



## AGENDA

SPECIAL MEETING OF THE COUNCIL OF THE TOWN OF TABER, TO BE HELD IN THE COUNCIL CHAMBERS, ADMINISTRATION BUILDING, ON WEDNESDAY, MARCH 1, 2017 AT 5:00 PM.

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	<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. 2018-2019 DRAFT OPERATING BUDGET	X
ITEM No. 8. MEDIA INQUIRIES	
ITEM No. 9. CLOSED SESSION	
ITEM No. 10. OPEN SESSION	
ITEM No. 11. CLOSE OF MEETING	X



<b>Council Request for Decision</b>	
<b>Meeting Date: March 1, 2017</b>	
<b>Subject: 2018-2019 Draft Operating Budget</b>	
<b>Recommendation:</b>	That Council accepts the 2018-2019 Draft Operating Budget presentation for information purposes.
<b>Background:</b>	<p>Council has been presented with a number of budget related presentations from community organizations. As well as budget narratives from the Managers of the Town of Taber.</p> <p>Tonight's discussion will be focused on 2018 and 2019 operating budgets. As you know, my goal has been to approve a 3 year rolling budget. On November 28, 2016 the 2017 Operating Budget was passed. However, the 2018 and 2019 budget was not passed and was to be brought forth again in the spring time. Therefore, I am bringing them back so that we can have a discussion before the March 13<sup>th</sup> Council Meeting.</p> <p>The concept of the rolling budget is that the managers in charge of the different costing centers would be able to carry forward surpluses that were had in the prior year. As well as, allow managers with larger deficits from the prior year the opportunity to make up the difference in future years.</p> <p>This current operating budget proposal presentation has incorporated the impacts from those previous presentations. The utility rate model is proposed to be held steady for this next operating budget cycle. The budget proposal has also incorporated the expected CPI property tax increase for illustrated purposes only (plus the 1% due to carbon tax levy).</p> <p>The budget as presented is balanced for 2018 and 2019 at the moment however, we have balanced the budget with a reserve transfer of \$600,000 for both 2018 and 2019. This \$600,000 has been set up in the general revenue costing centre, meaning that if this amount isn't needed to balance the budget than it will not have to be fully used in the respective year. Administration has choose this amount as our 2016 actual operational deficiency was significantly under budget [approximately 1.5 million which is made up by roughly 1.1 million due to revenue received higher than budgeted (land sales and fine revenue), and roughly 400k from efficient spending], therefore we feel it is fair to the taxpayer that they should get the benefit of not having to pay more tax to come up with the deficit in 2018 and 2019. This concept is in line with the rolling budget theory as we are using savings we have created in prior years to have an offset in future years.</p>



	<p>Administration has worked hard in this process to and will require Council to make some decisions and guidance towards this goal of a balanced budget. Administration will be seeking Council direction based on the budget information presented to ensure they are comfortable with the changes that have been made to make this budget balanced.</p> <p>Administration is looking forward to Council's deliberation on the 2018-2019 Operating Budget.</p>
<b>Legislation / Authority:</b>	Section 242 and 245 of the MGA
<b>Strategic Plan Alignment:</b>	N/A
<b>Financial Implication:</b>	Provides the authorization for the municipality to operate in the next fiscal year
<b>Service Level / Staff Resource Implication:</b>	N/A
<b>Justification:</b>	Council must adopt budgets for each calendar year.
<b>Alternative(s):</b>	That Council requests Administration to provide additional information.

<b>Attachment(s):</b>	<p>Budget Narrative - Financial Number Update          Approved 2017 Budget - Summary          Approved 2017 Budget - Detail          Draft 2018 - 2019 Operating Budget Update - Summary          Draft 2018 - 2019 Operating Budget - Detail</p>
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<b>APPROVALS:</b>	
<b>Originated By:</b>	Devon Wannop
<b>Chief Administrative Officer (CAO) or Designate:</b>	

## Budget Narratives - Operating Budget 2017 - 2019

<b>Taxes - General Revenue</b>					
<b>Revenues</b>	<b>2015 (Actual)</b>	<b>2016 (Budget)</b>	<b>2017 (Budget)</b>	<b>2018 (Budget)</b>	<b>2019 (Budget)</b>
Net taxes	8,115,558	8,452,484	8,629,626	8,831,753	9,038,538
Penalties and costs of taxes	117,074	110,000	120,000	130,000	130,000
Franchise fees	1,678,172	1,739,876	1,739,876	1,765,000	1,797,000
Investment income	257,813	275,000	200,000	175,000	150,000
Other revenues	-	9,000	-	-	-
Government transfers	-	229,137	200,000	230,000	230,000
<b>Total Revenues</b>	<b>10,168,618</b>	<b>10,815,497</b>	<b>10,889,502</b>	<b>11,131,753</b>	<b>11,345,538</b>
<b>Expenses</b>	<b>2015 (Actual)</b>	<b>2016 (Budget)</b>	<b>2017 (Budget)</b>	<b>2018 (Budget)</b>	<b>2019 (Budget)</b>
<b>Total Expenses</b>	-	-	-	-	-
From reserves	-	-	-	600,000	600,000
To reserves	125,863	888,765	343,724	312,645	293,826
<b>Total interfund- transfers</b>	<b>125,863</b>	<b>888,765</b>	<b>343,724</b>	<b>287,355</b>	<b>306,174</b>
Net Budget	10,042,755	9,926,732	10,545,778	11,419,108	11,651,712
Budget Change	-	116,023	619,046	873,330	232,604
Percentage Change		-1.16%	6.24%	8.28%	2.04%

## Budget Narratives - Operating Budget 2017 - 2019

<b>Council</b>					
<b>Revenues</b>	<b>2015 (Actual)</b>	<b>2016 (Budget)</b>	<b>2017 (Budget)</b>	<b>2018 (Budget)</b>	<b>2019 (Budget)</b>
<b>Total Revenues</b>	-	-	-	-	-
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<b>Expenses</b>	<b>2015 (Actual)</b>	<b>2016 (Budget)</b>	<b>2017 (Budget)</b>	<b>2018 (Budget)</b>	<b>2019 (Budget)</b>
Salaries, wages and benefits	143,907	151,036	150,928	150,928	150,928
Contracted and general services	82,661	77,762	144,390	102,283	81,224
Materials, goods and supplies	25,468	40,030	51,825	50,209	49,198
Transfers to local boards and agencies	488,965	473,775	502,952	512,689	528,217
Interest on long-term debt	47,896	44,693	41,489	37,991	34,339
Amortization	51,966	51,966	52,030	52,030	52,030
Other expenditures	236	-	75,000	75,000	75,000
<b>Total Expenses</b>	<b>841,099</b>	<b>839,262</b>	<b>1,018,614</b>	<b>981,130</b>	<b>970,936</b>
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Repayment of long-term debt	72,708	75,916	79,266	82,764	86,416
From reserves	- 27,500	- 2,145	- 37,000	-	-
<b>Total interfund- transfers</b>	<b>45,208</b>	<b>73,771</b>	<b>42,266</b>	<b>82,764</b>	<b>86,416</b>
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Net Budget	- 886,307	- 913,033	- 1,060,880	- 1,063,894	- 1,057,352
Budget Change	-	- 26,726	- 147,847	- 3,014	6,542
Percentage Change	-	3.02%	16.19%	0.28%	-0.61%

## Budget Narratives - Operating Budget 2017 - 2019

CAO					
Revenues	2015 (Actual)	2016 (Budget)	2017 (Budget)	2018 (Budget)	2019 (Budget)
Rentals	47,534	46,000	46,000	46,000	46,000
Other revenues	150	-	-	-	-
<b>Total Revenues</b>	<b>47,684</b>	<b>46,000</b>	<b>46,000</b>	<b>46,000</b>	<b>46,000</b>
Expenses	2015 (Actual)	2016 (Budget)	2017 (Budget)	2018 (Budget)	2019 (Budget)
Salaries, wages and benefits	280,614	507,718	435,302	414,822	421,098
Contracted and general services	153,657	190,990	220,825	165,580	203,114
Purchases from other governments	-	50	50	50	50
Materials, goods and supplies	51,819	50,400	102,960	84,665	86,071
Amortization	63,688	63,688	52,419	52,419	52,419
<b>Total Expenses</b>	<b>549,778</b>	<b>812,846</b>	<b>811,556</b>	<b>717,536</b>	<b>762,752</b>
From reserves	- 20,000	- 10,000	- 80,000	-	-
To reserves	36,400	36,400	36,400	36,400	36,400
<b>Total interfund- transfers</b>	<b>16,400</b>	<b>26,400</b>	<b>- 43,600</b>	<b>36,400</b>	<b>36,400</b>
Net Budget	- 518,494	- 793,246	- 721,956	- 707,936	- 753,152
Budget Change	-	- 274,752	71,290	14,020	- 45,216
Percentage Change	-	52.99%	-8.99%	-1.94%	6.39%

