2-21-110-0000 Salaries & Wages	45,822	47,338	-1,516	49,710	2,372	5.0%
2-21-130-0006 Employer Contributions - Benefits	10,919	11,893	-974	14,977	3,084	25.9%
* TOTAL RCMP EXPENSES	56,741	59,231	-2,490	64,687	5,456	9.2%
TOTAL ADMINISTRATION AND RCMP EXPENSE	611,000	592,200	18,800	567,859	-48,589	-8.2%

INTRODUCTION

The Beaverlodge Fire Department consists of 18 volunteer firefighters and 4 auxiliary members. We strive to ensure protection from the adverse effects of fires, sudden medical emergencies or exposure to dangerous conditions that may threaten lives or property. We manage these threats using a wide variety of programs varying from prevention to response, delivered in a safe and professional manner. The Town also provides full services (on a fee for service basis) to specific areas within the County of Grande Prairie.

Our firefighters respond to an average of 200 calls annually consisting of:

- **Fire responses:** structural, vehicle, wildland and others.
- **Motor vehicle accident responses:** extrication of victims, First Aid, stabilizing victims and removing them from the vehicles, assist police in protecting the scene and traffic control, containment of liquid spills such as gasoline, oil, etc.
- **Medical responses:** respond to assist EMS with a wide variety of life threatening emergencies
- **Other responses** not included in the above: carbon monoxide activations, natural gas leaks, fire alarm activations, hazardous material incidents, burning complaints, unknown odors, public assistance, Mutual Aid assistance to GPREP partners.

MISSION STATEMENT

Striving to attain excellence through continuous improvement, in order to save lives, preserve property and protect the environment.



2015 SIGNIFICANT ACHIEVEMENTS

- Aggressively pursued recruitment to ensure a solid volunteer base.
- Significantly enhanced our internal training programs.
- Increased awareness on legislative responsibilities.
- Undertook educational messaging through partnerships.
- Successfully delivered numerous public education and prevention sessions.
- Ongoing work with service clubs.
- Continuous work with area schools and ongoing education.

2016 DIRECTION AND PRIORITIES

- Continued improvement of our training and safety programs.
- Continued development of partnerships (media, schools, and service clubs) to enhance awareness.
- Continue to evaluate the needs of the community by citizen engagement and reviewing our levels of service.
- Continue assessment & planning for new fire hall.



FIRE DEPARTMENT

		2015 Est. Actual	2015 Budget Budget	2015 \$ Variance	2016 Budget Request	\$ Change 2015/2016	% Change 2015/2016
FIRE DEPARTMENT REVENUE							
1-23-350-0001	County Contract - General Operating	43,922	44,000	-78	90,000	46,000	104.5%
1-23-350-0002	County Contract - Truck Storage	8,784	8,700	84		-8,700	-100.0%
1-23-350-0003	County Contract - Fuel & Equip R & M	2,804	3,500	-696	3,500	0	0.0%
1-23-410-0000	Fees & Charges	500	20,000	-19,500	7,500	-12,500	-62.5%
1-23-590-0002	Other Fund Raising	7,900	0	7,900	0	0	
*	TOTAL FIRE REVENUE	63,910	76,200	-12,290	101,000	24,800	32.5%
FIRE DEPARTMENT EXPENSES							
2-23-148-0000	Training & Development	26,683	25,000	1,683	27,000	2,000	8.0%
2-23-159-0001	Volunteer Force - Fire Chief	6,000	6,000	0	6,000	0	0.0%
2-23-159-0002	Volunteer Force - Deputy Chief	3,000	3,000	0	3,000	0	0.0%
2-23-159-0003	Volunteer Force	12,900	12,000	900	13,000	1,000	8.3%
2-23-211-0000	Travel, Subs., Registrations	1,322	4,000	-2,678	7,500	3,500	87.5%
2-23-215-0000	Freight & Postage	879	1,500	-621	1,000	-500	-33.3%
2-23-217-0000	Telephone, Communications	8,810	18,000	-9,190	12,000	-6,000	-33.3%
2-23-220-0000	Advertising	1,325	500	825	2,500	2,000	400.0%
2-23-220-0001	General Services - Bldg. R & M	13,798	9,000	4,798	9,000	0	0.0%
2-23-220-0002	Gen Services - Equip R & M	21,651	15,000	6,651	17,500	2,500	16.7%
2-23-226-0000	Fire Dept. Truck Lease	49,044	49,044	0	49,044	0	0.0%
2-23-274-0000	Insurance	7,943	8,751	-808	11,656	2,905	33.2%
2-23-510-0001	Corp	10,750	5,000	5,750	5,000	0	0.0%
2-23-510-0002	Fundraising & Public Relations	624	1,000	-376	1,000	0	0.0%
2-23-510-0003	Equipment, Uniforms	27,276	20,000	7,276	20,000	0	0.0%
2-23-510-0004	Equipment - Truck Replacement	316	0	316	0	0	
2-23-510-0011	Fuel Supplies	4,084	4,500	-416	4,288	-212	-4.7%
2-23-520-0000	Parts/Supplies - Veh/Equip	7,760	12,000	-4,240	12,000	0	0.0%
2-23-540-0000	Utilities	6,629	7,500	-871	6,960	-540	-7.2%
2-23-540-xxxx	Water/Sewer				500	500	
2-23-230-0002	Professional Services	4,560	5,350	-790	0	-5,350	-100.0%
*	TOTAL FIRE EXPENSES	215,354	207,145	8,209	208,949	1,804	0.9%

FIRE DEPARTMENT

	2015 Est. Actual	2015 Budget Budget	2015 \$ Variance	2016 Budget Request	\$ Change 2015/2016	% Change 2015/2016
EMERGENCY MANAGEMENT EXPENSE						
2-24-211-0000 Travel, Subs, Memberships	713	2,500	-1,787	2,500	0	0.0%
2-24-510-0000 General Supplies	0	500	-500	500	0	0.0%
2-24-750-0000 Contribute to Other Local Gov't	20,531	15,000	5,531	15,545	545	3.6%
2-24-770-0000 Grants to Organizations	5,000	5,000	0	5,000	0	0.0%
* TOTAL EMERGENCY EXPENSE	26,244	23,000	3,244	23,545	545	2.4%
TOTAL FIRE AND EMERGENCY EXPENSE	241,599	230,145	11,454	232,494	2,349	1.0%

INTRODUCTION

The Town of Beaverlodge employs one Community Peace Officer (CPO). This secondary level of policing, outside those provided by the RCMP, allows for direct pro-active approach to law enforcement concerns across the town. Community Peace Officers are also responsible for enforcing selected provincial statutes including traffic safety act, Gaming and liquor, dangerous dog act, and animal protection act.

The Community Peace Officer also provides enforcement of the Animal Control By-law including Dog and Cat catching services for the town. The Town of Beaverlodge takes pride in its appearance and maintains a certain standard by having the Community Peace Officer enforce the unsightly bylaw.

MISSION STATEMENT

Striving to maintain a level of excellence through investigation, enforcement and approachability in order to save lives, preserve property, and protect the town.

2015 SIGNIFICANT ACHIEVEMENTS

- Meet all Provincial requirements to appoint a Community Peace Officer.
- Created policy documents, which were approved by Council, that govern officer interaction with the public.
- Outfitting officer and vehicle in appropriate working gear
- Enforcing town's bylaws to achieve compliance, including extreme speed violations and school crossing violations.
- Enforcing various aspects of the Traffic Safety Act
- Slowly educating the public on the Animal Control Bylaw
- Working together with the Fire Department, RCMP, and Public Works to enhance the level of safety in town.



2016 DIRECTION AND PRIORITIES

- Continued improvement of training of officer.
- Advance interaction with Fire Department, RCMP and Public Works.
- Maintain level of “on the street enforcement”.
- Continue to educate the public to the standards as set down in the Town's bylaws.
- Provide administrative and policy support to the Town's Protective Services Committee.

BY-LAW ENFORCEMENT

	2015 Est. Actual	2015 Budget	2015 \$ Variance	2016 Budget Request	\$ Change 2015/2016	% Change 2015/2016
BYLAW ENFORCEMENT REVENUE						
1-26-520-0000 Dog Licenses	4,487	2,000	2,487	3,200	1,200	60.0%
1-26-530-0001 Fines - Traffic & Bylaw	43,513	108,942	-65,429	75,000	-33,942	-31.2%
* TOTAL BYLAW ENFORCEMENT REVENUE	48,000	110,942	-62,942	78,200	-32,742	-29.5%
BYLAW ENFORCEMENT EXPENSE						
2-26-110-0000 Salaries & Wages	58,680	73,156	-14,476	75,403	2,247	3.1%
2-26-130-0006 Employer Contribution - Benefits	13,901	16,286	-2,385	19,428	3,142	19.3%
2-26-211-0001 Travel/Training/Memberships	4,275	0	4,275	2,500	2,500	
2-26-217-0000 Telephone/Communications	293		293	450	450	
2-26-274-0000 Insurance				1,412	1,412	
2-26-350-0002 Contracted w/other Local Gov't - Animal	178	0	178	0	0	
2-26-510-0000 General Supplies - Bylaw Enf.	8,351	6,000	2,351	4,200	-1,800	-30.0%
2-26-510-0001 General Supplies	274	0	274	0	0	
2-26-510-0011 Fuel Supplies	4,084	4,500	-416	4,288	-212	-4.7%
2-26-763-0000 Contribution to Reserve		8,000	-8,000	8,000	0	0.0%
* TOTAL BYLAW ENFORCEMENT EXPENSE	90,036	107,942	-17,906	115,681	7,739	7.2%

INTRODUCTION

Public Works is responsible for the following services:

- The maintenance and operation of the road network which includes the road surface, drainage system, sidewalks, boulevard trees, and signage.
- Maintain all Town Facilities, Parks and Open Space.
- The administration of the contracts for the collection and disposal of recyclable and solid waste materials.
- The administration of the contracts for the engineering and construction contracts for the infrastructure renewal projects.

