



Town of Peace River

Approved 2017 Operating and
Five Year Capital Budgets

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.

Contents

	Page
Introduction	
Guide to the Budget Document	4
Message from the Mayor	5
Budget Message	6
Town Profile	8
Governance	9
Organization Chart	10
Budget Guidelines	
Budget Guidelines	11
Basis of Budgeting	11
Budget Review Process	13
Fund Accounting	14
Funds	14
Fiscal Guidelines	15
Fiscal and Accounting Policies	15
Budget Schedule	18
Budget Calendar	18
Budget Overview	
Sources and Uses of Funds	19
Consolidated Budget Summary	20
Water and Wastewater Rates	21
Service Level Initiatives	22
Explanation of Service Level Initiatives	23
Expenditures by Department	24
Description of Revenues and Expenditures	25
Fund Balances	26
Approved Departmental Budgets	
Legislative Services	27
Administrative Services	28
Corporate Services	29-37
Engineering & Infrastructure	38-42
Community Services	43-52
Water & Wastewater	53-55
Corporate Expenses	56-57
Revenues	58-60
Capital Budget	
Capital Budget Planning	61
Capital Improvement Plan Funding	61
Long Term Debt	63
Approved 2017 Capital Budget	64
Five Year Capital Plan, by Year	68-75
Five Year Summary and Funding	76-80
Reserves & Reserve Funds	81
Appendices	
Appendix I • Glossary	82
Appendix II • Abbreviations	85
Appendix III • Staffing	86
Appendix IV • Three Year Operating Budget	87
Appendix V • Chart of Accounts	94

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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 2017 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 2017 operating budget by department. For comparison, the 2016 approved budget and 2016 projected actual amounts are presented alongside the 2017 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, funding sources for the capital program and reserve balances.



Message from the Mayor

As part of this Council’s commitment to providing a responsible, open and accountable municipal government, we are pleased to provide our citizens with a budget document that is understandable. Generally, municipal budgets are a series of line items with a very short, inscrutable title and a set of numbers, but not much else. This budget document is different; it provides meaning and context for those numbers.

In addition to improving public access to budget information, Council hopes that this document will encourage citizens to learn more about their municipal budget and, in turn, act as a springboard for more public participation in budget development.

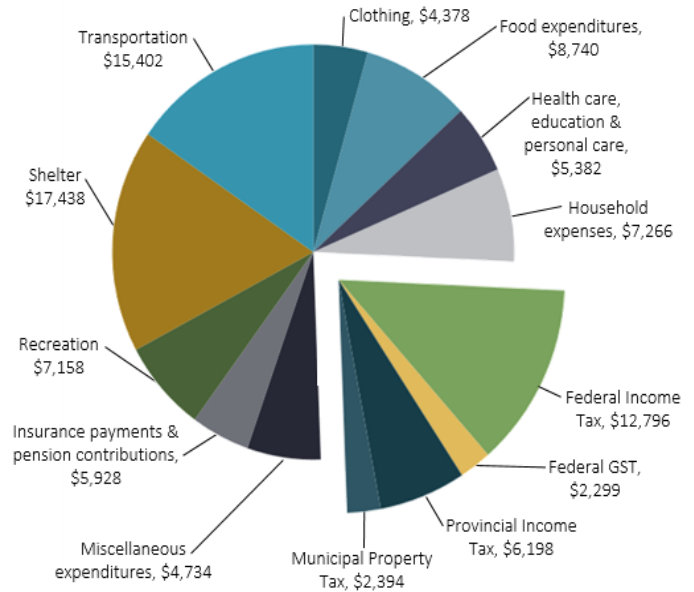
To help put municipal budgets in perspective, it is instructive to look at how much the average Alberta household spends its income on municipal taxes, see graphic in the upper right-hand corner. Only about 2.4% goes towards municipal taxes. Put another way, only 10 cents out of every tax dollar goes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

Yet municipalities, like the Town of Peace River, are expected to and do provide the frontline services that Canadians depend on a daily – like roads, parks, trails, rinks, pools, museum and library services, street lighting, garbage pick-up, sewer, water, etc. It is reasonably to argue that of the 3 levels of government, the municipal level is the most important.