## Budget Narratives - Operating Budget 2017 - 2019

<b>Finance and Customer Care</b>					
<b>Revenues</b>	<b>2015 (Actual)</b>	<b>2016 (Budget)</b>	<b>2017 (Budget)</b>	<b>2018 (Budget)</b>	<b>2019 (Budget)</b>
Sales and user fees	10,225	11,010	11,000	11,000	11,000
Licenses and permits	99,925	100,000	102,600	102,600	102,600
Other revenues	1,743	1,500	1,500	1,500	1,500
<b>Total Revenues</b>	<b>111,893</b>	<b>112,510</b>	<b>115,100</b>	<b>115,100</b>	<b>115,100</b>
<b>Expenses</b>	<b>2015 (Actual)</b>	<b>2016 (Budget)</b>	<b>2017 (Budget)</b>	<b>2018 (Budget)</b>	<b>2019 (Budget)</b>
Salaries, wages and benefits	617,996	515,033	633,621	676,615	702,108
Contracted and general services	221,573	218,225	232,535	203,553	192,597
Purchases from other governments	-	100	75	75	75
Materials, goods and supplies	14,755	20,850	17,900	18,000	18,100
Bank charges and interest	4,720	7,975	8,000	8,000	8,000
Amortization	8,733	8,733	8,461	8,461	8,461
Other expenditures	2	1	1	1	1
<b>Total Expenses</b>	<b>867,780</b>	<b>770,917</b>	<b>900,593</b>	<b>914,705</b>	<b>929,342</b>
From reserves	- 20,051	-	-	-	-
To reserves	5,150	-	-	-	-
<b>Total interfund- transfers</b>	<b>- 14,901</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Budget	- 740,986	- 658,407	- 785,493	- 799,605	- 814,242
Budget Change	-	82,579	- 127,086	- 14,112	- 14,637
Percentage Change	-	-11.14%	19.30%	1.80%	1.83%



## Budget Narratives - Operating Budget 2017 - 2019

IT					
	2015 (Actual)	2016 (Budget)	2017 (Budget)	2018 (Budget)	2019 (Budget)
<b>Revenues</b>					
Sales and user fees	680	100	-	-	-
Government transfers	-	-	11,000	11,000	11,000
<b>Total Revenues</b>	680	100	11,000	11,000	11,000
<b>Expenses</b>					
Salaries, wages and benefits	209,525	202,571	277,549	284,582	294,597
Contracted and general services	178,271	254,800	268,334	287,582	279,211
Materials, goods and supplies	13,685	24,500	19,065	9,565	9,565
Amortization	75,361	75,361	72,906	72,906	72,906
Other expenditures	2,642	-	-	-	-
<b>Total Expenses</b>	479,483	557,232	637,854	654,635	656,279
To reserves	99,000	99,000	99,000	99,000	99,000
<b>Total interfund- transfers</b>	99,000	99,000	99,000	99,000	99,000
Net Budget	- 577,803	- 656,132	- 725,854	- 742,635	- 744,279
Budget Change	-	- 78,329	- 69,722	- 16,781	- 1,644
Percentage Change	-	13.56%	10.63%	2.31%	0.22%

## Budget Narratives - Operating Budget 2017 - 2019

<b>Health and Safety</b>					
<b>Revenues</b>	<b>2015 (Actual)</b>	<b>2016 (Budget)</b>	<b>2017 (Budget)</b>	<b>2018 (Budget)</b>	<b>2019 (Budget)</b>
Other revenues	28,951	28,500	28,500	28,500	28,500
<b>Total Revenues</b>	<b>28,951</b>	<b>28,500</b>	<b>28,500</b>	<b>28,500</b>	<b>28,500</b>
<b>Expenses</b>	<b>2015 (Actual)</b>	<b>2016 (Budget)</b>	<b>2017 (Budget)</b>	<b>2018 (Budget)</b>	<b>2019 (Budget)</b>
Salaries, wages and benefits	-	23,131	48,504	49,939	51,280
Contracted and general services	21,782	12,620	16,465	10,675	15,095
Materials, goods and supplies	1,241	-	6,750	350	350
<b>Total Expenses</b>	<b>23,023</b>	<b>35,751</b>	<b>71,719</b>	<b>60,964</b>	<b>66,725</b>
From reserves	- 23,023	- 35,751	-	-	-
To reserves	28,951	28,500	-	-	-
<b>Total interfund- transfers</b>	<b>5,928</b>	<b>- 7,251</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Budget	-	-	- 43,219	- 32,464	- 38,225
Budget Change	-	-	- 43,219	10,755	- 5,761
Percentage Change	-	#DIV/0!	#DIV/0!	-24.88%	17.75%

## Budget Narratives - Operating Budget 2017 - 2019

<b>Police</b>					
<b>Revenues</b>	<b>2015 (Actual)</b>	<b>2016 (Budget)</b>	<b>2017 (Budget)</b>	<b>2018 (Budget)</b>	<b>2019 (Budget)</b>
Sales and user fees	92,581	95,000	99,000	99,100	99,200
Licenses and permits	2,535	3,600	-	-	-
Fines	665,051	417,250	502,500	502,500	502,500
Other revenues	1,326	84,500	125,000	125,000	125,000
Government transfers	503,953	527,162	542,292	543,192	544,102
<b>Total Revenues</b>	<b>1,265,446</b>	<b>1,127,512</b>	<b>1,268,792</b>	<b>1,269,792</b>	<b>1,270,802</b>
<b>Expenses</b>	<b>2015 (Actual)</b>	<b>2016 (Budget)</b>	<b>2017 (Budget)</b>	<b>2018 (Budget)</b>	<b>2019 (Budget)</b>
Salaries, wages and benefits	2,748,005	2,551,178	2,761,252	2,861,308	2,897,236
Contracted and general services	218,071	258,694	277,773	267,499	273,979
Purchases from other governments	108,880	96,000	96,000	96,000	96,000
Materials, goods and supplies	97,358	157,337	139,100	129,950	125,150
Amortization	210,905	210,905	190,001	190,001	190,001
Other expenditures	- 4,286	-	-	-	-
<b>Total Expenses</b>	<b>3,378,934</b>	<b>3,274,114</b>	<b>3,464,126</b>	<b>3,544,758</b>	<b>3,582,366</b>
To reserves	109,291	103,100	115,600	115,600	115,600
<b>Total interfund- transfers</b>	<b>109,291</b>	<b>103,100</b>	<b>115,600</b>	<b>115,600</b>	<b>115,600</b>
Net Budget	- 2,222,779	- 2,249,702	- 2,310,934	- 2,390,566	- 2,427,164
Budget Change	-	- 26,923	- 61,232	- 79,632	- 36,598
Percentage Change	-	1.21%	2.72%	3.45%	1.53%