MISSION STATEMENT

To operate and maintain the services that are provided to meet or exceed the applicable regulatory requirements and in accordance with the direction provided by Council.

2015 SIGNIFICANT ACHIEVEMENTS

- Paved approximately 1.6 km on 11th Ave and paved and enhanced parking on 2nd Ave.
- Replaced 2 blocks (30 panels) of sidewalks.
- Removed hazardous trees and pruned as needed.
- Ground out stumps of removed trees.
- Built and seeded new baseball fields.
- Filled all major potholes and enhanced preventive maintenance on road network.



2016 DIRECTION AND PRIORITIES

- Continue to provide the level of service based on the applicable regulatory requirements and/or policies approved by Council.
- Implement the road and sidewalk reconstruction and rehabilitation programs as approved by Council.
- Maintain trees and plant new ones.
- Complete the capital expenditure plan approved by Council in a cost efficient and timely manner.
- Update the Town signage and other public areas.

PUBLIC WORKS

	2015 Est. Actual	2015 Budget	2015 \$ Variance	2016 Budget Request	\$ Change 2015/2016	% Change 2015/2016
PUBLIC WORKS REVENUE						
1-32-560-0000 Equipment Rental - Roads	13,185	4,500	8,685	4,500	0	0.0%
* TOTAL PUBLIC WORKS REVENUE	13,185	4,500	8,685	4,500	0	0.0%
GARBAGE / RECYCLING REVENUE						
1-43-410-0000 Garbage Collection Fees	182,600	190,400	-7,800	192,000	1,600	0.8%
1-43-410-0001 Recycle Collection Fees	133	0	133	0	0	
* TOTAL GARBAGE / RECYCLING REVENUE	182,733	190,400	-7,667	192,000	1,600	0.8%
TOTAL PUBLIC WORKS REVENUE	195,918	194,900	1,018	196,500	1,600	0.8%
COMMON SERVICES EXPENSE						
2-31-110-0000 Salaries & Wages	54,938	54,525	413	27,822	-26,703	-49.0%
2-31-130-0006 Employer Contributions - Benefits	13,098	18,577	-5,479	7,644	-10,933	-58.9%
2-31-217-0000 Telephone, Communications	6,124	2,600	3,524	2,600	0	0.0%
2-31-230-0002 Professional Services	39,380	42,250	-2,870	5,000	-37,250	-88.2%
2-31-250-0001 Contracted Building Repairs	7,566	5,000	2,566	5,000	0	0.0%
2-31-250-0002 Contracted Equipment Repairs	7,330	10,000	-2,670	10,000	0	0.0%
2-31-510-0000 General Supplies	9,015	12,000	-2,985	12,000	0	0.0%
2-31-510-0001 Supplies - Building Repairs	977	2,000	-1,023	2,000	0	0.0%
2-31-510-0002 Supplies - Equip Repairs	11,046	4,000	7,046	4,000	0	0.0%
2-31-510-0011 Fuel Supplies	8,623	9,500	-877	9,054	-446	-4.7%
2-31-540-0000 Utilities - Common Services	7,713	11,000	-3,287	8,099	-2,901	-26.4%
2-31-274-0000 Insurance	4,000	4,460	-460		-4,460	-100.0%
* TOTAL COMMON SERVICES EXPENSE	169,810	175,912	-6,102	93,219	-82,693	-47.0%

PUBLIC WORKS

		2015 Est. Actual	2015 Budget	2015 \$ Variance	2016 Budget Request	\$ Change 2015/2016	% Change 2015/2016
ROADS & STREETS EXPENSE							
2-32-110-0001	Salaries & Wages - Snow Plowing	129,604	104,359	25,245	136,624	32,265	30.9%
2-32-110-0002	Salaries & Wages - Repairs/Patching	0	0	0		0	
2-32-110-0003	Salaries & Wages - Sweeping	0	0	0		0	
2-32-130-0006	Employer Contributions - Benefits	41,521	19,962	21,559	29,787	9,825	49.2%
2-32-148-0000	In Service Training/ Development	0	4,000	-4,000	4,000	0	0.0%
2-32-211-0000	Travel, Subsistence, Membership	167	2,000	-1,833	2,000	0	0.0%
2-32-215-0000	Freight & Postage	673	1,800	-1,127	800	-1,000	-55.6%
2-32-221-0000	PW Advertising	432	250	182	250	0	0.0%
2-32-251-0001	Contracted Repairs - Equipment	14,162	10,000	4,162	10,000	0	0.0%
2-32-230-0002	Professional Services	47,514	47,600	-86	64,545	16,945	35.6%
2-32-260-0000	Equipment Rental/Lease	106,957	85,000	21,957	36,000	-49,000	-57.6%
2-32-xxx-xxxx	Contribution to Capital Reserve				56,600	56,600	
2-32-xxx-xxxx	Contribution to Equipment Reserve				49,000	49,000	
2-32-xxx-xxxx	Contribution to Capital Budget	25,434		25,434	0	0	
2-32-270-0000	Miscellaneous Exp.	1,000	0	1,000	0	0	
2-32-270-0002	Contracted Serves - Patching	11,939	51,000	-39,061	41,000	-10,000	-19.6%
2-32-270-0003	Contracted Repairs - Sidewalks	2,672	25,000	-22,328	0	-25,000	-100.0%
2-32-270-0005	Contracted Services - Other Projects	6,249	0	6,249	0	0	
2-32-350-0000	Contracted w/County	5,872	15,000	-9,129	9,500	-5,500	-36.7%
2-32-510-0001	General Supplies	11,745	8,000	3,745	5,000	-3,000	-37.5%
2-32-510-xxxx	Gravel & Materials				15,500	15,500	
2-32-510-0002	General Supplies - Patching	24,599	20,000	4,599	30,000	10,000	50.0%
2-32-510-0003	General Supplies - Winter Control	12,032	25,000	-12,968	25,000	0	0.0%
2-32-763-0001	Contribution to Winter Control Reserve	13,000		13,000			
2-32-510-0011	Fuel Supplies	8,169	9,000	-831	8,577	-423	-4.7%
2-32-520-0001	Parts/Supplies - Equip R & M	2,458	5,000	-2,542	5,000	0	0.0%
2-32-540-0000	Utilities - Street Lights	147,535	144,000	3,535	154,912	10,912	7.6%
2-23-540-xxxx	Water/Sewer				750	750	
2-32-274-0000	Insurance	15,262	17,019	-1,757	12,201	-4,818	-28.3%
* TOTAL ROADS & STREETS EXPENSE		628,995	593,990	35,005	697,046	103,056	17.3%

PUBLIC WORKS

	2015 Est. Actual	2015 Budget	2015 \$ Variance	2016 Budget Request	\$ Change 2015/2016	% Change 2015/2016
AIRPORT EXPENSE						
2-33-217-0000 Telephone, Communications	527	0	527		0	
2-33-230-0000 Legal Services	2,280	2,000	280		-2,000	-100.0%
2-33-540-0000 Utilities	1,050	400	650		-400	-100.0%
* TOTAL AIRPORT EXPENSE	3,857	2,400	1,457	0	-2,400	-100.0%
GARBAGE/RECYCLE EXP						
2-43-110-0000 Salaries & Wages	10,428	10,399	29	1,380	-9,019	-86.7%
2-43-130-0006 Employer Cont. - Benefits	2,590	3,269	-679	427	-2,842	-86.9%
2-43-211-0000 Travel, Sub, Membership	0	2,000	-2,000	2,000	0	0.0%
2-43-215-0000 Freight & Postage	253	2,000	-1,747	2,000	0	0.0%
2-43-270-0001 Contracted Services	79,633	80,580	-947	81,624	1,044	1.3%
2-43-270-0002 Contracted Services - Recycle Collection	76,589	77,520	-931	78,504	984	1.3%
2-43-350-0000 Landfill - Contracted with other Gov's	28,319	28,660	-341	30,093	1,433	5.0%
2-43-510-0000 General Supplies	900	1,000	-100	1,000	0	0.0%
* TOTAL GARBAGE/RECYCLE EXPENSE	198,712	205,428	-6,716	197,028	-8,400	-4.1%
GROUNDS AND OPEN SPACE EXPENSE						
2-72-110-0004 Salary & Wages	27,365	29,894	-2,529	37,060	7,166	24.0%
2-77-130-0006 Employee Contributions - Benefits	9,500	11,000	-1,500	10,475	-525	-4.8%
2-72-215-0004 Freight & Postage	39	0	39	0	0	
2-72-217-0004 Telephone, Com	67	500	-433	500	0	0.0%
2-72-220-0004 Advertising, Printing	320	500	-180	500	0	0.0%
2-72-250-4002 Cont. Services	1,278	23,000	-21,722	15,000	-8,000	-34.8%
2-72-510-0004 General Supplies	7,700	12,000	-4,300	12,000	0	0.0%
2-72-510-0011 Fuel Supplies - Rec/Parks	6,810	7,500	-690	7,151	-350	-4.7%
2-72-540-0004 Utilities	1,186	800	386	1,245	445	55.7%
* TOTAL GROUNDS & OPEN SPACE EXPENSE	54,266	85,194	-30,928	83,931	-1,263	-1.5%
TOTAL PUBLIC WORKS EXPENSES	1,055,639	1,062,924	-7,285	1,071,223	8,299	0.8%

INTRODUCTION

The Town of Beaverlodge water and sewage systems in strict accordance with Provincial regulations. Our primary responsibility is to provide safe, reliable drinking water. We also provide efficient water and sewer services to our customers. Areas of responsibility include watermains, water services, water meters, fire hydrants.

