



## TOWN OF PEACE RIVER

Approved 2021 Operating  
and Capital Budget

### OUR MISSION

Our mission is to provide excellent, efficient and effective delivery of public services for the economic, environmental, social and cultural well-being of our community.

### OUR VISION

Our vision is that the Town of Peace River be the community of choice in the Peace Region.

# BUDGET MESSAGE

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# BUDGET MESSAGE

## GUIDE TO THE BUDGET DOCUMENT

The primary purpose of this document is to provide Council and citizens with a comprehensive overview of the town's approved budget, town services and operations, and the resources that fund those services. This document first outlines the goals and issues involved in developing the budget. Then, it provides a discussion on the financial structure of the town with an overview of the town's various funds, where the money comes from and how it is spent. Details about the budget, forecasted revenue and appropriated expenditures follow, along with an in-depth look at town departments and programs. In addition to this document Town staff receives a detailed line item budget document to assist them throughout the year.

### Introduction

The purpose of this section is to provide the reader with general information about the town's history and economy. The town's governance and organizational structures are also in this section.

### Budget Guidelines

Budget guidelines gives readers information on the process used to create the budget, guiding principles and parameters in budget preparation and assumptions within the budget. A description of the funds used by the town are shown, guidelines and policies are summarized to assist readers, and the budget schedule and calendar are shown.

### Budget Overview

Information in this section should give the reader an understanding about the services the town provides to our citizens and the costs incurred in the provision of those services. It includes the sources of funding that support the town's operations and capital needs and expenditures to provide services to residents. This section also contains summaries of the 2021 budget with base budget and Council adjustment information, explanations of Council adjustments and departmental and fund summaries.

### Budget Detail

Presented in this section are summaries and details of the approved 2021 operating budget by department. For comparison, the 2020 approved budget and 2020 projected actual amounts are presented alongside the

2021 figures. Following the departmental summaries is information on the town's revenues.

### Capital Budget

This section discusses the capital improvement plan and details the approved capital outlay and projects that are included in this budget. There is also information and forecasts on the town's long-term debt and funding sources for the capital program.





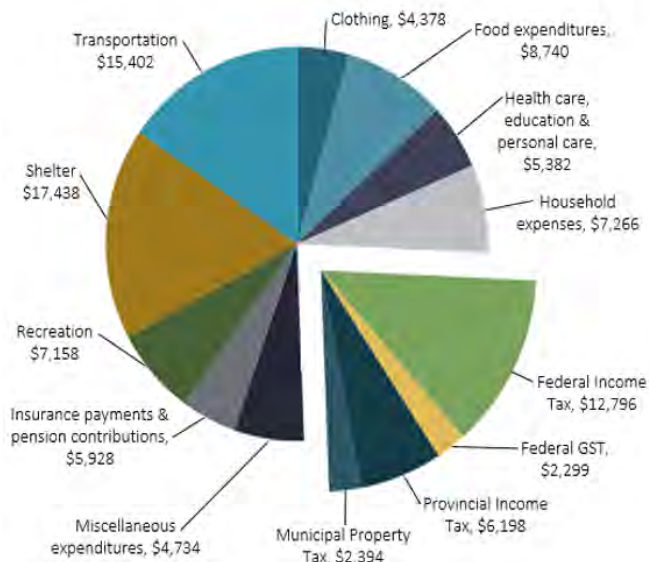
## MESSAGE FROM THE MAYOR

Certainly 2020 was a difficult year in Peace River. The economic slowdown brought about by the pandemic affected many residents financially. In light of this, Council voted to hold the line on property taxes for 2021. In effect, your municipal taxes should be the same or very similar to what you have paid last year and the year before (provided that your property assessment did not significantly change.)

But rest assured, even with this financial constraint, Council will not be reducing municipal services or the high quality of those services. The reasons are twofold. One, those services are important to keeping you and your families safe, secure and healthy. Second, those services are local -- from snow clearing to the Neighbourhood Renewal program; from sidewalk repair to vehicle leasing through local dealerships -- and they are important in keeping local businesses open and operating.

To help put municipal budgets in perspective, it is instructive to look at how much the average Alberta household spends its income on municipal taxes. Only about 2.4% goes towards municipal taxes. Put another way, only 10 cents out of every tax dollar goes to municipalities.

Yearly Average Household Spending  
Source: Statistics Canada Survey of Household Spending, Alberta, 2014



In closing, I should say that Council is quite optimistic about 2021. Alberta Transportation has moved up the refurbishment of the original highway bridge. This is a \$50 million project scheduled for the next two years and should provide local employment opportunities and local economic spin-off benefits. In another major construction project, Ecole des Quatre Vents will be replacing its school with a brand new building. Our economic department is actively pursuing an agro-business and a data center to set up shop in Peace River. And of course, with full vaccinations by the Fall, we expect life to return to normal, bustling self.

In the meantime, please wear a mask (or two) and practice social distancing. These actions don't restraint commerce. They help to keep you and your neighbours safe, and keep businesses open.

Tom Tarpey, Mayor

## BUDGET SUMMARY

The Approved 2021 Operating and Capital Budget continues with the framework, principles and foundation started in previous years to present a comprehensive financial plan and communication document to Council, ratepayers and residents of the Town of Peace River.

Management and staff have spent a significant amount of time preparing detailed work plans and budgets to ensure the efficient operation of the Town and the responsible utilization of taxes collected from ratepayers.

There are two significant impacts to the 2021 budget.

**Intermunicipal Collaboration Framework (ICF)** agreements with Northern Sunrise County and the County of Northern Lights were finalized in 2020.

A requirement under the Municipal Government Act, these frameworks built off existing funding agreements to identify and fund municipal services that benefited the municipalities that experienced the services provided, and took a more comprehensive and broader approach to the funding of these services.

Since the agreements were not approved until March 23, 2020 and after the Town's 2020 operating budgets had been prepared, the results of the changes within the new ICFs were not incorporated into that budget. There are now introduced as new funding.

As reported to Council at its November 23, 2020, meeting, the additional benefit to the Town is approximately \$1.3 million. Council has directed that for 2021, ICF funds will not be utilized within the general operations of the Town and are to be directed towards reserve fund replenishment and/or supplementing needed capital project work in the Town.

Details on proposed ICF fund utilization was discussed during deliberations, with \$600,000 used toward 2021 projects and the balance towards reserve balances.

Needing no explanation, the **novel coronavirus (COVID-19)** pandemic has impacted every segment of society.

The impacts to ratepayers and businesses have been clear. To assist in 2020, Council deferred tax rate increases and extended tax and utility bill deadlines to ease the payment burden to ratepayers. In addition, the Province extended stimulus funding to municipalities in 2020 to offset COVID related revenue and expenditure impacts; the Town will use some of this funding into 2021 to manage revenue reductions and not imperil tax rate changes.

During budget workshops, Council directed staff to return a budget that considered these impacts and mitigated tax rate increases to residents and businesses. To do so, staff undertook a comprehensive review of operations, staffing and services to return a budget that should maintain property tax rates at 2020 levels.

The 2021 budget was made more challenging as staff had to deal with the ongoing impact of Provincial cuts. Reductions to MSI funding and grants in lieu of property taxes – totalling \$220,000 – continue to shift or download costs onto municipalities, and these have been included within our budget.

# BUDGET MESSAGE

## Capital Budget

The Approved 2021 Capital Program includes 18 projects totalling \$5.82 million. A summary listing of the projects can be found in the table below:

Project	Amount
Town Hall Accessibility Project	132,800
<b>Total General Government</b>	<b>132,800</b>
Hardware Replenishment	27,000
<b>Total Information Systems</b>	<b>27,000</b>
SCBA Replacements	124,500
Thermal Imaging Camera	12,000
<b>Total Protective Services</b>	<b>136,500</b>
Grader Replacement	410,000
Sand & Salt Shed	1,394,700
Neighbourhood Renewal	1,859,600
Pavement Overlay	398,500
Sidewalk Replacement	175,300
Trash Pumps	195,000
<b>Total Works &amp; Equipment</b>	<b>4,433,100</b>
103 Street Playground	75,000
Pool Landscape Upgrades	112,000
West Side Dog Off Leash Park	22,600
Pool ERV RTU HVAC Unit	39,000
Saddleback Park	377,000
<b>Total Recreation &amp; Cultural</b>	<b>625,600</b>
Athabasca Hall Archives Storage Project	101,200
<b>Total Cultural</b>	<b>101,200</b>
Bio Solids Dewatering Pit Lagoon Recl.	60,000
Water Treatment Plant Upgrades	305,500
<b>Total Water &amp; Wastewater</b>	<b>365,500</b>
<b>Total Capital Program</b>	<b>5,821,700</b>

As mentioned before, the capital requirements facing the Town are significant and capacity needs to be built into tax rates and water rates to fund the capital improvement plan.

## Looking Ahead

During priority workshops, Council has collectively identified key priorities to target during their term:

- manage the tax burden to property owners,
- improve efficiencies within the organization and continue and strengthen existing partnerships,
- improve recreation service delivery and infrastructure, and
- build capacity for operating and capital programs within the budget.

The approved budget meets all these objectives.

While preparing the budget, trying to create an accurate budget dealing with the true needs of the Town is proving difficult in this era of dwindling growth. Revenue options for municipalities are limited, and costs for municipalities tend to increase at a rate greater than typical CPI. As such, staff and Council will continue to face limited options to mitigate costs to ratepayers.

Because of COVID, staff are presented Council a fairly static budget compared to 2020. There were no requests to increase service levels – generally, service levels are being maintained with lessor budget amounts throughout the organization – and there was a single staffing change request for Council to consider, which Council approved.

In additional, staff proposed and Council approved a 52 cent (or 8.6%) increase on water and wastewater rates, which is required to cover operational, maintenance, major repair and capital cost increases to the fund.

Details on the budget summary can be found on Table 1 on page 21, and water rate information can be found on pages 22 and 52 to 55.

The approved budget increases tax revenues by \$26,790 (from \$11,641,470 in 2020 to \$11,668,260 in 2021) – basically an amount covered by new assessments and market value adjustments throughout the Town, and equates to an approximate increase of 0.2% to tax revenues. Depending on final assessment totals, ratepayers should expect to see tax bills in line with previous years.

This budget document was created as a communication tool for the residents of Peace River. This document is the result of a significant amount of work by Council and staff, as many hours were spent identifying, developing and confirming goals, developing operating plans and prioritizing programs and projects.



# COMMUNITY PROFILE

## TOWN PROFILE

Situated approximately 490 km northwest of Edmonton and 195 km northeast of Grande Prairie, the Town of Peace River is the second largest urban centre in northwestern Alberta and provides a full range of institutional, recreational, cultural and commercial services to the Peace region.

The Beaver people (Dunne-za) are the longest continuous occupants of the Peace River Country. By the late 18th century, the Woodland Cree (Kristineaux) people ventured west into the Beaver territory. They were one of the first nations to trade with European fur traders, such as Alexander Mackenzie, who represented the North West Company on his journey to the Pacific Ocean by way of the Peace River and Fort Fork (approximately) 15 miles southwest of what is now the Town of Peace River.

The Peace River was an essential highway for transporting passengers, furs, machinery, livestock, grain and lumber by various means – from the birch bark canoes of the Beaver, Cree and early explorers; to the scows and York boats of the Klondikers and traders; to the steamboats and gasoline-powered boats of the freighting companies and settlers.

The town site of Peace River Crossing/Landing was surveyed in 1908; incorporated as a village in 1914; and as a town in 1919. The name of the community was shortened to only Peace River by a dictum from Ottawa in 1916. In 1921, its population numbered 980. Population growth was slow until the latter half of the 20th century, at which time steady growth was experienced. (Source: Peace River Museum, Archives and Mackenzie Centre 2010.) The current population of the town is 6,842.

Nestled within the majestic valley of the Peace River, the Town of Peace River enjoys one of the most beautiful outdoor settings in Alberta. The surrounding forests, streams, rivers and picturesque valley is the perfect setting for those looking for a place to raise a family or simply to enjoy life's natural pleasures. The Peace, Smoky and Heart Rivers converge near the Town and from surrounding outlooks and observation areas such as Sagitawa Lookout, Misery Mountain, and Kaufman Hill, where residents and visitors are treated to the outstanding scenic display of the 3 (three) rivers

merging in the valley below. Easy access to major transportation routes has made the Town of Peace River a thriving regional trade and service centre to northwestern Alberta.



The Peace River economy is resource and agriculture based including, oil, natural gas, and forestry sectors. The Town has had the opportunity to take advantage of an abundance of established and potential energy reserves which fuel a thriving oil and gas industry, substantial forest reserves that feed a thriving forestry industry and fertile farmland that produces traditional grain crops (25% of Alberta's canola and 83% of the province's forage seed are produced in the region). The Mercer International Inc. pulp mill and several resource extraction organizations, located in the rural areas, are major employers for the Town. Although Peace River's economy is recognized as a resource based community, it is important to note that the health, government, and education sectors are also major employers.

The transportation network within the Peace Region is vital to its survival and connects residents and industry to the rest of Alberta and North America. The highway system consists of high quality roadways that provide easy access to communities in the Peace Region and are vital to the shipment of goods to the north and south. The Town has the Province's only rail crossing over the Peace River, and is a vital link in the shipment of goods by rail. Air travel is also available via the Peace River Regional Airport.

# ORGANIZATIONAL PROFILE

## GOVERNANCE

The Council of the Town of Peace River is made up of a Mayor and 6 Councillors, all elected at large. "At large" means general area, that is, Peace River is not divided up into various geographic wards or ridings. Each councillor has a duty to represent and work for all residents and businesses in the town in a nonpartisan way. The most recent Municipal Election was held in autumn of 2017. Council's term runs for four years; the next election will be held in autumn of 2021.

The Peace River Council is responsible for setting public policy, approving the town's annual budget, entering agreements, providing executive leadership, making planning and development decisions, and adopting new codes and bylaws.

### Town Officials

- Mayor Tom Tarpey
- Deputy Mayor Elaine Manzer
- Councillor Johanna Downing
- Councillor Orren Ford
- Councillor Don Good
- Councillor Colin Needham
- Councillor Byron Schamehorn



*Pictured from left: Councillor Needham, Councillor Schamehorn, Councillor Ford, Mayor Tarpey, Deputy Mayor Manzer, Councillor Downing, Councillor Good*



# ORGANIZATIONAL PROFILE

## ORGANIZATIONAL CHART



Organizational Chart



# ORGANIZATIONAL PROFILE

## COMMITTEES OF COUNCIL

Local boards, committees and external organizations are a key component of Council's governance model. There are a variety of boards and committees, each having different levels of association with the town. Councillors are expected to attend all meetings of the boards and committees they are members of and report back to Council the activities of these organizations.

**Local boards** are generally established by legislation and may have a member of Council on their board. They have authority to address their responsibilities as determined under the relevant legislation. An example of a local board would include the Peace River Municipal Library Board.

**Affiliated boards and/or organizations** are organizations are governed by legislation or are

provided for under the Municipal Government Act. Council may appoint one or more board members to the organizations and may provide funding through grants or service agreements. Otherwise, these organizations operate somewhat independently from the town. Examples are North Peace Housing Foundation or Peace Regional Waste Management Company.

**Statutory committees** are permitted or required by provincial legislation and perform functions as specified in the relevant legislation. Examples include the Municipal Planning Commission or Subdivision and Development Appeal Board.

**Advisory committees** provide advice and recommendations to Council as requested on areas within their mandates with no authority for decision making or independent actions. Comprised of citizens and members of Council, members are appointed by Council.

Board or Committee	Description	Primary Representative(s)
Assessment Review Board (Joint Regional)	Hear assessment complaints as the nature of the complaint may permit or require in respect of assessment complaints made by an assessed person of a Regional Partner Municipality.	n/a (community members)
Community Advisory Committee for Gravel Pit Operations	To review, address and provide communication on all matters relating to sand and gravel extraction and processing in the M.D. of Peace No. 135 and its impact on the community.	Ford
Community Services Board	To advise council on recreational, cultural, and social services and activities for the benefit of the citizens of Peace River.	Ford
Emergency Advisory Committee	The Emergency Advisory Committee is responsible for reviewing the Municipal Emergency Plan and related programs on an annual basis.	Council
Intermunicipal Collaboration Framework Committee – County of Northern Lights	To discuss areas of regional cooperation and the ongoing funding of regional services.	Good, Schamehorn
Intermunicipal Collaboration Framework Committee – Northern Sunrise County	To discuss areas of regional cooperation and the ongoing funding of regional services.	Downing, Manzer, Schamehorn
Mercer Public Advisory Committee	To develop a new Detailed Forest Management Plan for the two new Forest Management Agreement (FMA) areas.	Schamehorn
Municipal Planning Commission (MPC)	Advise and assist council and various departments and agencies of Peace River with regard to orderly planning, development and land use within Peace River.	Good, Manzer, Schamehorn
North Peace Housing Foundation	A management body established by Ministerial Order under the Alberta Housing Act to provide adequate and suitable housing for low and moderate-income families, senior citizens, the physically and mentally handicapped individuals who are unable to obtain adequate housing in the private market.	Schamehorn

## ORGANIZATIONAL PROFILE

Board or Committee	Description	Primary Representative(s)
Northern Alberta Elected Leaders (Northern Alberta Development Council)	The NADC champions the cause of Alberta's northern economies and communities by exploring opportunities for growth, and developing programs and services to facilitate this growth.	Manzer
Northern Lake College Community Education Committee	To promote adult education, represent the needs of the community and ensure that community residents have access to education.	Manzer
Peace Library System	A partnership of 38 municipalities in the Peace Region providing library services through cooperation and sharing.	Manzer
Peace Regional Airport Committee	To promote the Peace River Regional Airport viability and regionalization potential via business plan development, marketing and governance recommendations. Management of the Airport Funding Agreement.	Tarpey
Peace Regional Healthcare Attraction and Retention Committee	Work with AHS, the province and regional partners to recruit and retain healthcare practitioners to the region.	Manzer
Peace Regional RCMP Community Advisory Committee	Act in an advisory capacity to Council and Senior Officer in charge of the local RCMP.	Ford
Peace Regional Waste Management Company	Oversee the management and operation of the regional landfill located within Northern Sunrise County.	Downing, Manzer, Needham
Peace River Aboriginal Interagency Committee	Work towards common goals intended to strengthen the situation of Aboriginal children, families, and communities	Manzer
Peace River and District Chamber of Commerce	Promotion, advocacy, and enhancement of business interest and district.	Downing
Peace River Municipal Library Board	General management, regulation and control of the Peace River Municipal Library.	Downing
Peace River Museum, Archives & Mackenzie Board	Preservation and celebration of Peace River's heritage and in supporting the museum in its role as a place of community engagement.	Downing
Peace Rural Fire Protection Area Advisory Committee	To make recommendations to the Council of each Municipality regarding the Peace Rural Fire Protection Area for Operation and capital budgets and delivery of fire protection services.	Ford, Schamehorn
Peace Regional Subdivision and Development Appeal Board (PRSDAB)	Hear appeals with respect to decisions of the development and subdivision authority and render decisions based on the evidence presented.	Ford
The Mighty Peace Watershed Alliance	Watershed Planning and Advisory Council created under Alberta's Water for Life strategy.	Downing
Unightly Premises Appeal Board	Empowered to hear and determine appeals lodged against Clean Up Orders issued by an Enforcement Officer.	Council

# BUDGET GUIDELINES

## BUDGET GUIDELINES

The budget for the Town of Peace River is a comprehensive guide for the financial decision-making and operational management throughout the fiscal year. The budget is not only a financial plan but also a performance plan to assist in accomplishing the strategic goals set forth by Town Council. This section describes the policies and procedures that govern the preparation and implementation of the town budget as well as managing the short and long-term finances and investments of the town.

Departmental budgets are prepared and justified using two components - a continuation budget (Base Budget) and a proposed change or expansion budget (Service Level Adjustments.) The base budget includes inflationary increases and costs incurred by the town beyond normal inflation as well as expenditures where the town has made a legal or budgetary commitment. The inclusion of these costs in the base budget will allow the town to maintain the same high levels of service provided in the current year with similar operating funds. These costs include projects and infrastructure expenditures reflected in the annual Capital Improvements Plan which includes street resurfacing costs, vehicles, equipment, various specific capital projects and debt service payments for capital commitments. Other ongoing annual costs in the base budget includes wage settlements, employee and dependent health insurance, and numerous operating costs needed to provide daily services.

All other requests are defined as “proposed changes” during budget deliberations and shown as “Council adjustments” or “deliberation items” in the budget. These are budgeted in a separate column and categorized in a manner such that Council and residents can understand the various dynamics involved in making funding decisions. Dynamics include new services or changes to service levels which must be set by Council. Justifications for proposed changes are based on Council’s goals as well as individual departmental goals and objectives.

Also driving the services and budget process provided by the town are the strategic priorities and financial policies adopted by Council. These financial policies address revenues, cash management, expenditures,

debt and risk management, capital needs, and budgeting and management.

The following guidelines were paramount in budget preparation:

- keep tax rates competitive,
- mitigate negative future budget changes,
- maintain existing service level standards,
- include a proactive infrastructure funding plan into the base budget, and
- include the funding for the current year capital plan and present the five-year capital forecast.

## BASIS OF BUDGETING

The budget is prepared on a basis generally consistent with Generally Accepted Accounting Principles (GAAP). The town’s funds consist of the General Fund, Capital Fund and Reserve Fund. Water and wastewater revenues and expenses are tracked within the General Fund and the rate is self-funded.



Governmental fund type budgets are developed using the modified accrual basis of accounting. Under the modified accrual basis revenues are estimated for the fiscal year if they are accrued (amounts can be determined and will be collected within the current period). Principal and interest on general long-term debt is budgeted as expenditures when due, whereas other expenditures are budgeted for based on the timing of receipt of the good or service.

Revenue forecasts are conservative in nature; known changes to assessment data (net of appeals) are incorporated as is, while other items are increased by very moderate amounts.



# BUDGET GUIDELINES

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Expenditure items are forecast based on known amounts, or based on projections or trends. Increases for anticipated unknown items are typically around 0% to 2%.

The following items list the parameters and factors staff incorporate in preparing the town budget:

- continue zero-based budgeting and outcome based budgeting format,
- incorporate policies into 2021 budget; identify non-dedicated fund balances, and define purpose or recommend usage alternatives,
- examine five year historical trending in all revenue and expenditure accounts,
- analyze and update financial policies and procedures,
- fund long term future obligations and designated reserve accounts,
- utilize debt levy stabilization account to offset increase in debt service,
- examine current and alternative revenue sources that promote long-term financial sustainability,
- examine water and wastewater fee structures,
- examine adequacy and equity of fees and revenues for services and programs,
- maximize provincial expenditure aids to offset tax levy,
- examine most cost effective way of providing service and conducting business,
- examine and, where applicable, reduce redundancies in service provisions,
- maintain preventative infrastructure maintenance program and Capital Improvements funding,
- examine additional energy efficiency initiatives to offset rising energy costs, and
- heightened awareness and promotion of recycling to provide sustainability and costs savings.



## BUDGET REVIEW PROCESS

Each year, the Finance Department releases budget guidelines to provide guidance and assist in the development of the annual budget. The operating and capital budgets undergo multiple layers of review.

On November 9, 2020 Council approved the new Budget Process Policy P-20-11-322 which governs the budgeting process.

### Departmental Review

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

### Budgeting Department Review

The Finance Department in cooperation with the relevant Department Head will review and analyze the operating and capital submissions for adherence to the guidelines. Once all submissions are received, budgets are consolidated, a corporate review/analysis is conducted and the results are presented to the Management Team.

### Management Team Review

The next step in the process is to present the draft operating and capital budgets to the Management Team for review and recommendation. The Management Team is comprised of a representative from all operating areas of the town. During this time, Management assesses the operating and capital budget prior to distribution to Council.

### Council Review

All members of Council will review and vote on the recommended operating and capital budgets. Council holds the final approval of the budget and may amend the budgets prior to approval.



# BUDGET GUIDELINES

## FUND ACCOUNTING

The financial accounts for Peace River are organized on the basis of funds or account groups. In governmental accounting, a fund is a separate self-balancing set of accounts used to show operating results for a particular activity or activities.

For accounting and presentation purposes, the departmental and account structure mirror the ones prescribed by the Provincial Government through the Financial Reporting and Accounting Manual.

## FUNDS

### General Fund

This fund includes all municipal programs and services not accounted for in any other fund. This is the largest of the funds and the cost of the activities is recovered through municipal property taxes, user fees and other revenue sources. The General Fund also includes a provision for contributions to Reserves and Reserve Funds. For example, in an election year, election expenditures are financed by a transfer from the Election Reserve; conversely in non-election years contributions are made to the Election Reserve. Expenditures and revenues related to the provision of water & wastewater services are accounted for as part of the General Fund. Although water & wastewater activities are accounted for in this manner, staff manage the water & wastewater revenues and expenditures on a net basis with contributions and withdraws from the water & wastewater reserve being managed as not to impact on the general tax rate.

Water & wastewater revenues and expenses are tracked within the General Fund and the fund is self-funded, including net operating expenses, capital contributions and debt charges.

### Capital Fund

The Capital Fund includes all expenditures and financing sources to acquire or contract town infrastructure such as roads, building, vehicles, computer information network, water & wastewater infrastructure, recreation facilities and parks improvements. The capital fund is maintained with two components: one for all general municipal assets and

the other reflects the transactions of the town's water and wastewater infrastructure needs.



### Reserve Fund

A reserve is an appropriation from net revenue at the discretion of Council. The town does not apply interest earned to the specific reserves; it is reported as General Fund earnings.

A reserve fund is an allocation of accumulated net revenue. A reserve fund differs from a reserve in that reserve fund assets are segregated and restricted to meet the purpose of the reserve fund. There are two types of reserve funds: obligatory reserve funds and discretionary reserve funds. Obligatory reserve funds are created whenever statute requires. Discretionary reserve funds are established by Council to finance a future expenditure for which it has authority to spend.

# BUDGET GUIDELINES

## FISCAL GUIDELINES

### Balanced Budget

The town is required under the Municipal Government Act not to plan for a deficit. To achieve this, the budget is prepared on a financial viable basis and is monitored and controlled to enhance the final year-end results to achieve a balanced budget. As such, all budgeted revenues must equal budgeted expenditures.

### Replacement Funding

Separate funds exist for fleet and equipment replacement. Each cost center in the General and Water & Wastewater Fund contributes for future replacement of vehicles and equipment. The contribution is based on the projected replacement cost/anticipated useful life of the fleet.

When a vehicle is replaced, it must be disposed of to avoid adding to the fleet inventory and to avoid unnecessary maintenance and operation costs.

### Reserves

Peace River maintains a General Fund “rainy day” reserve of approximately \$2,206,352 (\$503,352 in 2019), with the hopes of obtaining our goal of 15% (or \$3,463,200) of total fund expenditures by 2027.

Peace River also maintains targeted or allocated reserve funds. These reserves are earmarked for specific road, sidewalk, water & wastewater, recreation and equipment renewals.

### Revenue

Peace River is conservative in revenue estimates. Revenues resulting from possible changes in laws or ordinances are not included in revenue estimates. Peace River avoids dependence on temporary revenue sources to fund recurring government services.

### Accounting, Auditing and Financial Reporting Policies

An independent audit is performed annually. Peace River produces a Consolidated Annual Financial report in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Public Sector Accounting Board (PSAB).

### Financial Planning

Peace River adopts an annual Capital Budget and four year forecast that plans for all improvements needed. Anticipated maintenance costs are included for all projects. The first five years of additional maintenance costs are combined with other data gathering techniques to project operating results for five years. This information is the basis for developing the next years budget.

### Departmental Budgeting

For accounting and budgeting purposes, the town’s accounts are segregated by department or area of responsibility. There are many reasons to budget this way: it shows a reasonable approximation of revenues and expenses that are attributable to each department, it allows for transfers between departments and to allow for easier reporting to Provincial or Federal agencies or service partners.

Each department will have its own set of activity revenue and expenditure accounts with the intent of showing the Tax Levy Requirement (TLR) – the amount of taxes and other corporate revenues that are required to operate that department. Departments that have significant activity revenues – recreation or fire protection - will have a lower TLR than departments such as finance or public works. This isn’t to penalize any one department for their TLR but to provide additional information to Council and residents.



## FISCAL AND ACCOUNTING POLICIES

The town has an extensive array of principles, practices and policies which govern the financial administration of the entity. The general financial objectives can be summarized as follows:

- Financial Viability – to maintain a financially viable municipality that can provide high quality services for our current and future ratepayers.
- Financial Management – to enhance the fiscal position of the town through sound financial management, both short-term and long-term.
- Financial Flexibility – to maintain financial flexibility to anticipate and meet changing economic conditions.
- Legislative Compliance – the town follows the legislative financial requirements of the Municipal Government Act. In addition the town meets or exceeds all policy statements of the Public Sector Accounting Board, which is governed by the Canadian Institute of Chartered Accountants.

The following provides an overview of the specific financial policies, controls and planning framework of the town. The town's fiscal period is January 1 to December 31.

### Operating Budget Control Process

The town has policies in place to allow department's sufficient latitude to effectively manage programs and service delivery for which they are accountable. These policies establish financial accountability and spending authorities for budget allocations. The general accountabilities and allowable adjustments are as follows:

- Departmental services approved by Council are carried out within the department's net expenditure approvals, and that deviations from this policy are reported to and reviewed by the CAO or Council, as set out herein.
- Department Directors are accountable to the CAO and Council for their spending, revenue generation and service delivery performance against budget approvals. The Manager of Finance is to ensure that these variances are detailed in the "Financial Report" to Council.
- Revenues that are received beyond the level provided for in the budget shall not be spent or

committed without Council approval. At year-end, such remaining revenues become part of the town surplus unless specific approvals are sought to move monies into reserves.

- Reallocations between expenditure classifications (excluding salaries and benefits) that do not affect the net operating budget of a specific program may be made by a Department Director.
- The transfer of approved budgets requires the recommendation of the Department Head and concurrence of the CAO, prior to Council approval.
- All events (i.e. unforeseen grants, etc.) after the original adoption of the budget will be reported as a variance against budget.

### Capital Budget Control Process

The following points highlight the capital budget control process:

- Council, in adopting the Capital Budget, has determined the sums required for each capital project listed in the Capital Budget. The Director of Finance certifies that funding for the capital projects in the Capital Budget are within the town's financial debt limit allowable by the Province of Alberta.
- All Capital Budgets and departmental reports to Council seeking authority for the release of funds and commencement of the capital project or amendments to the capital program must first be reviewed by the Finance Manager to ensure accuracy, financing sources and financial impact and then reviewed by the CAO before being submitted to Council for approval.
- The Director of Corporate Services as part of the annual capital budget submission reviews all prior years' capital budget approvals. This review forms part of the annual Capital Budget process.

### Financial Planning Policies and Principles

The financial plan which covers both the operating and capital budgets for all funds, encompasses the following principles:

- Balanced Budget – the town is required under the Municipal Government Act not to plan for a deficit. To achieve this, the budget is prepared on a financial viable basis and is monitored and controlled to enhance the final year-end results to achieve a balanced budget. As such, all budgeted revenues must equal budgeted expenditures.

# BUDGET GUIDELINES

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- Long Range Perspective – all budgets are prepared with a long-term perspective to ensure affordability and equity to the ratepayers. As such, all programs and projects within the operating and capital budgets must be realistic.
- Proactive Asset Management – the infrastructure of the town is reviewed on an ongoing basis to assess its condition. Proactive maintenance and rehabilitation programs are then programmed into the budget process.
- Reserves and Reserve Funds shall be utilized by the town to assist in financial planning.
- The establishment of specific revenues to provide for tax rate stabilization, the replacement of infrastructure, facilities and future capital projects and to manage the debt financing needs of the town.
- Use of One-Time Revenue – these are not used to fund the base budget or ongoing program costs. In some cases they may be utilized to fund the start-up cost of a program; however, are generally earmarked for one-time expenditures and utilized to supplement the available capital program funding.
- Expenditures – in addition to the expenditure controls detailed above under the operating and capital budget control processes, monthly reports are prepared for management to monitor actual to planned results.
- Purchasing Policy – purchases for the town must be governed by the financial limits and procurement methods established under the town's Purchasing Policy.

## Purchasing Practices and Principles

To ensure the most cost effective and cost efficient methods are used to purchase goods and services for the town in the manner approved by Council.

The town's purchasing decisions are made without favour or bias, that there is equal opportunity for qualified suppliers to bid on business, and that there is a high standard of financial stewardship.

All purchases for the town must be governed by the financial limits and procurement methods established under the town's Purchasing Policy.

The Town also approved a Local Preference within the Purchasing Policy, to allow for buy-local opportunities when considering purchasing evaluations.

## Cash Management

The town makes every reasonable effort to control the town's cash needs, with a goal of maintaining adequate working capital, maximizing investment opportunities, internal borrowing and debt repayment acceleration. The reduction of service charges and other financing costs is also a goal of cash management.

Revenue and Expenditure Policies and Principles  
Revenue Diversification – the town undertakes various reviews to ensure the non-tax base for the town is maximized. In terms of rates and fees, Council is informed during the budget process of the current cost recovery and adjustments made based on policy.

## Debt Management

Council reviews the debt level and forecasted level as part of the capital budget review process. It is the goal of Council to ensure debt is fiscally managed. The practices and actions of Council ensure:

- a strong financial position is maintained,
- encourage planning and budgeting of future capital projects,
- limit and ensure debt is manageable from both a tax rate and user rate viewpoint, and
- debt service burden shall be significantly below the allowable Provincial Limit.

## Tangible Capital Assets

The town complies with the Tangible Capital Asset requirements of the Public Sector Accounting board. The annual financial statements are prepared to reflect historical cost and amortization. The town will comply with the future requirements to integrate these financial statements requirements into its budgeting practices.

## Basis of Accounting

The town prepares its financial information in accordance with the Generally Accepted Accounting Principles for local governments as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. The town's sources of financing and expenditures are recorded using the accrual basis of accounting. This basis recognizes revenues as they become available and measurable and expenditures as they are incurred and measurable



# BUDGET GUIDELINES

as the result of receipt of goods or services and the creation of a legal obligation to pay. This is also the basis for developing the town's budget.

## BUDGET SCHEDULE

### Summer 2020

- Council workshop and goal setting, finalize Council priorities.

### July to September 2020

- Work with external service partners regarding budget parameters and pressures.
- Draft budget guidelines and parameters discussed among town staff.
- Update and distribute draft budget information and spreadsheets to department heads.

### October to November 2020

- Meet with affected sub-committees and organizations.
- Capital project department requests due.
- Finalize budget priorities with Council.
- Finalize operating and capital budgets.
- CAO approves budgets to be forwarded to Council.

## BUDGET CALENDAR

The schedule below documents the schedule of public meetings and budget deliberations prior to the budget being adopted by Council.

### Monday, December 7, 2020 at 5:00pm

- Operating and Capital Budget released
- Distribute to stakeholders and public
- Overview of Operating and Capital Budget

### Monday, December 14, 2020 at 5:00pm

- Public input
- Budget review and deliberations (base budget)

### Monday, January 11, 2021 at 5:00pm

- Public input
- Budget review and deliberations (utility rates)

### Monday, January 25, 2021 at 5:00pm

- Budget review and deliberations (capital budget)

### Monday, February 1, 2021 at 5:00pm

- Budget review and deliberations (service level initiatives and capital budget)

### Monday, February 8, 2021 at 5:00pm

- Budget review and deliberations (service level initiatives and capital budget)
- End of deliberations, staff prepare final budget

### Monday, February 22, 2021 at 5:00pm

- Budget approval



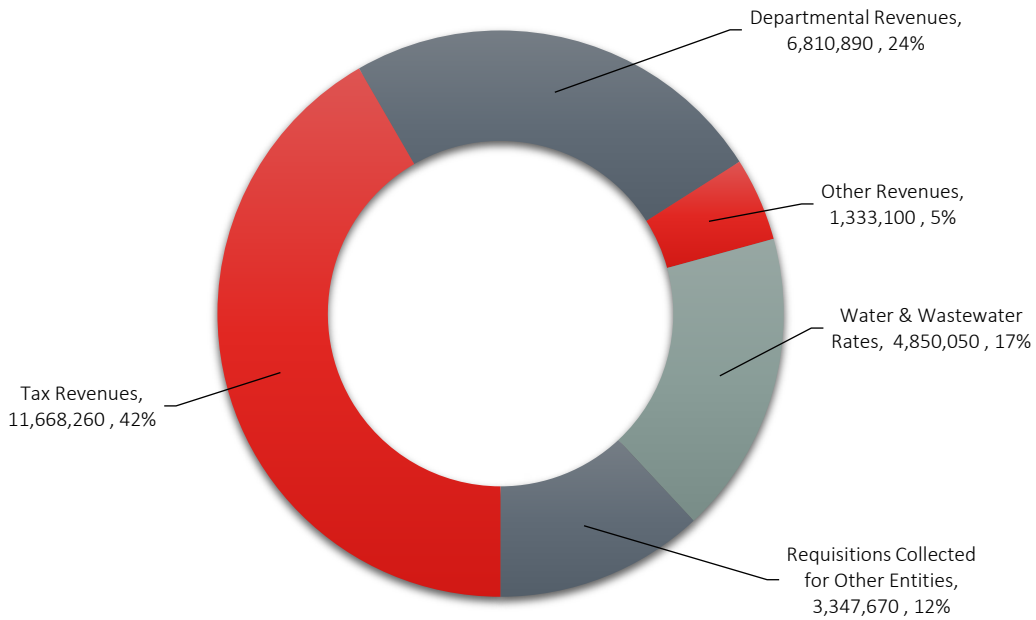


## SOURCES AND USES OF FUNDS

The total source of funds for the approved 2021 operating budget is \$28,009,970. This consists of new revenue and funds carried forward from the previous fiscal years. The revenue detail for each area is found within the budget document – either in the summary section or in the budget detail for that department. The adjacent chart shows the amount of funding sources by major category.

Revenues are also shown in detail within their own section, starting on page 78 (Tables 28 to 30.)

### OPERATING FUNDING SOURCES

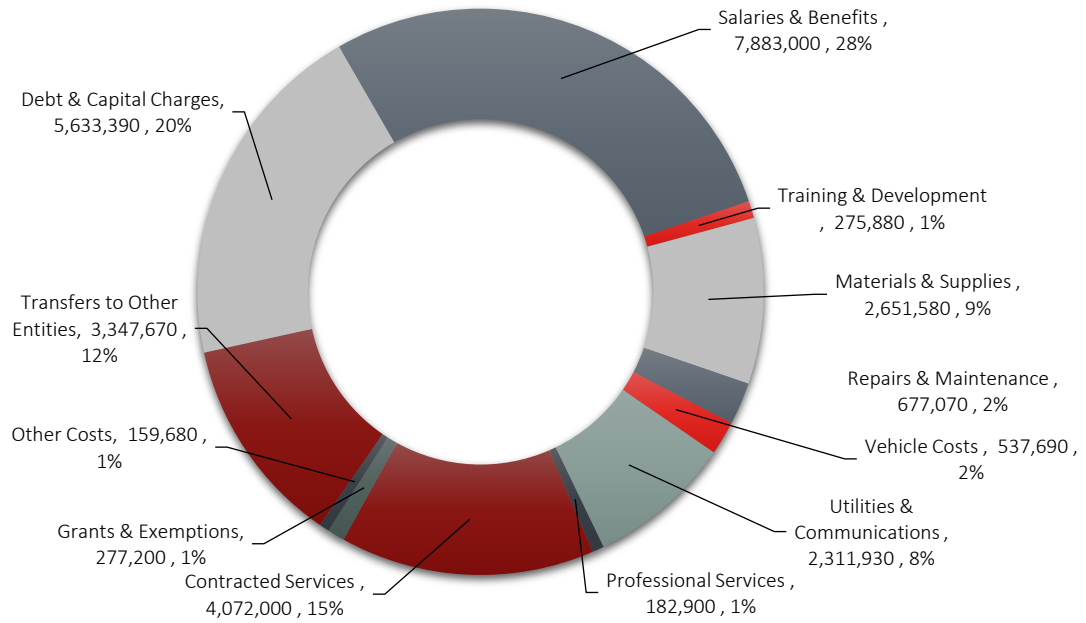


# BUDGET OVERVIEW

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The total uses of funds for the approved 2021 operating budget is \$28,009,970. The adjacent chart shows the amount of sources by cost component.

## OPERATING EXPENSES BY COST COMPONENT



# BUDGET OVERVIEW

## CONSOLIDATED BUDGET SUMMARY

The Consolidated Budget Summary shows the expenditures and revenues of the Town by component type and the budget position of the General Fund.

Direction from Council and the CAO identified that constraining tax rate increases due to COVID and the associated impacts to ratepayers were a priority for the 2021. As such, staff were challenged to tweak services, find cuts and institute efficiencies to achieve that.

The 2021 Operating budget contains minor (\$26,790 or 0.2%) tax revenue increases, meaning that the 2021 tax rate should not increase from 2020.

During deliberation, Council maintained existing service levels, with the approved additional of casual labourer positions in the Public Works department. Discussions on service level initiatives can be found on Table 2 (page 23.)

