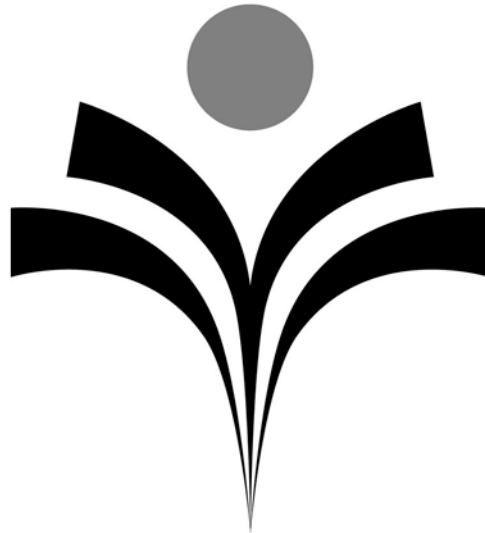

2014 BUDGET SUMMARY



TOWN OF
TABER

Approved by Council December 16, 2013

TOWN OF TABER
2014 BUDGET SUMMARY
TABLE OF CONTENTS

APPROVED OPERATING BUDGET SUMMARY	1
OBJECT SUMMARY	2
FUNCTIONAL AREA SUMMARY	3
EXPENDITURE ESTIMATES BY FUNCTION	4
EXPENDITURES BY OBJECT	
CULTURE AND LIBRARIES	5
ENVIRONMENTAL USE AND PROTECTION	6
GENERAL GOVERNMENT	7
PARKS AND RECREATION	8
PLANNING AND DEVELOPMENT	9
PROTECTIVE SERVICES	10
PUBLIC HEALTH AND WELFARE SERVICES	11
TAXES AND GENERAL REVENUES	12
TRANSPORTATION SERVICES	13
APPROVED CAPITAL BUDGET SUMMARY	14
CAPITAL SUMMARY	15
RESERVE SUMMARY	16
GRANT SUMMARY	17

2014 OPERATING BUDGET SUMMARY



TOWN OF
TABER

Approved by Council December 16, 2013

Town of Taber: Approved Operating Budget

Budget Year: 2014 & Previous Year 2013

Organization Wide - Object Totals Summary

Object	2013 Budget	2014 Budget	Change	% Change
Revenues				
Net taxes available for municipal purposes	7,694,530	7,882,540	188,010	2.44%
Sales to other governments	537,526	0	(537,526)	-100.00%
Sales and user fees	7,558,728	7,812,120	253,392	3.35%
Penalties and costs of taxes	115,000	135,000	20,000	17.39%
Licenses and permits	234,440	239,470	5,030	2.15%
Fines	401,250	421,250	20,000	4.98%
Franchise and concession contracts	1,225,000	1,280,000	55,000	4.49%
Investment income	150,000	225,000	75,000	50.00%
Rentals	708,832	781,620	72,788	10.27%
Other	163,270	211,170	47,900	29.34%
Government transfers	951,084	956,730	5,646	0.59%
Total Revenues	19,739,660	19,944,900	205,240	1.04%
Expenses				
Salaries, wages and benefits	7,122,609	7,526,610	404,001	5.67%
Contracted and general services	5,570,368	5,503,590	(66,778)	-1.20%
Purchases from other governments	864,330	902,000	37,670	4.36%
Materials, goods and supplies	2,688,295	2,369,800	(318,495)	-11.85%
Provisions for allowances	25,000	0	(25,000)	-100.00%
Transfers to local boards and agencies	487,494	491,530	4,036	0.83%
Bank charges and interest	5,575	8,010	2,435	43.68%
Interest on long-term debt	518,342	483,940	(34,402)	-6.64%
Amortization	3,762,178	3,762,180	2	0.00%
Other	40,000	49,240	9,240	23.10%
Total Expenses	21,084,191	21,096,900	12,709	0.06%
Excess (deficiency) of revenue over expenses	(1,344,531)	(1,152,000)	192,531	-14.32%
Repayment of long-term debt	(572,865)	(578,450)	(5,585)	0.97%
Transfers from other operating functions	32,500	0	(32,500)	-100.00%
Transfers to other operating function	(32,500)	0	32,500	-100.00%
From reserves	303,723	323,440	19,717	6.49%
To reserves	(2,148,505)	(2,355,170)	(206,665)	9.62%
Total Transfers	(2,417,647)	(2,610,180)	(192,533)	7.96%
Change in Fund Balance	(3,762,178)	(3,762,180)	(2)	0.00%
Less: Non-Cash Adjustments				
Amortization	(3,762,178)	(3,762,180)	(2)	0.00%
Net Operating Surplus (Deficit)	0	0	0	0.00%