The town is also responsible for the sanitary sewer system which includes the sanitary sewer mains, various sewage pumping station as well as the sewage treatment lagoons. We provide excellent customer service and also coordinate infrastructure capital projects.

The success of the town hinges on efficient and effective coordination and consistency of our service delivery while still ensuring that our infrastructure is maintained and renewed.

MISSION STATEMENT

Beaverlodge is committed to comply with all applicable legislation and regulatory requirements, as it pertains to drinking water quality, to supply consumers with safe drinking water and is committed to the maintenance and continual improvement of the Quality Management Standard.

This means we will strive to achieve these goals through the implementation of the management system comprised of policies, procedures, instructions and forms that demonstrate risk based treatment process evaluation, staff competency, open communications, appropriate contingency/incident response measures and response to consumers' concerns in a timely manner.

The drinking water system's owners and supervisor/managers and the employees who are directly involved in the supply of drinking water, share responsibilities of implementing, maintaining and contributing to the continual improvement of the Quality Management System.



2015 SIGNIFICANT ACHIEVEMENTS

- Update Drinking Water Safety Plan and Operations Program.
- Water license renewed.
- No adverse water testing results.
- Successfully applied for funding under the Small Communities Fund, project funding of \$5.4 million approved.
- Updated pumps and turbidity motor.
- Refurbished motor at Booster Station.
- Installed new chemical feed pump for CTI 5238 Polymer
- Cleaned reservoirs with drivers.
- Purchased and rebuilt aeration pumps 6 new, 7 rebuilt.
- Flushed all sewer lines.
- Repaired aeration lines at lagoon.

2016 DIRECTION AND PRIORITIES

- Maintain and improve our level of service.
- Continue to meet all regulations.
- Oversee major renewal of water plant and equipment.
- Develop our water distribution model.
- Update water/sewer rate model.
- Work towards a unidirectional flushing program.



PUBLIC WORKS - WATER SEWER

	2015 Est. Actual	2015 Budget	2015 \$ Variance	2016 Budget Request	\$ Change 2015/2016	% Change 2015/2016
WATER REVENUE						
1-41-110-0000 Development Levies	53,925	0	53,925	0	0	
1-41-120-0000 Local Improvement Charges	2,146	2,200	-54	2,200	0	0.0%
1-41-410-0001 Sale of Water	574,070	585,000	-10,930	622,116	37,116	6.3%
1-41-410-0002 Bulk Water Sales	120,196	85,000	35,196	90,000	5,000	5.9%
1-41-410-0003 Water Meter Sales	913	1,000	-87	1,000	0	0.0%
1-41-510-0000 Penalties	11,164	7,500	3,664	9,000	1,500	20.0%
1-41-590-0000 Connection Fees	500	0	500	0	0	
1-41-590-0001 Other Fees & Charges	1,885	6,000	-4,115	3,000	-3,000	-50.0%
* TOTAL WATER REVENUE	764,799	686,700	78,099	727,316	40,616	5.9%
SEWER REVENUE						
1-42-590-0002 Other Fees & Charges	269					
1-42-120-0000 Local Improvement Charges	2,604	2,500	104	2,500	0	0.0%
1-42-410-0000 Sewer Services Fees	335,374	351,000	-15,626	359,243	8,243	2.3%
* TOTAL SEWER REVENUE	338,247	353,500	-15,522	361,743	8,243	2.3%
TOTAL WATER AND SEWER REVENUE	1,103,046	1,040,200	62,577	1,089,059	48,859	4.7%

PUBLIC WORKS - WATER SEWER

	2015 Est. Actual	2015 Budget	2015 \$ Variance	2016 Budget Request	\$ Change 2015/2016	% Change 2015/2016
WATER SUPPLY EXPENSE						
2-41-110-0000 Salaries & Wages	112,108	103,699	8,409	99,967	-3,732	-3.6%
2-41-130-0006 Employer Contributions - Benefits	23,427	23,954	-527	26,888	2,934	12.2%
2-41-148-0000 In Service Training/Development	1,887	4,000	-2,113	5,000	1,000	25.0%
2-41-211-0000 Travel, Subs., Memberships	173	1,500	-1,327	1,500	0	0.0%
2-41-215-0000 Freight & Postage	32,007	24,500	7,507	24,500	0	0.0%
2-41-221-0000 Telephone & Communications	14,926	15,000	-74	16,000	1,000	6.7%
2-41-217-0001 Advertising	1,201			750	750	
2-41-230-0001 Professional Survives - Audit	5,947	5,000	947	6,500	1,500	30.0%
2-41-230-0002 Professional Services	17,262	14,575	2,687	9,225	-5,350	-36.7%
2-41-230-0003 Professional Services - Other	7,251	0	7,251	5,000	5,000	
2-41-250-0001 Contracted Repairs - Building	28,262	50,000	-21,738	35,000	-15,000	-30.0%
2-41-250-0002 Contracted Repairs - Lines	48,205	60,000	-11,795	60,000	0	0.0%
2-41-250-0003 Contracted Repairs - Meters	3,249	1,500	1,749	3,000	1,500	100.0%
2-41-250-0005 Maintenance Contracts - Billing System	1,584			1,600	1,600	
2-41-250-0006 Contracted Repairs - Equipment	906					
2-41-273-0000 Equipment Rental	152	1,200	-1,048	1,200	0	0.0%
2-41-260-0001 County Taxes	154					
2-41-510-0000 Stationary Supplies	1,131	1,200	-69	1,200	0	0.0%
2-41-510-0001 General Supplies	6,096	8,000	-1,904	8,000	0	0.0%
2-41-xxxx-xxxx Water Meters	5,023	4,000	1,023	4,000	0	0.0%
2-41-510-0002 Treatment Supplies	120,615	100,000	20,615	112,500	12,500	12.5%
2-41-510-0011 Fuel Supplies	1,815	2,000	-185	1,906	-94	-4.7%
2-41-540-0000 Utilities	91,083	100,000	-8,917	95,637	-4,363	-4.4%
2-41-762-0000 Contributed to Capital Reserves	0	98,059	-98,059	61,516	-36,543	-37.3%
2-41-762-0001 Contributed to Equipment Reserve				35,000	35,000	
2-41-810-0000 Bank & Services Charges				2,500	2,500	
2-41-831-0000 Debenture Interest	44,879	46,512	-1,633	46,512	0	0.0%
2-41-832-0000 Debenture Principal	26,381	24,749	1,632	24,749	0	0.0%
2-41-274-0000 Insurance Deductible	7,520	7,520	0	6,700	-820	-10.9%
2-41-274-0001 Insurance				2,500	2,500	
* TOTAL WATER SUPPLY EXPENSE	603,244	696,968	-97,569	698,850	1,882	0.3%
SEWER EXPENSE						

PUBLIC WORKS - WATER SEWER

	2015 Est. Actual	2015 Budget	2015 \$ Variance	2016 Budget Request	\$ Change 2015/2016	% Change 2015/2016
2-42-110-0000 Salaries & Wages	47,048	44,464	2,584	99,967	55,503	124.8%
2-42-130-0006 Employer Contributions - Benefits	12,119	19,285	-7,166	26,888	7,603	39.4%
2-42-148-0000 In Service Training/Development	1,354	4,000	-2,646	5,000	1,000	25.0%
2-42-211-0000 Travel, Subs., Memberships	0	2,000	-2,000	2,000	0	0.0%
2-42-215-0000 Freight & Postage	891	2,500	-1,609	2,500	0	0.0%
2-42-217-0000 Telephone, Communications	2,690	2,500	190	2,500	0	0.0%
2-42-230-0002 Professional Services	13,295	14,575	-1,280	9,225	-5,350	-36.7%
2-42-250-0000 Contracted Repairs - Sewer Lagoon	12,752	5,000	7,752	8,500	3,500	70.0%
2-42-250-0001 Contracted Repairs - Sewers & Lines	15,433	12,500	2,933	12,500	0	0.0%
2-42-250-0002 Contracted Repairs - Sewer Equipment	5,882	5,800	82	5,800	0	0.0%
2-42-260-0000 Equipment Rental/Lease	51,869	0	51,869	42,000	42,000	
2-42-510-0000 Stationary Supplies	0	500	-500	500	0	0.0%
2-42-510-0001 General Supplies	4,232	1,000	3,232	1,000	0	0.0%
2-42-510-0002 Supplies - Treatment	10,176	500	9,676	500	0	0.0%
2-42-510-0011 Fuel Supplies	2,723	3,000	-277	2,859	-141	-4.7%
2-42-540-0000 Utilities	29,697	42,000	-12,303	31,182	-10,818	-25.8%
2-42-762-0000 Contributed to Capital Reserves	0	48,000	-48,000	0	-48,000	-100.0%
2-42-831-0000 Debenture Interest	67,425	71,390	-3,965	71,390	0	0.0%
2-42-832-0000 Debenture Principal	60,662	56,698	3,964	56,698	0	0.0%
2-42-274-0000 Insurance	7,520	7,520	0	6,700	-820	-10.9%
2-42-274-0001 Insurance Deductible				2,500	2,500	
* TOTAL SEWER EXPENSE	345,769	343,232	2,537	390,209	46,977	13.7%
Net Water/Sewer (Reduction to Reserve) Increase to Reserve	154,032	0	157,608	0	0	
TOTAL WATER AND SEWER EXPENSE	949,013	1,040,200	-95,032	1,089,059	48,859	4.7%

The unit manages the activities of three services: Planning Services, Safety Code Inspections and Economic Development Services.