The financing challenge is that municipal governments having no standing constitutionally, are creatures of the provincial government, and they have limited means to raise monies – property taxes and user fees.

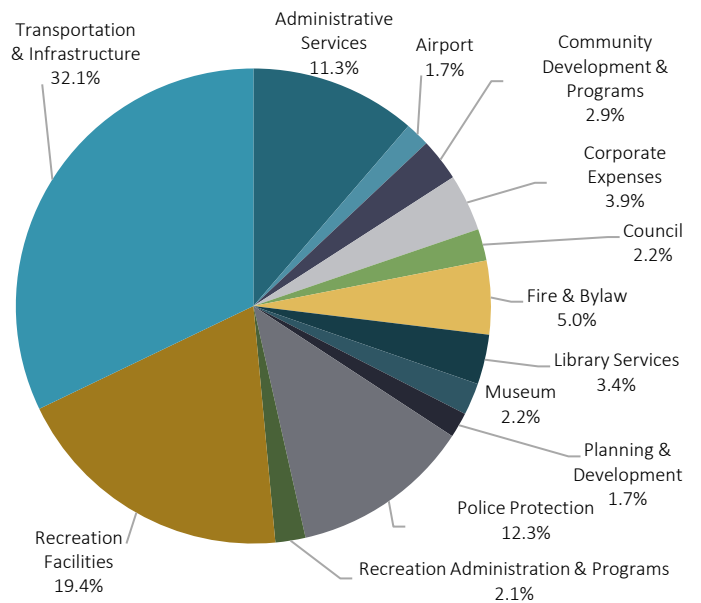
Much of the capital funding is provided through funding grants and special applications to the federal and provincial governments. Despite the fact that this is your

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



money, these senior levels of government do not always say yes and oftentimes the process is akin to the boy in the Dickens story pleading for 'more'. Admittedly, in recent years, the provincial and federal governments have been much more forthcoming.

Net cost of services as a percent of operations



In closing, I trust that citizens will find that the 2017 edition of the Town of Peace River budget balances Council’s duty to be fiscally responsible with the needs and wants of our community.

Mayor Thomas Tarpey

Budget Message

January 9, 2017

Honourable Mayor, Members of Town Council and citizens of the Town of Peace River:

It is with pleasure that I submit to you the approved operating budget and capital improvement plan for fiscal year 2017.

The 2017 budget is a substantial departure from previous budgets and budgeting practices. Continuing the zero-based budgeting process from last year, the 2017 budget incorporates amounts required to staff, maintain and provide services to town ratepayers while being sensitive of the financial realities of the current economic times. The result is a budget that maintains core services without impacting the need to increase tax revenues.

Summary

Overall, the budget contains operating expenditure increases of \$204,413 or 1.2% over the prior year. This is based on Council approval of new services and initiatives as discussed during budget deliberations; excluding these items, the base budget – or amounts needed to maintain existing services – has only increased \$7,513. Factoring in debt and capital charges (including transfers to reserves), the increase is 3.1% from the prior year; the bulk of this amount is due to the required funding for the new arena project.

Within the approved budget, service levels are being maintained and even enhanced, while new services or initiatives are being brought forward:

- an additional \$250,000 in capital funding for the new rec-plex;
- discontinuation of the photo radar program;
- a Peace Officer position;
- \$55,000 for downtown beautification;
- funding to the local library, \$12,700 to allow for free memberships;
- additional funds for pavement crack sealing, \$55,800;
- Canada Day 150 celebrations, \$12,000;
- Town Hall maintenance, \$10,000;
- Mighty Peace Tourism Association funding, \$1,700.

