



AGENDA

SPECIAL MEETING OF THE COUNCIL OF THE TOWN OF TABER, TO BE HELD IN THE COUNCIL CHAMBERS, ADMINISTRATION BUILDING, ON THURSDAY, SEPTEMBER 17, 2015 AT 5:00 PM.

	<u>MOTION</u>
ITEM No. 1. CALL TO ORDER	
ITEM No. 2. ADOPTION OF THE AGENDA	X
ITEM No. 3. DELEGATIONS	
ITEM No. 4. ADOPTION OF THE MINUTES	
ITEM No. 5. BUSINESS ARISING FROM THE MINUTES	
ITEM No. 6. BYLAWS	
ITEM No. 7. ACTION ITEMS	
ITEM No. 7.A. BUDGET 2016: PROCESS AND TIMELINES	X
ITEM No. 8. MEDIA INQUIRIES	
ITEM No. 9. CLOSED SESSION	
ITEM No. 10. OPEN SESSION	
ITEM No. 11. CLOSE OF MEETING	X



Council Request for Decision	
Meeting Date: September 17, 2015	
Subject: Budget 2016: Timelines and discussion points	
Recommendation:	That Council accepts the proposed 2016 Budget Framework Document for information purposes.
Background:	Attached is the proposed 2016 Budget Framework Document which outlines certain Administrative responsibilities and important timelines relating to the 2016 Budget Presentations. Also attached are the talking points for a brief budget overview discussion. Administration is seeking to inform Council on the upcoming budget process and timelines, and provide them with an opportunity for input if they consider it necessary.
Legislation / Authority:	Section 243 and 246 of the MGA
Strategic Plan Alignment:	N/A
Financial Implication:	N/A
Service Level / Staff Resource Implication:	Existing staff resources
Justification:	The Budget Framework document will provide the budget process and a timeline of events leading up to the final approval by council.
Alternative:	That Council directs Administration to amend the 2016 Budget Framework Document to consider the following changes: _____.



Attachment(s):	2016 Budget Framework Proposed Capital Plan Previous Years Taxation Rates 2015 Capital Projects 2016 Budget Discussion Points
-----------------------	-------------------------------------------------------------------------------------------------------------------------------------------

APPROVALS:	
Originated By:	Devon Wannop
Chief Administrative Officer (CAO) or Designate:	