## Budget Narratives - Operating Budget 2017 - 2019

<b>Fire</b>						
<b>Revenues</b>	<b>2015 (Actual)</b>	<b>2016 (Budget)</b>	<b>2017 (Budget)</b>	<b>2018 (Budget)</b>	<b>2019 (Budget)</b>	
Sales to other governments	24,538	23,800	23,800	23,800	23,800	23,800
Sales and user fees	62,686	6,500	6,500	6,500	6,500	6,500
Rentals	25	-	-	-	-	-
Other revenues	4,006	-	-	-	-	-
Government transfers	244,807	243,072	76,838	22,915	23,602	
<b>Total Revenues</b>	<b>336,062</b>	<b>273,372</b>	<b>107,138</b>	<b>53,215</b>	<b>53,902</b>	
<b>Expenses</b>	<b>2015 (Actual)</b>	<b>2016 (Budget)</b>	<b>2017 (Budget)</b>	<b>2018 (Budget)</b>	<b>2019 (Budget)</b>	
Salaries, wages and benefits	407,446	431,411	481,777	491,525	505,088	
Contracted and general services	129,461	140,939	133,830	133,210	134,065	
Purchases from other governments	-	2,500	2,500	2,500	2,500	
Materials, goods and supplies	111,043	111,810	116,840	119,040	120,740	
Amortization	107,805	107,805	171,699	171,699	171,699	
<b>Total Expenses</b>	<b>755,755</b>	<b>794,465</b>	<b>906,646</b>	<b>917,974</b>	<b>934,092</b>	
From reserves	-	-	96,528	-	-	-
To reserves	47,300	47,300	47,300	47,300	47,300	47,300
<b>Total interfund- transfers</b>	<b>47,300</b>	<b>-</b>	<b>49,228</b>	<b>47,300</b>	<b>47,300</b>	<b>47,300</b>
Net Budget	-	466,992	-	471,865	-	846,808
Budget Change	-	-	-	4,873	-	374,943
Percentage Change	-	-	-	1.04%	-	79.46%
						912,059
						65,251
						7.71%
						1.69%

## Budget Narratives - Operating Budget 2017 - 2019

<b>Public Works</b>					
<b>Revenues</b>	<b>2015 (Actual)</b>	<b>2016 (Budget)</b>	<b>2017 (Budget)</b>	<b>2018 (Budget)</b>	<b>2019 (Budget)</b>
Sales and user fees	12,271	3,500	3,500	9,500	9,500
Other revenues	2,125	-	-	-	-
<b>Total Revenues</b>	<b>14,396</b>	<b>3,500</b>	<b>3,500</b>	<b>9,500</b>	<b>9,500</b>
<b>Expenses</b>	<b>2015 (Actual)</b>	<b>2016 (Budget)</b>	<b>2017 (Budget)</b>	<b>2018 (Budget)</b>	<b>2019 (Budget)</b>
Salaries, wages and benefits	1,074,342	1,016,803	1,127,337	1,186,628	1,221,606
Contracted and general services	687,755	631,950	388,725	633,319	389,825
Materials, goods and supplies	321,576	612,710	588,350	600,825	612,075
Amortization	1,305,509	1,305,509	1,405,426	1,405,426	1,405,426
Other expenditures	115,571	-	-	-	-
<b>Total Expenses</b>	<b>3,504,754</b>	<b>3,566,972</b>	<b>3,509,838</b>	<b>3,826,198</b>	<b>3,628,932</b>
From reserves	- 264,241	- 60,000	- 60,000	- 60,000	- 60,000
To reserves	258,010	258,010	258,010	258,010	258,010
<b>Total interfund- transfers</b>	<b>- 6,231</b>	<b>198,010</b>	<b>198,010</b>	<b>198,010</b>	<b>198,010</b>
Net Budget	- 3,484,127	- 3,761,482	- 3,704,348	- 4,014,708	- 3,817,442
Budget Change	-	- 277,355	57,134	- 310,360	197,266
Percentage Change	-	7.96%	-1.52%	8.38%	-4.91%

## Budget Narratives - Operating Budget 2017 - 2019

<b>Stormwater</b>					
<b>Revenues</b>	<b>2015 (Actual)</b>	<b>2016 (Budget)</b>	<b>2017 (Budget)</b>	<b>2018 (Budget)</b>	<b>2019 (Budget)</b>
Sales and user fees	372,562	412,460	390,000	390,000	390,000
Government transfers	2,641	-	-	-	-
<b>Total Revenues</b>	<b>375,204</b>	<b>412,460</b>	<b>390,000</b>	<b>390,000</b>	<b>390,000</b>
<b>Expenses</b>	<b>2015 (Actual)</b>	<b>2016 (Budget)</b>	<b>2017 (Budget)</b>	<b>2018 (Budget)</b>	<b>2019 (Budget)</b>
Salaries, wages and benefits	12,791	14,965	49,605	54,212	55,653
Contracted and general services	183,654	177,886	188,649	148,530	153,180
Materials, goods and supplies	10,680	3,300	9,200	10,300	10,300
Interest on long-term debt	19,213	17,820	7,123	5,620	4,984
Amortization	335,793	335,793	341,196	341,196	341,196
<b>Total Expenses</b>	<b>562,130</b>	<b>549,764</b>	<b>595,773</b>	<b>559,858</b>	<b>565,313</b>
Repayment of long-term debt	22,063	22,063	15,261	26,844	26,844
From reserves	- 73,502	-	- 50,000	-	-
To reserves	146,700	146,700	146,700	146,700	146,700
<b>Total interfund- transfers</b>	<b>95,261</b>	<b>168,763</b>	<b>111,961</b>	<b>173,544</b>	<b>173,544</b>
Net Budget	- 282,188	- 306,067	- 317,734	- 343,402	- 348,857
Budget Change	-	- 23,879	- 11,667	- 25,668	- 5,455
Percentage Change	-	8.46%	3.81%	8.08%	1.59%

## Budget Narratives - Operating Budget 2017 - 2019

<b>Water</b>					
<b>Revenues</b>	<b>2015 (Actual)</b>	<b>2016 (Budget)</b>	<b>2017 (Budget)</b>	<b>2018 (Budget)</b>	<b>2019 (Budget)</b>
Sales and user fees	3,289,549	3,291,780	3,283,640	3,283,640	3,283,640
Penalties and costs of taxes	43,490	37,500	37,500	45,000	45,000
Other revenues	-	-	282,281	-	-
Government transfers	150,270	-	-	-	-
<b>Total Revenues</b>	<b>3,483,308</b>	<b>3,329,280</b>	<b>3,603,421</b>	<b>3,328,640</b>	<b>3,328,640</b>
<b>Expenses</b>	<b>2015 (Actual)</b>	<b>2016 (Budget)</b>	<b>2017 (Budget)</b>	<b>2018 (Budget)</b>	<b>2019 (Budget)</b>
Salaries, wages and benefits	16,614	15,637	359,022	402,525	413,554
Contracted and general services	1,091,146	1,040,788	480,267	489,770	490,940
Purchases from other governments	65,911	65,000	94,080	107,800	123,480
Materials, goods and supplies	202,738	217,620	469,700	494,250	499,300
Bank charges and interest	136	-	-	-	-
Amortization	627,984	627,984	644,073	644,073	644,073
Other expenditures	65,923	-	-	-	-
<b>Total Expenses</b>	<b>2,070,451</b>	<b>1,967,029</b>	<b>2,047,142</b>	<b>2,138,418</b>	<b>2,171,347</b>
From reserves	- 62,690	- 64,570	- 44,350	-	-
To reserves	477,730	473,820	691,531	409,250	409,250
<b>Total interfund- transfers</b>	<b>415,040</b>	<b>409,250</b>	<b>647,181</b>	<b>409,250</b>	<b>409,250</b>
Net Budget	997,817	953,001	909,098	780,972	748,043
Budget Change	-	- 44,816	- 43,903	- 128,126	- 32,929
Percentage Change	-	-4.49%	-4.61%	-14.09%	-4.22%

## Budget Narratives - Operating Budget 2017 - 2019

<b>Wastewater</b>					
<b>Revenues</b>	<b>2015 (Actual)</b>	<b>2016 (Budget)</b>	<b>2017 (Budget)</b>	<b>2018 (Budget)</b>	<b>2019 (Budget)</b>
Sales and user fees	2,057,486	2,031,170	2,140,000	2,140,000	2,140,000
Rentals	50,650	52,170	-	-	-
Government transfers	36,977	-	-	-	-
<b>Total Revenues</b>	<b>2,145,114</b>	<b>2,083,340</b>	<b>2,140,000</b>	<b>2,140,000</b>	<b>2,140,000</b>
<b>Expenses</b>	<b>2015 (Actual)</b>	<b>2016 (Budget)</b>	<b>2017 (Budget)</b>	<b>2018 (Budget)</b>	<b>2019 (Budget)</b>
Salaries, wages and benefits	16,608	15,637	496,004	556,731	571,978
Contracted and general services	1,491,358	1,580,812	736,295	625,010	632,510
Materials, goods and supplies	508,521	522,940	867,550	813,900	830,600
Interest on long-term debt	377,212	349,862	162,316	139,084	125,068
Amortization	951,658	951,658	959,759	959,759	959,759
<b>Total Expenses</b>	<b>3,345,356</b>	<b>3,420,909</b>	<b>3,221,924</b>	<b>3,094,484</b>	<b>3,119,915</b>
Repayment of long-term debt	433,174	433,174	327,113	582,029	582,029
From reserves	- 280,669	- 336,420	- 156,355	-	-
To reserves	652,490	657,190	495,770	495,770	495,770
<b>Total interfund- transfers</b>	<b>804,995</b>	<b>753,944</b>	<b>666,528</b>	<b>1,077,799</b>	<b>1,077,799</b>
Net Budget	- 2,005,238	- 2,091,513	- 1,748,452	- 2,032,283	- 2,057,714
Budget Change	-	- 86,275	343,061	- 283,831	- 25,431
Percentage Change	-	4.30%	-16.40%	16.23%	1.25%