### Consolidated Budget Summary

Table 1

	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
Salaries & Benefits	7,883,000	47,700	7,835,300	8,041,900	7,899,500	(158,900)	(2.0)
Training & Development	275,880	-	275,880	387,490	373,990	(111,610)	(28.8)
Materials & Supplies	2,651,560	-	2,651,560	2,596,010	2,828,210	55,550	2.1
Repairs & Maintenance	677,070	-	677,070	785,200	679,000	(108,130)	(13.8)
Vehicle Costs	537,690	-	537,690	558,520	607,520	(20,830)	(3.7)
Utilities & Communications	2,311,930	-	2,311,930	2,496,780	2,537,380	(184,850)	(7.4)
Professional Services	182,900	-	182,900	264,400	249,400	(81,500)	(30.8)
Contracted Services	4,072,000	-	4,072,000	3,588,640	3,324,940	483,360	13.5
Grants & Exemptions	277,200	-	277,200	238,100	238,100	39,100	16.4
Other Costs	159,680	-	159,680	170,310	170,310	(10,630)	(6.2)
Transfers to Other Entities	3,347,670	-	3,347,670	3,394,000	3,271,200	(46,330)	(1.4)
<b>Operating Expenses</b>	<b>22,376,580</b>	<b>47,700</b>	<b>22,328,880</b>	<b>22,521,350</b>	<b>22,179,550</b>	<b>(144,770)</b>	<b>(0.6)</b>
Debt & Capital Charges	5,633,390	-	5,633,390	4,247,990	6,163,790	1,385,400	32.6
<b>Total Expenditures</b>	<b>28,009,970</b>	<b>47,700</b>	<b>27,962,270</b>	<b>26,769,340</b>	<b>28,343,340</b>	<b>1,240,630</b>	<b>4.6</b>
<b>Departmental Revenue</b>							
Activity Revenue	(11,660,940)	-	(11,660,940)	(10,423,120)	(12,244,820)	(1,237,820)	11.9
Requisitions Collected for Other Entities	(3,347,670)	-	(3,347,670)	(3,394,000)	(3,271,200)	46,330	(1.4)
<b>Total Department Revenue</b>	<b>(15,008,610)</b>	<b>-</b>	<b>(15,008,610)</b>	<b>(13,817,120)</b>	<b>(15,516,020)</b>	<b>(1,191,490)</b>	<b>8.6</b>
<b>Net Operating Expenditures</b>	<b>13,001,360</b>	<b>47,700</b>	<b>12,953,660</b>	<b>12,952,220</b>	<b>12,827,320</b>	<b>49,140</b>	<b>0.4</b>
Tax Revenue	(11,668,260)	-	(11,668,260)	(11,641,470)	(11,623,470)	(26,790)	0.2
Other Revenue	(1,333,100)	-	(1,333,100)	(1,310,750)	(1,235,750)	(22,350)	1.7
<b>Total Corporate Revenues</b>	<b>(13,001,360)</b>	<b>-</b>	<b>(13,001,360)</b>	<b>(12,952,220)</b>	<b>(12,859,220)</b>	<b>(49,140)</b>	<b>0.4</b>
<b>General Surplus/(Deficit)</b>	<b>-</b>	<b>(47,700)</b>	<b>47,700</b>	<b>-</b>	<b>31,900</b>		

# BUDGET OVERVIEW

## WATER AND WASTEWATER RATES

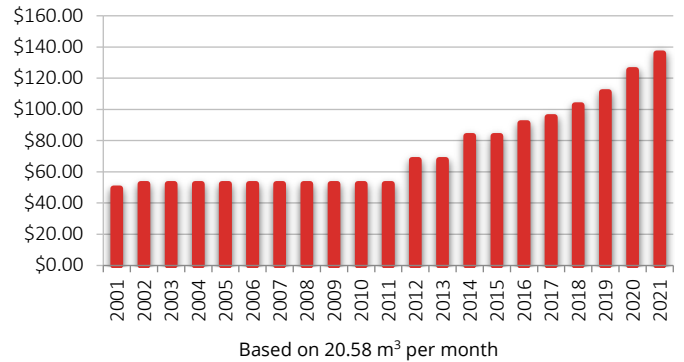
Water and wastewater operation provides for providing potable water and sanitary sewage collection services to residential, industrial, commercial areas within the town and some surrounding areas.

The water & wastewater fund receives its revenues mostly from user fees, with users receiving a monthly bill based on actual consumption. Other revenues consist of bulk water sales, sewer dumping charges, interest on outstanding bills and other miscellaneous items.

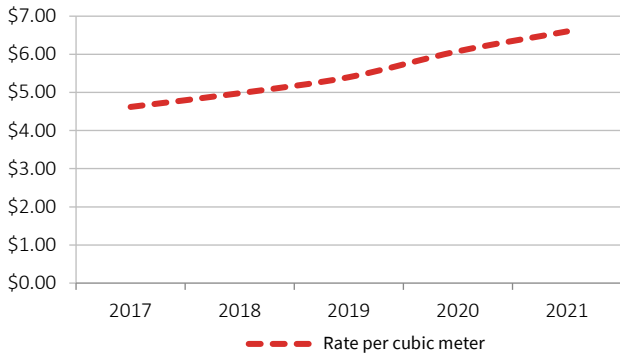
For budget purposes, water & wastewater activities are accounted for separately than general fund accounts.

This increase is required to fund required water and wastewater operating (staffing, utility and maintenance costs), fund prior year capital projects and fund capital projects in 2021 and beyond.

### Typical Domestic Water Bill - Last Twenty Years



### Water Rate - Last Five Years



Water rates and bills have experienced significant increases over time, especially in the last five years, as rate changes and investments to maintain infrastructure in the water and sewer system were not made in the earlier part of the century. Because of this, recent rate changes have seen greater increases as the Town is dealing with these deferrals on required capital spending.

See pages 52-55 for more information on water and wastewater details.

For 2021, staff presented and Council approved a rate increase of 52 cents per cubic meter or 8.6% on existing rates.



## BUDGET OVERVIEW

### SERVICE LEVEL INITIATIVES

Specific new initiatives or service level adjustments have been included in the budget.

These specific items are summarized in Table 2. The items in this table “Service Level Deliberation Items” presents those items which Council approved during budget deliberations.

These items are presented as “2021 Deliberation Items” on the departmental tables.

### EXPLANATION OF SERVICE LEVEL INITIATIVES

#### Public Works Casual Labourer Positions

In evaluating the Public Works staff levels required to deliver the current level of service and the corresponding supervision requirements, permanent staff adjustments were made in 2019 to 13 Operations staff (not including the Foreman and Superintendent). In evaluating the overall staff requirements during the evaluation process, it was identified that there would still be a shortfall in summer months of five staff which are the prime construction and maintenance periods for Public Works. In the 2020 operating budget Council approved 2 seasonal labourer positions; for 2021, Administration is proposing providing two additional staff for twenty-two weeks each to augment the Public Works permanent staff. The estimated cost for this addition would be \$47,700 including wages and required employer contributions.

### Summary of Deliberation Items

Table 2

	Service Level Adjustment	New Program or Service	Subtotal	Less Revenue Offset	Service Level Changes
<b>Operating Budget</b>					
Expenses					
Public Works casual labourers	47,700	-	47,700	-	47,700
<b>Total Operating Budget</b>	<b>47,700</b>	<b>-</b>	<b>47,700</b>	<b>-</b>	<b>47,700</b>



# BUDGET OVERVIEW

## EXPENDITURES BY DEPARTMENT

Total Expenditures by Department show the total departmental costs without any revenue offsets. Debt charges or contribution to other funds are shown as their own line item.

### Expenditures by Department

Table 3

	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
Legislative	262,080	-	262,080	298,650	253,650	(36,570)	(12.2)
Administration	613,570	-	613,570	642,590	642,590	(29,020)	(4.5)
Corporate Services	557,850	-	557,850	496,220	514,220	61,630	12.4
Finance	461,440	-	461,440	472,520	472,520	(11,080)	(2.3)
Economic Development	30,380	-	30,380	111,570	111,570	(81,190)	(72.8)
Police Protection	2,025,130	-	2,025,130	2,049,990	1,874,990	(24,860)	(1.2)
Bylaw & Enforcement	98,080	-	98,080	96,700	96,700	1,380	1.4
Emergency Management	5,500	-	5,500	3,250	179,750	2,250	69.2
Community Peace Officer	198,870	-	198,870	173,510	180,510	25,360	14.6
Fire Administration	564,290	-	564,290	547,170	556,970	17,120	3.1
Fire Operations	253,020	-	253,020	261,990	261,990	(8,970)	(3.4)
Fire Halls	160,430	-	160,430	163,480	163,480	(3,050)	(1.9)
Airport Administration	815,480	-	815,480	566,490	566,490	248,990	44.0
Terminal	-	-	-	119,530	119,530	(119,530)	(100.0)
Airport Operations	-	-	-	236,520	236,520	(236,520)	(100.0)
Engineering & Infrastructure	202,340	-	202,340	218,200	218,200	(15,860)	(7.3)
Public Works Administration	152,660	-	152,660	140,670	140,670	11,990	8.5
Public Works Operations	2,689,170	47,700	2,641,470	2,556,750	2,564,250	132,420	5.2
Roads & Streets	362,280	-	362,280	351,690	366,390	10,590	3.0
Planning & Development	289,750	-	289,750	289,450	277,950	300	0.1
Waste Management	320,210	-	320,210	322,160	303,260	(1,950)	(0.6)
Water Administration	798,930	-	798,930	799,920	799,920	(990)	(0.1)
Water Treatment	870,510	-	870,510	817,740	862,640	52,770	6.5
Water Delivery	627,320	-	627,320	580,760	552,660	46,560	8.0
Sewer Administration	497,610	-	497,610	490,600	490,600	7,010	1.4
Sewer Treatment	281,030	-	281,030	291,520	291,520	(10,490)	(3.6)
Sewer Distribution	247,890	-	247,890	247,800	202,800	90	0.0
FCSS	235,130	-	235,130	232,860	185,960	2,270	1.0
Seniors	138,690	-	138,690	139,870	139,870	(1,180)	(0.8)
Youth & Family Programs	72,260	-	72,260	67,800	67,800	4,460	6.6
Family Resource Network	430,150	-	430,150	451,010	451,010	(20,860)	(4.6)
Community Development	93,890	-	93,890	83,710	83,710	10,180	12.2
Public Transportation	235,000	-	235,000	219,000	219,000	16,000	7.3
Public Health	25,000	-	25,000	24,000	24,000	1,000	4.2
Recreation Administration	289,430	-	289,430	303,190	303,190	(13,760)	(4.5)
Recreation Programs	113,350	-	113,350	115,430	115,430	(2,080)	(1.8)
Baytex Energy Centre - Common Costs	291,940	-	291,940	300,680	283,980	(8,740)	(2.9)
Arena	472,100	-	472,100	410,350	410,350	61,750	15.0
CNR Fieldhouse	78,190	-	78,190	116,660	116,660	(38,470)	(33.0)
Pool	907,110	-	907,110	962,020	917,020	(54,910)	(5.7)
Water Park	14,280	-	14,280	23,910	17,310	(9,630)	(40.3)
Playing Fields	44,910	-	44,910	40,380	40,380	4,530	11.2

## BUDGET OVERVIEW

Parks & Playgrounds	557,880	-	557,880	561,650	561,650	(3,770)	(0.7)
Trails	58,250	-	58,250	65,000	15,000	(6,750)	(10.4)
Ski Hill	152,150	-	152,150	84,430	117,430	67,720	80.2
Museum	379,880	-	379,880	363,110	363,110	16,770	4.6
Library	432,880	-	432,880	437,070	437,070	(4,190)	(1.0)
Town Hall	72,110	-	72,110	100,970	100,970	(28,860)	(28.6)
Athabasca Hall	31,840	-	31,840	34,850	34,850	(3,010)	(8.6)
N.A.R. Building	26,510	-	26,510	24,430	24,430	2,080	8.5
Log Cabin	5,760	-	5,760	5,990	5,990	(230)	(3.8)
Al Adair Center	13,650	-	13,650	18,950	18,950	(5,300)	(28.0)
Corporate Expenses	249,630	-	249,630	393,190	351,490	(143,560)	(36.5)
Municipal Election	19,070	-	19,070	-	-	19,070	-
Taxation	202,050	-	202,050	199,400	199,400	2,650	1.3
Transfers to Other Entities	3,347,670	-	3,347,670	3,394,000	3,271,200	(46,330)	(1.4)
<b>Subtotal</b>	<b>22,376,580</b>	<b>47,700</b>	<b>22,328,880</b>	<b>22,521,350</b>	<b>22,179,550</b>	<b>(144,770)</b>	<b>(0.6)</b>
Debt & Capital	5,633,390	-	5,633,390	4,247,990	6,155,790	1,385,400	32.6
<b>Total</b>	<b>28,009,970</b>	<b>47,700</b>	<b>27,962,270</b>	<b>26,769,340</b>	<b>28,335,340</b>	<b>1,240,630</b>	<b>4.6</b>

# BUDGET OVERVIEW

## NET EXPENDITURES BY DEPARTMENT

Net Expenditures by Department show total expenses less an activity revenue attributable to that department.

### Net Expenditures by Department

Table 4

	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
Legislative	268,170	-	268,170	303,460	258,460	(35,290)	(11.6)
Administration	618,000	-	618,000	642,820	642,820	(24,820)	(3.9)
Corporate Services	502,880	-	502,880	497,740	515,740	5,140	1.0
Finance	459,600	-	459,600	470,040	470,040	(10,440)	(2.2)
Economic Development	32,750	-	32,750	58,830	58,830	(26,080)	(44.3)
Police Protection	1,528,130	-	1,528,130	1,551,240	1,376,240	(23,110)	(1.5)
Bylaw & Enforcement	13,300	-	13,300	6,860	6,860	6,440	93.9
Emergency Management	6,770	-	6,770	4,460	180,960	2,310	51.8
Community Peace Officer	51,990	-	51,990	84,580	91,580	(32,590)	(38.5)
Fire Administration	227,940	-	227,940	155,180	164,980	72,760	46.9
Fire Operations	311,920	-	311,920	320,890	320,890	(8,970)	(2.8)
Fire Halls	160,430	-	160,430	163,480	163,480	(3,050)	(1.9)
Airport Administration	211,000	-	211,000	38,440	38,440	172,560	448.9
Terminal	-	-	-	83,870	83,870	(83,870)	(100.0)
Airport Operations	-	-	-	76,450	76,450	(76,450)	(100.0)
Engineering & Infrastructure	204,870	-	204,870	220,620	220,620	(15,750)	(7.1)
Public Works Administration	10,330	-	10,330	18,560	18,560	(8,230)	(44.3)
Public Works Operations	3,981,160	47,700	3,933,460	3,820,930	3,828,430	160,230	4.2
Roads & Streets	362,280	-	362,280	351,690	366,390	10,590	3.0
Planning & Development	264,630	-	264,630	264,110	252,610	520	0.2
Waste Management	(119,390)	-	(119,390)	(116,740)	(135,640)	(2,650)	2.3
Water Administration	(2,110,080)	-	(2,110,080)	(1,854,400)	(1,806,300)	(255,680)	13.8
Water Treatment	870,510	-	870,510	817,740	862,640	52,770	6.5
Water Delivery	1,239,570	-	1,239,570	1,036,660	1,008,560	202,910	19.6
Sewer Administration	(1,032,310)	-	(1,032,310)	(1,024,490)	(979,490)	(7,820)	0.8
Sewer Treatment	281,030	-	281,030	291,520	291,520	(10,490)	(3.6)
Sewer Distribution	751,280	-	751,280	732,970	687,970	18,310	2.5
FCSS	9,740	-	9,740	(35,490)	(82,390)	45,230	(127.4)
Seniors	124,270	-	124,270	123,700	123,700	570	0.5
Youth & Family Programs	30,180	-	30,180	64,800	64,800	(34,620)	(53.4)
Family Resource Network	-	-	-	-	-	-	-
Community Development	85,790	-	85,790	67,810	75,810	17,980	26.5
Public Transportation	202,000	-	202,000	186,000	186,000	16,000	8.6
Public Health	25,000	-	25,000	24,000	24,000	1,000	4.2
Recreation Administration	69,110	-	69,110	234,320	234,320	(165,210)	(70.5)
Recreation Programs	44,270	-	44,270	32,000	37,000	12,270	38.3
Baytex Energy Centre – Common	75,870	-	75,870	843,480	826,780	(767,610)	(91.0)
Arena	291,820	-	291,820	106,000	106,000	185,820	175.3
CNR Fieldhouse	4,490	-	4,490	61,170	61,170	(56,680)	(92.7)
Pool	307,410	-	307,410	592,530	607,930	(285,120)	(48.1)
Water Park	5,430	-	5,430	23,910	26,810	(18,480)	(77.3)
Playing Fields	18,540	-	18,540	30,830	30,830	(12,290)	(39.9)
Parks & Playgrounds	254,380	-	254,380	526,640	526,640	(272,260)	(51.7)

## BUDGET OVERVIEW

Trails	29,010	-	29,010	65,000	15,000	(35,990)	(55.4)
Ski Hill	85,230	-	85,230	84,430	117,430	800	0.9
Museum	84,670	-	84,670	314,530	319,730	(229,860)	(73.1)
Library	349,950	-	349,950	490,170	490,170	(140,220)	(28.6)
Town Hall	78,150	-	78,150	107,010	107,010	(28,860)	(27.0)
Athabasca Hall	3,190	-	3,190	23,540	23,540	(20,350)	(86.4)
N.A.R. Building	26,510	-	26,510	24,430	24,430	2,080	8.5
Log Cabin	1,660	-	1,660	2,230	2,230	(570)	(25.6)
Al Adair Center	13,650	-	13,650	18,950	18,950	(5,300)	(28.0)
Corporate Expenses	1,431,960	-	1,431,960	(276,680)	(405,480)	1,708,640	(617.6)
Municipal Election	7,070	-	7,070	-	-	7,070	-
Taxation	202,050	-	202,050	199,400	199,400	2,650	1.3
<b>Total</b>	<b>13,001,360</b>	<b>47,700</b>	<b>12,953,660</b>	<b>12,952,220</b>	<b>12,827,320</b>	<b>49,140</b>	<b>0.4</b>

# BUDGET OVERVIEW

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## DESCRIPTION OF REVENUE AND EXPENDITURE TYPES

To assist the reader, these descriptions explain the categories shown in the departmental and summary tables.

More details on Town revenues can be found on starting on page 78.

## REVENUES

### Departmental Revenue

Departmental revenue includes revenues that can be directly attributable to the activities of a department or program. These revenues are broken down into three categories:

- revenue that is generated due to the actions of the department. Examples of activity revenue are water & wastewater connection charges and fees, planning fees and recreation revenues for day camps or programs,
- revenues that includes grants from third parties that are allocated to specific programs or activities; examples of grants are funding for protective services or recreation programs, and
- revenue that cannot be generally categorized within other revenues but attributable to a specific department. This includes the water & wastewater rate or internal allocations.

### Tax Revenue

Taxation is the major source of revenue for the town. Tax rates to be applied to the various property classes are determined by the total tax levy requirement and the allocation by class of the assessed current market values of real property within the town. This category includes general levies, payments in lieu of taxes and local improvement rates.

### Other Corporate Revenue

Includes revenues that cannot be generally attributable to any one department or activity. Examples of other corporate revenue include interest revenue, equalization grants, utility dividends and other general grants or miscellaneous income.

### Requisitions Collected for Other Entities

Funds collected for third-party organizations that have the ability to requisition property taxes on our residents, in this case for the North Peace Housing Foundation and for educational purposes.



# BUDGET OVERVIEW

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## EXPENDITURES

### Salaries & Benefits

Remuneration for salary, benefit and honorarium expenses.

### Training & Development

Expenses consist of mileage claims, meeting costs, training, conferences and memberships.

### Materials & Supplies

Includes most general purchases including office supplies and equipment, hardware & software, tools and equipment, along with other miscellaneous items.

### Repairs & Maintenance

Refers to repairs and maintenance costs associated with building or larger pieces of equipment, such as pumps or building components.

### Vehicle Costs

Fuel, repairs, maintenance and insurance costs relating to vehicles and smaller or mobile pieces of equipment.

### Utilities & Communications

Telephone, building utility costs (gas, electricity, water and sewer) and insurance costs are shown here.

### Professional Services

Includes services such as legal, audit and banking charges. Also includes consultant fees.

### Contracted Services

Services that are contracted out by the town (policing, animal control) or professional services (electrical or mechanical contractors.)

### Grants & Exemptions

Grants paid to other organizations and tax exemptions provided through policy and bylaw.

### Debt & Capital Charges

Includes principal and interest charges for long term debt, contributions to reserves or contributions to the capital program.

## Other Costs

Include miscellaneous costs or items such as leases.



## LEGISLATIVE SERVICES

### QUICK FACTS

Full Time Equivalent Positions:	-
Total Tax Levy Requirement:	\$268,170
Net Budget Change (dollars):	(\$35,290)
Net Budget Change (percent):	(11.6%)
Annual Cost per Resident:	\$39.19

Portion of  
Town Expenditures  
(from Table 3)



Town Council is the legislative and policy-making body of the Town government and represents the residents of Peace River.

The council is the governing body of the municipal corporation and the custodian of its powers, both legislative and administrative. The Municipal Government Act provides that councils can only exercise the powers of the municipal corporation in the proper form, either by bylaw or resolution.

The Mayor and six councillors are elected for a four-year term. The Mayor is elected at large and the Deputy Mayor appointed for a one-year term at the organizational meeting from the councillors elected at large.

Overall the Council functions are:

- Support and enhancement of Town policies;
- Providing for compliance with and implementation of policy;
- Public relations and communications;
- Overall financial management stability;
- Ensure compliance with all legal requirements,
- Appoint advisory committees and commissions;
- Participate in various county or regional intergovernmental relationships;

- Serve as “ombudsman” to help address constituent complaints and problems: and
- Setting the overall tone, attitude, vision and strategic direction for the organization.



# LEGISLATIVE SERVICES

## Legislative Services

Table 5

	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
<b>Legislative Services</b>							
Salaries & Benefits	193,040	-	193,040	216,220	184,720	(23,180)	(10.7)
Training & Development	32,770	-	32,770	53,560	40,060	(20,790)	(38.8)
Materials & Supplies	20,890	-	20,890	18,340	18,340	2,550	13.9
Utilities & Communications	4,380	-	4,380	5,530	5,530	(1,150)	(20.8)
Professional Services	11,000	-	11,000	5,000	5,000	6,000	120.0
<b>Total Legislative Services</b>	<b>262,080</b>	<b>-</b>	<b>262,080</b>	<b>298,650</b>	<b>253,650</b>	<b>(36,570)</b>	<b>(12.2)</b>
Departmental Revenues	-	-	-	-	-	-	-
<b>Net Operating Expenses</b>	<b>262,080</b>	<b>-</b>	<b>262,080</b>	<b>298,650</b>	<b>253,650</b>	<b>(36,570)</b>	<b>(12.2)</b>
Debt & Capital Charges	6,090	-	6,090	4,810	4,810	1,280	26.6
<b>Tax Levy Requirement</b>	<b>268,170</b>	<b>-</b>	<b>268,170</b>	<b>303,460</b>	<b>258,460</b>	<b>(35,290)</b>	<b>(11.6)</b>



## QUICK FACTS

Full Time Equivalent Positions:	5.0
Total Tax Levy Requirement:	\$618,000
Net Budget Change (dollars):	(\$24,820)
Net Budget Change (percent):	(3.9%)
Annual Cost per Resident:	\$90.32

Portion of  
Town Expenditures  
(from Table 3)



The Chief Administrative Officer (CAO) is the head of the Administrative Department. The Chief Administrative Officer is appointed by Council and is responsible for leading, planning, organizing and directing the administration of the Town of Peace River toward the fulfillment of the goals, objectives and policies as determined by the Council.

communications, human resources and grants/special projects coordinators.

The Chief Administrator Officer coordinates the day-to-day activities of the Town, introduces new methods and procedures among Town departments and apprises the Mayor and Council on operational results. Administration Services also provides support services to the Town's departments in the form of:

- Personnel management;
- Record keeping of actions taken by Council and other official bodies of the town;
- Maintenance of Bylaws and Policies;
- Agenda preparation for Council meetings;
- Apply for grants to fund Town projects;
- Facilitate annual review of the Strategic Work Plan; and
- Maintain the Town's website, Twitter and Facebook communication accounts.

For budgeting and reporting purposes, Administration includes the Office of the CAO along with the

# ADMINISTRATIVE SERVICES

## Administrative Services

Table 6

	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
<b>Administrative Services</b>							
Salaries & Benefits	498,970	-	498,970	495,950	495,950	3,020	0.6
Training & Development	38,990	-	38,990	61,240	61,240	(22,250)	(36.3)
Materials & Supplies	72,130	-	72,130	81,960	81,960	(9,830)	(12.0)
Utilities & Communications	3,100	-	3,100	3,440	3,440	(340)	(9.9)
Professional Services	380	-	380	-	-	380	-
<b>Total Administrative Services</b>	<b>613,570</b>	<b>-</b>	<b>613,570</b>	<b>642,590</b>	<b>642,590</b>	<b>(29,020)</b>	<b>(4.5)</b>
Departmental Revenues	-	-	-	(4,000)	(4,000)	4,000	(100.0)
<b>Net Operating Expenses</b>	<b>613,570</b>	<b>-</b>	<b>613,570</b>	<b>638,590</b>	<b>638,590</b>	<b>(25,020)</b>	<b>(3.9)</b>
Debt & Capital Charges	4,430	-	4,430	4,230	4,230	200	4.7
<b>Tax Levy Requirement</b>	<b>618,000</b>	<b>-</b>	<b>618,000</b>	<b>642,820</b>	<b>642,820</b>	<b>(24,820)</b>	<b>(3.9)</b>

# CORPORATE SERVICES DEPARTMENT



## QUICK FACTS

Full Time Equivalent Positions:	10.0
Total Tax Levy Requirement:	\$995,230
Net Budget Change (dollars):	(\$31,380)
Net Budget Change (percent):	(3.1%)
Annual Cost per Resident:	\$145.46

Portion of  
Town Expenditures  
(from Table 3)



The department's role is to provide a variety of services to Council, residents, other town departments, and other government agencies.

For budget and reporting purposes, information technology, records management and health & safety is shown within the Corporate Services section.

The Finance division acts as the financial advisor for Council, the CAO, and the various town departments. They coordinate the annual budget process for all civic funds, prepare and maintain the resultant accounting records, and prepare regular financial statements and summaries throughout the year as required. Other activities include paying all town bills and collecting any monies owed to the town.

The service divisions included in this section are accounting, budgeting, accounts payable, and accounts receivable, payroll and taxation.

The primary role of Economic Development is to support the organization in the areas of Marketing (Business Retention and Expansion, Investment Readiness/Attraction and Partnership Marketing) and Entrepreneurship and Small Business Assistance.

# CORPORATE SERVICES DEPARTMENT

## Corporate Services

Table 7

	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
<b>Corporate Services</b>							
Salaries & Benefits	449,960	-	449,960	434,060	434,060	15,900	3.7
Training & Development	23,330	-	23,330	19,600	19,600	3,730	19.0
Materials & Supplies	77,280	-	77,280	38,730	56,730	38,550	99.5
Utilities & Communications	2,590	-	2,590	2,830	2,830	(240)	(8.5)
Contracted Services	4,690	-	4,690	1,000	1,000	3,690	369.0
<b>Total Corporate Services</b>	<b>557,850</b>	<b>-</b>	<b>557,850</b>	<b>496,220</b>	<b>514,220</b>	<b>61,630</b>	<b>12.4</b>
<b>Finance</b>							
Salaries & Benefits	384,850	-	384,850	380,210	380,210	4,640	1.2
Training & Development	2,280	-	2,280	6,210	6,210	(3,930)	(63.3)
Materials & Supplies	70,090	-	70,090	72,950	72,950	(2,860)	(3.9)
Utilities & Communications	620	-	620	990	990	(370)	(37.4)
Professional Services	-	-	-	9,000	9,000	(9,000)	(100.0)
Contracted Services	800	-	800	400	400	400	100.0
Other Costs	2,800	-	2,800	2,760	2,760	40	1.4
<b>Total Finance</b>	<b>461,440</b>	<b>-</b>	<b>461,440</b>	<b>472,520</b>	<b>472,520</b>	<b>(11,080)</b>	<b>(2.3)</b>
<b>Economic Development</b>							
Training & Development	300	-	300	400	400	(100)	(25.0)
Materials & Supplies	6,450	-	6,450	7,400	7,400	(950)	(12.8)
Professional Services	-	-	-	75,000	75,000	(75,000)	(100.0)
Contracted Services	23,630	-	23,630	28,770	28,770	(5,140)	(17.9)
<b>Total Economic Development</b>	<b>30,380</b>	<b>-</b>	<b>30,380</b>	<b>111,570</b>	<b>111,570</b>	<b>(81,190)</b>	<b>(72.8)</b>
<b>Total Corporate Services</b>	<b>1,049,670</b>	<b>-</b>	<b>1,049,670</b>	<b>1,080,310</b>	<b>1,098,310</b>	<b>(30,640)</b>	<b>(2.8)</b>
Departmental Revenues	(64,400)	-	(64,400)	(60,900)	(60,900)	(3,500)	5.7
<b>Net Operating Expenses</b>	<b>985,270</b>	<b>-</b>	<b>985,270</b>	<b>1,019,410</b>	<b>1,037,410</b>	<b>(34,140)</b>	<b>(3.3)</b>
Debt & Capital Charges	9,960	-	9,960	7,200	7,200	2,760	38.3
<b>Tax Levy Requirement</b>	<b>995,230</b>	<b>-</b>	<b>995,230</b>	<b>1,026,610</b>	<b>1,044,610</b>	<b>(31,380)</b>	<b>(3.1)</b>





QUICK FACTS	
Full Time Equivalent Positions:	3.0
Total Tax Levy Requirement:	\$1,528,130
Net Budget Change (dollars):	(\$23,110)
Net Budget Change (percent):	(1.5%)
Annual Cost per Resident:	\$223.35

Portion of  
Town Expenditures  
(from Table 3)



Police Protection provides for the safety and welfare of the residents of Peace River by participating in the RCMP detachment that serves the town and outlying areas.

Under the agreement with the RCMP, the Town provides three support personnel for the detachment along with paying for twelve RCMP positions.

# CORPORATE SERVICES DEPARTMENT

## Police Protection

Table 8

	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
<b>Police Protection</b>							
Salaries & Benefits	231,430	-	231,430	229,090	229,090	2,340	1.0
Training & Development	400	-	400	600	600	(200)	(33.3)
Materials & Supplies	4,800	-	4,800	4,800	4,800	-	-
Contracted Services	1,775,000	-	1,775,000	1,802,000	1,627,000	(27,000)	(1.5)
Grants & Exemptions	13,500	-	13,500	13,500	13,500	-	-
<b>Total Police Protection</b>	<b>2,025,130</b>	<b>-</b>	<b>2,025,130</b>	<b>2,049,990</b>	<b>1,874,990</b>	<b>(24,860)</b>	<b>(1.2)</b>
Departmental Revenues	(497,000)	-	(497,000)	(498,750)	(498,750)	1,750	(0.4)
<b>Net Operating Expenses</b>	<b>1,528,130</b>	<b>-</b>	<b>1,528,130</b>	<b>1,551,240</b>	<b>1,376,240</b>	<b>(23,110)</b>	<b>(1.5)</b>
Debt & Capital Charges	-	-	-	-	-	-	-
<b>Tax Levy Requirement</b>	<b>1,528,130</b>	<b>-</b>	<b>1,528,130</b>	<b>1,551,240</b>	<b>1,376,240</b>	<b>(23,110)</b>	<b>(1.5)</b>



QUICK FACTS	
Full Time Equivalent Positions:	2.0
Total Tax Levy Requirement:	\$72,060
Net Budget Change (dollars):	(\$23,840)
Net Budget Change (percent):	(24.9%)
Annual Cost per Resident:	\$10.53

Portion of  
Town Expenditures  
(from Table 3)



The Bylaw Department is responsible for the enforcement of bylaws passed by Council for the Town of Peace River. Bylaw Enforcement is committed to serve, protect and provide a desired quality of life for citizens and visitors to the Town of Peace River through education to raise awareness of community standards, and enforcement of Town Bylaws to ensure timely compliance with a professional, unbiased approach.

Business licence and associated revenues are also represented here.

Bylaws are a law, regulation or rules of a local government such as a town, municipal district or county. The Municipal Government Act (Section 7) authorizes Council to establish these bylaws.

Community Peace Officers provides municipal enforcement for the Town, working to ensure compliance with bylaws and investigate incoming complaints. Compliance checks include but are not limited to seatbelt checks and commercial vehicle inspections. Spot enforcement operations are also conducted in high-traffic or problem areas in the Town.

Other protective services include accounts relating to Emergency Management (EMO), animal control and building and fire inspection services.

# CORPORATE SERVICES DEPARTMENT

## Other Protective Services

Table 9

	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
<b>Bylaw Enforcement</b>							
Salaries & Benefits	54,480	-	54,480	52,040	52,040	2,440	4.7
Training & Development	-	-	-	100	100	(100)	(100.0)
Materials & Supplies	200	-	200	1,020	1,020	(820)	(80.4)
Utilities & Communications	-	-	-	140	140	(140)	(100.0)
Contracted Services	43,400	-	43,400	43,400	43,400	-	-
<b>Total Bylaw Enforcement</b>	<b>98,080</b>	<b>-</b>	<b>98,080</b>	<b>96,700</b>	<b>96,700</b>	<b>1,380</b>	<b>1.4</b>
<b>Community Peace Officer</b>							
Salaries & Benefits	152,080	-	152,080	143,800	143,800	8,280	5.8
Training & Development	9,350	-	9,350	6,830	6,830	2,520	36.9
Materials & Supplies	20,850	-	20,850	4,320	11,320	16,530	382.6
Repairs & Maintenance	600	-	600	500	500	100	20.0
Vehicle Costs	13,700	-	13,700	12,190	12,190	1,510	12.4
Utilities & Communications	2,290	-	2,290	5,870	5,870	(3,580)	(61.0)
<b>Total Community Peace Officer</b>	<b>198,870</b>	<b>-</b>	<b>198,870</b>	<b>173,510</b>	<b>180,510</b>	<b>25,360</b>	<b>14.6</b>
<b>Emergency Management</b>							
Training & Development	4,000	-	4,000	2,500	2,500	1,500	60.0
Materials & Supplies	600	-	600	750	750	(150)	(20.0)
Repairs & Maintenance	-	-	-	-	176,500	-	-
Utilities & Communications	900	-	900	-	-	900	-
<b>Total Emergency Management</b>	<b>5,500</b>	<b>-</b>	<b>5,500</b>	<b>3,250</b>	<b>179,750</b>	<b>2,250</b>	<b>69.2</b>
<b>Total Other Protective Services</b>	<b>302,450</b>	<b>-</b>	<b>302,450</b>	<b>273,460</b>	<b>456,960</b>	<b>28,990</b>	<b>10.6</b>
Departmental Revenues	(246,050)	-	(246,050)	(193,050)	(193,050)	(53,000)	27.5
<b>Net Operating Expenses</b>	<b>56,400</b>	<b>-</b>	<b>56,400</b>	<b>80,410</b>	<b>263,910</b>	<b>(24,010)</b>	<b>(29.9)</b>
Debt & Capital Charges	15,660	-	15,660	15,490	15,490	170	1.1
<b>Tax Levy Requirement</b>	<b>72,060</b>	<b>-</b>	<b>72,060</b>	<b>95,900</b>	<b>279,400</b>	<b>(23,840)</b>	<b>(24.9)</b>



# FIRE PROTECTION

## QUICK FACTS

Full Time Equivalent Positions:	3.0 + 3.0 (casuals)
Total Tax Levy Requirement:	\$700,290
Net Budget Change (dollars):	\$60,470
Net Budget Change (percent):	9.5%
Annual Cost per Resident:	\$102.35

Portion of  
Town Expenditures  
(from Table 3)



“Pride, Professionalism, Skill, and Integrity.”

### Department History

Founded in 1914, Peace River’s first firefighters used buckets, lanterns, axes, ropes and ladders to protect the settlement. Rev. Holmes offered the bell from the Shaftsberry Mission as the warning bell.

The department’s first test was September 13, 1915 when five businesses were destroyed.

The mural on our hose tower was done in 1991 by Dan Sawatzky of Chemainus, B.C. The Hose Tower images came from three old Black and White photos in the museum’s collection and has been clear-coated to protect it from the elements (environmental and man-made). Inscribed on the mural: In honour of the men and women of the Peace River Fire Department, past, present and future who have dedicated their time to making Peace River a safer place to live.

### Firefighting & Emergency Response

Peace River Fire Department is our first line of defense against fires or other emergencies in town. The department trains regularly and is able to provide a number of protective services including technical rescues, river and swift water rescue, hazardous material response and many others.

### Public Education & Outreach

By working with the public the fire department helps to protect residents and minimize the risk of fires in the community. The fire department works with local schools and agencies to provide education and also to assist in planning and prepping for emergency situations. By planning and educating we’re able to help keep Peace River safe.

### Inspection Services

New builds and renovations require a fire inspection, which is required to prevent fires and save lives. Fire Inspectors are responsible for making sure buildings adhere to the Alberta Fire Code and properties are well maintained. The Fire Inspector enforces the Alberta Fire Code ensuring hazards are identified and removed. The Fire Inspector also educates owners and occupants of the buildings in the area about the importance of fire safety.

In cases where the Bylaw and/or the Alberta Fire Code is violated, legal action is initiated. There is the possibility of a fine levied against the owner or business.

# CORPORATE SERVICES DEPARTMENT

## Fire Protection

Table 10

	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
<b>Fire Administration</b>							
Salaries & Benefits	451,540	-	451,540	430,950	430,950	20,590	4.8
Training & Development	28,520	-	28,520	33,850	33,850	(5,330)	(15.7)
Materials & Supplies	15,670	-	15,670	16,520	16,520	(850)	(5.1)
Utilities & Communications	68,560	-	68,560	65,850	75,650	2,710	4.1
<b>Total Fire Administration</b>	<b>564,290</b>	<b>-</b>	<b>564,290</b>	<b>547,170</b>	<b>556,970</b>	<b>17,120</b>	<b>3.1</b>
<b>Fire Operations</b>							
Materials & Supplies	146,800	-	146,800	150,050	150,050	(3,250)	(2.2)
Repairs & Maintenance	16,050	-	16,050	18,550	18,550	(2,500)	(13.5)
Vehicle Costs	77,280	-	77,280	76,200	76,200	1,080	1.4
Utilities & Communications	8,090	-	8,090	7,590	7,590	500	6.6
Other Costs	4,800	-	4,800	9,600	9,600	(4,800)	(50.0)
<b>Total Fire Operations</b>	<b>253,020</b>	<b>-</b>	<b>253,020</b>	<b>261,990</b>	<b>261,990</b>	<b>(8,970)</b>	<b>(3.4)</b>
<b>Fire Halls</b>							
Materials & Supplies	2,760	-	2,760	6,240	6,240	(3,480)	(55.8)
Repairs & Maintenance	19,000	-	19,000	15,000	15,000	4,000	26.7
Utilities & Communications	30,670	-	30,670	34,240	34,240	(3,570)	(10.4)
Other Costs	108,000	-	108,000	108,000	108,000	-	-
<b>Total Fire Halls</b>	<b>160,430</b>	<b>-</b>	<b>160,430</b>	<b>163,480</b>	<b>163,480</b>	<b>(3,050)</b>	<b>(1.9)</b>
<b>Total Fire Protection</b>	<b>977,740</b>	<b>-</b>	<b>977,740</b>	<b>972,640</b>	<b>982,440</b>	<b>5,100</b>	<b>0.5</b>
Departmental Revenues	(471,360)	-	(471,360)	(526,920)	(526,920)	55,560	(10.5)
<b>Net Operating Expenses</b>	<b>506,380</b>	<b>-</b>	<b>506,380</b>	<b>445,720</b>	<b>455,520</b>	<b>60,660</b>	<b>13.6</b>
Debt & Capital Charges	193,910	-	193,910	193,830	193,830	80	0.0
<b>Tax Levy Requirement</b>	<b>700,290</b>	<b>-</b>	<b>700,290</b>	<b>639,550</b>	<b>649,350</b>	<b>60,740</b>	<b>9.5</b>





# PEACE RIVER REGIONAL AIRPORT

## QUICK FACTS

Full Time Equivalent Positions:	1.0
Total Tax Levy Requirement:	\$211,000
Net Budget Change (dollars):	\$12,240
Net Budget Change (percent):	6.2%
Annual Cost per Resident:	\$30.04

Portion of  
Town Expenditures  
(from Table 3)



The Peace River Regional Airport (PRRA) spans over 250 acres of land including ravines, marshes, farmland and the airport infrastructure itself. Infrastructure consists of one 5,000' by 150' runway, 3 taxiways and one apron. The runway is capable of supporting Boeing 737 aircraft.

Air ambulance services are delivered by CanWest Air which have two aircraft based at the PRRA. Other users include Alberta Environment and Parks, who have a seasonal camp on both the groundside and airside of the airport. Small private aircraft are becoming more common at the field.

The airport terminal building spans an impressive 21,000 square feet. Housed within the terminal is the airport managers office, vehicle rental agency, scheduled flight check in counter, waiting room, meeting room and a NavCanada control tower. This tower provides air traffic services for not only the Peace River Regional Airport but also Dawson Creek and evening support for Fort McMurray.

Due to the very nature of the business airport staff are on call 24 hours a day, 7 days a week. During winter months staff is on site 7 days a week with the exception of statutory holidays. Due to air ambulance

operations the PRRA requires more around the clock care than a typical field of its size.

Starting in 2017 and continuing in 2021, the town receives funding from the Town of Grimshaw, Municipal District of Peace No. 135, County of Northern Lights and Northern Sunrise County. The participating municipalities contribute to the net cost of the airport based on prescribed allocations.

At the time of writing, the Town was in the process of transferring ownership of the PRRA to a not-for-profit organization. The information within this budget assumes that the transfer will go ahead and has incorporated the financial changes to its budget.



