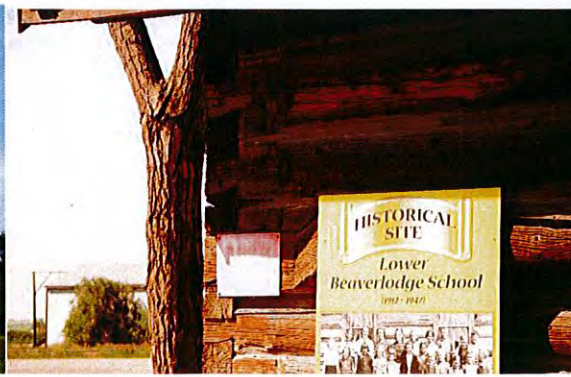
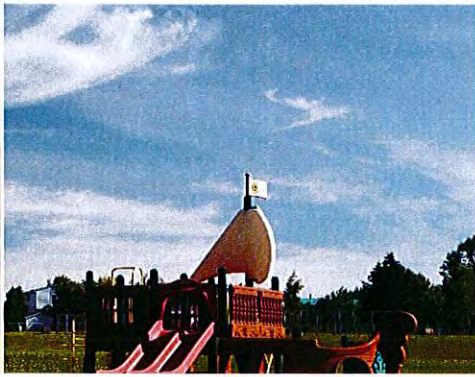
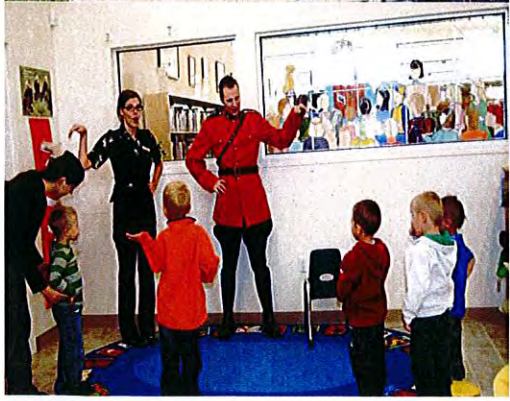


# BUDGET 2017



Prepared by  
**Town of Beaverlodge Staff**  
Box 30, Beaverlodge, AB T0H0C0

[www.beaverlodge.ca](http://www.beaverlodge.ca)

For more information contact

**Bill McKennan, B. Comm., CPA, CMA**  
**Chief Administrative Officer**  
at the above address or  
email • [bmckennan@beaverlodge.ca](mailto:bmckennan@beaverlodge.ca)  
phone • (780) 354-2201 ext. 1016

or

**Tina Letendre**  
**Finance & Development Officer**  
at the above address or  
email • [tletendre@beaverlodge.ca](mailto:tletendre@beaverlodge.ca)  
phone • (780) 354-2201 ext. 1011

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## INTRODUCTION

We are pleased to present the 2017 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 2017 Budget continues to build on these core values, prudent processes and successful business practices. The achievement of this vision and values has been a challenge given the recent economic climate and years of Provincial and Federal fiscal retrenchment.

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
- Providing direction to staff
- 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 2017 budgeting process, and taken into consideration during all strategic planning and budget



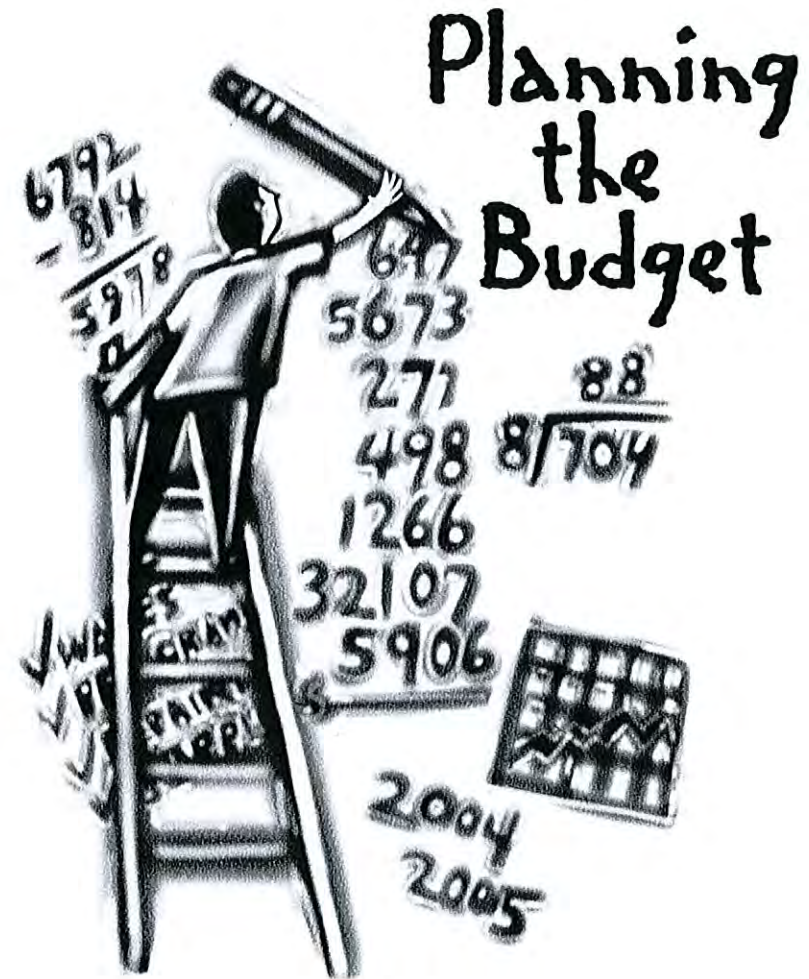
# INTRODUCTION

## 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 have prepared the 2017 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. In addition Council will consider other items which have not been incorporated into this document (Council referrals, community requests, staff reports) mainly due to timing issues.



# INTRODUCTION

## **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 2017 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 2017 by placing greater emphasis on the following actions:

- Freeze most account budgets at 2016 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 to Macro Level Reviews & Evaluation**

**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.



# INTRODUCTION

## BUDGET PROCESS TIMELINE

### *Operating and Capital Budgets Deliberation Schedule*

Date	Action Required
September thru November 2016	Long Term Financial Plan Meeting Departments discuss respective <i>2017 Departmental Overview</i> identifying cross departmental initiatives. Budget templates and guidelines established and reviewed by management.
November to Early January 2017	Departments prepare and submit respective <i>2017 Capital and Draft Operating Budgets</i> .
January 2017	Capital Priority Setting meeting(s) held with the Management Team.
Late January 2017	Proposed budgets (operating and capital) consolidated and finalized.
January 20 <sup>th</sup> , 2017	<i>"Proposed 2017 Operating and Capital Budgets"</i> are printed and distributed.
February 2 <sup>nd</sup> and 15 <sup>th</sup> , 2017	Council (Finance Committee) budget deliberations.
February 27 <sup>th</sup> , 2017	Council approves the <i>2017 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 2017 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 2017 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:

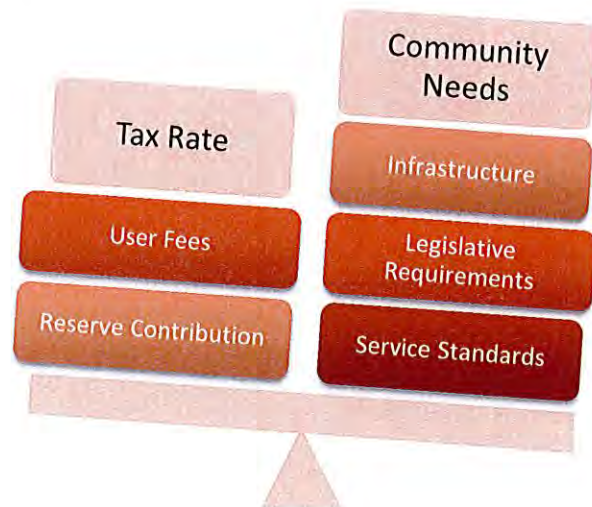
- Department Introduction or Description
- Departmental Mission Statement (where applicable);
- 2016 Significant Achievements
- 2017 Direction and Service Priorities
- Departmental Summary Budget – provides budget details by expenditure type (salaries, materials, services, etc.) and by service area (e.g. Administration, Fire, Planning, Pool, Public Works, etc.)
- Other supplementary information (if applicable)

## EXECUTIVE SUMMARY

### 2017 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 2017 Operating and Capital Budgets. Overall the Town's taxation expenditures are proposed at \$4,355,214 which is an increase of \$82,957 or 1.9% compared to the 2016 budget. The overall revenues of the Town are \$4,292,924 which is an increase of \$20,667 or 0.5% compared to 2016. The combined change in the tax supported budget is \$62,290 or 1.5%. If this change was to be financed solely by increasing the tax rate an increase of 2.4% would be required to generate the necessary additional revenues of \$62,290.

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. At its meeting held on September 12, 2016 Council approved a recommended increase of 4.4% in the utility rates. The overall impact on the average consumer was \$2.52 per month or \$30.24 annually. This was the first increase since 2012 so the annualized increase was approximately 1.4% per year. The proposed 2017 utility budgets have incorporated the foregoing. 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.

### Provincial & Federal Fiscal Retrenchment & Impacts

The following are examples of additional challenges the Town has managed as a direct results of fiscal retrenchment and policy impacts of the upper tier governments:

- Provincial Municipal Sustainability Initiative funding for operating funding has been reduced by \$117,451 since 2013
- Provincial Municipal Sustainability Initiative funding for capital funding was reduced by \$27,495 in 2016
- The province has eliminated the requirement for social housing to pay property taxes – the impact on the Town was a reduction of \$44,000 in revenue
- The impact of the Carbon Tax will require an additional expenditure of approximately \$17,500 by the Town on the goods (fuel, utilities, etc.) required for service delivery
- Imposing service standards changes via legislation and regulations without any financial support

The above measures imposed have resulted in reduced revenues/increased costs totalling \$178,951 which equates to a 7.1% tax increase. The tax rate increases required by the Town would have been at or below the rate of inflation if not for the foregoing.

Staff will be presenting suggestions to mitigate the total tax increase of 2.4% in the 2017 Proposed Operating and Capital Budgets during budget deliberations.

## EXECUTIVE SUMMARY

### OPERATING BUDGET OVERVIEW

The 2017 Proposed Operating Budget is prepared on the premise that the Town will deliver the same level and quality of services approved in the 2016 Operating Budget. The increase in the base operating budget is \$62,290. This is comprised of a combination of negative and positive expenditure and revenue shifts.

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 increase of \$20,667 or a -0.5% impact on the total budget. These changes are detailed in Exhibit 1 below.

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 \$82,957 or 1.9% impact on the total budget. The major changes are detailed on the next page.

#### Exhibit 1: Revenue Changes in the Base Operating Budget +20,667

- Penalties on Taxes are expected to decrease by \$10,500 based on anticipated arrears which are showing a reduction compared to prior years.
- Franchise Fees are forecasted to increase by \$4,000. This is based on overall electrical and gas billings by ATCO.
- Interest earnings on Town funds is expected to decrease by \$3,300 since the Town will have to cash flow specific capital projects, notably the Water Treatment Plant Upgrades, until grant monies are received.
- Provincial Grants under the Intern are reduced by \$12,000 since the Town will not be participating in 2017. No expenditures for the program are included in the 2017 budget.
- Fees & Charges – Administration will increase by \$2,125 since the fee for processing mailing of utility bills has increased from \$1.00 to \$1.25 per mailing.
- Business Licence revenue will increase \$5,500 based on the new fee schedule approved in December 2016 by Council effective January 1, 2017.
- Transfers from Reserves have been reduced by \$16,900. Given the Town's overall reserve levels this practice is not sustainable.
- 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 fee for 2017 will be \$93,150 which reflects an increase of \$3,150 or 3.5% over 2016.
- Traffic & Bylaw Enforcement revenues are projected to decline by \$10,000 as behaviours are being impacted by the presence of a full-time Peace Officer.
- Garbage Collection Fees have been increased from \$17.50 to \$20.00 per month, this will result in an additional \$47,232 in revenue compared to 2016. The expenditure costs related to the landfill will also be increasing significantly and is reflected in the overall expenditure changes detailed in Exhibit 2 on the next page.
- The 2017 budget reflects the County Grant for the Handi-Bus in the amount of \$3,000, which was not reflected in the 2016 budget.
- Campsite revenues are expected to decline by \$6,000 compared to the 2016 budget. Rentals by individuals employed in the oil and gas industry who have utilized this facility to provide short-term housing are forecasted to slowly recover.
- Facility rentals were shown in previous budgets under Pool Revenues. The 2017 budget has reflected these revenue streams separately. The net increase in revenues is forecasted to be \$9,500.