## Budget Narratives - Operating Budget 2017 - 2019

<b>Solid Waste Collection and Recycling</b>					
<b>Revenues</b>	<b>2015 (Actual)</b>	<b>2016 (Budget)</b>	<b>2017 (Budget)</b>	<b>2018 (Budget)</b>	<b>2019 (Budget)</b>
Sales and user fees	1,842,321	2,127,375	1,937,250	1,968,660	1,980,536
Other revenues	1,571	-	-	-	-
<b>Total Revenues</b>	<b>1,843,892</b>	<b>2,127,375</b>	<b>1,937,250</b>	<b>1,968,660</b>	<b>1,980,536</b>
<b>Expenses</b>	<b>2015 (Actual)</b>	<b>2016 (Budget)</b>	<b>2017 (Budget)</b>	<b>2018 (Budget)</b>	<b>2019 (Budget)</b>
Salaries, wages and benefits	306,192	356,673	296,569	304,303	311,998
Contracted and general services	483,670	539,244	765,880	776,825	789,095
Purchases from other governments	720,795	857,250	541,650	552,483	563,532
Materials, goods and supplies	123,194	142,040	113,838	103,938	101,213
Transfers to local boards and agencies	-	38,280	-	-	-
Amortization	48,490	48,490	86,485	86,485	86,485
Other expenditures	- 10,305	-	-	-	-
<b>Total Expenses</b>	<b>1,672,035</b>	<b>1,981,977</b>	<b>1,804,422</b>	<b>1,824,034</b>	<b>1,852,323</b>
From reserves	-	-	- 56,500	- 56,500	- 56,500
To reserves	57,900	107,900	107,900	107,900	107,900
<b>Total interfund- transfers</b>	<b>57,900</b>	<b>107,900</b>	<b>51,400</b>	<b>51,400</b>	<b>51,400</b>
Net Budget	113,957	37,498	81,428	93,226	76,813
Budget Change	-	- 76,459	43,930	11,798	- 16,413
Percentage Change	-	-67.09%	117.15%	14.49%	-17.61%

## Budget Narratives - Operating Budget 2017 - 2019

<b>Planning and Development</b>					
<b>Revenues</b>	<b>2015 (Actual)</b>	<b>2016 (Budget)</b>	<b>2017 (Budget)</b>	<b>2018 (Budget)</b>	<b>2019 (Budget)</b>
Sales and user fees	620,615	136,120	280,120	280,120	280,120
Licenses and permits	156,670	142,500	142,500	142,500	142,500
Other revenues	10,252	-	-	-	-
<b>Total Revenues</b>	<b>787,538</b>	<b>278,620</b>	<b>422,620</b>	<b>422,620</b>	<b>422,620</b>
<b>Expenses</b>	<b>2015 (Actual)</b>	<b>2016 (Budget)</b>	<b>2017 (Budget)</b>	<b>2018 (Budget)</b>	<b>2019 (Budget)</b>
Salaries, wages and benefits	298,914	369,387	382,681	391,294	401,674
Contracted and general services	315,852	390,350	319,720	289,880	233,040
Purchases from other governments	-	1,000	1,000	1,000	1,000
Materials, goods and supplies	11,562	2,400	4,350	3,050	3,050
Transfers to local boards and agencies	-	-	60,000	30,000	30,000
Amortization	893	893	2,092	2,092	2,092
Other expenditures	170,210	40,000	80,000	80,000	80,000
<b>Total Expenses</b>	<b>797,432</b>	<b>804,030</b>	<b>849,843</b>	<b>797,316</b>	<b>750,856</b>
From reserves	- 85,253	- 151,250	- 90,000	- 60,000	-
To reserves	425,629	49,796	49,241	49,241	49,241
<b>Total interfund- transfers</b>	<b>340,376</b>	<b>- 101,454</b>	<b>- 40,759</b>	<b>- 10,759</b>	<b>49,241</b>
Net Budget	- 350,271	- 423,956	- 386,464	- 363,937	- 377,477
Budget Change	-	- 73,685	37,492	22,527	- 13,540
Percentage Change	-	21.04%	-8.84%	-5.83%	3.72%

## Budget Narratives - Operating Budget 2017 - 2019

<b>Admin Services</b>					
<b>Revenues</b>	<b>2015 (Actual)</b>	<b>2016 (Budget)</b>	<b>2017 (Budget)</b>	<b>2018 (Budget)</b>	<b>2019 (Budget)</b>
Sales and user fees	61,476	61,726	74,494	76,888	78,876
Licenses and permits	1,191	1,300	2,565	2,633	2,675
Rentals	160,781	214,732	232,170	254,388	271,896
Other revenues	63,178	61,772	85,834	105,767	108,527
Government transfers	2,856	-	-	-	-
<b>Total Revenues</b>	<b>289,481</b>	<b>339,530</b>	<b>395,063</b>	<b>439,676</b>	<b>461,974</b>
<b>Expenses</b>	<b>2015 (Actual)</b>	<b>2016 (Budget)</b>	<b>2017 (Budget)</b>	<b>2018 (Budget)</b>	<b>2019 (Budget)</b>
Salaries, wages and benefits	602,489	451,318	620,757	645,173	662,821
Contracted and general services	151,471	351,223	368,791	209,582	226,246
Purchases from other governments	15,894	18,174	27,919	31,615	36,179
Materials, goods and supplies	77,806	77,516	108,330	84,392	86,454
Interest on long-term debt	17,332	16,291	15,323	14,071	12,777
Amortization	116,824	116,824	114,332	114,332	114,332
Other expenditures	-	-	-	-	-
<b>Total Expenses</b>	<b>981,817</b>	<b>1,031,346</b>	<b>1,255,452</b>	<b>1,099,165</b>	<b>1,138,809</b>
Repayment of long-term debt	34,053	35,223	36,433	37,685	38,979
From reserves	- 5,048	- 21,340	-	-	-
To reserves	11,884	3,800	13,020	22,691	23,307
<b>Total interfund- transfers</b>	<b>40,890</b>	<b>17,683</b>	<b>49,453</b>	<b>60,376</b>	<b>62,286</b>
Net Budget	- 733,225	- 709,499	- 909,842	- 719,865	- 739,121
Budget Change	-	23,726	200,343	189,977	19,256
Percentage Change	-	-3.24%	28.24%	-20.88%	2.67%