Also incorporated into the budget is an aggressive model to fund the town’s future capital needs, which will balance the town’s ability to save now and move towards a pay-as-you-go model against a reliance on long term debt. These contributions need to increase significantly over the upcoming years and will provide fiscal flexibility over the long term.

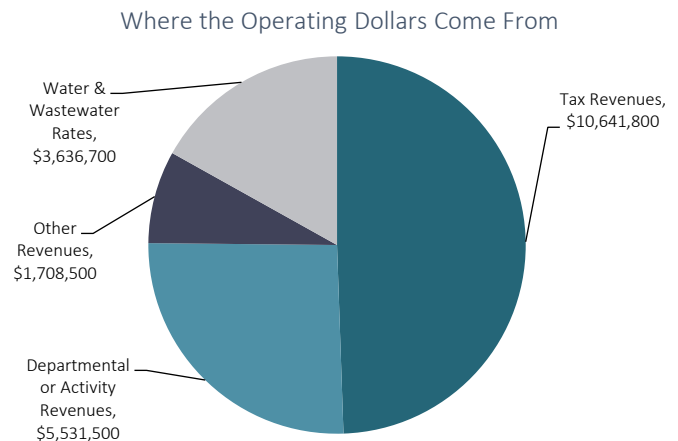
Tax Revenue

As approved, the 2017 Budget maintains tax requisitions required from ratepayers – \$10.64 million – at approximately the same as required in 2016. This means that ratepayers 2017 tax bills should be more or less the same as 2016; individual properties may see differences depending on the assessed value of their property.

Council and staff were able to incorporate the above enhancements without increasing tax requisitions through cost efficiencies and the development of cost sharing agreements with our municipal neighbours for the Peace River Airport.

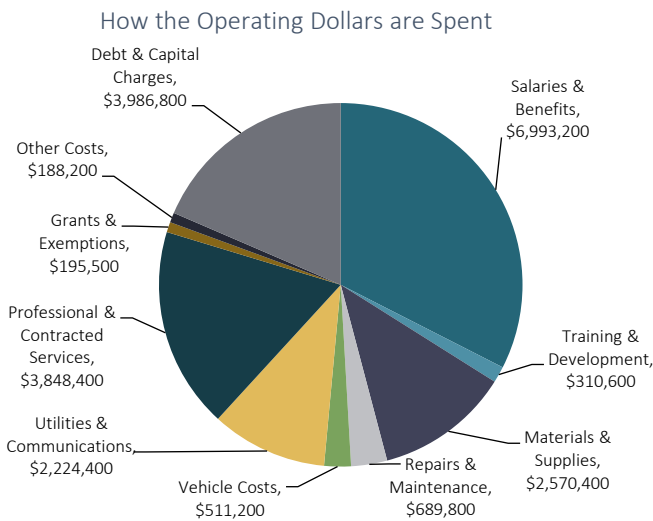
Operating Budget

The 2017 Operating Budget stands at \$20.52 million. The source of funds for the 2017 operating budget is -- \$10.64 million from tax requisitions and the remainder, \$10.88 million from revenue and funds carried forward from the previous fiscal years; operating grants from the province; and water and wastewater revenues. The chart below depicts the funding sources:



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.

How the operating dollars are spent by cost component is shown in the chart below:



To promote proactive budgeting a 3-year operating budget is also presented in the budget document.