INTRODUCTION – PLANNING SERVICES

The Planning Section is responsible for the distribution of information and advice to Council, landowners, the general public and to the development industry with respect to community and land use planning. The department administers the Towns General Municipal Plan and Land Use By-Law, the development approvals process, and provides planning advice and recommendations to the Subdivision and Development Board. Staff conduct research into a variety of land use planning matters including changing Provincial policy and emerging issues affecting a broad range of economic, environmental and social factors that contribute to the community.

MISSION

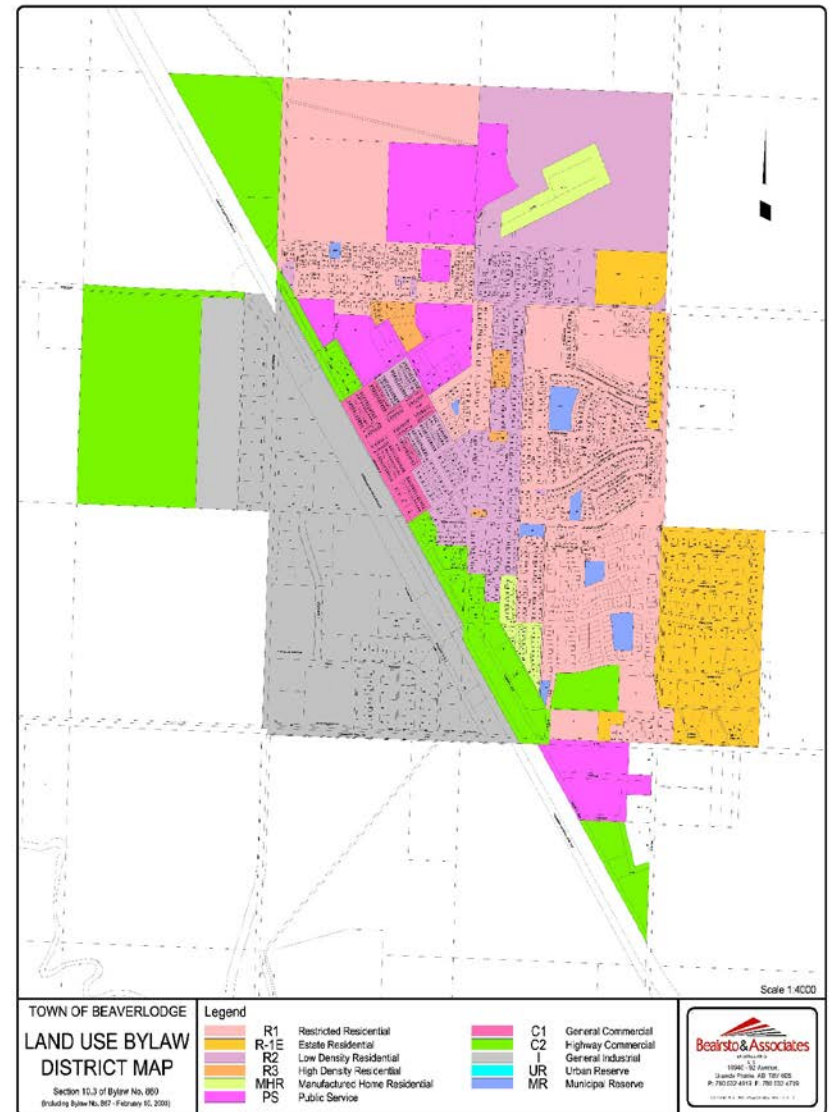
- Provide timely assistance to Council, the public and private agencies concerned with the development of the Town.
- Provide the public and developers with high levels of customer service and education in respect of the Town's planning context.
- Provide guidance and direction based on best practice in making the Town a more liveable and sustainable community.

2015 SIGNIFICANT ACHIEVEMENTS

- Meeting statutory time requirements for all planning applications.
- Enhanced planning application forms and guidance notes.
- Provide staff support to a committee undertaking a prior review of the Towns Land Use By-Law.

2016 DIRECTION AND PRIORITIES

- On-going staff development and training to ensure service levels are meeting the ever changing policy context.
- Assist external consultant with the update to the Town's Land Use By-Law.
- Improve user guides and information related to development processes.



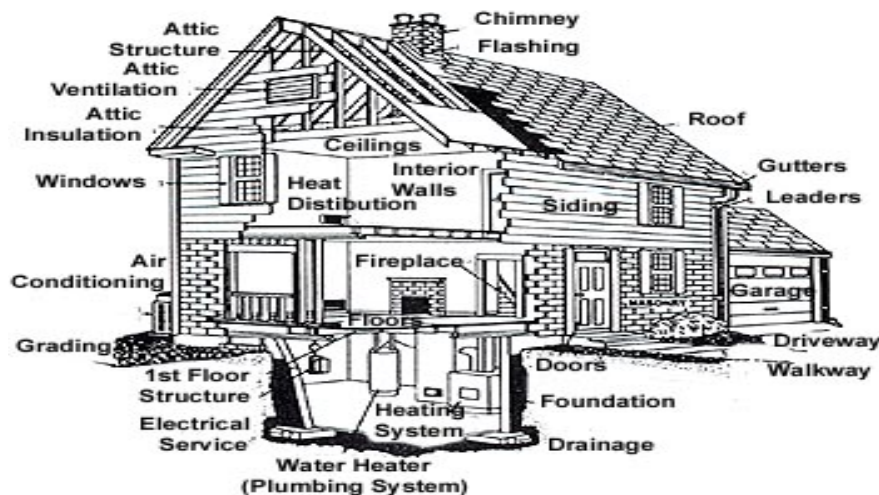
INTRODUCTION – SAFETY CODE INSPECTIONS

The County of Grande Prairie provides these services under contract on a fee for service basis. In addition to providing internal support as well as external services to the public through the following service areas:

- Processing and issuing permits to construct and demolish.
- Conducting site inspections.
- Issuing Orders and notices of violations in accordance with the Safety Codes Act.
- Examination of plans and specifications for compliance with the Safety Codes Act, Land Use By-Law Subdivision Agreements, and other regulations.
- Enforcing the Safety Codes Act.

MISSION STATEMENT

Our ongoing goal is to provide quality, efficient and effective levels of service to Council, residents on a continuing basis. We continually seek out new ways to improve the delivery of the services we provide while maintaining an accountable and cost effective service.



2015 SIGNIFICANT ACHIEVEMENTS

- Staff undertook training to ensure we stay current with the ongoing changes to the Safety Code Act.
- All Inspectors have met the mandatory certification through continuing educational courses.
- Department is currently updating its content on the Town's Web Site to include a more informative description of our services, roles and responsibilities, processes, applicable by-laws, etc.

2016 DIRECTION AND PRIORITIES

- Digitize archived building documents and plans – move towards "paperless" Department
- Staff will continue to update their skills through participation in Ministry approved training and educational courses.

INTRODUCTION – ECONOMIC DEVELOPMENT SERVICES

Staff working with the Town's Economic Development Committee will continue to work on the promotion of new economic activities, sustainable growth, and support of existing business and industry. Working with local community groups, organizations and businesses, and along with other partners, the main goal is to strengthen the local economy and ensure community needs are addressed.

The Economic Development Committee oversees the plan and provides recommendations. The Committee focuses on the need for business retention and expansion, investment attraction, land development, tourism and improved regional collaboration, communication, outreach and partnership.

MISSION STATEMENT

We will build upon the Town's unique heritage, environment and culture to lead economic development efforts, foster the growth of businesses and promote the area as a location for investment, tourism and residence. We are committed to enabling growth opportunities while also maintaining strong support for existing businesses.

This mission statement is achieved by the implementation of the following objectives:

- To sustain and to build on the existing strength of the commercial, industrial and tourism sectors of the economy.
- To undertake initiatives that sustains and stimulates new employment generation.
- To work cooperatively with government, community groups and regional organizations in promoting and undertaking economic development activities.



2015 SIGNIFICANT ACHIEVEMENTS

- Continued to update Community Profile & Information.
- Participated in numerous events promoting and marketing the Town.
- Maintained a competitive commercial tax rate.