Town of Taber: Approved Operating Budget

Budget Year: 2014

Functional Area - Summary

	Expenditures	Revenues	Net
Function	24,030,520	20,268,340	(3,762,180)
Culture, Libraries, Museums, Halls	711,870	90,280	(621,590)
74-01 - Auditorium	259,770	90,280	(169,490)
74-10 - Library	452,100	0	(452,100)
Environmental Use and Protection	8,209,860	7,304,320	(905,540)
41-02 - Water	0	2,975,640	2,975,640
41-06 - Water Supply and Distribution	2,133,630	350,000	(1,783,630)
41-08 - Water	0	4,000	4,000
42-02 - Wastewater	0	1,944,630	1,944,630
42-06 - Wastewater	0	52,170	52,170
42-08 - Wastewater Treatment and Disposal	4,289,110	152,160	(4,136,950)
43-08 - Waste Management - Landfill	703,830	704,400	570
43-09 - Waste Management - Collection Systems	1,083,290	1,121,320	38,030
General Government	2,380,530	202,550	(2,177,980)
11-01 - Legislative - Council	320,460	10,000	(310,460)
12-02 - Administration - CAO	574,110	46,000	(528,110)
12-05 - Administration - Finance and Customer C	935,790	112,530	(823,260)
12-08 - Administration - Health and Safety	33,920	33,920	0
12-09 - Administration - IT	516,250	100	(516,150)
Parks and Recreation	2,693,460	810,960	(1,882,500)
72-10 - Arenas	637,060	264,650	(372,410)
72-30 - Golf and Curling	113,480	67,160	(46,320)
72-50 - Parks	387,830	16,240	(371,590)
72-60 - Programs	125,540	35,330	(90,210)
72-61 - Summer Games	0	0	0
72-62 - Special Programs	25,000	25,000	0
72-70 - Aquatics	1,036,650	359,070	(677,580)
72-80 - Sportsfields	367,900	43,510	(324,390)
Planning and Development	1,095,870	457,380	(638,490)
61-10 - Land Use Planning, Zoning and Developme	473,300	135,120	(338,180)
66-10 - Subdivision and Land Development	119,930	120,000	70
67-10 - Public Housing	34,730	34,730	0
69-10 - Property Management	467,910	167,530	(300,380)
Protective Services	3,981,210	1,316,410	(2,664,800)
21-10 - Commission - Police	3,032,850	1,013,750	(2,019,100)
23-10 - Fire Protection	738,750	280,360	(458,390)
24-10 - Emergency Measures and Disaster Service	8,200	4,200	(4,000)
26-10 - Bylaw Enforcement	201,410	18,100	(183,310)
Public Health and Welfare Services	189,320	64,020	(125,300)
51-10 - Family and Community Support Services	56,340	0	(56,340)
56-10 - Cemetery	132,980	64,020	(68,960)
Taxes and General Revenues	321,000	9,606,620	9,285,620
10-00 - Taxes - General Revenues	321,000	9,606,620	9,285,620
Transportation Services	4,447,400	415,800	(4,031,600)
32-06 - Roads and Walks	3,373,400	63,500	(3,309,900)
32-08 - Street Lighting	280,210	0	(280,210)
34-10 - Public Transit	42,000	0	(42,000)
37-10 - Stormwater	751,790	352,300	(399,490)

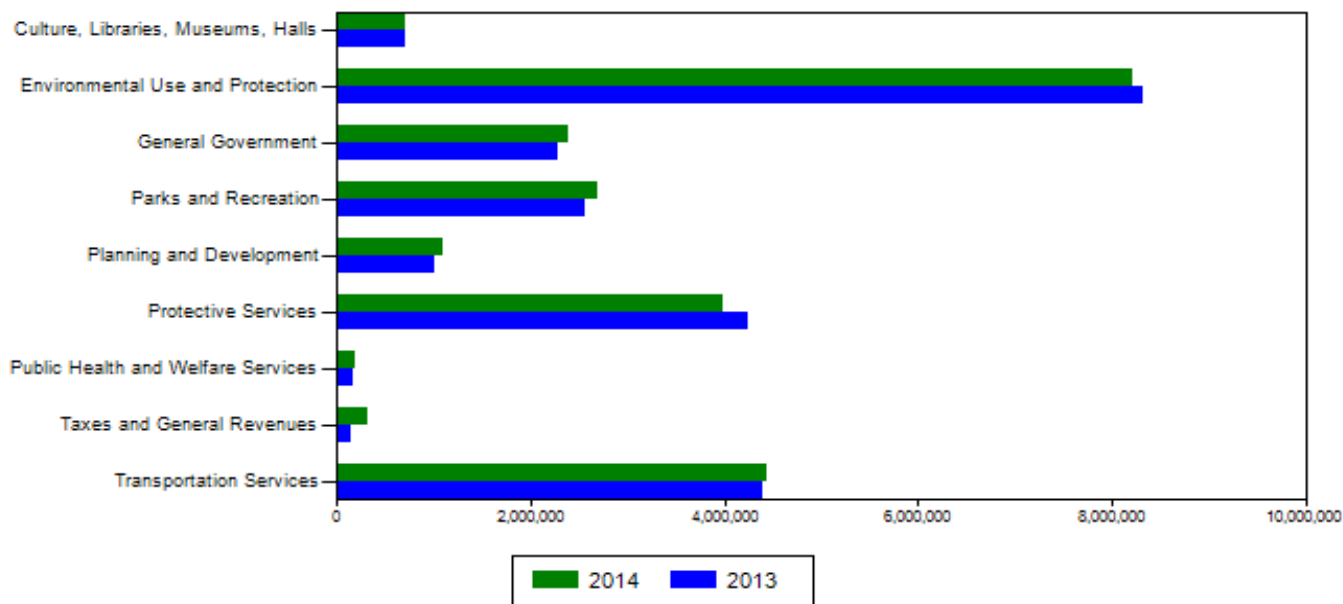
Town of Taber: Approved Operating Budget

Budget Year 2014 vs 2013

Expenditures by Function

Program	2013 Budget	2014 Budget	Change	% Change
Culture, Libraries, Museums, Halls	699,972	711,870	11,898	1.70%
Environmental Use and Protection	8,331,117	8,209,860	(121,257)	-1.46%
General Government	2,280,370	2,380,530	100,160	4.39%
Parks and Recreation	2,555,092	2,693,460	138,368	5.42%
Planning and Development	1,005,004	1,095,870	90,866	9.04%
Protective Services	4,245,553	3,981,210	(264,343)	-6.23%
Public Health and Welfare Services	174,077	189,320	15,243	8.76%
Taxes and General Revenues	150,000	321,000	171,000	114.00%
Transportation Services	4,396,876	4,447,400	50,524	1.15%
Total	23,838,061	24,030,520	192,459	0.81%