## EXECUTIVE SUMMARY

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

- The overall budget has made allowances for staff Cost of Living Allowance of 1.5% this amounts to approximately \$25,000 in increased costs. An additional \$18,500 has been provided for wage step progression with the existing salary bands.
- The 2017 budget reflects a wage distribution model, some cost centre are showing increases while others will be showing decreases. The overall increase, excluding COLA and increments, is totally off-set by reductions in professional services since no contract staff are included within the proposed 2017 operating budget.
- The impact of the new Carbon Tax, totally \$17,500, has been incorporated within the fuel and utilities classifications in all cost centres.
- Overall the Administration non-salary budget has been reduced by \$7,383. The insurance deductible has been reduced by \$3,500 since the full 2016 was not required and was allocated to an insurance reserve.



- There are a few minor shifts in the Fire Department budget, the net increase is \$89.
- The increases in the By-Law Enforcement budget reflects COLA. The 2016 budget was also understated in salaries.
- There is an increase of \$4,758 reflected in Common Services, other cost centres are showing off-sets in the same amounts.
- The Roads & Streets budget has been reduced by \$35,339. The salary increase is totally off-set by reduced contract staff costs. Equipment Leasing is reduced by \$33,500 with \$27,200 of this reduction being contributed to the equipment reserve for the future replacement of the equipment off-lease.
- The overall Garbage budget reflects an increase of \$41,271. The most significant increases are the requirement to fund the Towns share of the landfill cost increase in the amount of \$22,529 and \$10,000 being contributed to reserves. This contribution to reserves will defer any further fee increase in the garbage fee for the next few years.
- The Handi-Bus allocation for gasoline has been reduced by \$4,125 based on expected mileage and rentals.
- The reduction in the Arena budget is \$8,107. This reduction is due to the wage allocation model. There are also a few minor shifts in other expenditure classifications.
- Grounds and Open Space increase of \$16,909 is totally accounted for by changes in the internal wage allocation model.
- The overall Pool budget has increased by \$65,051. The increase in salaries and benefits is mainly resulting from the wage allocation model. Casual lifeguard salary allocations have increased by \$11,000, which has been off-set by program revenue. The budget is impacted by the carbon tax and increased water/sewer costs. Numerous other allocations shifts are reflected, combined these have a \$1,100 impact.

## EXECUTIVE SUMMARY

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: 2017 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.



## EXECUTIVE SUMMARY

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 3: 2017 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: 2017 Proposed New/Amended Service Initiatives**

Envelope	Department	Description	2016	2017
A	Corporate	Election Budget	-	-
B	Arena	Fee Review	\$10,000	-
B	Fire	Additional Contribution – Fire Hall Replacement	TBD	-
B	Recreation	Fee Adjustment – Establishment of Replacement Reserve	-	-
B	Public Works	Road Maintenance – Enhanced Crack Sealing	\$10,000	\$10,000
		<b>Total Tax Rate Impact</b>	<b>\$20,000</b>	<b>\$10,000</b>

**Exhibit 4: Tax Rate Impact of Envelopes**

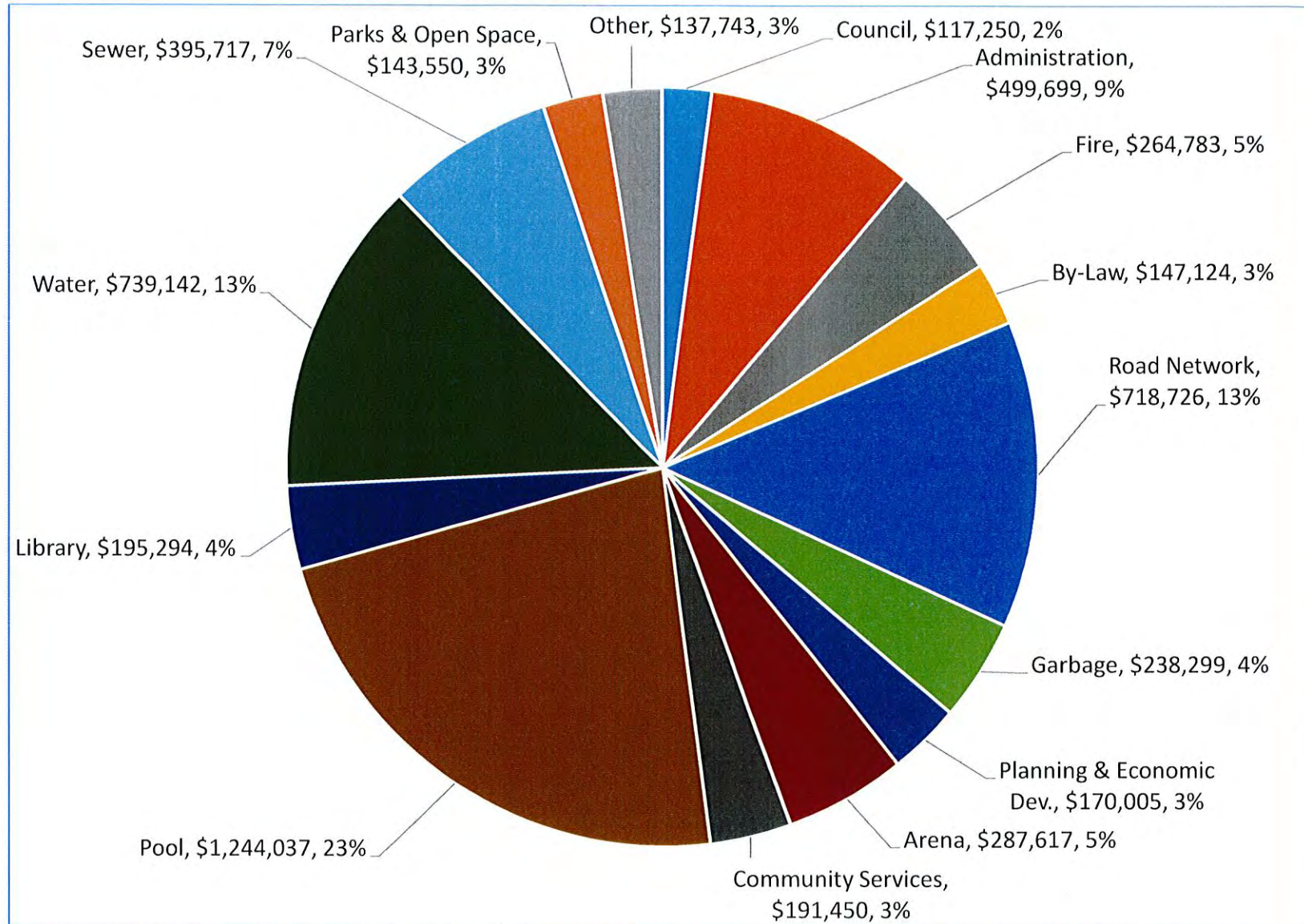
	\$ Impact	% Budget Change	Cumulative % Budget Change	Cumulative % Tax Rate Change
Base Budget – Expenditure Changes	\$82,957	1.9%	1.9%	3.1%
Base Budget – Revenue Changes	\$20,667	-0.5%	1.4%	2.4%
New/Amended Services Initiatives – Envelope A	\$0	0.0%	1.4%	2.4%
New/Amended Services Initiatives – Envelope B	\$20,000	0.5%	1.9%	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 \$2,636,266 or 60% of the overall budget. During the budget deliberations staff will be present options to mitigate the overall tax rate increase.



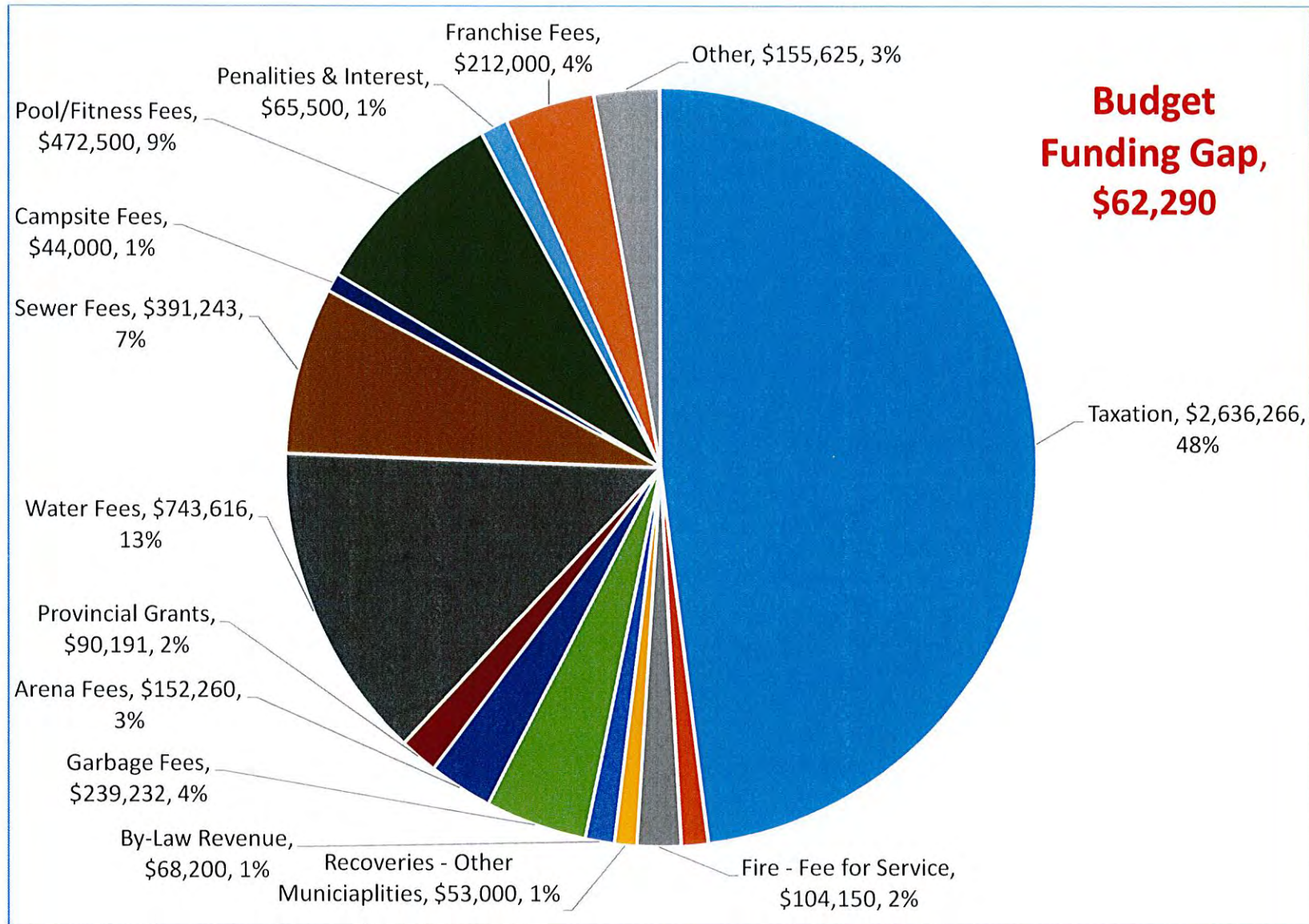
# EXECUTIVE SUMMARY

## Total Proposed Base Operating Expenditures - \$5,490,073



# EXECUTIVE SUMMARY

## Total Proposed Operating Revenues - \$5,427,783



## TOTOAL CORPORATE EXPENDITURES

	2016 Est. Actual	2016 Budget	2016 \$ Variance	2017 Budget Request	\$ Change 2016/2017	% Change 2016/2017
COUNCIL EXPENSES	114,442	117,250	-2,808	117,250	0	0.0%
ADMINISTRATION EXPENSES	538,404	515,312	23,092	499,699	-15,613	-3.0%
SAFETY CODES / INSPECTION EXPENSE	22,795	23,700	-905	23,700	0	0.0%
RCMP CONTRIBYTION	51,884	64,687	-12,803	63,169	-1,518	-2.3%
FIRE EXPENSES	237,197	241,149	-3,952	241,238	89	0.0%
EMERGENCY EXPENSE	20,997	23,545	-2,548	23,545	0	0.0%
BYLAW ENFORCEMENT EXPENSE	116,899	115,681	1,218	123,424	7,743	6.7%
COMMON SERVICES EXPENSE	72,713	71,480	1,233	76,238	4,758	6.7%
ROADS & STREETS EXPENSE	658,266	677,827	-19,561	642,488	-35,339	-5.2%
GARBAGE/RECYCLE EXPENSE	190,011	197,028	-7,017	238,299	41,271	20.9%
FCSS EXPENSE	179,010	193,842	-14,832	191,450	-2,392	-1.2%
PLANNING / ECONOMIC DEV. EXPENSE	96,096	166,696	-70,600	170,005	3,309	2.0%
CAMPSITE EXPENSE	36,656	43,549	-6,893	42,710	-839	-1.9%
ARENA EXPENSE	270,427	295,362	-24,935	287,255	-8,107	-2.7%
GROUNDS & OPEN SPACE EXPENSE	68,109	83,931	-15,822	100,840	16,909	20.1%
POOL EXPENSE	1,168,057	1,178,986	-10,929	1,244,037	65,051	5.5%
FITNESS CENTRE EXPENSE	8,497	10,000	-1,503	10,000	0	0.0%
LIBRARY EXPENSE	189,263	188,559	704	195,294	6,735	3.6%
TOWN COMPLEX EXPENSE	88,798	63,673	25,125	64,574	901	1.4%
<b>TOTAL CORPORATE EXPENSE SUMMARY</b>	<b>4,128,521</b>	<b>4,272,257</b>	<b>-143,736</b>	<b>4,355,214</b>	<b>82,957</b>	<b>1.9%</b>
WATER SUPPLY EXPENSE	684,399	716,670	-32,271	739,142	22,472	3.1%
SEWER EXPENSE	375,402	402,389	-26,987	395,717	-6,672	-1.7%
<b>TOTAL WATER AND SEWER EXPENSE</b>	<b>1,059,801</b>	<b>1,119,059</b>	<b>-59,258</b>	<b>1,134,859</b>	<b>15,800</b>	<b>1.4%</b>

