



BUDGET 2018



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INTRODUCTION

We are pleased to present the 2018 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 2018 budgeting process, and taken into consideration during all strategic planning and budget planning processes.



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. Following that, recommendations are presented to Council for review, deliberations and final approval.

Staff have prepared the 2018 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 2018 by placing greater emphasis on the following actions:

- Freeze most account budgets at 2017 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

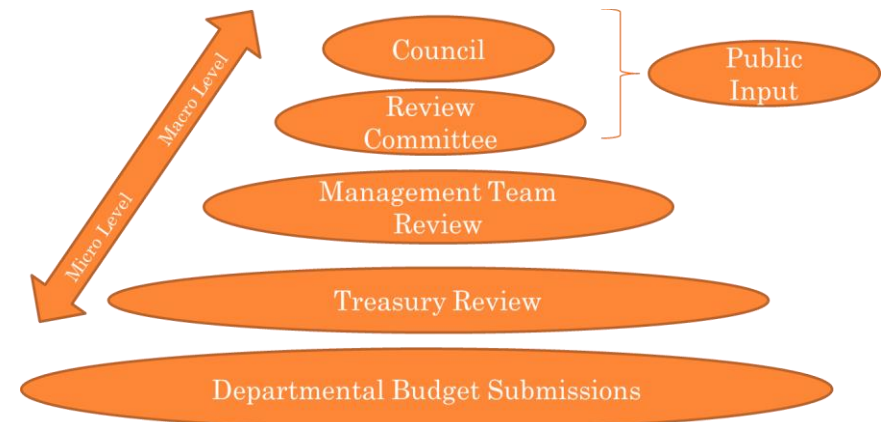
Departmental Review – Operating and Capital budget submissions are prepared by the respective department and are reviewed and approved by the Department Head before final submission.

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
November thru January 2018	Long Term Financial Plan Meeting Departments discuss respective <i>2018 Departmental Overview</i> identifying cross departmental initiatives. Budget templates and guidelines established and reviewed by management.
January 2018	Departments prepare and submit respective <i>2018 Capital and Draft Operating Budgets</i> .
February 2018	Capital Priority Setting meeting(s) held with the Management Team.
Late February 2018	Proposed budgets (operating and capital) consolidated and finalized.
March 1, 2018	<i>"Proposed 2018 Operating and Capital Budgets"</i> are printed and distributed.
March 5 th , 7 th and 14 th .	Council (Finance Committee) budget deliberations.
Late March Early April 2018	Council approves the <i>2018 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 2018 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 2018 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);
- 2017 Significant Achievements
- 2018 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).

Council will also be presented with a three year operating budget lookout and a five year capital forecast. These are for information and will be subject to the annual budget approval process.

EXECUTIVE SUMMARY

2018 BASE 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 2018 Operating and Capital Budgets. Overall the Town's taxation expenditures are proposed at \$4,547,703 which is an increase of \$169,764 or 3.9% compared to the 2017 budget. The overall revenues of the Town are \$4,432,242 which is an increase of \$54,303 or 1.2% compared to 2017. The combined change in the tax supported budget is \$115,461 or 2.6%. If this change was to be financed solely by increasing the tax rate an increase of 4.3% would be required to generate the necessary additional revenues of \$115,461.

The Town's water and wastewater services have no reliance on the tax rate and these operations (both operating and capital) are funded from user rates. The 2018 rate impact is estimated at 13% and is the result of numerous factors such as emergency works for an unplanned sewer bypass, lower water sales due to wet summers and additional costs to meet regulatory requirements. The foregoing factors account for 8% of the total increase. Further details are provided 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.

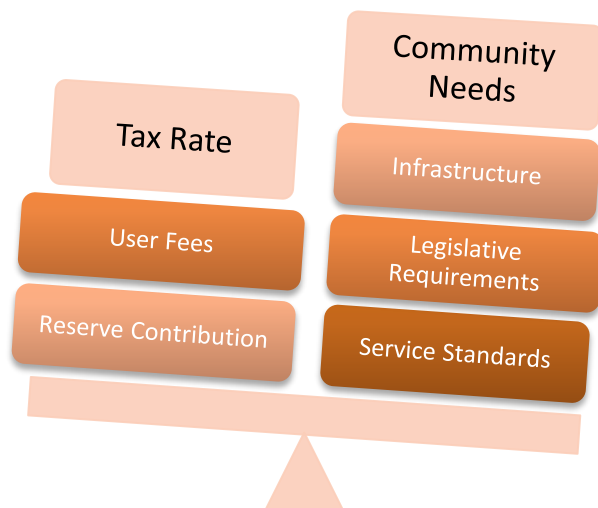
Provincial & Federal Fiscal Retrenchment & Impacts

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 in 2017 required additional expenditure of approximately \$17,500 by the Town on the goods (fuel, utilities, etc.) required for service delivery. The impact in 2018 is a similar amount.
- Imposing service standards changes via legislation and regulations without any financial support

The above measures imposed have resulted in reduced revenues/increased costs totalling \$196,451. The Town over the last three years has had only modest rate increases.

Staff will be presenting suggestions to mitigate the total tax increase of 4.3% in the 2018 Proposed Operating and Capital Budgets during budget deliberations. It should be remembered this increase is prior to Council considering services level changes. The service level changes, if approved, will increase the rate increase further.



EXECUTIVE SUMMARY

OPERATING BUDGET OVERVIEW

The 2018 Proposed Operating Budget is prepared on the premise that the Town will deliver the same level and quality of services approved in the 2017 Operating Budget. The increase in the base operating budget is \$115,461. 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 \$54,303 -1.2% 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 \$169,764 or 3.9% impact on the total budget. The major changes are detailed on the next page.

Exhibit 1: Revenue Changes in the Base Operating Budget =54,303

- Residential taxes have been increased by the properties subject to the Towns minimum tax amount of \$250.00 per year.
- Penalties on Taxes are expected to increase by \$5,000 based on anticipated arrears.
- Franchise Fees are forecasted to increase by \$4,615. This is based on overall electrical and gas billings by ATCO.
- Interest earnings on Town funds is expected to decrease by \$10,500 since the Town will have to cash flow specific capital projects, notably the Water Treatment Plant Upgrades and an overall reduction in reserves balances to fund prior approved capital projects.
- Fees & Charges – Administration will decrease by \$1,625 since less ratepayers are receiving billings via the mail.

- Transfers from Reserves have been reduced by \$22,300. Given one-time project expenditures are not occurring in 2018.
- WCB rebate has been reduced by \$3,500 based on the Towns most recent rating.
- 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 2018 will be \$96,410 which reflects an increase of \$3,260 or 3.5% over 2016.
- Traffic & Bylaw Enforcement revenues are projected to decline by \$5,000 as behaviours are being impacted by the presence of a full-time Peace Officer.
- Garbage Collection Fees have been increased by \$3,268 based on anticipated volumes.
- Planning revenues are declining by \$10,000 for one-time project and increasing by \$7,500 from donations related to the Beaverlodge Fair.
- Campsite revenues are expected to increase by \$14,500. Rentals by individuals employed in the oil and gas industry who have utilized this facility to provide short-term housing are forecasted to recover.
- Hall rentals have been adjusted to reflect recent trends.
- The pool grant from the County of Grande Prairie has been increased to reflect the current funding agreement. These monies are contributed to the facility reserve to cover future capital renewals.

EXECUTIVE SUMMARY

Exhibit 2: Expenditure Changes in the Base Operating Budget \$169,764

- The overall budget has made allowances for staff Cost of Living Allowance of 1.75% this amounts to approximately \$29,750 in increased costs. An additional \$24,000 has been provided for wage step progression with the existing salary bands. This has been off-set by reduced pension plan contributions in the amount of \$22,500.
- The 2018 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 2018 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.
- Administration non-salary budget has been reduced by \$2,694. This is reflective of photo-copier rental increases of \$3,200.
- The reduction of \$5,545 in Emergency Management is reflective of the new agreements with the County and City of Grande Prairie.
- There is an increase of \$15,462 reflected in Common Services, other cost centres are showing off-sets in the same amounts.
- The Roads & Streets budget has been increased by \$22,087. Salary costs reflect COLA and wage allocation model. Minor cost increases in all other areas is reflective of cost pressures.
- Planning has been increased by \$14,000 to reflect the Beaverlodge Fair, additional revenues of \$7,500 have also been budgeted. This amount is reflective of Town costs over the last few years.
- The cost increases in the Arena budget of \$15,302 reflect cost pressures.
- The Pool Budget is showing an overall increase of \$96,998 and is comprised of: Contribution to infrastructure reserve of \$64,500 (off-set with additional revenues); utility costs and increased maintenance items.

All areas have incorporated the following increases: Utilities (Gas & Electricity) – 4%, Fuel (gas & Diesel) – 5%; and Water 8.0%.

During the prior challenges economic times 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.

This is not sustainable and the overall maintenance and rehabilitation needs of the Town infrastructure require additional funding. Numerous ratepayer and Council members have requested these areas be considered in the 2018 budget deliberations.



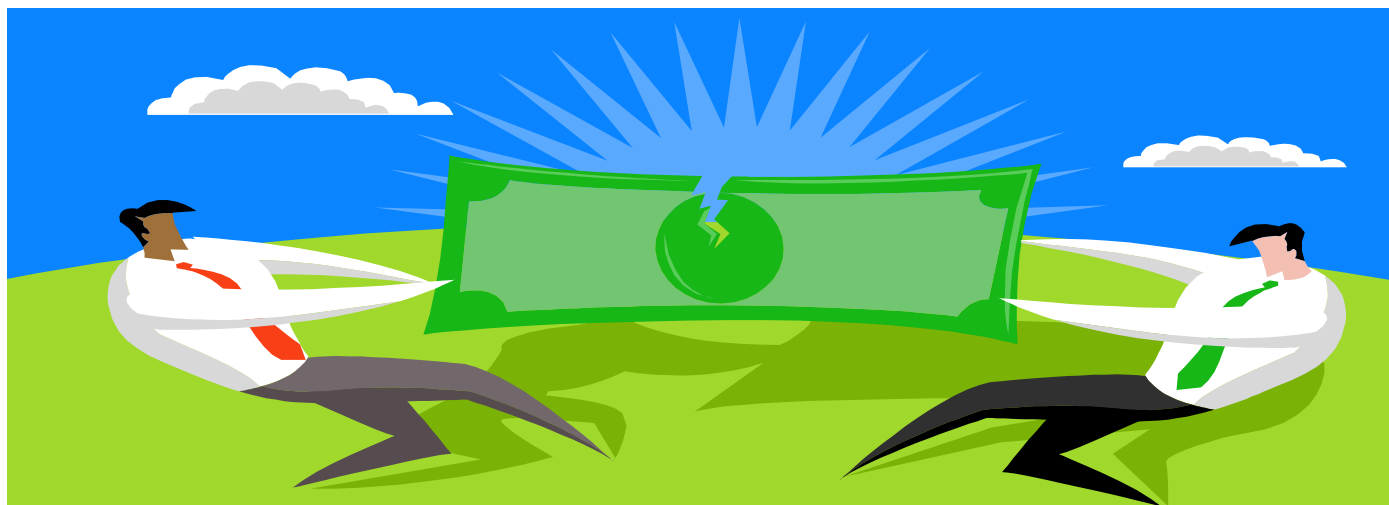
EXECUTIVE SUMMARY

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

- A- Mandatory - This includes items which are new in the 2018 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: 2018 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: 2018 Proposed New/Amended Service Initiatives below summarize these requests and dollar impacts.