2014 vs 2013 Expenditure Estimates



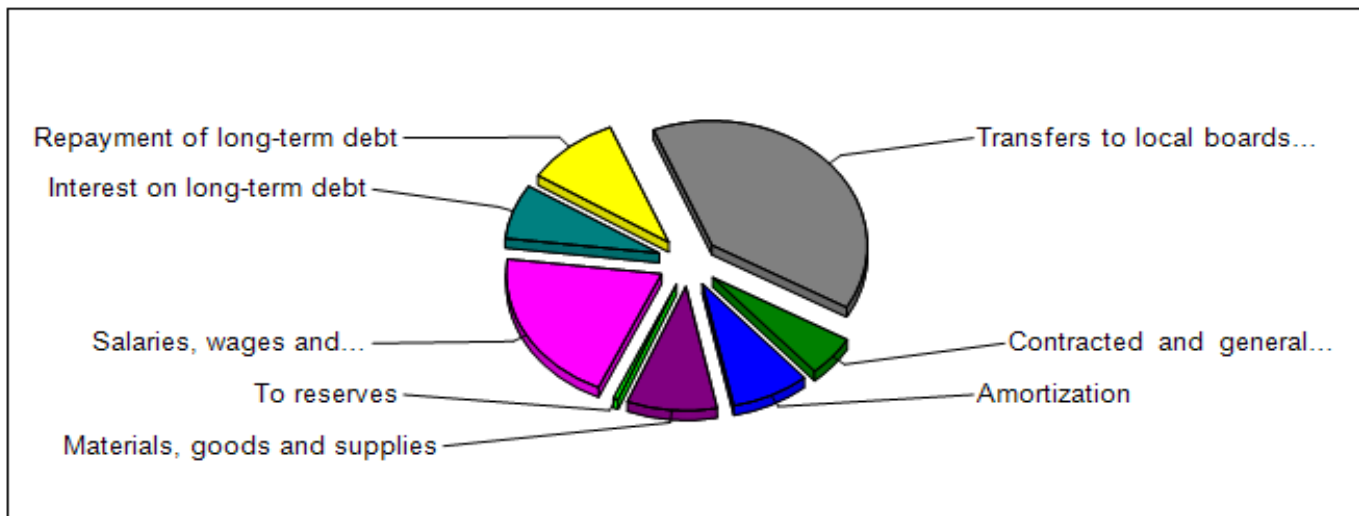
Town of Taber: Approved Operating Budget

Budget Year 2014: Culture, Libraries, Museums, Halls

Expenditures by Object

	2013 Budget	2014 Budget	Change	% Change
Expenditures				
Amortization	58,016	58,020	4	0.01%
Contracted and general services	40,450	37,580	(2,870)	-7.10%
Interest on long-term debt	53,935	50,990	(2,945)	-5.46%
Materials, goods and supplies	109,506	66,790	(42,716)	-39.01%
Repayment of long-term debt	66,692	69,640	2,948	4.42%
Salaries, wages and benefits	88,523	144,040	55,517	62.71%
To reserves	3,685	3,690	5	0.14%
Transfers to local boards and agencies	279,165	281,120	1,955	0.70%
Total	699,972	711,870	11,898	1.70%

Culture, Libraries, Museums, Halls
2014 Expenditures by Object



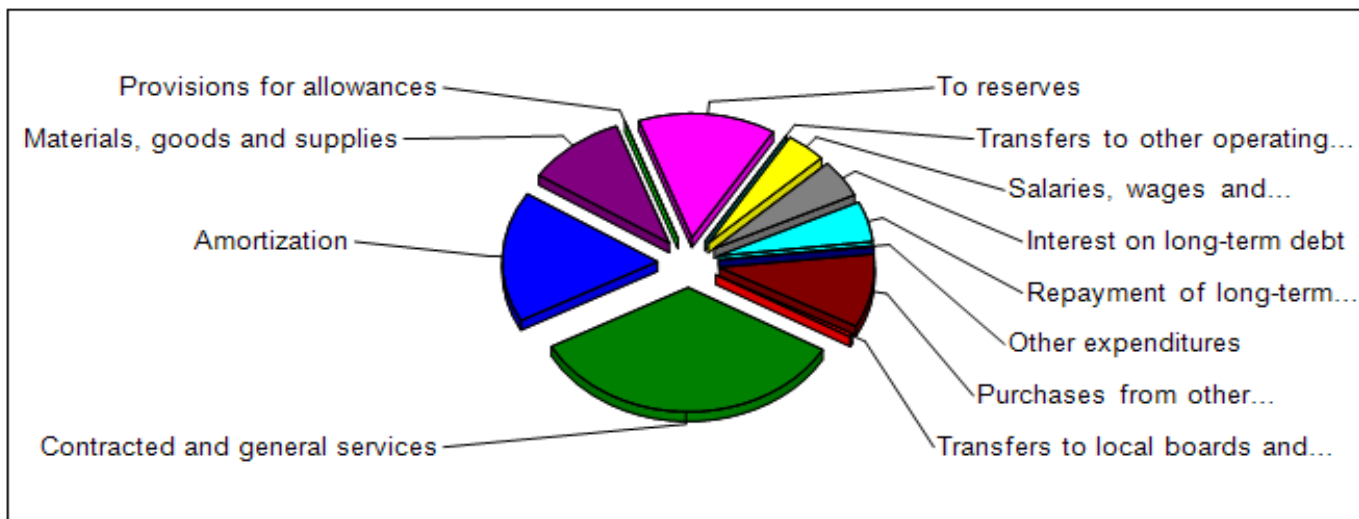
Town of Taber: Approved Operating Budget

Budget Year 2014: Environmental Use and Protection

Expenditures by Object

	2013 Budget	2014 Budget	Change	% Change
Expenditures				
Amortization	1,398,152	1,398,150	(2)	0.00%
Contracted and general services	2,793,980	2,774,820	(19,160)	-0.69%
Interest on long-term debt	431,914	404,560	(27,354)	-6.33%
Materials, goods and supplies	1,026,810	845,990	(180,820)	-17.61%
Other expenditures	0	9,230	9,230	0.00%
Provisions for allowances	0	0	0	0.00%
Purchases from other governments	749,080	785,500	36,420	4.86%
Repayment of long-term debt	433,174	433,170	(4)	0.00%
Salaries, wages and benefits	337,271	344,220	6,949	2.06%
To reserves	1,122,461	1,175,940	53,479	4.76%
Transfers to local boards and agencies	38,275	38,280	5	0.01%
Transfers to other operating function	0	0	0	0.00%
Total	8,331,117	8,209,860	(121,257)	-1.46%