## Budget Narratives - Operating Budget 2017 - 2019

<b>Recreation</b>					
<b>Revenues</b>	<b>2015 (Actual)</b>	<b>2016 (Budget)</b>	<b>2017 (Budget)</b>	<b>2018 (Budget)</b>	<b>2019 (Budget)</b>
Sales and user fees	123,814	143,543	143,395	145,881	149,450
Rentals	482,131	518,254	483,750	496,653	509,967
Other revenues	78,688	12,598	11,192	10,356	10,422
Government transfers	202,527	163,792	169,792	169,792	169,792
<b>Total Revenues</b>	<b>887,160</b>	<b>838,187</b>	<b>808,129</b>	<b>822,682</b>	<b>839,631</b>
<b>Expenses</b>	<b>2015 (Actual)</b>	<b>2016 (Budget)</b>	<b>2017 (Budget)</b>	<b>2018 (Budget)</b>	<b>2019 (Budget)</b>
Salaries, wages and benefits	1,420,145	1,456,912	1,572,523	1,720,306	1,772,468
Contracted and general services	601,468	440,063	502,132	556,073	627,791
Purchases from other governments	5,340	5,350	8,504	9,790	11,214
Materials, goods and supplies	615,292	621,720	681,929	689,104	784,850
Bank charges and interest	1,500	2,000	2,000	2,000	2,000
Amortization	390,516	390,516	395,050	395,050	395,050
Other expenditures	9,397	-	-	-	-
<b>Total Expenses</b>	<b>3,043,658</b>	<b>2,916,561</b>	<b>3,162,138</b>	<b>3,372,323</b>	<b>3,593,373</b>
From reserves	- 167,434	- 16,160	-	-	-
To reserves	116,240	116,240	116,240	116,240	116,240
<b>Total interfund- transfers</b>	<b>- 51,194</b>	<b>100,080</b>	<b>116,240</b>	<b>116,240</b>	<b>116,240</b>
Net Budget	- 2,105,304	- 2,178,454	- 2,470,249	- 2,665,881	- 2,869,982
Budget Change	-	- 73,150	- 291,795	- 195,632	- 204,101
Percentage Change	-	3.47%	13.39%	7.92%	7.66%

# Operating Sub-Object Summary - 4 Years

Budget Year: 2016 & From Stage: <All> To Stage: <All>

Sub-Object	2016	2017	2018	2019
<b>Revenues</b>	<b>22,609,947</b>	<b>22,230,586</b>	<b>22,062,983</b>	<b>22,237,696</b>
Fines	417,250	502,500	502,500	502,500
Franchise fees	1,739,876	1,739,876	1,739,876	1,739,876
From reserves	794,164	305,200	120,000	60,000
Government transfers	1,163,163	1,159,922	946,899	948,496
Investment income	275,000	200,000	175,000	150,000
Licenses and permits	247,400	247,665	247,733	247,775
Net taxes	8,452,484	8,629,626	8,831,753	9,038,538
Other revenues	197,870	234,508	236,087	238,913
Penalties and costs of taxes	147,500	157,500	157,500	157,500
Rentals	831,156	769,920	805,146	836,076
Sales and user fees	8,320,284	8,260,069	8,276,689	8,294,222
Sales to other governments	23,800	23,800	23,800	23,800
<b>Expenditures</b>	<b>26,906,072</b>	<b>26,526,711</b>	<b>27,059,004</b>	<b>27,246,535</b>
Amortization	4,296,125	4,296,125	4,296,125	4,296,125
Bank charges and interest	9,975	10,000	10,000	10,000
Contracted and general services	6,306,346	5,804,375	5,244,485	5,019,511
Interest on long-term debt	428,666	194,175	138,379	124,187
Materials, goods and supplies	2,605,173	2,814,862	2,950,188	3,077,166
Other expenditures	40,001	155,001	180,001	205,001
Purchases from other governments	1,045,424	771,778	801,313	834,030
Repayment of long-term debt	566,376	613,493	635,086	649,278
Salaries, wages and benefits	8,079,410	9,041,130	10,067,527	10,314,309
To reserves	3,016,521	2,270,320	2,190,211	2,165,211
Transfers to local boards and agencies	512,055	555,452	545,689	551,717
<b>Net Total</b>	<b>(4,296,125)</b>	<b>(4,296,125)</b>	<b>(4,996,021)</b>	<b>(5,008,839)</b>
Cash Deficit	0	0	(699,896)	(712,714)

# Operating Sub-Object Summary - 4 Years

Budget Year: 2016 & From Stage: <All> To Stage: <All>

Sub-Object	2016	2017	2018	2019
<b>Revenues</b>	<b>22,609,947</b>	<b>22,230,586</b>	<b>22,062,983</b>	<b>22,237,696</b>
Fines	417,250	502,500	502,500	502,500
Fines	407,500	496,500	496,500	496,500
Fines Animal Control Dogs	5,000	3,000	3,000	3,000
Other Fines	4,750	3,000	3,000	3,000
Franchise fees	1,739,876	1,739,876	1,739,876	1,739,876
Franchise Fees Electrical Distribution System	1,108,276	1,108,276	1,108,276	1,108,276
Franchise Fees Gas Distribution System	631,600	631,600	631,600	631,600
From reserves	794,164	305,200	120,000	60,000
Contributions from Capital Fund	319,028	0	0	0
Contributions from Operating Reserves	475,136	305,200	120,000	60,000
Government transfers	1,163,163	1,159,922	946,899	948,496
Transfers from Federal Gov Conditional	7,000	13,000	13,000	13,000
Transfers from Local Government	0	160,000	0	0
Transfers from Local Government - Barnwell	24,960	25,708	26,475	27,272
Transfers from Local Government - MD	402,234	261,382	207,592	208,392
Transfers from Provincial Gov Conditional	728,969	699,832	699,832	699,832
Investment income	275,000	200,000	175,000	150,000
Investment Income	275,000	200,000	175,000	150,000
Licenses and permits	247,400	247,665	247,733	247,775
Development Permit Application Fees	30,000	30,000	30,000	30,000
Licenses Animal Control Cats	100	100	100	100
Licenses Animal Control Dogs	3,500	2,500	2,500	2,500
Licenses Business	100,000	100,000	100,000	100,000
Permit Application Fees - Building	100,000	100,000	100,000	100,000
Permit Application Fees - Cemetery	1,300	2,565	2,633	2,675
Subdivision Application Fees	12,500	12,500	12,500	12,500
Net taxes	8,452,484	8,629,626	8,831,753	9,038,538
Property Taxes - FARMLAND	1,914	1,962	2,011	2,061
Property Taxes - GIL Federal	52,070	18,500	18,500	18,500
Property Taxes - LINEAR	218,415	223,875	229,472	235,209
Property Taxes - MACHINERY & EQUIPMENT	736,803	755,223	774,104	793,457
Property Taxes - NON RESIDENTIAL	3,196,542	3,298,122	3,380,575	3,465,089
Property Taxes - RAILWAY	6,221	6,377	6,536	6,699
Property Taxes - RESIDENTIAL	6,794,176	6,955,833	7,129,729	7,307,972
Public School Requisition - Residential/Farmland	(1,461,869)	(1,505,725)	(1,550,897)	(1,597,424)
Public School Requisition - Non Residential	(712,199)	(733,565)	(755,572)	(778,239)
Seniors Lodges - Taber & District Housing	(77,169)	(79,484)	(81,869)	(84,325)
Separate School Requisition - Non Residential	(92,049)	(94,810)	(97,654)	(100,584)
Separate School Requisition - Residential/Farmland	(210,371)	(216,682)	(223,182)	(229,877)
Other revenues	197,870	234,508	236,087	238,913
Donations and Gifts	59,020	60,448	59,612	59,678
Operating Contingency/Debt Recovery	80,000	125,000	125,000	125,000
Sponsorships	5,000	2,500	2,500	2,500
Sundry Revenue	53,850	46,560	48,975	51,735
Penalties and costs of taxes	147,500	157,500	157,500	157,500
Penalties	147,500	157,500	157,500	157,500
Rentals	831,156	769,920	805,146	836,076
Admissions	118,099	121,699	125,304	129,018
Admissions - Passes	67,526	69,552	71,638	73,787
Building Rental Revenue	82,790	89,246	89,898	90,584