Exhibit 3: 2018 Proposed New/Amended Service Initiatives

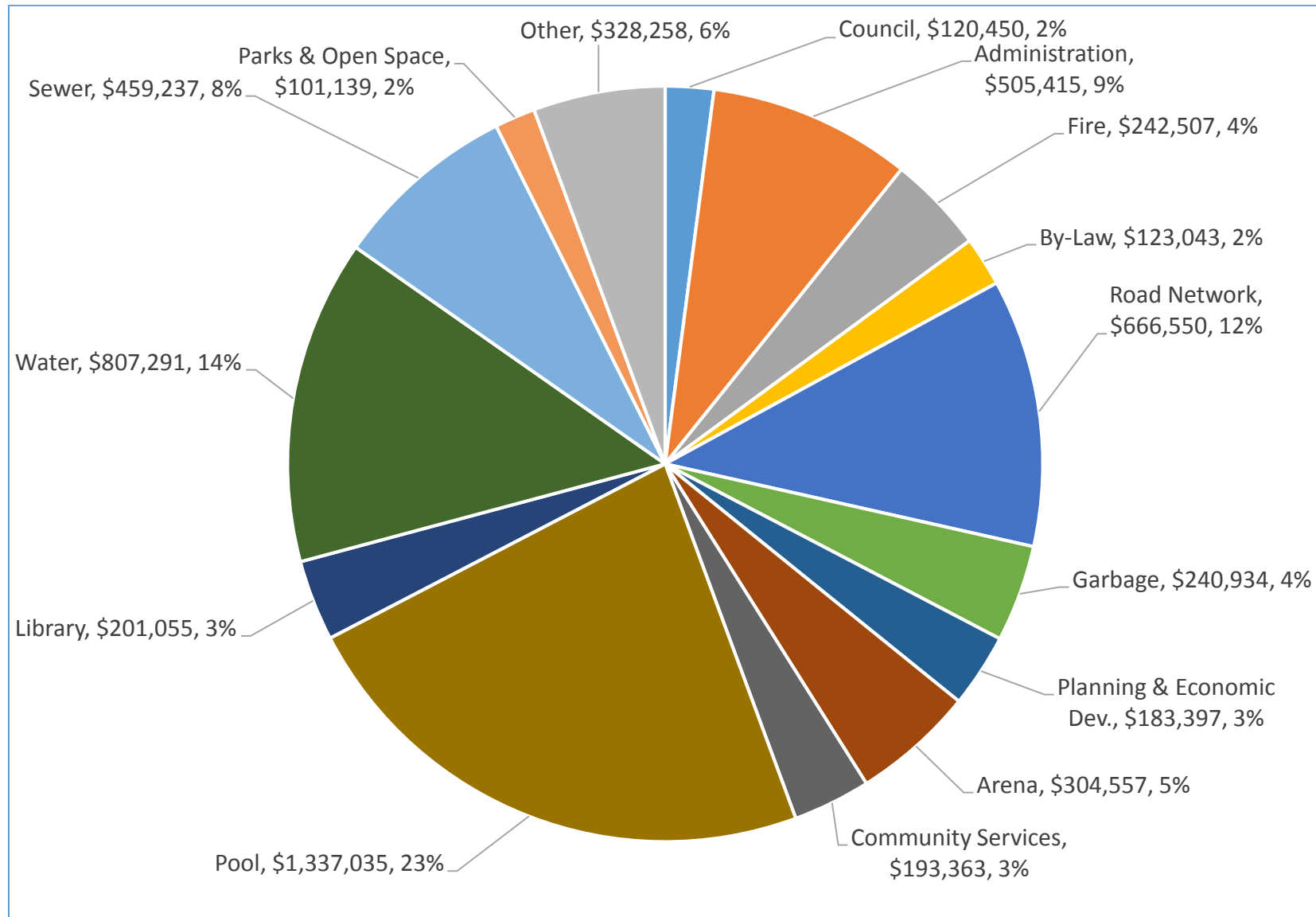
Envelope	Department	Description	2018	2019	2020
A	Public Works	Weed Control	\$5,000		
A	Public Works	Bike Park Maintenance	10,000	\$5,000	
B	Pool	Program Equipment	\$21,000		
B	Pool	Preventive Maintenance		\$12,500	\$30,000
B	Public Works	Winter Control	\$25,000		
B	Public Works	Tree Pruning and Maintenance	\$10,000	\$10,000	
B	Public Works	Roads Maintenance – Sealing/Crack Repair	\$15,000	\$15,000	\$15,000
B	Public Works	Roads Maintenance – Gravel		\$10,000	\$5,000
B	Corporate	2% Tax Rate – Infrastructure Renewal	\$54,000	\$54,000	\$54,000
C	Public Works	Dust Control	\$8,000		
		Total Cost Requests	\$148,000	\$106,000	\$104,000

Exhibit 4: Tax Rate Impact of Envelopes

	\$ Impact	Tax Rate Impact %	Cumulative % Tax Rate Change
Base Budget – Expenditure Changes	\$169,764	6.3%	6.3%
Base Budget – Revenue Changes	\$54,303	-2.0%	4.3%
New/Amended Services Initiatives – Envelope A	\$15,000	0.6%	4.9%
New/Amended Services Initiatives – Envelope B	\$125,000	4.0%	8.9%
New/Amended Services Initiatives – Envelope C	\$8,000	0.3%	9.2%

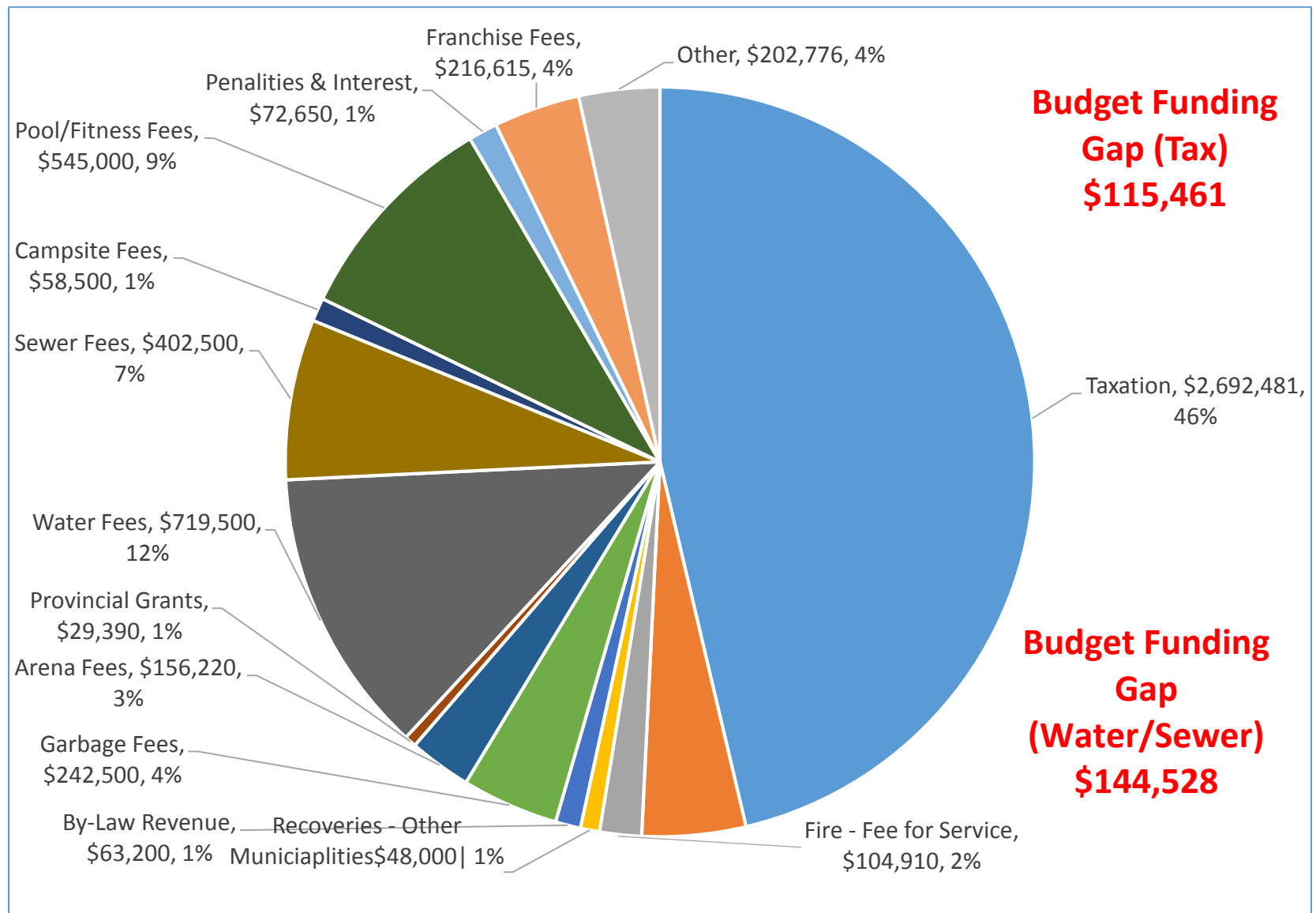
EXECUTIVE SUMMARY

Total Proposed Base Operating Expenditures - \$5,814,232



EXECUTIVE SUMMARY

Total Proposed Operating Revenues - \$5,554,242.00



TOTAL CORPORATE EXPENDITURES

	2017 Est. Actual	2017 Budget	2017 \$ Variance	2018 Budget Request	\$ Change 2017/18	% Change 2017/18
COUNCIL EXPENSES	124,599	117,250	7,349	120,450	3,200	2.7%
ADMINISTRATION EXPENSES	445,720	498,949	-53,229	505,415	6,466	1.3%
SAFETY CODES / INSPECTION EXPENSE	27,886	23,700	4,186	26,000	2,300	9.7%
RCMP CONTRIBYTION	59,150	63,169	-4,019	62,559	-610	-1.0%
FIRE EXPENSES	208,207	241,238	-33,031	242,507	1,269	0.5%
EMERGENCY EXPENSE	15,850	23,545	-7,695	18,000	-5,545	-23.6%
BYLAW ENFORCEMENT EXPENSE	120,874	122,424	-1,550	123,043	619	0.5%
COMMON SERVICES EXPENSE	72,234	76,238	-4,004	91,700	15,462	20.3%
ROADS & STREETS EXPENSE	728,336	644,463	83,873	666,550	22,087	3.4%
GARBAGE/RECYCLE EXPENSE	228,300	238,298	-9,998	240,934	2,636	1.1%
FCSS EXPENSE	195,570	191,450	4,120	193,363	1,913	1.0%
PLANNING / ECONOMIC DEV. EXPENSE	113,346	170,005	-56,659	183,397	13,392	7.9%
CAMPSITE EXPENSE	45,761	42,710	3,051	45,485	2,775	6.5%
ARENA EXPENSE	300,751	289,255	11,496	304,557	15,302	5.3%
GROUND & OPEN SPACE EXPENSE	97,956	100,840	-2,884	101,139	299	0.3%
POOL EXPENSE	1,291,495	1,240,037	51,458	1,337,035	96,998	7.8%
FITNESS CENTRE EXPENSE	3,401	10,000	-6,599	10,000	0	0.0%
LIBRARY EXPENSE	179,034	195,294	-16,260	201,055	5,761	2.9%
TOWN COMPLEX EXPENSE	76,425	69,074	7,351	74,514	5,440	7.9%
Grand Spirit - Special Grant	45,340	20,000	25,340	0	-20,000	-100.0%
TOTAL CORPORATE EXPENSE SUMMARY	4,380,234	4,377,939	2,295	4,547,703	169,764	3.9%
WATER SUPPLY EXPENSE	784,562	739,142	45,420	807,291	68,149	9.2%
SEWER EXPENSE	372,537	395,717	-23,180	459,237	63,520	16.1%
TOTAL WATER AND SEWER EXPENSE	1,157,099	1,134,859	22,240	1,266,528	131,669	11.6%
TOTAL CORPORATE EXPENSE	5,537,333	5,512,798	24,535	5,814,232	301,434	5.5%