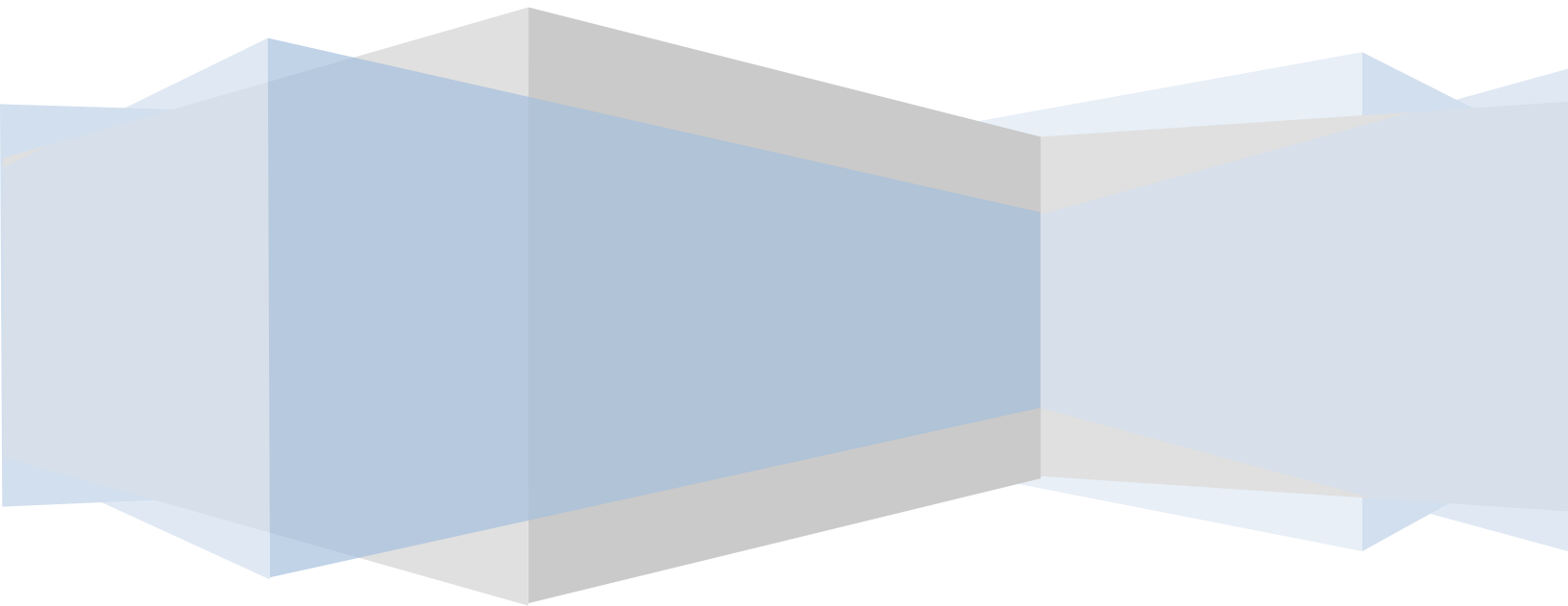


Town of Taber

Budget 2016

Budget Framework Document – Fall 2015

Director of Finance



Introduction to the Budget Framework Document

The Town of Taber Annual Budget provides citizens, staff, and other readers with detailed information about the Town's operations and capital plan.

The Annual Budget serves as a:

- Policy Document to describe financial, operating and capital policies, goals and objectives, and priorities for the organization.
- Planning Tool to describe the goals and objectives for the fiscal year; the workload measures to track the activities performed; the performance measures to track progress on the goals and objectives; and the general service levels being provided. Strategic planning is a necessary component of good governance. It is important that the budget preparers are knowledgeable about all short and long range plans so that the budget being prepared is aligned to the strategic plan.
- Communication Tool to provide information to the public. It should be developed with the focus that it is a tool to communicate the short and long-range plans of the Town to its stakeholders. It is important that the message is communicated in financial terms that can be easily understood.
- Management Tool to provide revenue and expenditure information by department, category, and account. Departments present their budget unit priorities that make up the building blocks that are used to construct the consolidated budget. It is a plan that must be developed with sufficient detail to provide reasonable assurance that the strategic plan can be achieved.
- Performance Measurement Tool used to manage and monitor results of the current year's operations against established performance measures.

Budget Advisory Committee

The Budget Advisory Committee consists of the Chief Administrative Officer, Director of Finance, Director of Engineering and Public Works, Director of Recreation, Director of Planning and Economic Development, and the Fire Chief. The Budget Advisory Committee is responsible for establishing the budget framework, completion timeline, budget processes, budget review ensuring the budget priorities are aligned to the strategic plan, and budget presentation format.

Budget Framework Document

The Town of Taber Annual Budget for both Operating and Capital requirements consists of a timeline of events leading up to the final approval by Town Council on December 21, 2015.

They are as follows:

1. High level discussion facilitated by Greg Birch and Devon Wannop with Council regarding 2016 budget plan.
 - **Special meeting (retreat) with council that will happen in early September.**
2. Initial budget preparation consisting of budget plan for Council consideration consisting of both operating and capital budget plans, and narrative presentation.

The initial draft budget should contain:

- a. Tie in to the required service levels for the department's upcoming operations and capital requests for Fiscal 2016-2018.
- b. An explanation of how each line item is determined and the reasoning for any deletions or additions from prior year.
- c. A list of assumptions made when preparing both the operating and capital budgets.
- d. All vehicle and equipment capital items need to be tied into the remaining useful life expectancy from the TCA listing and or life cycle replacement plan.