# CORPORATE SERVICES DEPARTMENT

## Peace River Regional Airport

Table 11

	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
<b>Airport Administration</b>							
Salaries & Benefits	112,480	-	112,480	430,080	430,080	(317,600)	(73.8)
Training & Development	-	-	-	10,750	10,750	(10,750)	(100.0)
Materials & Supplies	-	-	-	10,220	10,220	(10,220)	(100.0)
Vehicle Costs	3,000	-	3,000	3,800	3,800	(800)	(21.1)
Utilities & Communications	-	-	-	27,040	27,040	(27,040)	(100.0)
Professional Services	-	-	-	10,000	10,000	(10,000)	(100.0)
Contracted Services	700,000	-	700,000	74,600	74,600	625,400	838.3
<b>Total Airport Administration</b>	<b>815,480</b>	<b>-</b>	<b>815,480</b>	<b>566,490</b>	<b>566,490</b>	<b>248,990</b>	<b>44.0</b>
<b>Terminal</b>							
Materials & Supplies	-	-	-	6,480	6,480	(6,480)	(100.0)
Repairs & Maintenance	-	-	-	18,700	18,700	(18,700)	(100.0)
Utilities & Communications	-	-	-	84,050	84,050	(84,050)	(100.0)
Contracted Services	-	-	-	10,300	10,300	(10,300)	(100.0)
<b>Total Terminal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>119,530</b>	<b>119,530</b>	<b>(119,530)</b>	<b>(100.0)</b>
<b>Airport Operations</b>							
Materials & Supplies	-	-	-	56,570	56,570	(56,570)	(100.0)
Repairs & Maintenance	-	-	-	34,300	34,300	(34,300)	(100.0)
Vehicle Costs	-	-	-	79,680	79,680	(79,680)	(100.0)
Utilities & Communications	-	-	-	54,220	54,220	(54,220)	(100.0)
Contracted Services	-	-	-	11,750	11,750	(11,750)	(100.0)
<b>Total Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>236,520</b>	<b>236,520</b>	<b>(236,520)</b>	<b>(100.0)</b>
<b>Total Airport</b>	<b>815,480</b>	<b>-</b>	<b>815,480</b>	<b>922,540</b>	<b>922,540</b>	<b>(107,060)</b>	<b>(11.6)</b>
Departmental Revenues	(604,480)	-	(604,480)	(833,780)	(833,780)	229,300	(27.5)
<b>Net Operating Expenses</b>	<b>211,000</b>	<b>-</b>	<b>211,000</b>	<b>88,760</b>	<b>88,760</b>	<b>122,240</b>	<b>137.7</b>
Debt & Capital Charges	-	-	-	110,000	110,000	(110,000)	(100.0)
<b>Tax Levy Requirement</b>	<b>211,000</b>	<b>-</b>	<b>211,000</b>	<b>198,760</b>	<b>198,760</b>	<b>12,240</b>	<b>6.2</b>



## QUICK FACTS

Full Time Equivalent Positions:	3.0
Total Tax Levy Requirement:	\$204,870
Net Budget Change (dollars):	(\$15,750)
Net Budget Change (percent):	(7.1%)
Annual Cost per Resident:	\$29.94

Portion of  
Town Expenditures  
(from Table 3)



The Engineering & Infrastructure department is responsible for the administration and management of the Town's Public Works, Water and Wastewater Operations, Planning and Development, and Engineering divisions. They also manage operating and capital infrastructure projects, solid waste management, cemetery operations and major facility maintenance.

The department coordinates the design, tendering and construction of the town's infrastructure from small maintenance projects to large multimillion dollar capital projects. The department typically engages external engineering consultants and contractors for the design and construction of larger projects.

In addition to its CAD drafting support, the department maintains a Geographical Information System (GIS) to provide facility mapping and asset management of the Town's road, stormwater & wastewater system infrastructure. With this system, the Town also provides specialty mapping such as snow routes, land use and parks. The Town currently provides public access to this system for the benefit of residents and commercial businesses.

The department also coordinates with Federal and Provincial counterparts in the delivery of Federal and Provincial capital projects and services. This includes coordination for the new second bridge project being constructed by Alberta Transportation and includes the rehabilitation of the existing bridge.

In addition to technical support to other Departments, the Engineering section also provides approval and coordination of road closures, plan checks for the coordination of underground systems with other utilities.



# ENGINEERING & INFRASTRUCTURE DEPARTMENT

## Engineering & Infrastructure

Table 12

	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
<b>Engineering &amp; Infrastructure</b>							
Salaries & Benefits	154,060	-	154,060	151,370	151,370	2,690	1.8
Training & Development	12,320	-	12,320	27,280	27,280	(14,960)	(54.8)
Materials & Supplies	26,000	-	26,000	29,660	29,660	(3,660)	(12.3)
Utilities & Communications	2,060	-	2,060	1,990	1,990	70	3.5
Professional Services	6,000	-	6,000	6,000	6,000	-	-
Contracted Services	1,900	-	1,900	1,900	1,900	-	-
<b>Total Engineering &amp; Infrastructure</b>	<b>202,340</b>	<b>-</b>	<b>202,340</b>	<b>218,200</b>	<b>218,200</b>	<b>(15,860)</b>	<b>(7.3)</b>
Departmental Revenues	-	-	-	-	-	-	-
<b>Net Operating Expenses</b>	<b>202,340</b>	<b>-</b>	<b>202,340</b>	<b>218,200</b>	<b>218,200</b>	<b>(15,860)</b>	<b>(7.3)</b>
Debt & Capital Charges	2,530	-	2,530	2,420	2,420	110	4.5
<b>Tax Levy Requirement</b>	<b>204,870</b>	<b>-</b>	<b>204,870</b>	<b>220,620</b>	<b>220,620</b>	<b>(15,750)</b>	<b>(7.1)</b>



QUICK FACTS	
Full Time Equivalent Positions:	18.7
Total Tax Levy Requirement:	\$4,396,970
Net Budget Change (dollars):	\$205,790
Net Budget Change (percent):	4.9%
Annual Cost per Resident:	\$642.64

Portion of  
Town Expenditures  
(from Table 3)



Public Works is responsible for the general operation and maintenance of Town infrastructure including:

**Road Maintenance**

The upkeep of transportation infrastructure, consisting of 58km of paved road surface with another 12.5km of maintained gravel roads. Responsibilities include:

- Road maintenance;
- Snow removal;
- Street and downtown sidewalk sweeping;
- Pothole repair and asphalt patching;
- Street signage; and
- Sidewalk/curb repair.

**Water Distribution and Sanitary Sewer Collection**

In conjunction with Water /Wastewater Operations, Public Works also provides maintenance of the Town's potable water distribution system, sanitary sewer collection system, and storm sewer system. This includes repair of water main breaks, sewer backups,. Public works also maintains the Towns fire hydrants and pressure reducing valves as part of the water distribution system.

**Storm Sewer**

The Town maintains a storm sewer collection system that collects surface water and directs it back to the Peace River. As part of this system Public Works

maintains culverts, catchbasins and storm water outfalls including the opening/closure of storm gates during river freezeup and breakup.

**Facilities Maintenance**

Public Works is responsible for base building facilities operations and maintenance support for the Town's 14 structures. Minor renovations for facilities are completed in house with supplemental trade support being contracted out. Facilities maintenance also supervises the Town's janitorial services contract.

**Fleet Maintenance and General Labour**

Public Works provides fleet maintenance support to all Town vehicles and Heavy Equipment with larger maintenance tasks being completed by external service centres.

**General Labour**

The Division provides general labour for Town operation and maintenance activities such as:

- Solid waste removal of downtown waste receptacles;
- Replacement of Town banners on downtown streetlights;
- Setup and takedown of Christmas decorations;
- Sidewalk snow removal for Town facilities; and
- Utility locates.

# ENGINEERING & INFRASTRUCTURE DEPARTMENT

## Public Works

Table 13

	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
<b>Public Works Administration</b>							
Salaries & Benefits	125,290	-	125,290	123,710	123,710	1,580	1.3
Training & Development	2,440	-	2,440	5,640	5,640	(3,200)	(56.7)
Materials & Supplies	7,880	-	7,880	9,000	9,000	(1,120)	(12.4)
Repairs & Maintenance	-	-	-	1,200	1,200	(1,200)	(100.0)
Vehicle Costs	14,890	-	14,890	-	-	14,890	-
Utilities & Communications	2,160	-	2,160	1,120	1,120	1,040	92.9
<b>Total Public Works Administration</b>	<b>152,660</b>	<b>-</b>	<b>152,660</b>	<b>140,670</b>	<b>140,670</b>	<b>11,990</b>	<b>8.5</b>
<b>Public Works Operations</b>							
Salaries & Benefits	1,249,250	47,700	1,201,550	1,141,310	1,127,810	107,940	9.5
Training & Development	21,300	-	21,300	42,400	42,400	(21,100)	(49.8)
Materials & Supplies	201,270	-	201,270	192,720	192,720	8,550	4.4
Repairs & Maintenance	34,500	-	34,500	34,400	34,400	100	0.3
Vehicle Costs	327,800	-	327,800	302,970	351,970	24,830	8.2
Utilities & Communications	813,630	-	813,630	814,530	786,530	(900)	(0.1)
Contracted Services	34,900	-	34,900	19,900	19,900	15,000	75.4
Other Costs	6,520	-	6,520	8,520	8,520	(2,000)	(23.5)
<b>Total Public Works Operations</b>	<b>2,689,170</b>	<b>47,700</b>	<b>2,641,470</b>	<b>2,556,750</b>	<b>2,564,250</b>	<b>132,420</b>	<b>5.2</b>
<b>Roads &amp; Streets</b>							
Materials & Supplies	316,000	-	316,000	260,000	274,700	56,000	21.5
Utilities & Communications	6,280	-	6,280	5,690	5,690	590	10.4
Contracted Services	40,000	-	40,000	86,000	86,000	(46,000)	(53.5)
<b>Total Roads &amp; Streets</b>	<b>362,280</b>	<b>-</b>	<b>362,280</b>	<b>351,690</b>	<b>366,390</b>	<b>10,590</b>	<b>3.0</b>
<b>Total Public Works</b>	<b>3,204,110</b>	<b>47,700</b>	<b>3,156,410</b>	<b>3,049,110</b>	<b>3,071,310</b>	<b>155,000</b>	<b>5.1</b>
Departmental Revenues	(150,270)	-	(150,270)	(137,020)	(137,020)	(13,250)	9.7
<b>Net Operating Expenses</b>	<b>3,053,840</b>	<b>47,700</b>	<b>3,006,140</b>	<b>2,912,090</b>	<b>2,934,290</b>	<b>141,750</b>	<b>4.9</b>
Debt & Capital Charges	1,343,130	-	1,343,130	1,279,090	1,279,090	64,040	5.0
<b>Tax Levy Requirement</b>	<b>4,396,970</b>	<b>47,700</b>	<b>4,349,270</b>	<b>4,191,180</b>	<b>4,213,380</b>	<b>205,790</b>	<b>4.9</b>





# PLANNING & DEVELOPMENT

## QUICK FACTS

Full Time Equivalent Positions:	2.0
Total Tax Levy Requirement:	\$264,630
Net Budget Change (dollars):	\$520
Net Budget Change (percent):	0.2%
Annual Cost per Resident:	\$38.68

Portion of  
Town Expenditures  
(from Table 3)



Planning and Development manages land use planning processes within the Town of Peace River, significantly influencing the development of the community. The purpose of Planning and Development is to ensure that the environmental, social, and fiscal effects of development are considered in decision making. The department advises Council, its Committees, in particular the Municipal Planning Commission, and other Town Departments on issues related to the development of the community. Planning and Development works to ensure that change and development take place in an organized, well-planned way, and in compliance with provincial legislation and municipal regulations and bylaws, while also maintaining and enhancing the natural and man-made environments that contribute to a high quality-of-life.

The department manages all aspects of planning processes including:

- the preparation and amendment of long-range plans,
- consultation processes to inform long-range plans,
- preparing bylaw amendments, including processing of redistricting applications,
- reviewing subdivision applications,
- development permit applications,

- entering into development and other legal agreement as required by the land management processes,
- processes building permit applications, and
- issuing compliance certificates.

In addition to the planning processes listed above, Planning and Development undertakes strategic initiatives based on the Town's needs and Council's corporate vision. These currently include:

- downtown beautification,
- accessibility,
- Heritage Places Committee support,
- GIS data and web mapping development and maintenance, and
- policy and communications support for Engineering priorities, such as snow removal and Neighbourhood Infrastructure Renewal.

The department is also responsible for other corporate priorities, including the management of the Mount Pleasant Cemetery, the annual COR Health and Safety audit and ensuring Land Title updates are integrated into the Town's systems.



# ENGINEERING & INFRASTRUCTURE DEPARTMENT

## Planning & Development

Table 14

	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
<b>Planning &amp; Development</b>							
Salaries & Benefits	250,550	-	250,550	247,740	236,240	2,810	1.1
Training & Development	5,430	-	5,430	9,700	9,700	(4,270)	(44.0)
Materials & Supplies	16,760	-	16,760	15,230	15,230	1,530	10.0
Utilities & Communications	560	-	560	330	330	230	69.7
Professional Services	2,350	-	2,350	2,350	2,350	-	-
Contracted Services	14,100	-	14,100	14,100	14,100	-	-
<b>Total Planning &amp; Development</b>	<b>289,750</b>	<b>-</b>	<b>289,750</b>	<b>289,450</b>	<b>277,950</b>	<b>300</b>	<b>0.1</b>
Departmental Revenues	(27,010)	-	(27,010)	(27,150)	(27,150)	140	(0.5)
<b>Net Operating Expenses</b>	<b>262,740</b>	<b>-</b>	<b>262,740</b>	<b>262,300</b>	<b>250,800</b>	<b>440</b>	<b>0.2</b>
Debt & Capital Charges	1,890	-	1,890	1,810	1,810	80	4.4
<b>Tax Levy Requirement</b>	<b>264,630</b>	<b>-</b>	<b>264,630</b>	<b>264,110</b>	<b>252,610</b>	<b>520</b>	<b>0.2</b>



# SOLID WASTE MANAGEMENT

## QUICK FACTS

Full Time Equivalent Positions:	-
Total Tax Levy Requirement:	(\$119,39)
Net Budget Change (dollars):	(\$2,650)
Net Budget Change (percent):	2.3%
Annual Cost per Resident:	n/a

Portion of  
Town Expenditures  
(from Table 3)



Note about tax impact: Properties are charged solid waste and recycling fees through utility billings and not via general taxation. While the sub-department shows that revenues exceed expenditures, the town does not allocate municipal expenses (such as some staffing, Council, communications or other costs) towards solid waste; if that was done, the service would likely be cost neutral.

Residential waste and recycling pickup and disposal services in Peace River are contracted to Green For Life (GFL) Environmental. Residential properties have curbside waste and recycling pickup once per week. In 2019 1,614 metric tonnes were collected by GFL along with 122 metric tonnes of recycling waste and brought to the Peace Regional Landfill for disposal.

In conjunction with the Peace Regional Landfill, the Town also provides a residential cleanup program twice a year for residents to bring larger household items such as appliances and mattresses for disposal.

# ENGINEERING & INFRASTRUCTURE DEPARTMENT

## Solid Waste Management

Table 15

	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
<b>Solid Waste Management</b>							
Materials & Supplies	47,200	-	47,200	59,000	59,000	(11,800)	(20.0)
Contracted Services	273,010	-	273,010	263,160	244,260	9,850	3.7
<b>Total Solid Waste Management</b>	<b>320,210</b>	<b>-</b>	<b>320,210</b>	<b>322,160</b>	<b>303,260</b>	<b>(1,950)</b>	<b>(0.6)</b>
Departmental Revenues	(439,600)	-	(439,600)	(438,900)	(438,900)	(700)	0.2
<b>Net Operating Expenses</b>	<b>(119,390)</b>	<b>-</b>	<b>(119,390)</b>	<b>(116,740)</b>	<b>(135,640)</b>	<b>(2,650)</b>	<b>2.3</b>
Debt & Capital Charges	-	-	-	-	-	-	-
<b>Tax Levy Requirement</b>	<b>(119,390)</b>	<b>-</b>	<b>(119,390)</b>	<b>(116,740)</b>	<b>(135,640)</b>	<b>(2,650)</b>	<b>2.3</b>



## WATER & WASTEWATER

QUICK FACTS	
Full Time Equivalent Positions:	7.0
Total Tax Levy Requirement:	n/a
Net Budget Change (dollars):	n/a
Net Budget Change (percent):	n/a
Annual Cost per Resident:	n/a

Portion of  
Town Expenditures  
(from Table 3)



Seven Water/Wastewater Operations staff operates to provide safe drinking water and the collection of sanitary sewer wastewater effluent. They operate and maintain the following facilities:

- Water Treatment Plant located on Shaftesbury Trail;
- Water Treatment Plant located at the airport;
- Four water reservoirs;
- Two water pressure booster stations;
- One bulk water transfer station;
- Wastewater Treatment Plant located north of Good Shepard School;

- Biosolids and Drying Bed and Leachate Pond located on Weberville Road;
- Six sanitary sewer system lift stations; and
- Sanitary sewage lagoon at the airport.

The water and wastewater staff also maintain residential and commercial water meters, aquaflo devices, and water bleed devices. During an average year the Town provides approximately 1.6 million cubic metres of treated water and treats approximately 1.1 million cubic metres of sanitary sewer wastewater.



Water and Wastewater staff also attend all water breaks to ensure isolation and disinfection procedures are completed in accordance with our water licence with Alberta Environment and Parks, and Canadian drinking water guidelines to provide residents with clean and safe potable drinking water.

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# WATER & WASTEWATER

## Water

Table 16

	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
<b>Water Administration</b>							
Salaries & Benefits	744,810	-	744,810	727,630	727,630	17,180	2.4
Training & Development	17,950	-	17,950	17,950	17,950	-	-
Materials & Supplies	28,840	-	28,840	27,310	27,310	1,530	5.6
Utilities & Communications	7,330	-	7,330	27,030	27,030	(19,700)	(72.9)
<b>Total Water Administration</b>	<b>798,930</b>	<b>-</b>	<b>798,930</b>	<b>799,920</b>	<b>799,920</b>	<b>(990)</b>	<b>(0.1)</b>
<b>Water Treatment</b>							
Materials & Supplies	260,260	-	260,260	266,160	288,160	(5,900)	(2.2)
Repairs & Maintenance	149,900	-	149,900	150,100	130,500	(200)	(0.1)
Utilities & Communications	355,750	-	355,750	338,880	381,380	16,870	5.0
Professional Services	49,000	-	49,000	6,500	6,500	42,500	653.8
Contracted Services	55,600	-	55,600	56,100	56,100	(500)	(0.9)
<b>Total Water Treatment</b>	<b>870,510</b>	<b>-</b>	<b>870,510</b>	<b>817,740</b>	<b>862,640</b>	<b>52,770</b>	<b>6.5</b>
<b>Water Delivery</b>							
Materials & Supplies	301,000	-	301,000	251,600	251,600	49,400	19.6
Repairs & Maintenance	49,900	-	49,900	54,900	24,900	(5,000)	(9.1)
Vehicle Costs	37,180	-	37,180	37,180	37,180	-	-
Utilities & Communications	143,840	-	143,840	135,680	135,680	8,160	6.0
Contracted Services	88,200	-	88,200	94,200	96,100	(6,000)	(6.4)
Other Costs	7,200	-	7,200	7,200	7,200	-	-
<b>Total Water Delivery</b>	<b>627,320</b>	<b>-</b>	<b>627,320</b>	<b>580,760</b>	<b>552,660</b>	<b>46,560</b>	<b>8.0</b>
<b>Total Water</b>	<b>2,296,760</b>	<b>-</b>	<b>2,296,760</b>	<b>2,198,420</b>	<b>2,215,220</b>	<b>98,340</b>	<b>4.5</b>
Departmental Revenues	(3,160,510)	-	(3,160,510)	(2,897,340)	(2,849,240)	(263,170)	9.1
<b>Net Operating Expenses</b>	<b>(863,750)</b>	<b>-</b>	<b>(863,750)</b>	<b>(698,920)</b>	<b>(634,020)</b>	<b>(164,830)</b>	<b>23.6</b>
Debt & Capital Charges	863,750	-	863,750	698,920	698,920	164,830	23.6
<b>Tax Levy Requirement</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>64,900</b>	<b>-</b>	<b>-</b>



# WATER & WASTEWATER

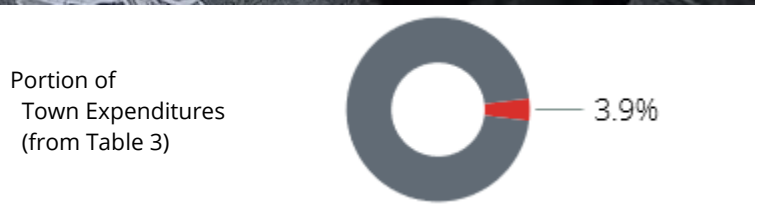
## Wastewater

Table 17

	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
<b>Wastewater Administration</b>							
Salaries & Benefits	446,690	-	446,690	435,720	435,720	10,970	2.5
Training & Development	18,100	-	18,100	18,100	18,100	-	-
Materials & Supplies	16,800	-	16,800	17,060	17,060	(260)	(1.5)
Utilities & Communications	16,020	-	16,020	19,720	19,720	(3,700)	(18.8)
<b>Total Wastewater Administration</b>	<b>497,610</b>	<b>-</b>	<b>497,610</b>	<b>490,600</b>	<b>490,600</b>	<b>7,010</b>	<b>1.4</b>
<b>Wastewater Treatment</b>							
Materials & Supplies	60,660	-	60,660	70,160	70,160	(9,500)	(13.5)
Repairs & Maintenance	75,300	-	75,300	79,300	79,300	(4,000)	(5.0)
Utilities & Communications	145,070	-	145,070	139,060	139,060	6,010	4.3
Contracted Services	-	-	-	3,000	3,000	(3,000)	(100.0)
<b>Total Wastewater Treatment</b>	<b>281,030</b>	<b>-</b>	<b>281,030</b>	<b>291,520</b>	<b>291,520</b>	<b>(10,490)</b>	<b>(3.6)</b>
<b>Wastewater Collection</b>							
Materials & Supplies	79,000	-	79,000	79,800	79,800	(800)	(1.0)
Repairs & Maintenance	65,800	-	65,800	54,300	54,300	11,500	21.2
Vehicle Costs	11,200	-	11,200	11,200	11,200	-	-
Utilities & Communications	47,890	-	47,890	49,150	49,150	(1,260)	(2.6)
Contracted Services	44,000	-	44,000	53,350	8,350	(9,350)	(17.5)
<b>Total Wastewater Collection</b>	<b>247,890</b>	<b>-</b>	<b>247,890</b>	<b>247,800</b>	<b>202,800</b>	<b>90</b>	<b>0.0</b>
<b>Total Wastewater</b>	<b>1,026,530</b>	<b>-</b>	<b>1,026,530</b>	<b>1,029,920</b>	<b>984,920</b>	<b>(3,390)</b>	<b>(0.3)</b>
Departmental Revenues	(1,689,540)	-	(1,689,540)	(1,586,610)	(1,541,610)	(102,930)	6.5
<b>Net Operating Expenses</b>	<b>(663,010)</b>	<b>-</b>	<b>(663,010)</b>	<b>(556,690)</b>	<b>(556,690)</b>	<b>(106,320)</b>	<b>19.1</b>
Debt & Capital Charges	663,010	-	663,010	556,690	556,690	106,320	19.1
<b>Tax Levy Requirement</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



QUICK FACTS	
Full Time Equivalent Positions:	10.1
Total Tax Levy Requirement:	\$164,640
Net Budget Change (dollars):	\$11,630
Net Budget Change (percent):	7.6%
Annual Cost per Resident:	\$24.03



### Family and Community Support Services

Family and Community Support Services (FCSS) provides programming that is designed to deliver social programs that “...are preventive in nature and are provided at the earliest opportunity in order to promote and enhance well-being among individuals, families and communities.”

Peace River FCSS provides free prevention based family and youth programming and free community events that help promote the importance of family relationships. FCSS also provides links to other organizations that might provide further prevention based opportunities to the public.

FCSS is an 80/20 funding partnership between municipalities or Metis settlements, and the province, provided through the FCSS Act and Regulation.

Local FCSS programs depend on community resources, often involving volunteers in both the management and delivery of their programs. They work in partnership with other service providers in the community to try to prevent the need for intervention and rehabilitation services, by offering services which help to strengthen individuals in their everyday lives.

The principle is based on a belief that self help contributes to a sense of integrity, self-worth and

independence, and a “people helping people” approach to improving an individual’s quality of life and build their capacity to prevent and or deal with crisis situations should they arise.

### Senior Support Services

The Community Services Department provides programs designed for our senior population. The Home support program provides in home light housekeeping services. This service strives to assist seniors to maintain independence while living in their homes for as long as possible. In addition, they offer a Meals on Wheels program. Meals on Wheels is dedicated to supporting your health, well-being and independence. They work with an enthusiastic team of volunteers to prepare, package, and deliver nutritious, wholesome, home-style meals to anyone who qualifies for temporary or long-term meal assistance. Meals are prepared and delivered to the clients home throughout Peace River, once per week.

# COMMUNITY SERVICES DEPARTMENT

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## Family & Youth Programs

Family and youth programs include parenting workshops, Lego Club Roots of Empathy programs, Home Alone program and other community programs and training.

## Volunteer Supports

Through the FCSS program, supports for volunteer engagement and recruitment are offered. A “Volunteer Hub” is available on the Town website, to assist local clubs and organization to connect with volunteers. A Volunteer Award program was created to recognize our exceptional volunteers. 2020 programming will include Volunteer support workshops and resources to assist our not for profit clubs and organizations.

## Family Resource Network

(formerly Peace Parent Link)

Funding for the Peace Region Family Resource Network is 100% provided by the Government of Alberta. The Town of Peace River is responsible for managing the hub and its programs. The Peace Region Family Resource Network will continue to operate out of the old Parent Link location in the Baytex Energy Centre. As a result of the Provincial funding and program structure, the Peace Region Family Resource Network will serve an area beyond just the Town of Peace River including the communities of: Village of Berwyn, Birch Hills County, County of Fairview No. 136, Town of Grimshaw, Village of Hines Creek, Little Buffalo, Town of Manning, Village of Nampa, County of Northern Lights, Northern Sunrise County, and MD of Peace No. 135.

A number of services will be offered through the Peace Region Family Resource Network ;

- Parent Education Program
- Home Visitation Program
- Hub services; such as, information and referral, parent support, and community resource information.

# COMMUNITY SERVICES DEPARTMENT

## Community Services Programs

Table 18

	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
<b>Family &amp; Community Support Services</b>							
Salaries & Benefits	209,780	-	209,780	205,980	165,080	3,800	1.8
Training & Development	4,470	-	4,470	4,800	4,800	(330)	(6.9)
Materials & Supplies	17,020	-	17,020	18,240	12,240	(1,220)	(6.7)
Utilities & Communications	3,310	-	3,310	3,290	3,290	20	0.6
Professional Services	550	-	550	550	550	-	-
<b>Total Family &amp; Comm Support Services</b>	<b>235,130</b>	<b>-</b>	<b>235,130</b>	<b>232,860</b>	<b>185,960</b>	<b>2,270</b>	<b>1.0</b>
<b>Seniors Support Services</b>							
Salaries & Benefits	107,990	-	107,990	101,260	101,260	6,730	6.6
Training & Development	450	-	450	3,650	3,650	(3,200)	(87.7)
Materials & Supplies	14,310	-	14,310	28,350	28,350	(14,040)	(49.5)
Utilities & Communications	3,940	-	3,940	6,610	6,610	(2,670)	(40.4)
Contracted Services	12,000	-	12,000	-	-	12,000	-
<b>Total Seniors Support Services</b>	<b>138,690</b>	<b>-</b>	<b>138,690</b>	<b>139,870</b>	<b>139,870</b>	<b>(1,180)</b>	<b>(0.8)</b>
<b>Family &amp; Youth Programs</b>							
Materials & Supplies	18,540	-	18,540	27,800	27,800	(9,260)	(33.3)
Utilities & Communications	3,720	-	3,720	-	-	3,720	-
Contracted Services	10,000	-	10,000	-	-	10,000	-
Grants & Exemptions	40,000	-	40,000	40,000	40,000	-	-
<b>Total Family &amp; Youth Programs</b>	<b>72,260</b>	<b>-</b>	<b>72,260</b>	<b>67,800</b>	<b>67,800</b>	<b>4,460</b>	<b>6.6</b>
<b>Family Resource Network</b>							
Salaries & Benefits	338,710	-	338,710	365,240	365,240	(26,530)	(7.3)
Training & Development	31,860	-	31,860	23,310	23,310	8,550	36.7
Materials & Supplies	20,380	-	20,380	15,470	15,470	4,910	31.7
Utilities & Communications	3,920	-	3,920	3,560	3,560	360	10.1
Professional Services	500	-	500	-	-	500	-
Contracted Services	7,420	-	7,420	14,000	14,000	(6,580)	(47.0)
Other Costs	27,360	-	27,360	29,430	29,430	(2,070)	(7.0)
<b>Total Family Resource Network</b>	<b>430,150</b>	<b>-</b>	<b>430,150</b>	<b>451,010</b>	<b>451,010</b>	<b>(20,860)</b>	<b>(4.6)</b>
<b>Total Community Services Programs</b>	<b>876,230</b>	<b>-</b>	<b>876,230</b>	<b>891,540</b>	<b>844,640</b>	<b>(15,310)</b>	<b>(1.7)</b>
Departmental Revenues	(712,040)	-	(712,040)	(738,530)	(738,530)	26,490	(3.6)
<b>Net Operating Expenses</b>	<b>164,640</b>	<b>-</b>	<b>164,640</b>	<b>153,010</b>	<b>106,110</b>	<b>11,630</b>	<b>7.6</b>
Debt & Capital Charges	-	-	-	-	-	-	-
<b>Tax Levy Requirement</b>	<b>164,640</b>	<b>-</b>	<b>164,640</b>	<b>153,010</b>	<b>106,110</b>	<b>11,630</b>	<b>7.6</b>

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QUICK FACTS	
Full Time Equivalent Positions:	-
Total Tax Levy Requirement:	\$312,790
Net Budget Change (dollars):	\$34,980
Net Budget Change (percent):	12.6%
Annual Cost per Resident:	\$45.72

Portion of  
Town Expenditures  
(from Table 3)



Community development includes community programs, downtown beautification along with transportation and public health initiatives.

Downtown beautification has been a priority of Council. The implementation of a beautification plan has included new garbage cans, benches and bike

racks. Public art will continue in 2021 with another new mural.

This budget includes the Taxi Pass program, which offers a form of transportation support to eligible clients. The program serves over 200 clients and provides over 20,000 rides a year, with clients receiving an 85% subsidy for each ride.





# COMMUNITY SERVICES DEPARTMENT

## Community Development

Table 19

	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
<b>Community Development</b>							
Materials & Supplies	93,890	-	93,890	83,710	83,710	10,180	12.2
<b>Total Community Development</b>	<b>93,890</b>	<b>-</b>	<b>93,890</b>	<b>83,710</b>	<b>83,710</b>	<b>10,180</b>	<b>12.2</b>
<b>Public Transportation</b>							
Materials & Supplies	235,000	-	235,000	219,000	219,000	16,000	7.3
<b>Total Public Transportation</b>	<b>235,000</b>	<b>-</b>	<b>235,000</b>	<b>219,000</b>	<b>219,000</b>	<b>16,000</b>	<b>7.3</b>
<b>Public Health</b>							
Materials & Supplies	25,000	-	25,000	24,000	24,000	1,000	4.2
<b>Total Public Health</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	<b>24,000</b>	<b>24,000</b>	<b>1,000</b>	<b>4.2</b>
<b>Total Community Development</b>	<b>353,890</b>	<b>-</b>	<b>353,890</b>	<b>326,710</b>	<b>326,710</b>	<b>27,180</b>	<b>8.3</b>
Departmental Revenues	(41,100)	-	(41,100)	(48,900)	(48,900)	7,800	(16.0)
<b>Net Operating Expenses</b>	<b>312,790</b>	<b>-</b>	<b>312,790</b>	<b>277,810</b>	<b>277,810</b>	<b>34,980</b>	<b>12.6</b>
Debt & Capital Charges	-	-	-	-	8,000	-	-
<b>Tax Levy Requirement</b>	<b>312,790</b>	<b>-</b>	<b>312,790</b>	<b>277,810</b>	<b>285,810</b>	<b>34,980</b>	<b>12.6</b>



QUICK FACTS	
Full Time Equivalent Positions:	3.2
Total Tax Levy Requirement:	\$113,380
Net Budget Change (dollars):	\$(152,940)
Net Budget Change (percent):	(57.4%)
Annual Cost per Resident:	\$16.57

Portion of  
Town Expenditures  
(from Table 3)



The Community Services Department is responsible for overseeing and managing the recreation facilities of the town and for providing recreation programming.

During the summer the recreation section of the Community Services Department also organizes two summer day camps in July and August. One program is designed for youth from 10 to 14-years-old and focuses on outdoor activities. Summer Fun is for children six to 10-yearsold and features crafts, games, tours and recreationally based activities for children.

The 2020 budget will offer more recreation and sport programming through the new Baytex Energy Centre, including summer camps. Community events are provided throughout the year such as the Easter Eggstravaganza, Canada Day celebrations and the Christmas season 'kick-off' event – "Light up the Park."

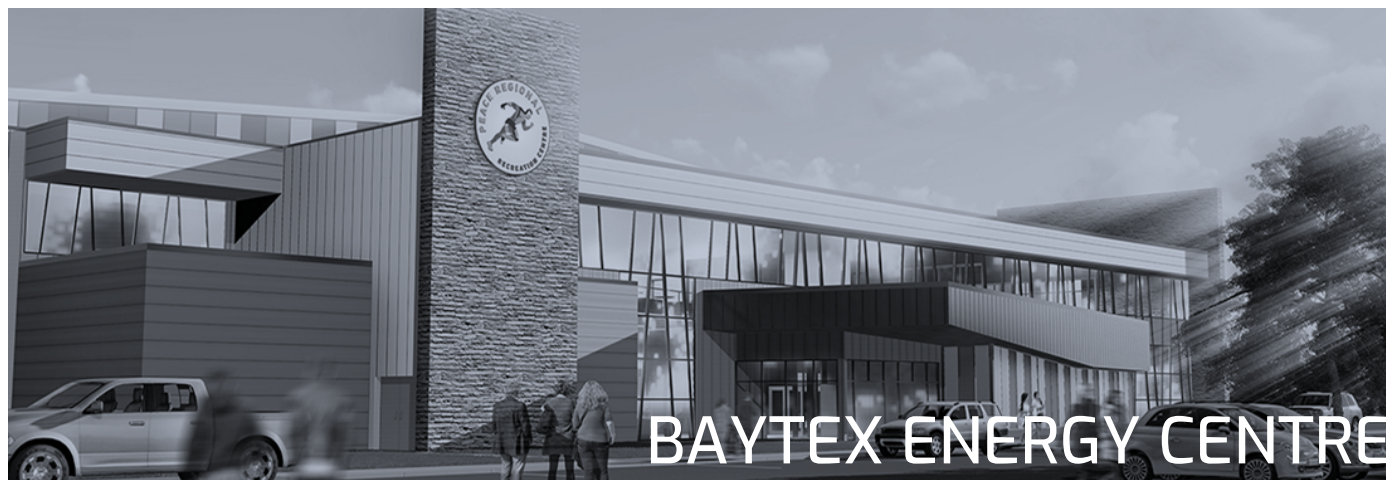


# COMMUNITY SERVICES DEPARTMENT

## Recreation Services

Table 20

	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
<b>Recreation Administration</b>							
Salaries & Benefits	256,230	-	256,230	253,490	253,490	2,740	1.1
Training & Development	1,050	-	1,050	11,440	11,440	(10,390)	(90.8)
Materials & Supplies	16,630	-	16,630	23,790	23,790	(7,160)	(30.1)
Utilities & Communications	15,200	-	15,200	14,230	14,230	970	6.8
Contracted Services	320	-	320	240	240	80	33.3
<b>Total Recreation Administration</b>	<b>289,430</b>	<b>-</b>	<b>289,430</b>	<b>303,190</b>	<b>303,190</b>	<b>(13,760)</b>	<b>(4.5)</b>
<b>Recreation Programs</b>							
Salaries & Benefits	54,600	-	54,600	54,520	54,520	80	0.1
Training & Development	620	-	620	620	620	-	-
Materials & Supplies	56,190	-	56,190	57,760	57,760	(1,570)	(2.7)
Utilities & Communications	240	-	240	330	330	(90)	(27.3)
Grants & Exemptions	1,700	-	1,700	2,200	2,200	(500)	(22.7)
<b>Total Recreation Programs</b>	<b>113,350</b>	<b>-</b>	<b>113,350</b>	<b>115,430</b>	<b>115,430</b>	<b>(2,080)</b>	<b>(1.8)</b>
<b>Total Recreation Services</b>	<b>402,780</b>	<b>-</b>	<b>402,780</b>	<b>418,620</b>	<b>418,620</b>	<b>(15,840)</b>	<b>(3.8)</b>
Departmental Revenues	(291,940)	-	(291,940)	(154,720)	(149,720)	(137,220)	88.7
<b>Net Operating Expenses</b>	<b>110,840</b>	<b>-</b>	<b>110,840</b>	<b>263,900</b>	<b>268,900</b>	<b>(153,060)</b>	<b>(58.0)</b>
Debt & Capital Charges	2,540	-	2,540	2,420	2,420	120	5.0
<b>Tax Levy Requirement</b>	<b>113,380</b>	<b>-</b>	<b>113,380</b>	<b>266,320</b>	<b>271,320</b>	<b>(152,940)</b>	<b>(57.4)</b>



QUICK FACTS	
Full Time Equivalent Positions:	6.5
Total Tax Levy Requirement:	\$372,180
Net Budget Change (dollars):	(\$638,470)
Net Budget Change (percent):	(63.2%)
Annual Cost per Resident:	\$54.40

Portion of  
Town Expenditures  
(from Table 3)



The new Baytex Energy Centre opened October 2019!

The new facility offers:

- NHL Sized rink
- Field House – 3 courts
- Fitness Room (weights, fitness equipment)
- 3 lane walking track
- Indoor Children’s Playground
- Concession
- 3 Community Rooms
- Meeting Room

The multiplex concept will expand the user base for the facility beyond “ice users”, thus enhancing recreation and fitness options to all ages of the region.

Drop in programming is being offered for recreational sports such as Pickleball, basketball, and open court time for all ages. New leisure programs also includes family events; such as Skating with the Navigators and Family Day event.

The Canadian Natural Resources (CNR) Fieldhouse will offer opportunities for private rentals for birthday parties, drop in activities and tournaments for multiple sports. User groups are able to book time for leagues and club sports in basketball, volleyball, and pickleball. The walking track offers refuge from the cold in the

winter months and allow community members of all ages to enjoy walking indoors all year long.

Family Resource Network leases 2 of the 3 community rooms on the second floor, which will enhance the services offered at the facility in addition to improved community access to this Parent/Caregiver support program and services.

# COMMUNITY SERVICES DEPARTMENT

## Baytex Energy Centre

Table 21

	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
<b>BEC – Common Costs</b>							
Salaries & Benefits	169,030	-	169,030	167,820	167,820	1,210	0.7
Training & Development	-	-	-	100	100	(100)	(100.0)
Materials & Supplies	19,120	-	19,120	24,990	24,990	(5,870)	(23.5)
Repairs & Maintenance	9,400	-	9,400	19,400	19,400	(10,000)	(51.5)
Vehicle Costs	3,210	-	3,210	-	-	3,210	-
Utilities & Communications	83,240	-	83,240	84,770	68,070	(1,530)	(1.8)
Contracted Services	7,940	-	7,940	3,600	3,600	4,340	120.6
<b>Total BEC – Common Costs</b>	<b>291,940</b>	<b>-</b>	<b>291,940</b>	<b>300,680</b>	<b>283,980</b>	<b>(8,740)</b>	<b>(2.9)</b>
<b>Arena</b>							
Salaries & Benefits	242,630	-	242,630	201,920	201,920	40,710	20.2
Training & Development	4,020	-	4,020	4,950	4,950	(930)	(18.8)
Materials & Supplies	22,560	-	22,560	18,340	18,340	4,220	23.0
Repairs & Maintenance	38,150	-	38,150	28,800	28,800	9,350	32.5
Vehicle Costs	39,220	-	39,220	23,300	23,300	15,920	68.3
Utilities & Communications	112,120	-	112,120	123,500	123,500	(11,380)	(9.2)
Contracted Services	13,400	-	13,400	9,540	9,540	3,860	40.5
<b>Total Arena</b>	<b>472,100</b>	<b>-</b>	<b>472,100</b>	<b>410,350</b>	<b>410,350</b>	<b>61,750</b>	<b>15.0</b>
<b>CNR Fieldhouse</b>							
Materials & Supplies	7,950	-	7,950	18,150	18,150	(10,200)	(56.2)
Repairs & Maintenance	8,800	-	8,800	9,000	9,000	(200)	(2.2)
Utilities & Communications	61,440	-	61,440	89,510	89,510	(28,070)	(31.4)
<b>Total CNR Fieldhouse</b>	<b>78,190</b>	<b>-</b>	<b>78,190</b>	<b>116,660</b>	<b>116,660</b>	<b>(38,470)</b>	<b>(33.0)</b>
<b>Total Baytex Energy Centre</b>	<b>842,230</b>	<b>-</b>	<b>842,230</b>	<b>827,690</b>	<b>810,990</b>	<b>14,540</b>	<b>1.8</b>
Departmental Revenues	(1,117,080)	-	(1,117,080)	(462,140)	(462,140)	(654,940)	141.7
<b>Net Operating Expenses</b>	<b>(274,850)</b>	<b>-</b>	<b>(274,850)</b>	<b>365,550</b>	<b>348,850</b>	<b>(640,400)</b>	<b>(175.2)</b>
Debt & Capital Charges	647,030	-	647,030	645,100	645,100	1,930	0.3
<b>Tax Levy Requirement</b>	<b>372,180</b>	<b>-</b>	<b>372,180</b>	<b>1,010,650</b>	<b>993,950</b>	<b>(638,470)</b>	<b>(63.2)</b>





# PEACE REGIONAL POOL

## QUICK FACTS

Full Time Equivalent Positions:	11.2
Total Tax Levy Requirement:	\$307,410
Net Budget Change (dollars):	(\$285,120)
Net Budget Change (percent):	(48.1%)
Annual Cost per Resident:	\$44.93

Portion of  
Town Expenditures  
(from Table 3)



The Peace Regional Pool is one of the most popular facilities in Peace River among visitors and residents alike. Over 60,000 visitors come to the pool on an annual basis. In 2019, our visits were up to 65,362. With the onset of the Covid 2020 Pandemic, the impact to the pool programs and services were significant. The facility will continue to adjust and ensure a safe and healthy environment for patrons to continue to access the facility to maintain their health and wellness.