## TOTAL CORPORATE REVENUES

	2016 Est. Actual	2016 Budget	2016 \$ Variance	2017 Budget Request	\$ Change 2016/2017	% Change 2016/2017
MUNICIPAL TAXATION	2,635,466	2,636,266	-800	2,636,266	0	0.0%
REVENUE FROM OWN SOURCES	266,880	287,450	-20,570	277,650	-9,800	-3.4%
ADMINISTRATION REVENUE	95,761	82,490	13,271	63,815	-18,675	-22.6%
SAFETY CODES REVENUE	26,610	25,500	1,110	25,500	0	0.0%
RCMP REVENUE	42,115	48,000	-5,885	48,000	0	0.0%
FIRE REVENUE	104,808	101,000	3,808	104,150	3,150	3.1%
BYLAW ENFORCEMENT REVENUE	44,207	78,200	-33,993	68,200	-10,000	-12.8%
PUBLIC WORKS REVENUE	4,875	4,500	375	4,500	0	0.0%
GARBAGE / RECYCLING REVENUE	240,921	192,000	48,921	239,232	47,232	24.6%
FCSS REVENUE	77,199	74,601	2,598	78,101	3,500	4.7%
PLANNING/DEVELOPMENT - FEES	5,796	29,750	-23,954	30,750	1,000	3.4%
ARENA REVENUES	144,021	151,500	-7,479	152,260	760	0.5%
CAMPSITE REVENUE	36,741	50,000	-13,259	44,000	-6,000	-12.0%
RECREATION AND HALL RENTALS	39,554	20,900	18,654	44,400	23,500	112.4%
POOL REVENUES	464,325	486,500	-22,175	472,500	-14,000	-2.9%
TOTAL LIBRARY REVENUE	3,600	3,600	0	3,600	0	0.0%
<b>TOTAL TAX SUPPORTED REVENUES</b>	<b>4,232,879</b>	<b>4,272,257</b>	<b>-39,378</b>	<b>4,292,924</b>	<b>20,667</b>	<b>0.5%</b>
WATER REVENUE	706,119	742,316	-36,197	743,616	1,300	0.2%
SEWER REVENUE	360,928	376,743	-15,815	391,243	14,500	3.8%
<b>TOTAL WATER AND SEWER REVENUE</b>	<b>1,067,047</b>	<b>1,119,059</b>	<b>-52,012</b>	<b>1,134,859</b>	<b>15,800</b>	<b>1.4%</b>





# COMPREHENSIVE FISCAL AND ACCOUNTING POLICIES

## 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.



## COMPREHENSIVE FISCAL AND ACCOUNTING POLICIES

### 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.



## COMPREHENSIVE FISCAL AND ACCOUNTING POLICIES

### 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.

## COMPREHENSIVE FISCAL AND ACCOUNTING POLICIES

### 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.

## COMPREHENSIVE FISCAL AND ACCOUNTING POLICIES

**General Fund** – This fund includes all municipal programs and services not accounted for in any other fund. This is the largest of the funds and the cost of the activities is recovered through municipal property taxes, user fees and other revenue sources. The General Fund also includes a provision for contributions to Reserves and Reserve Funds. For example, in an election year, election expenditures are financed by a transfer from the Election Reserve; conversely in non-election years contributions are made to the Election Reserve.

Expenditures and revenues related to the provision of water and sewer services are accounted for as part of the General Fund. Although sewer and water activities are accounted for in this manner, staff manage the revenues/expenditures on a net basis with contributions/withdraws from the sewer/water reserve being managed as not to impact on the general tax rate.

**Capital Fund** – The Capital Fund includes all expenditures and financing sources to acquire or contract city infrastructure such as roads, building, vehicles, computer information network, recreation facilities, parks improvement, buses and other fleet vehicles. The Capital Fund is maintained with two components: one for all general municipal assets and the other reflects the transactions of the Town water and

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.



## COMMUNITY PROFILE

### 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.

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. The Town 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 925 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.

## COMMUNITY PROFILE

At the heart of the West County's economic growth, Beaverlodge is increasingly seen as an excellent 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 Columbia interior.

### *Centrally located with short driving times from Beaverlodge*

To Grande Prairie	43.2 km	32 minutes
To Wembley	23.8 km	18 minutes
To Dawson Creek	89.2 km	1 hour
To Fort St. John	163.4 km	2 hours
To Edmonton	501.7 km	5 hours

### 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

Our tax and utility rates are highly competitive, this has supported a thriving business community. The commercial core 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, and proactive. We believe this speaks to the residents of the Town and the reason we're building dreams together.

## COMMUNITY PROFILE

### 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 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. Opened 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 18 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. Annually the facility has over 30,000 patient visits.



## COMMUNITY PROFILE

The Beaverlodge Medical Clinic provides basic medicals 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.



## COMMUNITY PROFILE

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.



## GOVERNANCE PROFILE

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 currently 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 late October 2017. The election in 2017 will see Council return to its legislative size comprised of the Mayor and six (6) Councillors. 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 Roger Loberg.

Annually, 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.

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 it 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	

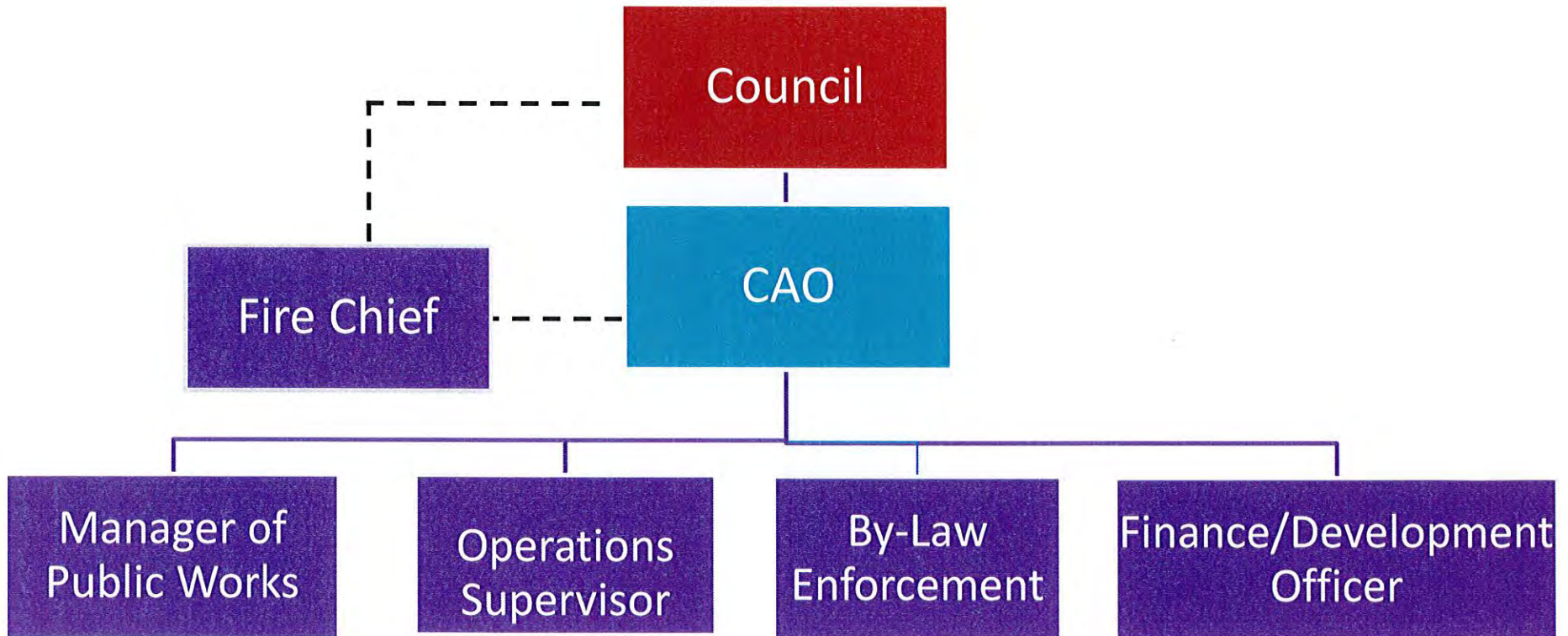
Council also appoints members to various external organizations or working group's reviewing or managing numerous issues. Examples of these are:

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	



## GOVERNANCE PROFILE

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

		2016 Est. Actual	2016 Budget	2016 \$ Variance	2017 Budget Request	\$ Change 2016/2017	% Change 2016/2017
<b>COUNCIL EXPENSES</b>							
2-11-000-0000	COUNCIL & LEGISLATIVE EXPENSE	340	1,500	-1,160	1,500	0	0.0%
2-11-151-0001	Meeting Fees - Mayor	24,188	25,000	-813	25,000	0	0.0%
2-11-151-0002	Meeting Fees - Council	40,387	45,000	-4,613	45,000	0	0.0%
2-11-152-0000	Non-Conforming Meeting Fees - Council	100	0	100	0	0	
2-11-211-0000	Travel, Subs., Memberships - Council	21,800	20,500	1,300	20,500	0	0.0%
2-11-220-0000	Advertising - Council	779	1,000	-221	1,000	0	0.0%
2-11-274-0000	Insurance - Council	40	0	40	0	0	
2-11-510-0000	General Supplies - Council	1,200	250	950	250	0	0.0%
2-11-510-0001	Mayor's Fund	3,534	4,000	-466	4,000	0	0.0%
2-11-700-0000	Contribution to Capital Reserve	20,000	20,000	0	20,000	0	0.0%
2-11-159-0000	Board Honorarium	900	0	900	0	0	
2-11-130-0000	BENEFITS - STATUTORY REMITTANCES	868	0	868	0	0	
2-11-215-0000	FREIGHT AND POSTAGE	306	0	306	0	0	
<b>*</b>	<b>TOTAL COUNCIL EXPENSES</b>	<b>114,442</b>	<b>117,250</b>	<b>-2,808</b>	<b>117,250</b>	<b>0</b>	<b>0.0%</b>

## ADMINISTRATION & CORPORATE MANAGEMENT

### 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 coordination 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.



### 2016 SIGNIFICANT ACHIEVEMENTS

- Increased the reporting and information standard to Council.
- Assisted in numerous corporate initiatives such as: Inter-Municipal Discussions, Water West, Regional Recreation Planning and organizational transitions.
- Participated and provided support to the Beaverlodge Hospital Task Force.
- Lead negotiations on various issues including recreational funding with the County of Grande Prairie.
- Improved the Budget Reporting to Council.
- Undertook research and required preparation work related to changes in the *Municipal Government Act*. Attended 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.
- Was successful in obtaining numerous provincial/federal grants.