Preparation of all Operating and Capital budget narratives from Department and Manger heads:

- Finance – Devon Wannop
 - IT – Tom Moffatt
- HR – Barkley Busch
- Administrative Services – Kerry Van Ham
- Recreation and Leisure Services – Aline Holmen
- Police Commission – Alf Rudd
- Emergency Services – Steve Munshaw
- Engineering and Public Works – Gary Scherer
- Planning and Development – Cory Armfelt

Department heads are expected to complete the following prior to the initial presentation:

- a. Review by Department Head with the department managers of their presentation to Council.
 - b. Provide advice and recommendations to managers on the initial draft budget.
 - c. Inclusion of operating and capital budget project proposals from EPCOR, MPE and any other consultants.
- **Proposed completion Date: September 30, 2015.**
3. Independent Director's Review.
 - a. Consists of an overall budget analysis of the initial draft for their departments and comparative with prior year's budget to actual for reasonableness.
 - b. Adjustments made accordingly and discussed with Department managers creating the second draft budget.
- **Proposed completion Date: October 9, 2015.**
4. Budget Advisory Committee Meeting.
 - a. Review of the 2nd draft operating and capital budget proposals at an organization wide level.
 - b. Determination of the deficit to available funding sources and reserves.
 - c. Discussion on MPE, EPCOR, and other consultant budget proposals.
 - d. Prepare proposed amendments to the budget to provide feedback to department managers.
- **Proposed completion Date: October 15, 2015.**
5. Discussion at Management Meeting.
 - a. Presentation of 2nd draft along with proposed amendments from the Budget Advisory Committee discussion back to the managers for further discussion.
 - b. Revisions made after feedback from manager's discussion creating a third draft budget.
- **Proposed completion Date: October 19, 2015.**

6. Managers' introductory budget narrative presentation to Council.
 - **Proposed completion Date: October 19, 2015.**
 - **Proposed Special Council Meeting Date: Week of October 22 or 23, 2015.**

7. Budget Advisory Committee Meeting.
 - a. Debrief of the Manager's presentations to Council.
 - b. Discuss proposed tax and utility rates.
 - c. Revisions made after discussion creating a fourth draft.
 - **Proposed completion Date: October 28, 2015.**

8. Presentation of Consolidated Draft Operating and Capital Budgets to Council.
 - a. Presentation by the Director of Finance of 2016 Operating and Capital budgets.
 - b. Changes or recommendations from Council documented by the Director of Finance.
 - c. Budget revisions made after Council meeting creating a final fifth draft.
 - d. Review with the Budget Advisory Committee.
 - **Proposed completion Date: November 3, 2015.**
 - **Proposed Council Meeting Date: November 9, 2015.**

9. Discussion at Management Meeting.
 - a. Final, key discussion of fifth draft budget by management group for update and any critical decision-making. This should mostly be informational only.
 - b. Discussion and recommendations for Council.
 - c. Changes or recommendations from management meeting documented by Director of Finance.
 - **Proposed completion Date: November 10, 2015.**

10. Discussion at special Department Head Meeting *if needed*.
 - a. Changes to be made within departments.
 - b. Report back changes to Budget Committee for inclusion in final draft.
 - **Proposed completion Date: November 18, 2015.**

11. Budget Advisory Committee Meeting.

- a. Final review and revisions.

- **Proposed completion Date: November 20, 2015.**

12. Final Operating and Capital Budget Presentation to Council.

- **Proposed completion Date: November 24, 2015.**
- **Proposed Special Council Meeting Date: December 2 - 4, 2015.**

13. Council Approval of 2016 Operating and Capital Budget Proposal.

- **Proposed completion Date: December 14, 2015.**
- **Proposed Council Meeting Date: December 21, 2015.**

Should you need assistance please contact me. It is my expectation that working together we can accomplish these set deadlines. Thank you for your cooperation with respect to Budget 2016 for the Town of Taber.