TOTAL CORPORATE REVENUES

	2017 Est. Actual	2017 Budget	2017 \$ Variance	2018 Request	\$ Change 2017/18	% Change 2017/18
MUNICIPAL TAXATION	2,695,303	2,687,481	7,822	2,692,481	5,000	0.2%
REVENUE FROM OWN SOURCES	283,723	281,150	2,573	280,265	-885	-0.3%
ADMINISTRATION REVENUE	71,921	86,115	-14,194	58,740	-27,375	-31.8%
SAFETY CODES REVENUE	27,167	25,500	1,667	27,525	2,025	7.9%
RCMP REVENUE	47,137	48,000	-863	48,000	0	0.0%
FIRE REVENUE	102,886	104,150	-1,264	104,910	760	0.7%
BYLAW ENFORCEMENT REVENUE	49,016	68,200	-19,184	63,200	-5,000	-7.3%
PUBLIC WORKS REVENUE	4,800	4,500	300	4,500	0	0.0%
GARBAGE / RECYCLING REVENUE	244,879	239,232	5,647	242,500	3,268	1.4%
FCSS REVENUE	80,394	78,101	2,293	78,101	0	0.0%
PLANNING/DEVELOPMENT - FEES	18,065	30,750	-12,685	26,000	-4,750	-15.4%
ARENA REVENUES	145,615	152,260	-6,645	156,220	3,960	2.6%
CAMPSITE REVENUE	71,494	44,000	27,494	58,500	14,500	33.0%
RECREATION AND HALL RENTALS	37,142	44,400	-7,258	42,700	-1,700	-3.8%
POOL REVENUES	550,291	480,500	69,791	545,000	64,500	13.4%
TOTAL LIBRARY REVENUE	3,600	3,600	0	3,600	0	0.0%
TOTAL TAX SUPPORTED REVENUES	4,433,434	4,377,939	55,495	4,432,242	54,303	1.2%
WATER REVENUE	733,046	723,000	10,046	719,500	-3,500	-0.5%
SEWER REVENUE	404,053	411,859	-7,806	402,500	-9,359	-2.3%
TOTAL WATER AND SEWER REVENUE	1,137,099	1,134,859	2,240	1,122,000	-12,859	-1.1%
TOTAL CORPORATE REVENUE	5,570,533	5,512,798	57,735	5,554,242	41,444	0.8%

LONG-TERM FINANCIAL PLAN

SUMMARY

The development of a Long-Term Financial Plan (LTFP) continues to be a key project and priority for administration. The need for a LTFP to develop such a financial plan is driven by numerous factors including: fiscal flexibility, the desire to maintain service standards, increased cost pressures, modest reserve levels, and the lack of Federal/Provincial ongoing capital funding.

The ongoing financial challenges of the past and future, define the financial framework which the municipality must work and continue to succeed in the future. The LTFP is intended as a roadmap only. Future Council's and administrations will be able to refine this road map over time. Each year the LTFP is used to influence the operating and capital budget guidelines and inputs into the annual budget process.

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

- *Setting the Stage* - gives an overview of the financial realities of the past and those influencing the future.
- *Current Financial Position*- provides an assessment of the Town's current financial position and comparators against other municipalities. A set of indicators are used to highlight the financial strengths of the organization, as well as identifying items that require attention.
- *Looking Ahead (Operating)* - provides an outward look (5 years), to predict the future financial position. Its goal is to determine the extent of fiscal pressures, in the near future, given what is known today about the cost of providing services, future revenues, infrastructure growth and renewal needs, and the influence of key financial realities.
- *Looking Ahead (Capital)* - provides as assessment of the capital investment required over the next 10 to 20 year time horizon.

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

- *Conclusions & Next Steps* - provides concluding comments and details as to how the plan can be incorporated into the financial planning framework for the Town.



As a result of the LTFP process, staff will continue to focus on the following during 2018:

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

The LTFP is intended to be updated regularly and is influenced by numerous other long term plans and policy documents.

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 9as 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 of approximately 2,365 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 modern 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 increasing seen as an excellent a hub for businesses and industry. It is located directly on the provincial highway system and has excellent access to Northern Alberta, Alaska and the British Colombia interior.

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.

The Town also runs a Handi-Bus service for seniors and other needy residents.



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 proprieties 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 reviews 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 six (6) 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 October 2017 and expires late October 2021. 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: Gary Rycroft

Councillors: Judy Kokotilo-Bekkerus, Cyndi Corbett, Terry Dueck, Hugh Graw, Gena Jones, Cal Mosher.

The current Deputy Mayor is Judy Kokotilo-Bekkerus.

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.

COMMITTEES OF COUNCIL (Examples)

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	

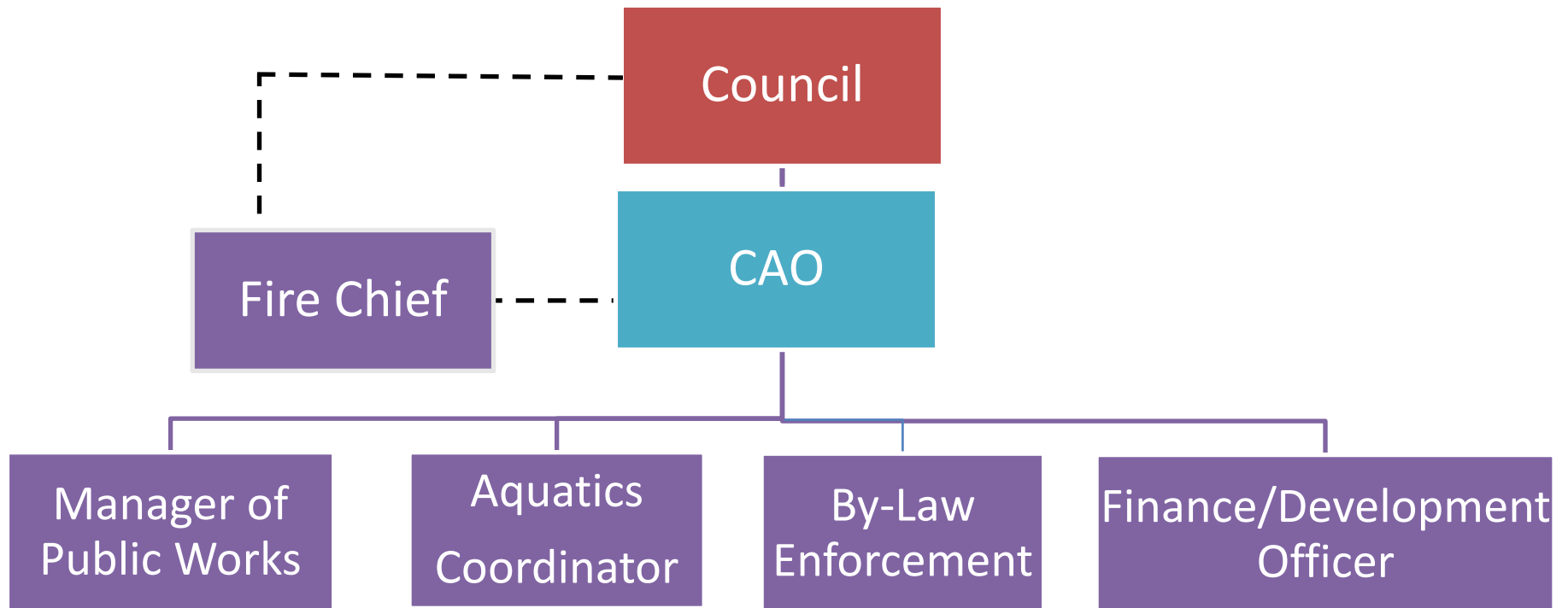
Council also appoints members to various **External Organizations or Working Groups**. Examples of these are:

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. The CAO also coordinates all matters related to the Beaverlodge Public Library and the Town thru the Library Manager, who reports directly to the Library Board.



COUNCIL

General Ledger	Description	2017 Est. Actual	2017 Budget	2017 \$ Variance	2018 Budget Request	\$ Change 2017/18	% Change 2017/18
COUNCIL EXPENSES							
2-11-000-0000	Council & Legislative Expenses	12,191	17,500	-5,309	2,500	-15,000	-85.7%
2-11-151-0001	Meeting Fees - Mayor	20,888	25,000	-4,113	25,000	0	0.0%
2-11-151-0002	Meeting Fees - Council	51,223	45,000	6,223	60,000	15,000	33.3%
2-11-130-0000	Benefits - Statutory	1,415	0	1,415	1,800	1,800	
2-11-211-0000	Travel, Subs., Memberships -	29,059	20,500	8,559	22,000	1,500	7.3%
2-11-220-0000	Advertising - Council	1,111	1,000	111	500	-500	-50.0%
2-11-274-0000	Insurance - Council	375	0	375	400	400	
2-11-510-0000	General Supplies - Council	433	250	183	250	0	0.0%
2-11-510-0001	Mayor's Fund	3,905	4,000	-95	4,000	0	0.0%
2-11-700-0000	Contribution to Capital Reserve	4,000	4,000	0	4,000	0	0.0%
* TOTAL COUNCIL EXPENSES		124,599	117,250	7,349	120,450	3,200	2.7%

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 co-ordination of information with all departments while ensuring that the policies and direction of Council are effectively implemented.