Environmental Use and Protection
2014 Expenditures by Object



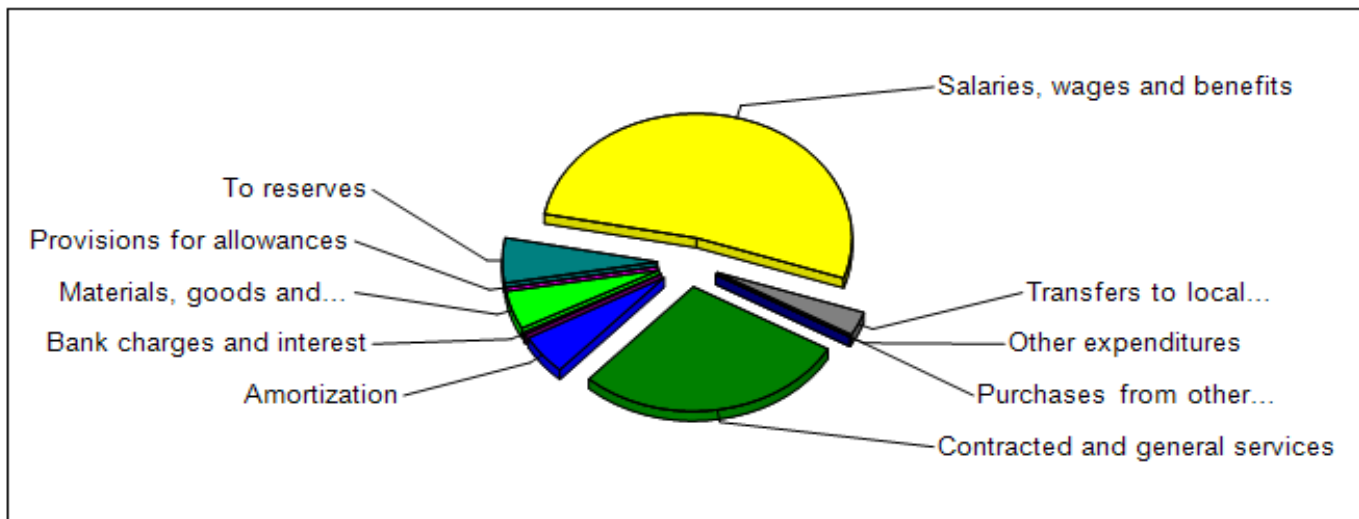
Town of Taber: Approved Operating Budget

Budget Year 2014: General Government

Expenditures by Object

	2013 Budget	2014 Budget	Change	% Change
Expenditures				
Amortization	123,753	123,760	7	0.01%
Bank charges and interest	5,575	8,010	2,435	43.68%
Contracted and general services	670,640	676,310	5,670	0.85%
Materials, goods and supplies	133,150	118,570	(14,580)	-10.95%
Other expenditures	0	10	10	0.00%
Provisions for allowances	0	0	0	0.00%
Purchases from other governments	100	100	0	0.00%
Salaries, wages and benefits	1,133,798	1,241,080	107,282	9.46%
To reserves	138,900	138,900	0	0.00%
Transfers to local boards and agencies	74,454	73,790	(664)	-0.89%
Total	2,280,370	2,380,530	100,160	4.39%

General Government
2014 Expenditures by Object



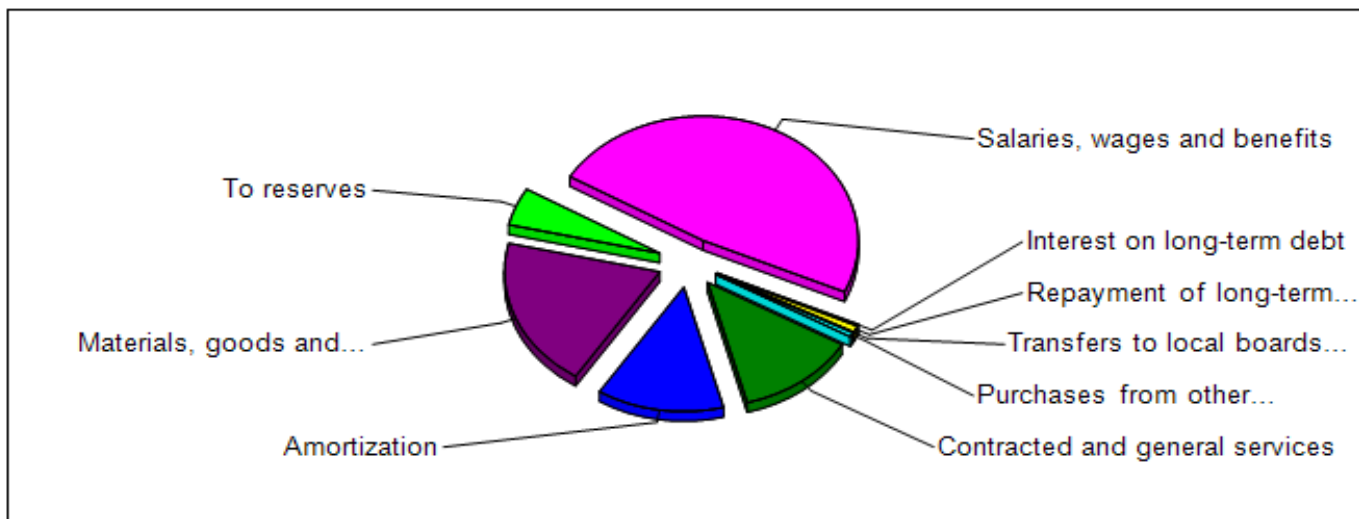
Town of Taber: Approved Operating Budget