Devon Wannop, CPA, CA

Director of Finance

Town of Taber: Proposed Capital Budget Purchases

Budget Year: 2015 - 2017

	2015	2016	2017
Engineering structures			
2015 Project - Bi-annual Capital Works Program	1,721,640	0	0
2014 Project - 46th Avenue Sidewalk	75,000	0	0
2014 Project - Eureka Development & Intersection	4,950,000	0	0
2014 Project - 50th Street Gateway	750,000	0	0
2016 Project - Downtown Bulb Out	0	275,000	0
2016 Project - Downtown Street Light Program	0	200,000	0
2017 Project - Bi-annual Capital Works Program	0	125,000	1,596,640
Roads, Walks, and Street Lighting	7,496,640	600,000	1,596,640
2015 Project - East Taber Industrial Storm System - Phase II	92,000	1,565,000	0
2015 Project - Ditch/Culvert Upgrades in Central Drainage Basin	73,700	450,000	450,000
Stormwater Management	165,700	2,015,000	450,000
2013 Project - North Pump Station Upgrades	390,000	396,000	330,000
2018 Project - Clearwell Reservoir (Treated water storage)	0	0	250,000
2015 Project - Replace Filter Gallery Piping	392,000	0	0
2016 Project - Upgrade high lift pumps to VFD rated motors	0	150,000	0
2017 Project - Water Loading Station Pavement	0	0	90,000
Water Supply and Distribution	782,000	546,000	670,000
2015 Project - Industrial Lagoons Upgrades	400,000	5,030,000	0
2015 Project - Effluent Irrigation System	475,000	0	0
2016 Project - Sludge Dewatering System Upgrade	0	535,000	0
2016 Project - Effluent Irrigation System Pump Station Upgrades	0	450,000	0
Wastewater Treatment and Disposal	875,000	6,015,000	0
2015 Project - Arena South Access Ramp & Retaining Walls Rehab	50,000	0	0
Arenas	50,000	0	0
2016 Project - Community Centre Parking Area Pavement	0	0	300,000
Auditorium	0	0	300,000
Total:Engineering structures	9,369,340	9,176,000	3,016,640
Buildings			
2010 Project - Admin Bldg Energy Retrofit & Re-design	625,000	600,000	0
Administration - CAO	625,000	600,000	0
2014 Project - Emergency Training Centre	295,000	200,000	200,000
Fire Protection	295,000	200,000	200,000
2016 Project - Animal Control Building	0	150,000	0
Bylaw Enforcement	0	150,000	0
2015 Project - Pesticide Containment Shed	10,000	0	0
Waste Management - Landfill	10,000	0	0
2012 Project - Taber Centre for the Performing Arts	0	1,178,200	0
2015 Project - Historic Courthouse	80,000	200,000	200,000
Property Management	80,000	1,378,200	200,000
2015 Project - Arena Dressing Rooms, Referee & Mechanical Rooms	450,000	0	0
2015 Project - Arena Refrigeration/ Mechanical Systems Upgrade	50,000	725,000	0
Arenas	500,000	725,000	0
2016 Project - Curling Facility Rehab	0	0	250,000
Golf and Curling	0	0	250,000
2015 Project - Sportsfield Washroom Facilities	0	0	100,000
2015 Project - KMMSC Maintenance Bldg. Expansion	40,000	0	0
Sportsfields	40,000	0	100,000