# Operating Sub-Object Summary - 4 Years

Budget Year: 2016 & From Stage: <All> To Stage: <All>

Facility Rental Revenues	338,181	308,290	315,345	323,538
Facility Rental Revenues - Advertising Space	7,500	4,600	4,600	4,600
Farmland Lease Revenue	139,366	96,583	116,087	125,882
Land Lease Revenue	2,481	2,481	2,481	2,481
Surface (Oil) Land Lease Revenue	75,213	77,469	79,793	86,186
Sales and user fees	8,320,284	8,260,069	8,276,689	8,294,222
Land Sales	136,000	280,000	280,000	280,000
Recycling Service Fees	233,020	233,020	233,020	233,020
Sale of Consumables	25,000	24,800	25,490	26,200
Sale of Materials and Supplies	18,820	3,620	3,620	3,620
Sales of Services	158,071	212,181	212,291	212,401
Sales of Services - Opening & Closing	38,625	46,980	48,174	49,403
Sales of Services - Plots & Perpetual Care	23,101	27,394	28,584	29,333
Service Installations	4,000	1,500	1,500	1,500
Storm Water Management Fee	412,460	390,000	390,000	390,000
Tax Certificates & Information	11,000	11,000	11,000	11,000
User Fees	111,882	112,034	113,830	116,689
Utility Bulk Service Fees	355,640	350,000	350,000	350,000
Utility Service Fees	6,792,665	6,567,540	6,579,180	6,591,056
Sales to other governments	23,800	23,800	23,800	23,800
Sales to Local Government	23,800	23,800	23,800	23,800
<b>Expenditures</b>	<b>26,906,072</b>	<b>26,526,711</b>	<b>27,059,004</b>	<b>27,246,535</b>
Amortization	4,296,125	4,296,125	4,296,125	4,296,125
Amortization	4,296,125	4,296,125	4,296,125	4,296,125
Bank charges and interest	9,975	10,000	10,000	10,000
Bank Charges	9,975	10,000	10,000	10,000
Contracted and general services	6,306,346	5,804,375	5,244,485	5,019,511
Advertising, Promotion, Public Relations	73,275	91,850	82,653	83,938
Census	0	0	20,000	0
Communications - Data	52,430	54,475	41,400	41,975
Communications - Telephone Land Lines	46,350	51,140	60,840	62,150
Communications - Telephone Mobile	29,710	34,690	37,190	37,190
Contracted Other - Trucking	198,160	118,500	122,000	131,000
Contracted Public Transportation	1,300	1,550	1,597	1,645
Contracted Repairs, Maintenance - Building	364,353	334,851	308,882	375,113
Contracted Repairs, Maintenance - Building Janitor	90,415	112,775	145,081	145,906
Contracted Repairs, Maintenance - Eng Structures	3,017,345	2,341,730	1,756,526	1,465,980
Contracted Repairs, Maintenance - Land Improvement	91,415	92,411	90,210	87,416
Contracted Repairs, Maintenance - M&E & Furnishings	129,885	195,180	187,843	205,349
Contracted Repairs, Maintenance - Other	18,000	18,500	19,000	19,000
Contracted Repairs, Maintenance - Vehicles	63,200	79,800	90,300	91,800
Damage Claims	1,000	2,750	4,000	4,500
Elections	0	25,000	0	0
Express, Cartage, Freight	26,439	32,125	38,002	38,892
Insurance Premiums	217,480	231,524	237,475	243,525
Licenses, Permits and Software Support	250,729	255,438	287,575	279,620
Memberships, Conferences, Registration Fees	71,272	90,375	93,929	97,731
Municipal Membership Fees	1,505	1,505	1,550	1,597
Postage	42,575	44,710	46,014	46,805
Professional Services - Accounting & Audit	18,500	19,500	24,000	21,000
Professional Services - Engineering	314,000	127,800	145,900	153,500
Professional Services - Information Technology	46,800	53,000	58,200	56,200

# Operating Sub-Object Summary - 4 Years

Budget Year: 2016 & From Stage: <All> To Stage: <All>

Professional Services - Inspections & Architecture	50,000	50,000	50,000	50,000
Professional Services - Legal	85,500	75,500	75,500	75,500
Professional Services - Management	102,000	68,500	27,500	58,500
Professional Services - Other	440,555	653,425	635,992	585,681
Professional Services - Property Assessment	87,595	92,750	94,750	96,750
Professional Services - Veterinary Cat Control	15,000	15,000	15,000	15,000
Property Tax Payment for Municipal Owned Land	3,000	2,000	2,060	2,122
Rental / Lease of Equipment & Furnishings	67,341	81,269	93,105	93,997
Rental / Lease of Uniforms & Coveralls	12,910	12,520	19,381	19,697
Rental / Lease of Vehicle	1,500	1,500	1,500	1,500
Subscriptions and Publications	4,850	5,060	5,097	5,134
Towing	1,800	2,300	2,300	2,300
Training - External	151,518	172,465	172,597	168,777
Travel and Subsistence	115,659	159,927	148,556	151,721
Uniform and Clothing Alterations	980	980	980	1,000
Interest on long-term debt	428,666	194,175	138,379	124,187
Debenture Debt - Interest	428,666	194,175	138,379	124,187
Materials, goods and supplies	2,605,173	2,814,862	2,950,188	3,077,166
Building Furnishings & Supplies	30,350	38,000	37,750	55,500
Building, Plumbing and Electrical Supplies	91,520	107,023	91,935	84,896
Catered or Purchased Foods	31,915	36,265	40,199	40,571
Chemicals, Salt, Etc.	43,750	42,825	51,543	52,538
Clothing & Boots	35,500	45,575	42,352	43,882
Computer Equipment & Supplies	24,950	18,365	10,415	8,965
Electricity	1,180,760	1,214,000	1,250,200	1,287,700
Gas, Oil, Antifreeze, Etc.	188,930	207,111	229,093	232,824
General Goods and Supplies - Other	14,600	14,750	15,300	15,300
Gravel, Sand, Rocks	51,200	55,100	55,600	61,650
Ground Materials and Fertilizer	7,936	15,250	18,695	18,750
Janitorial Supplies	40,280	41,050	52,324	46,209
Land Improvement Materials	56,150	74,830	56,295	55,845
Machine & Equipment Parts	97,850	113,158	152,605	218,060
Natural Gas	235,920	285,800	311,100	318,800
Paving, Curb, Sidewalk Materials	104,050	77,200	74,450	75,950
Pharmaceutical & First Aid	5,325	7,575	7,475	7,475
Promotional Materials	69,790	87,700	84,832	81,390
Re-sale Supplies	17,400	17,900	18,400	18,900
Road Signs (Incl. Repair Materials)	18,300	21,900	35,900	34,900
Safety Equipment and Supplies	34,050	38,900	43,915	45,182
Small Equipment and Tools	106,737	115,500	116,700	118,500
Stationery, Office Supplies	60,650	67,675	66,945	67,108
Tires & Batteries	24,000	31,750	38,700	38,750
Vehicle Parts	28,700	35,100	42,850	42,850
Water, Sewer, Garbage Costs	4,560	4,560	4,615	4,671
Other expenditures	40,001	155,001	180,001	205,001
Cost of Land Sold (from Inventory)	40,000	80,000	80,000	80,000
Operating Contingency/Debt Reduction	0	75,000	100,000	125,000
Penny Rounding - Over/Under	1	1	1	1
Purchases from other governments	1,045,424	771,778	801,313	834,030
Purchases from Local Government	354,700	356,400	361,608	366,920
Purchases from Other Municipality Agencies	685,574	410,253	434,580	461,985
Purchases from Provincial Agencies	5,150	5,125	5,125	5,125



# Operating Sub-Object Summary - 4 Years

Budget Year: 2016 & From Stage: <All> To Stage: <All>

Repayment of long-term debt	566,376	613,493	635,086	649,278
Debenture Debt - Principal	566,376	613,493	635,086	649,278
Salaries, wages and benefits	8,079,410	9,041,130	10,067,527	10,314,309
CUPE Wages - Casual	557,821	600,529	627,525	645,403
CUPE Wages - Casual Guards	68,148	69,863	71,950	74,122
CUPE Wages - Full Time Clerical	1,059,467	1,155,428	1,232,879	1,269,732
CUPE Wages - Full Time Outside	1,732,409	2,019,112	2,567,067	2,650,089
CUPE Wages - Part Time Clerical	81,241	95,924	69,675	71,757
CUPE Wages - Part Time Outside	36,344	11,622	35,751	37,007
Elected Official Remuneration	143,000	143,175	143,175	143,175
Employer Premium Reduction Contributions	5,250	5,250	5,250	5,500
Employer Statutory & Benefits Contributions	1,445,084	1,692,665	1,882,023	1,917,278
Employment Contracts	125,275	128,588	128,588	128,588
Police Assoc Wages - Full Time	1,298,755	1,466,910	1,534,854	1,542,376
Salaries - Out of Scope	1,526,616	1,652,064	1,768,790	1,829,282
To reserves	3,016,521	2,270,320	2,190,211	2,165,211
Contributions to Capital Fund	2,722,031	2,230,320	2,150,211	2,125,211
Contributions to Operating Reserves	294,490	40,000	40,000	40,000
Transfers to local boards and agencies	512,055	555,452	545,689	551,717
Grants to Individuals and Non-Government Org	121,650	200,283	187,356	190,110
Transfer Payment to Local Government Agency	160,942	125,706	128,870	132,144
Transfer Payment to Own Municipal Agency	229,463	229,463	229,463	229,463
<b>Net Total</b>	<b>(4,296,125)</b>	<b>(4,296,125)</b>	<b>(4,996,021)</b>	<b>(5,008,839)</b>
Cash Deficit	0	0	(699,896)	(712,714)