Budget Year 2014: Parks and Recreation

Expenditures by Object

	2013 Budget	2014 Budget	Change	% Change
Expenditures				
Amortization	357,033	357,030	(3)	0.00%
Contracted and general services	357,096	337,890	(19,206)	-5.38%
Interest on long-term debt	5,381	4,620	(761)	-14.14%
Materials, goods and supplies	616,386	526,450	(89,936)	-14.59%
Purchases from other governments	14,246	15,500	1,254	8.80%
Repayment of long-term debt	21,255	22,010	755	3.55%
Salaries, wages and benefits	1,071,146	1,297,410	226,264	21.12%
To reserves	112,549	132,550	20,001	17.77%
Transfers to local boards and agencies	0	0	0	0.00%
Total	2,555,092	2,693,460	138,368	5.42%

Parks and Recreation
2014 Expenditures by Object



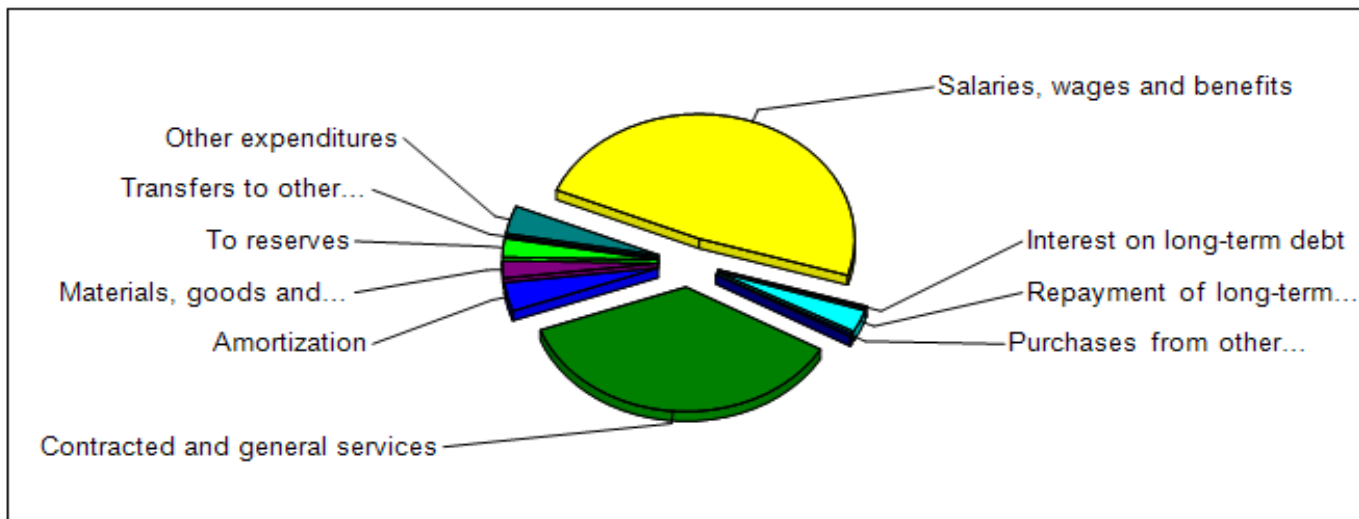
Town of Taber: Approved Operating Budget

Budget Year 2014: Planning and Development

Expenditures by Object

	2013 Budget	2014 Budget	Change	% Change
Expenditures				
Amortization	40,922	40,920	(2)	0.00%
Contracted and general services	445,525	394,990	(50,535)	-11.34%
Interest on long-term debt	5,113	3,160	(1,953)	-38.20%
Materials, goods and supplies	17,750	24,210	6,460	36.39%
Other expenditures	40,000	40,000	0	0.00%
Purchases from other governments	4,600	4,600	0	0.00%
Repayment of long-term debt	29,681	31,570	1,889	6.36%
Salaries, wages and benefits	356,913	529,740	172,827	48.42%
To reserves	64,500	26,680	(37,820)	-58.64%
Transfers to other operating function	0	0	0	0.00%
Total	1,005,004	1,095,870	90,866	9.04%

Planning and Development
2014 Expenditures by Object



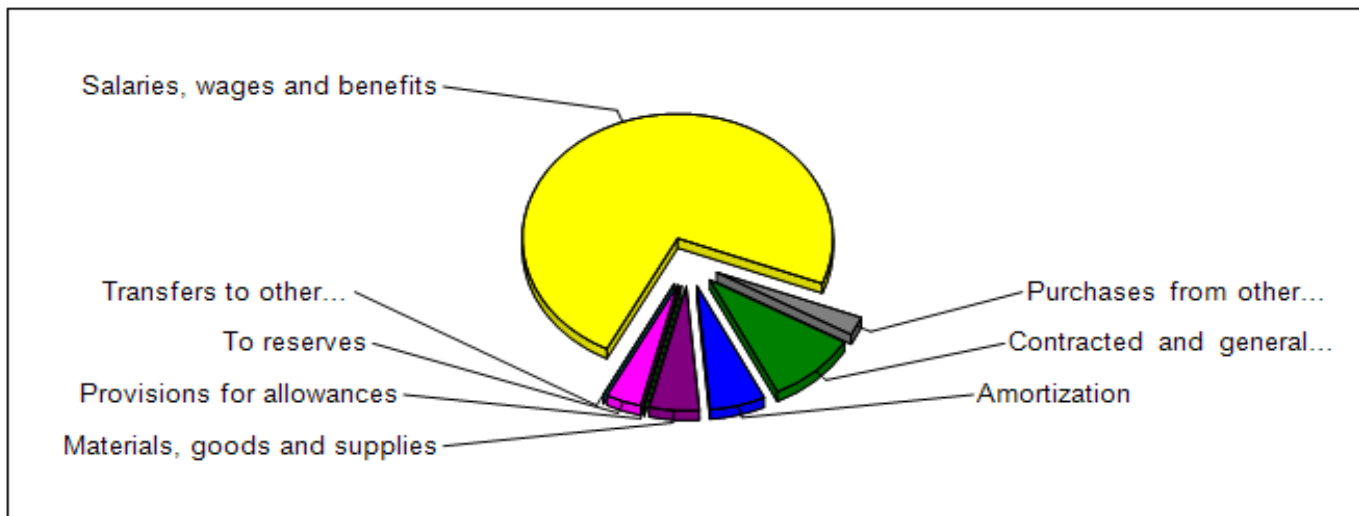
Town of Taber: Approved Operating Budget