2016 DIRECTION AND PRIORITIES

- Undertake a review of Business licensing and fee schedules.
- Work with various community partners to promote the Town.
- Maintain and continually improve the level of service with all aspects of the economic development.
- Strengthen ties with community groups and organizations.
- Increased partnerships with local and regional organizations and groups.
- Secure new grant opportunities.
- Support local businesses – business retention, expansion and attraction
- Continue to promote the competitive advantage of the Town in order to attract additional inward investment.

PLANNING, SAFETY CODES AND ECONOMIC DEVELOPMENT

	2015 Est. Actual	2015 Budget	2015 \$ Variance	2016 Budget Request	\$ Change 2015/2016	% Change 2015/2016
PLANNING / DEVELOPMENT / ECONOMIC DEVELOPMENT REVENUE						
1-61-520-0000 Development Permit Revenue	6,750	2,500	4,250	2,500	0	0.0%
1-61-590-0001 Subdivision & Other Fees	3,525	1,500	2,025	1,500	0	0.0%
1-61-590-0002 Other Fees - Economic Development	4,100	750	3,350	750	0	0.0%
* TOTAL PLANNING / DEVELOPMENT / ECONOMIC DEVELOPMENT REVENUE	14,375	4,750	9,625	4,750	0	0.0%
SAFETY CODES REVENUE						
1-20-520-0001 Building Permits	16,710	15,000	1,710	17,000	2,000	13.3%
1-20-520-0002 Gas Permits	3,047	500	2,547	500	0	0.0%
1-20-520-0003 Electrical Permits	8,151	3,500	4,651	4,000	500	14.3%
1-20-520-0004 Plumbing Permits	1,709	2,500	-791	2,500	0	0.0%
1-20-520-0006 Safety Code Council Fees	1,218	1,500	-282	1,500	0	0.0%
1-20-xxx-xxxx Contribution from Reserve						
* TOTAL SAFETY CODES REVENUE	30,835	23,000	7,835	25,500	2,500	10.9%
TOTAL PLANNING, SAFETY CODES AND ECONOMIC DEVELOPMENT REVENUE	45,210	27,750	17,460	30,250	2,500	9.0%
PLANNING / ECONOMIC DEVELOPMENT EXPENSE						
2-61-110-0000 Salaries & Wages	66,570	67,392	-822	49,691	-17,701	-26.3%
2-61-130-0006 Employer Cont. - Benefits	16,353	17,198	-845	13,105	-4,093	-23.8%
2-61-148-0000 In Service Training/Development	4,880	4,000	880	4,000	0	0.0%
2-61-200-0000 Contracted Services	13,256	41,000	-27,744	41,000	0	0.0%
2-61-211-0000 Travel, Sub., Membership	8,585	5,000	3,585	5,000	0	0.0%
2-61-217-0000 Telephone, Communication	60	0	60	0	0	
2-61-220-0000 Advertising	4,053	5,000	-947	5,000	0	0.0%
2-61-230-0002 Professional Services	4,560	5,350	-790	0	-5,350	-100.0%
2-61-510-0000 General Supplies	2,168	8,000	-5,832	7,500	-500	-6.3%
2-61-510-0001 Supplies-Events, Fundraising	10,100	8,000	2,100	8,000	0	0.0%
2-61-770-0000 Grants to Community Organizations	15,000	15,000	0	12,000	-3,000	-20.0%
* TOTAL PLANNING / ECONOMIC DEV. EXPENSE	145,585	175,940	-30,355	145,296	-30,644	-17.4%

PLANNING, SAFETY CODES AND ECONOMIC DEVELOPMENT

	2015 Est. Actual	2015 Budget	2015 \$ Variance	2016 Budget Request	\$ Change 2015/2016	% Change 2015/2016
SAFETY CODES / INSPECTION EXPENSE						
2-20-200-0000 General Services - Safety Codes Council	1,206	2,200	-994	2,200	0	0.0%
2-20-350-0000 Contracted Services - Building Inspector	104,316	21,500	82,816	21,500	0	0.0%
* TOTAL SAFETY CODES / INSPECTION EXPENSE	105,522	23,700	81,822	23,700	0	0.0%
TOTAL PLANNING / ECONOMIC DEVELOPMENT AND SAFETY CODES EXPENSES	251,107	199,640	51,467	168,996	-30,644	-15.3%

INTRODUCTION

The 2016 Budget submission for Recreation & Community Programs supports the vision, priorities and goals of Council.

MISSION STATEMENT

"To provide opportunities for all residents to participate in an active and healthy lifestyle that benefits the mind and body".

The vision is identified in numerous core objectives:

- Increase physical activity opportunities for children and youth.
- Promote opportunities for seniors to live active and healthy lifestyles.
- Maintain all parks and recreation facilities to an appropriate standard.
- Maximize use of parks, recreation facilities and community programming in a fiscally responsible way.
- Regularly seek community input and work with local groups and municipalities and provide feedback.



These priorities are supported by two key support programs: Recreation and Community Services.

Recreation Services

Some recreational services are delivered directly through Town staff at town facilities, namely aquatics programming and fitness facilities. Others utilize town facilities (arena, parks, and community rooms) but programming is primary delivered by community based groups and associations.

Community Services

The Beaverlodge Community Centre features a large hall, with kitchen and bar facilities for up to 220 people. The centre is available for any community activity or private function. The lower level of the Community Centre also houses the Elks Club and Satin Slippers Dance Club.

The Beaverlodge Neighborhood Resource Centre (NRC) offers a wide range of services and programs. The centre also houses the staff that deliver Family & Community Support Services (FCSS). The FCSS Program is provided by County Staff via a purchase of service agreement. Staff either deliver or refer clients to the social service programs that are supported by Provincial or other agencies. Programs such as: Students At Risk, Babies Best Start, Rural Reading Network, Food Bank, Parent Link and numerous others are located within the NRC.



The Town also provides financial and other support to the Agri-Plex which is operated by the Beaverlodge Agricultural Society. The facility is operated year round and offers bingo, livestock sales, 2 outdoor riding rings and an indoor heated arena with bleachers. The facilities are utilized by Horse Clubs, 4-H and other groups.

The Town also operates a community handi-bus which offers residents an alternative transportation source.

2015 SIGNIFICANT ACHIEVEMENTS

- Implemented process changes to reduce energy costs at the pool.
- Increased facility utilization rate during non-programming hours.
- Expanded swim lessons offered leading to increased revenue.
- Introduced inflatable “Wibits” (large pool inflatables) on weekends which led to increased usage.
- Entered agreement with School Board to utilize fitness centre as part of school curriculum.
- Participated in Regional Study “Recreational Master Plan”.
- Offered numerous Corporate Sponsored theme days throughout the year.
- Completed a review of aquatic staffing levels and staffing mix (full-time/casual) to reflect service demands.
- Renewed purchase of service contract with the County of Grande Prairie for FCSS Services with improved cost containment measures.

2016 DIRECTION AND PRIORITIES

- Offer junior lifeguard program to area residents.
- Qualify staff to deliver lifeguard training programs.
- Optimize pool schedule and program offers.
- Undertake an aquatic safety audit.
- Enhance community information and program information related to Town and other user groups programming and activities.
- Promote Town facilities and improved outreach on social media and overall marketing plan.
- Seek additional financial and grant support.



RECREATION and COMMUNITY PROGRAMS

	2015 Est. Actual	2015 Budget	2015 \$ Variance	2016 Budget Request	\$ Change 2015/2016	% Change 2015/2016
ARENA REVENUE						
1-72-410-0001 Recreation Fees	127,747	110,000	17,747	113,500	3,500	3.2%
1-72-850-0001 Conditional Grant - County	37,440	36,350	1,090	38,000	1,650	4.5%
* TOTAL ARENA REVENUES	165,187	146,350	18,837	151,500	5,150	3.5%
CAMPSITE REVENUE						
1-72-410-0002 Recreation Fees	53,231	65,000	-11,769	50,000	-15,000	-23.1%
* TOTAL CAMPSITE REVENUE	53,231	65,000	-11,769	50,000	-15,000	-23.1%
PROGRAM & OTHER FACILITY REVENUES						
1-72-410-0003 Fees - Community Centre	9,226	8,000	1,226	8,000	0	0.0%
1-72-410-0004 Fees - Sports/Rec Programs	1,071	1,400	-329	1,400	0	0.0%
1-72-410-0015 Vending Machine Revenue	3,670	800	2,870	2,500	1,700	212.5%
1-72-415-0000 Curling/Ice Plant Power	8,785	9,000	-215	9,000	0	0.0%
1-72-590-0000 Donations		0	0	0	0	
1-72-840-0004 Conditional Grant - Provincial	500	0	500	0	0	
* TOTAL PROGRAM & OTHER FACILITY REVENUE	23,252	19,200	4,052	20,900	1,700	8.9%
FCSS REVENUE						
1-51-410-0001 Miscellaneous Revenue	0	3,000	-3,000	0	-3,000	-100.0%
1-51-410-0002 Fees & Charges - Handi-Bus	7,645	5,000	2,645	5,000	0	0.0%
1-51-560-0002 Rental - NRC	5,555	1,200	4,355	7,000	5,800	483.3%
1-51-840-0000 Conditional Grants - Provincial	54,467	50,000	4,467	60,801	10,801	21.6%
* TOTAL FCSS REVENUE	67,667	59,200	8,467	72,801	13,601	23.0%
POOL REVENUE						
1-72-410-0005 Recreation Fees	296,773	270,000	26,773	280,000	10,000	3.7%
1-72-850-0005 Conditional Grant - County	201,455	191,230	10,225	206,500	15,270	8.0%
* TOTAL POOL REVENUES	498,228	461,230	36,998	486,500	25,270	5.5%
TOTAL REVENUES	807,566	750,980	56,586	781,701	30,721	4.1%