## ADMINISTRATION & CORPORATE MANAGEMENT

### 2017 DIRECTION AND PRIORITIES

- Plan and manage the 2017 Municipal Elections.
- Continually improve communications to ratepayers in the form of tax billing, web site communication and publications.
- Undertake or lead several corporate projects: Inter-municipal Service Integration, Economic Development, Roads Needs Assessment, Regional Recreation Planning and the updating of the Towns Land Use By-Law.
- 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 various corporate, finance and human resources 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

		2016 Est. Actual	2016 Budget	2016 \$ Variance	2017 Budget Request	\$ Change 2016/2017	% Change 2016/2017
<b>MUNICIPAL TAX REVENUE</b>							
1-00-110-0002	Current Taxes - Non-Residential	905,409	889,312	16,097	889,312	0	0.0%
1-00-111-0007	M & E Taxes	11,711	11,711	0	11,711	0	0.0%
1-00-190-0000	Linear Taxes	58,330	58,146	184	58,146	0	0.0%
1-00-110-0001	Current Taxes - Residential	1,660,016	1,659,452	564	1,659,452	0	0.0%
1-00-230-0001	Grants-In-Lieu - Federal	0	9,295	-9,295	9,295	0	0.0%
1-00-230-0002	Grants-In-Lieu - Provincial	0	8,350	-8,350	8,350	0	0.0%
*	<b>TOTAL MUNICIPAL TAX REVENUE</b>	<b>2,635,466</b>	<b>2,636,266</b>	<b>-800</b>	<b>2,636,266</b>	<b>0</b>	<b>0.0%</b>
<b>REVENUE FROM OWN SOURCES</b>							
1-00-510-0000	Penalties on Taxes	51,880	62,500	-10,620	52,000	-10,500	-16.8%
1-00-540-0001	ATCO Franchise - Power	135,528	140,000	-4,472	141,000	1,000	0.7%
1-00-540-0002	ATCO Franchise - Gas	69,300	68,000	1,300	71,000	3,000	4.4%
1-00-550-0001	Interest - General Accounts	10,101	16,800	-6,699	13,500	-3,300	-19.6%
1-00-592-0000	Commissions, Rebates & Dividends	72	150	-78	150	0	0.0%
*	<b>TOTAL REVENUE FROM OWN SOURCES</b>	<b>266,880</b>	<b>287,450</b>	<b>-20,570</b>	<b>277,650</b>	<b>-9,800</b>	<b>-3.4%</b>
<b>ADMINISTRATION REVENUE</b>							
1-12-112-0000	Grant - Provincial Interim	12,000	12,000	0	0	-12,000	-100.0%
1-12-410-0000	Fees & Charges - Administration	9,477	8,500	977	10,625	2,125	25.0%
1-12-411-0000	TAX CERTIFICATES	2,660	1,500	1,160	2,100	600	40.0%
1-12-413-0000	MISCELLANEOUS	17,694	500	17,194	2,000	1,500	300.0%
1-12-510-0000	General Penalties - Administration	4,365	1,200	3,165	1,200	0	0.0%



## ADMINISTRATION AND CORPORATE SUPPORT

		2016 Est. Actual	2016 Budget	2016 \$ Variance	2017 Budget Request	\$ Change 2016/2017	% Change 2016/2017
1-12-510-0001	TEAM SUPPLIES	1,425	0	1,425	0	0	
1-12-521-0000	Business Licenses	6,245	5,000	1,245	10,500	5,500	110.0%
1-12-560-0002	NRC RENTAL	319	0	319	0	0	
1-12-563-0000	LAND & SIGNS RENTAL	2,192	0	2,192	0	0	
1-12-590-0000	Other Revenue - Land & Sign Rentals	3,300	2,500	800	3,000	500	20.0%
1-12-840-0000	Provincial MSI Operating Grant	29,390	29,390	0	29,390	0	0.0%
1-12-920-0000	Transfer from Reserves	0	16,900	-16,900	0	-16,900	-100.0%
1-12-999-0000	Cash Over/Short	-77	0	-77	0	0	
1-12-413-0001	WCB REBATE	6,771	5,000	1,771	5,000	0	0.0%
<b>*</b>	<b>TOTAL ADMINISTRATION REVENUE</b>	<b>95,761</b>	<b>82,490</b>	<b>13,271</b>	<b>63,815</b>	<b>-18,675</b>	<b>-22.6%</b>
<b>RCMP ADMIN REVENUE</b>							
1-21-850-0000	Contributed -Other Local Gov't - Police	42,115	48,000	-5,885	48,000	0	0.0%
<b>*</b>	<b>TOTAL RCMP REVENUE</b>	<b>42,115</b>	<b>48,000</b>	<b>-5,885</b>	<b>48,000</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL ADMINISTRATION AND CORPORATE REVENUE</b>		<b>3,040,223</b>	<b>3,054,206</b>	<b>-13,983</b>	<b>3,025,731</b>	<b>-28,475</b>	<b>-0.9%</b>
<b>ADMIN EXPENSES</b>							
2-12-110-0000	Salaries & Wages - Administration	229,798	198,346	31,452	197,265	-1,081	-0.5%
2-12-130-0000	Benefits	59,719	58,106	1,613	50,957	-7,149	-12.3%
2-12-148-0000	In-Service Training/Development - Admin	8,547	12,200	-3,653	12,200	0	0.0%
2-12-211-0000	Travel, Subs., Memberships, - Admin	11,256	15,000	-3,744	15,000	0	0.0%
2-12-215-0000	Freight, Postage	12,306	10,000	2,306	10,000	0	0.0%
2-12-217-0000	Telephone, Communication, Website - Admi	20,343	20,000	343	20,000	0	0.0%
2-12-220-0000	Advertising	18,896	24,000	-5,104	22,000	-2,000	-8.3%
2-12-220-0001	Printing, Subscriptions, Muni Membership	3,745	750	2,995	2,500	1,750	233.3%

## ADMINISTRATION AND CORPORATE SUPPORT

		2016 Est. Actual	2016 Budget	2016 \$ Variance	2017 Budget Request	\$ Change 2016/2017	% Change 2016/2017
2-12-230-0001	Professional Services - Auditors	25,827	25,000	827	27,000	2,000	8.0%
2-12-230-0002	Professional Services	28,466	40,000	-11,534	36,500	-3,500	-8.8%
2-12-230-0003	Professional Services - Engineering	4,800	5,000	-200	5,000	0	0.0%
2-12-250-0001	Contracted R & M - Building	183	7,500	-7,317	5,000	-2,500	-33.3%
2-12-251-0001	Contracted - Business Systems Contracts	11,105	7,500	3,605	9,000	1,500	20.0%
2-12-260-0000	Equipment Rentals	6,675	5,500	1,175	5,500	0	0.0%
2-12-274-0000	Insurance Premiums	3,854	3,854	0	4,039	185	4.8%
2-12-350-0000	Contracted with County - Assessors	28,732	28,056	676	29,038	982	3.5%
2-12-510-0000	Stationary Supplies	6,086	6,800	-714	6,000	-800	-11.8%
2-12-510-0002	Supplies - Equipment R & M	442	1,000	-558	1,000	0	0.0%
2-12-510-0004	Supplies - Team	144	0	144	0	0	
2-12-519-0000	Other Expenses	6,116	8,200	-2,084	8,200	0	0.0%
2-12-519-0001	Other Expenses - Tax Recovery	20	0	20	0	0	
2-12-540-0000	Utilities	1,597	0	1,597	0	0	
2-12-810-0000	Short-Term Borrowing/Bank Charges - Admi	11,217	9,500	1,717	9,500	0	0.0%
2-12-812-0000	Over/Short Expense	500	0	500	0	0	
2-12-910-0000	Tax Rebates & Discounts	18,331	21,500	-3,169	20,000	-1,500	-7.0%
2-13-148-0000	Training - Interim Program	104	0	104	0	0	
2-12-274-0001	Insurance Deductible	7,500	7,500	0	4,000	-3,500	-46.7%
2-12-130-0006	Health Spending Account - AUMA	0	0	0	0	0	
2-12-211-0002	RECRUITMENT	5,092	0	5,092	0	0	
	Allowance for Write-offs	7,000		7,000		0	
<b>*</b>	<b>TOTAL ADMINISTRATION EXPENSES</b>	<b>538,404</b>	<b>515,312</b>	<b>23,092</b>	<b>499,699</b>	<b>-15,613</b>	<b>-3.0%</b>

## ADMINISTRATION AND CORPORATE SUPPORT

	2016 Est. Actual	2016 Budget	2016 \$ Variance	2017 Budget Request	\$ Change 2016/2017	% Change 2016/2017
<b>POLICE DEPT EXPENSES</b>						
2-21-110-0000 Salaires & Wages - RCMP Clerk	42,649	49,710	-7,061	49,956	246	0.5%
2-21-130-0000 Benefits	9,235	14,977	-5,742	13,213	-1,764	-11.8%
* <b>TOTAL POLICE DEPT EXPENSES</b>	<b>51,884</b>	<b>64,687</b>	<b>-12,803</b>	<b>63,169</b>	<b>-1,518</b>	<b>-2.3%</b>
<b>TOTAL ADMINISTRATION AND CORPORATE EXPENSE</b>	<b>590,288</b>	<b>579,999</b>	<b>10,289</b>	<b>562,868</b>	<b>-17,131</b>	<b>-5.3%</b>

# FIRE DEPARTMENT

## 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, stabilizing victims and removing them from the vehicles, protecting the scene and traffic control, containment of spills.
- **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.

## 2016 SIGNIFICANT ACHIEVEMENTS

- Aggressively pursued recruitment to ensure a solid volunteer base.
- Meet internal and external training targets.
- Increased awareness on legislative responsibilities.
- Undertook educational messaging through partnerships.
- Delivered numerous public education and prevention sessions.
- Ongoing work with service clubs.
- Continuous work with area schools and ongoing education.

## 2017 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

		2016 Est. Actual	2016 Budget	2016 \$ Variance	2017 Budget Request	\$ Change 2016/2017	% Change 2016/2017
<b>FIRE DEPARTMENT REVENUE</b>							
1-23-350-0001	County Contract - General Operating	90,000	90,000	0	93,150	3,150	3.5%
1-23-350-0003	County Contract - Fuel & Equip R & M	3,856	3,500	356	3,500	0	0.0%
1-23-410-0000	Fees & Charges - Fire Dept	6,475	7,500	-1,025	7,500	0	0.0%
1-23-410-0001	Fees & Charges - Fire Dept Training	4,476	0	4,476	0	0	
<b>*</b>	<b>TOTAL FIRE DEPARTMENT REVENUE</b>	<b>104,808</b>	<b>101,000</b>	<b>3,808</b>	<b>104,150</b>	<b>3,150</b>	<b>3.1%</b>
<b>FIRE DEPT EXPENSES</b>							
2-23-148-0000	Training & Development	24,042	27,000	-2,958	27,000	0	0.0%
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 - Fire Dept	13,000	13,000	0	13,000	0	0.0%
2-23-211-0000	Travel, Subs., Registrations	1,958	7,500	-5,543	7,500	0	0.0%
2-23-215-0000	Freight & Postage	1,522	1,000	522	1,000	0	0.0%
2-23-217-0000	Telephone, Communications	7,811	12,000	-4,189	10,000	-2,000	-16.7%
2-23-220-0000	Advertising	219	2,500	-2,281	2,500	0	0.0%
2-23-220-0001	General Services - Bldg R & M	9,471	9,000	471	9,000	0	0.0%
2-23-220-0002	Gen Services - Equip R & M	22,945	17,500	5,445	17,500	0	0.0%
2-23-226-0000	Fire Dept. Truck Lease	49,044	49,044	0	49,044	0	0.0%
2-23-230-0000	Contribution to Fire Hall Reserve	32,200	32,200	0	32,200	0	0.0%
2-23-274-0000	Insurance	10,116	11,656	-1,540	12,119	463	4.0%
2-23-510-0000	Stationary Supplies	2,012	0	2,012	1,000	1,000	
2-23-510-0001	General Supplies	5,911	5,000	911	5,000	0	0.0%
2-23-510-0002	Fundraising & Public Relations	119	1,000	-881	1,000	0	0.0%

## FIRE DEPARTMENT

		2016 Est. Actual	2016 Budget	2016 \$ Variance	2017 Budget Request	\$ Change 2016/2017	% Change 2016/2017
2-23-510-0003	Equipment, Uniforms	23,004	20,000	3,004	20,000	0	0.0%
2-23-510-0004	Equipment - Truck Replacement	633	0	633	0	0	
2-23-510-0005	Call Out Expenses	521	0	521	0	0	
2-23-510-0011	Fuel Supplies	4,730	4,289	441	5,109	820	-19.1%
2-23-520-0000	Parts/Supplies - Veh/Equip	12,196	12,000	196	12,000	0	0.0%
2-23-540-0000	Utilities	6,503	6,960	-457	6,991	31	-0.4%
2-23-540-0001	Water/Sewer	240	500	-260	275	-225	45.0%
<b>*</b>	<b>TOTAL FIRE DEPT EXPENSES</b>	<b>237,197</b>	<b>241,149</b>	<b>-3,952</b>	<b>241,238</b>	<b>89</b>	<b>0.0%</b>
<b>EMERGENCY MANAGEMENT EXP</b>							
2-24-211-0000	Travel, Subs, Memberships - Emerg Serv	0	2,500	-2,500	2,500	0	0.0%
2-24-510-0000	General Supplies - Emergency	453	500	-47	500	0	0.0%
2-24-750-0000	Contrib to Other Local Gov't - Emerg Mng	15,544	15,545	-1	15,545	0	0.0%
2-24-770-0000	Grants to Organizations - Emerg Mgn	5,000	5,000	0	5,000	0	0.0%
<b>*</b>	<b>TOTAL EMERGENCY EXPENCE</b>	<b>20,997</b>	<b>23,545</b>	<b>-2,548</b>	<b>23,545</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL FIRE AND EMERGENCY EXPENSE</b>		<b>258,194</b>	<b>264,694</b>	<b>-6,500</b>	<b>264,783</b>	<b>89</b>	<b>0.0%</b>

## BY-LAW ENFORCEMENT

### 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 statues including *Traffic Safety Act, Gaming and Liquor Act, 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.