Capital Budget

The 2017 Capital Program includes 35 projects totalling \$21.6 million. A summary listing of the projects can be found in the table below:

Project	Amount
Hardware Replenishment	32,000
VOIP System	90,000
Total Information Systems	122,000
Respiratory Prot. Equipment Fit Tester	12,100
SCBA and HAZMAT Suit Tester	11,600
Structural Firefighting PPE Dryer	9,400
Fire Truck Scene Lights	9,700
Total Fire Protection	42,800
Neighbourhood Inf. Program - 2016	2,100,000
Neighbourhood Inf. Program	350,000
Pavement Replacement Project	350,000
Facility Alarm Systems	120,000
99th Street Slide	2,057,000
Pat's Creek - Phase II	2,208,300
Total Works & Equipment	7,185,300
Pickup Truck	32,000
Skidsteer	50,000
Grader	360,000
Material/Liquid Chemical Spreader	98,300
Airport Wildlife Fence	244,400
TP312 5th Edition Update	10,000
Total Airport	794,700
Peace Regional Recreation Centre	8,200,000
North End Stairs	11,000
Flail Cutter - Tool Kat	12,000
Pool Accessibility	10,500
12 Foot Davis Events Park	10,000

Shaftesbury Trail - Pedestrian Pathway	225,000
Tennis Courts - Lower West Peace	191,700
Ski Hill Chairlift	155,000
Museum Shelving	18,000
Total Recreation & Cultural	8,833,200
Water Treatment Plant Equipment	550,000
Wastewater Treatment Plant Equipment	570,000
Res. 365 Decommissioning/Replacement	892,600
Reservoir 475 Power/VFD/Programming	291,000
Weberville Sewage Lagoon Upgrade	328,900
Sludge Press/Centrifuge	110,000
Sanitary Sewer Trunk Main (Saddleback)	1,800,000
Facility Alarm Systems	80,100
Total Water & Wastewater	4,622,600
Total	21,600,600

Of this amount, \$8.4 million is funded through town-controlled funds and \$13.4 million from province and federal funding sources (such as: MSI funds, ACAP grants, Small Communities Fund; Gas Tax allotment).

As presented, the 2017 Capital Budget can be accomplished without negatively impacting existing tax rates.

More information on the approved projects and five year capital plan can be found within the budget document.

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.

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. I would like to express my appreciation to everyone involved in providing their expertise and knowledge in creating the budget.

Respectfully,

Greg Towne
Director of Corporate Services

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 6,729.

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 Daishowa-Marubeni International pulp mill and Shell In-Situ plant, both located in the rural area, 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 Airport.

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 2013. Council's term runs for four years; the next election will be held in autumn of 2017.

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.