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

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

MISSION STATEMENT

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

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



2017 SIGNIFICANT ACHIEVEMENTS

- Increased the reporting and information standard to Council.
- Coordinated all issues for the 2017 Municipal Elections.
- Assisted in numerous corporate initiatives such as: Inter-Municipal Discussions, Water West, and Regional Recreation Planning.
- 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

2018 DIRECTION AND PRIORITIES

- 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, Municipal Plan 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 policies.
- Meeting new requirements under the *Municipal Government Act*; Code of Conduct, Community Engagement, Budget and Financial Reporting, etc.
- 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

General Ledger	Description	2017 Est. Actual	2017 Budget	2017 \$ Variance	2018 Budget Request	\$ Change 2017/18	% Change 2017/18
Municipal Tax Revenue							
1-00-110-0002	Taxes - Non-Residential	924,055	907,237	16,818	907,237	0	0.0%
1-00-111-0007	M & E Taxes	11,958	11,711	247	11,711	0	0.0%
1-00-190-0000	Linear Taxes	59,279	58,146	1,133	58,146	0	0.0%
1-00-110-0001	Taxes - Residential	1,700,012	1,692,742	7,270	1,697,742	5,000	0.3%
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%
* TOTAL Municipal Tax Revenue		2,695,303	2,687,481	7,822	2,692,481	5,000	0.2%
REVENUE FROM OWN SOURCES							
1-00-510-0000	Penalties on Taxes	61,134	52,000	9,134	57,000	5,000	9.6%
1-00-540-0001	ATCO Franchise - Power	141,270	141,000	270	143,115	2,115	1.5%
1-00-540-0002	ATCO Franchise - Gas	75,612	71,000	4,612	73,500	2,500	3.5%
1-00-550-0001	Interest Earnings	5,632	17,000	-11,368	6,500	-10,500	-61.8%
1-00-592-0000	Commission/Rebates/Dividends	75	150	-75	150	0	0.0%
* TOTAL REVENUE FROM OWN SOURCES		283,723	281,150	2,573	280,265	-885	-0.3%
ADMINISTRATION REVENUE							
1-12-410-0000	Fees & Charges	9,247	10,625	-1,378	9,000	-1,625	-15.3%
1-12-411-0000	Tax Certificates	2,905	2,100	805	2,300	200	9.5%
1-12-413-0000	Miscellaneous	15,795	2,000	13,795	2,000	0	0.0%
1-12-510-0000	General Penalties	1,031	1,200	-169	1,100	-100	-8.3%
1-12-521-0000	Business Licenses	9,950	10,500	-550	10,250	-250	-2.4%
1-12-563-0000	Land Rentals	3,337	3,000	337	3,200	200	6.7%
1-12-840-0000	Provincial MSI Operating Grant	29,591	29,390	201	29,390	0	0.0%
1-12-920-0000	Transfer from Reserves	0	22,300	-22,300	0	-22,300	-100.0%
1-12-413-0001	WCB REBATE	65	5,000	-4,935	1,500	-3,500	-70.0%
* TOTAL ADMINISTRATION REVENUE		71,921	86,115	-14,194	58,740	-27,375	-31.8%

ADMINISTRATION AND CORPORATE SUPPORT

General Ledger	Description	2017 Est. Actual	2017 Budget	2017 \$ Variance	2018 Budget Request	\$ Change 2017/18	% Change 2017/18
RCMP ADMIN REVENUE							
1-21-850-0000	Contributed -Other Local Gov't	47,137	48,000	-863	48,000	0	0.0%
* TOTAL RCMP ADMIN REVENUE		47,137	48,000	-863	48,000	0	0.0%
TOTAL REVENUES		3,098,084	3,102,746	-4,662	3,079,486	-23,260	-0.7%
ADMIN EXPENSES							
2-12-110-0000	Salaries & Wages	145,772	196,665	-50,893	200,975	4,310	2.2%
2-12-130-0000	Benefits	42,483	50,807	-8,324	49,191	-1,616	-3.2%
2-12-148-0000	Training/Development	16,775	17,200	-425	17,200	0	0.0%
2-12-211-0000	Travel, Subs., Memberships	8,974	10,000	-1,026	10,000	0	0.0%
2-12-215-0000	Freight, Postage	12,547	10,000	2,547	11,500	1,500	15.0%
2-12-217-0000	Phones, Communication,	21,165	20,000	1,165	20,000	0	0.0%
2-12-220-0000	Advertising	11,989	10,000	1,989	10,000	0	0.0%
2-12-220-0001	Printing, Memberships	1,437	1,000	437	1,000	0	0.0%
2-12-230-0001	Professional Services - Auditors	26,485	27,000	-515	27,000	0	0.0%
2-12-230-0002	Professional Services	58,343	53,500	4,843	53,500	0	0.0%
2-12-250-0001	Contracted R & M - Building	3,500	5,000	-1,500	3,500	-1,500	-30.0%
2-12-251-0001	Contracted - Business Systems	11,010	12,000	-990	12,000	0	0.0%
2-12-260-0000	Equipment Rentals	9,914	7,000	2,914	10,200	3,200	45.7%
2-12-274-0000	Insurance Premiums	4,373	4,039	334	4,039	0	0.0%
2-12-350-0000	Contracted with County -	25,659	29,038	-3,379	27,610	-1,428	-4.9%
2-12-510-0000	Stationary Supplies	6,018	6,000	18	6,000	0	0.0%
2-12-510-0002	Supplies - Equipment R & M	40	1,000	-960	1,000	0	0.0%
2-12-519-0000	Other Expenses	2,417	2,000	417	1,750	-250	-12.5%
2-12-519-0001	Other Expenses - Tax Recovery	583	0	583	750	750	
2-12-810-0000	Short-Term Borrowing/Bank	10,165	9,500	665	9,500	0	0.0%
2-12-910-0000	Tax Rebates & Discounts	7,576	20,000	-12,424	20,000	0	0.0%
2-12-274-0001	Insurance Deductible	4,000	4,000	0	4,000	0	0.0%

ADMINISTRATION AND CORPORATE SUPPORT

General Ledger	Description	2017 Est. Actual	2017 Budget	2017 \$ Variance	2018 Budget Request	\$ Change 2017/18	% Change 2017/18
2-12-530-0003	Computers	12,165	3,200	8,965	3,200	0	0.0%
2-12-211-0002	Recruitment	1,500	0	1,500	500	500	
2-12-550-0001	Health & Safety	830	0	830	1,000	1,000	
*	TOTAL ADMIN EXPENSES	445,720	498,949	-53,229	505,415	6,466	1.3%
POLICE DEPT EXPENSES							
2-21-110-0000	Salaires & Wages - RCMP	47,900	49,956	-2,056	49,966	10	0.0%
2-21-130-0000	Benefits	11,250	13,213	-1,963	12,593	-620	-4.7%
*	TOTAL POLICE DEPT EXPENSES	59,150	63,169	-4,019	62,559	-610	-1.0%
GRANDE SPIRIT							
2-53-750-0001		45,340	20,000	25,340	0	-20,000	-100.0%
*	Grande Spirit Expense	45,340	20,000	25,340	0	-20,000	-100.0%
Total Expenses		550,210	582,118	-31,908	567,974	-14,144	-2.4%

FIRE DEPARTMENT

INTRODUCTION

The Beaverlodge Fire Department consists of approximately 20 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.

2017 SIGNIFICANT ACHIEVEMENTS

- 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.

2018 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.
- Assist in the assessment & planning for new fire hall.



Fire

General Ledger	Description	2017 Est. Actual	2017 Budget	2017 \$ Variance	2018 Budget Request	\$ Change 2017/18	% Change 2017/18
FIRE DEPARTMENT REVENUE							
1-23-350-0001	County Contract	93,150	93,150	0	96,410	3,260	3.5%
1-23-350-0003	County - Fuel & Equip R & M	2,496	3,500	-1,004	3,500	0	0.0%
1-23-410-0000	Fees & Charges - Fire Dept	1,000	7,500	-6,500	5,000	-2,500	-33.3%
1-23-410-0001	Fees & Charges - Fire Dept Training	6,240	0	6,240	0	0	
* TOTAL FIRE DEPARTMENT REVENUE		102,886	104,150	-1,264	104,910	760	0.7%
FIRE DEPT EXPENSES							
2-23-148-0000	Training & Development	21,631	27,000	-5,369	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	6,994	13,000	-6,006	13,000	0	0.0%
2-23-211-0000	Travel, Subs., Registrations	2,752	7,500	-4,748	7,500	0	0.0%
2-23-215-0000	Freight & Postage	378	1,000	-622	1,000	0	0.0%
2-23-217-0000	Telephone, Communications	10,225	10,000	225	10,000	0	0.0%
2-23-220-0000	Advertising	183	2,500	-2,317	2,500	0	0.0%
2-23-220-0001	General Services - Bldg R & M	6,949	9,000	-2,051	9,000	0	0.0%
2-23-220-0002	Gen Servcies - Equip R & M	12,576	17,500	-4,924	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	13,358	12,119	1,239	13,600	1,481	12.2%
2-23-510-0000	Stationary Supplies	1,442	1,000	442	1,000	0	0.0%
2-23-510-0001	General Supplies	3,890	5,000	-1,110	5,000	0	0.0%
2-23-510-0002	Fundraising & Public Relations	2,140	1,000	1,140	1,000	0	0.0%
2-23-510-0003	Equipment, Uniforms	8,600	20,000	-11,400	20,000	0	0.0%
2-23-510-0004	Equipment - Truck Replacement	2,115	0	2,115	0	0	
2-23-510-0005	Call Out Expenses	20	0	20	0	0	
2-23-510-0011	Fuel Supplies	5,695	5,109	586	5,980	871	17.0%
2-23-520-0000	Parts/Supplies - Veh/Equip	4,683	12,000	-7,317	12,000	0	0.0%
2-23-540-0000	Utilities	5,690	6,991	-1,301	5,917	-1,074	-15.4%

Fire

General Ledger	Description	2017 Est. Actual	2017 Budget	2017 \$ Variance	2018 Budget Request	\$ Change 2017/18	% Change 2017/18
2-23-540-0001	Water/Sewer	245	275	-30	266	-9	-3.3%
2-23-510-0006	Recoverable Expenses	8,398	0	8,398	0	0	
*	TOTAL FIRE DEPT EXPENSES	208,207	241,238	-33,031	242,507	1,269	0.5%
EMERGENCY MANAGEMENT EXP							
2-24-211-0000	Travel, Subs, Memberships	850	2,500	-1,650	2,500	0	0.0%
2-24-510-0000	General Supplies	0	500	-500	500	0	0.0%
2-24-750-0000	Contrib to Other Local Gov't	10,000	15,545	-5,545	10,000	-5,545	-35.7%
2-24-770-0000	Grants to Organizations	5,000	5,000	0	5,000	0	0.0%
*	TOTAL EMERGENCY EXPENCE	15,850	23,545	-7,695	18,000	-5,545	-23.6%

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 statutes 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.



2017 SIGNIFICANT ACHIEVEMENTS

- 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.

2018 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.

BYLAW ENFORCEMENT

General Ledger	Description	2017 Est. Actual	2017 Budget	2017 \$ Variance	2018 Budget Request	\$ Change 2017/18	% Change 2017/18
BYLAW ENFORCEMENT REVENUE							
1-26-530-0001	Fines - Traffic & Bylaw	45,816	65,000	-19,184	60,000	-5,000	-7.7%
1-26-530-0002	Fees/Fines - Animal Control	3,200	3,200	0	3,200	0	0.0%
*	TOTAL BYLAW ENF REVENUE	49,016	68,200	-19,184	63,200	-5,000	-7.3%
BYLAW ENFORCEMENT EXP							
2-26-110-0000	Salaries & Wages - Bylaw	80,262	81,599	-1,337	82,893	1,294	1.6%
2-26-130-0000	Benefits	19,354	19,945	-591	19,511	-434	-2.2%
2-26-211-0000	Travel/Training/Memberships	500	2,500	-2,000	2,500	0	0.0%
2-26-274-0000	Insurance	1,468	1,480	-12	1,480	0	0.0%
2-26-510-0001	General Supplies	6,865	4,000	2,865	4,000	0	0.0%
2-26-510-0011	Fuel Supplies	3,104	3,500	-396	3,259	-241	-6.9%
2-26-763-0000	Contribution to Reserve	8,000	8,000	0	8,000	0	0.0%
2-26-217-0000	Telephone & Communications	1,320	1,400	-80	1,400	0	0.0%
*	TOTAL BYLAW ENFORCEMENT EXP	120,874	122,424	-1,550	123,043	619	0.5%

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.

Public Works delivers these services while protecting the environment and ensuring compliance with federal, provincial and municipal regulations.

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.