This fabulous facility was built and opened to the public in June 1989. The Pool has many attractions that cater to our wide range of visitors, from a water slide for our more adventurous user to a steam room and hot tub for those that like to take it easy.

In addition to its physical features, the pool hosts a full range of programming options, from Aqua Aerobics to Senior/Adult classes.

A main mandate of the Pool is to provide courses and classes to the community focused on water safety education, fitness and enjoyment in the water for all ages. The Pool offers annually:

- Standard First Aid Courses
- Health Care Provider First Aid Courses
- Child Care First Aid Courses

- Babysitting Courses
- Aqua Aerobics classes
- Junior Lifeguard Club
- Adult Swim Club
- Bronze Medallion Courses
- Bronze Cross Courses

Other programs include lessons for all ages, 6 months to 99+. Summer, after school and Saturday lessons are offered to the community with over 4676 individuals attended lessons throughout 2019. The Pool has a significant and successful partnership with the local schools, offering Red Cross School Swimming Lessons to help improve skills, fitness and prevent injury.

Two swim clubs utilize the facility hosting swim meets and weekly practices. The Wahoos Swim Club operates from October to April and the summer Porpoise Swim Club operates May through August.



# COMMUNITY SERVICES DEPARTMENT

## Peace Regional Pool

Table 22

	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
<b>Peace Regional Pool</b>							
Salaries & Benefits	574,870	-	574,870	610,290	565,290	(35,420)	(5.8)
Training & Development	6,030	-	6,030	7,730	7,730	(1,700)	(22.0)
Materials & Supplies	93,500	-	93,500	88,250	88,250	5,250	5.9
Repairs & Maintenance	85,270	-	85,270	107,760	107,760	(22,490)	(20.9)
Utilities & Communications	139,740	-	139,740	135,290	135,290	4,450	3.3
Contracted Services	7,700	-	7,700	12,700	12,700	(5,000)	(39.4)
<b>Total Peace Regional Pool</b>	<b>907,110</b>	<b>-</b>	<b>907,110</b>	<b>962,020</b>	<b>917,020</b>	<b>(54,910)</b>	<b>(5.7)</b>
Departmental Revenues	(676,500)	-	(676,500)	(388,270)	(327,870)	(288,230)	74.2
<b>Net Operating Expenses</b>	<b>230,610</b>	<b>-</b>	<b>230,610</b>	<b>573,750</b>	<b>589,150</b>	<b>(343,140)</b>	<b>(59.8)</b>
Debt & Capital Charges	76,800	-	76,800	18,780	18,780	58,020	308.9
<b>Tax Levy Requirement</b>	<b>307,410</b>	<b>-</b>	<b>307,410</b>	<b>592,530</b>	<b>607,930</b>	<b>(285,120)</b>	<b>(48.1)</b>



# PARKS & OUTDOOR FACILITIES

QUICK FACTS	
Full Time Equivalent Positions:	2.2
Total Tax Levy Requirement:	\$392,590
Net Budget Change (dollars):	(\$338,220)
Net Budget Change (percent):	46.3%
Annual Cost per Resident:	\$57.38

Portion of  
Town Expenditures  
(from Table 3)



In Peace River, parks and recreation facilities fall under the auspices of the Community Services Department. With 17 kilometers of walking trails and 22 hectares of green space there is a lot to oversee and maintain. The department handles all recreational activity focusing on facilities like the Baytex Energy Centre and Peace Regional Pool, as well as two sledding hills, during the winter months. In the spring and summer that attention turns to the eight different ball diamonds in town, six sports fields, four tennis courts, 13 playgrounds, two larger events parks (12 Foot Davis and Riverfront Park), as well as an off-leash dog park and a spray park. The Town stays in bloom with 65 hanging baskets downtown and over 7,000 bedding plants, all of which are watered three times a week.

- Curtis Marshall Skatepark
- Walking Trail System including 17 km of paved trails
- 2 Events Parks
- Water Play Park
- Various green spaces, including 2 toboggan hills and a dog off leash area

The town also financially supports Misery Mountain Ski Hill, paying for utility, insurance and some repair costs to the chair lift.

**Indoor Facilities:**

- Peace Regional Pool
- Peace Regional Recreation Centre

**Outdoor Facilities:**

- 7 Slo-pitch/Fastball Diamonds
- 1 Baseball Diamond
- 6 Sports Fields (4 soccer, 2 football) – 4 of which are part of the School Joint Use Agreement
- Newly refurbished – Lower West Peace Tennis and Pickleball Courts
- 12 Playgrounds
- 4 Outdoor Skating Rinks



# COMMUNITY SERVICES DEPARTMENT

## Parks & Outdoor Facilities

Table 23

	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
<b>Water Park</b>							
Materials & Supplies	3,310	-	3,310	3,600	3,600	(290)	(8.1)
Repairs & Maintenance	5,100	-	5,100	11,100	4,500	(6,000)	(54.1)
Utilities & Communications	4,870	-	4,870	7,210	7,210	(2,340)	(32.5)
Contracted Services	1,000	-	1,000	2,000	2,000	(1,000)	(50.0)
<b>Total Water Park</b>	<b>14,280</b>	<b>-</b>	<b>14,280</b>	<b>23,910</b>	<b>17,310</b>	<b>(9,630)</b>	<b>(40.3)</b>
<b>Playing Fields</b>							
Materials & Supplies	26,900	-	26,900	23,800	23,800	3,100	13.0
Repairs & Maintenance	7,240	-	7,240	4,550	4,550	2,690	59.1
Utilities & Communications	9,270	-	9,270	9,030	9,030	240	2.7
Contracted Services	1,500	-	1,500	3,000	3,000	(1,500)	(50.0)
<b>Total Playing Fields</b>	<b>44,910</b>	<b>-</b>	<b>44,910</b>	<b>40,380</b>	<b>40,380</b>	<b>4,530</b>	<b>11.2</b>
<b>Parks</b>							
Salaries & Benefits	142,170	-	142,170	138,530	138,530	3,640	2.6
Training & Development	1,500	-	1,500	1,500	1,500	-	-
Materials & Supplies	41,450	-	41,450	58,600	58,600	(17,150)	(29.3)
Repairs & Maintenance	6,200	-	6,200	6,200	6,200	-	-
Vehicle Costs	6,710	-	6,710	8,000	8,000	(1,290)	(16.1)
Utilities & Communications	21,950	-	21,950	20,820	20,820	1,130	5.4
Contracted Services	334,900	-	334,900	325,000	325,000	9,900	3.0
Other Costs	3,000	-	3,000	3,000	3,000	-	-
<b>Total Parks</b>	<b>557,880</b>	<b>-</b>	<b>557,880</b>	<b>561,650</b>	<b>561,650</b>	<b>(3,770)</b>	<b>(0.7)</b>
<b>Trails</b>							
Materials & Supplies	8,250	-	8,250	14,000	14,000	(5,750)	(41.1)
Repairs & Maintenance	-	-	-	1,000	1,000	(1,000)	(100.0)
Contracted Services	50,000	-	50,000	50,000	-	-	-
<b>Total Trails</b>	<b>58,250</b>	<b>-</b>	<b>58,250</b>	<b>65,000</b>	<b>15,000</b>	<b>(6,750)</b>	<b>(10.4)</b>
<b>Ski Hill</b>							
Repairs & Maintenance	53,500	-	53,500	58,500	58,500	(5,000)	(8.5)
Utilities & Communications	48,650	-	48,650	25,930	58,930	22,720	87.6
Grants & Exemptions	50,000	-	50,000	-	-	50,000	-
<b>Total Ski Hill</b>	<b>152,150</b>	<b>-</b>	<b>152,150</b>	<b>84,430</b>	<b>117,430</b>	<b>67,720</b>	<b>80.2</b>
<b>Total Parks &amp; Outdoor Facilities</b>	<b>827,470</b>	<b>-</b>	<b>827,470</b>	<b>775,370</b>	<b>751,770</b>	<b>52,100</b>	<b>6.7</b>
Departmental Revenues	(434,880)	-	(434,880)	(44,560)	(240,560)	(390,320)	875.9
<b>Net Operating Expenses</b>	<b>392,590</b>	<b>-</b>	<b>392,590</b>	<b>730,810</b>	<b>511,210</b>	<b>(338,220)</b>	<b>(46.3)</b>
Debt & Capital Charges	-	-	-	-	205,500	-	-
<b>Tax Levy Requirement</b>	<b>392,590</b>	<b>-</b>	<b>392,590</b>	<b>730,810</b>	<b>716,710</b>	<b>(338,220)</b>	<b>(46.3)</b>



**QUICK FACTS**

Full Time Equivalent Positions:	5.0
Total Tax Levy Requirement:	\$84,670
Net Budget Change (dollars):	(\$229,860)
Net Budget Change (percent):	(73.1%)
Annual Cost per Resident:	\$12.38

Portion of  
Town Expenditures  
(from Table 3)



The Peace River Centennial Museum was opened in 1967 as part of the Town’s celebrations of Canada’s Centennial. The Sir Alexander Mackenzie Historical Society, the Town of Peace River, and the Women’s Institute were instrumental in establishing the site and collection of the museum.

The Town of Peace River took over ownership of the museum in 2003. The facility was expanded in 2004 and 2006. The name changed to the Peace River Museum, Archives and Mackenzie Centre in 2007.

They strive to fulfill their Artefact Collections Mandate “to collect, preserve and make publicly accessible tangible objects that are considered to be significant to, and representative of, the human and natural history of the Town of Peace River and Shaftesbury Settlement.”

Equally important is the Archival Collections Mandate to: “collect, preserve and make publicly accessible the documentary history of the Town of Peace River and the North Peace Region. To this end, we will accept material from within the following municipalities: Town of Peace River, County of Northern Lights, County of Northern Sunrise, Clear Hills County, Municipal District of Peace and Municipal District of Fairview.”

# COMMUNITY SERVICES DEPARTMENT

## Museum

Table 24

	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
<b>Museum</b>							
Salaries & Benefits	279,410	-	279,410	301,470	301,470	(22,060)	(7.3)
Training & Development	6,400	-	6,400	11,900	11,900	(5,500)	(46.2)
Materials & Supplies	74,690	-	74,690	30,880	30,880	43,810	141.9
Repairs & Maintenance	4,720	-	4,720	4,310	4,310	410	9.5
Utilities & Communications	14,660	-	14,660	14,550	14,550	110	0.8
<b>Total Museum</b>	<b>379,880</b>	<b>-</b>	<b>379,880</b>	<b>363,110</b>	<b>363,110</b>	<b>16,770</b>	<b>4.6</b>
Departmental Revenues	(297,100)	-	(297,100)	(50,390)	(45,190)	(246,710)	489.6
<b>Net Operating Expenses</b>	<b>82,780</b>	<b>-</b>	<b>82,780</b>	<b>312,720</b>	<b>317,920</b>	<b>(229,940)</b>	<b>(73.5)</b>
Debt & Capital Charges	1,890	-	1,890	1,810	1,810	80	4.4
<b>Tax Levy Requirement</b>	<b>84,670</b>	<b>-</b>	<b>84,670</b>	<b>314,530</b>	<b>319,730</b>	<b>(229,860)</b>	<b>(73.1)</b>





QUICK FACTS	
Full Time Equivalent Positions:	n/a
Total Tax Levy Requirement:	\$349,950
Net Budget Change (dollars):	(\$140,220)
Net Budget Change (percent):	(28.6%)
Annual Cost per Resident:	\$51.15

Portion of  
Town Expenditures  
(from Table 3)



**Mission Statement**

"To engage, stimulate, and connect the community by providing access to resources, tools, and opportunities."

**Vision Statement**

"Our Library is a highly-utilized, welcoming, and accessible community gathering space, which inspires lifelong learning and creativity."

**History**

The first library in Peace River was established by the IODE in 1934, funded through a profit of \$90.00 raised by a production of the operetta "Oh Doctor" at the Boyd Theatre. The profit raised through several performances enabled the library to acquire shelves and books. Norman Soars was appointed librarian and the library was housed in the Town Hall. During the following years the library was manned entirely by volunteer staff.

Many fine books were donated, some of which depicted the trials of the pioneers in the North Country of Peace River. Until 1959, the library was designated a Community Library which limited the funds available to it. That year the taxpayers were petitioned to change the designation to Municipal Library thus enabling the library to claim more funds from both provincial and

local governments. A move into the newly renovated Town Hall gave the library a much needed boost as did the custodianship of Mr. Ken Bowen and Mrs. Eve Whitmey. In 1982 the library moved into the vacant Health Unit building, its current location.

**Activity**

The library is a busy place. Most recent information shows they have over 48,000 in-person visits annually and have a collection of over 32,000 items. In 2017, they loaned out 57,272 physical items and over 9,000 e-resource materials.

The library hosts numerous programs, with an average of 27 programs each month. Recent numbers show these programs were attended by 30 teens, 165 adults, and 227 children.

They have new art exhibits each month and events in the gallery bring in people who may or may not otherwise use the library. Meetings in one of the library's two meeting rooms bring in people from around the region. Tourists, workers, regional residents, and students come in to access the computers or free Wi-Fi, read magazines and newspapers.



# COMMUNITY SERVICES DEPARTMENT

## Library Services

Table 25

	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
<b>Library Services</b>							
Materials & Supplies	1,600	-	1,600	-	-	1,600	-
Repairs & Maintenance	13,030	-	13,030	17,730	17,730	(4,700)	(26.5)
Utilities & Communications	14,580	-	14,580	12,560	12,560	2,020	16.1
Contracted Services	403,670	-	403,670	406,780	406,780	(3,110)	(0.8)
<b>Total Library Services</b>	<b>432,880</b>	<b>-</b>	<b>432,880</b>	<b>437,070</b>	<b>437,070</b>	<b>(4,190)</b>	<b>(1.0)</b>
Departmental Revenues	(166,610)	-	(166,610)	(29,020)	(29,020)	(137,590)	474.1
<b>Net Operating Expenses</b>	<b>266,270</b>	<b>-</b>	<b>266,270</b>	<b>408,050</b>	<b>408,050</b>	<b>(141,780)</b>	<b>(34.7)</b>
Debt & Capital Charges	83,680	-	83,680	82,120	82,120	1,560	1.9
<b>Tax Levy Requirement</b>	<b>349,950</b>	<b>-</b>	<b>349,950</b>	<b>490,170</b>	<b>490,170</b>	<b>(140,220)</b>	<b>(28.6)</b>

# TOWN FACILITIES



## QUICK FACTS

Full Time Equivalent Positions:	-
Total Tax Levy Requirement:	\$123,160
Net Budget Change (dollars):	(\$53,000)
Net Budget Change (percent):	(30.1%)
Annual Cost per Resident:	\$18.00

Portion of  
Town Expenditures  
(from Table 3)



The Town maintains several facilities that supports programs or services provided by the Town. As they are not attributable to any one department, they are shown separately.

# TOWN FACILITIES

## Town Facilities

Table 26

	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
<b>Town Hall</b>							
Materials & Supplies	16,340	-	16,340	19,840	19,840	(3,500)	(17.6)
Repairs & Maintenance	18,600	-	18,600	40,600	40,600	(22,000)	(54.2)
Utilities & Communications	37,170	-	37,170	39,330	39,330	(2,160)	(5.5)
Contracted Services	-	-	-	1,200	1,200	(1,200)	(100.0)
<b>Total Town Hall</b>	<b>72,110</b>	<b>-</b>	<b>72,110</b>	<b>100,970</b>	<b>100,970</b>	<b>(28,860)</b>	<b>(28.6)</b>
<b>Athabasca Hall</b>							
Training & Development	-	-	-	30	30	(30)	(100.0)
Materials & Supplies	1,510	-	1,510	3,540	3,540	(2,030)	(57.3)
Repairs & Maintenance	5,400	-	5,400	10,050	10,050	(4,650)	(46.3)
Utilities & Communications	22,890	-	22,890	21,230	21,230	1,660	7.8
Contracted Services	2,040	-	2,040	-	-	2,040	-
<b>Total Athabasca Hall</b>	<b>31,840</b>	<b>-</b>	<b>31,840</b>	<b>34,850</b>	<b>34,850</b>	<b>(3,010)</b>	<b>(8.6)</b>
<b>N.A.R. Building</b>							
Materials & Supplies	2,750	-	2,750	2,350	2,350	400	17.0
Repairs & Maintenance	10,210	-	10,210	3,450	3,450	6,760	195.9
Utilities & Communications	11,150	-	11,150	16,830	16,830	(5,680)	(33.7)
Contracted Services	2,400	-	2,400	-	-	2,400	-
Other Costs	-	-	-	1,800	1,800	(1,800)	(100.0)
<b>Total N.A.R. Building</b>	<b>26,510</b>	<b>-</b>	<b>26,510</b>	<b>24,430</b>	<b>24,430</b>	<b>2,080</b>	<b>8.5</b>
<b>Log Cabin</b>							
Materials & Supplies	-	-	-	250	250	(250)	(100.0)
Repairs & Maintenance	400	-	400	1,000	1,000	(600)	(60.0)
Utilities & Communications	5,360	-	5,360	4,740	4,740	620	13.1
<b>Total Log Cabin</b>	<b>5,760</b>	<b>-</b>	<b>5,760</b>	<b>5,990</b>	<b>5,990</b>	<b>(230)</b>	<b>(3.8)</b>
<b>Al Adair Centre</b>							
Repairs & Maintenance	-	-	-	500	500	(500)	(100.0)
Utilities & Communications	13,650	-	13,650	18,450	18,450	(4,800)	(26.0)
<b>Total Al Adair Centre</b>	<b>13,650</b>	<b>-</b>	<b>13,650</b>	<b>18,950</b>	<b>18,950</b>	<b>(5,300)</b>	<b>(28.0)</b>
<b>Total Town Facilities</b>	<b>149,870</b>	<b>-</b>	<b>149,870</b>	<b>185,190</b>	<b>185,190</b>	<b>(35,320)</b>	<b>(19.1)</b>
Departmental Revenues	(32,750)	-	(32,750)	(15,070)	(15,070)	(17,680)	117.3
<b>Net Operating Expenses</b>	<b>117,120</b>	<b>-</b>	<b>117,120</b>	<b>170,120</b>	<b>170,120</b>	<b>(53,000)</b>	<b>(31.2)</b>
Debt & Capital Charges	6,040	-	6,040	6,040	6,040	-	-
<b>Tax Levy Requirement</b>	<b>123,160</b>	<b>-</b>	<b>123,160</b>	<b>176,160</b>	<b>176,160</b>	<b>(53,000)</b>	<b>(30.1)</b>

# CORPORATE EXPENSES



QUICK FACTS	
Full Time Equivalent Positions:	-
Total Tax Levy Requirement:	\$1,641,080
Net Budget Change (dollars):	\$1,718,360
Net Budget Change (percent):	2,223.6%
Annual Cost per Resident:	\$239.85



The Corporate Expenses section of the operating budget is comprised of several elements which have not been identified within specific departments. Expenditures and revenues in this classification generally pertain to town operations as a whole or the benefits are shared across the entire Town.

General Government are costs that support the general operations of the town, including audit, legal, general liability insurance, grants to organizations and general communication costs. Revenues consist of interest charged on outstanding accounts, investment income, transfers from reserves or general contributions from other municipalities.

Municipal Election costs are for the upcoming election in October 2021. These costs are offset by funds that have been put aside for the preceding four years.

Taxation services include the cost for contracted assessment services, property bill preparation and mailing costs, and property tax exemptions as allowed under the Municipal Government Act.

# CORPORATE EXPENSES

## Corporate Expenses

Table 27

	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
<b>General Government</b>							
Materials & Supplies	15,560	-	15,560	31,900	31,900	(16,340)	(51.2)
Vehicle Costs	3,500	-	3,500	4,000	4,000	(500)	(12.5)
Utilities & Communications	19,070	-	19,070	20,040	20,040	(970)	(4.8)
Professional Services	113,500	-	113,500	150,000	135,000	(36,500)	(24.3)
Contracted Services	48,000	-	48,000	126,750	100,050	(78,750)	(62.1)
Grants & Exemptions	50,000	-	50,000	60,500	60,500	(10,500)	(17.4)
<b>Total General Government</b>	<b>249,630</b>	<b>-</b>	<b>249,630</b>	<b>393,190</b>	<b>351,490</b>	<b>(143,560)</b>	<b>(36.5)</b>
<b>Taxation</b>							
Salaries & Benefits	1,500	-	1,500	1,500	1,500	-	-
Training & Development	2,000	-	2,000	750	750	1,250	166.7
Materials & Supplies	6,450	-	6,450	5,350	5,350	1,100	20.6
Contracted Services	70,100	-	70,100	69,900	69,900	200	0.3
Grants & Exemptions	122,000	-	122,000	121,900	121,900	100	0.1
<b>Total Taxation</b>	<b>202,050</b>	<b>-</b>	<b>202,050</b>	<b>199,400</b>	<b>199,400</b>	<b>2,650</b>	<b>1.3</b>
<b>Municipal Elections</b>							
Salaries & Benefits	6,600	-	6,600	-	-	6,600	-
Materials & Supplies	12,470	-	12,470	-	-	12,470	-
<b>Total Municipal Election</b>	<b>19,070</b>	<b>-</b>	<b>19,070</b>	<b>-</b>	<b>-</b>	<b>19,070</b>	<b>-</b>
<b>Total Corporate Expenses</b>	<b>470,750</b>	<b>-</b>	<b>470,750</b>	<b>592,590</b>	<b>550,890</b>	<b>(121,840)</b>	<b>(20.6)</b>
Departmental Revenues	(540,720)	-	(540,720)	(1,287,100)	(3,076,500)	746,380	(58.0)
<b>Net Operating Expenses</b>	<b>(69,970)</b>	<b>-</b>	<b>(69,970)</b>	<b>(694,510)</b>	<b>(2,525,610)</b>	<b>624,540</b>	<b>(89.9)</b>
Debt & Capital Charges	1,711,050	-	1,711,050	617,230	2,319,530	1,093,820	177.2
<b>Tax Levy Requirement</b>	<b>1,641,080</b>	<b>-</b>	<b>1,641,080</b>	<b>(77,280)</b>	<b>(206,080)</b>	<b>1,718,360</b>	<b>(2,223.6)</b>

# REVENUES

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Revenues have been broken down into three categories; departmental revenues that can be allocated towards a specific department or activity (which reduces that department's Tax Levy Requirement), requisitions collected for other entities, and corporate revenues are considered general in nature. The tables below show a breakdown of the different revenue types.

## DEPARTMENTAL REVENUES

### Activity Revenues

Activity revenues are revenues that are a direct result of the operations of individual departments.

Recreation programs and planning fees are examples of activity revenues.

Most activity revenues are budgeted using trend analysis mixed with anticipated usage or uptake, and may be variable from year to year. Others, such as sewer taxes, are based on assessed data and are known when the budget is assembled.

### Grants

Grants are transfers from other levels of government or agencies, normally to cover shared or purchased services. Employment grants from federal and provincial agencies are also shown here.

Grants amounts are generally known during budgeting as they are negotiated amounts or based on prior year actuals.

### Revenues from Own Sources

Includes revenues or transfers controlled by the town and approved during the budget process.

## REQUISITIONS COLLECTED FOR OTHER ENTITIES

Funds collected for third-party organizations that have the ability to requisition property taxes on our residents, in this case for the North Peace Housing Foundation and for educational purposes.

## CORPORATE REVENUES

### Taxation

Taxation represents the largest source of revenue for the General Fund, providing nearly 42% of the operating revenue.

KCL Consulting is responsible for property assessments on behalf of the town. This physical assessment of the entire Town takes place over the span of five years, which is then broken down into a period of annual physical assessments. Each year, typically throughout the fall season, a property assessor comes and physically views 20 per cent in the town. Assessment rolls for the year are delivered to the town in the spring to allow for tax billing purposes. Allowances and contingencies for appeals and other changes to property values are estimated within the budget.

### Other Revenues

Includes revenues generated by the town through general operations, and cannot be allocated to any one department or activity, such as interest on outstanding taxes.

These revenues are estimated using historic data with future projections, and tend to be conservative in nature.



# REVENUES

## Departmental Revenues

Table 28

	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
<b>Activity Revenues</b>							
Tax Certificates	(5,000)	-	(5,000)	(5,500)	(5,500)	500	(9.1)
Interest on Overdue Accounts	(382,000)	-	(382,000)	(262,000)	(239,600)	(120,000)	45.8
Licenses & Permits	(99,050)	-	(99,050)	(101,800)	(101,800)	2,750	(2.7)
Fines & Infractions	(256,800)	-	(256,800)	(208,750)	(208,750)	(48,050)	23.0
Fire Protection	(453,860)	-	(453,860)	(501,920)	(501,920)	48,060	(9.6)
Airport Operations	-	-	-	(72,800)	(72,800)	72,800	(100.0)
Airport Leases & Other	(40,000)	-	(40,000)	(321,930)	(321,930)	281,930	(87.6)
Solid Waste Fees	(439,600)	-	(439,600)	(438,900)	(438,900)	(700)	0.2
Planning Fees & Permits	(14,960)	-	(14,960)	(27,150)	(27,150)	12,190	(44.9)
Cemetery Revenues	(13,250)	-	(13,250)	(13,100)	(13,100)	(150)	1.1
Taxi Pass Program	(33,000)	-	(33,000)	(33,000)	(33,000)	-	-
Seniors Services	(14,420)	-	(14,420)	(16,170)	(16,170)	1,750	(10.8)
Recreation Programs	(14,900)	-	(14,900)	(10,200)	(5,200)	(4,700)	46.1
Baytex Energy Center Activities	(168,190)	-	(168,190)	(192,440)	(192,440)	24,250	(12.6)
Baytex Energy Centre Leases/Other	(199,430)	-	(199,430)	(198,880)	(198,880)	(550)	0.3
Pool	(120,500)	-	(120,500)	(265,200)	(204,800)	144,700	(54.6)
Sports & Ball Fields	(8,610)	-	(8,610)	(9,550)	(50)	940	(9.8)
Museum	(9,340)	-	(9,340)	(13,040)	(7,840)	3,700	(28.4)
Other Town Facilities	(8,110)	-	(8,110)	(15,070)	(15,070)	6,960	(46.2)
Sale of Services	(20,500)	-	(20,500)	(5,500)	(5,500)	(15,000)	272.7
Water - Sales	(3,092,700)	-	(3,092,700)	(2,827,570)	(2,784,570)	(265,130)	9.4
Water - Services	(30,520)	-	(30,520)	(32,480)	(27,380)	1,960	(6.0)
Sewer Charges	(1,640,720)	-	(1,640,720)	(1,537,790)	(1,492,790)	(102,930)	6.7
Miscellaneous	(61,720)	-	(61,720)	(47,700)	(253,200)	(14,020)	29.4
<b>Total Activity Revenue</b>	<b>(7,055,180)</b>	<b>-</b>	<b>(7,055,180)</b>	<b>(7,158,440)</b>	<b>(7,168,340)</b>	<b>103,260</b>	<b>(1.4)</b>
<b>Grants</b>							
<i>Federal Grants</i>							
Employment	(45,350)	-	(45,350)	(20,220)	(20,220)	(25,130)	124.3
<i>Provincial Grants</i>							
FCSS	(183,360)	-	(183,360)	(183,360)	(183,360)	-	-
Policing	(355,000)	-	(355,000)	(355,000)	(355,000)	-	-
M.S.I. (Operating)	(59,000)	-	(59,000)	(60,300)	(60,300)	1,300	(2.2)
Family Resource Services	(430,150)	-	(430,150)	(451,010)	(451,010)	20,860	(4.6)
Municipal Operating Stimulus Prog.	(218,800)	-	(218,800)	-	(509,500)	(218,800)	-
<i>Municipal Contributions</i>							
General	-	-	-	(669,800)	(1,972,100)	669,800	(100.0)
Regional Airport	(439,480)	-	(439,480)	(439,050)	(439,050)	(430)	0.1
Community Programs	(39,080)	-	(39,080)	-	-	(39,080)	-
Recreation Facilities	(1,709,620)	-	(1,709,620)	(228,900)	(228,900)	(1,480,720)	646.9
Recreation Programs	(273,540)	-	(273,540)	(140,520)	(140,520)	(133,020)	94.7
Policing	(67,000)	-	(67,000)	(68,750)	(68,750)	1,750	(2.5)
FCSS Services	(42,030)	-	(42,030)	(84,990)	(84,990)	42,960	(50.5)
Museum	(193,410)	-	(193,410)	(21,130)	(21,130)	(172,280)	815.3
Library Services	(166,610)	-	(166,610)	(29,020)	(29,020)	(137,590)	474.1
<i>Other Grants</i>	-	-	-	(195,000)	(195,000)	195,000	(100.0)
<b>Total Grants</b>	<b>(4,222,430)</b>	<b>-</b>	<b>(4,222,430)</b>	<b>(2,947,050)</b>	<b>(4,758,850)</b>	<b>(1,275,380)</b>	<b>43.3</b>

## REVENUES

	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
<b>Revenues from Own Sources</b>							
Transfers from Operating Reserve	(311,330)	-	(311,330)	(317,630)	(317,630)	6,300	(2.0)
<b>Total Departmental Revenues</b>	<b>(311,330)</b>	<b>-</b>	<b>(311,330)</b>	<b>(317,630)</b>	<b>(317,630)</b>	<b>6,300</b>	<b>(2.0)</b>

## Requisitions Collected for Other Entities

Table 29

	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
<b>Requisitions Collected</b>							
Educational purposes	(2,898,870)	-	(2,898,870)	(2,954,000)	(2,831,200)	55,130	(1.9)
North Peace Housing Foundation	(448,800)	-	(448,800)	(440,000)	(440,000)	(8,800)	2.0
<b>Total Requisitions Collected</b>	<b>(3,347,670)</b>	<b>-</b>	<b>(3,347,670)</b>	<b>(3,394,000)</b>	<b>(3,271,200)</b>	<b>46,330</b>	<b>(1.4)</b>

## Corporate Revenues

Table 30

	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
<b>Taxation</b>							
Residential Taxes	(6,396,700)	-	(6,396,700)	(6,388,200)	(6,376,200)	(8,500)	0.1
Commercial Taxes	(3,489,000)	-	(3,489,000)	(3,442,140)	(3,442,140)	(46,860)	1.4
Industrial Taxes	(1,294,100)	-	(1,294,100)	(1,300,230)	(1,294,230)	6,130	(0.5)
Farmland Taxes	(670)	-	(670)	(650)	(650)	(20)	3.1
Machinery & Equipment Taxes	(5,850)	-	(5,850)	(5,500)	(5,500)	(350)	6.4
Taxes - Utilities	(282,000)	-	(282,000)	(267,400)	(267,400)	(14,600)	5.5
Grants in Lieu of Taxes	(199,940)	-	(199,940)	(237,350)	(237,350)	37,410	(15.8)
<b>Total Taxation</b>	<b>(11,668,260)</b>	<b>-</b>	<b>(11,668,260)</b>	<b>(11,641,470)</b>	<b>(11,623,470)</b>	<b>(26,790)</b>	<b>0.2</b>
<b>Other Corporate Revenue</b>							
Power & Gas Franchises	(1,229,000)	-	(1,229,000)	(1,154,690)	(1,154,690)	(74,310)	6.4
Leases	(4,100)	-	(4,100)	(4,060)	(4,060)	(40)	1.0
Interest on Investments	(100,000)	-	(100,000)	(152,000)	(77,000)	52,000	(34.2)
<b>Total Other Corporate Revenue</b>	<b>(1,333,100)</b>	<b>-</b>	<b>(1,333,100)</b>	<b>(1,310,750)</b>	<b>(1,235,750)</b>	<b>(22,350)</b>	<b>1.7</b>
<b>Total Corporate Revenues</b>	<b>(13,001,360)</b>	<b>-</b>	<b>(13,001,360)</b>	<b>(12,952,220)</b>	<b>(12,859,220)</b>	<b>(49,140)</b>	<b>(0.4)</b>

# CAPITAL BUDGET

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The purpose of the capital improvement plan is to forecast and match projected revenues and major capital needs over a five-year period. Capital planning is an important management tool that strengthens the linkages between community infrastructure needs and the financial capacity of the town.

The Town of Peace River faces the challenge of meeting the needs of its residents for public services and facilities with increasing costs and relatively fixed revenues. To be able to effectively set project priorities, the town prepares a Capital Improvement Plan (CIP.)

## CAPITAL IMPROVEMENT PLANNING

A Capital Improvement Plan is the preparation and updating of a schedule of public works projects and related equipment to be built or purchased by the Town within a period of five years. It covers the entire range of public facility and service requirements. The CIP lists all future projects along with cost estimates and the anticipated means of financing each project.

Capital improvements are public improvements involving the expenditure of public funds, over and above normal annual operating expenses, for the purchase, construction or replacement of specific physical facilities or assets of the community. Examples include, but are not limited to:

- the construction of bicycle & pedestrian pathways,
- parks improvements,
- the renovation of community owned buildings,
- the purchase of land,
- vehicle or equipment purchases,
- construction of water and sewage treatment facilities,
- extension of water and sanitary sewer lines,
- and others.

The town defines capital expenditures as any expenditure of major value that recurs irregularly, results in the acquisition of a fixed asset, and has a useful life greater than one (1) year.

The first year in the plan is referred to as the “capital budget” and includes those projects scheduled to be funded in the upcoming fiscal year. The succeeding years’ schedule of projects make up the Capital

Improvements Plan and serve as a mechanism for tracking and planning for future needs.

## Benefits of a Capital Improvement Plan

The CIP is updated annually in order to fine-tune the capital budget to reflect changing economic conditions and to reflect the need for additional projects or adjust the priority of projects as necessary.

The capital improvement plan is simply that – a plan. As such, projects are subject to change based on new or shifting service needs, special financing opportunities, emergency needs, or other directives or priorities established by Council. Because priorities can change, projects included in outward planning years are not guaranteed for funding.

The Peace River CIP achieves five major objectives as a component of the Town’s budget and financial planning process:

- Helps the town rationally and intelligently plan for the repair, replacement, and acquisition of capital items that are necessary in providing high quality services to the citizens of Peace River.
- Assists in fiscal planning by forecasting capital demands together with future revenues and expenditures (as part of the financial plan).
- Insures better coordination, evaluation, and planning of projects to serve the community and its needs.
- The CIP, together with the Financial Plan, serves as a guide to decision-making for Council, the CAO, and employees.
- The systematic and comprehensive analysis of capital needs increases the probability of making rational (and correct) budgetary judgments since improvements are identified, prioritized, and matched to the projected fiscal resources of the town.

# CAPITAL BUDGET

## CAPITAL IMPROVEMENT PLAN FUNDING

The capital improvement plan has been prioritized and projected based on need and the expected levels of funding available to fund the plan. The town's contributions to the CIP can be defined within three categories:

- Funded from operations – projects are partially or fully funded through the current year's operating budget.
- Funded from reserves – projects are partially or fully funded through capital reserves. Capital reserves balances can be funded through contributions from the operating budget, contributions from developers (ie off site levies) or by the sale of capital assets.
- Debt – projects are partially or fully funded through the use of long term debt.

Contributions from other governments or organizations can also fund the capital program and include the following categories:

- Federal Gas Tax - currently provides \$365,700 annually in federal funding to invest in eligible municipal infrastructure, such as water, wastewater and transportation projects.
- Municipal Sustainability Initiative - helps support local infrastructure priorities and build strong, safe and resilient communities. Peace River is expected to receive approximately \$1,430,000 in 2021, a result of provincial budget impacts and approximately 20% less than prior years.
- Other Federal Funding – includes conditional funding from federal grants or government agencies, such as Small Community Fund.
- Other Provincial Funding – includes conditional funding from programs offered through provincial departments; examples would be the Municipal Stimulus Program (MSP) or the Alberta Municipal Water/Wastewater Partnership (AMWWP)/ Water for Life program.

- Other Revenue – includes funding from other municipalities, third parties or development charges

In preparing the CIP staff followed these guidelines concerning Town contributions.



# CAPITAL BUDGET

## LONG TERM DEBT

The total current debt obligations are \$24,760,868 (\$19,787,192 in 2019), as illustrated in the chart below.



The increase in 2018 is the debenture of the Peace Regional Recreation Centre, with debt funding of \$9.45 million being incurred by the town, plus the debenture required for the 99<sup>th</sup> Street Slide. Existing debt is shown in dark blue.

Approved debt are debentures that have that have been approved by Council in 2020 and are awaiting the receipt of funds from the Alberta Capital Finance Authority. These total \$4,461,000 in water and sewer projects, including Reservoir 365 replacement and the Lift Station 4 and Shaftesbury Sewer Main Pt 2 projects. Approved debt is shown in red, and are putting significant pressure on water rates.

Projected debt in shown in grey. This includes the \$907,000 in debt required to fund the 2021 capital program (Table 31) plus projected debentures of \$5.2 million from 2022 to 2025.

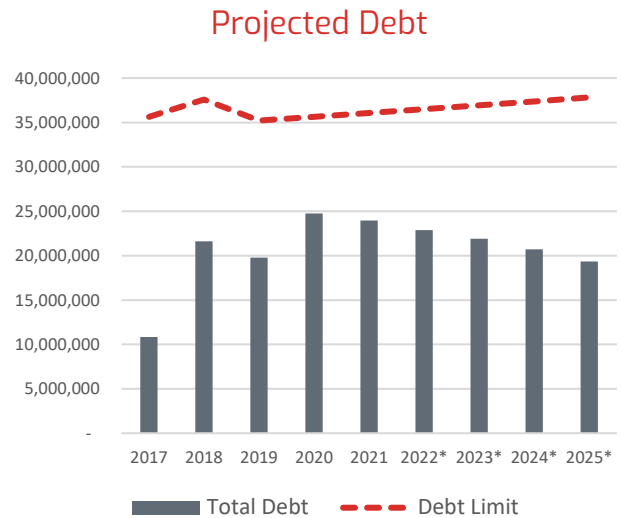
Water and wastewater projects will likely incur significant debt funding over next five years and are one reason for the increase in 2021.

Future years capital expenditures have been planned to strive to avoid significant increases in tax rate and water rates. With the withdrawal of Federal and Provincial funds from infrastructure programs, which have been mainly cost shared, rate increases may be required to fund the required rehabilitation needs. The forecasted debt to be outstanding is illustrated in the following chart.

The movement towards funding capital projects through the tax rate will stabilize our reliance on debt and leave the town in good financial shape while providing flexibility to fund future projects.

## PROJECTED DEBT

Based on projections, the town's debt limit should rise to approximately 66.4% by the end of 2021 (up from 56.2% in 2020). This will still provide the town with borrowing capacity, and the repayment of this debt has been built into the operating budget.



# CAPITAL BUDGET

## APPROVED 2021 CAPITAL BUDGET

The Approved 2021 Capital Budget includes 18 projects totalling \$5,821,700. The projects incorporated in the CIP for 2021 have been classified by department or service area, and are shown in detail on Table 31 (page 87). Only projects that would commence in 2021 have detailed project information.

The projects have been classified on the basis of the predominate department to indicate what the impact would be on the tax rate or water & wastewater for the town. This classification also allows the reader to gain a clearer understanding of each of the major capital expenditure envelopes, the source of financing, specific pressures and impacts on the users due to rate increases in the general tax rate or specific user fees.

### General Government

#### **Town Hall Accessibility Project - \$132,800**

This project is to revise the entrance to Community Services in order to provide accessible access to the second floor.

Included in this project are revision to the stairs which will be replaced by a ramp, and provision of a stair wheelchair lift.

### Information Technology

#### **Hardware Replenishment - \$24,000**

Replacement of town hardware and network infrastructure - town systems need to be replenished on a regular schedule to ensure adequate performance. Work for 2021 includes network components, storage solutions, wiring upgrades and system and peripheral upgrades.

### Fire Protection

#### **Self-Contained Breathing Apparatus - \$124,500**

Self-Contained Breathing Apparatus (SCBA) are a vital piece of equipment for Firefighters safety when working in hazardous environments/atmospheres. The standards to which SCBAs are manufactured are set by the National Fire Protection Association (NFPA). This standard is updated approximately every 5 years

to include the latest advances in technology to increase the safety of the SCBA user in the hazardous environment.

The Fire Department has 16 SCBA units that were manufactured to the 2007 Standard. As the units age through time and use, the upkeep and maintenance becomes cost prohibitive and units are out of service while being repaired.