### 2016 SIGNIFICANT ACHIEMENTS

- Working through the Protective Services Committee presented drafts of updated policies and By-Laws.
- Enforcing town's bylaws to achieve compliance, including extreme speed violations, school crossing violations and property standards.
- Continued educating the public on the Animal Control Bylaw.
- Together with the Fire Department, RCMP, and Public Works enhanced the level of safety in town.

### 2017 DIRECTION AND PRIORITIES

- 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 By-laws.

## BY-LAW ENFORCEMENT

	2016 Est. Actual	2016 Budget	2016 \$ Variance	2017 Budget Request	\$ Change 2016/2017	% Change 2016/2017
<b>BYLAW ENFORCEMENT REVENUE</b>						
1-26-520-0000 Dog Licenses - Bylaw Enforcement	2,949	3,200	-251	3,200	0	0.0%
1-26-530-0001 Fines - Traffic & Bylaw Enforcement	41,258	75,000	-33,742	65,000	-10,000	-13.3%
<b>* TOTAL BYLAW ENF REVENUE</b>	<b>44,207</b>	<b>78,200</b>	<b>-36,118</b>	<b>68,200</b>	<b>-10,000</b>	<b>-12.8%</b>
<b>BYLAW ENFORCEMENT EXP</b>						
2-26-110-0000 Salaries & Wages - Bylaw	78,056	75,403	2,653	82,399	6,996	9.3%
2-26-130-0000 Benefits	18,665	19,428	-763	20,145	717	3.7%
2-26-211-0000 Travel/Training/Memberships	0	2,500	-2,500	2,500	0	0.0%
2-26-274-0000 Insurance	1,412	1,412	0	1,480	68	4.8%
2-26-510-0000 General Supplies - Bylaw Enf.	3,591	4,200	-609	4,000	-200	-4.8%
2-26-510-0001 General Supplies	3,174	0	3,174	0	0	
2-26-510-0011 Fuel Supplies	2,617	4,288	-1,671	3,500	-788	-18.4%
2-26-763-0000 Contribution to Reserve	8,000	8,000	0	8,000	0	0.0%
2-26-217-0000 Telephone & Communications	1,334	450	884	1,400	950	211.1%
2-26-215-0000 FREIGHT & POSTAGE	50	0	50	0	0	
<b>* TOTAL BYLAW ENFORCEMENT EXP</b>	<b>116,899</b>	<b>115,681</b>	<b>1,218</b>	<b>123,424</b>	<b>7,743</b>	<b>6.7%</b>



# PUBLIC WORKS

## 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.

## 2016 SIGNIFICANT ACHIEVEMENTS

- Complete reconstruction of Tartan Subdivision Phase II.
- Reconstruction of roadway on 12<sup>th</sup> Street between 2<sup>nd</sup> Avenue and 5th Avenue (approx.. 225 metres)
- New sidewalk on south side of new St. Mary's School and along the west side of 2<sup>nd</sup> Avenue to 11 Street (approx. 310 metres).
- Removed hazardous trees and pruned as needed.
- Filled all major potholes and enhanced preventive maintenance on road network.

## 2017 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.
- Assist in the development of new signage program for Town.
- Complete the capital expenditure plan approved by Council in a cost efficient and timely manner.
- Begin to develop road maintenance standards for Council consideration.
- Develop and implement comprehensive Health & Safety Program.



## PUBLIC WORKS

	2016 Est. Actual	2016 Budget	2016 \$ Variance	2017 Budget Request	\$ Change 2016/2017	% Change 2016/2017
<b>PUBLIC WORKS REVENUE</b>						
1-32-560-0000 Equipment Rental - Roads	4,875	4,500	375	4,500	0	0.0%
* <b>TOTAL PUBLIC WORKS REVENUE</b>	<b>4,875</b>	<b>4,500</b>	375	<b>4,500</b>	0	0.0%
<b>GARBAGE/RECYCLING REVENUE</b>						
1-43-410-0000 Garbage Collection Fees	240,921	192,000	48,921	239,232	47,232	24.6%
* <b>TOTAL GARB/RECYCLING REVENUE</b>	<b>240,921</b>	<b>192,000</b>	48,921	<b>239,232</b>	47,232	24.6%
<b>TOTAL PUBLIC WORKS REVENUE</b>	<b>245,796</b>	<b>196,500</b>	<b>49,296</b>	<b>243,732</b>	<b>47,232</b>	<b>24.0%</b>
<b>COM SERV/EQUIPMENT POOL</b>						
2-31-110-0000 Salaries & Wages - Common Services	28,435	27,822	613	29,058	1,236	4.4%
2-31-130-0000 Benefits	6,951	7,644	-693	7,111	-533	-7.0%
2-31-148-0000 In Serv Training/Development	1,598	0	1,598	0	0	
2-31-217-0000 Telephone, Communications	2,099	2,600	-501	2,600	0	0.0%
2-31-220-0001 Printing	327	0	327	0	0	
2-31-230-0002 Professional Services	100	500	-400	0	-500	-100.0%
2-31-250-0001 Contracted Building Repairs	1,034	5,000	-3,967	5,000	0	0.0%
2-31-250-3001 Contracted Services - Equip	8	0	8	0	0	
2-31-250-0002 Contracted Equipment Repairs	6,583	8,000	-1,417	8,000	0	0.0%
2-31-510-0000 General Supplies	6,883	10,000	-3,117	8,000	-2,000	-20.0%
2-31-510-0001 Supplies - Building Repairs	267	2,000	-1,733	2,000	0	0.0%
2-31-510-0002 Supplies - Equip Repairs	4,144	4,000	144	4,000	0	0.0%
2-31-510-0011 Fuel Supplies	2,700	3,914	-1,214	3,200	-714	-18.2%
2-31-540-0000 Utilities	4,436	0	4,436	4,769	4,769	

## PUBLIC WORKS

	2016 Est. Actual	2016 Budget	2016 \$ Variance	2017 Budget Request	\$ Change 2016/2017	% Change 2016/2017
2-31-211-0000 Travel, Sub., Memberships	825	0	825	0	0	
2-31-220-0000 Advertising	1,029	0	1,029	0	0	
2-31-250-3000 Contracted Service	5,295	0	5,295	2,500	2,500	
<b>* TOTAL COM SERV/EQUIP POOL EXP</b>	<b>72,713</b>	<b>71,480</b>	<b>1,233</b>	<b>76,238</b>	<b>4,758</b>	<b>6.7%</b>
<b>ROADS &amp; STREETS EXP</b>						
2-32-110-0001 Salaries & Wages - Roads	153,303	154,124	-821	175,349	21,225	13.8%
2-32-130-0000 Benefits	29,014	34,712	-5,698	35,567	855	2.5%
2-32-148-0000 In Service Training/ Development	0	4,000	-4,000	4,000	0	0.0%
2-32-211-0000 Travel, Subsl, Membership	0	2,000	-2,000	2,000	0	0.0%
2-32-215-0000 Freight & Postage	37	800	-763	800	0	0.0%
2-32-217-0000 Telephone/& Communication	1,006	0	1,006	0	0	
2-32-221-0000 PW Advertising	761	250	511	250	0	0.0%
2-32-230-0002 Professional Sevices	57,036	69,045	-12,009	0	-69,045	-100.0%
2-32-230-0003 Professional Sevices - Engineerring				10,000	10,000	
2-32-251-0001 Contracted Repairs - Equipment	13,571	10,000	3,571	10,000	0	0.0%
2-32-260-0000 Equipment Rental/Lease	68,275	36,000	32,275	2,500	-33,500	-93.1%
2-32-270-0000 Miscellaneous Expenses	1,000	0	1,000	0	0	
2-32-270-0002 Contracted Serves - Patching	12,158	11,957	201	11,957	0	0.0%
2-32-270-0005 Contracted Services - Other	3,784	3,000	784	3,000	0	0.0%
2-32-274-0000 Insurance	12,594	12,201	393	12,786	585	4.8%
2-32-350-0000 Contracted w/County	6,500	9,500	-3,000	7,500	-2,000	-21.1%
2-32-510-0001 General Supplies	5,662	20,500	-14,838	20,500	0	0.0%
2-32-510-0002 General Supplies - Gravel	10,125	30,000	-19,875	30,000	0	0.0%
2-32-510-0003 General Supplies - Winter Control	25,481	25,000	481	25,000	0	0.0%
2-32-510-0004 Building Maintainance	358	0	358	0	0	

## PUBLIC WORKS

	2016 Est. Actual	2016 Budget	2016 \$ Variance	2017 Budget Request	\$ Change 2016/2017	% Change 2016/2017
2-32-510-0011 Fuel Supplies	13,111	12,577	534	14,160	1,583	12.6%
2-32-520-0001 Parts/Supplies - Equip R & M	10,443	5,000	5,443	5,000	0	0.0%
2-32-540-0000 Utilities	158,633	163,011	-4,378	170,530	7,519	4.6%
2-32-540-0001 Water/Sewer	933	750	183	989	239	31.9%
2-32-700-0000 Contribution to Capital Reserve	40,600	40,600	0	40,600	0	0.0%
2-32-701-0000 Contribution to Equipment Reserve	32,800	32,800	0	60,000	27,200	82.9%
2-32-550-0001 HEALTH & SAFTEY SUPPLIES	1,080	0	1,080	0	0	
<b>* TOTAL ROADS &amp; STREETS EXP</b>	<b>658,266</b>	<b>677,827</b>	<b>-19,561</b>	<b>642,488</b>	<b>-35,339</b>	<b>-5.2%</b>
<b>GARBAGE/RECYCLE EXP</b>						
2-43-110-0000 Salaries & Wages - Garbage	1,389	1,380	9	5,898	4,518	327.4%
2-43-130-0000 Benefits	370	427	-57	1,448	1,021	239.1%
2-43-211-0000 Travel, Sub, Membership	0	2,000	-2,000	2,000	0	0.0%
2-43-215-0000 Freight & Postage	0	2,000	-2,000	2,000	0	0.0%
2-43-270-0001 Contracted Services - Garbage	80,316	81,624	-1,308	83,256	1,632	2.0%
2-43-270-0002 Contracted Services - Recycle	77,172	78,504	-1,332	80,074	1,570	2.0%
2-43-350-0000 Landfill - Contracted with other Gov's	31,214	30,093	1,121	52,622	22,529	74.9%
2-43-510-0000 General Supplies	-450	1,000	-1,450	1,000	0	0.0%
Contribution to Reserve				10,000	10,000	
<b>* TOTAL GARBAGE/RECYCLE EXP</b>	<b>190,011</b>	<b>197,028</b>	<b>-7,017</b>	<b>238,299</b>	<b>41,271</b>	<b>20.9%</b>
<b>GROUNDS AND OPEN SPACE EXPENSE</b>						
2-34-110-0000 Salaries & Wages - Grounds/Open	38,505	37,060	1,445	53,800	16,740	45.2%
2-34-130-0000 Benefits	9,625	10,475	-850	13,358	2,883	27.5%
2-34-217-0000 Telephone & Comm	0	500	-500	500	0	0.0%
2-34-220-0000 Advertising	124	500	-376	500	0	0.0%
2-34-250-0000 Contracted Service	9,751	15,000	-5,249	15,000	0	0.0%

## PUBLIC WORKS

	2016 Est. Actual	2016 Budget	2016 \$ Variance	2017 Budget Request	\$ Change 2016/2017	% Change 2016/2017
2-34-510-0000 General Supplies	5,986	12,000	-6,014	12,000	0	0.0%
2-34-510-0011 Fuel	3,554	7,151	-3,597	3,838	-3,313	-46.3%
2-34-540-0000 Utilities	0	1,245	-1,245	1,245	0	0.0%
2-34-540-0001 Water/Sewer	565	0	565	599	599	
<b>* TOTAL GROUNDS AND OPEN SPACE EXPENSE</b>	<b>68,109</b>	<b>83,931</b>	<b>-15,822</b>	<b>100,840</b>	<b>16,909</b>	<b>20.1%</b>
<b>TOTAL PUBLIC WORKS EXPENSE</b>	<b>989,099</b>	<b>1,030,266</b>	<b>-41,167</b>	<b>1,057,865</b>	<b>27,599</b>	<b>2.7%</b>

## **PUBLIC WORKS – WATER & SEWER**

### **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.



## PUBLIC WORKS – WATER & SEWER

### 2016 SIGNIFICANT ACHIEVEMENTS

- Update Drinking Water Safety Plan and Operations Program.
- Water license renewed.
- Awarded contract for the Water Plant Upgrades which is being funding under the Small Communities Fund, project funding of \$5.4 million approved (1/3 – Federal, Provincial, Town).
- Managed a Boil Water Advisory with minor customer inconvenience.
- Repaired aeration lines at lagoon.