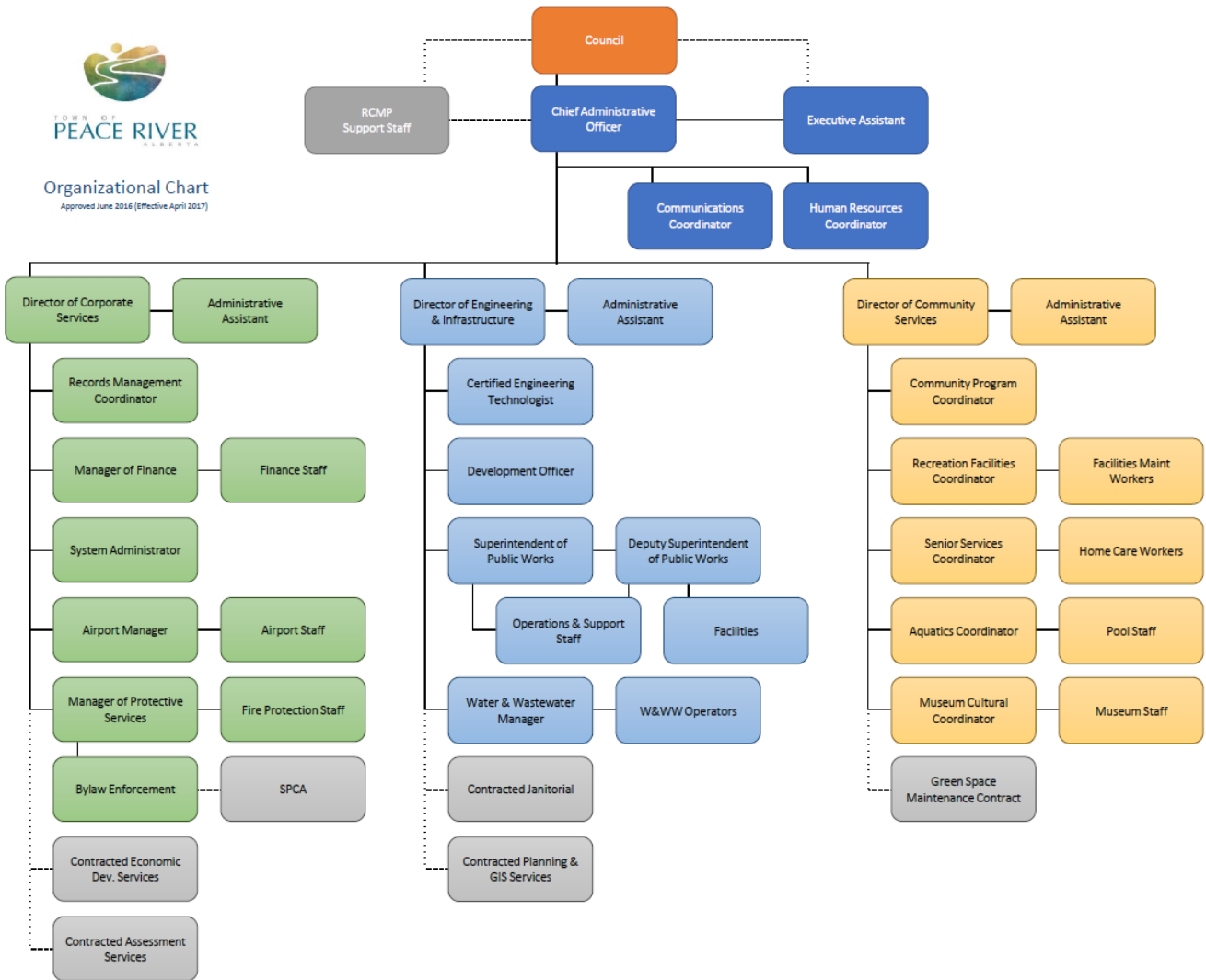
Town Officials

Mayor Tom Tarpey
Deputy Mayor Elaine Manzer
Councillor Tanin Behnke
Councillor Rod Burr
Councillor Orren Ford
Councillor Colin Needham
Councillor Terry Sawchuk



Pictured from left: Councillor Burr, Mayor Tom Tarpey, Councillor Ford, Councillor Sawchuk, Deputy Mayor Elaine Manzer, Councillor Behnke, Councillor Needham

Organization Chart



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.

Expenditure items are forecast based on known amounts, or based on projections or trends. Increases for anticipated unknown items are typically around 1% to 3%.

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 2017 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.

2017 Significant Operating Budget Changes

There have been several major changes to the way Peace River develops its budget.

During 2016 the town changed the account structure (not the accounting software, but structure) within its existing account software. The changes were significant but will improve reporting and budgeting in future years.

However, the change from 2016 to 2017 created situations where accounts were split out or merged within the system. Because of this, an apples to apples comparison of the two budget years is not possible. Staff did their best to recreate the 2016 budget under the new structure, but in many cases it did not achieve a great result.

Council and the public are reminded that year to year comparisons may be imperfect, and to please contact the town for any clarifications.

Overall, targets and targeted amounts have been included within the budget rather than financial figures or assumptions. For example, the town used to budget for power costs based on a trend of previous years actuals. In 2017, we estimated kilowatt-hour consumption at all our facilities and challenge those areas to achieve that number. Costs per kilowatt-hour (and other associated costs) are determined by the Finance department; this restricts budget manipulations by facilities over-budgeting or forcing them to change behaviors to meet targets. The same concept has been introduced for mileage, natural gas, water and telephone costs; other costs such as training and office supplies will be introduced in future budgets.