The purchase of SCBAs manufactured to the 2019 Standard would ensure that the Fire Department is providing the best possible protection to it's Firefighters performing their hazardous tasks.

Purchase price includes 16 Draeger SCBA units (NFPA 2019 Standard). Each unit comprises a Pack, 2 x 4500 PSI 45 minute air bottles and a mask.

#### **Thermal Imaging Camera - \$12,000**

Fire rated Thermal Imaging Cameras (TICs) have many purposes for Fire Operations. For structure fires, TICs are used to initially size up the structure and show where the fire is located. Crews entering the structure use TICs to "see" through the smoke to locate the base of the fire in heavy smoke conditions. Crews can also use the TIC to search for victims that may be hidden in the dark, smoky conditions. TICs are used in the overhaul stage to locate "hot spots" and look into walls to search for any fire extension. TICs are also used in wildland fires to again search for any "hot spots" that may not be obvious to the regular eye.

TICs are also used in rescue operations to search for victims that may have been thrown from a vehicle rollover and lie unseen in the bush. For search operations on the water or along river banks or shore lines, TICs have been proven to be invaluable.

TICs also play a role in Hazmat Operations and can be used to determine the level of fluids in tanks etc.

The current TIC is no longer functioning and is too old/obsolete to be repaired. A replacement TIC would take advantage of newer technology."



# CAPITAL BUDGET

## Works & Transportation Systems

### **Grader Replacement - \$410,000**

Project to replace an existing Grader that has reached its usable lifecycle. Based on replacement grader being a Cat 140H or approved equal. Graders are used in Public Works for maintaining gravel road surfaces, back alleys, and winter snow maintenance.

### **Sand and Salt Shed - \$1,394,700**

This project is provide a new sand and salt shed for Public Works to comply with current environmental regulations for sand/salt leachate management. The structure will be a pre-engineered structure and have an integral leachate pond for salt water leachate mitigation.

### **Neighbourhood Infrastructure Renewal Program - \$1,859,600**

In accordance with our Neighbourhood Infrastructure Renewal project initiative this project will aim at replacing existing water, sanitary and storm sewer, roads and sidewalks not covered under other projects to ensure that we are in compliance with our strategic initiatives (1% of total infrastructure). Streetlight upgrades to ensure compliance with current TAC standards will also be completed. Engineering to be completed in the year prior to construction.

- 2021 - 94th Avenue between 96th and 98th Street
- 2022 - 95th Avenue between 96th and 98th Street
- 2023 - 84th Avenue between 94th Street and 98th Street
- 2024 - 85th Avenue between 94th Street and 98th Street



### **Pavement Overlay - \$398,500**

This project is to provide paving overlay as part of the road asset maintenance program to extend the overall lifecycle of our existing paved roadway surfaces. Project includes milling, paving and selective replacement of concrete curb and gutter where required. The project also provides for selective correction of grade issues where required. Current paved surface lifecycle is 35 years with proper maintenance including crack sealing, pothole patching, and spray patching.

### **Sidewalk Replacements - \$175,300**

Annual sidewalk replacement program. Based on 2.475km of annual replacement from 2018-2030 and lifecycle of 40 years. This project takes into consideration that NIR project will replace a minimum of 300m of sidewalk under that program. Pricing based on AB Tn unit prices at \$264/m. Considers monolithic concrete sidewalk curb and gutter.

## Parks & Recreation Facilities

### **103 Street Playground - \$75,000**

This project is to install a new playground where the old 103<sup>rd</sup> Street playground was removed due to the installation of a new reservoir.

Note - \$75,000 in previously approved funding was part of the Reservoir 365 replacement project, so total budget will be \$150,000.

### **Pool Landscaping Upgrades - \$112,000**

The wood retaining walls are failing and require replacement. There is a small wall along the front and one along the side. In addition, the new garbage bin requires a fenced enclosure and concrete pad. The recycle bins for public use need to be moved onto Town property and also enclosed and placed on a concrete pad.

## CAPITAL BUDGET

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### **West Side Off-Leash Dog Park - \$22,600**

With the development of the bridge project, Alberta Transportation has offered to grade the space adjacent to the trail that runs east-west to the highway. This space along the west side of the bridge area will be designated an off-leash park area, with a fenced space and dog equipment. 2021 would install the equipment, although the park will not be opened until 2022 to allow the grass to grow.

### **Pool Energy Recovery Ventilator (ERV) Roof Top Unit (RTU) Heating, Ventilation and Air Conditioning (HVAC) Unit - \$39,000**

The existing pool RTU for the meeting room has failed and requires replacement. Project will replace the existing unit with a 7.5T ERV RTU unit to provide 100% fresh air to the meeting room space that will also coordinate with the pool main HVAC system as to not unbalance the moisture ratio for the pool area.

### **Saddleback Park - \$377,000**

This project is the second phase of the Saddleback Park Redesign project and is a Council Strategic Planning item. The concept master plan for Saddleback Park was prepared in stages, with the installation of a playground in Phase 1 that was completed in 2018.

Phase 2 will provide accessibility to the site through the development of a trail network. A looped 2.0 m wide asphalt trail system is proposed throughout the park, connecting to key community access points. The trails would provide barrier-free access for all park users and be supplemented with park entry signs, trail way-finders, and benches.

## Cultural Services

### **Athabasca Hall Archives Storage - \$101,200**

With storage space at the Peace River Museum, Archives and Mackenzie Centre at a premium a new location for the growing archival collection was needed. The former Dance Studio at the Athabasca Hall would allow for room to store all of the archival collection in one place and still have room for growth. New moving shelves would need to be installed, but this is a system which could be added to in later years as needed. The room itself would need to be remodeled for function (removal of stretching beams and mirrors) and safety (additional drywall needed for extra fire protection on walls and fire rated doors).

## Water & Wastewater Systems

### **Bio Solids Dewatering Pit Lagoon Reclamation - \$60,000**

This project is to reclaim the existing dewatering beds and leachate pond that were abandoned in 2018 when the Biosolids facility was expanded to include a new dewatering bed, drying bed and leachate pond. Environment imposed a requirement to have the old dewatering bed and leachate pond to be reclaimed/rehabilitated by the end of 2020. Administration have received and approval to have this work completed by end of 2022.

Phase 1 work for 2021 will include the engineering and planning work in anticipation of completion in 2022.

### **Water Treatment Plant Upgrades - \$305,500**

Project involves upgrading the PALL System (\$110,000), replacing the existing chlorine tanks which are no longer repairable (\$100,000), replacement of two scales and chemical tanks not completed under the previous equipment program (\$35,000) and the replacement of six mud valves (\$55,000.)

# CAPITAL BUDGET

## Approved 2021 Capital Projects & Funding Sources

Table 31

	Total	General Capital Reserve	Water & Wastewater Capital Reserve	Neighbourhood Infrastructure Renewal	Off Site Levies	Federal Gas Tax	Small Communities Fund	Other Federal Funding	Municipal Sustainability Initiative	Other Provincial Funding	Other Municipal Funding	Other Funding	Debt
Town Hall Accessibility Project	132,800	32,800	-	-	-	-	-	100,000	-	-	-	-	-
<b>Total General Government</b>	<b>132,800</b>	<b>32,800</b>	-	-	-	-	-	<b>100,000</b>	-	-	-	-	-
Hardware Replenishment	27,000	27,000	-	-	-	-	-	-	-	-	-	-	-
<b>Total Information Systems</b>	<b>27,000</b>	<b>27,000</b>	-	-	-	-	-	-	-	-	-	-	-
SCBA Replacements	124,500	124,500	-	-	-	-	-	-	-	-	-	-	-
Thermal Imaging Camera	12,000	12,000	-	-	-	-	-	-	-	-	-	-	-
<b>Total Protective Services</b>	<b>136,500</b>	<b>136,500</b>	-	-	-	-	-	-	-	-	-	-	-
Grader Replacement	410,000	50,000	-	-	-	-	-	-	360,000	-	-	-	-
Sand & Salt Shed	1,394,700	369,700	-	-	-	-	-	-	-	600,000	-	-	425,000
Neighbourhood Renewal	1,859,600	-	-	884,600	-	200,000	-	-	775,000	-	-	-	-
Pavement Overlay	398,500	110,500	-	-	75,000	100,000	-	-	-	113,000	-	-	-
Sidewalk Replacement	175,300	50,300	-	-	25,000	-	-	-	-	100,000	-	-	-
Trash Pumps	195,000	45,000	-	-	-	-	-	-	150,000	-	-	-	-
<b>Total Works &amp; Equipment</b>	<b>4,433,100</b>	<b>625,500</b>	-	<b>884,600</b>	<b>100,000</b>	<b>300,000</b>	-	-	<b>1,285,000</b>	<b>813,000</b>	-	-	<b>425,000</b>
103 Street Playground	75,000	-	-	-	-	-	-	-	-	-	-	-	75,000
Pool – Landscaping Upgrades	112,000	-	-	-	-	-	-	-	40,000	-	-	-	72,000
West Side Dog Off Leash Park	22,600	22,600	-	-	-	-	-	-	-	-	-	-	-
Pool ERV RTU HVAC Unit	39,000	39,000	-	-	-	-	-	-	-	-	-	-	-
Saddleback Park	377,000	77,000	-	-	-	-	-	-	-	-	-	-	300,000
<b>Total Recreation</b>	<b>625,600</b>	<b>138,600</b>	-	-	-	-	-	-	<b>40,000</b>	-	-	-	<b>447,000</b>
Athabasca Hall Archives Storage	101,200	66,200	-	-	-	-	-	-	-	-	-	-	35,000
<b>Total Cultural</b>	<b>101,200</b>	<b>66,200</b>	-	-	-	-	-	-	-	-	-	-	<b>35,000</b>
Bio Solids Dewatering Pit Lagoon	60,000	-	-	-	-	-	-	-	60,000	-	-	-	-
Water Trmt Plant Upgrades	305,500	-	205,500	-	-	50,000	-	-	50,000	-	-	-	-
<b>Total Water &amp; Wastewater</b>	<b>365,500</b>	-	<b>205,500</b>	-	-	<b>50,000</b>	-	-	<b>110,000</b>	-	-	-	-
<b>Total Capital Program</b>	<b>5,821,700</b>	<b>1,026,600</b>	<b>205,500</b>	<b>884,600</b>	<b>100,000</b>	<b>350,000</b>	-	<b>100,000</b>	<b>1,435,000</b>	<b>813,000</b>	-	-	<b>907,000</b>

# CAPITAL BUDGET

## 2022 Capital Projects & Funding Sources

Table 32

	Total	General Capital Reserve	Water & Wastewater Capital Reserve	Neighbourhood Infrastructure Renewal	Off Site Levies	Federal Gas Tax	Small Communities Fund	Other Federal Funding	Municipal Sustainability Initiative	Other Provincial Funding	Other Municipal Funding	Other Funding	Debt
Hardware Replenishment	24,000	24,000	-	-	-	-	-	-	-	-	-	-	-
<b>Total Information Systems</b>	<b>24,000</b>	<b>24,000</b>	-	-	-	-	-	-	-	-	-	-	-
Command Truck	70,000	70,000	-	-	-	-	-	-	-	-	-	-	-
Vehicle Replacement - CPO	35,000	35,000	-	-	-	-	-	-	-	-	-	-	-
<b>Total Protective Services</b>	<b>105,000</b>	<b>105,000</b>	-	-	-	-	-	-	-	-	-	-	-
Neighbourhood Renewal	1,600,000	-	-	800,000	-	200,000	-	-	600,000	-	-	-	-
Pavement Overlay	300,000	120,000	-	-	30,000	150,000	-	-	-	-	-	-	-
Sidewalk Replacement	225,000	95,000	-	-	30,000	-	-	-	100,000	-	-	-	-
Heavy Equipment Replacement	532,000	232,000	-	-	-	-	-	-	300,000	-	-	-	-
<b>Total Works &amp; Equipment</b>	<b>2,657,000</b>	<b>447,000</b>	-	<b>800,000</b>	<b>60,000</b>	<b>350,000</b>	-	-	<b>1,000,000</b>	-	-	-	-
Ken Horneland Field - Fencing	38,000	18,000	-	-	-	-	-	-	-	-	20,000	-	-
West Side Dog Off Leash Park	15,000	15,000	-	-	-	-	-	-	-	-	-	-	-
Saddleback Park	264,900	-	-	-	-	-	-	-	-	-	-	-	264,900
Ski Hill Pumps	1,195,500	160,000	-	-	-	-	-	-	-	-	530,000	205,500	300,000
<b>Total Recreation</b>	<b>1,513,400</b>	<b>193,000</b>	-	-	-	-	-	-	-	-	<b>550,000</b>	<b>205,500</b>	<b>564,900</b>
Shaftesbury Sewer and Water	3,203,750	-	153,750	-	-	-	2,000,000	-	550,000	-	-	-	500,000
Bio Solids Dewatering Pit Lagoon	604,100	-	104,100	-	-	75,000	-	-	-	-	-	-	425,000
<b>Total Water &amp; Wastewater</b>	<b>3,203,750</b>	-	<b>153,750</b>	-	-	-	<b>2,000,000</b>	-	<b>550,000</b>	-	-	-	<b>500,000</b>
<b>Total Capital Program</b>	<b>8,107,250</b>	<b>669,000</b>	<b>257,850</b>	<b>800,000</b>	<b>60,000</b>	<b>350,000</b>	<b>2,000,000</b>	-	<b>1,450,000</b>	-	<b>550,000</b>	<b>205,500</b>	<b>1,764,900</b>

# CAPITAL BUDGET

## 2023 Capital Projects & Funding Sources

Table 33

	Total	General Capital Reserve	Water & Wastewater Capital Reserve	Neighbourhood Infrastructure Renewal	Off Site Levies	Federal Gas Tax	Small Communities Fund	Other Federal Funding	Municipal Sustainability Initiative	Other Provincial Funding	Other Municipal Funding	Other Funding	Debt
Hardware Replenishment	30,000	30,000	-	-	-	-	-	-	-	-	-	-	-
<b>Total Information Systems</b>	<b>30,000</b>	<b>30,000</b>	-	-	-	-	-	-	-	-	-	-	-
Light Rescue Truck	225,000	125,000	-	-	-	-	-	-	-	-	100,000	-	-
Replacement Burn Chamber	42,000	42,000	-	-	-	-	-	-	-	-	-	-	-
<b>Total Protective Services</b>	<b>267,000</b>	<b>167,000</b>	-	-	-	-	-	-	-	-	<b>100,000</b>	-	-
Neighbourhood Renewal	1,600,000	-	-	800,000	-	200,000	-	-	600,000	-	-	-	-
Pavement Overlay	300,000	100,000	-	-	-	50,000	-	-	150,000	-	-	-	-
Sidewalk Replacement	200,000	100,000	-	-	-	50,000	-	-	50,000	-	-	-	-
Heavy Equipment Replacement	450,000	50,000	-	-	-	-	-	-	300,000	-	-	-	100,000
<b>Total Works &amp; Equipment</b>	<b>2,550,000</b>	<b>250,000</b>	-	<b>800,000</b>	-	<b>300,000</b>	-	-	<b>1,100,000</b>	-	-	-	<b>100,000</b>
CN - NAR - Parking Upgrades	42,500	-	-	-	-	-	-	-	-	-	-	-	42,500
<b>Total Recreation</b>	<b>42,500</b>	-	-	-	-	-	-	-	-	-	-	-	<b>42,500</b>
Lift Station No. 4	1,922,300	-	200,000	-	50,000	50,000	1,000,000	-	400,000	-	-	-	222,300
Lift Station No. 7	1,281,500	-	100,000	-	50,000	-	600,000	-	-	-	-	-	531,500
<b>Total Water &amp; Wastewater</b>	<b>3,203,800</b>	-	<b>300,000</b>	-	<b>100,000</b>	<b>50,000</b>	<b>1,600,000</b>	-	<b>400,000</b>	-	-	-	<b>753,800</b>
<b>Total Capital Program</b>	<b>6,093,300</b>	<b>447,000</b>	<b>300,000</b>	<b>800,000</b>	<b>100,000</b>	<b>350,000</b>	<b>1,600,000</b>	-	<b>1,500,000</b>	-	<b>100,000</b>	-	<b>896,300</b>

# CAPITAL BUDGET

## 2024 Capital Projects & Funding Sources

Table 34

	Total	General Capital Reserve	Water & Wastewater Capital Reserve	Neighbourhood Infrastructure Renewal	Off Site Levies	Federal Gas Tax	Small Communities Fund	Other Federal Funding	Municipal Sustainability Initiative	Other Provincial Funding	Other Municipal Funding	Other Funding	Debt
Hardware Replenishment	45,000	45,000	-	-	-	-	-	-	-	-	-	-	-
<b>Total Information Systems</b>	<b>45,000</b>	<b>45,000</b>	-	-	-	-	-	-	-	-	-	-	-
Neighbourhood Renewal	1,600,000	-	-	800,000	-	200,000	-	-	600,000	-	-	-	-
Pavement Overlay	500,000	100,000	-	-	-	50,000	-	-	250,000	-	-	-	100,000
Sidewalk Replacement	200,000	100,000	-	-	-	50,000	-	-	50,000	-	-	-	-
Heavy Equipment Replacement	450,000	150,000	-	-	-	-	-	-	300,000	-	-	-	-
<b>Total Works &amp; Equipment</b>	<b>2,750,000</b>	<b>350,000</b>	-	<b>800,000</b>	-	<b>300,000</b>	-	-	<b>1,200,000</b>	-	-	-	<b>100,000</b>
Playground Repairs	150,000	-	-	-	-	-	-	-	-	-	50,000	-	100,000
<b>Total Recreation</b>	<b>150,000</b>	-	-	-	-	-	-	-	-	-	<b>50,000</b>	-	<b>100,000</b>
Sewer Line Replacements	350,000	-	-	50,000	50,000	-	-	-	-	-	-	-	250,000
Sewer Treatment Plant Upgrades	1,060,000	-	-	250,000	-	60,000	-	-	350,000	-	-	-	400,000
<b>Total Water &amp; Wastewater</b>	<b>1,410,000</b>	-	-	<b>300,000</b>	<b>50,000</b>	<b>60,000</b>	-	-	<b>350,000</b>	-	-	-	<b>650,000</b>
<b>Total Capital Program</b>	<b>4,355,000</b>	<b>395,000</b>	-	<b>1,100,000</b>	<b>50,000</b>	<b>360,000</b>	-	-	<b>1,550,000</b>	-	<b>50,000</b>	-	<b>850,000</b>



# CAPITAL BUDGET

## 2025 Capital Projects & Funding Sources

Table 35

	Total	General Capital Reserve	Water & Wastewater Capital Reserve	Neighbourhood Infrastructure Renewal	Off Site Levies	Federal Gas Tax	Small Communities Fund	Other Federal Funding	Municipal Sustainability Initiative	Other Provincial Funding	Other Municipal Funding	Other Funding	Debt
Hardware Replenishment	25,000	25,000	-	-	-	-	-	-	-	-	-	-	-
<b>Total Information Systems</b>	<b>25,000</b>	<b>25,000</b>	-	-	-	-	-	-	-	-	-	-	-
Neighbourhood Renewal	1,600,000	-	-	800,000	-	200,000	-	-	600,000	-	-	-	-
Pavement Overlay	350,000	100,000	-	-	-	50,000	-	-	200,000	-	-	-	-
Sidewalk Replacement	225,000	100,000	-	-	-	50,000	-	-	75,000	-	-	-	-
Heavy Equipment Replacement	275,000	100,000	-	-	-	-	-	-	175,000	-	-	-	-
<b>Total Works &amp; Equipment</b>	<b>2,450,000</b>	<b>300,000</b>	-	<b>800,000</b>	-	<b>300,000</b>	-	-	<b>1,050,000</b>	-	-	-	-
Playground Repairs	150,000	-	-	-	-	-	-	-	-	-	50,000	-	100,000
Trail Upgrades	350,000	-	-	-	-	-	-	-	-	-	150,000	-	200,000
<b>Total Recreation</b>	<b>500,000</b>	-	-	-	-	-	-	-	-	-	<b>200,000</b>	-	<b>300,000</b>
Sewer Line Replacements	300,000	-	40,000	-	40,000	-	-	-	150,000	-	-	-	70,000
Water Line Replacements	200,000	-	120,000	-	40,000	-	-	-	-	-	-	-	40,000
Sewer Treatment Plant Upgrades	950,000	-	200,000	-	-	50,000	-	-	300,000	-	-	-	400,000
<b>Total Water &amp; Wastewater</b>	<b>1,450,000</b>	-	<b>360,000</b>	-	<b>80,000</b>	<b>50,000</b>	-	-	<b>450,000</b>	-	-	-	<b>510,000</b>
<b>Total Capital Program</b>	<b>4,425,000</b>	<b>325,000</b>	<b>360,000</b>	<b>800,000</b>	<b>80,000</b>	<b>350,000</b>	-	-	<b>1,500,000</b>	-	<b>200,000</b>	-	<b>810,000</b>

# CAPITAL BUDGET

## Five Year Funding Forecast

Table 36

	Total	General Capital Reserve	Water & Wastewater Capital Reserve	Neighbourhood Infrastructure Renewal	Off Site Levies	Federal Gas Tax	Small Communities Fund	Other Federal Funding	Municipal Sustainability Initiative	Other Provincial Funding	Other Municipal Funding	Other Funding	Debt
Town Hall Accessibility Project	132,800	32,800	-	-	-	-	-	100,000	-	-	-	-	-
<b>Total General Government</b>	<b>132,800</b>	<b>32,800</b>	-	-	-	-	-	<b>100,000</b>	-	-	-	-	-
Hardware Replenishment	151,000	151,000	-	-	-	-	-	-	-	-	-	-	-
<b>Total Information Systems</b>	<b>151,000</b>	<b>151,000</b>	-	-	-	-	-	-	-	-	-	-	-
Command Truck	70,000	70,000	-	-	-	-	-	-	-	-	-	-	-
Light Rescue Truck	225,000	125,000	-	-	-	-	-	-	-	-	100,000	-	-
Replacement Burn Chamber	42,000	42,000	-	-	-	-	-	-	-	-	-	-	-
Vehicle Replacement - CPO	35,000	35,000	-	-	-	-	-	-	-	-	-	-	-
SCBA Replacements	124,500	124,500	-	-	-	-	-	-	-	-	-	-	-
Thermal Imaging Camera	12,000	12,000	-	-	-	-	-	-	-	-	-	-	-
<b>Total Protective Services</b>	<b>508,500</b>	<b>408,500</b>	-	-	-	-	-	-	-	-	<b>100,000</b>	-	-
Grader Replacement	410,000	50,000	-	-	-	-	-	-	360,000	-	-	-	-
Sand & Salt Shed	1,394,700	369,700	-	-	-	-	-	-	-	600,000	-	-	425,000
Neighbourhood Renewal	8,259,600	-	-	4,084,600	-	1,000,000	-	-	3,175,000	-	-	-	-
Pavement Overlay	1,848,500	530,500	-	-	105,000	325,000	-	-	600,000	113,000	-	-	175,000
Sidewalk Replacement	1,025,300	445,300	-	-	55,000	150,000	-	-	275,000	100,000	-	-	-
Heavy Equipment Replacement	1,707,000	432,000	-	-	-	-	-	-	975,000	-	-	-	300,000
Trash Pumps	195,000	45,000	-	-	-	-	-	-	150,000	-	-	-	-
<b>Total Works &amp; Equipment</b>	<b>14,840,100</b>	<b>1,872,500</b>	-	<b>4,084,600</b>	<b>160,000</b>	<b>1,475,000</b>	-	-	<b>5,535,000</b>	<b>813,000</b>	-	-	<b>900,000</b>
CN - NAR - Parking Upgrades	42,500	-	-	-	-	-	-	-	-	-	-	-	42,500
103 Street Playground	75,000	-	-	-	-	-	-	-	-	-	-	-	75,000
Ken Horneland Field - Fencing	38,000	18,000	-	-	-	-	-	-	-	-	20,000	-	-
Pool - Landscape Upgrades	112,000	-	-	-	-	-	-	-	40,000	-	-	-	72,000
West Side Dog Off Leash Park	37,600	37,600	-	-	-	-	-	-	-	-	-	-	-
Pool ERV RTU HVAC Unit	39,000	39,000	-	-	-	-	-	-	-	-	-	-	-
Saddleback Park	641,900	77,000	-	-	-	-	-	-	-	-	-	-	564,900
Ski Hill Pumps	1,195,500	160,000	-	-	-	-	-	-	-	-	530,000	205,500	300,000
Playground Repairs	300,000	-	-	-	-	-	-	-	-	-	100,000	-	200,000
Trail Upgrades	350,000	-	-	-	-	-	-	-	-	-	150,000	-	200,000
<b>Total Recreation</b>	<b>2,831,500</b>	<b>331,600</b>	-	-	-	-	-	-	<b>40,000</b>	-	<b>800,000</b>	<b>205,500</b>	<b>1,454,400</b>
Athabasca Hall Archives Storage	101,200	66,200	-	-	-	-	-	-	-	-	-	-	35,000
<b>Total Cultural</b>	<b>101,200</b>	<b>66,200</b>	-	-	-	-	-	-	-	-	-	-	<b>35,000</b>

# CAPITAL BUDGET

Shaftsbury Sewer and Water	3,203,750	-	153,750	-	-	-	2,000,000	-	550,000	-	-	-	500,000
Bio Solids Dewatering Pit Lagoon	664,100	-	104,100	-	-	75,000	-	-	60,000	-	-	-	425,000
Lift Station No. 4	1,922,300	-	200,000	-	50,000	50,000	1,000,000	-	400,000	-	-	-	222,300
Lift Station No. 7	1,281,500	-	100,000	-	50,000	-	600,000	-	-	-	-	-	531,500
Water Treatment Plant Upgrades	305,500	-	205,500	-	-	50,000	-	-	50,000	-	-	-	-
Sewer Line Replacements	650,000	-	40,000	50,000	90,000	-	-	-	150,000	-	-	-	320,000
Water Line Replacements	200,000	-	120,000	-	40,000	-	-	-	-	-	-	-	40,000
Sewer Treatment Plant Upgrades	2,010,000	-	200,000	250,000	-	110,000	-	-	650,000	-	-	-	800,000
<b>Total Water &amp; Wastewater</b>	<b>10,237,150</b>	<b>-</b>	<b>1,123,350</b>	<b>300,000</b>	<b>230,000</b>	<b>285,000</b>	<b>3,600,000</b>	<b>-</b>	<b>1,860,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,838,800</b>
<b>Total Capital Program</b>	<b>28,802,250</b>	<b>2,862,600</b>	<b>1,123,350</b>	<b>4,384,600</b>	<b>390,000</b>	<b>1,760,000</b>	<b>3,600,000</b>	<b>100,000</b>	<b>7,435,000</b>	<b>813,000</b>	<b>900,000</b>	<b>205,500</b>	<b>5,228,200</b>

# CAPITAL BUDGET

## Five Year Funding Forecast

Table 37

	Total	2021	2022	2023	2024	2025
Town Hall Accessibility Project	132,800	132,800	-	-	-	-
<b>Total General Government</b>	<b>132,800</b>	<b>132,800</b>	-	-	-	-
Hardware Replenishment	151,000	27,000	24,000	30,000	45,000	25,000
<b>Total Information Systems</b>	<b>151,000</b>	<b>27,000</b>	<b>24,000</b>	<b>30,000</b>	<b>45,000</b>	<b>25,000</b>
Command Truck	70,000	-	70,000	-	-	-
Light Rescue Truck	225,000	-	-	225,000	-	-
Replacement Burn Chamber	42,000	-	-	42,000	-	-
Vehicle Replacement - CPO	35,000	-	35,000	-	-	-
SCBA Replacements	124,500	124,500	-	-	-	-
Thermal Imaging Camera	12,000	12,000	-	-	-	-
<b>Total Protective Services</b>	<b>508,500</b>	<b>136,500</b>	<b>105,000</b>	<b>267,000</b>	-	-
Grader Replacement	410,000	410,000	-	-	-	-
Sand & Salt Shed	1,394,700	1,394,700	-	-	-	-
Neighbourhood Renewal	8,259,600	1,859,600	1,600,000	1,600,000	1,600,000	1,600,000
Pavement Overlay	1,848,500	398,500	300,000	300,000	500,000	350,000
Sidewalk Replacement	1,025,300	175,300	225,000	200,000	200,000	225,000
Heavy Equipment Replacement	1,707,000	-	532,000	450,000	450,000	275,000
Trash Pumps	195,000	195,000	-	-	-	-
<b>Total Works &amp; Equipment</b>	<b>14,840,100</b>	<b>4,433,100</b>	<b>2,657,000</b>	<b>2,550,000</b>	<b>2,750,000</b>	<b>2,450,000</b>
CN - NAR - Parking Upgrades	42,500	-	-	42,500	-	-
103 Street Playground	75,000	75,000	-	-	-	-
Ken Horneland Field - Fencing	38,000	-	38,000	-	-	-
Pool - Landscape Upgrades	112,000	112,000	-	-	-	-
West Side Dog Off Leash Park	37,600	22,600	15,000	-	-	-
Pool ERV RTU HVAC Unit	39,000	39,000	-	-	-	-
Saddleback Park	641,900	377,000	264,900	-	-	-
Ski Hill Pumps	1,195,500	-	1,195,500	-	-	-
Playground Repairs	300,000	-	-	-	150,000	150,000
Trail Upgrades	350,000	-	-	-	-	350,000
<b>Total Recreation</b>	<b>2,831,500</b>	<b>625,600</b>	<b>1,513,400</b>	<b>42,500</b>	<b>150,000</b>	<b>500,000</b>
Athabasca Hall Archives Storage	101,200	101,200	-	-	-	-
<b>Total Cultural</b>	<b>101,200</b>	<b>101,200</b>	-	-	-	-
Shaftsbury Sewer and Water	3,203,750	-	3,203,750	-	-	-
Bio Solids Dewatering Pit Lagoon	664,100	60,000	604,100	-	-	-
Lift Station No. 4	1,922,300	-	-	1,922,300	-	-
Lift Station No. 7	1,281,500	-	-	1,281,500	-	-
Water Treatment Plant Upgrades	305,500	305,500	-	-	-	-
Sewer Line Replacements	650,000	-	-	-	350,000	300,000
Water Line Replacements	200,000	-	-	-	-	200,000
Sewer Treatment Plant Upgrades	2,010,000	-	-	-	1,060,000	950,000
<b>Total Water &amp; Wastewater</b>	<b>10,237,150</b>	<b>365,500</b>	<b>3,807,850</b>	<b>3,203,800</b>	<b>1,410,000</b>	<b>1,450,000</b>
<b>Total Capital Program</b>	<b>28,802,250</b>	<b>5,821,700</b>	<b>8,107,250</b>	<b>6,093,300</b>	<b>4,355,000</b>	<b>4,425,000</b>

## APPENDIX I · GLOSSARY

The annual budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the annual budget document in understanding these terms, a budget glossary has been included in the document.

### **ACCRUAL ACCOUNTING**

The town's sources of financing and expenditures are recorded using the accrual basis of accounting. This basis recognizes revenues as they become available and measurable and expenditures as they are incurred and measurable as the result of receipt of goods or services and the creation of a legal obligation to pay. This is also the basis for developing the town's budget.

### **APPROVED BUDGET**

The final budget passed by Council, which will govern the operations and reporting during the fiscal year.

### **ASSESSMENT**

A value established by the town's assessors for real property for use as a basis of levying property taxes for municipal purposes.

### **ASSETS**

All property, both tangible and intangible, owned by an entity.

### **AUDIT**

A comprehensive examination of the manner in which the town's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the town's appropriations.

### **BALANCED BUDGET**

A plan of financial operation where total revenues match total expenditures. It is a requirement of the town to approve a balanced budget annually.

### **BASE BUDGET**

Budget resources that are required to maintain service at the level provided in the previous year's budget.

### **BUDGET**

A financial plan for a specified period of time (year) that matches with all planned revenues and expenditures with various town services.

### **BUDGET CALENDAR**

The schedule of key dates or milestones which the town departments follow in the preparation, adoption and administration of the budget.

### **BUDGET MESSAGE**

The opening section of the budget which provides Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years and the views and recommendations of the Manager of Finance.

### **BUDGET RESOLUTION**

The official enactment by Council establishing the legal authority for the town to obligate and expend resources.

### **CAPITAL BUDGET**

A plan of approved capital expenditures to be incurred in the current year and over a period of subsequent future years (long term), identifying each capital project and the method of financing.

### **CAPITAL PROJECT**

Projects, which purchase or construct capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or infrastructure.

### **CHARGE FOR SERVICE**

User charge for services provided by the town.

### **CONTINGENCY ACCOUNT**

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

### **DEBT**

A financial obligation resulting from the borrowing of money. Debts of governments include bonds, notes, and land contracts.

## APPENDICES

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### **DEBT SERVICE**

Amount necessary for the payment of principal, interest, and related costs of the general long-term debt of the town.

### **DEFICIT**

The excess of an entity's liabilities over its assets (see Fund Balance). The excess of expenditures or expenses over revenues during a single accounting period.

### **DEPARTMENT**

A major administrative subset of the town which indicates overall management responsibility for an operation or a group of related operations within a functional area. A department is often comprised of several divisions.

### **ENCUMBRANCE**

The commitment of appropriated funds to purchase an item for service. To encumber funds means to set aside or commit funds for a future expenditure.

### **EXPENDITURE**

Use of financial resource for current operating expenses, debt service, capital outlay, and intergovernmental transfers.

### **FIXED ASSETS**

Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

### **FULL TIME EQUIVALENT POSITION**

A measure to account for all staffing dollars in terms of their value as a staffing unit. For example two (2) half-time positions would equate to one (1) FTE.

### **FUND**

An accounting entity with a self-balancing set of accounts containing its own assets, liabilities and fund balance. A fund is established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

### **FUND BALANCE**

The difference between revenues and expenditures. The beginning fund balance represents the residual funds brought forward from the previous year (ending balance).

### **GENERAL FUND**

The general fund is the general accounting fund of the town. It is used to account for all financial resources except those required to be accounted for in another fund.

### **GENERALLY ACCEPTED ACCOUNTING PRINCIPLES**

Criteria used by auditors to determine if financial statements are fairly presented.

### **GRANT**

A monetary contribution by one governmental unit or other organization to another. Typically, these contributions are made to local governments by the Provincial and Federal Governments.

### **GRANTS IN LIEU OF TAXES**

A contribution by benefactors of town services who are tax exempt, i.e. government agencies, certain utilities, who chose or must pay a "tax equivalent amount".

### **INFLATION**

A rise in price levels caused by economic activity.

### **INFRASTRUCTURE**

The facilities and assets employed by the town to deliver services. These facilities and assets are numerous and are not limited to roads, water & wastewater, buildings and vehicles.

### **INTERGOVERNMENTAL REVENUE**

Revenue received from another government in the form grants and shared revenues.

### **INTERMUNICIPAL COLLABORATION FRAMEWORKS**

Municipalities are required to have collaboration frameworks that specify what and how services are funded and delivered by April 1, 2020.

### **INTERMUNICIPAL DEVELOPMENT PLAN**

A plan developed jointly by two or more neighbouring municipalities to manage decision-making for an area of land in close proximity to the shared boundary.



# APPENDICES

## INVESTMENT INCOME

Interest and dividend income received from investments and cash balances.

## LIABILITY

Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date.

## LINE ITEM

A basis for distinguishing types of revenues and expenditures.

## MISCELLANEOUS REVENUES

Revenues which are not required to be accounted for elsewhere.

## PROGRAM

A group of activities, operations or organizational units directed to attain specific objectives and are accounted for as such.

## PUBLIC SECTOR ACCOUNTING BOARD (PSAB)

The subcommittee of the Canadian Institute of Chartered Accountants which provides recommendations and issues pronouncements to enhance the financial reporting information of public sector bodies.



## PURCHASED SERVICES

Services rendered to the town by private firms, individuals, or other government agencies. Examples include equipment maintenance, janitorial services, and professional services.

## RESERVED FUND BALANCE

For governmental funds and expendable trust funds, the portion of fund balance that is not available for appropriation because it is either legally restricted (e.g., encumbrances) or not spendable (e.g., long-term receivables).

## RETAINED EARNINGS

Net income and losses of all prior periods adjusted for transfers and amounts of depreciation charged to contributed capital.

## REVENUE

Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

## SALARIES & BENEFITS

Items of expenditure in the operating budget for salaries and wages paid for services performed by town employees.

## TAXES

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people.

## TAX LEVY

The total amount to be raised by general property taxes for operating and debt services purposes.

## TAX LEVY REQUIREMENT (TLR)

This represents the total gross expenditures required with consideration given to non-taxation revenues including all non-taxation revenue sources. The gross expenditure minus the non-tax revenue sources represents the impact on the tax rate. If the impact results in a positive number, additional pressures would result on the tax rate; conversely, a negative number shows the initiative has a positive impact on the tax rate.

### **TAX RATE**

The rate levied on each real property according to assessed property value and property class. In Alberta, the amount is levied for each \$1,000 of valuation.

### **TRAINING & DEVELOPMENT**

Items of expenditure for travel and training costs incurred by the town on behalf of employees. These include mileage, meals, conferences, conventions and other travel.

### **UNIFORM ASSESSMENT**

The total of the taxable property assessment plus the value of grants it receives from special property tax arrangements. One measure of a municipality's financial health is its own-source revenue base as represented by the total uniform assessment.

### **USER CHARGE/FEE**

The payment for direct receipt of a public service by the party benefiting from the service.

### **WATER & WASTEWATER FUND**

The water & wastewater fund tracks water and wastewater revenues and expenses; this is done within the general fund but is segregated with its own discreet accounts. As industrial and institutional users are significant users and funders of the system, expenses of the fund are kept separate of the general fund for billing purposes.

# APPENDICES

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## APPENDIX II · ABBREVIATIONS

**AFRRCS**

Alberta First Responders Radio Communications System

**AMSC**

Alberta Municipal Services Corporation

**BEC**

Baytex Energy Centre

**CAO**

Chief Administrative Officer

**CIP**

Capital Investment Plan

**CNL**

County of Northern Lights

**CNR (Fieldhouse)**

Canadian Natural Resources

**CPI**

Consumer Price Index (Alberta)

**CPP**

Canada Pension Plan

**EI**

Employment Insurance

**EMO**

Emergency Management Operations

**FTE**

Full time equivalent

**GAAP**

Generally Accepted Accounting Principals

**GILT**

Grants In Lieu of Taxes

**GIS**

Geographical Information System

**GST**

Goods and Services Tax

**ICF**

Intermunicipal Collaboration Frameworks

**IDP**

Intermunicipal Development Plan

**IT**

Information Technology

**KM**

Kilometre

**LAPP**

Local Authorities Pension Plan

**LIC**

Local Improvement Charge

**LIDAR**

Light Detection and Ranging

**MD**

Municipal District

**MOST**

Municipal Operating Stimulus Program

**MOU**

Memorandum of Understanding

**NAR**

Northern Alberta Railway

**NSC**

Northern Sunrise County

**PREDAA**

Peace Region Economic Development Alliance

**PRFD**

Peace River Fire Department

**PRRA**

Peace River Regional Airport

# APPENDICES

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**PRRC**

Peace Regional Recreation Centre

**R & M**

Repairs & maintenance

**PSAB**

Public Sector Accounting Board

**SCBA**

Self Contained Breathing Apparatus

**STP**

Sewer Treatment Plant

**TLR**

Tax Levy Requirement

**VFD**

Variable Frequency Drive

**WTP**

Water Treatment Plant

**WWTP**

Wastewater Treatment Plant

## APPENDICES

### APPENDIX III · APPROVED STAFFING

Approved staffing is expressed in terms of full time equivalents of FTE's. One FTE is equal to 1,950 or 2,080 hours per year, depending on the position. FTE's may consist of full time, part time, temporary, seasonal and casual positions.

#### Approved Staffing Complement

Table 38

	Approved FTE 2021	Approved FTE 2020
Administration	5.0	5.0
Corporate Services	5.0	5.0
Finance	5.0	5.0
Police Protection	3.0	3.0
Fire Administration	3.0	3.0
Firefighting (Casuals)	3.0	3.0
Community Peace Officer	2.0	2.0
Engineering & Infrastructure	3.0	3.0
Public Works Administration	2.0	2.0
Public Works Operations	14.7	13.9
Facilities Maintenance	2.0	2.0
Planning & Development	2.0	2.0
Airport	1.0	4.0
Water & Wastewater	7.0	7.0
FCSS	2.4	2.4
Home Support	1.7	1.7
Family Resource Network	6.0	6.2
Recreation Administration	2.5	2.5
Recreation Programs	1.5	1.5
Baytex Energy Centre	6.5	6.0
Pool	11.2	11.2
Parks & Playgrounds	2.2	2.1
Museum	5.0	5.5
<b>Total</b>	<b>96.7</b>	<b>99.0</b>

#### Details of Changes - Staffing

Table 39

	2021
<b>Public Works Operations</b>	
Casual Labourers	0.8
<b>Airport</b>	
Airport Manager	(1.0)
Operator	(1.0)
Operator	(1.0)
<b>Family Resource Network</b>	
Facilitators*	(0.2)
<b>Baytex Energy Centre</b>	
Facilities Operator	0.5
<b>Parks &amp; Playgrounds</b>	
Recreation Facilities*	0.1
<b>Museum &amp; Tourism</b>	
Visitor Information	(0.8)
Museum Attendant (Summer)	0.3
<b>Total</b>	<b>(2.3)</b>

\* these positions are either allocations between various departments or minor adjustments to clean up FTE hours, and have no impact on staffing level changes.