### 2017 DIRECTION AND PRIORITIES

- Continue to meet all regulations.
- Oversee major renewal of water plant and equipment.
- Implement targeted value and hydrant maintenance programs.
- Work towards a unidirectional flushing program.



## PUBLIC WORKS - WATER/SEWER

	2016 Est. Actual	2016 Budget	2016 \$ Variance	2017 Budget Request	\$ Change 2016/2017	% Change 2016/2017	
<b>WATER REVENUE</b>							
1-41-110-0000	Development Levies - Water	1,400	0	1,400	0	0	
1-41-120-0000	Local Improvement Charges - Water	2,146	2,200	-54	2,000	-200	-9.1%
1-41-410-0001	Sale of Water	609,777	637,116	-27,339	651,616	14,500	2.3%
1-41-410-0002	Bulk Water Sales	71,908	90,000	-18,092	75,000	-15,000	-16.7%
1-41-410-0003	WATER METER SALES	5,562	1,000	4,562	1,000	0	0.0%
1-41-510-0000	Penalties	12,251	9,000	3,251	11,000	2,000	-22.2%
1-41-590-0000	Connection Fees	500	0	500	0	0	
1-41-590-0001	Other Fees & Charges-Water	2,575	3,000	-425	3,000	0	0.0%
<b>*</b>	<b>TOTAL WATER REVENUE</b>	<b>706,119</b>	<b>742,316</b>	<b>-36,197</b>	<b>743,616</b>	<b>1,300</b>	<b>0.2%</b>
<b>SEWER REVENUE</b>							
1-42-120-0000	Local Improvement Charges - Sewer	2,604	2,500	104	2,500	0	0.0%
1-42-410-0000	Sewer Services Fees	358,247	374,243	-15,996	388,743	14,500	3.9%
1-42-590-0002	Other Fees & Charges - Sewer	77	0	77	0	0	
<b>*</b>	<b>TOTAL SEWER REVENUE</b>	<b>360,928</b>	<b>376,743</b>	<b>-15,815</b>	<b>391,243</b>	<b>14,500</b>	<b>3.8%</b>
					0		
<b>TOTAL WATER &amp; SEWER REVENUE</b>		<b>1,067,047</b>	<b>1,119,059</b>	<b>-52,012</b>	<b>1,134,859</b>	<b>15,800</b>	<b>1.4%</b>



## PUBLIC WORKS - WATER/SEWER

		2016 Est. Actual	2016 Budget	2016 \$ Variance	2017 Budget Request	\$ Change 2016/2017	% Change 2016/2017
<b>WATER SUPPLY EXPENSE</b>							
2-41-110-0000	Salaries & Wages - Water	104,102	99,967	4,135	113,520	13,553	13.6%
2-41-130-0000	Benefits	21,420	25,068	-3,648	27,891	2,823	11.3%
2-41-148-0000	In Service Training/Development	3,831	5,000	-1,169	5,000	0	0.0%
2-41-211-0000	Travel, Subs., Memberships	200	1,500	-1,300	1,500	0	0.0%
2-41-215-0000	Freight & Postage	34,859	24,500	10,359	24,500	0	0.0%
2-41-217-0000	Telephone & Communications	15,331	16,000	-669	16,000	0	0.0%
2-41-221-0000	Advertising	1,350	750	600	750	0	0.0%
2-41-230-0001	Professional Services - Audit	6,407	6,500	-93	6,500	0	0.0%
2-41-230-0002	Professional Services	15,696	9,225	6,471	0	-9,225	-100.0%
2-41-230-0003	Professional Services - Engineering	60,172	5,000	55,172	15,000	10,000	200.0%
2-41-250-0001	Contracted Repairs - Building	8,922	35,000	-26,078	25,000	-10,000	-28.6%
2-41-250-0002	Contracted Repairs - Lines	33,039	60,000	-26,961	60,000	0	0.0%
2-41-250-0003	Contracted Repairs - Meters	1,443	3,000	-1,557	3,000	0	0.0%
2-41-250-000x	Computer Upgrades/Services			0	10,000	10,000	
2-41-274-0000	Insurance	6,701	6,700	1	7,021	321	4.8%
2-41-510-0000	Stationary Supplies	2,255	1,200	1,055	1,200	0	0.0%
2-41-510-0001	General Supplies	17,276	8,000	9,276	8,000	0	0.0%
2-41-510-0002	Treatment Supplies	116,304	112,500	3,804	115,000	2,500	2.2%
2-41-510-0011	Fuel Supplies	5,544	1,906	3,638	1,906	0	0.0%
2-41-540-0000	Utilities	89,522	95,637	-6,115	95,637	0	0.0%
2-41-540-0001	Water/Sewer	17,068	15,000	2,068	17,500	2,500	16.7%
2-41-762-0000	Contributed to Capital Reserve	0	66,156	-66,156	66,156	0	0.0%
2-41-831-0000	Debenture Interest	43,134	46,512	-3,378	46,512	0	0.0%
2-41-832-0000	Debenture Principal	28,126	24,749	3,377	24,749	0	0.0%
2-41-220-0001	Printing	1,308	0	1,308	0	0	

## PUBLIC WORKS - WATER/SEWER

		2016 Est. Actual	2016 Budget	2016 \$ Variance	2017 Budget Request	\$ Change 2016/2017	% Change 2016/2017
2-41-250-0005	Maintainance Contract - Billing	285	1,600	-1,315	1,600	0	0.0%
2-41-250-0006	Contracted Repairs - Equipment	1,315	0	1,315	0	0	
2-41-273-0000	County Land Taxes - Lagoon	135	1,200	-1,065	1,200	0	0.0%
2-41-274-0001	Insurance - Water	2,500	2,500	0	2,500	0	0.0%
2-41-510-0003	Water Meters	8,652	4,000	4,652	4,000	0	0.0%
2-41-762-0001	Contributed to Equipment Reserve	35,000	35,000	0	35,000	0	0.0%
2-41-810-0000	Bank & Service Charges	2,500	2,500	0	2,500	0	0.0%
<b>*</b>	<b>TOTAL WATER SUPPLY EXPENSE</b>	<b>684,399</b>	<b>716,670</b>	<b>-34,287</b>	<b>739,142</b>	<b>22,472</b>	<b>3.1%</b>
<b>SEWER EXPENSE</b>							
2-42-110-0000	Salaries & Wages - Sewer	102,584	98,967	3,617	113,520	14,553	14.7%
2-42-130-0000	Benefits	23,773	25,068	-1,295	27,891	2,823	11.3%
2-42-148-0000	In Service Training/Development	1,960	5,000	-3,040	5,000	0	0.0%
2-42-211-0000	Travel, Subs., Memberships	0	2,000	-2,000	2,000	0	0.0%
2-42-215-0000	Freight & Postage	0	2,500	-2,500	2,500	0	0.0%
2-42-217-0000	Telephone, Communications	1,763	2,500	-737	2,500	0	0.0%
2-42-230-0002	Professional Services	14,261	9,225	5,036	0	-9,225	-100.0%
2-42-250-0000	Contracted Repairs	8,019	8,500	-481	8,500	0	0.0%
2-42-250-0001	Contracted Repairs - Mains & Lines	2,797	12,500	-9,703	12,500	0	0.0%
2-42-250-0002	Contracted Repairs - Equipment	9,422	5,800	3,622	5,800	0	0.0%
2-42-260-0000	Equipment Rental/Lease	6,953	42,000	-35,047	2,000	-40,000	-95.2%
	Contribution to Equipment Reserve			0	21,856	21,856	
2-42-274-0000	Insurance - Sewer	6,701	6,700	1	7,021	321	4.8%
2-42-510-0000	Stationary Supplies	3	500	-497	500	0	0.0%
2-42-510-0001	General Supplies	831	1,000	-169	1,000	0	0.0%
2-42-510-0002	Supplies - Treatment	7,017	500	6,517	500	0	0.0%

## PUBLIC WORKS - WATER/SEWER

	2016 Est. Actual	2016 Budget	2016 \$ Variance	2017 Budget Request	\$ Change 2016/2017	% Change 2016/2017
2-42-510-0011 Fuel Supplies	3,554	2,859	695	2,859	0	0.0%
2-42-540-0000 Utilities	37,202	31,182	6,020	31,182	0	0.0%
2-42-831-0000 Debenture Interest	63,160	71,390	-8,230	71,390	0	0.0%
2-42-832-0000 Debenture Principal	64,929	56,698	8,231	56,698	0	0.0%
2-42-220-0001 Printing	981	0	981	1,000	1,000	
2-42-274-0001 Insurance - Deductible	2,500	2,500	0	2,500	0	0.0%
2-42-540-0001 Water/Sewer	16,994	15,000	1,994	17,000	2,000	13.3%
<b>* TOTAL SEWER EXPENSE</b>	<b>375,402</b>	<b>402,389</b>	<b>-26,987</b>	<b>395,717</b>	<b>-6,672</b>	<b>-1.7%</b>
<b>TOTAL WATER/SEWER EXPENDITURES</b>	<b>1,059,800</b>	<b>1,119,059</b>	<b>-59,259</b>	<b>1,134,859</b>	<b>15,800</b>	<b>1.4%</b>

# PLANNING AND ECONOMIC DEVELOPMENT

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

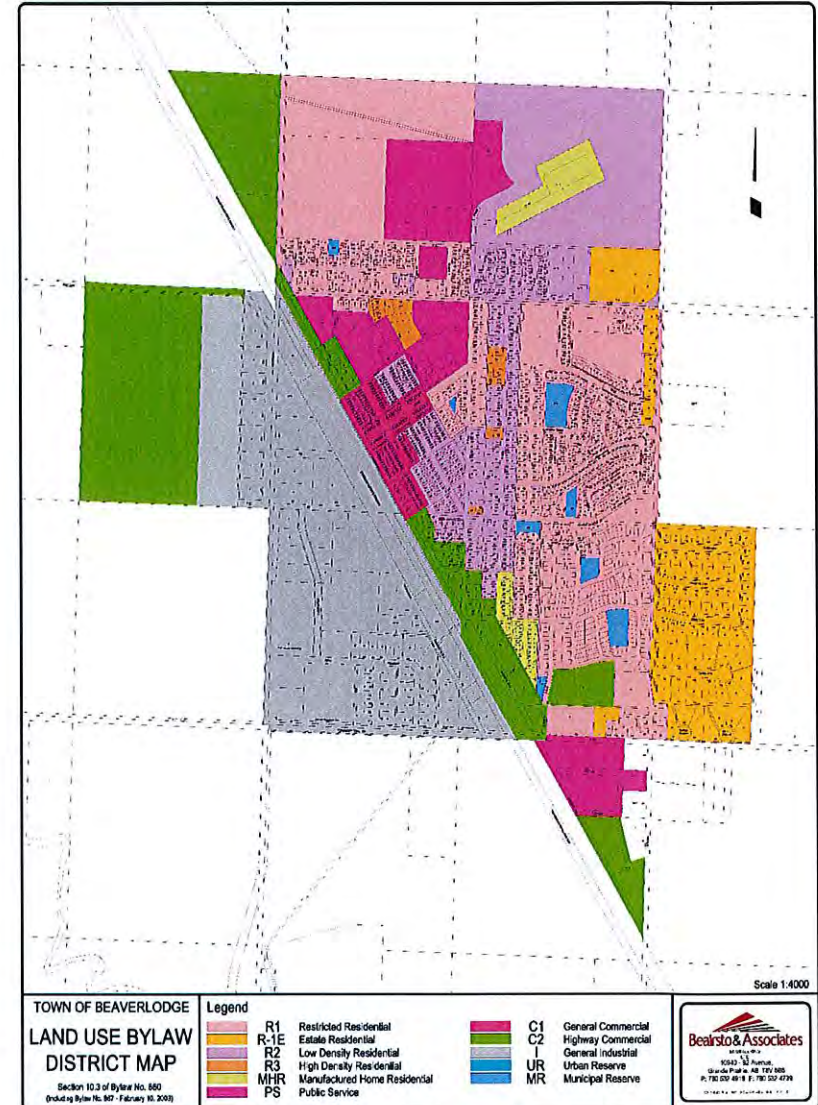
- Provide timely assistance to Council, the public and private agencies concerned with the development of the Town.
- Provide the public and developers with high levels of customer service and education in respect of the Town’s planning context.
- Provide guidance and direction based on best practice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

## 2016 SIGNIFICANT ACHIEVEMENTS

- Meeting statutory time requirements for all planning applications.
- Enhanced planning application forms and guidance notes.