# Operating Sub-Object Summary - 4 Years

Budget year - 2018 and 2019

Sub-Object	2016	2017	2018	2019
<b>Revenues</b>	<b>22,609,947</b>	<b>22,740,220</b>	<b>22,953,638</b>	<b>23,160,243</b>
Fines	417,250	502,500	502,500	502,500
Franchise fees	1,739,876	1,739,876	1,765,000	1,797,000
From reserves	794,164	574,205	776,500	716,500
Government transfers	1,163,163	999,922	976,899	978,496
Investment income	275,000	200,000	175,000	150,000
Licenses and permits	247,400	247,665	247,733	247,775
Net taxes	8,452,484	8,629,626	8,831,753	9,038,538
Other revenues	197,870	534,307	271,123	273,949
Penalties and costs of taxes	147,500	157,500	175,000	175,000
Rentals	831,156	761,920	797,041	827,863
Sales and user fees	8,320,284	8,368,899	8,411,289	8,428,822
Sales to other governments	23,800	23,800	23,800	23,800
<b>Expenditures</b>	<b>26,906,072</b>	<b>27,236,149</b>	<b>27,449,567</b>	<b>27,656,172</b>
Amortization	4,296,125	4,495,929	4,495,929	4,495,929
Bank charges and interest	9,975	10,000	10,000	10,000
Contracted and general services	6,306,346	5,044,611	4,899,371	4,721,912
Interest on long-term debt	428,666	226,251	196,766	177,168
Materials, goods and supplies	2,605,173	3,297,687	3,211,538	3,337,016
Other expenditures	40,001	155,001	155,001	155,001
Purchases from other governments	1,045,424	771,778	801,313	834,030
Repayment of long-term debt	566,376	458,073	729,322	734,268
Salaries, wages and benefits	8,079,410	9,693,431	10,190,891	10,434,087
To reserves	3,016,521	2,520,436	2,216,747	2,198,544
Transfers to local boards and agencies	512,055	562,952	542,689	558,217
<b>Net Total</b>	<b>(4,296,125)</b>	<b>(4,495,929)</b>	<b>(4,495,929)</b>	<b>(4,495,929)</b>
<b>Less: Amortization (Non-Cash Item)</b>	<b>4,296,125</b>	<b>4,495,929</b>	<b>4,495,929</b>	<b>4,495,929</b>
<b>Deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Operating Sub-Object Summary - 4 Years

Budget year - 2018 and 2019

Sub-Object	2016	2017	2018	2019
<b>Revenues</b>	<b>22,609,947</b>	<b>22,740,220</b>	<b>22,953,638</b>	<b>23,160,243</b>
Fines	417,250	502,500	502,500	502,500
Fines	407,500	496,500	496,500	496,500
Fines Animal Control Dogs	5,000	3,000	3,000	3,000
Other Fines	4,750	3,000	3,000	3,000
Franchise fees	1,739,876	1,739,876	1,765,000	1,797,000
Franchise Fees Electrical Distribution System	1,108,276	1,108,276	1,120,000	1,142,000
Franchise Fees Gas Distribution System	631,600	631,600	645,000	655,000
From reserves	794,164	574,205	776,500	716,500
Contributions from Capital Fund	319,028	0	600,000	600,000
Contributions from Operating Reserves	475,136	574,205	176,500	116,500
Government transfers	1,163,163	999,922	976,899	978,496
Transfers from Federal Gov Conditional	7,000	13,000	13,000	13,000
Transfers from Local Government - Barnwell	24,960	25,708	26,475	27,272
Transfers from Local Government - MD	402,234	261,382	207,592	208,392
Transfers from Provincial Gov Conditional	728,969	699,832	729,832	729,832
Investment income	275,000	200,000	175,000	150,000
Investment Income	275,000	200,000	175,000	150,000
Licenses and permits	247,400	247,665	247,733	247,775
Development Permit Application Fees	30,000	30,000	30,000	30,000
Licenses Animal Control Cats	100	100	100	100
Licenses Animal Control Dogs	3,500	2,500	2,500	2,500
Licenses Business	100,000	100,000	100,000	100,000
Permit Application Fees - Building	100,000	100,000	100,000	100,000
Permit Application Fees - Cemetery	1,300	2,565	2,633	2,675
Subdivision Application Fees	12,500	12,500	12,500	12,500
Net taxes	8,452,484	8,629,626	8,831,753	9,038,538
Property Taxes - FARMLAND	1,914	1,962	2,011	2,061
Property Taxes - GIL Federal	52,070	18,500	18,500	18,500
Property Taxes - LINEAR	218,415	223,875	229,472	235,209
Property Taxes - MACHINERY & EQUIPMENT	736,803	755,223	774,104	793,457
Property Taxes - NON RESIDENTIAL	3,196,542	3,298,122	3,380,575	3,465,089
Property Taxes - RAILWAY	6,221	6,377	6,536	6,699
Property Taxes - RESIDENTIAL	6,794,176	6,955,833	7,129,729	7,307,972
Public School Requisition - Residential/Farmland	(1,461,869)	(1,505,725)	(1,550,897)	(1,597,424)
Public School Requisition - Non Residential	(712,199)	(733,565)	(755,572)	(778,239)
Seniors Lodges - Taber & District Housing	(77,169)	(79,484)	(81,869)	(84,325)
Separate School Requisition - Non Residential	(92,049)	(94,810)	(97,654)	(100,584)
Separate School Requisition - Residential/Farmland	(210,371)	(216,682)	(223,182)	(229,877)
Other revenues	197,870	534,307	271,123	273,949
Donations and Gifts	59,020	77,966	94,648	94,714
Operating Contingency/Debt Recovery	80,000	125,000	125,000	125,000
Sponsorships	5,000	2,500	2,500	2,500
Sundry Revenue	53,850	328,841	48,975	51,735
Penalties and costs of taxes	147,500	157,500	175,000	175,000

# Operating Sub-Object Summary - 4 Years

*Budget year - 2018 and 2019*

Penalties	147,500	157,500	175,000	175,000
Rentals	831,156	761,920	797,041	827,863
Admissions	118,099	121,699	125,304	129,018
Admissions - Passes	67,526	69,552	71,638	73,787
Building Rental Revenue	82,790	89,246	89,898	90,584
Facility Rental Revenues	338,181	300,290	307,240	315,325
Facility Rental Revenues - Advertising Space	7,500	4,600	4,600	4,600
Farmland Lease Revenue	139,366	96,583	116,087	125,882
Land Lease Revenue	2,481	2,481	2,481	2,481
Surface (Oil) Land Lease Revenue	75,213	77,469	79,793	86,186
Sales and user fees	8,320,284	8,368,899	8,411,289	8,428,822
Land Sales	136,000	280,000	280,000	280,000
Recycling Service Fees	233,020	233,020	233,020	233,020
Sale of Consumables	25,000	24,800	25,490	26,200
Sale of Materials and Supplies	18,820	3,620	9,620	9,620
Sales of Services	158,071	212,181	212,291	212,401
Sales of Services - Opening & Closing	38,625	46,980	48,174	49,403
Sales of Services - Plots & Perpetual Care	23,101	27,394	28,584	29,333
Service Installations	4,000	1,500	1,500	1,500
Storm Water Management Fee	412,460	390,000	390,000	390,000
Tax Certificates & Information	11,000	11,000	11,000	11,000
User Fees	111,882	112,034	113,830	116,689
Utility Bulk Service Fees	355,640	350,000	350,000	350,000
Utility Service Fees	6,792,665	6,676,370	6,707,780	6,719,656
Sales to other governments	23,800	23,800	23,800	23,800
Sales to Local Government	23,800	23,800	23,800	23,800
<b>Expenditures</b>	<b>26,906,072</b>	<b>27,236,149</b>	<b>27,449,567</b>	<b>27,656,172</b>
Amortization	4,296,125	4,495,929	4,495,929	4,495,929
Amortization	4,296,125	4,495,929	4,495,929	4,495,929
Bank charges and interest	9,975	10,000	10,000	10,000
Bank Charges	9,975	10,000	10,000	10,000
Contracted and general services	6,306,346	5,044,611	4,899,371	4,721,912
Advertising, Promotion, Public Relations	73,275	81,850	83,153	84,438
Census	0	0	20,000	0
Communications - Data	52,430	54,475	41,400	41,975
Communications - Telephone Land Lines	46,350	54,890	60,840	62,150
Communications - Telephone Mobile	29,710	34,690	37,190	37,190
Contracted Other - Trucking	198,160	118,500	122,000	131,000
Contracted Public Transportation	1,300	1,550	1,597	1,645
Contracted Repairs, Maintenance - Building	364,353	459,851	323,382	389,613
Contracted Repairs, Maintenance - Building Janitor	90,415	135,775	140,081	140,906
Contracted Repairs, Maintenance - Eng Structures	3,017,345	1,175,416	1,445,984	1,203,230
Contracted Repairs, Maintenance - Land Improvement	91,415	97,411	90,210	87,416
Contracted Repairs, Maintenance - M&E & Furnishings	129,885	194,680	175,843	193,349
Contracted Repairs, Maintenance - Other	18,000	18,500	19,000	19,000
Contracted Repairs, Maintenance - Vehicles	63,200	84,300	85,300	86,800