Charging water to town facilities

In the past, the town did not pay or allocate water and wastewater charges to its own facilities.

As the water and wastewater fund of the town is accounted for separately from the general fund, these charges need to be accounted for, or the water and wastewater fund is subsidizing the general fund. For 2017, the town will commence water billings to town facilities, which should bring in revenues of approximately \$51,000 and increase expenses to the general fund of the same amount.

To mitigate this impact, staff have amended other allocations between the two funds to minimize the impact.

Wages allocations

For certain positions and circumstances, some staff are having a portion of their wages and benefits be charged to capital projects, the rationale being aligning work performed to the proper fund and funding. This shifts costs from the operating fund to the capital fund and is a one-time impact that benefits the operating fund in 2017.

Also, some positions are being allocated to sub-departments in an attempt to reflect the true cost of that activity.

An example of this is for planning services. Even though we only have a Development Officer within this sub-department (planning services are contracted), under salaries & benefits we show \$123,300 for 2017, this includes the Development Officer plus a portion of the Director of Engineering and Infrastructure plus a portion of the Engineering Administration Assistant position.

Finally, allocations between the water/wastewater fund and the general fund are being reviewed. Based on the 2016 budget, public works staffing were being allocated to

water/wastewater at a higher percent than their actual activities dictated. Changes to these ratios have been implemented and should be fully corrected within 2-3 years.

These items do not change the staffing complement, merely the accounting between sub-departments and funds. For more information on approved staffing, see Table 40 on page 86.

Peace River Airport

For 2017, the town has received commitments from the Town of Grimshaw, Municipal District of Peace No. 135, County of Northern Lights and Northern Sunrise County to assist in the operating and capital funding requirements of the Peace River Airport.

Departmental allocations

Revenue and expense elements that can be allocated to specific departments have been improved. This is being done so Council and ratepayers are able to see the 'full or true cost' of an activity or department.

By doing so, year to year changes are significant and comparisons are difficult. New sub-departments have been included for budgeting and reporting purposes, such as general government or taxation.

Also, expenses such as insurance, software and reserve transfers have either been added or more accurately budgeted for in 2017, showing further changes.

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.

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.



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 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.

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 \$404,771, with the hopes of obtaining our goal of 15% (or \$3,274,100) 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 year 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 Director of Finance 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.
- **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.

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 and Tender 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 are made based on policy.
- Use of One-Time Revenue – these are not used to fund the base budget or ongoing program costs. In some cases they may be utilized to fund the start-up cost of a program; however, are generally earmarked for one-time expenditures and utilized to supplement the available capital program funding.
- Expenditures – in addition to the expenditure controls detailed above under the operating and capital budget control processes, monthly reports are prepared for management to monitor actual to planned results.
- Purchasing Policy – purchases for the town must be governed by the financial limits and procurement methods established under the town's Purchasing and Tender 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 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

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

Summer 2016

- Council workshop and goal setting, finalize Council priorities.

July to September 2016

- 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 2016

- Meet with affected sub-committees and organizations.
- Capital project department requests due.

November 2016

- Meet with affected sub-committees and organizations.
- 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 recommended budget being adopted by Council.