## 2017 DIRECTION AND PRIORITIES

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



# PLANNING AND ECONOMIC DEVELOPMENT

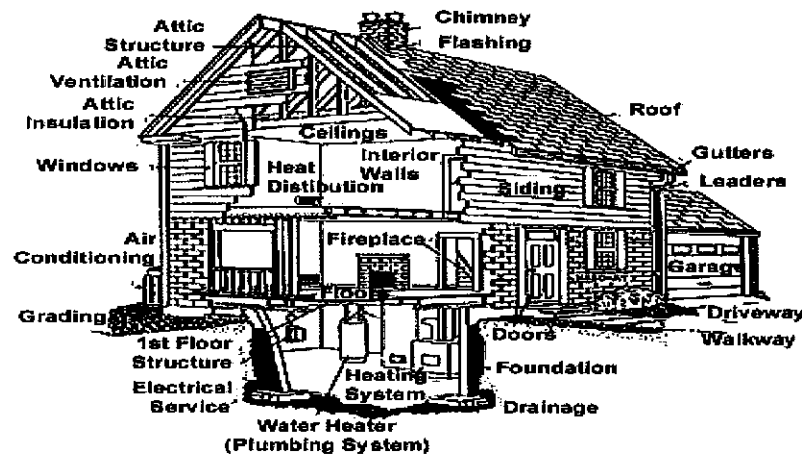
## INTRODUCTION – SAFETY CODE INSPECTIONS

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.



## 2016 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.

## 2017 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.

## PLANNING AND ECONOMIC DEVELOPMENT

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.



### 2016 SIGNIFICANT ACHIEVEMENTS

- Continued to update Community Profile & Information.
- Participated in numerous events promoting and marketing the Town.
- Maintained a competitive commercial tax rate.
- Phase 1 of the Business Licenses updates completed, focus was on fee structure.

### 2017 DIRECTION AND PRIORITIES

- Undertake Phase 2 of the Business Licenses update, focus will be on policy and administration.
- Undertake the development of a “Property Database”, on lands that remain undeveloped or could be redeveloped.
- Prepare formal report on financial incentives to encourage development and redevelopment.
- Increased partnerships with local and regional organizations and groups.
- Review items such as signage, beatification, etc. to enhance the branding of the Town.
- 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

		2016 Est. Actual	2016 Budget	2016 \$ Variance	2017 Budget Request	\$ Change 2016/2017	% Change 2016/2017
<b>PLANNING/DEVELOPMENT/ECONOMIC</b>							
1-61-520-0000	Development Permit Revenue	2,875	2,500	375	3,500	1,000	40.0%
1-61-590-0001	Subdivision & Other Fees -	1,700	1,500	200	1,500	0	0.0%
1-61-590-0002	Other Fees - Economic Development	784	750	34	750	0	0.0%
1-61-413-0000	Merchandise Sales	437	0	437	0	0	
1-61-590-0003	RESERVE DRAW - CAPITAL	0	25,000	-25,000	25,000	0	0.0%
<b>PLANNING/DEVELOPMENT/ECONOMIC</b>		<b>5,796</b>	<b>29,750</b>	<b>-23,954</b>	<b>30,750</b>	<b>1,000</b>	<b>3.4%</b>
<b>SAFETY CODES REVENUE</b>							
1-20-520-0001	Building Permits - Safety Codes	16,691	17,000	-309	17,000	0	0.0%
1-20-520-0002	Gas Permit	1,608	500	1,108	500	0	0.0%
1-20-520-0003	Electrical Permits - Safety Codes	5,878	4,000	1,878	4,000	0	0.0%
1-20-520-0004	Plumbing Permits - Safety Codes	1,350	2,500	-1,150	2,500	0	0.0%
1-20-520-0006	Safety Code Council Fees	1,084	1,500	-416	1,500	0	0.0%
* TOTAL SAFETY CODES REVENUE		<b>26,610</b>	<b>25,500</b>	<b>1,110</b>	<b>25,500</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL PLANING, SAFETY CODES AND ECONOMIC</b>		<b>32,406</b>	<b>55,250</b>	<b>-22,844</b>	<b>56,250</b>	<b>1,000</b>	<b>1.8%</b>
<b>PLANNING/ECONOMIC DEV</b>							
2-61-110-0000	Salaries & Wages -	49,851	49,691	160	51,137	1,446	2.9%
2-61-130-0000	Benefits	10,312	11,005	-693	13,368	2,363	21.5%
2-61-148-0000	In Service Training/Development	4,813	4,000	813	4,000	0	0.0%
2-61-200-0000	Contracted Services	310	66,000	-65,690	66,000	0	0.0%
2-61-211-0000	Travel, Sub., Memberships	4,548	5,000	-452	5,000	0	0.0%
2-61-220-0000	Advertising	3,595	5,000	-1,405	5,000	0	0.0%

## PLANNING, SAFETY CODES AND ECONOMIC DEVELOPMENT

	2016 Est. Actual	2016 Budget	2016 \$ Variance	2017 Budget Request	\$ Change 2016/2017	% Change 2016/2017
2-61-220-0001 Printing	899	0	899	0	0	
2-61-230-0002 Professional Services	2,878	0	2,878	0	0	
2-61-510-0000 General Supplies	26	6,000	-5,974	6,000	0	0.0%
2-61-510-0001 Supplies-Events, Fundraising	6,864	8,000	-1,136	7,500	-500	-6.3%
2-61-770-0000 Grants to Com Orgs - EcDec/Planning	12,000	12,000	0	12,000	0	0.0%
<b>* TOTAL PLANNING/ECONOMIC DEV</b>	<b>96,096</b>	<b>168,712</b>	<b>-68,584</b>	<b>170,005</b>	<b>3,309</b>	<b>2.0%</b>
<b>SAFETY CODES/INSPECTION EXP</b>						
2-20-200-0000 General Services - Safety Codes	1,075	2,200	-1,125	2,200	0	0.0%
2-20-350-0000 Contracted Services - Building	21,719	21,500	219	21,500	0	0.0%
<b>* TOTAL SAFETY CODES/INS EXP</b>	<b>22,795</b>	<b>23,700</b>	<b>-905</b>	<b>23,700</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL PLANING, SAFETY CODES AND ECONOMIC</b>	<b>118,891</b>	<b>192,412</b>	<b>-69,489</b>	<b>193,705</b>	<b>3,309</b>	<b>1.7%</b>



# RECREATION & COMMUNITY PROGRAMS

## INTRODUCTION

The 2017 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 primarily 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. New for 2017 will be the shared school gymnasium and kitchen located at St. Mary Catholic School that will be used for larger community events.

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.



## RECREATION & COMMUNITY PROGRAMS

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.

### 2016 SIGNIFICANT ACHIEVEMENTS

We saw many achievements in 2016 that staff are very proud of. We had record years in many areas and have turned the pool into a multi-functional facility.

Other 2016 Achievements include

- Pool Audit completed by Lifesaving Society of Canada.
- Introduction of Junior Life Guard Program.
- Delivery of Bronze Cross and Bronze Medallion programs.
- Introduction of new fitness equipment.
- Assisted in data collection to seek revised funding from County of Grande Prairie.
- Successful pool/movie event.

### 2017 DIRECTION AND PRIORITIES

- Upgrade staff skills to meet the requirements to deliver National Lifeguarding Courses in-house and recertify lifeguards in-house.
- Work with contracted fitness instructors to develop new fitness programs, targeting 100 hours of new programming in 2017.

- Using website, social media and local media to promote the new partnership with St. Mary School for facility usage and ensure booking software is updated for this new facility.
- Purchase new fitness equipment such as TRX system to offer a wider variety of fitness options and programs targeting increased usage.
- Paddleboard programming to include training, fitness and recreational usage to target 100 registered users in 2017.
- Develop new partnerships with home schooling and Hutterite communities to increase lesson deliver to 50 new children.



## RECREATION and COMMUNITY PROGRAMS

		2016 Est. Actual	2016 Budget	2016 \$ Variance	2017 Budget Request	\$ Change 2016/2017	% Change 2016/2017
<b>ARENA REVENUES</b>							
1-72-410-0001	Recreation Fees - Arena	105,461	113,500	-8,039	113,500	0	0.0%
1-72-850-0001	Conditional Grant - County - Arena	38,560	38,000	560	38,760	760	2.0%
*	<b>TOTAL ARENA REVENUES</b>	<b>144,021</b>	<b>151,500</b>	<b>-7,479</b>	<b>152,260</b>	<b>760</b>	<b>0.5%</b>
<b>CAMPSITE REVENUES</b>							
1-72-410-0002	Recreation Fees - Campsite	36,741	50,000	-13,259	44,000	-6,000	-12.0%
*	<b>TOTAL CAMPSITE REVENUES</b>	<b>36,741</b>	<b>50,000</b>	<b>-13,259</b>	<b>44,000</b>	<b>-6,000</b>	<b>-12.0%</b>
<b>PROGRAMS &amp; OTHER FACILITY REVENUES</b>							
1-72-410-0003	Recreation Fees - Fee Wavier	0	8,000	-8,000	8,000	0	0.0%
1-72-410-0004	Recreation Fees - Sports/Rec Programs	-81	1,400	-1,481	1,400	0	0.0%
1-72-410-0015	Vending Machine Revenue	1,494	2,500	-1,006	2,000	-500	-20.0%
1-72-415-0000	Recreation Fees -Curling/Ice Plant Power	8,571	9,000	-429	9,000	0	0.0%
1-72-400-0001	Facility Rentals	3,955	0	3,955	4,000	4,000	
1-72-400-0002	Community Centre Rentals	15,722	0	15,722	14,000	14,000	
1-72-400-0003	Room Rentals MPR	9,893	0	9,893	6,000	6,000	
*	<b>TOTAL PROGRAMS &amp; OTHER FACILITY REVENUES</b>	<b>39,554</b>	<b>20,900</b>	<b>18,654</b>	<b>44,400</b>	<b>23,500</b>	<b>112.4%</b>
<b>FCSS REVENUE</b>							
1-51-410-0001	Miscellaneous Revenue - FCSS	476	0	476	0	0	
1-51-410-0002	Fees & Charges - FCSS - Handi-bus	5,059	5,000	59	5,500	500	10.0%
1-51-560-0002	Rental -NRC - FCSS	7,863	8,800	-937	8,800	0	0.0%
1-51-840-0000	Conditional Grants - Provincial - FCSS	60,801	60,801	0	60,801	0	0.0%

## RECREATION and COMMUNITY PROGRAMS

		2016 Est. Actual	2016 Budget	2016 \$ Variance	2017 Budget Request	\$ Change 2016/2017	
1-51-410-0003	County Grant - Handi Bus	3,000	0	3,000	3,000	3,000	
*	<b>TOTAL FCSS REVENUE</b>	<b>77,199</b>	<b>74,601</b>	<b>2,598</b>	<b>78,101</b>	<b>3,500</b>	<b>4.7%</b>
<b>POOL REVENUES</b>							
1-72-410-0005	Recreation Fees - Swimming Pool	256,825	280,000	-23,175	265,000	-15,000	-5.4%
1-72-850-0005	Conditional Grant - County - Pool	207,500	206,500	1,000	207,500	1,000	0.5%
*	<b>TOTAL POOL REVENUES</b>	<b>464,325</b>	<b>486,500</b>	<b>-22,175</b>	<b>472,500</b>	<b>-14,000</b>	<b>-2.9%</b>
<b>TOTAL REVENUES</b>		<b>761,840</b>	<b>783,501</b>	<b>-21,661</b>	<b>791,261</b>	<b>7,760</b>	<b>1.0%</b>
<b>ARENA EXPENSE</b>							
2-82-110-0000	Salaries & Wages - Arena	122,003	124,600	-2,597	112,882	-11,718	-9.4%
2-82-130-0000	Benefits	20,657	24,725	-4,068	29,455	4,730	19.1%
2-82-148-0000	In Serv Training/Development	2,199	0	2,199	0	0	
2-82-215-0000	Freight & Postage	0	500	-500	500	0	0.0%
2-82-217-0000	Telephone & Communications	2,262	2,800	-538	2,800	0	0.0%
2-82-220-0000	Advertising	0	1,000	-1,000	1,000	0	0.0%
2-82-220-0001	Printing	56	0	56	0	0	
2-82-230-0000	Professional Services	118	0	118	0	0	
2-82-250-1000	Cont Services - Bldg	18,748	14,000	4,748	14,000	0	0.0%
2-82-250-1001	Cont Services - Equipment	3,851	20,000	-16,149	20,000	0	0.0%
2-82-274-0000	Insurance	17,384	18,384	-1,000	19,266	882	4.8%
2-82-510-0000	General Supplies	5,803	8,500	-2,697	8,000	-500	-5.9%
2-82-510-0011	Fuel	2,626	1,500	1,126	2,836	1,336	89.1%