2017 SIGNIFICANT ACHIEVEMENTS

- Addressed paving quality at 28 major locations. Including negative impacts as water ponding, potholes and ride quality.
- 120 drums (600 lbs each) of road repair was applied to fix the potholes throughout the town.
- Crack repair and line painting was done throughout most of the Town.
- Tree inventory and condition assessment completed. Pruning program started, targeted for safety issues, and long term maintenance and renewal plan being implemented.
- One of two railroad crossing completely replaced with new pavement.
- The Beaver Monument was repaired and refreshed.
- The Bike Park had a new 1000m x 1000m parking lot develop with the pile of old pavement and gravel from the 11 Ave debris piles left at the ball diamonds.
- Concrete pads, garbage bins, benches, picnic tables, new trees, a monument and hours of reshaping the jumps and a grand opening of the Bike Park.
- Supported numerous community events such as Canada 150 and the Beaverlodge Fair.
- Dehumidifiers installed in the Arena.
- Over seen improves and build of St. Mary Kitchen.
- Pool lighting and major maintenance work done.
- Huge cleanup of the public works yard.
- Updated our two-way radios from analog to digital.

PUBLIC WORKS

2018 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 signage program for Town.
- Complete the capital expenditure plan approved by Council in a cost efficient and timely manner.
- Participate in the Roads Needs Assessment and Condition Rating Study.
- Commence data collection for infrastructure planning.
- Begin to develop road maintenance standards for Council consideration.
- Develop and implement comprehensive Health & Safety Program.

Construction – St Mary Kitchen



PUBLIC WORKS

General Ledger	Description	2017 Est. Actual	2017 Budget	2017 \$ Variance	2018 Budget Request	\$ Change 2017/18	% Change 2017/18
PUBLIC WORKS REVENUE							
1-32-560-0000	Equipment Rentals	4,800	4,500	300	4,500	0	0.0%
*	TOTAL PUBLIC WORKS REVENUE	4,800	4,500	300	4,500	0	0.0%
GARBAGE/RECYCLING REVENUE							
1-43-410-0000	Garbage Collection Fees	244,879	239,232	5,647	242,500	3,268	1.4%
*	TOTAL GARB/RECYCLING REVENUE	244,879	239,232	5,647	242,500	3,268	1.4%
	TOTAL PUBLIC WORKS REVENUE	249,679	243,732	5,947	247,000	3,268	1.3%
COM SERV/EQUIPMENT POOL							
2-31-110-0000	Salaries & Wages - Common	27,363	29,058	-1,695	41,414	12,356	42.5%
2-31-130-0000	Benefits	6,505	7,111	-606	9,783	2,672	37.6%
2-31-217-0000	Telephone, Communications	2,109	2,600	-491	2,600	0	0.0%
2-31-220-0001	Printing	151	0	151	0	0	
2-31-250-0001	Contracted Building Repairs	2,352	5,000	-2,648	5,000	0	0.0%
2-31-250-0002	Contracted Equipment Repairs	5,539	8,000	-2,461	8,000	0	0.0%
2-31-260-0000	Equipment Rental	179	0	179	0	0	
2-31-510-0000	General Supplies	9,200	8,000	1,200	8,000	0	0.0%
2-31-510-0001	Supplies - Building Repairs	1,672	2,000	-328	2,000	0	0.0%
2-31-510-0002	Supplies - Equip Repairs	1,732	4,000	-2,268	4,000	0	0.0%
2-31-510-0011	Fuel Supplies	2,600	3,200	-600	2,730	-470	-14.7%
2-31-540-0000	Utilities	5,455	4,769	686	5,673	904	19.0%
2-31-220-0000	Advertising	225	0	225	0	0	
2-31-250-3000	Contracted Service	7,151	2,500	4,651	2,500	0	0.0%
*	TOTAL COM SERV/EQUIP POOL EXP	72,234	76,238	-4,004	91,700	15,462	20.3%
ROADS & STREETS EXP							
2-32-110-0001	Salaries & Wages	196,932	172,849	24,083	187,765	14,916	8.6%
2-32-130-0000	Benefits	35,191	35,042	149	37,744	2,702	7.7%
2-32-148-0000	In Service Training/ Development	2,650	4,000	-1,350	4,000	0	0.0%

PUBLIC WORKS

General Ledger	Description	2017 Est. Actual	2017 Budget	2017 \$ Variance	2018 Budget Request	\$ Change 2017/18	% Change 2017/18
2-32-211-0000	Travel, Memberships	3,796	2,000	1,796	5,000	3,000	150.0%
2-32-215-0000	Freight & Postage	0	800	-800	250	-550	-68.8%
2-32-217-0000	Telephone/& Communication	2,144	2,500	-356	2,000	-500	-20.0%
2-32-221-0000	PW Advertising	0	250	-250	250	0	0.0%
2-32-230-0002	Professional Sevices	12,684	7,500	5,184	7,500	0	0.0%
2-32-251-0001	Contracted Repairs - Equipment	13,305	10,000	3,305	10,000	0	0.0%
2-32-260-0000	Equipment Rental/Lease	3,708	2,500	1,208	4,500	2,000	80.0%
2-32-270-0000	Miscellaneous Expenses	2,249	0	2,249	0	0	
2-32-270-0005	Contracted Services - Other	6,788	3,000	3,788	5,000	2,000	66.7%
2-32-274-0000	Insurance	12,687	12,786	-99	12,786	0	0.0%
2-32-350-0000	Contracted w/County	15,297	7,500	7,797	8,000	500	6.7%
2-32-510-0001	General Supplies	20,757	20,500	257	20,500	0	0.0%
2-32-510-0002	General Supplies - Gravel	22,333	30,000	-7,667	30,000	0	0.0%
2-32-510-0003	General Supplies - Winter Control	31,368	25,000	6,368	27,500	2,500	10.0%
2-32-510-0011	Fuel Supplies	16,774	14,160	2,614	14,868	708	5.0%
2-32-520-0001	Parts/Supplies - Equip R & M	5,540	5,000	540	5,000	0	0.0%
2-32-540-0000	Utilities	156,599	170,530	-13,931	165,363	-5,167	-3.0%
2-32-540-0001	Water/Sewer	852	989	-137	924	-65	-6.6%
2-32-700-0000	Contribution to Capital Reserve	40,600	40,600	0	40,600	0	0.0%
2-32-701-0000	Contribution to Equip. Reserve	60,000	60,000	0	60,000	0	0.0%
2-32-510-0006	Road Patching Materials	66,081	16,957	49,124	17,000	43	0.3%
* TOTAL ROADS & STREETS EXP		728,336	644,463	83,873	666,550	22,087	3.4%
GARBAGE/RECYCLE EXP							
2-43-110-0000	Salaries & Wages	5,788	5,898	-110	8,911	3,013	51.1%
2-43-130-0000	Benefits	1,257	1,448	-191	2,071	623	43.0%
2-43-211-0000	Travel, Sub, Membership	0	2,000	-2,000	2,000	0	0.0%
2-43-215-0000	Freight & Postage	1,500	2,000	-500	1,500	-500	-25.0%
2-43-270-0001	Contracted Services - Garbage	80,568	83,256	-2,688	83,256	0	0.0%
2-43-270-0002	Contracted - Recycle Collection	77,192	80,074	-2,882	80,074	0	0.0%
2-43-350-0000	Landfill - Contracted	51,995	52,622	-627	52,622	0	0.0%

PUBLIC WORKS

General Ledger	Description	2017 Est. Actual	2017 Budget	2017 \$ Variance	2018 Budget Request	\$ Change 2017/18	% Change 2017/18
2-43-510-0000	General Supplies	0	1,000	-1,000	500	-500	-50.0%
2-43-700-0000	Reserve - Waste Mangement	10,000	10,000	0	10,000	0	0.0%
*	TOTAL GARBAGE/RECYCLE EXP	228,300	238,298	-9,998	240,934	2,636	1.1%
GROUNDS AND OPEN SPACE EXPENSE							
2-34-110-0000	Salaries & Wages	51,971	53,800	-1,829	53,947	147	0.3%
2-34-130-0000	Benefits	12,987	13,358	-371	12,814	-544	-4.1%
2-34-217-0000	Telephone & Communications	0	500	-500	0	-500	-100.0%
2-34-220-0000	Advertising	0	500	-500	500	0	0.0%
2-34-250-0000	Contracted Service	13,200	15,000	-1,800	15,000	0	0.0%
2-34-510-0000	General Supplies	13,723	12,000	1,723	12,500	500	4.2%
2-34-510-0011	Fuel	4,521	3,838	683	4,747	909	23.7%
2-34-540-0000	Utilities	1,185	1,245	-60	1,232	-13	-1.0%
2-34-540-0001	Water/Sewer	370	599	-229	399	-200	-33.4%
*	TOTAL GROUNDS AND OPEN SPACE	97,956	100,840	-2,884	101,139	299	0.3%
TOTAL PUBLIC WORKS EXPENSES		1,126,826	1,059,839	66,987	1,100,323	40,484	3.8%

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 (Council), 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

- Water Plant Upgrades at commissioning stage which is being funding under the Small Communities Fund, project funding of \$5.4 million approved (1/3 – Federal, Provincial, Town).
- Managed an early sewer release with Alberta Environment and Parks.
- Improved system performance by locating and fixing water leaks.
- Shaped and graveled the whole raw water road with base gravel.
- Repainted, numbered, and added location flags to each town owned Fire Hydrant.
- Completed the first phase of the sewer flood control for 7th & 7th
- New truck fill station online "Web based Pay as You Go" allowing customer sign up and fill availability 24/7.
- Started the unidirectional flushing program.



2018 DIRECTION AND PRIORITIES

- Continue to meet all regulations.
- Oversee commissioning of water plant and equipment.
- Continue staff training.
- Undertake various system optimization processes.
- Implement Hydrant maintenance programs.
- Implement Valve exercising programs.



PUBLIC WORKS - WATER & SEWER

General Ledger	Description	2017 Est. Actual	2017 Budget	2017 \$ Variance	2018 Budget Request	\$ Change 2017/18	% Change 2017/18
WATER REVENUE							
1-41-110-0000	Development Levies	3,000	0	3,000	0	0	
1-41-120-0000	Local Improvement Charges	2,146	2,000	146	2,000	0	0.0%
1-41-410-0001	Sale of Water	619,012	631,000	-11,988	620,000	-11,000	-1.7%
1-41-410-0002	Bulk Water Sales	91,699	75,000	16,699	85,000	10,000	13.3%
1-41-410-0003	Water Meter Sales	2,593	1,000	1,593	1,000	0	0.0%
1-41-510-0000	Penalties	10,734	11,000	-266	11,000	0	0.0%
1-41-590-0000	Connection Fees	3,150	0	3,150	0	0	
1-41-590-0001	Other Fees & Charges	713	3,000	-2,288	500	-2,500	-83.3%
* TOTAL WATER REVENUE		733,046	723,000	10,046	719,500	-3,500	-0.5%
SEWER REVENUE							
1-42-120-0000	Local Improvement Charges	2,719	2,500	219	2,500	0	0.0%
1-42-410-0000	Sewer Services Fees	399,734	409,359	-9,625	400,000	-9,359	-2.3%
1-42-560-0000	Equipment Rental Fees	1,600	0	1,600	0	0	
* TOTAL SEWER REVENUE		404,053	411,859	-7,806	402,500	-9,359	-2.3%
Total Water/Sewer Revenue		1,137,099	1,134,859	2,240	1,122,000	-12,859	-1.1%
WATER SUPPLY EXPENSE							
2-41-110-0000	Salaries & Wages - Water	108,352	113,520	-5,168	116,482	2,962	2.6%
2-41-130-0000	Benefits	22,058	27,891	-5,833	27,200	-691	-2.5%
2-41-148-0000	In Service Training/Development	1,423	5,000	-3,577	5,000	0	0.0%
2-41-211-0000	Travel, Subs., Memberships	0	1,500	-1,500	3,000	1,500	100.0%
2-41-217-0000	Telephone & Communications	15,327	16,000	-673	16,000	0	0.0%
2-41-221-0000	Advertising	116	750	-634	750	0	0.0%
2-41-230-0001	Professional Servives - Audit	6,394	6,500	-106	6,500	0	0.0%
2-41-230-0002	Professional Services	19,742	0	19,742	20,000	20,000	
2-41-230-0003	PROFESSIONAL	37,468	15,000	22,468	30,000	15,000	100.0%
2-41-250-0001	Contracted Repairs - Building	20,144	25,000	-4,856	12,500	-12,500	-50.0%