Town of Taber: Proposed Capital Budget Purchases

Budget Year: 2015 - 2017

	2015	2016	2017
2016 Project - Auditorium Facility Modernization & Mechanical System Upgrade	0	75,000	750,000
Auditorium	0	75,000	750,000
Total: Buildings	1,550,000	3,128,200	1,500,000
Machinery & equipment			
2015 Project - Energy Conservation Program	100,000	0	0
2016 Project - CCTV System	0	15,000	0
Administration - CAO	100,000	15,000	0
2015 Project - Annual Computer Replacement	56,300	0	0
2016 Project - Annual Computer Replacement	0	50,000	0
2017 Project - Annual Computer Replacement	0	0	50,000
2015 Project - Microsoft Software for Regional Dispatch	22,100	0	0
2015 Project - Virtual City Hall	0	50,000	0
2015 Project - Permitting Module	10,000	0	0
2015 Project - Facilities & Recreation Software Upgrades	0	30,000	0
2015 Project - Diamond Software Version Upgrade	0	0	30,000
2015 Project - 42" Plotter	8,000	0	0
2015 Project - Switch Stack	14,000	0	0
2015 Project - Server UPS Batteries	10,000	0	0
2015 Project - Wireless Upgrade	0	30,000	0
2016 Project - Server Upgrades	0	40,000	0
2016 Project - Telephone System Replacement	0	50,000	0
2016 Project - Cemetery Management Software	0	20,000	0
Administration - IT	120,400	270,000	80,000
2014 Project - Radio Console	0	42,000	0
2014 Project - Computer Aided Dispatch CAD	325,000	0	0
2016 Project - Eventide Recording	0	30,000	0
Police	325,000	72,000	0
2016 Project - Fire Two-way Radio System	0	43,000	0
Fire Protection	0	43,000	0
2015 Project - Herder Mowing Bucket	70,000	0	0
2015 Project - Back Hoe Loader	0	0	130,000
2015 Project - Public Works Shop Equipment	40,000	0	0
2015 Project - Line Painter	9,000	0	0
2015 Project - Hanging Planters & Pots	7,000	0	0
2016 Project - Hanging Planters & Pots	0	7,000	0
2017 Project - Hanging Planters & Pots	0	0	7,000
2016 Project - Skidsteer Loader	0	50,000	0
2017 Project - Wheeled Excavator	0	250,000	0
Roads, Walks, and Street Lighting	126,000	307,000	137,000
2015 Project - Ride on Mower	24,500	0	0
2015 Project - Tri-deck Mower	30,000	0	0
Stormwater Management	54,500	0	0
2015 Project - Water Meter Replacement Program	250,000	0	0
2016 Project - Water Meter Replacement Program	0	250,000	0
2017 Project - Water Meter Replacement Program	0	0	250,000
Water Supply and Distribution	250,000	250,000	250,000
2011 Project - Small Roll Out Bins	630,000	0	0
2015 Project - Solid Waste Bins Program (Tan)	0	0	11,000
2015 Project - Waste & Recycling Containers	15,000	0	0
2016 Project - Waste and Recycling Container	0	15,000	0
Waste Management - Collection Systems	645,000	15,000	11,000

Town of Taber: Proposed Capital Budget Purchases

Budget Year: 2015 - 2017

	2015	2016	2017
2015 Project - Scissor Lift	25,000	0	0
2015 Project - CCTV Equipment - Bldg Pipe Investigations	8,000	0	0
Property Management	33,000	0	0
2015 Project - Zero Turn Mower	17,850	0	0
2016 Project - Zero Turn Mower	0	18,200	0
2017 Project - Zero Turn Mower	0	0	18,550
2016 Project - CCTV System - Skate/Spray Park	0	15,000	0
Parks	17,850	33,200	18,550
2015 Project - Ball Diamond Groomer	0	13,500	0
2016 Project - Mini Excavator	0	50,000	0
2016 Project - Utility Vehicle - Side by Side	0	35,000	0
Sportsfields □	0	98,500	0
2016 Project - CCTV System - Outdoor Facility Security	0	25,000	0
Auditorium	0	25,000	0
Total: Machinery & equipment	1,671,750	1,128,700	496,550
Land improvements			
2015 Project - Field of Honor Continuous Base	10,000	0	0
2017 Project - Row K Development	0	0	65,000
Cemetery	10,000	0	65,000
2012 Project - Sunrise Park Playground Equipment	0	0	0
2014 Project - 50 Avenue Improvements	35,000	0	0
2015 Project - Trail extension to MD Park	7,500	75,000	0
2015 Project - Confederation Park Playground Equipment Upgrade	60,000	0	0
Parks	102,500	75,000	0
2015 Project - Aluminum Sports Field Bleachers	8,000	0	0
2016 Project - Aluminum Sports Field Bleachers	0	8,250	0
2017 Project - Aluminum Sports Field Bleachers	0	0	8,500
Sportsfields □	8,000	8,250	8,500
Total: Land improvements	120,500	83,250	73,500
Vehicles			
2015 Project - Police Car	37,500	0	0
2016 Project - Police Car	0	37,500	0
2017 Project - Police Car	0	0	37,500
Police	37,500	37,500	37,500
2015 Project - 3/4 Ton Truck	31,500	0	0
2016 Project - 1/2 Ton Truck - 1	0	35,000	0
2016 Project - 1/2 Ton Truck - 2	0	35,000	0
Roads, Walks, and Street Lighting	31,500	70,000	0
2011 Project - Automated Sideload Collection Truck	300,000	0	0
2014 Project - Garbage Truck	0	300,000	0
Waste Management - Collection Systems	300,000	300,000	0
Total: Vehicles	369,000	407,500	37,500
Total: Capital purchases	13,080,590	13,923,650	5,124,190