# Operating Sub-Object Summary - 4 Years

*Budget year - 2018 and 2019*

Damage Claims	1,000	3,250	4,000	4,500
Elections	0	25,000	0	0
Express, Cartage, Freight	26,439	33,125	33,002	33,892
Insurance Premiums	217,480	231,524	237,475	243,525
Licenses, Permits and Software Support	250,729	255,438	287,575	279,620
Memberships, Conferences, Registration Fees	71,272	89,875	89,929	93,731
Municipal Membership Fees	1,505	1,505	1,550	1,597
Postage	42,575	44,710	45,442	45,956
Professional Services - Accounting & Audit	18,500	19,500	24,000	21,000
Professional Services - Engineering	314,000	330,050	143,400	151,000
Professional Services - Information Technology	46,800	53,000	58,200	56,200
Professional Services - Inspections & Architecture	50,000	50,000	50,000	50,000
Professional Services - Legal	85,500	75,500	75,500	75,500
Professional Services - Management	102,000	68,500	27,500	58,500
Professional Services - Other	440,555	691,775	635,992	585,681
Professional Services - Property Assessment	87,595	92,750	94,750	96,750
Professional Services - Veterinary Cat Control	15,000	15,000	15,000	15,000
Property Tax Payment for Municipal Owned Land	3,000	2,000	2,060	2,122
Rental / Lease of Equipment & Furnishings	67,341	91,969	93,105	93,997
Rental / Lease of Uniforms & Coveralls	12,910	18,520	19,381	19,697
Rental / Lease of Vehicle	1,500	1,500	1,500	1,500
Subscriptions and Publications	4,850	5,060	5,097	5,134
Towing	1,800	2,300	2,300	2,300
Training - External	151,518	168,965	160,097	156,277
Travel and Subsistence	115,659	160,927	145,556	148,721
Uniform and Clothing Alterations	980	980	980	1,000
Interest on long-term debt	428,666	226,251	196,766	177,168
Debenture Debt - Interest	428,666	226,251	196,766	177,168
Materials, goods and supplies	2,605,173	3,297,687	3,211,538	3,337,016
Building Furnishings & Supplies	30,350	53,000	37,750	55,500
Building, Plumbing and Electrical Supplies	91,520	118,523	91,935	84,896
Catered or Purchased Foods	31,915	39,040	40,199	40,571
Chemicals, Salt, Etc.	43,750	429,325	430,293	431,288
Clothing & Boots	35,500	47,575	41,352	42,882
Computer Equipment & Supplies	24,950	18,365	10,415	8,965
Electricity	1,180,760	1,214,000	1,165,200	1,202,700
Gas, Oil, Antifreeze, Etc.	188,930	217,811	224,093	227,824
General Goods and Supplies - Other	14,600	14,750	15,300	15,300
Gravel, Sand, Rocks	51,200	53,200	48,200	54,250
Ground Materials and Fertilizer	7,936	16,150	18,695	18,750
Janitorial Supplies	40,280	43,750	52,324	46,209
Land Improvement Materials	56,150	75,580	52,295	51,845
Machine & Equipment Parts	97,850	120,158	140,105	205,560
Natural Gas	235,920	285,800	311,100	318,800
Paving, Curb, Sidewalk Materials	104,050	77,200	74,450	74,450
Pharmaceutical & First Aid	5,325	7,575	7,475	7,475

# Operating Sub-Object Summary - 4 Years

<i>Budget year - 2018 and 2019</i>				
Promotional Materials	69,790	87,700	84,832	81,390
Re-sale Supplies	17,400	17,900	18,400	18,900
Road Signs (Incl. Repair Materials)	18,300	22,900	22,900	21,900
Safety Equipment and Supplies	34,050	40,400	43,915	45,182
Small Equipment and Tools	106,737	149,800	134,700	136,500
Stationery, Office Supplies	60,650	67,675	66,945	67,108
Tires & Batteries	24,000	34,850	33,700	33,750
Vehicle Parts	28,700	40,100	40,350	40,350
Water, Sewer, Garbage Costs	4,560	4,560	4,615	4,671
Other expenditures	40,001	155,001	155,001	155,001
Cost of Land Sold (from Inventory)	40,000	80,000	80,000	80,000
Operating Contingency/Debt Reduction	0	75,000	75,000	75,000
Penny Rounding - Over/Under	1	1	1	1
Purchases from other governments	1,045,424	771,778	801,313	834,030
Purchases from Local Government	354,700	356,400	361,608	366,920
Purchases from Other Municipality Agencies	685,574	410,253	434,580	461,985
Purchases from Provincial Agencies	5,150	5,125	5,125	5,125
Repayment of long-term debt	566,376	458,073	729,322	734,268
Debenture Debt - Principal	566,376	458,073	729,322	734,268
Salaries, wages and benefits	8,079,410	9,693,431	10,190,891	10,434,087
CUPE Wages - Casual	557,821	613,762	727,001	748,883
CUPE Wages - Casual Guards	68,148	69,863	71,950	74,122
CUPE Wages - Full Time Clerical	1,059,467	1,156,148	1,232,890	1,269,732
CUPE Wages - Full Time Outside	1,732,409	2,441,727	2,581,187	2,658,049
CUPE Wages - Part Time Clerical	81,241	95,924	69,675	71,757
CUPE Wages - Part Time Outside	36,344	11,622	35,751	37,007
Elected Official Remuneration	143,000	143,175	143,175	143,175
Employer Premium Reduction Contributions	5,250	5,250	5,250	5,500
Employer Statutory & Benefits Contributions	1,445,084	1,812,798	1,888,598	1,922,744
Employment Contracts	125,275	128,588	128,588	128,588
Moving Allowances / Expenses	0	25,000	0	0
Police Assoc Wages - Full Time	1,298,755	1,466,910	1,534,854	1,542,376
Salaries - Out of Scope	1,526,616	1,722,664	1,771,972	1,832,154
To reserves	3,016,521	2,520,436	2,216,747	2,198,544
Contributions to Capital Fund	2,722,031	2,480,436	2,176,747	2,158,544
Contributions to Operating Reserves	294,490	40,000	40,000	40,000
Transfers to local boards and agencies	512,055	562,952	542,689	558,217
Grants to Individuals and Non-Government Org	121,650	207,783	184,356	196,610
Transfer Payment to Local Government Agency	160,942	125,706	128,870	132,144
Transfer Payment to Own Municipal Agency	229,463	229,463	229,463	229,463
<b>Net Total</b>	<b>(4,296,125)</b>	<b>(4,495,929)</b>	<b>(4,495,929)</b>	<b>(4,495,929)</b>
<b>Less: Amortization (Non-Cash Item)</b>	<b>4,296,125</b>	<b>4,495,929</b>	<b>4,495,929</b>	<b>4,495,929</b>
<b>Deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>