PUBLIC WORKS - WATER & SEWER

General Ledger	Description	2017 Est. Actual	2017 Budget	2017 \$ Variance	2018 Budget Request	\$ Change 2017/18	% Change 2017/18
2-41-250-0002	Contracted Repairs - Lines	48,737	60,000	-11,263	60,000	0	0.0%
2-41-250-0003	Contracted Repairs - Meters	2,687	3,000	-313	3,000	0	0.0%
2-41-260-0000	Equipment Rental	716	0	716	1,000	1,000	
2-41-274-0000	Insurance	6,967	7,021	-54	7,021	0	0.0%
2-41-510-0000	Stationary Supplies	870	1,200	-330	800	-400	-33.3%
2-41-510-0001	General Supplies	8,591	8,000	591	8,000	0	0.0%
2-41-510-0002	Treatment Supplies	174,620	139,500	35,120	140,000	500	0.4%
2-41-510-0011	Fuel Supplies	7,780	1,906	5,874	2,500	594	31.2%
2-41-540-0000	Utilities	109,656	95,637	14,019	105,000	9,363	9.8%
2-41-540-0001	Water/Sewer	15,370	17,500	-2,130	17,500	0	0.0%
2-41-762-0000	Contributed to Capital Reserve	48,206	66,156	-17,950	66,156	0	0.0%
2-41-831-0000	Debenture Interest	42,716	42,712	4	49,460	6,748	15.8%
2-41-832-0000	Debenture Principal	28,545	28,549	-4	49,122	20,573	72.1%
2-41-220-0001	Printing	604	0	604	0	0	
2-41-250-0005	Maintainance Contract - Billing	0	1,600	-1,600	3,600	2,000	125.0%
2-41-250-0006	Contracted Repairs - Equipment	990	0	990	1,500	1,500	
2-41-273-0000	County Land Taxes - Lagoon	1,137	1,200	-63	1,200	0	0.0%
2-41-274-0001	Insurance Deductible - Water	0	2,500	-2,500	2,500	0	0.0%
2-41-510-0003	Water Meters	9,459	4,000	5,459	4,000	0	0.0%
2-41-530-0001	Small Equipment/Computer	16,788	10,000	6,788	10,000	0	0.0%
2-41-762-0001	Contributed to Equipment	27,000	35,000	-8,000	35,000	0	0.0%
2-41-810-0000	Bank & Service Charges	2,100	2,500	-400	2,500	0	0.0%
*	TOTAL WATER SUPPLY EXPENSE	784,562	739,142	45,420	807,291	68,149	9.2%
SEWER EXPENSE							
2-42-110-0000	Salaries & Wages - Sewer	106,140	113,520	-7,380	116,482	2,962	2.6%
2-42-130-0000	Benefits	25,097	27,891	-2,794	27,200	-691	-2.5%
2-42-148-0000	In Service Training/Development	1,472	5,000	-3,528	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	1,000	-1,000	1,000	0	0.0%
2-42-217-0000	Telephone, Communications	2,146	2,500	-354	2,500	0	0.0%

PUBLIC WORKS - WATER & SEWER

General Ledger	Description	2017 Est. Actual	2017 Budget	2017 \$ Variance	2018 Budget Request	\$ Change 2017/18	% Change 2017/18
2-42-230-0002	Professional Services	23,591	11,856	11,735	15,000	3,144	26.5%
2-42-250-0000	Contracted Repairs	1,462	7,000	-5,538	7,000	0	0.0%
2-42-250-0001	Contracted Repairs - Mains &	5,465	11,500	-6,035	11,500	0	0.0%
2-42-250-0002	Contracted Repairs - Equipment	8,074	4,300	3,774	4,300	0	0.0%
2-42-260-0000	Equipment Rental/Lease	537	0	537	1,500	1,500	
2-42-274-0000	Insurance - Sewer	6,967	7,021	-54	7,021	0	0.0%
2-42-510-0000	Stationary Supplies	0	500	-500	500	0	0.0%
2-42-510-0001	General Supplies	807	1,000	-193	1,000	0	0.0%
2-42-510-0002	Supplies - Treatment	3,490	500	2,990	2,500	2,000	400.0%
2-42-510-0011	Fuel Supplies	4,563	2,859	1,704	3,200	341	11.9%
2-42-540-0000	Utilities	38,974	31,182	7,792	35,549	4,367	14.0%
2-42-831-0000	Debenutre Interest	58,568	58,590	-22	53,620	-4,970	-8.5%
2-42-832-0000	Debenture Principal	69,521	69,498	23	74,465	4,967	7.1%
2-42-831-0000	Sewer Bypass Repayment				50,000	50,000	
2-42-220-0001	Printing	453	1,000	-547	1,000	0	0.0%
2-42-274-0001	Insurance - Deductible	0	2,000	-2,000	2,000	0	0.0%
2-42-540-0001	Water/Sewer	15,209	17,000	-1,791	16,900	-100	-0.6%
2-42-762-0001	Contribution - Equipment	0	18,000	-18,000	18,000	0	0.0%
* TOTAL SEWER EXPENSE		372,537	395,717	-23,180	459,237	63,520	16.1%
Total Water/Sewer Expense		1,157,099	1,134,859	22,240	1,266,528	131,669	11.6%

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.

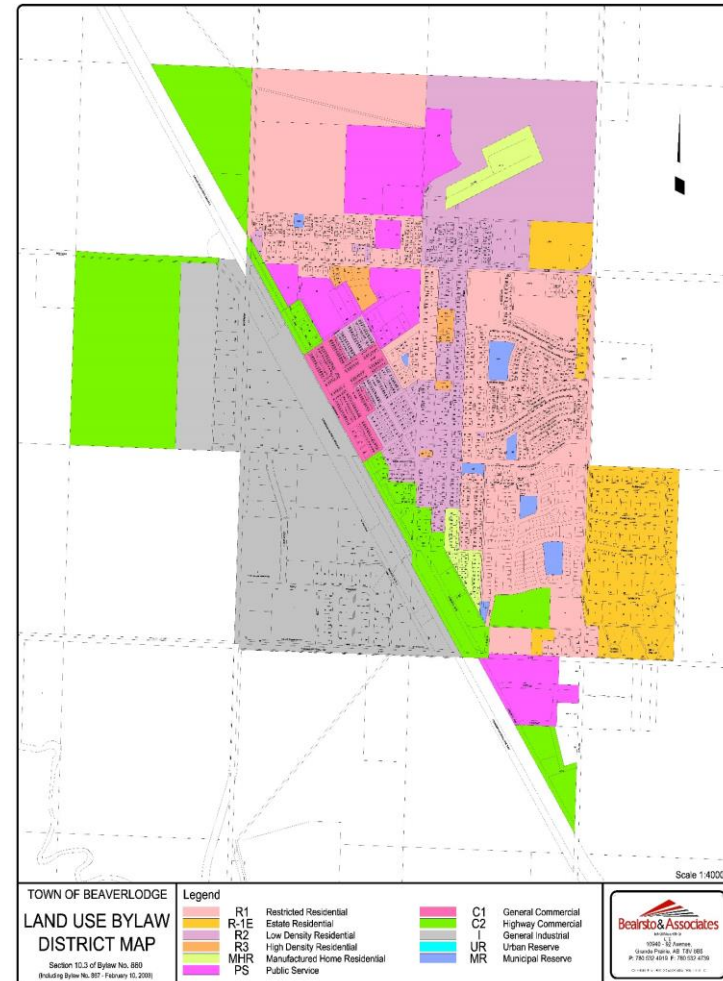
2017 SIGNIFICANT ACHIEVEMENTS

- Meeting statutory time requirements for all planning applications.
- Enhanced planning application forms and guidance notes.
- Participated in the consultant selection for the Intermunicipal Development Plan.

2018 DIRECTION AND PRIORITIES

- On-going staff development and training to ensure service levels are meeting the ever changing policy context.
- Lead the Intermunicipal Development Plan.

- Improve user guides and information related to development processes.



PLANNING AND ECONOMIC DEVELOPMENT

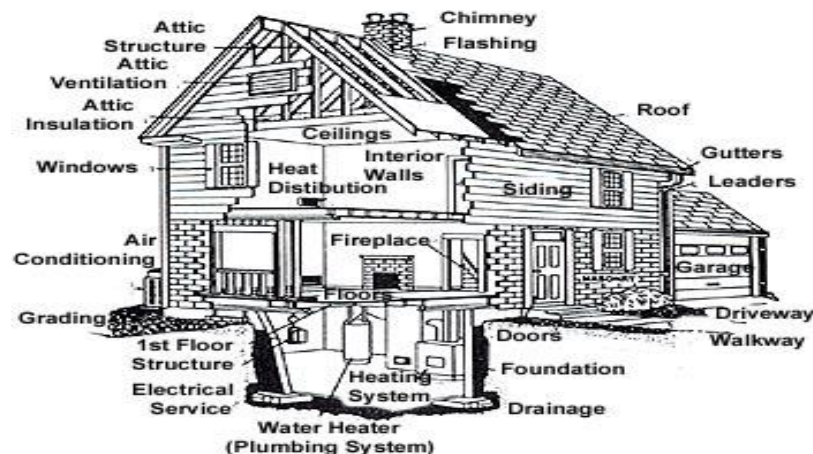
INTRODUCTION – SAFETY CODE INSPECTIONS

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.



2017 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.

2018 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.



2017 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.