Town of Taber: Proposed Capital Budget Funding

Budget Year: 2015 - 2017

	2015	2016	2017
Other revenues			
Total: Donations & gifts	200,000	50,000	50,000
Total: Other revenues	200,000	50,000	50,000
Government transfers			
Total: Transfers from provincial gov conditional - MSI	5,575,000	1,325,000	0
Total: Transfers from provincial gov conditional - AMWWP	0	490,000	94,000
Total: Transfers from provincial gov conditional - BMTG	972,480	93,750	878,730
Total: Transfers from provincial gov conditional - FGTF	390,000	917,595	330,000
Total: Transfers from provincial gov conditional - Other	387,800	2,003,500	505,000
Total: Transfers from local government	0	18,060	0
Total: Government transfers	7,325,280	4,847,905	1,807,730
From reserves			
Total: Contributions from capital reserves - infrastructure	3,062,060	1,657,270	1,382,410
Total: Contributions from capital reserves - buildings	710,000	475,000	350,000
Total: Contributions from capital reserves - equipment	1,314,250	1,095,640	496,550
Total: Contributions from capital reserves - vehicles	369,000	407,500	37,500
Total: Contributions from capital reserves - offsite levies	0	500,000	0
Total: Contributions from capital reserves - energy conservation	100,000	200,000	0
Total: From reserves	5,555,310	4,335,410	2,266,460
Borrowing proceeds			
Total: Long-term borrowing principal proceeds	0	4,690,335	1,000,000
Total: Borrowing proceeds	0	4,690,335	1,000,000
Total Funding	13,080,590	13,923,650	5,124,190

**Town of Taber
Approved 2015 Property Tax Rate**

Residential and Farmland						
	2011	2012	2013	2014	2015	Increase (Decrease)
Municipal	6.6589	6.7898	6.9701	7.1765	7.2740	1.36%
School	2.2501	2.4563	2.6003	2.5312	2.4414	(3.55)%
Seniors	0.0658	0.0699	0.0715	0.0740	0.0764	3.24%
Total Tax Rate	8.9748	9.3160	9.6419	9.7817	9.7918	0.10%

Non-Residential						
	2011	2012	2013	2014	2015	Increase (Decrease)
Municipal	10.9999	11.2298	11.0452	11.2499	11.3196	0.62%
School	3.3795	3.6214	3.8557	3.7467	3.5707	(4.70)%
Seniors	0.0658	0.0699	0.0715	0.0740	0.0764	3.24%
Total Tax Rate	14.4452	14.9211	14.9724	15.0706	14.9667	(0.69)%

Machinery & Equipment						
	2011	2012	2013	2014	2015	Increase (Decrease)
Municipal	10.9999	11.2298	11.0452	11.2499	11.3196	0.62%
School	0.0000	0.0000	0.0000	0.0000	0.0000	0.00%
Seniors	0.0658	0.0699	0.0715	0.0740	0.0764	3.24%
Total Tax Rate	11.0657	11.2997	11.1167	11.3239	11.3960	0.64%