Budget Year 2014: Protective Services

Expenditures by Object

	2013 Budget	2014 Budget	Change	% Change
Expenditures				
Amortization	231,052	231,050	(2)	0.00%
Contracted and general services	421,160	378,780	(42,380)	-10.06%
Materials, goods and supplies	247,155	206,270	(40,885)	-16.54%
Provisions for allowances	25,000	0	(25,000)	-100.00%
Purchases from other governments	96,000	96,000	0	0.00%
Salaries, wages and benefits	3,044,786	2,921,210	(123,576)	-4.06%
To reserves	147,900	147,900	0	0.00%
Transfers to other operating function	32,500	0	(32,500)	-100.00%
Total	4,245,553	3,981,210	(264,343)	-6.23%

Protective Services
2014 Expenditures by Object



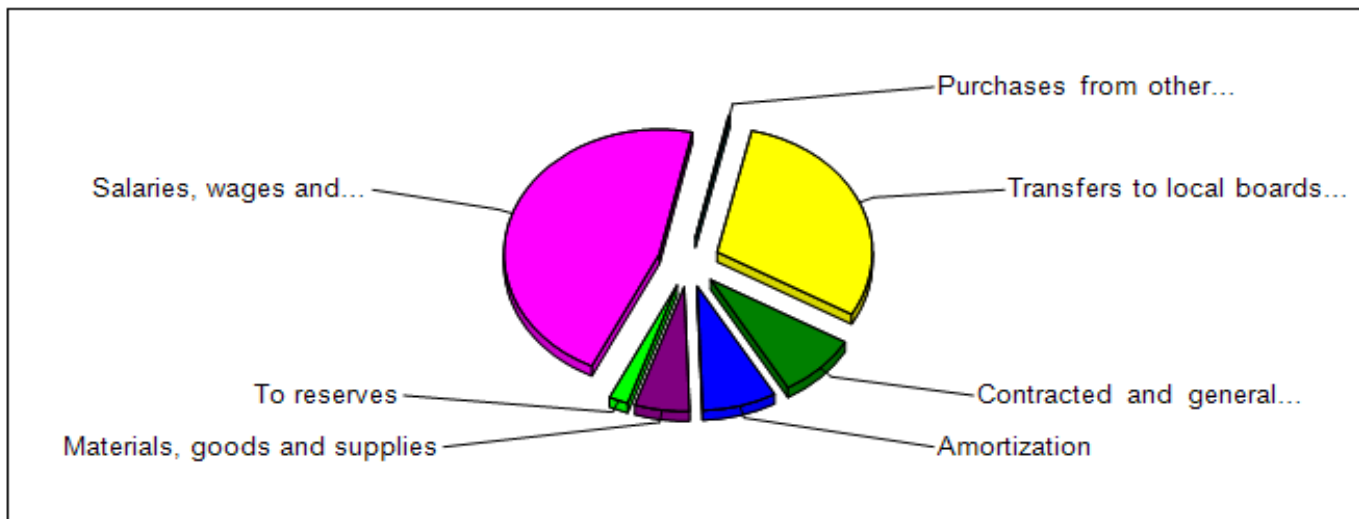
Town of Taber: Approved Operating Budget

Budget Year 2014: Public Health and Welfare Services

Expenditures by Object

	2013 Budget	2014 Budget	Change	% Change
Expenditures				
Amortization	14,661	14,660	(1)	-0.01%
Contracted and general services	20,276	15,840	(4,436)	-21.88%
Materials, goods and supplies	8,500	10,790	2,290	26.94%
Purchases from other governments	304	300	(4)	-1.32%
Salaries, wages and benefits	71,936	87,590	15,654	21.76%
To reserves	3,800	3,800	0	0.00%
Transfers to local boards and agencies	54,600	56,340	1,740	3.19%
Total	174,077	189,320	15,243	8.76%