## RECREATION and COMMUNITY PROGRAMS

		2016 Est. Actual	2016 Budget	2016 \$ Variance	2017 Budget Request	\$ Change 2016/2017	% Change 2016/2017
2-82-540-0000	Utilities	66,403	75,353	-8,950	73,000	-2,353	-3.1%
2-82-540-0001	Water/Sewer	3,317	4,000	-683	3,516	-484	-12.1%
2-82-540-xxxx	Allowance for Write-offs	5,000		5,000		0	
<b>*</b>	<b>TOTAL ARENA EXPENSE</b>	<b>270,427</b>	<b>297,378</b>	<b>-22,919</b>	<b>287,255</b>	<b>-8,107</b>	<b>-2.7%</b>
<b>CAMPSITE EXPENSE</b>							
2-81-110-0000	Salary & Wages - Campsite	10,760	10,367	393	10,728	361	3.5%
2-81-130-0000	Benefits	2,587	2,875	-288	2,638	-237	-8.2%
2-81-215-0000	Frieght & Postage	0	100	-100	100	0	0.0%
2-81-217-0000	Telephone & Communications	906	1,500	-594	1,500	0	0.0%
2-81-220-0000	Advertising	336	500	-164	500	0	0.0%
2-81-220-0001	Printing	118	0	118	0	0	
2-81-250-2000	Contracted Services - Campsite Attendant	11,800	18,000	-6,200	16,000	-2,000	-11.1%
2-81-250-2001	Cont Services - Campsite	4,097	3,000	1,097	3,000	0	0.0%
2-81-274-0000	Insurance	671	671	0	703	32	4.8%
2-81-510-0000	General Supplies	1,267	2,800	-1,533	2,800	0	0.0%
2-81-540-0000	Utilities	4,410	3,736	674	4,741	1,005	26.9%
2-72-220-0002	Advertising, Printing - Campsite	-295	0	-295	0	0	
<b>*</b>	<b>TOTAL CAMPSITE EXPENSE</b>	<b>36,656</b>	<b>43,549</b>	<b>-6,893</b>	<b>42,710</b>	<b>-839</b>	<b>-1.9%</b>
<b>FCSS EXPENSE</b>							
2-51-540-0001	Water/Sewer	477	1,000	-523	1,000	0	0.0%
2-51-770-0000	Grants - Community Agencies	1,500	3,500	-2,000	3,500	0	0.0%

## RECREATION and COMMUNITY PROGRAMS

		2016 Est. Actual	2016 Budget	2016 \$ Variance	2017 Budget Request	\$ Change 2016/2017	% Change 2016/2017
2-51-200-0000	Contracted Services - Handi-bus	5,749	7,500	-1,751	7,500	0	0.0%
2-51-217-0000	Telephone, Communication	4,810	5,500	-690	5,500	0	0.0%
2-51-250-0001	Contracted R & M - Building	1,025	2,000	-975	2,000	0	0.0%
2-51-250-0002	Contracted R & M - Equipment	2,796	0	2,796	0	0	
2-51-274-0000	Insurance	2,467	2,467	0	2,585	118	4.8%
2-51-510-0001	General Supplies	2,527	2,000	527	2,000	0	0.0%
2-51-510-0002	Supplies R & M	74	0	74	0	0	
2-51-510-0011	Fuel Supplies - Handibus	1,770	7,625	-5,855	3,500	-4,125	-54.1%
2-51-540-0000	Utilities	8,246	7,250	996	8,865	1,615	22.3%
2-51-750-0000	Contribution to Joint FCSS Program	145,934	155,000	-9,066	155,000	0	0.0%
2-51-220-0001	Printing, Subscriptions, Memberships	1,635	0	1,635	0	0	
<b>*</b>	<b>TOTAL FCSS EXPENSE</b>	<b>179,010</b>	<b>195,858</b>	<b>-12,816</b>	<b>191,450</b>	<b>-2,392</b>	<b>-1.2%</b>
<b>Town Complex -Expenses</b>							
2-85-110-0003	Salary & Wages - Town Complex	19,919	21,207	-1,288	22,614	1,407	6.6%
2-85-130-0000	Benefits	4,824	6,178	-1,354	5,672	-506	-8.2%
2-85-215-0000	Freight & Postage	256	0	256	0	0	
2-85-217-0000	Telephone & Communications	1,328	1,700	-372	1,700	0	0.0%
2-85-220-0000	Advertising	0	1,200	-1,200	1,200	0	0.0%
2-85-220-0001	Printing	48	0	48	0	0	
2-85-250-0000	Contracted Services - Bldg	30,084	7,500	22,584	7,500	0	0.0%
2-85-250-0001	Contracted Services - Equipment	11,921	3,500	8,421	3,500	0	0.0%
2-85-274-0000	Insurance	3,343	3,228	115	3,228	0	0.0%
2-85-510-0000	General Supplies	2,101	1,000	1,101	1,000	0	0.0%

## RECREATION and COMMUNITY PROGRAMS

		2016 Est. Actual	2016 Budget	2016 \$ Variance	2017 Budget Request	\$ Change 2016/2017	% Change 2016/2017
2-85-510-0001	Vending Machine Supplies	365	0	365	0	0	
2-85-510-0008	Event Supplies	1,109	0	1,109	0	0	
2-85-540-0000	Utilities	8,500	11,360	-2,860	11,360	0	0.0%
2-85-770-0000	Grants/Waiver of Fees C/C Organizations	5,000	6,800	-1,800	6,800	0	0.0%
<b>*</b>	<b>TOTAL Town Complex</b>	<b>88,798</b>	<b>65,689</b>	<b>27,141</b>	<b>64,574</b>	<b>901</b>	<b>1.4%</b>
<b>FITNESS CENTRE EXPENSE</b>							
2-72-217-0006	Telephone, Communications - GYM	220	0	220	0	0	
2-84-217-0000	Telephone, Communications - Fitness	53	1,500	-1,448	1,500	0	0.0%
2-84-250-0000	Cont Service - Fitness Centre - Bldg	3,470	3,500	-30	3,500	0	0.0%
2-84-250-0001	Cont Service - Fitness Centre - Equip	744	3,500	-2,756	3,500	0	0.0%
2-84-510-0000	General Supplies - Fitness	4,010	1,500	2,510	1,500	0	0.0%
<b>*</b>	<b>TOTAL FITNESS CENTRE EXPENSE</b>	<b>8,497</b>	<b>10,000</b>	<b>-1,503</b>	<b>10,000</b>	<b>0</b>	<b>0.0%</b>
<b>POOL EXPENSE</b>							
2-72-831-0000	Debenture Int - Arena & Pool	148,807	155,594	-6,787	155,594	0	0.0%
2-72-832-0000	Depenture Principal - Arena & Pool	98,410	91,622	6,788	91,622	0	0.0%
2-83-110-0000	Salary & Wages - Swimming Pool	456,567	456,405	162	502,699	46,294	10.1%
2-83-130-0000	Benefits	78,345	102,359	-24,014	107,768	5,409	5.3%
2-83-148-0000	In Serv Training/Development	10,894	6,000	4,894	8,500	2,500	41.7%
2-83-211-0000	Travel, Sub., Memberships	1,843	5,000	-3,157	5,000	0	0.0%
2-83-215-0000	Frieght & Postage	3,537	1,500	2,037	2,000	500	33.3%
2-83-217-0000	Telephone & Communications	5,599	6,000	-401	6,000	0	0.0%
2-83-220-0000	Advertising	253	1,500	-1,247	1,500	0	0.0%

## RECREATION and COMMUNITY PROGRAMS

		2016 Est. Actual	2016 Budget	2016 \$ Variance	2017 Budget Request	\$ Change 2016/2017	% Change 2016/2017
2-83-220-0001	Printing	1,728	0	1,728	1,500	1,500	
2-83-230-0000	Professional Services	389	4,613	-4,224	1,000	-3,613	-78.3%
2-83-250-0000	Cont Services - Bldg	746	0	746	800	800	
2-83-250-0001	Cont Service - Equipment	2,152	5,000	-2,848	5,000	0	0.0%
2-83-250-0002	Contracted Services - Electric	4,182	2,100	2,082	5,000	2,900	138.1%
2-83-250-0003	Contracted Services - Cleaning	2,329	5,000	-2,671	5,000	0	0.0%
2-83-250-0004	Contracted Services - Elevator	0	3,300	-3,300	3,300	0	0.0%
2-83-250-0005	Contracted Services - Activenet	6,521	3,500	3,021	3,500	0	0.0%
2-83-250-0006	Contracted Services - Audit	3,192	3,375	-183	0	-3,375	-100.0%
2-83-250-0007	Contracted Services - Other	10,397	12,000	-1,603	12,000	0	0.0%
2-83-274-0000	Insurance	12,808	12,808	0	13,422	614	4.8%
2-83-510-0000	General Supplies	22,022	14,000	8,022	14,000	0	0.0%
2-83-510-0001	Chemicals	44,933	52,000	-7,067	52,000	0	0.0%
2-83-510-0002	Stationary Supplies	2,258	1,200	1,058	1,200	0	0.0%
2-83-510-0003	Cleaning Supplies	13,941	6,000	7,941	6,000	0	0.0%
2-83-510-0005	Merchandise Sales - Pool	4,694	0	4,694	0	0	
2-83-540-0000	Utilities	164,011	173,110	-9,099	177,132	4,022	2.3%
2-83-540-0001	Water/Sewer	62,500	55,000	7,500	62,500	7,500	13.6%
2-83-814-0000	Doubtful Accounts - Fees	5,000	0	5,000	0	0	
<b>*</b>	<b>TOTAL POOL EXPENSE</b>	<b>1,168,057</b>	<b>1,181,002</b>	<b>-8,913</b>	<b>1,244,037</b>	<b>65,051</b>	<b>5.5%</b>
<b>TOTAL RECREATION &amp; COMMUNITY PROGRAM EXPENSES</b>		<b>1,751,444</b>	<b>1,793,476</b>	<b>-25,904</b>	<b>1,840,025</b>	<b>54,613</b>	<b>3.0%</b>



# LIBRARY

## 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.

## 2016 SIGNIFICANT ACHIEVEMENTS

- Circulation increased 14% over 2015
- Added cables to expand internet availability at two more public workstations
- Held two very successful special evening events, providing adult entertainment to the community.
- Hosted an Open House in June, with library tours, e-resource instruction, and lunch.
- Once again facilitated the Summer Reading Program for children.
- Filled the final quarter of the year with a multitude of children's programming, including a Lego club, science program, and arts program.
- Completed our first inventory since late 2013 and, during our one-week closure, counted over 24,000 items.
- Organized a Halloween party and food drive, collecting over 650 items for the Beaverlodge Food Bank.



## 2017 DIRECTION AND PRIORITIES

- Complete our Plan of Service for the upcoming 4 years.
- Continue to update our complete policy manual.
- Further development of adult programming including movie/music/instructional evenings.
- Continue offering a variety of children's and youth programming.
- 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.
- Transitioning to a free-membership library, joining 89 others in Alberta.
- Source staff development opportunities.

## LIBRARY

	2016 Est. Actual	2016 Budget	2016 \$ Variance	2017 Budget Request	\$ Change 2016/2017	% Change 2016/2017
<b>LIBRARY REVENUE</b>						
1-74-590-0001 Other Reenue - Chargebacks to	3,600	3,600	0	3,600	0	0.0%
* <b>TOTAL LIBRARY REVENUE</b>	<b>3,600</b>	<b>3,600</b>	<b>0</b>	<b>3,600</b>	<b>0</b>	<b>0.0%</b>
<b>LIBRARY EXPENSE</b>						
2-74-110-0000 Salary & Wages - Library	141,556	142,425	-869	150,978	8,553	6.0%
2-74-130-0000 Benefits	22,987	23,921	-934	23,940	19	0.1%
2-74-148-0000 In Service Training/Development	20	0	20	0	0	
2-74-230-0002 Professional Services	0	2,000	-2,000	0	-2,000	-100.0%
2-74-250-0001 Cont Services - Library Bldg	300	2,500	-2,200	2,500	0	0.0%
2-74-274-0000 Insurance - Library	3,393	3,393	0	3,556	163	4.8%
2-74-770-0000 Grant of Library Board	20,522	13,670	6,852	13,670	0	0.0%
2-74-540-0001 Water/Sewer	485	650	-165	650	0	0.0%
* <b>TOTAL LIBRARY EXPENSE</b>	<b>189,263</b>	<b>188,559</b>	<b>704</b>	<b>195,294</b>	<b>6,735</b>	<b>3.6%</b>

# GLOSSARY

## **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.

## GLOSSARY

### **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.

## **GLOSSARY**

### **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.

## **GLOSSARY**

### **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.