## APPENDIX IV · THREE YEAR OPERATING BUDGET

In addition to the 2021 budget, the Town of Peace River forecasts a full three year operating budget.

The three year budget forecast is for presentation and planning purposes and includes known or reasonably anticipated revenue and expenditure items – for example, costs for major or scheduled repairs on infrastructure are included in the forecast.

By preparing a three year budget forecast, Council and staff are able to plan and prepare for upcoming expenditures, identify revenue gaps and fully comprehend the impacts of current decisions on future years.

Generally, revenue and expenditure types are projected into future years by increasing by a fixed percent. Examples of these amounts are:

### Revenues

- Sale of town services – 0.0% to 1.8%
- Facility revenues (pool, arena, museum) – 0.5% to 2.0%

### Expenses

- Salaries – 1.5% - this includes potential future wage settlements and increases in actual staffing levels. Benefits are increasing at a slightly lower percent.
- Contracted or consulting services – 1.5% to 4.5%
- Training and development – 5.5%
- Utilities – 0.8% to 2.4%
- Vehicle costs – 4.0%
- Insurance – 5.0%
- Materials, equipment and supplies – 1.5% to 4.8%
- Contributions to reserves – start at 5.5%
- Building costs – 2.0% to 3.8%

### Basis of Forecasting

The three year budget forecast is prepared by projecting all accounts based on reasonably assumed percentage increases.

Staff then review and make adjustments for known costs or other changes to these percentage increases. Example of these include:

- Removing single year initiatives from the budget. For example, the municipal election scheduled in 2021 is included in the current years' budget, then removed for 2022.
- Known revenue or expenditure items. For example, revenue and expenditure assumptions relating to COVID impacts have been included.
- Potential or likely revenue or expenditure items. Examples include incremental expenditure increases for downtown beautification, increases for training and development (that were significantly reduced in the 2021 budget) or the anticipated reduction in airport contributions/expenses.

It is important to note that these are forecasts only and used for planning purposes. Council approves its single year budget, including gross expenditures and tax requisition amounts, annually and is not bound by these projections.

The tables in this section are grouped by functions – i.e. Protective Services includes police, fire and bylaw enforcement while Recreation includes recreation administration, programs, arena, pool, parks and other facilities.



## APPENDICES

### Summary by Department · Three Year operating Budget Forecast

Table 40

	2021 Approved Budget	2022 Forecast	Budget Change (\$)	Budget Change (%)	2023 Forecast	Budget Change (\$)	Budget Change (%)
Council	262,080	269,270	7,190	2.7	273,710	4,440	1.7
Administration	1,663,240	1,708,360	45,120	2.7	1,736,030	27,670	1.7
Protective Services	3,305,320	3,417,850	112,530	3.4	3,533,400	115,550	3.5
Engineering & Transportation	4,016,410	4,184,520	168,110	4.2	4,339,330	154,810	3.9
Regional Airport	815,480	700,000	(115,480)	(14.2)	-	(700,000)	(85.8)
Water & Wastewater	3,323,290	3,513,590	190,300	5.7	3,675,510	161,920	4.9
Community Development	353,890	360,610	6,720	1.9	385,850	25,240	7.1
Community Programs	876,230	923,910	47,680	5.4	963,310	39,400	4.5
Recreation Programs & Facilities	2,979,590	3,094,010	114,420	3.8	3,177,900	83,890	2.8
Cultural	812,760	815,180	2,420	0.3	835,080	19,900	2.4
Corporate Expenses	620,620	684,380	63,760	10.3	733,380	49,000	7.9
Requisitions to Other Organizations	3,347,670	3,421,320	73,650	2.2	3,486,330	65,010	1.9
<b>Operating Expenses</b>	<b>22,376,580</b>	<b>23,093,000</b>	<b>716,420</b>	<b>3.2</b>	<b>23,139,830</b>	<b>46,830</b>	<b>0.2</b>
Debt & Capital Charges	5,633,390	5,931,260	297,870	5.3	6,281,640	350,380	6.2
<b>Total Expenditures</b>	<b>28,009,970</b>	<b>29,024,260</b>	<b>1,014,290</b>	<b>3.6</b>	<b>29,421,470</b>	<b>397,210</b>	<b>1.4</b>
Departmental Revenue	(11,660,940)	(11,970,320)	(309,380)	2.7	(12,429,980)	(459,660)	3.9
Requisitions Collected for Other Entities	(3,347,670)	(3,421,320)	(73,650)	2.2	(3,486,330)	(65,010)	1.9
<b>Net Operating Expenditures</b>	<b>13,001,360</b>	<b>13,632,620</b>	<b>631,260</b>	<b>4.9</b>	<b>13,505,160</b>	<b>(127,460)</b>	<b>(1.0)</b>
Tax Revenue	(11,668,260)	(12,214,200)	(545,940)	4.7	(12,064,050)	150,150	(1.3)
Other Revenue	(1,333,100)	(1,418,420)	(85,320)	6.4	(1,441,110)	(22,690)	1.7
<b>Total Corporate Revenues</b>	<b>(13,001,360)</b>	<b>(13,632,620)</b>	<b>(631,260)</b>	<b>4.9</b>	<b>(13,505,160)</b>	<b>127,460</b>	<b>(1.0)</b>
<b>General Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Based on these forecasts, net operating expenditures (departmental revenues less total expenses) are projected to increase by 4.9% in 2022 and decrease by 1.0% in 2023 – the decrease in 2023 is generally the elimination of all airport expenses to the Town. To potentially fund these increases, tax revenues could increase by 4.7% in 2022 and then potentially reduced by 1.3% in 2023. Projected increases to required tax revenue are forecasts only could be mitigated by Council by constraining expenses or through alternative revenue sources, reducing impacts to ratepayers.

## APPENDICES

### Summary by Component • Three Year Operating Budget Forecast

Table 41

	2021 Approved Budget	2022 Forecast	Budget Change (\$)	Budget Change (%)	2023 Forecast	Budget Change (\$)	Budget Change (%)
Salaries & Benefits	7,883,000	7,941,530	58,530	0.7	8,056,560	115,030	1.5
Training & Development	275,880	319,140	43,260	15.7	342,710	23,570	8.5
Materials & Supplies	2,651,560	2,809,080	157,520	5.9	2,952,130	143,050	5.4
Repairs & Maintenance	677,070	764,540	87,470	12.9	829,240	64,700	9.6
Vehicle Costs	537,690	609,990	72,300	13.4	685,870	75,880	14.1
Utilities & Communications	2,311,930	2,363,380	51,450	2.2	2,434,900	71,520	3.1
Professional Services	182,900	198,710	15,810	8.6	209,800	11,090	6.1
Contracted Services	4,072,000	4,216,060	144,060	3.5	3,683,210	(532,850)	(13.1)
Grants & Exemptions	277,200	289,240	12,040	4.3	294,210	4,970	1.8
Other Costs	159,680	160,010	330	0.2	164,870	4,860	3.0
Requisitions to Other Organizations	3,347,670	3,421,320	73,650	2.2	3,486,330	65,010	1.9
<b>Total Operating Expenses</b>	<b>22,376,580</b>	<b>23,093,000</b>	<b>716,420</b>	<b>3.2</b>	<b>23,139,830</b>	<b>46,830</b>	<b>0.2</b>
Departmental Revenue	(11,660,940)	(11,970,320)	(309,380)	2.7	(12,429,980)	(459,660)	3.9
Requisitions Collected for Other Entities	(3,347,670)	(3,421,320)	(73,650)	2.2	(3,486,330)	(65,010)	1.9
<b>Net Operating Expenditures</b>	<b>7,367,970</b>	<b>11,122,680</b>	<b>407,040</b>	<b>5.5</b>	<b>10,709,850</b>	<b>(412,830)</b>	<b>(5.6)</b>
Debt & Capital Charges	5,633,390	5,931,260	297,870	5.3	6,281,640	350,380	6.2
<b>Tax Levy Requirement</b>	<b>13,001,360</b>	<b>17,053,940</b>	<b>704,910</b>	<b>5.4</b>	<b>16,991,490</b>	<b>(62,450)</b>	<b>(0.5)</b>

### Council • Three Year Operating Budget Forecast

Table 42

	2021 Approved Budget	2022 Forecast	Budget Change (\$)	Budget Change (%)	2023 Forecast	Budget Change (\$)	Budget Change (%)
<b>Council</b>							
Salaries & Benefits	193,040	195,940	2,900	1.5	197,900	1,960	1.0
Training & Development	32,770	34,970	2,200	6.7	36,680	1,710	5.2
Materials & Supplies	20,890	22,580	1,690	8.1	22,830	250	1.2
Utilities & Communications	4,380	4,430	50	1.1	4,470	40	0.9
Professional Services	11,000	11,350	350	3.2	11,830	480	4.4
<b>Total Operating Expenses</b>	<b>262,080</b>	<b>269,270</b>	<b>7,190</b>	<b>2.7</b>	<b>273,710</b>	<b>4,440</b>	<b>1.7</b>
Departmental Revenue	-	-	-	-	-	-	-
<b>Net Operating Expenditures</b>	<b>262,080</b>	<b>269,270</b>	<b>7,190</b>	<b>2.7</b>	<b>273,710</b>	<b>4,440</b>	<b>1.7</b>
Debt & Capital Charges	6,090	6,500	410	6.7	7,020	520	8.5
<b>Tax Levy Requirement</b>	<b>268,170</b>	<b>275,770</b>	<b>7,600</b>	<b>2.8</b>	<b>280,730</b>	<b>4,960</b>	<b>1.8</b>

## APPENDICES

### Administrative Services · Three Year Operating Budget Forecast

Table 43

	2021 Approved Budget	2022 Forecast	Budget Change (\$)	Budget Change (%)	2023 Forecast	Budget Change (\$)	Budget Change (%)
<b>Administrative Services</b>							
Salaries & Benefits	1,333,780	1,352,110	18,330	1.4	1,366,310	14,200	1.1
Training & Development	64,900	76,460	11,560	17.8	82,980	6,520	10.0
Materials & Supplies	225,950	241,050	15,100	6.7	245,690	4,640	2.1
Utilities & Communications	6,310	6,410	100	1.6	6,640	230	3.6
Professional Services	29,500	29,530	30	0.1	31,610	2,080	7.1
Contracted Services	2,800	2,800	-	-	2,800	-	-
<b>Total Operating Expenses</b>	<b>1,663,240</b>	<b>1,708,360</b>	<b>45,120</b>	<b>2.7</b>	<b>1,736,030</b>	<b>27,670</b>	<b>1.7</b>
Departmental Revenue	(64,400)	(65,170)	(770)	1.2	(66,470)	(1,300)	2.0
<b>Net Operating Expenditures</b>	<b>1,598,840</b>	<b>1,643,190</b>	<b>44,350</b>	<b>2.8</b>	<b>1,669,560</b>	<b>26,370</b>	<b>1.6</b>
Debt & Capital Charges	14,390	15,100	710	4.9	16,170	1,070	7.4
<b>Tax Levy Requirement</b>	<b>1,613,230</b>	<b>1,658,290</b>	<b>45,060</b>	<b>2.8</b>	<b>1,685,730</b>	<b>27,440</b>	<b>1.7</b>

### Protective Services · Three Year Operating Budget Forecast

Table 44

	2021 Approved Budget	2022 Forecast	Budget Change (\$)	Budget Change (%)	2023 Forecast	Budget Change (\$)	Budget Change (%)
<b>Protective Services</b>							
Salaries & Benefits	889,530	906,620	17,090	1.9	919,040	12,420	1.4
Training & Development	42,270	47,620	5,350	12.7	50,480	2,860	6.8
Materials & Supplies	191,680	198,340	6,660	3.5	208,130	9,790	5.1
Repairs & Maintenance	35,650	35,010	(640)	(1.8)	36,540	1,530	4.3
Vehicle Costs	90,980	101,600	10,620	11.7	104,410	2,810	3.1
Utilities & Communications	110,510	111,180	670	0.6	112,320	1,140	1.0
Contracted Services	1,818,400	1,891,180	72,780	4.0	1,976,180	85,000	4.7
Grants & Exemptions	13,500	13,500	-	-	13,500	-	-
Other Costs	112,800	112,800	-	-	112,800	-	-
<b>Total Operating Expenses</b>	<b>3,305,320</b>	<b>3,417,850</b>	<b>112,530</b>	<b>3.4</b>	<b>3,533,400</b>	<b>115,550</b>	<b>3.5</b>
Departmental Revenue	(1,214,410)	(1,221,700)	(7,290)	0.6	(1,233,920)	(12,220)	1.0
<b>Net Operating Expenditures</b>	<b>2,090,910</b>	<b>2,196,150</b>	<b>105,240</b>	<b>5.0</b>	<b>2,299,480</b>	<b>103,330</b>	<b>4.9</b>
Debt & Capital Charges	209,570	215,230	5,660	2.7	223,840	8,610	4.1
<b>Tax Levy Requirement</b>	<b>2,300,480</b>	<b>2,411,380</b>	<b>110,900</b>	<b>4.8</b>	<b>2,523,320</b>	<b>111,940</b>	<b>4.9</b>

## APPENDICES

### Engineering & Transportation Services · Three Year Operating Budget Forecast

Table 45

	2021 Approved Budget	2022 Forecast	Budget Change (\$)	Budget Change (%)	2023 Forecast	Budget Change (\$)	Budget Change (%)
<b>Engineering &amp; Transportation Services</b>							
Salaries & Benefits	1,779,150	1,842,410	63,260	3.6	1,875,430	33,020	1.9
Training & Development	41,490	49,390	7,900	19.0	52,670	3,280	7.9
Materials & Supplies	615,110	630,470	15,360	2.5	649,840	19,370	3.1
Repairs & Maintenance	34,500	36,120	1,620	4.7	38,140	2,020	5.9
Vehicle Costs	342,690	394,090	51,400	15.0	461,090	67,000	19.6
Utilities & Communications	824,690	841,260	16,570	2.0	855,600	14,340	1.7
Professional Services	8,350	11,350	3,000	35.9	13,950	2,600	31.1
Contracted Services	363,910	372,580	8,670	2.4	384,730	12,150	3.3
Other Costs	6,520	6,850	330	5.1	7,880	1,030	15.8
<b>Total Operating Expenses</b>	<b>4,016,410</b>	<b>4,184,520</b>	<b>168,110</b>	<b>4.2</b>	<b>4,339,330</b>	<b>154,810</b>	<b>3.9</b>
Departmental Revenue	(616,880)	(628,600)	(11,720)	1.9	(641,170)	(12,570)	2.0
<b>Net Operating Expenditures</b>	<b>3,399,530</b>	<b>3,555,920</b>	<b>156,390</b>	<b>4.6</b>	<b>3,698,160</b>	<b>142,240</b>	<b>4.2</b>
Debt & Capital Charges	1,347,550	1,441,880	94,330	7.0	1,506,760	64,880	4.8
<b>Tax Levy Requirement</b>	<b>4,747,080</b>	<b>4,997,800</b>	<b>250,720</b>	<b>5.3</b>	<b>5,204,920</b>	<b>207,120</b>	<b>4.4</b>

### Regional Airport · Three Year Operating Budget Forecast

Table 46

	2021 Approved Budget	2022 Forecast	Budget Change (\$)	Budget Change (%)	2023 Forecast	Budget Change (\$)	Budget Change (%)
<b>Regional Airport</b>							
Salaries & Benefits	112,480	-	(112,480)	(100.0)	-	-	-
Vehicle Costs	3,000	-	(3,000)	(100.0)	-	-	-
Contracted Services	700,000	700,000	-	-	-	(700,000)	(100.0)
<b>Total Operating Expenses</b>	<b>815,480</b>	<b>700,000</b>	<b>(115,480)</b>	<b>(14.2)</b>	<b>-</b>	<b>(700,000)</b>	<b>(85.8)</b>
Departmental Revenue	(604,480)	(610,230)	(5,750)	1.0	(610,230)	-	-
<b>Net Operating Expenditures</b>	<b>211,000</b>	<b>89,770</b>	<b>(121,230)</b>	<b>(57.5)</b>	<b>(610,230)</b>	<b>(700,000)</b>	<b>(331.8)</b>
Debt & Capital Charges	-	-	-	-	-	-	-
<b>Tax Levy Requirement</b>	<b>211,000</b>	<b>89,770</b>	<b>(121,230)</b>	<b>(57.5)</b>	<b>(610,230)</b>	<b>(700,000)</b>	<b>(331.8)</b>

## APPENDICES

### Water & Wastewater · Three Year Operating Budget Forecast

Table 47

	2021 Approved Budget	2022 Forecast	Budget Change (\$)	Budget Change (%)	2023 Forecast	Budget Change (\$)	Budget Change (%)
<b>Water &amp; Wastewater</b>							
Salaries & Benefits	1,191,500	1,210,570	19,070	1.6	1,223,880	13,310	1.1
Training & Development	36,050	40,000	3,950	11.0	42,610	2,610	7.2
Materials & Supplies	746,560	818,090	71,530	9.6	852,500	34,410	4.6
Repairs & Maintenance	340,900	375,210	34,310	10.1	408,900	33,690	9.9
Vehicle Costs	48,380	52,920	4,540	9.4	55,560	2,640	5.5
Utilities & Communications	715,900	729,330	13,430	1.9	757,730	28,400	4.0
Professional Services	49,000	56,350	7,350	15.0	61,990	5,640	11.5
Contracted Services	187,800	223,920	36,120	19.2	265,140	41,220	21.9
Other Costs	7,200	7,200	-	-	7,200	-	-
<b>Total Operating Expenses</b>	<b>3,323,290</b>	<b>3,513,590</b>	<b>190,300</b>	<b>5.7</b>	<b>3,675,510</b>	<b>161,920</b>	<b>4.9</b>
Departmental Revenue	(4,850,050)	(5,174,700)	(324,650)	6.7	(5,552,560)	(377,860)	7.8
<b>Net Operating Expenditures</b>	<b>(1,526,760)</b>	<b>(1,661,110)</b>	<b>(134,350)</b>	<b>8.8</b>	<b>(1,877,050)</b>	<b>(215,940)</b>	<b>14.1</b>
Debt & Capital Charges	1,526,760	1,661,110	134,350	8.8	1,877,050	215,940	14.1
<b>Tax Levy Requirement</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### Community Development · Three Year Operating Budget Forecast

Table 48

	2021 Approved Budget	2022 Forecast	Budget Change (\$)	Budget Change (%)	2023 Forecast	Budget Change (\$)	Budget Change (%)
<b>Community Development</b>							
Materials & Supplies	353,890	360,610	6,720	1.9	385,850	25,240	7.1
<b>Total Operating Expenses</b>	<b>353,890</b>	<b>360,610</b>	<b>6,720</b>	<b>1.9</b>	<b>385,850</b>	<b>25,240</b>	<b>7.1</b>
Departmental Revenue	(41,100)	(41,720)	(620)	1.5	(42,550)	(830)	2.0
<b>Net Operating Expenditures</b>	<b>312,790</b>	<b>318,890</b>	<b>6,100</b>	<b>2.0</b>	<b>343,300</b>	<b>24,410</b>	<b>7.8</b>
Debt & Capital Charges	-	-	-	-	-	-	-
<b>Tax Levy Requirement</b>	<b>312,790</b>	<b>318,890</b>	<b>6,100</b>	<b>2.0</b>	<b>343,300</b>	<b>24,410</b>	<b>7.8</b>

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### Community Programs · Three Year Operating Budget Forecast

Table 49

	2021 Approved Budget	2022 Forecast	Budget Change (\$)	Budget Change (%)	2023 Forecast	Budget Change (\$)	Budget Change (%)
<b>Community Programs</b>							
Salaries & Benefits	656,480	672,240	15,760	2.4	685,680	13,440	2.0
Training & Development	36,780	38,440	1,660	4.5	38,440	-	-
Materials & Supplies	70,250	90,620	20,370	29.0	104,210	13,590	19.3
Utilities & Communications	14,890	17,420	2,530	17.0	19,340	1,920	12.9
Professional Services	1,050	1,050	-	-	1,050	-	-
Contracted Services	29,420	36,780	7,360	25.0	43,400	6,620	22.5
Grants & Exemptions	40,000	40,000	-	-	40,000	-	-
Other Costs	27,360	27,360	-	-	31,190	3,830	14.0
<b>Total Operating Expenses</b>	<b>876,230</b>	<b>923,910</b>	<b>47,680</b>	<b>5.4</b>	<b>963,310</b>	<b>39,400</b>	<b>4.5</b>
Departmental Revenue	(712,040)	(720,580)	(8,540)	1.2	(727,790)	(7,210)	1.0
<b>Net Operating Expenditures</b>	<b>164,190</b>	<b>203,330</b>	<b>39,140</b>	<b>23.8</b>	<b>235,520</b>	<b>32,190</b>	<b>19.6</b>
Debt & Capital Charges	-	-	-	-	-	-	-
<b>Tax Levy Requirement</b>	<b>164,190</b>	<b>203,330</b>	<b>39,140</b>	<b>23.8</b>	<b>235,520</b>	<b>32,190</b>	<b>19.6</b>

### Recreation Programs & Facilities · Three Year Operating Budget Forecast

Table 50

	2021 Approved Budget	2022 Forecast	Budget Change (\$)	Budget Change (%)	2023 Forecast	Budget Change (\$)	Budget Change (%)
<b>Recreation Programs &amp; Facilities</b>							
Salaries & Benefits	1,439,530	1,470,220	30,690	2.1	1,491,230	21,010	1.4
Training & Development	13,220	22,290	9,070	68.6	26,760	4,470	20.1
Materials & Supplies	295,860	330,670	34,810	11.8	356,200	25,530	7.7
Repairs & Maintenance	213,660	227,690	14,030	6.6	235,910	8,220	3.6
Vehicle Costs	49,140	57,320	8,180	16.6	60,260	2,940	5.1
Utilities & Communications	496,720	505,630	8,910	1.8	517,090	11,460	2.3
Contracted Services	416,760	425,490	8,730	2.1	435,750	10,260	2.4
Grants & Exemptions	51,700	51,700	-	-	51,700	-	-
Other Costs	3,000	3,000	-	-	3,000	-	-
<b>Total Operating Expenses</b>	<b>2,979,590</b>	<b>3,094,010</b>	<b>114,420</b>	<b>3.8</b>	<b>3,177,900</b>	<b>83,890</b>	<b>2.7</b>
Departmental Revenue	(2,520,400)	(2,495,200)	25,200	(1.0)	(2,542,610)	(47,410)	1.9
<b>Net Operating Expenditures</b>	<b>459,190</b>	<b>598,810</b>	<b>139,620</b>	<b>30.4</b>	<b>635,290</b>	<b>36,480</b>	<b>6.1</b>
Debt & Capital Charges	726,370	753,250	26,880	3.7	775,850	22,600	3.0
<b>Tax Levy Requirement</b>	<b>1,185,560</b>	<b>1,352,060</b>	<b>166,500</b>	<b>14.0</b>	<b>1,411,140</b>	<b>59,080</b>	<b>4.4</b>



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### Cultural · Three Year Operating Budget Forecast

Table 51

	2021 Approved Budget	2022 Forecast	Budget Change (\$)	Budget Change (%)	2023 Forecast	Budget Change (\$)	Budget Change (%)
<b>Cultural</b>							
Salaries & Benefits	279,410	283,320	3,910	1.4	288,990	5,670	2.0
Training & Development	6,400	7,470	1,070	16.7	8,590	1,120	17.5
Materials & Supplies	76,290	54,630	(21,660)	(28.4)	57,120	2,490	3.3
Repairs & Maintenance	17,750	26,830	9,080	51.2	28,370	1,540	8.7
Utilities & Communications	29,240	33,610	4,370	14.9	37,780	4,170	14.3
Contracted Services	403,670	409,320	5,650	1.4	414,230	4,910	1.2
<b>Total Operating Expenses</b>	<b>812,760</b>	<b>815,180</b>	<b>2,420</b>	<b>0.3</b>	<b>835,080</b>	<b>19,900</b>	<b>2.4</b>
Departmental Revenue	(463,710)	(432,640)	31,070	(6.7)	(438,700)	(6,060)	1.3
<b>Net Operating Expenditures</b>	<b>349,050</b>	<b>382,540</b>	<b>33,490</b>	<b>9.6</b>	<b>396,380</b>	<b>13,840</b>	<b>4.0</b>
Debt & Capital Charges	85,570	90,190	4,620	5.4	91,990	1,800	2.1
<b>Tax Levy Requirement</b>	<b>434,620</b>	<b>472,730</b>	<b>38,110</b>	<b>8.8</b>	<b>488,370</b>	<b>15,640</b>	<b>3.6</b>

### Corporate Expenses · Three Year Operating Budget Forecast

Table 52

	2021 Approved Budget	2022 Forecast	Budget Change (\$)	Budget Change (%)	2023 Forecast	Budget Change (\$)	Budget Change (%)
<b>Corporate Expenses</b>							
Salaries & Benefits	8,100	8,100	-	-	8,100	-	-
Training & Development	2,000	2,500	500	25.0	3,500	1,000	50.0
Materials & Supplies	55,080	62,020	6,940	12.6	69,760	7,740	14.1
Repairs & Maintenance	34,610	63,680	29,070	84.0	81,380	17,700	51.1
Vehicle Costs	3,500	4,060	560	16.0	4,550	490	14.0
Utilities & Communications	109,290	114,110	4,820	4.4	123,930	9,820	9.0
Professional Services	113,500	118,610	5,110	4.5	120,980	2,370	2.1
Contracted Services	122,540	127,260	4,720	3.9	132,170	4,910	4.0
Grants & Exemptions	172,000	184,040	12,040	7.0	189,010	4,970	2.9
<b>Total Operating Expenses</b>	<b>620,620</b>	<b>684,380</b>	<b>63,760</b>	<b>10.3</b>	<b>733,380</b>	<b>49,000</b>	<b>7.9</b>
Departmental Revenue	(573,470)	(579,780)	(6,310)	1.1	(573,980)	5,800	(1.0)
<b>Net Operating Expenditures</b>	<b>47,150</b>	<b>104,600</b>	<b>57,450</b>	<b>121.8</b>	<b>159,400</b>	<b>54,800</b>	<b>116.2</b>
Debt & Capital Charges	1,717,090	1,748,000	30,910	1.8	1,782,960	34,960	2.0
<b>Tax Levy Requirement</b>	<b>1,764,240</b>	<b>1,852,600</b>	<b>88,360</b>	<b>5.0</b>	<b>1,942,360</b>	<b>89,760</b>	<b>5.1</b>

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## APPENDIX V · CHART OF ACCOUNTS

### Chart of Accounts – Revenues

Table 53

	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
<b>General Municipal</b>							
11110 - Residential Taxes	(6,396,700)	-	(6,396,700)	(6,388,200)	(6,376,200)	(8,500)	0.1
11120 - Commercial Taxes	(3,489,000)	-	(3,489,000)	(3,442,140)	(3,442,140)	(46,860)	1.4
11130 - Industrial Taxes	(1,294,100)	-	(1,294,100)	(1,300,230)	(1,294,230)	6,130	(0.5)
11140 - Farmland Taxes	(670)	-	(670)	(650)	(650)	(20)	3.1
11150 - Machinery & Equipment Taxes	(5,850)	-	(5,850)	(5,500)	(5,500)	(350)	6.4
11305 - Levy - Education - Residential & Farmland	(2,898,870)	-	(2,898,870)	(2,954,000)	(2,831,200)	55,130	(1.9)
11325 - Levy - North Peace Housing	(448,800)	-	(448,800)	(440,000)	(440,000)	(8,800)	2.0
11475 - Power, Pipe & Cablevision	(282,000)	-	(282,000)	(267,400)	(267,400)	(14,600)	5.5
11505 - Gilt - Federal Properties	(61,130)	-	(61,130)	(53,580)	(53,580)	(7,550)	14.1
11515 - Gilt - Provincial Properties	(138,810)	-	(138,810)	(183,770)	(183,770)	44,960	(24.5)
12005 - Sale Of Services	(17,500)	-	(17,500)	(17,500)	(17,500)	-	-
12410 - Leases	(4,100)	-	(4,100)	(4,060)	(4,060)	(40)	1.0
12505 - Power & Gas Franchises	(1,229,000)	-	(1,229,000)	(1,154,690)	(1,154,690)	(74,310)	6.4
12990 - Miscellaneous Revenue	(20,000)	-	(20,000)	(20,000)	(20,000)	-	-
13410 - Interest On Outstanding Receivables	(382,000)	-	(382,000)	(262,000)	(239,600)	(120,000)	45.8
14050 - Conditional Grants - Provincial	-	-	-	-	(509,500)	-	-
14100 - Conditional Grants - Municipal	-	-	-	(864,800)	(2,167,100)	864,800	(100.0)
15100 - Interest On Investments	(100,000)	-	(100,000)	(152,000)	(77,000)	52,000	(34.2)
18100 - Transfer From Operating Reserve	(32,800)	-	(32,800)	(42,500)	(42,500)	9,700	(22.8)
<b>Elections</b>							
18100 - Transfer From Operating Reserve	(12,000)	-	(12,000)	-	-	(12,000)	-
<b>General Government</b>							
12990 - Miscellaneous Revenue	(7,420)	-	(7,420)	(10,000)	(10,000)	2,580	(25.8)
14350 - Unconditional Grants - Provincial	(59,000)	-	(59,000)	(60,300)	(60,300)	1,300	(2.2)
17250 - Insurance Proceeds	(10,000)	-	(10,000)	(10,000)	(10,000)	-	-
<b>Information Systems</b>							
12005 - Sale Of Services	(3,400)	-	(3,400)	(1,500)	(1,500)	(1,900)	126.7
14050 - Conditional Grants - Provincial	(35,000)	-	(35,000)	-	-	(35,000)	-
<b>Finance</b>							
12205 - Tax Certificates	(5,000)	-	(5,000)	(5,500)	(5,500)	500	(9.1)
<b>Human Resources</b>							
12990 - Miscellaneous Revenue	-	-	-	(4,000)	(4,000)	4,000	(100.0)
<b>Health and Safety</b>							
12990 - Miscellaneous Revenue	(21,000)	-	(21,000)	-	-	(21,000)	-
<b>RCMP/Police - Administration</b>							
13525 - Court Fines	(75,000)	-	(75,000)	(75,000)	(75,000)	-	-
14050 - Conditional Grants - Provincial	(355,000)	-	(355,000)	(355,000)	(355,000)	-	-
14100 - Conditional Grants - Municipal	(67,000)	-	(67,000)	(68,750)	(68,750)	1,750	(2.5)
<b>Bylaw Enforcement</b>							
12990 - Miscellaneous Revenue	(200)	-	(200)	-	-	(200)	-
13112 - Business Licenses - Drinking Est.	(2,200)	-	(2,200)	(2,200)	(2,200)	-	-
13530 - Parking Fines	(300)	-	(300)	(750)	(750)	450	(60.0)
13540 - Other Fines	(4,000)	-	(4,000)	(6,000)	(6,000)	2,000	(33.3)
<b>Community Peace Officer</b>							
13540 - Other Fines	(160,000)	-	(160,000)	(102,000)	(102,000)	(58,000)	56.9
<b>Fire Protection - Admin</b>							
12005 - Sale Of Services	-	-	-	(73,000)	(73,000)	73,000	(100.0)
12190 - Recovered Costs	(60,000)	-	(60,000)	(55,000)	(55,000)	(5,000)	9.1
12990 - Miscellaneous Revenue	(17,500)	-	(17,500)	(25,000)	(25,000)	7,500	(30.0)

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	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
14100 - Conditional Grants - Municipal	(393,860)	-	(393,860)	(373,920)	(373,920)	(19,940)	5.3
<b>Other Protective Services - Admin</b>							
13110 - Business Licenses	(78,000)	-	(78,000)	(81,000)	(81,000)	3,000	(3.7)
13140 - Permits - Taxi Drivers	(500)	-	(500)	(400)	(400)	(100)	25.0
13145 - Business License - Taxi Companies	(850)	-	(850)	(700)	(700)	(150)	21.4
<b>Operations Administration</b>							
12005 - Sale Of Services	(2,100)	-	(2,100)	(4,000)	(4,000)	1,900	(47.5)
12190 - Recovered Costs	(15,000)	-	(15,000)	-	-	(15,000)	
18100 - Transfer From Operating Reserve	(119,920)	-	(119,920)	(119,920)	(119,920)	-	-
<b>Airport - Administration</b>							
12005 - Sale Of Services	-	-	-	(500)	(500)	500	(100.0)
12100 - Service Fees - Landing - Scheduled	-	-	-	(45,500)	(45,500)	45,500	(100.0)
12110 - A.O.F. - Scheduled	-	-	-	(20,400)	(20,400)	20,400	(100.0)
12140 - Aircraft Parking	-	-	-	(5,400)	(5,400)	5,400	(100.0)
12990 - Miscellaneous Revenue	-	-	-	(1,000)	(1,000)	1,000	(100.0)
14050 - Conditional Grants - Provincial	(125,000)	-	(125,000)	-	-	(125,000)	
14100 - Conditional Grants - Municipal	(439,480)	-	(439,480)	(439,050)	(439,050)	(430)	0.1
18100 - Transfer From Operating Reserve	(40,000)	-	(40,000)	(126,200)	(126,200)	86,200	(68.3)
<b>Terminal</b>							
12280 - Recoverable Costs - Utilities	-	-	-	(6,300)	(6,300)	6,300	(100.0)
12410 - Leases	-	-	-	(20,160)	(20,160)	20,160	(100.0)
12650 - Concessions - Advertising	-	-	-	(1,300)	(1,300)	1,300	(100.0)
12670 - Concessions - Rental Agencies	-	-	-	(7,900)	(7,900)	7,900	(100.0)
<b>Airside</b>							
12410 - Leases	-	-	-	(119,340)	(119,340)	119,340	(100.0)
12465 - Agricultural Land	-	-	-	(1,800)	(1,800)	1,800	(100.0)
12655 - Concessions - Fuel	-	-	-	(15,130)	(15,130)	15,130	(100.0)
<b>Groundside</b>							
12410 - Leases	-	-	-	(23,800)	(23,800)	23,800	(100.0)
<b>Public Transportation</b>							
12290 - Taxi Passes	(33,000)	-	(33,000)	(33,000)	(33,000)	-	-
<b>Water - Administration</b>							
12720 - Sales - Metered Water	(2,990,300)	-	(2,990,300)	(2,695,600)	(2,670,600)	(294,700)	10.9
12722 - Sales - Bulk Water	(102,400)	-	(102,400)	(131,970)	(113,970)	29,570	(22.4)
12730 - Service Charges	(8,400)	-	(8,400)	(10,000)	(10,000)	1,600	(16.0)
13410 - Interest On Outstanding Receivables	(22,120)	-	(22,120)	(22,480)	(17,380)	360	(1.6)
18100 - Transfer From Operating Reserve	(37,290)	-	(37,290)	(37,290)	(37,290)	-	-
<b>Wastewater - Administration</b>							
12750 - Wastewater Charges	(1,640,720)	-	(1,640,720)	(1,537,790)	(1,492,790)	(102,930)	6.7
18100 - Transfer From Operating Reserve	(48,820)	-	(48,820)	(48,820)	(48,820)	-	-
<b>Waste Management - Administration</b>							
12800 - Waste Management Charges	(439,200)	-	(439,200)	(438,600)	(438,600)	(600)	0.1
12805 - Garbage Tags	(400)	-	(400)	(300)	(300)	(100)	33.3
<b>FCSS - Administration</b>							
14050 - Conditional Grants - Provincial	(183,360)	-	(183,360)	(183,360)	(183,360)	-	-
14100 - Conditional Grants - Municipal	(42,030)	-	(42,030)	(84,990)	(84,990)	42,960	(50.5)
<b>Seniors</b>							
12005 - Sale Of Services	(6,000)	-	(6,000)	(6,440)	(6,440)	440	(6.8)
12990 - Miscellaneous Revenue	(8,420)	-	(8,420)	(9,730)	(9,730)	1,310	(13.5)
<b>Family</b>							
14100 - Conditional Grants - Municipal	(1,460)	-	(1,460)	-	-	(1,460)	
<b>Youth &amp; Children</b>							
14100 - Conditional Grants - Municipal	(5,250)	-	(5,250)	-	-	(5,250)	
<b>Community Development</b>							
12990 - Miscellaneous Revenue	(3,000)	-	(3,000)	(3,000)	(3,000)	-	-
14100 - Conditional Grants - Municipal	(32,370)	-	(32,370)	-	-	(32,370)	

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	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
<b>Community Development - Misc</b>							
12990 - Miscellaneous Revenue	(100)	-	(100)	(700)	(700)	600	(85.7)
18100 - Transfer From Operating Reserve	(8,000)	-	(8,000)	(15,200)	(15,200)	7,200	(47.4)
<b>Family Resource Network</b>							
14050 - Conditional Grants - Provincial	(150,780)	-	(150,780)	(241,490)	(241,490)	90,710	(37.6)
<b>Parent Education</b>							
14050 - Conditional Grants - Provincial	(111,480)	-	(111,480)	(83,610)	(83,610)	(27,870)	33.3
<b>Home Visitation</b>							
14050 - Conditional Grants - Provincial	(167,890)	-	(167,890)	(125,910)	(125,910)	(41,980)	33.3
<b>Cemetery</b>							
12035 - Cemetery	(13,250)	-	(13,250)	(13,100)	(13,100)	(150)	1.1
<b>Planning &amp; Development</b>							
12050 - Planning Fees	(2,620)	-	(2,620)	(7,310)	(7,310)	4,690	(64.2)
12052 - Encroachment Agreements	(3,140)	-	(3,140)	(3,080)	(3,080)	(60)	1.9
12054 - Development Permits	(3,200)	-	(3,200)	(3,260)	(3,260)	60	(1.8)
13030 - Building Permits	(6,000)	-	(6,000)	(13,500)	(13,500)	7,500	(55.6)
14050 - Conditional Grants - Provincial	(12,050)	-	(12,050)	-	-	(12,050)	
<b>Economic Dev. - Admin</b>							
18100 - Transfer From Operating Reserve	-	-	-	(53,900)	(53,900)	53,900	(100.0)
<b>Recreation - Administration</b>							
14100 - Conditional Grants - Municipal	(221,590)	-	(221,590)	(70,080)	(70,080)	(151,510)	216.2
<b>Recreation - Programs</b>							
12060 - Donations	(400)	-	(400)	-	-	(400)	
12310 - Program Revenue	(14,000)	-	(14,000)	(10,200)	(5,200)	(3,800)	37.3
14005 - Conditional Grants - Federal	(3,500)	-	(3,500)	(4,000)	(4,000)	500	(12.5)
14100 - Conditional Grants - Municipal	(51,550)	-	(51,550)	(70,440)	(70,440)	18,890	(26.8)
12315 - Program Revenue - Taxable	(900)	-	(900)	-	-	(900)	
<b>Pool</b>							
12215 - Sale of Goods - Taxable	(5,200)	-	(5,200)	(10,200)	(10,200)	5,000	(49.0)
12375 - Pool Revenue - Taxable	(90,000)	-	(90,000)	(201,000)	(151,000)	111,000	(55.2)
12377 - Pool Revenue - Non Taxable	(23,500)	-	(23,500)	(54,000)	(43,600)	30,500	(56.5)
12990 - Miscellaneous Revenue	(1,800)	-	(1,800)	-	-	(1,800)	
14050 - Conditional Grants - Provincial	(35,500)	-	(35,500)	-	-	(35,500)	
14100 - Conditional Grants - Municipal	(520,500)	-	(520,500)	(123,070)	(123,070)	(397,430)	322.9
<b>Water Park</b>							
14100 - Conditional Grants - Municipal	(8,850)	-	(8,850)	-	-	(8,850)	
<b>Sports Fields</b>							
12420 - Rental	(3,160)	-	(3,160)	(3,990)	10	830	(20.8)
14100 - Conditional Grants - Municipal	(9,360)	-	(9,360)	-	-	(9,360)	
<b>Ball Fields</b>							
12380 - Ball Diamond Revenue	(5,450)	-	(5,450)	(5,560)	(60)	110	(2.0)
14100 - Conditional Grants - Municipal	(8,400)	-	(8,400)	-	-	(8,400)	
<b>Parks</b>							
14100 - Conditional Grants - Municipal	(303,500)	-	(303,500)	(35,010)	(35,010)	(268,490)	766.9
<b>Trails</b>							
14100 - Conditional Grants - Municipal	(29,240)	-	(29,240)	-	-	(29,240)	
<b>Ski Hill</b>							
12990 - Miscellaneous	-	-	-	-	(205,500)	-	-
14100 - Conditional Grants - Municipal	(66,920)	-	(66,920)	-	-	(66,920)	
<b>Multiplex Common</b>							
12310 - Program Revenue	(3,700)	-	(3,700)	(100)	(100)	(3,600)	3,600.0
12410 - Leases	(30,360)	-	(30,360)	(33,000)	(33,000)	2,640	(8.0)
12420 - Rental	(3,380)	-	(3,380)	-	-	(3,380)	
12990 - Miscellaneous Revenue	(65,000)	-	(65,000)	(20,000)	(20,000)	(45,000)	225.0
14100 - Conditional Grants - Municipal	(711,460)	-	(711,460)	-	-	(711,460)	
<b>Arena</b>							