RECREATION and COMMUNITY PROGRAMS

		2015 Est. Actual	2015 Budget	2015 \$ Variance	2016 Budget Request	\$ Change 2015/2016	% Change 2015/2016
ARENA EXPENSE							
2-72-110-0001	Salary & Wages	82,265	78,869	3,396	119,600	40,731	51.6%
2-72-130-0006	Employee Contributions - Benefits	11,900	12,000	-100	23,980	11,980	99.8%
2-72-217-0001	Telephone/Communications	2,356	2,800	-444	2,800	0	0.0%
2-72-220-0001	Advertising, Printing	298	1,000	-702	1,000	0	0.0%
2-72-250-1001	Cont. Services - Building	6,885	14,000	-7,115	14,000	0	0.0%
2-72-250-1002	Cont. Services - Equipment	12,840	25,000	-12,160	20,000	-5,000	-20.0%
2-72-510-0001	General Supplies	13,500	5,000	8,500	8,500	3,500	70.0%
2-72-540-0001	Utilities	71,765	80,000	-8,235	75,353	-4,647	-5.8%
2-72-540-xxxx	Water/Sewer				4,000	4,000	
2-72-274-0001	Insurance	22,305	24,874	-2,569	18,384	-6,490	-26.1%
*	TOTAL ARENA EXPENSE	224,115	243,543	-19,429	287,617	44,074	18.1%
CAMPSITE EXPENSE							
2-72-110-0002	Salary & Wages	22,207	23,045	-838	10,367	-12,678	-55.0%
2-75-130-0006	Emp Contributions - Benefits	2,850	3,000	-150	2,875	-125	-4.2%
2-72-215-0002	Freight & Postage	0	100	-100	100	0	0.0%
2-72-217-0002	Telephone, Communications	233	1,500	-1,267	1,500	0	0.0%
2-72-220-0002	Advertising, Printing	880	500	380	500	0	0.0%
2-72-250-2001	Cont. Services	15,762	23,000	-7,238	20,000	-3,000	-13.0%
2-72-540-0002	Utilities	4,510	5,500	-990	4,736	-765	-13.9%
2-72-274-0002	Insurance	862	961	-99	671	-290	-30.2%
2-72-510-0002	General Supplies	1,400	2,800	-1,400	2,800	0	0.0%
*	TOTAL CAMPSITE EXPENSE	48,704	60,406	-11,702	43,549	-16,858	-27.9%
FCSS EXPENSE							
2-51-200-0000	Contracted Services - Handi-bus	9,160	7,500	1,660	7,500	0	0.0%
2-51-217-0000	Telephone, Communication	1,213	2,500	-1,287	2,500	0	0.0%
2-51-250-0001	Contracted R & M - Building	2,853	3,500	-647	3,500	0	0.0%
2-51-510-0001	General Supplies	268	500	-232	500	0	0.0%
2-51-510-0002	Supplies R & M	18	0	18	0	0	
2-51-510-0011	Fuel Supplies	7,262	8,000	-738	7,625	-375	-4.7%
2-51-540-0000	Utilities	8,025	9,500	-1,475	8,750	-750	-7.9%
2-51-540-XXXX	Water/Sewer				1,000	1,000	
2-51-750-0000	Contribution to Joint FCSS Program	176,503	156,500	20,003	155,000	-1,500	-1.0%
2-51-xxx-xxxx	Grants - Community Agencies		3,500	-3,500	3,500	0	0.0%
2-51-274-0000	Insurance - NRC/FCSS	2,605	2,905	-300	2,467	-438	-15.1%
*	TOTAL FCSS EXPENSE	207,907	194,405	13,502	192,342	-2,063	-1.1%

RECREATION and COMMUNITY PROGRAMS

	2015 Est. Actual	2015 Budget	2015 \$ Variance	2016 Budget Request	\$ Change 2015/2016	% Change 2015/2016
TOWN COMPLEX EXPENSE						
2-72-110-0003 Salaries & Wages	46,927	50,572	-3,645	21,207	-29,365	-58.1%
2-76-130-0006 Employee Contributions - Benefits	7,200	8,000	-800	6,179	-1,821	-22.8%
2-72-215-0003 Freight & Postage	39	0	39	0	0	
2-72-217-0003 Telephone, Communications	1,101	1,700	-599	1,700	0	0.0%
2-72-220-0003 Advertising, Printing	880	1,200	-320	1,200	0	0.0%
2-72-250-3001 Cont. Services - Building	14,840	5,000	9,840	7,500	2,500	50.0%
2-72-250-3002 Cont. Services - Equipment	1,200	3,500	-2,300	3,500	0	0.0%
2-72-274-0000 Insurance				3,228	3,228	
2-72-510-0003 General Supplies	1,350	1,000	350	1,000	0	0.0%
2-72-510-0015 Vending Machine Supplies	875	0	875	0	0	
2-72-540-0003 Utilities	10,819	16,500	-5,681	11,360	-5,140	-31.2%
2-72-770-0000 Grants/Waiver of Fees Community Orgs	0	5,000	-5,000	5,000	0	0.0%
* TOTAL TOWN COMPLEX EXPENSE	85,231	92,472	-7,241	61,874	-30,598	-33.1%
FITNESS CENTRE EXPENSE						
2-72-217-0006 Telephone, Communications	1,390	0	1,390	1,500	1,500	
2-72-250-5003 Cont. Services - Fitness - Equipment	2,309	0	2,309	2,500	2,500	
2-72-250-6001 Cont. Services - Fitness Centre - Bldg.	2,556	0	2,556	2,500	2,500	
2-72-250-6002 Cont. Services - Fitness Centre - Equip	1,625	0	1,625	2,000	2,000	
2-72-510-0006 GENERAL SUPPLIES	2,160	0	2,160	1,500	1,500	
* TOTAL FITNESS CENTRE EXPENSE	10,040	0	10,040	10,000	10,000	

RECREATION and COMMUNITY PROGRAMS

	2015 Est. Actual	2015 Budget	2015 \$ Variance	2016 Budget Request	\$ Change 2015/2016	% Change 2015/2016
POOL EXPENSE						
2-72-110-0005 Salary & Wages	407,100	422,751	-15,651	454,858	32,107	7.6%
2-78-130-0007 Employee Contributions - Benefits	74,500	75,896	-1,396	95,289	19,393	25.6%
2-72-148-0000 In Service Training/Development	10,925	5,000	5,925	6,000	1,000	20.0%
2-72-211-0000 Travel, Sub., Memberships	3,507	5,000	-1,493	5,000	0	0.0%
2-72-215-0001 Freight & Postage	130	500	-370	500	0	0.0%
2-72-215-0005 Freight & Postage	1,245	2,000	-755	1,500	-500	-25.0%
2-72-217-0005 Telephone, Communications	6,310	6,000	310	6,000	0	0.0%
2-72-220-0005 Advertising, Printing	750	1,500	-750	1,500	0	0.0%
2-72-250-xxxx Cont. Services - Electric				2,100	2,100	
2-72-250-xxxx Cont. Services - Cleaning				5,000	5,000	
2-72-250-xxxx Cont. Services - Elevator	46,966	32,000	14,966	3,300	-28,700	-89.7%
2-72-250-xxxx Cont. Services - Activenet				3,500	3,500	
2-72-250-xxxx Cont. Services - Other				12,000	12,000	
2-72-250-5002 Cont. Services - Swimming Pool - Equip	7,582	5,000	2,582	5,000	0	0.0%
2-72-274-0005 Insurance	16,079	17,931	-1,852	12,808	-5,123	-28.6%
2-72-230-0002 Professional Services	9,321	10,700	-1,379	4,613	-6,087	-56.9%
2-72-510-0005 General Supplies	30,540	20,000	10,540	14,000	-6,000	-30.0%
2-72-510-xxxx Pool Chemicals	40,000	40,000	0	52,000	12,000	30.0%
2-72-510-xxxx Cleaning Supplies				6,000	6,000	
2-72-xxx-xxxx Utilities	164,867	226,000	-61,133	173,110	-52,890	-23.4%
2-72-814-0000 Doubtful Accounts	11,256		11,256			
2-72-831-0000 Debenture Int. - Arena & Pool	152,262	155,594	-3,332	155,594	0	0.0%
2-72-832-0000 Debenture Principal - Arena & Pool	94,955	91,622	3,333	91,622	0	0.0%
2-72-510-0000 Stationary Supplies	1,100	1,200	-100	1,200	0	0.0%
2-72-540-0006 Water/Sewer				55,000	55,000	
* TOTAL POOL EXPENSE	1,079,395	1,118,694	-39,300	1,167,494	48,800	4.4%
TOTAL RECREATION & COMMUNITY PROGRAM EXPENSES	1,655,391	1,709,520	-54,129	1,762,876	53,356	3.1%

INTRODUCTION

The Library is a vital part of our municipality and continues to flourish as a strong member and active partner within the community. The Library Board looks forward to continuing a strong and cooperative relationship with the Town and Council.