Public Health and Welfare Services
2014 Expenditures by Object



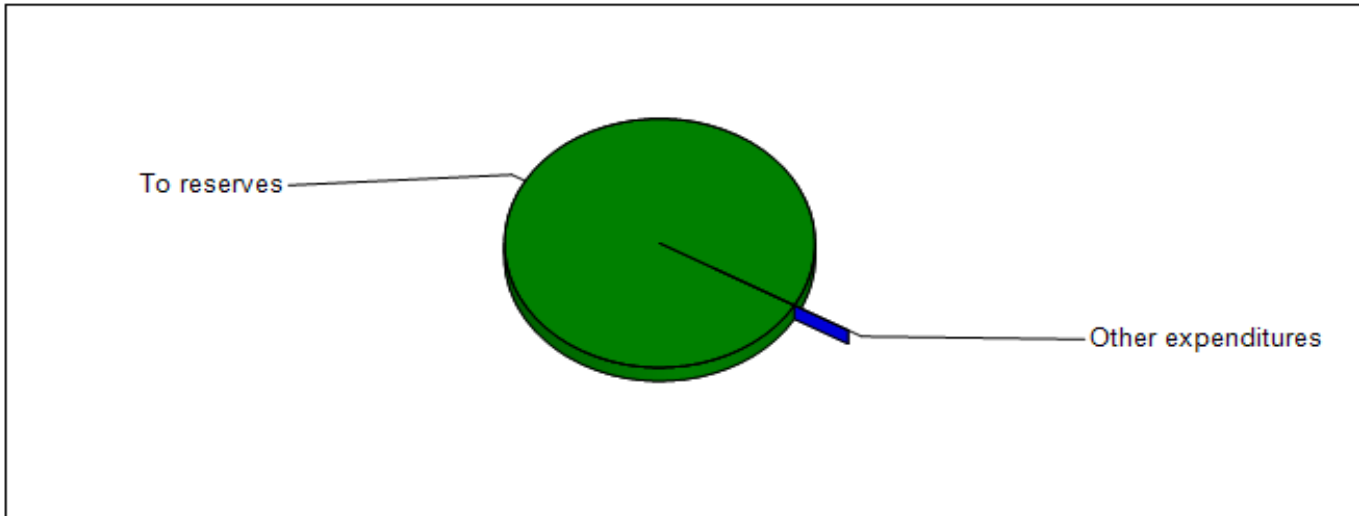
Town of Taber: Approved Operating Budget

Budget Year 2014: Taxes and General Revenues

Expenditures by Object

	2013 Budget	2014 Budget	Change	% Change
Expenditures				
Other expenditures	0	0	0	0.00%
To reserves	150,000	321,000	171,000	114.00%
Total	150,000	321,000	171,000	114.00%

Taxes and General Revenues
2014 Expenditures by Object



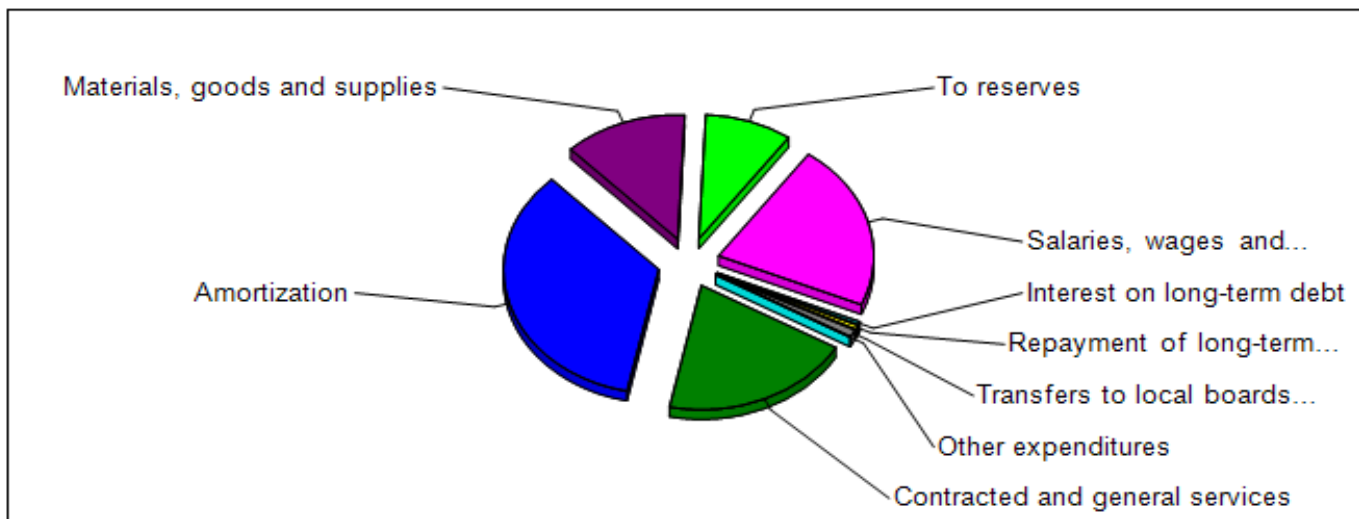
Town of Taber: Approved Operating Budget

Budget Year 2014: Transportation Services

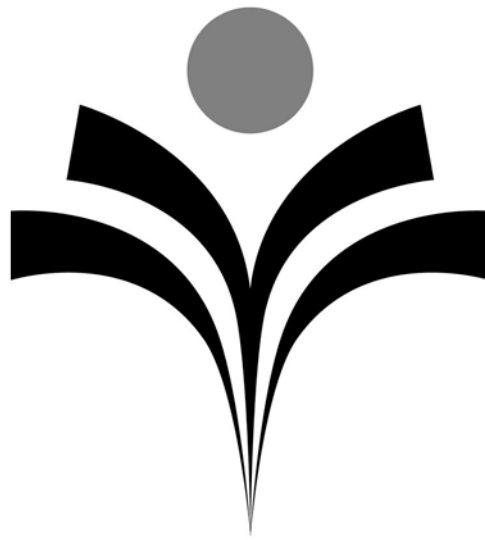
Expenditures by Object

	2013 Budget	2014 Budget	Change	% Change
Expenditures				
Amortization	1,538,589	1,538,590	1	0.00%
Contracted and general services	821,241	887,380	66,139	8.05%
Interest on long-term debt	21,999	20,610	(1,389)	-6.31%
Materials, goods and supplies	529,038	570,730	41,692	7.88%
Other expenditures	0	0	0	0.00%
Repayment of long-term debt	22,063	22,060	(3)	-0.01%
Salaries, wages and benefits	1,018,236	961,320	(56,916)	-5.59%
To reserves	404,710	404,710	0	0.00%
Transfers to local boards and agencies	41,000	42,000	1,000	2.44%
Total	4,396,876	4,447,400	50,524	1.15%