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	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
12310 - Program Revenue	(1,150)	-	(1,150)	-	-	(1,150)	
12370 - Arena Revenue	(127,780)	-	(127,780)	(167,980)	(167,980)	40,200	(23.9)
12990 - Miscellaneous Revenue	(21,350)	-	(21,350)	(65,550)	(65,550)	44,200	(67.4)
14050 - Conditional Grants - Provincial	(7,500)	-	(7,500)	-	-	(7,500)	
14100 - Conditional Grants - Municipal	(22,500)	-	(22,500)	(70,820)	(70,820)	48,320	(68.2)
<b>Field House</b>							
12310 - Program Revenue	(6,610)	-	(6,610)	(4,730)	(4,730)	(1,880)	39.7
12420 - Rental	(28,950)	-	(28,950)	(19,630)	(19,630)	(9,320)	47.5
12990 - Miscellaneous Revenue	(30,140)	-	(30,140)	(31,130)	(31,130)	990	(3.2)
14050 - Conditional Grants - Provincial	(2,000)	-	(2,000)	-	-	(2,000)	
14100 - Conditional Grants - Municipal	(6,000)	-	(6,000)	-	-	(6,000)	
<b>Fitness Center</b>							
12410 - Leases	(49,200)	-	(49,200)	(49,200)	(49,200)	-	-
<b>Museum</b>							
12060 - Donations	(4,600)	-	(4,600)	(5,300)	(100)	700	(13.2)
12085 - Heritage Fees	(240)	-	(240)	(240)	(240)	-	-
12215 - Sale of Goods - Taxable	(3,600)	-	(3,600)	(5,000)	(5,000)	1,400	(28.0)
12310 - Program Revenue	(900)	-	(900)	(2,500)	(2,500)	1,600	(64.0)
14005 - Conditional Grants - Federal	(41,850)	-	(41,850)	(16,220)	(16,220)	(25,630)	158.0
14100 - Conditional Grants - Municipal	(193,410)	-	(193,410)	(21,130)	(21,130)	(172,280)	815.3
18100 - Transfer From Operating Reserve	(52,500)	-	(52,500)	-	-	(52,500)	
<b>Library</b>							
14100 - Conditional Grants - Municipal	(166,610)	-	(166,610)	(29,020)	(29,020)	(137,590)	474.1
<b>Athabasca Hall</b>							
12420 - Rental	(4,010)	-	(4,010)	(11,310)	(11,310)	7,300	(64.5)
14050 - Conditional Grants - Provincial	(1,750)	-	(1,750)	-	-	(1,750)	
14100 - Conditional Grants - Municipal	(22,890)	-	(22,890)	-	-	(22,890)	
<b>Log Cabin</b>							
12420 - Rental	(4,100)	-	(4,100)	(3,760)	(3,760)	(340)	9.0

# APPENDICES

## Chart of Accounts – Expenses

Table 54

	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
<b>General Municipal</b>							
25300 - Requisition - ASFF Res/Farm	2,442,500	-	2,442,500	2,394,620	2,394,620	47,880	2.0
25303 - Requisition - Sep Res/Farm	456,370	-	456,370	559,380	436,580	(103,010)	(18.4)
25400 - Requisition - NPHF	448,800	-	448,800	440,000	440,000	8,800	2.0
<b>Legislative Services</b>							
21300 - CPP / EI	9,510	-	9,510	9,150	9,150	360	3.9
21305 - AMSC Benefits	5,380	-	5,380	5,380	5,380	-	-
21400 - Health Care Spending Account	3,000	-	3,000	3,000	3,000	-	-
21425 - Honorariums	175,150	-	175,150	198,690	167,190	(23,540)	(11.8)
22070 - Consultant Fees	11,000	-	11,000	5,000	5,000	6,000	120.0
23025 - Travel (Mileage)	2,500	-	2,500	6,720	6,720	(4,220)	(62.8)
23040 - Training & Development	22,800	-	22,800	36,950	23,450	(14,150)	(38.3)
23055 - Memberships & Publications	7,470	-	7,470	9,890	9,890	(2,420)	(24.5)
23100 - Communications	660	-	660	2,210	2,210	(1,550)	(70.1)
23115 - Advertising	500	-	500	1,140	1,140	(640)	(56.1)
23120 - Promotional	4,250	-	4,250	4,200	4,200	50	1.2
23125 - Meeting Expenses	12,510	-	12,510	8,100	8,100	4,410	54.4
23255 - Office Supplies	1,680	-	1,680	3,700	3,700	(2,020)	(54.6)
23280 - Software	1,950	-	1,950	1,200	1,200	750	62.5
23400 - Insurance	3,720	-	3,720	3,320	3,320	400	12.0
28300 - Contribution to Operating Reserve	4,200	-	4,200	3,000	3,000	1,200	40.0
28305 - Contribution to Capital Reserve	1,890	-	1,890	1,810	1,810	80	4.4
<b>Elections</b>							
21425 - Honorariums	6,600	-	6,600	-	-	6,600	-
23115 - Advertising	2,500	-	2,500	-	-	2,500	-
23240 - Materials & Supplies	9,050	-	9,050	-	-	9,050	-
23700 - Election Expenses	920	-	920	-	-	920	-
<b>General Government</b>							
22050 - Audit Fees	46,000	-	46,000	46,000	46,000	-	-
22060 - Legal Fees	67,500	-	67,500	104,000	89,000	(36,500)	(35.1)
22200 - Contracted Services	40,000	-	40,000	100,000	100,000	(60,000)	(60.0)
23100 - Communications	6,020	-	6,020	6,410	6,410	(390)	(6.1)
23240 - Materials & Supplies	750	-	750	-	-	750	-
23250 - Office Equipment	10,800	-	10,800	13,000	13,000	(2,200)	(16.9)
23255 - Office Supplies	500	-	500	1,500	1,500	(1,000)	(66.7)
23280 - Software	2,460	-	2,460	13,700	13,700	(11,240)	(82.0)
23300 - Vehicle Costs	3,500	-	3,500	4,000	4,000	(500)	(12.5)
23400 - Insurance	13,050	-	13,050	13,630	13,630	(580)	(4.3)
25100 - Grants to Organizations	50,000	-	50,000	60,500	60,500	(10,500)	(17.4)
25200 - Transfers to Other Governments	8,000	-	8,000	26,750	50	(18,750)	(70.1)
28105 - Bank Charges	1,050	-	1,050	3,700	3,700	(2,650)	(71.6)
28300 - Contribution to Operating Reserve	76,880	-	76,880	50,000	1,752,300	26,880	53.8
28305 - Contribution to Capital Reserve	1,634,170	-	1,634,170	567,230	567,230	1,066,940	188.1
<b>Administration</b>							
21010 - Salaries	412,510	-	412,510	409,880	409,880	2,630	0.6
21300 - CPP / EI	17,440	-	17,440	16,380	16,380	1,060	6.5
21305 - AMSC Benefits	12,530	-	12,530	12,510	12,510	20	0.2
21310 - LAPP Expense	48,380	-	48,380	49,870	49,870	(1,490)	(3.0)
21315 - Workers Compensation	5,110	-	5,110	5,060	5,060	50	1.0
21400 - Health Care Spending Account	1,500	-	1,500	1,500	1,500	-	-
22200 - Contracted Services	380	-	380	-	-	380	-
23025 - Travel (Mileage)	3,000	-	3,000	6,000	6,000	(3,000)	(50.0)
23040 - Training & Development	12,800	-	12,800	20,100	20,100	(7,300)	(36.3)



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	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
23055 - Memberships & Publications	2,610	-	2,610	3,320	3,320	(710)	(21.4)
23100 - Communications	2,240	-	2,240	2,410	2,410	(170)	(7.1)
23125 - Meeting Expenses	1,000	-	1,000	1,800	1,800	(800)	(44.4)
23255 - Office Supplies	3,530	-	3,530	2,980	2,980	550	18.5
23280 - Software	1,360	-	1,360	1,530	1,530	(170)	(11.1)
28305 - Contribution to Capital Reserve	1,890	-	1,890	1,810	1,810	80	4.4
<b>Corporate Services</b>							
21010 - Salaries	219,790	-	219,790	211,700	211,700	8,090	3.8
21300 - CPP / EI	10,480	-	10,480	9,540	9,540	940	9.9
21305 - AMSC Benefits	7,620	-	7,620	7,330	7,330	290	4.0
21310 - LAPP Expense	26,510	-	26,510	26,490	26,490	20	0.1
21315 - Workers Compensation	3,040	-	3,040	2,920	2,920	120	4.1
21400 - Health Care Spending Account	2,250	-	2,250	2,250	2,250	-	-
22200 - Contracted Services	290	-	290	1,000	1,000	(710)	(71.0)
23025 - Travel (Mileage)	400	-	400	600	600	(200)	(33.3)
23040 - Training & Development	1,700	-	1,700	2,500	2,500	(800)	(32.0)
23055 - Memberships & Publications	70	-	70	660	660	(590)	(89.4)
23100 - Communications	970	-	970	1,200	1,200	(230)	(19.2)
23115 - Advertising	250	-	250	250	250	-	-
23255 - Office Supplies	6,270	-	6,270	8,350	8,350	(2,080)	(24.9)
23280 - Software	1,890	-	1,890	1,670	1,670	220	13.2
28305 - Contribution to Capital Reserve	1,890	-	1,890	1,810	1,810	80	4.4
<b>Information Systems</b>							
21010 - Salaries	85,140	-	85,140	80,330	80,330	4,810	6.0
21300 - CPP / EI	4,770	-	4,770	4,280	4,280	490	11.4
21305 - AMSC Benefits	3,250	-	3,250	3,100	3,100	150	4.8
21310 - LAPP Expense	8,960	-	8,960	8,850	8,850	110	1.2
21315 - Workers Compensation	1,510	-	1,510	1,430	1,430	80	5.6
21400 - Health Care Spending Account	750	-	750	750	750	-	-
23025 - Travel (Mileage)	480	-	480	400	400	80	20.0
23040 - Training & Development	3,250	-	3,250	8,500	8,500	(5,250)	(61.8)
23100 - Communications	860	-	860	760	760	100	13.2
23240 - Materials & Supplies	35,000	-	35,000	-	-	35,000	
23255 - Office Supplies	500	-	500	500	500	-	-
23275 - Hardware	5,000	-	5,000	5,000	10,500	-	-
23280 - Software	6,300	-	6,300	7,750	7,750	(1,450)	(18.7)
28305 - Contribution to Capital Reserve	1,270	-	1,270	1,210	1,210	60	5.0
<b>Communications</b>							
21400 - Health Care Spending Account	750	-	750	-	-	750	
23040 - Training & Development	780	-	780	2,150	2,150	(1,370)	(63.7)
23055 - Memberships & Publications	50	-	50	580	580	(530)	(91.4)
23100 - Communications	760	-	760	870	870	(110)	(12.6)
23115 - Advertising	16,630	-	16,630	16,140	16,140	490	3.0
23120 - Promotional	2,500	-	2,500	3,930	3,930	(1,430)	(36.4)
23240 - Materials & Supplies	3,700	-	3,700	5,700	5,700	(2,000)	(35.1)
23280 - Software	2,220	-	2,220	1,640	1,640	580	35.4
28305 - Contribution to Capital Reserve	1,270	-	1,270	1,210	1,210	60	5.0
<b>Finance</b>							
21010 - Salaries	313,660	-	313,660	309,640	309,640	4,020	1.3
21300 - CPP / EI	17,140	-	17,140	16,170	16,170	970	6.0
21305 - AMSC Benefits	12,320	-	12,320	12,290	12,290	30	0.2
21310 - LAPP Expense	32,990	-	32,990	33,420	33,420	(430)	(1.3)
21315 - Workers Compensation	4,990	-	4,990	4,940	4,940	50	1.0
21400 - Health Care Spending Account	3,750	-	3,750	3,750	3,750	-	-
22070 - Consultant Fees	-	-	-	9,000	9,000	(9,000)	(100.0)
22200 - Contracted Services	800	-	800	400	400	400	100.0

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	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
23040 - Training & Development	1,900	-	1,900	5,850	5,850	(3,950)	(67.5)
23055 - Memberships & Publications	380	-	380	360	360	20	5.6
23100 - Communications	620	-	620	990	990	(370)	(37.4)
23105 - Postage	12,000	-	12,000	12,000	12,000	-	-
23115 - Advertising	1,000	-	1,000	1,400	1,400	(400)	(28.6)
23255 - Office Supplies	17,680	-	17,680	17,600	17,600	80	0.5
23280 - Software	39,410	-	39,410	41,950	41,950	(2,540)	(6.1)
23480 - Lease Costs	2,800	-	2,800	2,760	2,760	40	1.4
28305 - Contribution to Capital Reserve	3,160	-	3,160	3,020	3,020	140	4.6
<b>Human Resources</b>							
21400 - Health Care Spending Account	750	-	750	750	750	-	-
21405 - Health Care Spending Acct Admin Costs	9,700	-	9,700	8,750	8,750	950	10.9
21415 - Staff Appreciation	11,660	-	11,660	12,840	12,840	(1,180)	(9.2)
23025 - Travel (Mileage)	-	-	-	120	120	(120)	(100.0)
23040 - Training & Development	2,650	-	2,650	11,850	11,850	(9,200)	(77.6)
23055 - Memberships & Publications	17,100	-	17,100	17,120	17,120	(20)	(0.1)
23100 - Communications	100	-	100	160	160	(60)	(37.5)
23115 - Advertising	6,000	-	6,000	6,750	6,750	(750)	(11.1)
23240 - Materials & Supplies	600	-	600	700	700	(100)	(14.3)
23255 - Office Supplies	490	-	490	760	760	(270)	(35.5)
23280 - Software	9,240	-	9,240	9,160	9,160	80	0.9
23990 - Miscellaneous Expenses	3,500	-	3,500	9,280	9,280	(5,780)	(62.3)
28305 - Contribution to Capital Reserve	1,270	-	1,270	1,210	1,210	60	5.0
<b>Taxation</b>							
21425 - Honorariums	1,500	-	1,500	1,500	1,500	-	-
22200 - Contracted Services	70,100	-	70,100	69,900	69,900	200	0.3
23040 - Training & Development	2,000	-	2,000	750	750	1,250	166.7
23105 - Postage	4,300	-	4,300	3,500	3,500	800	22.9
23115 - Advertising	650	-	650	500	500	150	30.0
23125 - Meeting Expenses	250	-	250	250	250	-	-
23255 - Office Supplies	1,250	-	1,250	1,100	1,100	150	13.6
28120 - Tax Exemptions	122,000	-	122,000	121,900	121,900	100	0.1
<b>Health and Safety</b>							
21010 - Salaries	61,810	-	61,810	61,020	61,020	790	1.3
21300 - CPP / EI	3,490	-	3,490	3,280	3,280	210	6.4
21305 - AMSC Benefits	2,370	-	2,370	2,360	2,360	10	0.4
21310 - LAPP Expense	6,360	-	6,360	6,580	6,580	(220)	(3.3)
21315 - Workers Compensation	1,110	-	1,110	1,100	1,100	10	0.9
21400 - Health Care Spending Account	750	-	750	750	750	-	-
22200 - Contracted Services	4,400	-	4,400	-	-	4,400	-
23025 - Travel (Mileage)	-	-	-	400	400	(400)	(100.0)
23040 - Training & Development	17,430	-	17,430	6,540	6,540	10,890	166.5
23100 - Communications	760	-	760	870	870	(110)	(12.6)
23240 - Materials & Supplies	-	-	-	500	13,000	(500)	(100.0)
23255 - Office Supplies	530	-	530	550	550	(20)	(3.6)
23280 - Software	540	-	540	12,560	12,560	(12,020)	(95.7)
23990 - Miscellaneous Expenses	21,000	-	21,000	1,600	1,600	19,400	1,212.5
28305 - Contribution to Capital Reserve	1,270	-	1,270	-	-	1,270	-
<b>Town Hall</b>							
22200 - Contracted Services	-	-	-	1,200	1,200	(1,200)	(100.0)
23100 - Communications	1,780	-	1,780	1,780	1,780	-	-
23200 - R & M - Building	-	-	-	14,200	14,200	(14,200)	(100.0)
23205 - R & M - Equipment	-	-	-	7,800	7,800	(7,800)	(100.0)
23220 - Janitorial	18,600	-	18,600	18,600	18,600	-	-
23260 - Facility Supplies	2,500	-	2,500	3,000	3,000	(500)	(16.7)
23400 - Insurance	12,470	-	12,470	11,590	11,590	880	7.6

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	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
23430 - Waste Disposal	-	-	-	3,000	3,000	(3,000)	(100.0)
23900 - Discount of Prepaid L.I.C.	13,840	-	13,840	-	-	13,840	
23910 - L.I.C. Charges	-	-	-	13,840	13,840	(13,840)	(100.0)
24100 - Utilities - Gas	6,240	-	6,240	6,040	6,040	200	3.3
24105 - Utilities - Power	14,880	-	14,880	18,120	18,120	(3,240)	(17.9)
24110 - Utilities - Water	1,200	-	1,200	1,200	1,200	-	-
24115 - Utilities - Sewer	600	-	600	600	600	-	-
28305 - Contribution to Capital Reserve	6,040	-	6,040	6,040	6,040	-	-
<b>RCMP/Police - Administration</b>							
21010 - Salaries	186,680	-	186,680	184,290	184,290	2,390	1.3
21300 - CPP / EI	12,590	-	12,590	12,140	12,140	450	3.7
21305 - AMSC Benefits	8,480	-	8,480	8,460	8,460	20	0.2
21310 - LAPP Expense	17,960	-	17,960	18,500	18,500	(540)	(2.9)
21315 - Workers Compensation	3,470	-	3,470	3,450	3,450	20	0.6
21400 - Health Care Spending Account	2,250	-	2,250	2,250	2,250	-	-
23040 - Training & Development	400	-	400	600	600	(200)	(33.3)
25100 - Grants to Organizations	13,500	-	13,500	13,500	13,500	-	-
<b>RCMP/Police - Operations</b>							
22200 - Contracted Services	1,775,000	-	1,775,000	1,802,000	1,627,000	(27,000)	(1.5)
23280 - Software	4,800	-	4,800	4,800	4,800	-	-
<b>Bylaw Enforcement</b>							
21010 - Salaries	45,160	-	45,160	42,450	42,450	2,710	6.4
21300 - CPP / EI	2,580	-	2,580	2,250	2,250	330	14.7
21305 - AMSC Benefits	1,620	-	1,620	1,630	1,630	(10)	(0.6)
21310 - LAPP Expense	4,320	-	4,320	4,950	4,950	(630)	(12.7)
21315 - Workers Compensation	800	-	800	760	760	40	5.3
22200 - Contracted Services	500	-	500	500	500	-	-
23055 - Memberships & Publications	-	-	-	100	100	(100)	(100.0)
23100 - Communications	-	-	-	140	140	(140)	(100.0)
23115 - Advertising	-	-	-	500	500	(500)	(100.0)
23240 - Materials & Supplies	200	-	200	400	400	(200)	(50.0)
23280 - Software	-	-	-	120	120	(120)	(100.0)
28305 - Contribution to Capital Reserve	1,270	-	1,270	1,210	1,210	60	5.0
<b>Bylaw - Animals</b>							
22200 - Contracted Services	42,900	-	42,900	42,900	42,900	-	-
<b>Community Peace Officer</b>							
21010 - Salaries	124,710	-	124,710	116,720	116,720	7,990	6.8
21300 - CPP / EI	7,300	-	7,300	6,350	6,350	950	15.0
21305 - AMSC Benefits	4,550	-	4,550	4,560	4,560	(10)	(0.2)
21310 - LAPP Expense	11,740	-	11,740	12,530	12,530	(790)	(6.3)
21315 - Workers Compensation	2,280	-	2,280	2,140	2,140	140	6.5
21400 - Health Care Spending Account	1,500	-	1,500	1,500	1,500	-	-
23025 - Travel (Mileage)	6,000	-	6,000	3,000	3,000	3,000	100.0
23040 - Training & Development	3,000	-	3,000	3,300	3,300	(300)	(9.1)
23055 - Memberships & Publications	350	-	350	530	530	(180)	(34.0)
23100 - Communications	2,290	-	2,290	5,870	5,870	(3,580)	(61.0)
23205 - R & M - Equipment	600	-	600	500	500	100	20.0
23240 - Materials & Supplies	6,000	-	6,000	1,500	8,500	4,500	300.0
23255 - Office Supplies	500	-	500	500	500	-	-
23275 - Hardware	3,000	-	3,000	-	-	3,000	
23280 - Software	6,350	-	6,350	2,320	2,320	4,030	173.7
23300 - Vehicle Costs	13,700	-	13,700	12,190	12,190	1,510	12.4
23600 - Program Costs	5,000	-	5,000	-	-	5,000	
28305 - Contribution to Capital Reserve	13,120	-	13,120	13,070	13,070	50	0.4
<b>Fire Protection - Admin</b>							
21010 - Salaries	387,220	-	387,220	369,850	369,850	17,370	4.7

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	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
21300 - CPP / EI	17,080	-	17,080	15,610	15,610	1,470	9.4
21305 - AMSC Benefits	9,310	-	9,310	8,810	8,810	500	5.7
21310 - LAPP Expense	29,220	-	29,220	28,200	28,200	1,020	3.6
21315 - Workers Compensation	6,460	-	6,460	6,230	6,230	230	3.7
21400 - Health Care Spending Account	2,250	-	2,250	2,250	2,250	-	-
23025 - Travel (Mileage)	750	-	750	750	750	-	-
23040 - Training & Development	26,370	-	26,370	31,750	31,750	(5,380)	(16.9)
23055 - Memberships & Publications	1,400	-	1,400	1,350	1,350	50	3.7
23100 - Communications	68,560	-	68,560	65,850	75,650	2,710	4.1
23115 - Advertising	3,700	-	3,700	3,800	3,800	(100)	(2.6)
23250 - Office Equipment	1,000	-	1,000	600	600	400	66.7
23255 - Office Supplies	2,810	-	2,810	2,580	2,580	230	8.9
23280 - Software	8,160	-	8,160	9,540	9,540	(1,380)	(14.5)
28305 - Contribution to Capital Reserve	135,010	-	135,010	134,930	134,930	80	0.1
<b>Fire Protection - Operations</b>							
23100 - Communications	-	-	-	720	720	(720)	(100.0)
23205 - R & M - Equipment	16,050	-	16,050	18,550	18,550	(2,500)	(13.5)
23240 - Materials & Supplies	80,000	-	80,000	88,000	88,000	(8,000)	(9.1)
23300 - Vehicle Costs	77,280	-	77,280	76,200	76,200	1,080	1.4
23400 - Insurance	8,090	-	8,090	6,870	6,870	1,220	17.8
23430 - Waste Disposal	1,300	-	1,300	1,050	1,050	250	23.8
23460 - Contracted Equipment	5,500	-	5,500	6,000	6,000	(500)	(8.3)
23480 - Lease Costs	4,800	-	4,800	9,600	9,600	(4,800)	(50.0)
23990 - Miscellaneous Expenses	60,000	-	60,000	55,000	55,000	5,000	9.1
28300 - Contribution to Operating Reserve	58,900	-	58,900	58,900	58,900	-	-
<b>Fire Protection - Fire Hall</b>							
23100 - Communications	-	-	-	4,440	4,440	(4,440)	(100.0)
23200 - R & M - Building	19,000	-	19,000	15,000	15,000	4,000	26.7
23260 - Facility Supplies	1,200	-	1,200	1,740	1,740	(540)	(31.0)
23400 - Insurance	3,310	-	3,310	3,060	3,060	250	8.2
23430 - Waste Disposal	1,560	-	1,560	4,500	4,500	(2,940)	(65.3)
23480 - Lease Costs	108,000	-	108,000	108,000	108,000	-	-
24100 - Utilities - Gas	9,140	-	9,140	7,960	7,960	1,180	14.8
24105 - Utilities - Power	16,620	-	16,620	17,280	17,280	(660)	(3.8)
24110 - Utilities - Water	1,600	-	1,600	1,000	1,000	600	60.0
24115 - Utilities - Sewer	-	-	-	500	500	(500)	(100.0)
<b>Emergency Management</b>							
23040 - Training & Development	4,000	-	4,000	2,500	2,500	1,500	60.0
23100 - Communications	900	-	900	-	-	900	-
23240 - Materials & Supplies	600	-	600	750	177,250	(150)	(20.0)
28305 - Contribution to Capital Reserve	1,270	-	1,270	1,210	1,210	60	5.0
<b>Engineering Administration</b>							
21010 - Salaries	108,960	-	108,960	107,050	107,050	1,910	1.8
21300 - CPP / EI	9,380	-	9,380	8,860	8,860	520	5.9
21305 - AMSC Benefits	6,840	-	6,840	6,780	6,780	60	0.9
21310 - LAPP Expense	23,870	-	23,870	23,770	23,770	100	0.4
21315 - Workers Compensation	2,760	-	2,760	2,660	2,660	100	3.8
21400 - Health Care Spending Account	2,250	-	2,250	2,250	2,250	-	-
21420 - Car Allowances	-	-	-	400	400	(400)	(100.0)
22070 - Consultant Fees	6,000	-	6,000	6,000	6,000	-	-
22200 - Contracted Services	1,900	-	1,900	1,900	1,900	-	-
23025 - Travel (Mileage)	4,950	-	4,950	4,800	4,800	150	3.1
23040 - Training & Development	4,900	-	4,900	20,200	20,200	(15,300)	(75.7)
23055 - Memberships & Publications	2,470	-	2,470	2,280	2,280	190	8.3
23100 - Communications	2,060	-	2,060	1,990	1,990	70	3.5
23105 - Postage	300	-	300	360	360	(60)	(16.7)

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23115 - Advertising	1,200	-	1,200	1,200	1,200	-	-
23240 - Materials & Supplies	3,600	-	3,600	3,600	3,600	-	-
23250 - Office Equipment	600	-	600	600	600	-	-
23255 - Office Supplies	2,880	-	2,880	2,910	2,910	(30)	(1.0)
23280 - Software	17,420	-	17,420	20,190	20,190	(2,770)	(13.7)
23990 - Miscellaneous Expenses	-	-	-	400	400	(400)	(100.0)
28305 - Contribution to Capital Reserve	2,530	-	2,530	2,420	2,420	110	4.5
<b>Operations Administration</b>							
21010 - Salaries	100,470	-	100,470	99,180	99,180	1,290	1.3
21300 - CPP / EI	5,600	-	5,600	5,320	5,320	280	5.3
21305 - AMSC Benefits	4,210	-	4,210	4,200	4,200	10	0.2
21310 - LAPP Expense	11,950	-	11,950	11,960	11,960	(10)	(0.1)
21315 - Workers Compensation	1,560	-	1,560	1,550	1,550	10	0.6
21400 - Health Care Spending Account	1,500	-	1,500	1,500	1,500	-	-
21415 - Staff Appreciation	300	-	300	300	300	-	-
23040 - Training & Development	1,500	-	1,500	4,700	4,700	(3,200)	(68.1)
23055 - Memberships & Publications	940	-	940	940	940	-	-
23100 - Communications	2,160	-	2,160	1,120	1,120	1,040	92.9
23105 - Postage	-	-	-	2,400	2,400	(2,400)	(100.0)
23115 - Advertising	600	-	600	600	600	-	-
23200 - R & M - Building	-	-	-	1,200	1,200	(1,200)	(100.0)
23240 - Materials & Supplies	-	-	-	600	600	(600)	(100.0)
23250 - Office Equipment	500	-	500	600	600	(100)	(16.7)
23255 - Office Supplies	4,420	-	4,420	2,400	2,400	2,020	84.2
23260 - Facility Supplies	1,200	-	1,200	1,200	1,200	-	-
23280 - Software	860	-	860	900	900	(40)	(4.4)
23300 - Vehicle Costs	14,890	-	14,890	-	-	14,890	
28305 - Contribution to Capital Reserve	1,890	-	1,890	1,810	1,810	80	4.4
<b>Operations</b>							
21010 - Salaries	747,410	44,250	703,160	697,110	683,610	50,300	7.2
21020 - Overtime	92,680	-	92,680	57,030	57,030	35,650	62.5
21025 - Shift Differential	720	-	720	720	720	-	-
21035 - Standby / Oncall	32,790	-	32,790	32,370	32,370	420	1.3
21300 - CPP / EI	54,840	2,690	52,150	49,000	49,000	5,840	11.9
21305 - AMSC Benefits	32,650	-	32,650	32,500	32,500	150	0.5
21310 - LAPP Expense	75,760	-	75,760	78,760	78,760	(3,000)	(3.8)
21315 - Workers Compensation	18,210	760	17,450	16,570	16,570	1,640	9.9
21400 - Health Care Spending Account	8,250	-	8,250	7,500	7,500	750	10.0
22200 - Contracted Services	6,900	-	6,900	9,900	9,900	(3,000)	(30.3)
23040 - Training & Development	20,500	-	20,500	37,900	37,900	(17,400)	(45.9)
23055 - Memberships & Publications	500	-	500	500	500	-	-
23100 - Communications	17,320	-	17,320	19,520	19,520	(2,200)	(11.3)
23105 - Postage	1,240	-	1,240	3,840	3,840	(2,600)	(67.7)
23200 - R & M - Building	20,800	-	20,800	18,800	18,800	2,000	10.6
23205 - R & M - Equipment	6,700	-	6,700	8,600	8,600	(1,900)	(22.1)
23220 - Janitorial	6,000	-	6,000	6,000	6,000	-	-
23240 - Materials & Supplies	120,700	-	120,700	111,000	111,000	9,700	8.7
23250 - Office Equipment	-	-	-	2,500	2,500	(2,500)	(100.0)
23255 - Office Supplies	600	-	600	900	900	(300)	(33.3)
23260 - Facility Supplies	22,400	-	22,400	23,400	23,400	(1,000)	(4.3)
23280 - Software	3,870	-	3,870	1,440	1,440	2,430	168.8
23300 - Vehicle Costs	309,490	-	309,490	294,250	294,250	15,240	5.2
23400 - Insurance	14,820	-	14,820	14,840	63,840	(20)	(0.1)
23430 - Waste Disposal	6,000	-	6,000	6,000	6,000	-	-
23460 - Contracted Equipment	4,000	-	4,000	5,100	5,100	(1,100)	(21.6)
23480 - Lease Costs	6,520	-	6,520	8,520	8,520	(2,000)	(23.5)

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	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
23990 - Miscellaneous Expenses	-	-	-	500	500	(500)	(100.0)
24100 - Utilities - Gas	18,430	-	18,430	17,790	17,790	640	3.6
24105 - Utilities - Power	33,240	-	33,240	33,710	33,710	(470)	(1.4)
24110 - Utilities - Water	15,320	-	15,320	9,600	9,600	5,720	59.6
24115 - Utilities - Sewer	-	-	-	1,500	1,500	(1,500)	(100.0)
24140 - Street Lighting	713,090	-	713,090	715,990	687,990	(2,900)	(0.4)
28305 - Contribution to Capital Reserve	845,530	-	845,530	845,420	845,420	110	0.0
29060 - Interest on L.T. Debt	2,920	-	2,920	5,230	5,230	(2,310)	(44.2)
29130 - Principal on L.T. Debt	134,880	-	134,880	68,580	68,580	66,300	96.7
<b>Roads</b>							
22200 - Contracted Services	40,000	-	40,000	86,000	86,000	(46,000)	(53.5)
23240 - Materials & Supplies	173,000	-	173,000	157,000	157,000	16,000	10.2
23430 - Waste Disposal	3,000	-	3,000	3,000	3,000	-	-
23460 - Contracted Equipment	140,000	-	140,000	100,000	114,700	40,000	40.0
24105 - Utilities - Power	6,280	-	6,280	5,690	5,690	590	10.4
29060 - Interest on L.T. Debt	85,850	-	85,850	94,430	94,430	(8,580)	(9.1)
29130 - Principal on L.T. Debt	270,790	-	270,790	262,410	262,410	8,380	3.2
<b>Facilities</b>							
21010 - Salaries	136,600	-	136,600	134,850	134,850	1,750	1.3
21020 - Overtime	17,070	-	17,070	2,970	2,970	14,100	474.7
21300 - CPP / EI	8,730	-	8,730	8,190	8,190	540	6.6
21305 - AMSC Benefits	5,760	-	5,760	5,740	5,740	20	0.3
21310 - LAPP Expense	13,420	-	13,420	13,990	13,990	(570)	(4.1)
21315 - Workers Compensation	2,860	-	2,860	2,510	2,510	350	13.9
21400 - Health Care Spending Account	1,500	-	1,500	1,500	1,500	-	-
22200 - Contracted Services	4,500	-	4,500	4,500	4,500	-	-
23040 - Training & Development	-	-	-	3,700	3,700	(3,700)	(100.0)
23055 - Memberships & Publications	300	-	300	300	300	-	-
23100 - Communications	1,410	-	1,410	1,580	1,580	(170)	(10.8)
23240 - Materials & Supplies	2,400	-	2,400	600	600	1,800	300.0
23275 - Hardware	1,200	-	1,200	1,200	1,200	-	-
23280 - Software	560	-	560	240	240	320	133.3
23300 - Vehicle Costs	18,310	-	18,310	8,720	8,720	9,590	110.0
23460 - Contracted Equipment	1,200	-	1,200	-	-	1,200	-
28305 - Contribution to Capital Reserve	1,270	-	1,270	1,210	1,210	60	5.0
<b>Airport - Administration</b>							
21010 - Salaries	77,170	-	77,170	312,250	312,250	(235,080)	(75.3)
21020 - Overtime	4,630	-	4,630	11,840	11,840	(7,210)	(60.9)
21035 - Standby / Oncall	12,910	-	12,910	33,000	33,000	(20,090)	(60.9)
21300 - CPP / EI	4,360	-	4,360	17,520	17,520	(13,160)	(75.1)
21305 - AMSC Benefits	2,960	-	2,960	12,540	12,540	(9,580)	(76.4)
21310 - LAPP Expense	7,940	-	7,940	33,360	33,360	(25,420)	(76.2)
21315 - Workers Compensation	1,760	-	1,760	6,570	6,570	(4,810)	(73.2)
21400 - Health Care Spending Account	750	-	750	3,000	3,000	(2,250)	(75.0)
22060 - Legal Fees	-	-	-	10,000	10,000	(10,000)	(100.0)
22200 - Contracted Services	700,000	-	700,000	74,600	74,600	625,400	838.3
23025 - Travel (Mileage)	-	-	-	200	200	(200)	(100.0)
23040 - Training & Development	-	-	-	8,850	8,850	(8,850)	(100.0)
23055 - Memberships & Publications	-	-	-	1,700	1,700	(1,700)	(100.0)
23100 - Communications	-	-	-	6,300	6,300	(6,300)	(100.0)
23115 - Advertising	-	-	-	500	500	(500)	(100.0)
23125 - Meeting Expenses	-	-	-	600	600	(600)	(100.0)
23255 - Office Supplies	-	-	-	1,480	1,480	(1,480)	(100.0)
23280 - Software	-	-	-	7,240	7,240	(7,240)	(100.0)
23300 - Vehicle Costs	3,000	-	3,000	3,800	3,800	(800)	(21.1)
23400 - Insurance	-	-	-	20,740	20,740	(20,740)	(100.0)



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	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
28105 - Bank Charges	-	-	-	400	400	(400)	(100.0)
28305 - Contribution to Capital Reserve	-	-	-	110,000	110,000	(110,000)	(100.0)
<b>Terminal</b>							
22200 - Contracted Services	-	-	-	10,300	10,300	(10,300)	(100.0)
23100 - Communications	-	-	-	890	890	(890)	(100.0)
23200 - R & M - Building	-	-	-	6,200	6,200	(6,200)	(100.0)
23220 - Janitorial	-	-	-	12,500	12,500	(12,500)	(100.0)
23260 - Facility Supplies	-	-	-	1,200	1,200	(1,200)	(100.0)
23400 - Insurance	-	-	-	25,750	25,750	(25,750)	(100.0)
23430 - Waste Disposal	-	-	-	5,280	5,280	(5,280)	(100.0)
24100 - Utilities - Gas	-	-	-	13,910	13,910	(13,910)	(100.0)
24105 - Utilities - Power	-	-	-	40,000	40,000	(40,000)	(100.0)
24110 - Utilities - Water	-	-	-	3,500	3,500	(3,500)	(100.0)
<b>Airside</b>							
22200 - Contracted Services	-	-	-	6,000	6,000	(6,000)	(100.0)
23100 - Communications	-	-	-	820	820	(820)	(100.0)
23200 - R & M - Building	-	-	-	1,000	1,000	(1,000)	(100.0)
23205 - R & M - Equipment	-	-	-	6,500	6,500	(6,500)	(100.0)
23240 - Materials & Supplies	-	-	-	40,240	40,240	(40,240)	(100.0)
23300 - Vehicle Costs	-	-	-	79,680	79,680	(79,680)	(100.0)
24105 - Utilities - Power	-	-	-	22,930	22,930	(22,930)	(100.0)
<b>Groundside</b>							
22200 - Contracted Services	-	-	-	2,500	2,500	(2,500)	(100.0)
23205 - R & M - Equipment	-	-	-	20,000	20,000	(20,000)	(100.0)
23240 - Materials & Supplies	-	-	-	3,000	3,000	(3,000)	(100.0)
24100 - Utilities - Gas	-	-	-	2,440	2,440	(2,440)	(100.0)
24105 - Utilities - Power	-	-	-	10,340	10,340	(10,340)	(100.0)
<b>Shop</b>							
22200 - Contracted Services	-	-	-	3,250	3,250	(3,250)	(100.0)
23200 - R & M - Building	-	-	-	6,800	6,800	(6,800)	(100.0)
23260 - Facility Supplies	-	-	-	8,050	8,050	(8,050)	(100.0)
23400 - Insurance	-	-	-	3,950	3,950	(3,950)	(100.0)
23430 - Waste Disposal	-	-	-	5,280	5,280	(5,280)	(100.0)
24100 - Utilities - Gas	-	-	-	7,960	7,960	(7,960)	(100.0)
24105 - Utilities - Power	-	-	-	5,780	5,780	(5,780)	(100.0)
<b>Public Transportation</b>							
23630 - Taxi Program Costs	235,000	-	235,000	219,000	219,000	16,000	7.3
<b>Storm Sewers</b>							
22200 - Contracted Services	23,500	-	23,500	5,500	5,500	18,000	327.3
23205 - R & M - Equipment	1,000	-	1,000	1,000	1,000	-	-
23240 - Materials & Supplies	31,000	-	31,000	29,000	29,000	2,000	6.9
<b>Water - Administration</b>							
21010 - Salaries	536,440	-	536,440	532,390	532,390	4,050	0.8
21020 - Overtime	35,860	-	35,860	22,770	22,770	13,090	57.5
21025 - Shift Differential	100	-	100	100	100	-	-
21030 - Weekend Premium	6,390	-	6,390	6,390	6,390	-	-
21035 - Standby / Oncall	30,310	-	30,310	30,250	30,250	60	0.2
21300 - CPP / EI	32,270	-	32,270	30,300	30,300	1,970	6.5
21305 - AMSC Benefits	22,310	-	22,310	22,260	22,260	50	0.2
21310 - LAPP Expense	65,030	-	65,030	67,320	67,320	(2,290)	(3.4)
21315 - Workers Compensation	10,850	-	10,850	10,600	10,600	250	2.4
21400 - Health Care Spending Account	5,250	-	5,250	5,250	5,250	-	-
23025 - Travel (Mileage)	4,800	-	4,800	4,800	4,800	-	-
23040 - Training & Development	12,400	-	12,400	12,400	12,400	-	-
23055 - Memberships & Publications	750	-	750	750	750	-	-
23100 - Communications	3,610	-	3,610	23,870	23,870	(20,260)	(84.9)

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	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
23105 - Postage	15,600	-	15,600	15,600	15,600	-	-
23115 - Advertising	1,500	-	1,500	1,500	1,500	-	-
23240 - Materials & Supplies	1,000	-	1,000	1,000	1,000	-	-
23255 - Office Supplies	7,260	-	7,260	7,050	7,050	210	3.0
23275 - Hardware	1,500	-	1,500	1,500	1,500	-	-
23280 - Software	1,980	-	1,980	660	660	1,320	200.0
23400 - Insurance	3,720	-	3,720	3,160	3,160	560	17.7
28305 - Contribution to Capital Reserve	244,300	-	244,300	243,020	243,020	1,280	0.5
<b>Water Treatment Plant</b>							
22070 - Consultant Fees	49,000	-	49,000	6,500	6,500	42,500	653.8
22200 - Contracted Services	55,600	-	55,600	56,100	56,100	(500)	(0.9)
23100 - Communications	6,350	-	6,350	2,830	2,830	3,520	124.4
23115 - Advertising	-	-	-	500	500	(500)	(100.0)
23200 - R & M - Building	37,500	-	37,500	33,000	13,400	4,500	13.6
23205 - R & M - Equipment	112,400	-	112,400	109,900	109,900	2,500	2.3
23220 - Janitorial	-	-	-	7,200	7,200	(7,200)	(100.0)
23240 - Materials & Supplies	13,100	-	13,100	5,900	5,900	7,200	122.0
23260 - Facility Supplies	5,400	-	5,400	15,000	15,000	(9,600)	(64.0)
23400 - Insurance	42,410	-	42,410	39,070	39,070	3,340	8.5
23410 - Testing	18,000	-	18,000	18,000	18,000	-	-
23430 - Waste Disposal	2,160	-	2,160	2,160	2,160	-	-
23440 - Chemicals	220,400	-	220,400	223,400	245,400	(3,000)	(1.3)
23460 - Contracted Equipment	1,200	-	1,200	1,200	1,200	-	-
24100 - Utilities - Gas	44,500	-	44,500	42,020	75,520	2,480	5.9
24105 - Utilities - Power	262,490	-	262,490	253,880	262,880	8,610	3.4
24110 - Utilities - Water	-	-	-	720	720	(720)	(100.0)
24115 - Utilities - Sewer	-	-	-	360	360	(360)	(100.0)
<b>Water Trans. &amp; Dist.</b>							
22200 - Contracted Services	51,200	-	51,200	57,200	84,100	(6,000)	(10.5)
23100 - Communications	3,390	-	3,390	3,900	3,900	(510)	(13.1)
23200 - R & M - Building	2,400	-	2,400	2,400	2,400	-	-
23205 - R & M - Equipment	6,000	-	6,000	6,000	6,000	-	-
23240 - Materials & Supplies	220,500	-	220,500	183,200	183,200	37,300	20.4
23300 - Vehicle Costs	37,180	-	37,180	37,180	37,180	-	-
23400 - Insurance	8,930	-	8,930	8,170	8,170	760	9.3
23410 - Testing	11,000	-	11,000	6,000	6,000	5,000	83.3
23450 - Meters	37,700	-	37,700	31,200	31,200	6,500	20.8
23460 - Contracted Equipment	30,000	-	30,000	30,000	30,000	-	-
23480 - Lease Costs	7,200	-	7,200	7,200	7,200	-	-
29060 - Interest on L.T. Debt	83,160	-	83,160	91,130	91,130	(7,970)	(8.7)
29130 - Principal on L.T. Debt	272,700	-	272,700	264,310	264,310	8,390	3.2
<b>Water Reservoirs</b>							
22200 - Contracted Services	37,000	-	37,000	37,000	7,000	-	-
23100 - Communications	6,120	-	6,120	3,550	3,550	2,570	72.4
23200 - R & M - Building	11,500	-	11,500	11,500	11,500	-	-
23205 - R & M - Equipment	30,000	-	30,000	35,000	10,000	(5,000)	(14.3)
23240 - Materials & Supplies	1,200	-	1,200	1,200	1,200	-	-
23260 - Facility Supplies	600	-	600	-	-	600	-
23400 - Insurance	29,790	-	29,790	27,460	27,460	2,330	8.5
24100 - Utilities - Gas	7,560	-	7,560	7,440	7,440	120	1.6
24105 - Utilities - Power	88,050	-	88,050	85,160	85,160	2,890	3.4
29060 - Interest on L.T. Debt	91,730	-	91,730	55,940	55,940	35,790	64.0
29130 - Principal on L.T. Debt	171,860	-	171,860	44,520	44,520	127,340	286.0
<b>Wastewater - Administration</b>							
21010 - Salaries	325,840	-	325,840	323,030	323,030	2,810	0.9
21020 - Overtime	21,670	-	21,670	13,630	13,630	8,040	59.0