MISSION STATEMENT

The Town of Beaverlodge Public Library seeks to meet the informational, educational, recreational and cultural interests and needs of our community by providing timely access to print and non-print resources appropriate to those needs. The Beaverlodge Public Library seeks to encourage and facilitate reading, literacy and lifelong learning by supplying resources in a variety of formats designed to interest, inform and enlighten.

...a vital resource centre in our community where we meet, read, study, and learn

2015 SIGNIFICANT ACHIEVEMENTS

- Increased exam invigilation service for distance learning students.
- Distributed library newsletter both electronically and with library.
- Developed a logo to “brand” our-selves and improve visibility within the community.
- Began a Lego program running every second Tuesday, after school, we are averaging 17 participants.
- Ran a successful Summer Reading Club with 54 attendees.
- At the Rural Libraries Conference in Grande Prairie we won the “Poster Session”, displaying our programs and achievements over the past year. Prize was a quality telescope donated by Watson’s Photo.
- Visits to the library increased by almost 10% over 2014.
- Significant shuffle of collections to improve browsing experience.



2016 DIRECTION AND PRIORITIES

- Comprehensive record cleanup to help standardize collections.
- Beginning of teen monthly events (movies, board games, etc.) to fill community need.
- Outreach programming, beginning with monthly delivery off books and audiobooks to senior residence.
- Development of adult programming including movie/documentary evenings.
- Partnering with SPRCL to conduct some learning sessions such as how to search genealogy databases.
- Install additional cables to extend our internet capability.
- Set up gaming stations for exclusive use.
- Replace public computer workstations with new equipment (existing computers will be refurbished for gaming stations).
- Continue to partner with other community groups. (Hosting a house concert in April and a book launch in May).
- Develop needs assessment survey.
- Update the library Plan of Service for the next five years.

LIBRARY

	2015 Est. Actual	2015 Budget	2015 \$ Variance	2016 Budget Request	\$ Change 2015/2016	% Change 2015/2016
LIBRARY REVENUE						
1-74-590-0000 Other Revenue	0	3,600	-3,600		-3,600	-100.0%
1-74-590-0001 Other Revenue - Chargebacks to Board	3,600	3,600	0	3,600	0	0.0%
* TOTAL LIBRARY REVENUE	3,600	7,200	-3,600	3,600	-3,600	-50.0%
LIBRARY EXPENSE						
2-74-110-0000 Salary & Wages	130,545	138,451	-7,906	142,425	3,974	2.9%
2-74-130-0006 Emp Contributions - Benefits	21,938	22,560	-622	23,921	1,361	6.0%
2-74-250-0001 Cont. Services - Bldg.	2,195	0	2,195	2,500	2,500	
2-74-770-0000 Grant of Library Board	13,008	13,000	8	13,670	670	5.2%
2-74-274-0000 Insurance	4,219	4,705	-486	3,393	-1,312	-27.9%
2-74-230-0002 Professional Services	4,560	5,350	-790	2,000	-3,350	-62.6%
2-74-540-xxxx Water/Sewer				650	650	
* TOTAL LIBRARY EXPENSE	176,465	184,066	-7,601	188,559	4,493	2.4%

INTRODUCTION

The Capital Budget is a long-term, multi-year plan that is updated and refined on an annual basis. This plan reflects the need to invest in our infrastructure as the Town grows and the existing infrastructure ages. Along with these factors the withdrawal of Provincial and Federal capital allocations has created a significant financial challenge for the Town of Beaverlodge. The need to prepare long-term infrastructure renewal plans, at the same time plan for growth, which is supported by prudent financial planning, is a major undertaking.

OVERVIEW OF CAPITAL BUDGET PREPARATION

In addition to being a planning tool, the Capital Budget and Forecast is a very important financial tool. By identifying and quantifying our renewal and growth needs we are able to determine the existing financial capacity and financial implications of the Town undertaking the desired plan. The use of long term financial planning ensures that service levels are maintained and our assets are in a good state of repair without negative impact or significant tax or rate increases in any particular year.

The guiding principles that staff employ in the development of the Capital Budget and Forecast may be summarized as follows:

- Focus on the renewal needs of existing assets.
- Focus on the needs of the community.
- Achieve optimum benefit from the use of taxpayer's dollars.
- Increase the efficiency of our program delivery.
- Communicating the capital plan and priorities thus reducing community pressure to fund projects of lower priority.

CAPITAL BUDGET INPUTS

The graphic below illustrates the hierarchy of information which leads to the Town's overall vision and impacts capital investment decisions.



The Town needs to develop a Long-Term Financial Plan that details capital expenditures for the next 10 years. As noted in the Introduction section of this document, any potential operating impacts or significant non-recurring projects have been considered in the plan.

PRESENTATION OF THE CAPITAL BUDGET AND FORECAST

The Town of Beaverlodge presents a capital investment plan annually to Council. Over the balance of the year, staff will be providing direction on the future needs of the infrastructure plan. In addition to the proposed items detailed in this document, staff may bring forward additional items during the year. However, all projects require Council approval prior to them being undertaken. There is no commitment to fund future years unless Council has specifically approved the funding for these projects.

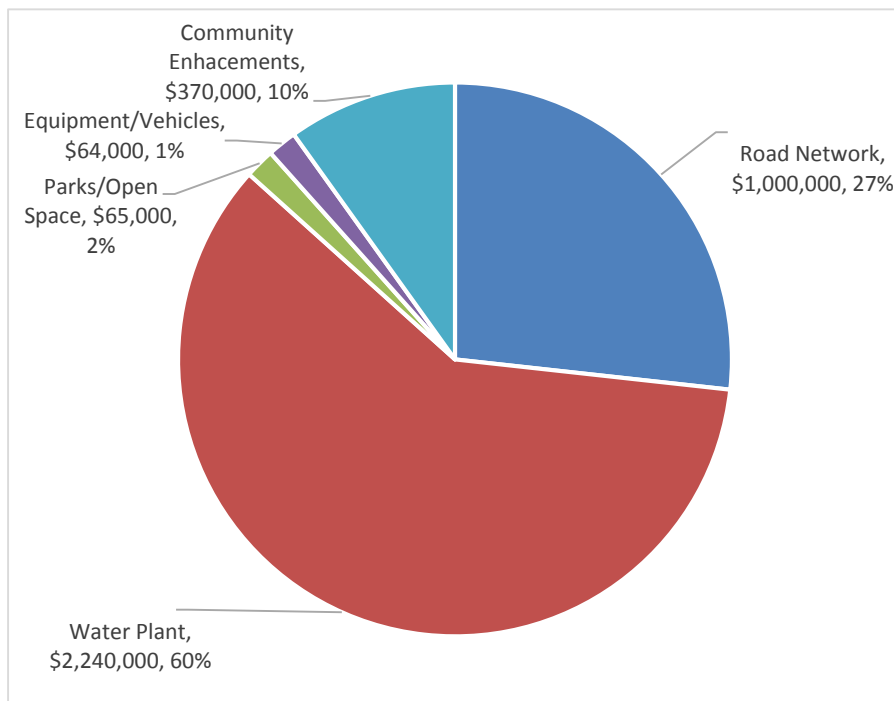
In addition, for projects in the current year that are contingent on various external-funding sources and funding for these contingent projects is not forthcoming, the projects may be deferred, amended or cancelled.

Projects included in the forecast indicate expectations and do not represent commitments that the Town will proceed with.

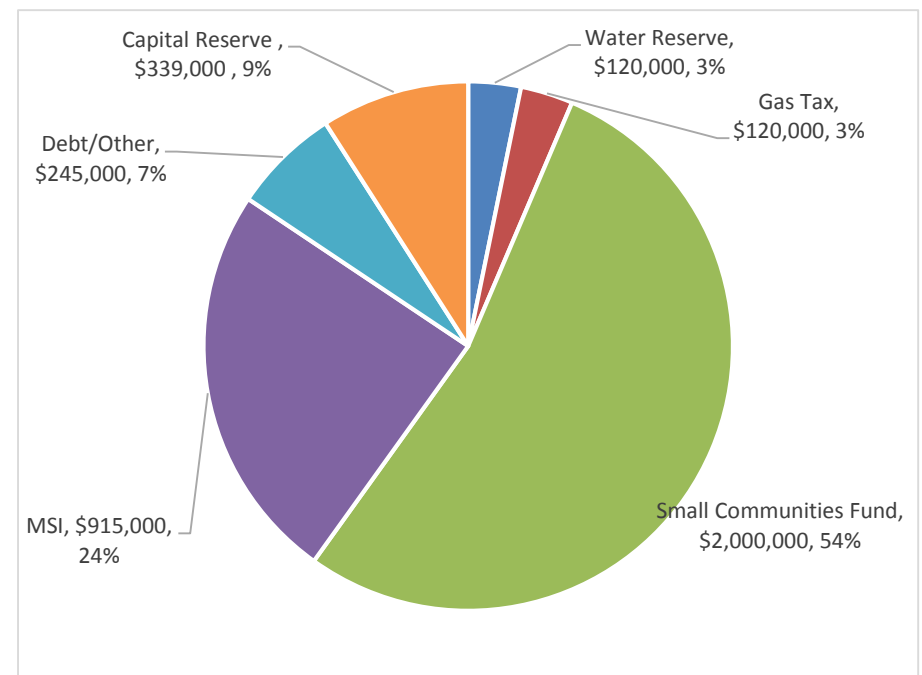
Over time priorities may change or external funding may be available, which may result in Council amending or adjusting the projects in the capital forecast plan.