Town of Taber

For the Seven Months Ending July 31, 2015

Account	Description	2015 Budget	Budget Increase as per Council Resolution	Total Budget	July Actual	
Capital Expenses:						
4-12-02-620-0012	2010 Project - Admin Bldg Renovation	625,000.00		625,000.00	3,000.00	(622,000.00)
4-12-02-630-0014	2015 Project - Energy Conservation Program	100,000.00		100,000.00		(100,000.00)
4-12-09-630-0023	2015 Project - Annual Computer Replacement	56,300.00		56,300.00	33,772.67	(22,527.33)
4-12-09-630-0024	2015 Project - Microsoft Software for Reg Dispatch	22,100.00		22,100.00	17,176.30	(4,923.70)
4-12-09-630-0025	2015 Project - Diamond Permitting Module	10,000.00		10,000.00	7,298.25	(2,701.75)
4-12-09-630-0026	2015 Project - 42" Plotter	8,000.00		8,000.00	6,760.80	(1,239.20)
4-12-09-630-0027	2015 Project - Switch Stack	14,000.00		14,000.00		(14,000.00)
4-12-09-630-0028	2015 Project - Server UPS Batteries	10,000.00		10,000.00		(10,000.00)
4-21-10-630-0025	2014 Project - Computer Aided Dispatch Bell CAD	205,411.00		205,411.00	142,640.75	(62,770.25)
4-21-10-650-0026	2015 Project - Police Car	37,500.00		37,500.00	35,950.16	(1,549.84)
4-23-10-620-0026	2014 Project - Emergency Training Center	295,000.00	20,000.00	315,000.00	4,500.00	(310,500.00)
4-24-10-630-0001	2013 Project - Portable Generator for EOC	31,500.00		31,500.00	23,938.62	(7,561.38)
4-32-06-610-0046	2014 Project - Annual Concrete Program			0.00	256,546.44	256,546.44
4-32-06-610-0047	2015 Project - Bi-Annual Capital Works Program	1,721,640.00	1,030,738.83	2,752,378.83	540,923.88	(2,211,454.95)
4-32-06-610-0049	2014 Project - 46th Avenue Sidewalk	75,000.00		75,000.00		(75,000.00)
4-32-06-610-0050	2014 Project - Eureka Development & Intersection	4,950,000.00		4,950,000.00	315,329.22	(4,634,670.78)
4-32-06-610-0051	2014 Project - 50th Street Gateway	750,000.00		750,000.00	43,414.92	(706,585.08)
4-32-06-630-0053	2015 Project - Public Works Shop Equipment	40,000.00		40,000.00	4,725.69	(35,274.31)
4-32-06-630-0054	2015 Project - Line Painter	9,000.00		9,000.00	8,853.44	(146.56)
4-32-06-630-0055	2015 Project - Hanging Planters & Pots	7,000.00		7,000.00	6,676.20	(323.80)
4-32-06-650-0056	2015 Project - 3/4 Ton Truck	31,500.00		31,500.00	29,992.59	(1,507.41)
4-37-10-610-0020	2015 Project - East Ind Storm System - Phase III	92,000.00		92,000.00	6,200.00	(85,800.00)
4-37-10-610-0021	2015 Project - Ditch/Culvert Upgrades	73,700.00		73,700.00	11,994.50	(61,705.50)
4-37-10-630-0022	2015 Project - Sickle Mowing Bucket	70,000.00		70,000.00	63,755.00	(6,245.00)
4-37-10-630-0023	2015 Project - Ride on Mower	24,500.00		24,500.00	24,886.43	386.43
4-37-10-630-0024	2015 Project - Tri-deck Mower	30,000.00		30,000.00	25,685.00	(4,315.00)
4-41-06-610-0014	2013 Project - North Pump Station Upgrades	390,000.00		390,000.00	11,909.15	(378,090.85)
4-41-06-610-0018	2015 Project - Replace Filter Gallery Piping	392,000.00		392,000.00	215,711.10	(176,288.90)
4-41-06-630-0019	2015 Project - Water Meter Replacement Program	250,000.00		250,000.00	17,505.80	(232,494.20)
4-42-08-610-0008	2015 Project - Industrial Lagoons Upgrades	400,000.00		400,000.00	47,544.68	(352,455.32)
4-42-08-610-0009	2015 Project - Effluent Irrigation System	475,000.00		475,000.00		(475,000.00)
4-43-08-620-0001	2015 Project - Pesticide Containment Shed	10,000.00		10,000.00		(10,000.00)
4-43-09-630-0010	2011 Project - Small Roll Out Bins	630,000.00		630,000.00		(630,000.00)
4-43-09-630-0015	2015 Project - Waste and Recycling Containers	15,000.00		15,000.00		(15,000.00)
4-43-09-650-0009	2011 Project - Automated Sideload Truck	300,000.00		300,000.00		(300,000.00)
4-56-10-645-0008	2014 Project - New Row K Development	54,000.00		54,000.00		(54,000.00)
4-56-10-645-0009	2015 Project - Field of Honor Continuous Base	10,000.00		10,000.00		(10,000.00)
4-69-10-620-0008	2014 Project - Old Court House	142,000.00		142,000.00	83,945.00	(58,055.00)
4-69-10-620-0010	2015 Project - Historic Courthouse	80,000.00		80,000.00		(80,000.00)
4-69-10-630-0011	2015 Project - Scissor Lift	25,000.00		25,000.00	19,277.00	(5,723.00)
4-69-10-630-0012	2015 Project - CCTV Equipment	8,000.00		8,000.00	4,721.40	(3,278.60)
4-69-10-640-0009	2014 Project - Gymnastics Club Land Purchase	100,000.00		100,000.00	100,000.00	-
4-72-10-610-0007	2015 Project - Arena South Access Ramp	50,000.00		50,000.00	4,237.70	(45,762.30)
4-72-10-620-0014	2014 Project - Large Arena Snow Melt Pit	24,000.00		24,000.00	25,386.80	1,386.80
4-72-10-620-0015	2015 Project - Arena Dressing Room Addition	450,000.00	96,250.00	546,250.00	45,600.48	(500,649.52)
4-72-10-620-0016	2015 Project - Arena Refrig/Mechanical Upgrades	50,000.00		50,000.00		(50,000.00)
4-72-50-630-0032	2015 Project - Zero Turn Mower	17,850.00		17,850.00	17,000.00	(850.00)
4-72-50-645-0029	2014 Project - 50 Avenue Improvements	35,000.00		35,000.00		(35,000.00)
4-72-50-645-0033	2015 Project - Confed Park Playground Equipment	60,000.00		60,000.00		(60,000.00)
4-72-50-645-0034	2015 Project - Trail Extension to MD Park	7,500.00		7,500.00	10,726.50	3,226.50
4-72-50-645-0035	2015 Project - Spray Park Asphalt Rehab	19,750.00		19,750.00	19,750.00	-
4-72-50-650-0030	2014 Project - 3/4 Ton Truck w/ Service Body	31,500.00		31,500.00	31,428.43	(71.57)
4-72-80-620-0019	2015 Project - KMMSC Maintenance Bldg Expansion	40,000.00		40,000.00		(40,000.00)
4-72-80-645-0020	2015 Project - Aluminum Sports Field Bleachers	8,000.00		8,000.00	6,592.53	(1,407.47)
(4????600????...)	Total Capital Expenses	13,363,751.00	1,146,988.83	14,510,739.83	2,275,357.43	(12,235,382.40)