2018 DIRECTION AND PRIORITIES

- Undertake Phase 2 of the Business Licenses update, focus will be on policy and administration.
- Ensure Inter-municipal Development Plan has an economic development focus.
- 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 AND ECONOMIC DEVELOPMENT

General Ledger	Description	2017 Est. Actual	2017 Budget	2017 \$ Variance	2018 Budget Request	\$ Change 2017/18	% Change 2017/18
SAFETY CODES REVENUE							
1-20-520-0001	Building Permits	20,299	17,000	3,299	19,500	2,500	14.7%
1-20-520-0002	Gas Permit	1,378	500	878	750	250	50.0%
1-20-520-0003	Electrical Permits	3,815	4,000	-185	4,000	0	0.0%
1-20-520-0004	Plumbing Permits	600	2,500	-1,900	2,000	-500	-20.0%
1-20-520-0006	Safety Code Council Fees	1,075	1,500	-425	1,275	-225	-15.0%
*	TOTAL SAFETY CODES REVENUE	27,167	25,500	1,667	27,525	2,025	7.9%
PLAN/DEV/EC DEV REVENUE							
1-61-520-0000	Development Permit Revenue	3,496	3,500	-4	3,500	0	0.0%
1-61-590-0001	Subdivision Fees	175	1,500	-1,325	0	-1,500	-100.0%
1-61-590-0002	Other Fees - Economic	0	750	-750	0	-750	-100.0%
1-61-413-0000	Merchandise Sales	194	0	194	0	0	
1-61-590-0003	Reserve Draw	0	25,000	-25,000	15,000	-10,000	-40.0%
1-61-410-0000	Special Events Sponsorship	14,200	0	14,200	7,500	7,500	
*	TOTAL PLAN/DEV/EC DEV REVENUE	18,065	30,750	-12,685	26,000	-4,750	-15.4%
TOTAL REVENUE		45,232	56,250	-11,018	53,525	-2,725	-4.8%
SAFETY CODES/INSPECTION EXP							
2-20-200-0000	General Services	1,031	2,200	-1,169	1,000	-1,200	-54.5%
2-20-350-0000	Contracted Services	26,855	21,500	5,355	25,000	3,500	16.3%
*	TOTAL SAFETY CODES EXPENSES	27,886	23,700	4,186	26,000	2,300	9.7%
PLANNING/ECONOMIC DEV							
2-61-110-0000	Salaries & Wages -	48,763	51,137	-2,374	54,369	3,232	6.3%
2-61-130-0000	Benefits	10,310	13,368	-3,058	13,728	360	2.7%
2-61-148-0000	In Service Training/Development	4,183	4,000	183	4,000	0	0.0%
2-61-200-0000	Contracted Services	1,350	1,000	350	1,000	0	0.0%
2-61-211-0000	Travel, Sub., Memberships	4,189	5,000	-811	5,000	0	0.0%
2-61-220-0000	Advertising	3,132	5,000	-1,868	3,800	-1,200	-24.0%

PLANNING AND ECONOMIC DEVELOPMENT

General Ledger	Description	2017 Est. Actual	2017 Budget	2017 \$ Variance	2018 Budget Request	\$ Change 2017/18	% Change 2017/18
2-61-220-0001	Printing	899	0	899	1,000	1,000	
2-61-230-0002	Professional Services	10,481	65,000	-54,519	65,000	0	0.0%
2-61-510-0000	General Supplies	2,950	6,000	-3,050	6,000	0	0.0%
2-61-510-0001	Supplies-Events, Fundraising	4,354	7,500	-3,146	3,500	-4,000	-53.3%
2-61-770-0000	Grants to Com Orgs -	12,000	12,000	0	12,000	0	0.0%
2-61-510-0002	Beaverlodge Fair	10,736	0	10,736	14,000	14,000	
* TOTAL PLANNING/ECONOMIC DEV		113,346	170,005	-56,659	183,397	13,392	7.9%
TOTAL EXPENSES		141,232	193,705	-52,473	209,397	15,692	8.1%

RECREATION & COMMUNITY PROGRAMS

INTRODUCTION

The 2018 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 all ages.
- 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, mainly aquatics programming and fitness facility. Others utilize town facilities (arena, parks, and community rooms) programming is primary delivered by community based groups and associations.

Community Services

The Beaverlodge Community Centre features a large hall, with a kitchen and bar facilities. These facilities are 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 2018 will be the shared school gymnasium and kitchen located at St. Mary Catholic School that will be used for larger community events, bookings can be made through the Town.

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 Agric-Plex which is operated by the Beaverlodge Agricultural Society. The facility is operated year-round and offers a wide range of services such as: 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.

2017 SIGNIFICANT ACHIEVEMENTS

We saw many achievements in 2017 that staff are very proud of. We had record numbers in many areas and have turned the pool into a multi-functional facility.

2017 Achievements include:

- Upgrade staff skills to meet the requirements to deliver Water Safety Instructor Certification to public as well as recertify employees in-house. As well as certified two staff members to deliver advanced lifeguarding course through Lifesaving Society such as Junior lifeguard club, Bronze Medallion, and Bronze Cross
- Work with contracted instructors to develop new fitness programs, such as Move ball H2O, Kayak-4-Life, Swim to Survive and Paddle boarding (SUP).
- Provided more space in programming to accommodate and host more school lessons. This 2017/2018 school year we increase our number of schools from twelve to fifteen schools
- Develop new partnerships with home schooling families, Beaverlodge Daycare Society, Wembley Summer Camps, and Hutterite communities.
- Provide and served a record number of residents via FCSS programs and services, including the Beaverlodge Food Bank.

2018 DIRECTION AND PRIORITIES

- Upgrade staff skills to meet the requirements to deliver Water Safety Instructor Certification in-house and recertify instructors in-house.
- Increase number of school groups in the community in surrounding area by offering more programming time.
- Continue to provide a variety of exercise programs to promote active and healthy lifestyles to all ages
- Participate in more community involvement through volunteering.
- Being a positive advocate for the lifelong fitness.
- Continue to promote water safety through public education, events and programs.



RECREATION AND COMMUNITY PROGRAMS

General Ledger	Description	2017 Est. Actual	2017 Budget	2017 \$ Variance	2018 Budget Request	\$ Change 2017/18	% Change 2017/18
FCSS REVENUE							
1-51-410-0002	Fees & Charges Handi-bus	5,728	5,500	228	5,500	0	0.0%
1-51-560-0002	Rental -NRC	8,347	8,800	-453	8,800	0	0.0%
1-51-840-0000	Provincial Grant- FCSS	63,320	60,801	2,519	60,801	0	0.0%
1-51-410-0003	County Grant - Handi Bus	3,000	3,000	0	3,000	0	0.0%
*	TOTAL FCSS REVENUE	80,394	78,101	2,293	78,101	0	0.0%
ARENA REVENUES							
1-72-410-0001	Recreation Fees - Arena	105,895	113,500	-7,605	116,500	3,000	2.6%
1-72-850-0001	Conditional Grant - County -	39,720	38,760	960	39,720	960	2.5%
*	TOTAL ARENA REVENUES	145,615	152,260	-6,645	156,220	3,960	2.6%
CAMPSITE REVENUES							
1-72-410-0002	Recreation Fees - Campsite	71,494	44,000	27,494	58,500	14,500	33.0%
*	TOTAL CAMPSITE REVENUES	71,494	44,000	27,494	58,500	14,500	33.0%
COMMUNITY HALL RENTALS							
1-72-410-0003	Recreation Fees - Fee Wavier	5,800	8,000	-2,200	8,000	0	0.0%
1-72-410-0004	Recreation Fees - Sports/Rec	150	1,400	-1,250	1,200	-200	-14.3%
1-72-410-0015	Vending Machine Revenue	1,790	2,000	-210	2,000	0	0.0%
1-72-415-0000	Fees -Curling/Ice Plant Power	8,671	9,000	-329	9,000	0	0.0%
1-72-400-0001	Facility Rentals	6,205	4,000	2,205	6,000	2,000	50.0%
1-72-400-0002	Community Centre Rentals	6,427	14,000	-7,573	7,500	-6,500	-46.4%
1-72-400-0003	Room Rentals MPR	7,433	6,000	1,433	7,500	1,500	25.0%
1-72-400-0004	Rentals St. Mary's	666	0	666	1,500	1,500	
*	TOTAL COMMUNITY HALL RENTALS	37,142	44,400	-7,258	42,700	-1,700	-3.8%

RECREATION AND COMMUNITY PROGRAMS

General Ledger	Description	2017 Est. Actual	2017 Budget	2017 \$ Variance	2018 Budget Request	\$ Change 2017/18	% Change 2017/18
POOL REVENUES							
1-72-410-0005	Recreation Fees - Swimming	270,376	265,000	5,376	265,000	0	0.0%
1-72-850-0005	Conditional Grant - County - Pool	279,915	215,500	64,415	280,000	64,500	29.9%
* TOTAL POOL REVENUES		550,291	480,500	69,791	545,000	64,500	13.4%
TOTAL REVENUES		884,937	799,261	85,676	880,521	81,260	10.2%
FCSS EXPENSE							
2-51-540-0001	Water/Sewer	408	1,000	-592	485	-515	-51.5%
2-51-770-0000	Grants - Community Agencies	3,100	3,500	-400	3,500	0	0.0%
2-51-200-0000	Contracted Services - Handi-bus	7,679	7,500	179	7,500	0	0.0%
2-51-217-0000	Telephone, Communication	4,729	5,500	-771	5,000	-500	-9.1%
2-51-250-0001	Contracted R & M - Building	3,429	2,000	1,429	2,500	500	25.0%
2-51-250-0002	Contracted R & M - Equipment	2,906	0	2,906	750	750	
2-51-274-0000	Insurance	2,565	2,585	-20	2,585	0	0.0%
2-51-510-0001	General Supplies	2,278	2,000	278	2,000	0	0.0%
2-51-510-0011	Fuel Supplies - Handibus	2,749	3,500	-751	2,886	-614	-17.5%
2-51-540-0000	Utilities	10,728	8,865	1,863	11,157	2,292	25.9%
2-51-750-0000	Contribution to Joint FCSS	155,000	155,000	0	155,000	0	0.0%
* TOTAL FCSS EXPENSE		195,570	191,450	4,120	193,363	1,913	1.0%
CAMPSITE EXPENSE							
2-81-110-0000	Salary & Wages - Campsite	13,343	10,728	2,615	10,984	256	2.4%
2-81-130-0000	Benefits	3,137	2,638	499	2,589	-49	-1.9%
2-81-211-0000	Travel, Sub., Memberships	45	0	45	0	0	
2-81-215-0000	Frieght & Postage	0	100	-100	50	-50	-50.0%
2-81-217-0000	Telephone & Communications	742	1,500	-758	750	-750	-50.0%
2-81-220-0000	Advertising	395	500	-105	900	400	80.0%
2-81-250-2000	Contracted Services - Campsite	11,775	12,000	-225	14,000	2,000	16.7%
2-81-250-2001	Cont Services - Campsite	6,009	5,500	509	5,500	0	0.0%

RECREATION AND COMMUNITY PROGRAMS

General Ledger	Description	2017 Est. Actual	2017 Budget	2017 \$ Variance	2018 Budget Request	\$ Change 2017/18	% Change 2017/18
2-81-274-0000	Insurance	1,396	703	693	703	0	0.0%
2-81-510-0000	General Supplies	2,960	3,800	-840	3,800	0	0.0%
2-81-540-0000	Utilities	5,693	4,741	952	5,921	1,180	24.9%
2-81-540-0001	Water/Sewer	266	500	-234	289	-211	-42.3%
* TOTAL CAMPSITE EXPENSE		45,761	42,710	3,051	45,485	2,775	6.5%
ARENA EXPENSE							
2-82-110-0000	Salaries & Wages - Arena	126,405	112,882	13,523	121,284	8,402	7.4%
2-82-130-0000	Benefits	23,939	29,455	-5,516	24,374	-5,081	-17.3%
2-82-215-0000	Freight & Postage	0	500	-500	0	-500	-100.0%
2-82-217-0000	Telephone & Communications	2,019	2,800	-781	2,800	0	0.0%
2-82-220-0000	Advertising	0	1,000	-1,000	500	-500	-50.0%
2-82-250-1000	Cont Services - Bldg	14,371	14,000	371	14,000	0	0.0%
2-82-250-1001	Cont Services - Equipment	19,211	20,000	-789	20,000	0	0.0%
2-82-274-0000	Insurance	18,419	19,266	-847	19,266	0	0.0%
2-82-510-0000	General Supplies	14,611	8,000	6,611	12,000	4,000	50.0%
2-82-510-0011	Fuel	1,850	2,836	-986	1,943	-894	-31.5%
2-82-540-0000	Utilities	75,173	73,000	2,173	78,180	5,180	7.1%
2-82-540-0001	Water/Sewer	2,683	3,516	-833	2,911	-605	-17.2%
2-82-814-0000	Allowance Doubtful Accounts	2,000	2,000	0	2,000	0	0.0%
2-82-7xx-0000	Contribution to Replacement				5,000		
2-82-550-0001	Health & Safety	71	0	71	300	300	
* TOTAL ARENA EXPENSE		300,751	289,255	11,496	304,557	15,302	5.3%