The 2016 Capital Budget includes gross expenditures of \$3,739,000. The following charts detail the gross 2016 Capital Budget by program. Details are presented on the next page. Financing of the 2016 Capital Budget is provided for by several different funding sources. As shown in the chart below, the largest source of financing is from federal and provincial grants.

Expenditures by Program Area



Funding Sources



2016 Capital Budget

Project #	Dept.	Project Details	2015 Carry-Forward	2016 New Approvals	Gross Cost 2016	Gas Tax	Reserve	MSI	Other
1	Corporate	St Marys - School Partnership	\$125,000	\$75,000	\$200,000		\$150,000	\$50,000	
2	Public Works	Signage - Marketing/ Information	\$30,000		\$30,000		\$30,000		
3	Corporate	Town Hall Upgrades	\$50,000		\$50,000			\$50,000	
4	Public Works	Tree Planting & Renewal	\$30,000		\$30,000			\$30,000	
5	Public Works	Campsite Improvements	\$15,000		\$15,000			\$15,000	
6	Public Works	New Baseball Fields	\$15,000	\$5,000	\$20,000			\$20,000	
7	Public Works	Sidewalks		\$50,000	\$50,000			\$50,000	
8	Public Works	Tartan Subdivision		\$900,000	\$900,000			\$700,000	\$200,000
9	Public Works	Used Truck - Sanding		\$10,000	\$10,000		\$10,000		
10	Public Works	Ride on Mower		\$10,000	\$10,000		\$10,000		
11	Public Works	Pick-Up Truck Replacement		\$36,000	\$36,000		\$36,000		
12	Recreation	Fitness Equipment Program		\$8,000	\$8,000		\$8,000		
13	Public Works	Roads Needs Assessment		\$50,000	\$50,000		\$50,000		
14	Corporate	Handi-Bus Replacement		\$90,000	\$90,000		\$45,000		\$45,000
15	Public Works	Water Plant Upgrades	\$240,000	\$2,000,000	\$2,240,000	\$120,000	\$120,000		\$2,000,000
Total Projects:			\$505,000	\$3,234,000	\$3,739,000	\$120,000	\$459,000	\$915,000	\$2,245,000

Notes on Funding Sources:

The Reserve funding for Projects #'s 1, 2, 9, 10, 11, 13, 14 is the Capital Reserve.

The Reserve funding for Project #12 is 50% Recreation Reserve, 50% Capital Reserve.

The Reserve funding for Project #15 is the Water/Wastewater Reserve.

The Other funding for Project #8 is Debt.

The Other funding for Project #14 is grant monies (County of Grande Prairie and/or Provincial), this project conditional on funding.

The Other funding for Project #15 is the Canada Small Communities Fund

Accounting Principles

Generally Accepted Accounting Principles that apply specifically to the process of developing estimates and budgets and the reporting of results for financial documents.

Accrual Accounting

The Municipality's sources of financing and expenditures are recorded using the accrual basis of accounting. This basis recognizes revenues as they become available and measurable and expenditures as they are incurred and measurable as the result of receipt of goods or services and the creation of a legal obligation to pay. This is also the basis for developing the Municipality's budget.

Allowance

A provision for an expected loss or reduction in the value of an asset, so as to reduce the reported value of the asset to a value which reflects its estimated realizable value. Examples of an allowance are: Allowance for Doubtful Accounts, Allowance for Uncollectable Taxes.

Approved Budget

The final budget passed by Council, which will govern the operations and reporting during the fiscal year.

Assessment

A value established by the Municipal Assessor for real property for use as a basis of levying property taxes for municipal purposes.

Assets

All properties, both tangible and intangible, owned by an entity.

Base Budget

Budget resources that are required to maintain service at the level provided in the previous year's budget.

Budget

A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures for the provision of various municipal programs and services, approved by Council.

Budget Document

The official written statement prepared by administration, which presents the proposed budget for the fiscal year to Council.

Budget Message

A general discussion of the proposed budget presented in writing as part of the budgeted document. The budget message explains principal budget issues and highlights against the background of financial experience in recent years and presents recommendations made by senior administration, for the consideration of Committee and Council.

Budget Principles

Propositions employed in the operating and capital budget development, control and reporting.

Capital Budget

A plan of proposed capital expenditures to be incurred in the current year and over a period of subsequent future years [long term], identifying each capital project and the method of financing.

Capital Projects

Projects, which purchase or construct capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or infrastructure.

Current Taxes

Taxes that are levied and payment due within the fiscal year.

Debenture Debt

The payment of interest and repayment of principle to holders of the Municipality's debt instruments, used to finance capital projects.

Debt Limit

The total outstanding debt service charges incurred by the Municipality. This can be expressed as the Council Policy limit or the allowable Provincial Government Limit.

Deficit

The excess of liabilities over assets, or expenditures over revenues, in a fund over an accounting period.

Department

A basic organizational unit of the Municipality, which is functionally unique in its delivery of services.

Estimated Revenue

The amount of projected revenue to be collected during the fiscal year. The amount of revenue budgeted is the amount approved by Council.

Expenditure

Acquired goods and services.

External Boards

Local boards which are consolidated in the Municipality's financial reporting. These boards are under the control of the Council, an example would be the Beaverlodge Library Board.

Fiscal Policy

Actions adopted to achieve a financial outcome.

Fiscal Year

The twelve-month accounting period for recording financial transactions. The Town of Beaverlodge's fiscal year is January 1 to December 31.

Full Time Equivalent Position (FTE)

A measure to account for all staffing dollars in terms of their value as a staffing unit. For example two (2) half-time positions would equate to one (1) FTE.

Fund

A set of interrelated accounts to record revenues and expenses associated with a specific purpose. A fund has its own revenues, expenditures, assets, liabilities and equity.

Fund Balance

A term used to express the equity (assets minus liabilities) of governmental fund types and trust funds. A fund balance is the excess of cumulative revenues and other sources of funds, over cumulative expenditures and other uses of funds.

Generally Accepted Accounting Principles (GAAP)

Recognized uniform principles, standards, and guidelines for financial accounting and reporting. GAAP encompasses the conventions and rules that define accepted accounting principles at a particular time.

Grant

A monetary contribution by one governmental unit or other organization to another. Typically, these contributions are made to local governments by the Provincial and Federal Governments.

Inflation

A rise in price levels caused by economic activity.

Infrastructure

The facilities and assets employed by the Municipality to deliver services. These facilities and assets are numerous and are not limited to: roads, sewers, water plants, buildings and vehicles.

Investment Income

Interest and dividend income received from investments and cash balances.

Long Term Debt

Borrowing to finance capital projects having a maturity of more than one year after the date of issue.

Net-Tax Levy (Impact)

This represents the total gross expenditures required with consideration given to non-taxation revenues including all non-taxation revenue sources. The gross expenditure minus the non-tax revenue sources represents the impact on the tax rate. If the impact results in a positive number, additional pressures would result on the tax rate; conversely, a negative number shows the initiative has a positive impact on the tax rate.

Object Code

A revenue or expenditure category used consistently across the municipality to provide more detailed analysis and reporting of revenues and/or expenditures. For example, grants, building permits, miscellaneous licenses, fees, rentals, taxation, personnel services, materials, purchased services and supplies.

Operating (Current) Budget

The budget containing allocations for such expenditures as salaries and wages, materials and supplies, utilities, and insurance to provide basic government programs and services for the current fiscal year.

Payments in Lieu of Taxes (PIL's)

Payments in lieu of taxes received from other governments which are exempt from the payment of property taxes.

Program

A group of activities, operations or organizational units directed to attain specific objectives and are accounted for as such.

Public Sector Accounting Board (PSAB)

The subcommittee of the Canadian Institute of Chartered Accountants which provides recommendations and issues pronouncements to enhance the financial reporting information of public sector bodies.

Surplus

The excess that exists when expenditures at fiscal yearend are lower than had been budgeted for or revenues are higher. Surpluses are required to be applied fully in the following year's operating budget to reduce amounts raised through taxation, unless allocated to a reserve by Council.

Reserves

An allocation of accumulated net revenue. It has no reference to any specific asset and does not require the physical segregation of money or assets.

Reserve Fund

Assets segregated and restricted to meet the purpose of the reserve fund.

They may be:

Obligatory – created whenever a statute requires revenues received for special purpose to be segregated.

Discretionary – created whenever a municipal council wishes to earmark revenues to finance a future project for which it has authority to spend money.

Revenue

Funds that a government entity receives as income. It includes such items as property tax payments, fees for specific services, receipts from other governments, fines, grants and interest income.

Tax Levy

The total amount to be raised by property taxes for operating and debt service purposes specified in the annual Tax Levy by-Law.

Tax Rate

The rate levied on each real property according to assessed property value and property class.

User Fees

A fee levied for services or use of municipal property on an individual or groups of individuals benefiting from service.