Discussion points that need to be considered for this special meeting.

Operating

- What are the goals and objectives of the Council for the upcoming year? Is there anything that you would like to see from an operating stand-point that you would like to see more of (Cutting grass, repairing roads, etc.)?
- Property Tax Rate Increase – What is the appropriate level of increase on average that a taxpayer will be able to comfortably withstand for the 2016 year? (see attached tax rates over the last 5 years)
- Utility Rates – Are you still comfortable with the same plan that we have had in the prior years where we want to have a cost recovery for these departments?
- Development Permit Fees- In analysis of the development permitting fees it has come to our attention that for some items we are not achieving cost recovery. This is related to staff time to process these fees and in the advertising requirements prior to issuing waivers, discretionary development permits and subdivisions. A conversation should be held regarding the amount that the Town of Taber should be incentivizing development through not ensuring cost recovery related to the permitting process. Research from other municipalities will be presented to compare their development fees with the current suite of development fees within the Town of Taber. The Planning and Economic Development Department will be looking for direction on the desire of Council to raise fees. Material related to this item will be provided at the meeting for presentation and consideration purposes with the intention of direction coming at a subsequent budget deliberation session.

Capital

- These are the project that's are scheduled to begin 2016, however, there are a number of projects that will not be completed in 2015 and will have to be carried over for 2016. We will likely have to defer some projects in 2016. Do you think that the 2016 capital budget should be adjusted for this fact?
- Is there anything that you would like to see happen that currently isn't listed?

Reserves

- We should look at increasing our amount transferred to capital reserves, right now we are transferring approximately 2.2 million to capital reserves a year however, and amortization (which is the way that accountants show the diminishing value of the asset) is approximately 4 million a year. This means that we are under contributing by an amount of approximately 1.8 million a year. Over a course of 5 years that is under contributing to our asset pool by 9 million which we would need to borrow. If we borrow that limits our cash flow and decreases our cash position and this will eventually have to pay additional interest charges that could be going to operations.