RECREATION AND COMMUNITY PROGRAMS

General Ledger	Description	2017 Est. Actual	2017 Budget	2017 \$ Variance	2018 Budget Request	\$ Change 2017/18	% Change 2017/18
POOL EXPENSE							
2-72-831-0000	Debenture Int - Arena & Pool	145,224	145,500	-276	141,510	-3,990	-2.7%
2-72-832-0000	Depenture Principal - Arena &	101,992	101,716	276	105,705	3,989	3.9%
2-83-110-0000	Salary & Wages - Swimming Pool	483,564	500,199	-16,635	511,102	10,903	2.2%
2-83-130-0000	Benefits	79,108	106,268	-27,160	104,872	-1,396	-1.3%
2-83-148-0000	In Serv Training/Development	7,178	8,500	-1,322	10,000	1,500	17.6%
2-83-211-0000	Travel, Sub., Memberships	2,800	5,000	-2,200	5,000	0	0.0%
2-83-215-0000	Frieght & Postage	2,178	2,000	178	2,000	0	0.0%
2-83-217-0000	Telephone & Communications	7,230	6,000	1,230	7,500	1,500	25.0%
2-83-220-0000	Advertising	1,800	1,500	300	1,500	0	0.0%
2-83-220-0001	Printing	952	1,500	-548	1,500	0	0.0%
2-83-230-0000	Professional Services	289	1,000	-711	1,000	0	0.0%
2-83-250-0000	Cont Services - Bldg	17,345	10,800	6,545	10,800	0	0.0%
2-83-250-0001	Cont Service - Equipment	26,495	5,000	21,495	15,000	10,000	200.0%
2-83-250-0002	Contracted Services - Electric	2,783	5,000	-2,217	5,000	0	0.0%
2-83-250-0003	Contracted Services - Cleaning	3,422	5,000	-1,578	4,000	-1,000	-20.0%
2-83-250-0004	Contracted Services - Elevator	4,007	3,300	707	4,200	900	27.3%
2-83-250-0005	Contracted Services - Activenet	8,978	3,500	5,478	6,500	3,000	85.7%
2-83-250-0007	Contracted Services - Other	3,621	2,000	1,621	2,000	0	0.0%
2-83-274-0000	Insurance	13,318	13,422	-104	13,422	0	0.0%
2-83-510-0000	General Supplies	18,041	14,000	4,041	14,000	0	0.0%
2-83-510-0001	Chemicals	41,797	52,000	-10,203	47,500	-4,500	-8.7%
2-83-510-0002	Stationary Supplies	827	1,200	-373	1,200	0	0.0%
2-83-510-0003	Cleaning Supplies	9,975	6,000	3,975	6,000	0	0.0%
2-83-510-0005	Merchandise Sales - Pool	4,323	0	4,323	0	0	
2-83-540-0000	Utilities	176,658	177,132	-474	183,724	6,592	3.7%
2-83-540-0001	Water/Sewer	62,500	62,500	0	67,500	5,000	8.0%
2-83-550-0001	HEALTH & SAFETY SUPPLIES	92	0	92	0	0	
2-83-762-0002	Contribution to Recreation	65,000	0	65,000	64,500	64,500	
* TOTAL POOL EXPENSE		1,291,495	1,240,037	51,458	1,337,035	96,998	7.8%

RECREATION AND COMMUNITY PROGRAMS

General Ledger	Description	2017 Est. Actual	2017 Budget	2017 \$ Variance	2018 Budget Request	\$ Change 2017/18	% Change 2017/18
FITNESS CENTRE EXPENSE							
2-84-217-0000	Telephone, Communications -	0	1,500	-1,500	1,500	0	0.0%
2-84-250-0000	Cont Service - Fitness Centre -	514	3,500	-2,986	3,500	0	0.0%
2-84-250-0001	Cont Service - Fitness Centre -	376	3,500	-3,124	3,500	0	0.0%
2-84-510-0000	General Supplies - Fitness	2,511	1,500	1,011	1,500	0	0.0%
* TOTAL FITNESS CENTRE EXPENSE		3,401	10,000	-6,599	10,000	0	0.0%
Town Complex -Expenses							
2-85-110-0003	Salary & Wages - Town Complex	21,848	22,614	-766	22,916	302	1.3%
2-85-130-0000	Benefits	5,217	5,672	-455	5,534	-138	-2.4%
2-85-217-0000	Telephone & Communications	978	1,700	-722	1,700	0	0.0%
2-85-220-0000	Advertising	0	1,200	-1,200	500	-700	-58.3%
2-85-250-0000	Contracted Services - Bldg	20,586	12,000	8,586	18,000	6,000	50.0%
2-85-250-0001	Contracted Services - Equipment	3,148	3,500	-352	3,500	0	0.0%
2-85-274-0000	Insurance	0	3,228	-3,228	3,228	0	0.0%
2-85-510-0000	General Supplies	2,337	1,000	1,337	1,000	0	0.0%
2-85-510-0001	Vending Machine Supplies	19	0	19	0	0	
2-85-510-0008	Event Supplies	5,592	0	5,592	0	0	
2-85-540-0000	Utilities	10,900	11,360	-460	11,336	-24	-0.2%
2-85-770-0000	Grants/Waiver of Fees C/C	5,800	6,800	-1,000	6,800	0	0.0%
* TOTAL Town Complex		76,425	69,074	7,351	74,514	5,440	7.9%
TOTAL EXPENSES		1,913,402	1,842,526	70,876	1,964,954	122,428	6.6%

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

To ensure the provision of comprehensive and efficient library services to the residents of Beaverlodge and area.

VISION

The Beaverlodge Public Library is a welcoming and safe gathering place where people and ideas can connect, inspire, create, and learn.

2017 SIGNIFICANT ACHIEVEMENTS

- Recipient of Excellence in Library Services Award, awarded by Peace Library System, for our craft beer tasting and education event
- Circulation increased 4% over 2016
- Held four very successful evening concert events, providing adult entertainment to the community
- After community consultation, developed Plan of Service for 2017-2019
- Revised and updated library bylaws
- Once again facilitated the Summer Reading Program for children
- Continued with popular Lego Club as well as other children's programming
- Installed a through-wall DVD drop, provided with funds from the province's Indigenous Populations Grant, which expands services to First Nation patrons
- Provided proctoring for 128 exams written by distance learning students

Excellence in Library Services Award



2018 DIRECTION AND PRIORITIES

- Continue to update our complete policy manual
- Further development of adult programming including movie/music/instructional evenings
- More daytime programming, with emphasis on seniors
- Providing basic technology training to the public on a one-on-one basis
- Continue offering a variety of children's and youth programming
- Replace staff computer workstations
- Continue to partner with other community groups
- Source staff development opportunities
- Research and develop system of providing service to home bound patrons

LIBRARY

General Ledger	Description	2017 Est. Actual	2017 Budget	2017 \$ Variance	2018 Budget Request	\$ Change 2017/18	% Change 2017/18
LIBRARY REVENUE							
1-74-590-0001	Other Reenue - Chargebacks to	3,600	3,600	0	3,600	0	0.0%
*	TOTAL LIBRARY REVENUE	3,600	3,600	0	3,600	0	0.0%
LIBRARY EXPENSE							
2-74-110-0000	Salary & Wages - Library	134,655	150,978	-16,323	154,846	3,868	2.6%
2-74-130-0000	Benefits	22,936	23,940	-1,004	24,503	563	2.4%
2-74-200-1000	Contracted Services	2,529	2,500	29	2,500	0	0.0%
2-74-274-0000	Insurance - Library	3,528	3,556	-28	3,556	0	0.0%
2-74-770-0000	Grant ot Library Board	14,014	13,670	344	14,714	1,044	7.6%
2-74-540-0001	Water/Sewer	403	650	-247	435	-215	-33.0%
2-74-240-0000	Board Advertising	969	0	969	500	500	
*	TOTAL LIBRARY EXPENSE	179,034	195,294	-16,260	201,055	5,761	2.9%

CAPITAL BUDGET

INTRODUCTION

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

OVERVIEW OF CAPITAL BUDGET PREPARATION

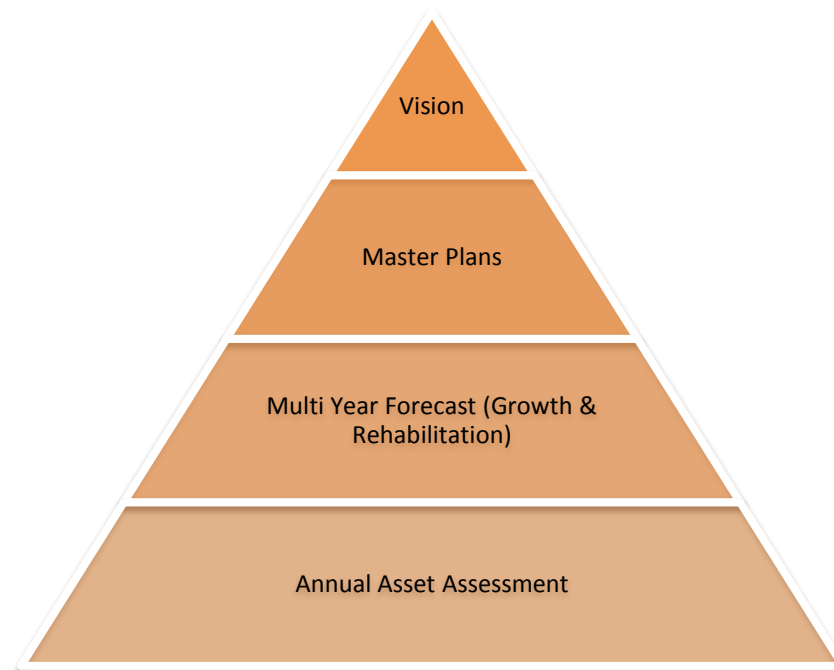
In addition to being a planning tool, the Capital Budget and Forecast is a very important financial tool. By identifying and quantifying our renewal and growth needs we are able to determine the existing financial capacity and financial implications of the Town undertaking the desired plan. The use of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

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

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

CAPITAL BUDGET INPUTS

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



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

CAPITAL BUDGET

PRESENTATION OF THE CAPITAL BUDGET AND FORECAST

The Town of Beaverlodge presents a capital investment plan annually to Council. Over the balance of the year, staff will be providing direction on the future needs of the infrastructure plan. In addition to the proposed items detailed in this document, staff may bring forward additional items during the year. However, all projects require Council approval prior to them being undertaken. There is no commitment to fund future years unless Council has specifically approved the funding for these projects. In addition, for projects in the current year that are contingent on various external-funding sources and funding for these contingent projects is not forthcoming, the projects may be deferred, amended or cancelled.

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



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

The 2018 projects and 5 year forecast of capital projects will be forwarded to Council under separate cover.

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.