Transportation Services
2014 Expenditures by Object



2014 - 2016 CAPITAL BUDGET SUMMARY



TOWN OF
TABER

Approved by Council December 16, 2013

Approved Capital Budget Purchases

Budget Year: 2014 - 2016

Capital Purchases	Carried Forward	2014	2015	2016
Total: Engineering structures	300,000	2,687,500	6,070,890	1,965,000
Total: Buildings	57,000	380,000	1,350,000	1,428,200
Total: Machinery & equipment	50,000	1,181,500	1,075,850	763,200
Total: Land improvements	0	145,000	182,500	7,500
Total: Vehicles	191,500	335,540	1,069,000	267,500
Total: Capital Purchases	598,500	4,729,540	9,748,240	4,431,400
Total: Capital Purchases		5,328,040	9,748,240	4,431,400

Approved Capital Budget Funding

Budget Year: 2014 - 2016

Capital Funding	Carried Forward	2014	2015	2016
From reserves				
Total: Contributions from capital reserves - infrastructure	300,000	768,450	2,160,210	1,320,405
Total: Contributions from capital reserves - buildings	57,000	110,000	125,000	67,543
Total: Contributions from capital reserves - equipment	50,000	761,500	1,015,850	763,200
Total: Contributions from capital reserves - vehicles	191,500	335,540	1,069,000	267,500
Total: From reserves	598,500	1,975,490	4,370,060	2,418,648
Government transfers				
Total: Transfers from local government	0	30,000	30,000	0
Total: Transfers from federal gov conditional - BCF	0	150,000	1,350,000	0
Total: Transfers from federal gov conditional - FGTF	0	0	749,250	558,345
Total: Transfers from provincial gov conditional - AMWWP	0	112,800	1,015,200	0
Total: Transfers from provincial gov conditional - BMTG	0	93,750	878,730	93,750
Total: Transfers from provincial gov conditional - Other	0	320,000	100,000	70,000
Total: Transfers from provincial gov conditional - MSI	0	1,900,000	1,225,000	1,290,657
Total: Government transfers	0	2,576,550	5,318,180	2,012,752
Other revenues				
Total: Donations & gifts	0	147,500	30,000	0
Total: Other revenues	0	147,500	30,000	0
Total: Capital funding	598,500	4,729,540	9,748,240	4,431,400
Total: Capital funding		5,328,040	9,748,240	4,431,400

Approved Reserve Forecast

Budget Year: 2014
Reserve Scenario Name: Capital Reserve - Summary

Description	2014	2015	2016
<u>Opening Balance</u>			
Capital Reserve - General	1,418,095	1,418,095	668,095
Capital Reserve - Infrastructure	1,856,042	2,262,722	1,477,642
Capital Reserve - Buildings	431,380	403,070	546,760
Capital Reserve - Equipment Replacement	690,438	415,008	235,228
Capital Reserve - Land	958,560	685,240	710,500
Capital Reserve - Vehicles	1,139,469	763,509	95,589
Capital Reserve - MSR Restricted	121,994	121,994	121,994
Capital Reserve - Development Levies	796,398	796,398	796,398
Capital Reserve - Energy Conservation	0	96,000	192,380
Total Opening Balance	7,412,376	6,962,036	4,844,586
<u>Capital Requirements</u>			
Capital Reserve - General	0	0	0
Capital Reserve - Infrastructure	(1,068,450)	(2,160,210)	(1,320,405)
Capital Reserve - Buildings	(167,000)	(125,000)	(67,543)
Capital Reserve - Equipment Replacement	(811,500)	(1,015,850)	(763,200)
Capital Reserve - Land	0	0	0
Capital Reserve - Vehicles	(527,040)	(1,069,000)	(267,500)
Capital Reserve - MSR Restricted	0	0	0
Capital Reserve - Development Levies	0	0	0
Capital Reserve - Energy Conservation	0	0	0
Total Capital Requirements	(2,573,990)	(4,370,060)	(2,418,648)
<u>Additional Requirements</u>			
Net Capital Contributions - General	0	(750,000)	0
Net Capital Contributions - Infrastructure	1,475,130	1,375,130	875,130
Net Capital Contributions - Buildings	138,690	268,690	118,690
Net Capital Contributions - Equipment Replacement	536,070	836,070	736,070
Net Capital Contributions - Land	(273,320)	25,260	23,780
Net Capital Contributions - Vehicles	151,080	401,080	251,080
Net Capital Contributions - MSR Restricted	0	0	0
Net Capital Contributions - Development Levies	0	0	0
Net Capital Contributions - Energy Conservation	96,000	96,380	96,750
Total Additional Requirements	2,123,650	2,252,610	2,101,500
Closing Balance	6,962,036	4,844,586	4,527,438

Approved Grant Forecast

Budget Year: 2014
Reserve Scenario Name: Grant Funding - Summary

Description	2014	2015	2016
<u>Opening Balance</u>			
MSI	265,784	(250,925)	(92,634)
BCF	0	0	0
AMWWP	0	0	0
BMTG	0	392,490	0
FGTF	0	435,865	122,480
Other	0	0	0
Total Opening Balance	265,784	577,430	29,846
<u>Capital Requirements</u>			
MSI	(1,900,000)	(1,225,000)	(1,290,657)
BCF	(150,000)	(1,350,000)	0
AMWWP	(112,800)	(1,015,200)	0
BMTG	(93,750)	(878,730)	(93,750)
FGTF	0	(749,250)	(558,345)
Other	(320,000)	(100,000)	(70,000)
Total Capital Requirements	(2,576,550)	(5,318,180)	(2,012,752)
<u>Additional Requirements</u>			
Funding Contributions - MSI	1,383,291	1,383,291	1,383,291
Funding Contributions - BCF	150,000	1,350,000	0
Funding Contributions - AMWWP	112,800	1,015,200	0
Funding Contributions - BMTG	486,240	486,240	486,240
Funding Contributions - FGTF	435,865	435,865	435,865
Funding Contributions - Other	320,000	100,000	70,000
Total Additional Requirements	2,888,196	4,770,596	2,375,396
Closing Balance	577,430	29,846	392,490