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	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
21025 - Shift Differential	80	-	80	80	80	-	-
21030 - Weekend Premium	3,090	-	3,090	3,090	3,090	-	-
21035 - Standby / Oncall	16,350	-	16,350	16,300	16,300	50	0.3
21300 - CPP / EI	19,960	-	19,960	18,750	18,750	1,210	6.5
21305 - AMSC Benefits	13,760	-	13,760	13,720	13,720	40	0.3
21310 - LAPP Expense	39,330	-	39,330	40,670	40,670	(1,340)	(3.3)
21315 - Workers Compensation	6,610	-	6,610	6,450	6,450	160	2.5
23040 - Training & Development	17,200	-	17,200	17,200	17,200	-	-
23055 - Memberships & Publications	900	-	900	900	900	-	-
23100 - Communications	4,850	-	4,850	10,230	10,230	(5,380)	(52.6)
23105 - Postage	14,400	-	14,400	14,400	14,400	-	-
23115 - Advertising	500	-	500	500	500	-	-
23240 - Materials & Supplies	300	-	300	300	300	-	-
23255 - Office Supplies	90	-	90	-	-	90	-
23275 - Hardware	1,500	-	1,500	1,500	1,500	-	-
23280 - Software	10	-	10	360	360	(350)	(97.2)
23400 - Insurance	11,170	-	11,170	9,490	9,490	1,680	17.7
28305 - Contribution to Capital Reserve	159,620	-	159,620	71,520	71,520	88,100	123.2
<b>Wastewater Treatment Plant</b>							
22200 - Contracted Services	-	-	-	3,000	3,000	(3,000)	(100.0)
23100 - Communications	5,480	-	5,480	2,740	2,740	2,740	100.0
23200 - R & M - Building	14,500	-	14,500	18,500	18,500	(4,000)	(21.6)
23205 - R & M - Equipment	56,000	-	56,000	56,000	56,000	-	-
23220 - Janitorial	4,800	-	4,800	4,800	4,800	-	-
23240 - Materials & Supplies	18,500	-	18,500	18,000	18,000	500	2.8
23260 - Facility Supplies	6,000	-	6,000	-	-	6,000	-
23400 - Insurance	29,370	-	29,370	26,990	26,990	2,380	8.8
23430 - Waste Disposal	2,160	-	2,160	2,160	2,160	-	-
23440 - Chemicals	27,000	-	27,000	33,000	33,000	(6,000)	(18.2)
23460 - Contracted Equipment	7,000	-	7,000	17,000	17,000	(10,000)	(58.8)
24100 - Utilities - Gas	11,350	-	11,350	12,360	12,360	(1,010)	(8.2)
24105 - Utilities - Power	82,300	-	82,300	83,770	83,770	(1,470)	(1.8)
24110 - Utilities - Water	16,570	-	16,570	13,200	13,200	3,370	25.5
<b>Wastewater Collection</b>							
22200 - Contracted Services	32,000	-	32,000	32,000	7,000	-	-
23205 - R & M - Equipment	6,000	-	6,000	6,000	6,000	-	-
23240 - Materials & Supplies	54,000	-	54,000	54,000	34,000	-	-
23300 - Vehicle Costs	11,200	-	11,200	11,200	11,200	-	-
23400 - Insurance	1,490	-	1,490	1,970	1,970	(480)	(24.4)
23460 - Contracted Equipment	20,000	-	20,000	20,000	20,000	-	-
29060 - Interest on L.T. Debt	109,430	-	109,430	120,380	120,380	(10,950)	(9.1)
29130 - Principal on L.T. Debt	393,960	-	393,960	364,790	364,790	29,170	8.0
<b>Lift Stations</b>							
22200 - Contracted Services	12,000	-	12,000	21,350	21,350	(9,350)	(43.8)
23100 - Communications	4,280	-	4,280	4,610	4,610	(330)	(7.2)
23200 - R & M - Building	28,300	-	28,300	8,300	8,300	20,000	241.0
23205 - R & M - Equipment	31,500	-	31,500	40,000	40,000	(8,500)	(21.3)
23240 - Materials & Supplies	1,800	-	1,800	1,800	1,800	-	-
23260 - Facility Supplies	1,200	-	1,200	-	-	1,200	-
23400 - Insurance	4,350	-	4,350	3,890	3,890	460	11.8
23460 - Contracted Equipment	2,000	-	2,000	4,000	4,000	(2,000)	(50.0)
24100 - Utilities - Gas	3,360	-	3,360	3,690	3,690	(330)	(8.9)
24105 - Utilities - Power	34,410	-	34,410	34,990	34,990	(580)	(1.7)
<b>Waste Mgmt - Administration</b>							
22200 - Contracted Services	273,010	-	273,010	263,160	244,260	9,850	3.7
23115 - Advertising	2,100	-	2,100	2,100	2,100	-	-

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	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
23240 - Materials & Supplies	600	-	600	600	600	-	-
23430 - Waste Disposal	36,000	-	36,000	40,800	40,800	(4,800)	(11.8)
23600 - Program Costs	8,500	-	8,500	15,500	15,500	(7,000)	(45.2)
<b>FCSS - Administration</b>							
21010 - Salaries	168,420	-	168,420	166,250	125,350	2,170	1.3
21300 - CPP / EI	9,460	-	9,460	9,090	9,090	370	4.1
21305 - AMSC Benefits	8,320	-	8,320	8,300	8,300	20	0.2
21310 - LAPP Expense	18,750	-	18,750	17,530	17,530	1,220	7.0
21315 - Workers Compensation	2,580	-	2,580	2,560	2,560	20	0.8
21400 - Health Care Spending Account	2,250	-	2,250	2,250	2,250	-	-
22050 - Audit Fees	550	-	550	550	550	-	-
23025 - Travel (Mileage)	250	-	250	250	250	-	-
23040 - Training & Development	3,000	-	3,000	3,700	3,700	(700)	(18.9)
23055 - Memberships & Publications	1,220	-	1,220	850	850	370	43.5
23100 - Communications	1,080	-	1,080	1,370	1,370	(290)	(21.2)
23105 - Postage	1,440	-	1,440	-	-	1,440	
23115 - Advertising	7,270	-	7,270	7,220	7,220	50	0.7
23240 - Materials & Supplies	340	-	340	320	320	20	6.3
23255 - Office Supplies	4,660	-	4,660	6,680	6,680	(2,020)	(30.2)
23280 - Software	3,310	-	3,310	4,020	4,020	(710)	(17.7)
23400 - Insurance	2,230	-	2,230	1,920	1,920	310	16.1
<b>Seniors</b>							
21010 - Salaries	92,630	-	92,630	86,770	86,770	5,860	6.8
21300 - CPP / EI	6,420	-	6,420	5,820	5,820	600	10.3
21305 - AMSC Benefits	1,680	-	1,680	1,670	1,670	10	0.6
21310 - LAPP Expense	4,790	-	4,790	4,640	4,640	150	3.2
21315 - Workers Compensation	1,720	-	1,720	1,610	1,610	110	6.8
21400 - Health Care Spending Account	750	-	750	750	750	-	-
22200 - Contracted Services	12,000	-	12,000	-	-	12,000	
23025 - Travel (Mileage)	200	-	200	840	840	(640)	(76.2)
23040 - Training & Development	250	-	250	2,810	2,810	(2,560)	(91.1)
23100 - Communications	100	-	100	160	160	(60)	(37.5)
23240 - Materials & Supplies	2,550	-	2,550	22,450	22,450	(19,900)	(88.6)
23280 - Software	-	-	-	300	300	(300)	(100.0)
23400 - Insurance	3,840	-	3,840	3,450	3,450	390	11.3
23600 - Program Costs	7,960	-	7,960	-	-	7,960	
23990 - Miscellaneous Expenses	3,800	-	3,800	5,600	5,600	(1,800)	(32.1)
24110 - Utilities - Water	-	-	-	2,000	2,000	(2,000)	(100.0)
24115 - Utilities - Sewer	-	-	-	1,000	1,000	(1,000)	(100.0)
<b>Family</b>							
23600 - Program Costs	2,850	-	2,850	2,850	2,850	-	-
<b>Youth &amp; Children</b>							
23600 - Program Costs	3,540	-	3,540	12,800	12,800	(9,260)	(72.3)
<b>Community Development</b>							
22200 - Contracted Services	10,000	-	10,000	-	-	10,000	
23240 - Materials & Supplies	2,000	-	2,000	2,000	2,000	-	-
23400 - Insurance	3,720	-	3,720	-	-	3,720	
23600 - Program Costs	10,150	-	10,150	10,150	4,150	-	-
25100 - Grants to Organizations	40,000	-	40,000	40,000	40,000	-	-
<b>Community Development - Misc</b>							
23115 - Advertising	190	-	190	-	-	190	
23240 - Materials & Supplies	79,300	-	79,300	68,660	68,660	10,640	15.5
23460 - Contracted Equipment	7,000	-	7,000	4,500	4,500	2,500	55.6
23990 - Miscellaneous Expenses	7,400	-	7,400	10,550	10,550	(3,150)	(29.9)
28305 - Contribution to Capital Reserve	-	-	-	-	8,000	-	-
<b>Family Resource Network - Hub</b>							

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	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
21010 - Salaries	110,870	-	110,870	165,930	165,930	(55,060)	(33.2)
21020 - Overtime	-	-	-	3,300	3,300	(3,300)	(100.0)
21300 - CPP / EI	8,030	-	8,030	10,680	10,680	(2,650)	(24.8)
21305 - AMSC Benefits	190	-	190	6,380	6,380	(6,190)	(97.0)
21315 - Workers Compensation	2,060	-	2,060	4,960	4,960	(2,900)	(58.5)
21400 - Health Care Spending Account	4,500	-	4,500	4,500	4,500	-	-
22050 - Audit Fees	500	-	500	-	-	500	
22200 - Contracted Services	2,500	-	2,500	10,000	10,000	(7,500)	(75.0)
23025 - Travel (Mileage)	-	-	-	1,400	1,400	(1,400)	(100.0)
23040 - Training & Development	2,000	-	2,000	2,240	2,240	(240)	(10.7)
23100 - Communications	1,140	-	1,140	1,140	1,140	-	-
23115 - Advertising	2,000	-	2,000	1,500	1,500	500	33.3
23240 - Materials & Supplies	3,500	-	3,500	2,610	2,610	890	34.1
23255 - Office Supplies	1,880	-	1,880	970	970	910	93.8
23280 - Software	1,680	-	1,680	1,680	1,680	-	-
23400 - Insurance	1,760	-	1,760	1,700	1,700	60	3.5
23480 - Lease Costs	18,000	-	18,000	22,500	22,500	(4,500)	(20.0)
23990 - Miscellaneous Expenses	500	-	500	-	-	500	
<b>Parent Education</b>							
21010 - Salaries	71,250	-	71,250	57,420	57,420	13,830	24.1
21300 - CPP / EI	5,110	-	5,110	-	-	5,110	
21305 - AMSC Benefits	110	-	110	8,230	8,230	(8,120)	(98.7)
21315 - Workers Compensation	1,310	-	1,310	1,440	1,440	(130)	(9.0)
22200 - Contracted Services	2,400	-	2,400	2,000	2,000	400	20.0
23025 - Travel (Mileage)	9,960	-	9,960	6,700	6,700	3,260	48.7
23040 - Training & Development	2,000	-	2,000	1,500	1,500	500	33.3
23100 - Communications	480	-	480	360	360	120	33.3
23115 - Advertising	500	-	500	350	350	150	42.9
23240 - Materials & Supplies	3,000	-	3,000	2,180	2,180	820	37.6
23250 - Office Equipment	500	-	500	250	250	250	100.0
23255 - Office Supplies	200	-	200	200	200	-	-
23280 - Software	100	-	100	100	100	-	-
23480 - Lease Costs	3,960	-	3,960	2,880	2,880	1,080	37.5
<b>Home Visitation</b>							
21010 - Salaries	125,300	-	125,300	88,920	88,920	36,380	40.9
21300 - CPP / EI	7,810	-	7,810	11,040	11,040	(3,230)	(29.3)
21305 - AMSC Benefits	170	-	170	230	230	(60)	(26.1)
21315 - Workers Compensation	2,000	-	2,000	2,210	2,210	(210)	(9.5)
22200 - Contracted Services	2,520	-	2,520	2,000	2,000	520	26.0
23025 - Travel (Mileage)	15,000	-	15,000	9,750	9,750	5,250	53.8
23040 - Training & Development	2,900	-	2,900	1,720	1,720	1,180	68.6
23100 - Communications	540	-	540	360	360	180	50.0
23115 - Advertising	500	-	500	500	500	-	-
23240 - Materials & Supplies	5,500	-	5,500	4,140	4,140	1,360	32.9
23250 - Office Equipment	300	-	300	790	790	(490)	(62.0)
23255 - Office Supplies	120	-	120	100	100	20	20.0
23280 - Software	100	-	100	100	100	-	-
23480 - Lease Costs	5,400	-	5,400	4,050	4,050	1,350	33.3
<b>Cemetery</b>							
23240 - Materials & Supplies	6,100	-	6,100	6,400	6,400	(300)	(4.7)
23460 - Contracted Equipment	-	-	-	600	600	(600)	(100.0)
<b>Health Services</b>							
23600 - Program Costs	25,000	-	25,000	24,000	24,000	1,000	4.2
<b>Planning &amp; Development</b>							
21010 - Salaries	205,090	-	205,090	202,450	190,950	2,640	1.3
21300 - CPP / EI	9,650	-	9,650	9,070	9,070	580	6.4

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	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
21305 - AMSC Benefits	6,920	-	6,920	6,870	6,870	50	0.7
21310 - LAPP Expense	23,690	-	23,690	24,200	24,200	(510)	(2.1)
21315 - Workers Compensation	3,700	-	3,700	3,650	3,650	50	1.4
21400 - Health Care Spending Account	1,500	-	1,500	1,500	1,500	-	-
22060 - Legal Fees	650	-	650	650	650	-	-
22070 - Consultant Fees	1,700	-	1,700	1,700	1,700	-	-
22200 - Contracted Services	14,100	-	14,100	14,100	14,100	-	-
23025 - Travel (Mileage)	600	-	600	1,500	1,500	(900)	(60.0)
23040 - Training & Development	3,950	-	3,950	6,850	6,850	(2,900)	(42.3)
23055 - Memberships & Publications	880	-	880	1,350	1,350	(470)	(34.8)
23100 - Communications	560	-	560	330	330	230	69.7
23105 - Postage	150	-	150	150	150	-	-
23115 - Advertising	2,000	-	2,000	1,500	1,500	500	33.3
23125 - Meeting Expenses	2,410	-	2,410	2,050	2,050	360	17.6
23240 - Materials & Supplies	3,990	-	3,990	3,420	3,420	570	16.7
23255 - Office Supplies	600	-	600	600	600	-	-
23280 - Software	7,610	-	7,610	7,510	7,510	100	1.3
28305 - Contribution to Capital Reserve	1,890	-	1,890	1,810	1,810	80	4.4
<b>Economic Dev. - Admin</b>							
22070 - Consultant Fees	-	-	-	75,000	75,000	(75,000)	(100.0)
22200 - Contracted Services	23,630	-	23,630	28,770	28,770	(5,140)	(17.9)
23025 - Travel (Mileage)	300	-	300	400	400	(100)	(25.0)
23115 - Advertising	1,950	-	1,950	1,400	1,400	550	39.3
23600 - Program Costs	4,500	-	4,500	6,000	6,000	(1,500)	(25.0)
28305 - Contribution to Capital Reserve	2,370	-	2,370	1,160	1,160	1,210	104.3
<b>Recreation - Administration</b>							
21010 - Salaries	210,090	-	210,090	207,390	207,390	2,700	1.3
21300 - CPP / EI	10,670	-	10,670	10,120	10,120	550	5.4
21305 - AMSC Benefits	7,540	-	7,540	7,520	7,520	20	0.3
21310 - LAPP Expense	23,820	-	23,820	24,390	24,390	(570)	(2.3)
21315 - Workers Compensation	3,360	-	3,360	3,320	3,320	40	1.2
21400 - Health Care Spending Account	750	-	750	750	750	-	-
22200 - Contracted Services	320	-	320	240	240	80	33.3
23025 - Travel (Mileage)	200	-	200	200	200	-	-
23040 - Training & Development	400	-	400	4,850	4,850	(4,450)	(91.8)
23055 - Memberships & Publications	450	-	450	6,390	6,390	(5,940)	(93.0)
23100 - Communications	1,410	-	1,410	1,750	1,750	(340)	(19.4)
23105 - Postage	1,020	-	1,020	-	-	1,020	-
23115 - Advertising	4,120	-	4,120	8,540	8,540	(4,420)	(51.8)
23125 - Meeting Expenses	-	-	-	200	200	(200)	(100.0)
23240 - Materials & Supplies	240	-	240	480	480	(240)	(50.0)
23255 - Office Supplies	2,390	-	2,390	4,610	4,610	(2,220)	(48.2)
23280 - Software	1,360	-	1,360	1,110	1,110	250	22.5
23400 - Insurance	13,790	-	13,790	12,480	12,480	1,310	10.5
23990 - Miscellaneous Expenses	7,500	-	7,500	8,850	8,850	(1,350)	(15.3)
28305 - Contribution to Capital Reserve	1,270	-	1,270	1,210	1,210	60	5.0
<b>Recreation - Programs</b>							
21010 - Salaries	51,090	-	51,090	51,090	51,090	-	-
21300 - CPP / EI	2,560	-	2,560	2,500	2,500	60	2.4
21315 - Workers Compensation	950	-	950	930	930	20	2.2
23025 - Travel (Mileage)	120	-	120	120	120	-	-
23040 - Training & Development	500	-	500	500	500	-	-
23100 - Communications	240	-	240	330	330	(90)	(27.3)
23240 - Materials & Supplies	14,100	-	14,100	14,100	14,100	-	-
23255 - Office Supplies	1,500	-	1,500	3,500	3,500	(2,000)	(57.1)
23280 - Software	1,600	-	1,600	1,670	1,670	(70)	(4.2)



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	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
23600 - Program Costs	38,990	-	38,990	38,490	38,490	500	1.3
25100 - Grants to Organizations	1,700	-	1,700	2,200	2,200	(500)	(22.7)
28305 - Contribution to Capital Reserve	1,270	-	1,270	1,210	1,210	60	5.0
<b>Pool</b>							
21010 - Salaries	485,120	-	485,120	518,390	473,390	(33,270)	(6.4)
21020 - Overtime	16,650	-	16,650	18,690	18,690	(2,040)	(10.9)
21025 - Shift Differential	180	-	180	150	150	30	20.0
21030 - Weekend Premium	900	-	900	1,200	1,200	(300)	(25.0)
21300 - CPP / EI	33,390	-	33,390	35,080	35,080	(1,690)	(4.8)
21305 - AMSC Benefits	8,920	-	8,920	8,830	8,830	90	1.0
21310 - LAPP Expense	17,360	-	17,360	14,960	14,960	2,400	16.0
21315 - Workers Compensation	9,350	-	9,350	9,990	9,990	(640)	(6.4)
21400 - Health Care Spending Account	3,000	-	3,000	3,000	3,000	-	-
22200 - Contracted Services	7,700	-	7,700	12,700	12,700	(5,000)	(39.4)
23025 - Travel (Mileage)	2,080	-	2,080	2,300	2,300	(220)	(9.6)
23040 - Training & Development	3,240	-	3,240	4,740	4,740	(1,500)	(31.6)
23055 - Memberships & Publications	710	-	710	690	690	20	2.9
23100 - Communications	3,660	-	3,660	4,510	4,510	(850)	(18.8)
23115 - Advertising	350	-	350	490	490	(140)	(28.6)
23200 - R & M - Building	8,500	-	8,500	26,950	26,950	(18,450)	(68.5)
23205 - R & M - Equipment	71,680	-	71,680	74,050	74,050	(2,370)	(3.2)
23220 - Janitorial	5,090	-	5,090	6,760	6,760	(1,670)	(24.7)
23240 - Materials & Supplies	480	-	480	-	-	480	
23250 - Office Equipment	1,530	-	1,530	700	700	830	118.6
23255 - Office Supplies	2,800	-	2,800	3,020	3,020	(220)	(7.3)
23260 - Facility Supplies	14,710	-	14,710	13,080	13,080	1,630	12.5
23280 - Software	5,530	-	5,530	1,190	1,190	4,340	364.7
23400 - Insurance	22,050	-	22,050	20,070	20,070	1,980	9.9
23430 - Waste Disposal	5,760	-	5,760	4,560	4,560	1,200	26.3
23440 - Chemicals	37,000	-	37,000	44,100	44,100	(7,100)	(16.1)
23460 - Contracted Equipment	1,000	-	1,000	200	200	800	400.0
23600 - Program Costs	17,640	-	17,640	12,100	12,100	5,540	45.8
23980 - Merchandise Purchased for Resale	4,400	-	4,400	6,020	6,020	(1,620)	(26.9)
24100 - Utilities - Gas	34,260	-	34,260	36,670	36,670	(2,410)	(6.6)
24105 - Utilities - Power	52,340	-	52,340	53,040	53,040	(700)	(1.3)
24110 - Utilities - Water	27,430	-	27,430	14,000	14,000	13,430	95.9
24115 - Utilities - Sewer	-	-	-	7,000	7,000	(7,000)	(100.0)
28105 - Bank Charges	2,300	-	2,300	2,790	2,790	(490)	(17.6)
28300 - Contribution to Operating Reserve	57,880	-	57,880	-	-	57,880	
28305 - Contribution to Capital Reserve	3,160	-	3,160	3,020	3,020	140	4.6
29060 - Interest on L.T. Debt	4,580	-	4,580	4,900	4,900	(320)	(6.5)
29130 - Principal on L.T. Debt	11,180	-	11,180	10,860	10,860	320	2.9
<b>Water Park</b>							
22200 - Contracted Services	1,000	-	1,000	2,000	2,000	(1,000)	(50.0)
23100 - Communications	-	-	-	890	890	(890)	(100.0)
23200 - R & M - Building	1,000	-	1,000	1,000	1,000	-	-
23205 - R & M - Equipment	4,100	-	4,100	10,100	3,500	(6,000)	(59.4)
23240 - Materials & Supplies	3,310	-	3,310	3,600	3,600	(290)	(8.1)
23400 - Insurance	1,340	-	1,340	1,240	1,240	100	8.1
24100 - Utilities - Gas	780	-	780	710	710	70	9.9
24105 - Utilities - Power	-	-	-	3,390	3,390	(3,390)	(100.0)
24110 - Utilities - Water	2,750	-	2,750	980	980	1,770	180.6
<b>Sports Fields</b>							
23205 - R & M - Equipment	2,800	-	2,800	3,300	3,300	(500)	(15.2)
23240 - Materials & Supplies	14,000	-	14,000	10,400	10,400	3,600	34.6
24110 - Utilities - Water	6,960	-	6,960	5,000	5,000	1,960	39.2

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	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
<b>Ball Fields</b>							
22200 - Contracted Services	1,500	-	1,500	3,000	3,000	(1,500)	(50.0)
23200 - R & M - Building	2,000	-	2,000	-	-	2,000	
23205 - R & M - Equipment	1,440	-	1,440	500	500	940	188.0
23220 - Janitorial	1,000	-	1,000	750	750	250	33.3
23240 - Materials & Supplies	12,900	-	12,900	13,400	13,400	(500)	(3.7)
23400 - Insurance	1,040	-	1,040	960	960	80	8.3
24105 - Utilities - Power	1,270	-	1,270	2,070	2,070	(800)	(38.6)
24110 - Utilities - Water	-	-	-	1,000	1,000	(1,000)	(100.0)
<b>Parks</b>							
21010 - Salaries	119,260	-	119,260	115,670	115,670	3,590	3.1
21020 - Overtime	4,170	-	4,170	4,910	4,910	(740)	(15.1)
21025 - Shift Differential	500	-	500	480	480	20	4.2
21030 - Weekend Premium	420	-	420	390	390	30	7.7
21300 - CPP / EI	8,490	-	8,490	8,050	8,050	440	5.5
21305 - AMSC Benefits	2,410	-	2,410	2,390	2,390	20	0.8
21310 - LAPP Expense	4,610	-	4,610	4,380	4,380	230	5.3
21315 - Workers Compensation	2,310	-	2,310	2,260	2,260	50	2.2
22200 - Contracted Services	334,900	-	334,900	325,000	325,000	9,900	3.0
23040 - Training & Development	1,500	-	1,500	1,500	1,500	-	-
23115 - Advertising	400	-	400	400	400	-	-
23205 - R & M - Equipment	5,200	-	5,200	5,200	5,200	-	-
23220 - Janitorial	1,000	-	1,000	1,000	1,000	-	-
23240 - Materials & Supplies	41,050	-	41,050	58,200	58,200	(17,150)	(29.5)
23300 - Vehicle Costs	6,710	-	6,710	8,000	8,000	(1,290)	(16.1)
23400 - Insurance	5,440	-	5,440	4,700	4,700	740	15.7
23480 - Lease Costs	3,000	-	3,000	3,000	3,000	-	-
24100 - Utilities - Gas	1,020	-	1,020	950	950	70	7.4
24105 - Utilities - Power	7,420	-	7,420	7,170	7,170	250	3.5
24110 - Utilities - Water	8,070	-	8,070	8,000	8,000	70	0.9
<b>Trails</b>							
22200 - Contracted Services	50,000	-	50,000	50,000	-	-	-
23205 - R & M - Equipment	-	-	-	1,000	1,000	(1,000)	(100.0)
23240 - Materials & Supplies	8,250	-	8,250	14,000	14,000	(5,750)	(41.1)
<b>Ski Hill</b>							
23205 - R & M - Equipment	53,500	-	53,500	58,500	58,500	(5,000)	(8.5)
23400 - Insurance	14,300	-	14,300	12,990	12,990	1,310	10.1
24105 - Utilities - Power	12,450	-	12,450	10,940	10,940	1,510	13.8
24110 - Utilities - Water	21,900	-	21,900	2,000	35,000	19,900	995.0
25100 - Grants to Organizations	50,000	-	50,000	-	-	50,000	
28305 - Contribution to Capital Reserve	-	-	-	-	205,500	-	-
<b>Al Adair Rec Centre</b>							
23200 - R & M - Building	-	-	-	500	500	(500)	(100.0)
23400 - Insurance	9,780	-	9,780	9,110	9,110	670	7.4
24100 - Utilities - Gas	-	-	-	3,800	3,800	(3,800)	(100.0)
24105 - Utilities - Power	3,720	-	3,720	4,460	4,460	(740)	(16.6)
24110 - Utilities - Water	150	-	150	720	720	(570)	(79.2)
24115 - Utilities - Sewer	-	-	-	360	360	(360)	(100.0)
<b>Multiplex Common</b>							
21010 - Salaries	142,010	-	142,010	140,900	140,900	1,110	0.8
21020 - Overtime	1,000	-	1,000	1,000	1,000	-	-
21300 - CPP / EI	9,520	-	9,520	9,250	9,250	270	2.9
21305 - AMSC Benefits	4,180	-	4,180	4,170	4,170	10	0.2
21310 - LAPP Expense	8,160	-	8,160	8,360	8,360	(200)	(2.4)
21315 - Workers Compensation	2,660	-	2,660	2,640	2,640	20	0.8
21400 - Health Care Spending Account	1,500	-	1,500	1,500	1,500	-	-

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	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
22200 - Contracted Services	7,940	-	7,940	3,600	3,600	4,340	120.6
23055 - Memberships & Publications	-	-	-	100	100	(100)	(100.0)
23100 - Communications	7,600	-	7,600	3,520	3,520	4,080	115.9
23115 - Advertising	4,800	-	4,800	4,800	4,800	-	-
23200 - R & M - Building	6,900	-	6,900	10,600	10,600	(3,700)	(34.9)
23205 - R & M - Equipment	-	-	-	5,500	5,500	(5,500)	(100.0)
23240 - Materials & Supplies	1,100	-	1,100	5,950	5,950	(4,850)	(81.5)
23255 - Office Supplies	3,220	-	3,220	3,530	3,530	(310)	(8.8)
23260 - Facility Supplies	420	-	420	150	150	270	180.0
23280 - Software	5,310	-	5,310	6,740	6,740	(1,430)	(21.2)
23300 - Vehicle Costs	3,210	-	3,210	-	-	3,210	-
23400 - Insurance	16,440	-	16,440	14,390	14,390	2,050	14.2
23430 - Waste Disposal	3,570	-	3,570	-	-	3,570	-
23600 - Program Costs	700	-	700	700	700	-	-
24100 - Utilities - Gas	7,680	-	7,680	17,430	9,330	(9,750)	(55.9)
24105 - Utilities - Power	32,350	-	32,350	29,050	35,250	3,300	11.4
24110 - Utilities - Water	4,990	-	4,990	2,800	2,800	2,190	78.2
24115 - Utilities - Sewer	-	-	-	1,400	1,400	(1,400)	(100.0)
28105 - Bank Charges	-	-	-	3,120	3,120	(3,120)	(100.0)
28305 - Contribution to Capital Reserve	3,130	-	3,130	1,210	1,210	1,920	158.7
29060 - Interest on L.T. Debt	277,950	-	277,950	289,410	289,410	(11,460)	(4.0)
29130 - Principal on L.T. Debt	365,950	-	365,950	354,480	354,480	11,470	3.2
<b>Arena</b>							
21010 - Salaries	194,230	-	194,230	160,150	160,150	34,080	21.3
21020 - Overtime	8,320	-	8,320	6,160	6,160	2,160	35.1
21025 - Shift Differential	1,230	-	1,230	1,170	1,170	60	5.1
21030 - Weekend Premium	1,020	-	1,020	960	960	60	6.3
21300 - CPP / EI	14,580	-	14,580	11,520	11,520	3,060	26.6
21305 - AMSC Benefits	5,910	-	5,910	5,850	5,850	60	1.0
21310 - LAPP Expense	11,280	-	11,280	10,730	10,730	550	5.1
21315 - Workers Compensation	3,810	-	3,810	3,130	3,130	680	21.7
21400 - Health Care Spending Account	2,250	-	2,250	2,250	2,250	-	-
22200 - Contracted Services	13,400	-	13,400	9,540	9,540	3,860	40.5
23040 - Training & Development	3,000	-	3,000	4,000	4,000	(1,000)	(25.0)
23055 - Memberships & Publications	1,020	-	1,020	950	950	70	7.4
23100 - Communications	1,760	-	1,760	3,310	3,310	(1,550)	(46.8)
23115 - Advertising	500	-	500	500	500	-	-
23200 - R & M - Building	20,200	-	20,200	15,900	15,900	4,300	27.0
23205 - R & M - Equipment	17,950	-	17,950	12,900	12,900	5,050	39.1
23240 - Materials & Supplies	6,500	-	6,500	7,500	7,500	(1,000)	(13.3)
23255 - Office Supplies	300	-	300	300	300	-	-
23260 - Facility Supplies	12,600	-	12,600	7,700	7,700	4,900	63.6
23280 - Software	560	-	560	540	540	20	3.7
23300 - Vehicle Costs	39,220	-	39,220	23,300	23,300	15,920	68.3
23400 - Insurance	17,620	-	17,620	23,020	23,020	(5,400)	(23.5)
23460 - Contracted Equipment	1,500	-	1,500	1,500	1,500	-	-
23600 - Program Costs	600	-	600	300	300	300	100.0
24100 - Utilities - Gas	7,680	-	7,680	17,430	7,430	(9,750)	(55.9)
24105 - Utilities - Power	70,090	-	70,090	62,940	69,140	7,150	11.4
24110 - Utilities - Water	14,970	-	14,970	12,600	12,600	2,370	18.8
24115 - Utilities - Sewer	-	-	-	4,200	4,200	(4,200)	(100.0)
<b>Field House</b>							
23200 - R & M - Building	7,400	-	7,400	4,800	4,800	2,600	54.2
23205 - R & M - Equipment	1,400	-	1,400	4,200	4,200	(2,800)	(66.7)
23240 - Materials & Supplies	1,500	-	1,500	11,700	11,700	(10,200)	(87.2)
23260 - Facility Supplies	1,500	-	1,500	1,500	1,500	-	-

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	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
23400 - Insurance	13,080	-	13,080	17,270	17,270	(4,190)	(24.3)
23600 - Program Costs	4,950	-	4,950	4,950	4,950	-	-
24100 - Utilities - Gas	21,110	-	21,110	47,930	33,930	(26,820)	(56.0)
24105 - Utilities - Power	24,260	-	24,260	21,790	24,790	2,470	11.3
24110 - Utilities - Water	2,990	-	2,990	1,680	1,680	1,310	78.0
24115 - Utilities - Sewer	-	-	-	840	840	(840)	(100.0)
<b>Fitness Center</b>							
23200 - R & M - Building	1,000	-	1,000	1,000	1,000	-	-
23205 - R & M - Equipment	1,500	-	1,500	2,300	2,300	(800)	(34.8)
23400 - Insurance	2,180	-	2,180	2,880	2,880	(700)	(24.3)
24100 - Utilities - Gas	1,920	-	1,920	4,360	4,360	(2,440)	(56.0)
24105 - Utilities - Power	8,080	-	8,080	7,260	7,260	820	11.3
24110 - Utilities - Water	2,000	-	2,000	1,120	1,120	880	78.6
24115 - Utilities - Sewer	-	-	-	560	560	(560)	(100.0)
<b>Museum</b>							
21010 - Salaries	234,780	-	234,780	255,240	255,240	(20,460)	(8.0)
21300 - CPP / EI	15,870	-	15,870	16,710	16,710	(840)	(5.0)
21305 - AMSC Benefits	6,630	-	6,630	6,640	6,640	(10)	(0.2)
21310 - LAPP Expense	15,510	-	15,510	15,880	15,880	(370)	(2.3)
21315 - Workers Compensation	4,370	-	4,370	4,750	4,750	(380)	(8.0)
21400 - Health Care Spending Account	2,250	-	2,250	2,250	2,250	-	-
23025 - Travel (Mileage)	960	-	960	3,000	3,000	(2,040)	(68.0)
23040 - Training & Development	4,800	-	4,800	7,460	7,460	(2,660)	(35.7)
23055 - Memberships & Publications	640	-	640	1,440	1,440	(800)	(55.6)
23100 - Communications	2,580	-	2,580	4,020	4,020	(1,440)	(35.8)
23115 - Advertising	2,300	-	2,300	2,300	2,300	-	-
23125 - Meeting Expenses	700	-	700	-	-	700	
23200 - R & M - Building	4,720	-	4,720	3,200	3,200	1,520	47.5
23205 - R & M - Equipment	-	-	-	1,110	1,110	(1,110)	(100.0)
23240 - Materials & Supplies	37,400	-	37,400	7,920	7,920	29,480	372.2
23255 - Office Supplies	1,720	-	1,720	1,600	1,600	120	7.5
23260 - Facility Supplies	680	-	680	1,430	1,430	(750)	(52.4)
23280 - Software	3,260	-	3,260	3,490	3,490	(230)	(6.6)
23400 - Insurance	6,260	-	6,260	5,670	5,670	590	10.4
23600 - Program Costs	23,100	-	23,100	8,300	8,300	14,800	178.3
23980 - Merchandise Purchased for Resale	4,700	-	4,700	5,000	5,000	(300)	(6.0)
24100 - Utilities - Gas	1,960	-	1,960	1,690	1,690	270	16.0
24105 - Utilities - Power	2,940	-	2,940	2,940	2,940	-	-
24110 - Utilities - Water	920	-	920	150	150	770	513.3
24115 - Utilities - Sewer	-	-	-	80	80	(80)	(100.0)
28105 - Bank Charges	830	-	830	840	840	(10)	(1.2)
28305 - Contribution to Capital Reserve	1,890	-	1,890	1,810	1,810	80	4.4
<b>Library</b>							
22200 - Contracted Services	403,670	-	403,670	406,780	406,780	(3,110)	(0.8)
23100 - Communications	2,210	-	2,210	1,250	1,250	960	76.8
23200 - R & M - Building	13,030	-	13,030	12,730	12,730	300	2.4
23205 - R & M - Equipment	-	-	-	5,000	5,000	(5,000)	(100.0)
23260 - Facility Supplies	1,600	-	1,600	-	-	1,600	
23400 - Insurance	12,370	-	12,370	11,310	11,310	1,060	9.4
29060 - Interest on L.T. Debt	24,350	-	24,350	32,710	32,710	(8,360)	(25.6)
29130 - Principal on L.T. Debt	59,330	-	59,330	49,410	49,410	9,920	20.1
<b>Athabasca Hall</b>							
22200 - Contracted Services	2,040	-	2,040	-	-	2,040	
23055 - Memberships & Publications	-	-	-	30	30	(30)	(100.0)
23100 - Communications	3,510	-	3,510	1,250	1,250	2,260	180.8
23200 - R & M - Building	4,000	-	4,000	8,750	8,750	(4,750)	(54.3)

# APPENDICES

	2021 Approved Budget	2021 Deliberation Items	2021 Proposed Base Budget	2020 Approved Budget	2020 Projected Actual	Budget Change (\$)	Budget Change (%)
23205 - R & M - Equipment	1,400	-	1,400	1,300	1,300	100	7.7
23260 - Facility Supplies	1,500	-	1,500	1,500	1,500	-	-
23280 - Software	10	-	10	-	-	10	
23400 - Insurance	7,370	-	7,370	6,800	6,800	570	8.4
23430 - Waste Disposal	-	-	-	2,040	2,040	(2,040)	(100.0)
24100 - Utilities - Gas	5,710	-	5,710	5,860	5,860	(150)	(2.6)
24105 - Utilities - Power	5,160	-	5,160	6,030	6,030	(870)	(14.4)
24110 - Utilities - Water	1,140	-	1,140	860	860	280	32.6
24115 - Utilities - Sewer	-	-	-	430	430	(430)	(100.0)
<b>N.A.R. Building</b>							
22200 - Contracted Services	2,400	-	2,400	-	-	2,400	
23100 - Communications	2,260	-	2,260	6,920	6,920	(4,660)	(67.3)
23200 - R & M - Building	10,210	-	10,210	3,450	3,450	6,760	195.9
23240 - Materials & Supplies	2,740	-	2,740	2,350	2,350	390	16.6
23280 - Software	10	-	10	-	-	10	
23400 - Insurance	2,280	-	2,280	2,110	2,110	170	8.1
23480 - Lease Costs	-	-	-	1,800	1,800	(1,800)	(100.0)
24100 - Utilities - Gas	2,450	-	2,450	2,370	2,370	80	3.4
24105 - Utilities - Power	1,970	-	1,970	2,130	2,130	(160)	(7.5)
24110 - Utilities - Water	2,190	-	2,190	2,200	2,200	(10)	(0.5)
24115 - Utilities - Sewer	-	-	-	1,100	1,100	(1,100)	(100.0)
<b>Log Cabin</b>							
23100 - Communications	360	-	360	360	360	-	-
23200 - R & M - Building	400	-	400	1,000	1,000	(600)	(60.0)
23240 - Materials & Supplies	-	-	-	250	250	(250)	(100.0)
23400 - Insurance	820	-	820	760	760	60	7.9
24100 - Utilities - Gas	1,290	-	1,290	1,170	1,170	120	10.3
24105 - Utilities - Power	2,070	-	2,070	1,970	1,970	100	5.1
24110 - Utilities - Water	820	-	820	320	320	500	156.3
24115 - Utilities - Sewer	-	-	-	160	160	(160)	(100.0)