Monday, November 14, 2016 at 5:00pm

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

Monday, November 21, 2016 at 5:00pm

- Public input
- Budget review and deliberations

Monday, November 28, 2016 at 5:00pm

- Public input
- Budget review and deliberations

Monday, December 5, 2016 at 5:00pm

- Budget review and deliberations

Monday, December 12, 2016 at 5:00pm

- Budget review and deliberations

Tuesday, December 13, 2016 at 5:00pm

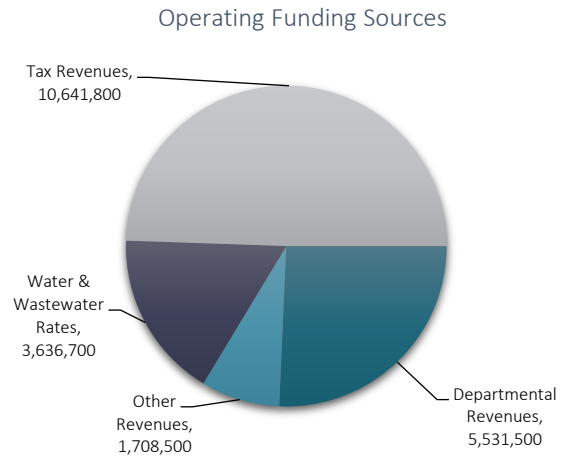
- Budget review and deliberations
- Budget tentatively approved by Council, subject to final approval.

Monday, January 9, 2017

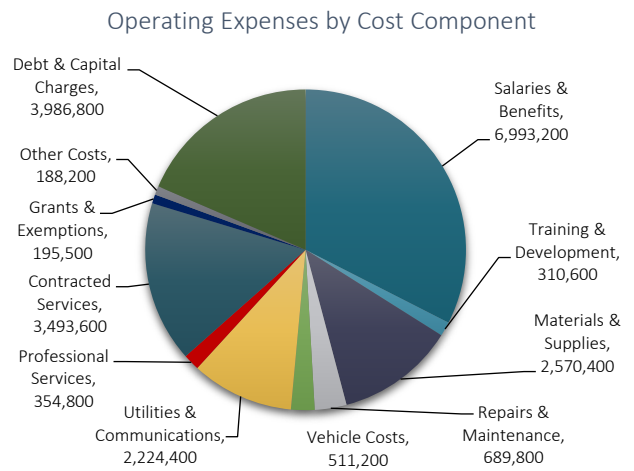
- Budget approved by Council.

Sources and Uses of Funds

The total source of funds for the 2017 operating budget is \$21,518,500. 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.



The total uses of funds for the 2017 operating budget is \$21,518,500. The adjacent chart shows the amount of sources by cost component.



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.

The proposed base budget contained expenditure amounts of \$21,311,600. Council adjustments during

deliberations included \$206,900 in additional expenses and \$161,200 in additional revenues. These service level items can be found on Table 2.

Consolidated Budget Summary

Table 1

	2017 Approved Budget	Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Salaries & Benefits	6,993,200	84,200	6,909,000	7,113,995	7,069,095	(120,795)	(1.7)
Training & Development	310,600	5,500	305,100	233,333	231,333	77,267	33.1
Materials & Supplies	2,570,400	18,000	2,552,400	2,567,265	2,598,265	3,135	0.1
Repairs & Maintenance	689,800	10,000	679,800	777,402	815,302	(87,602)	(11.3)
Vehicle Costs	511,200	7,200	504,000	477,750	477,750	33,450	7.0
Utilities & Communication	2,224,400	1,800	2,222,600	2,231,508	2,157,208	(7,108)	(0.3)
Professional Services	354,800	-	354,800	162,580	191,580	192,220	118.2
Contracted Services	3,493,600	70,200	3,423,400	3,363,288	3,322,988	130,312	3.9
Grants & Exemptions	195,500	-	195,500	214,488	214,488	(18,988)	(8.9)
Other Costs	188,200	-	188,200	185,678	185,678	2,522	1.4
Operating Expenses	17,531,700	196,900	17,334,800	17,327,287	17,263,687	204,413	1.2
Debt & Capital Charges	3,986,800	10,000	3,976,800	3,546,030	3,546,030	440,770	12.4
Total Expenditures	21,518,500	206,900	21,311,600	20,873,317	20,809,717	645,183	3.1
Departmental Revenue							
Activity Revenue	(9,168,200)	(108,700)	(9,059,500)	(8,655,341)	(8,496,532)	(512,859)	5.9
Total Departmental Revenue	(9,168,200)	(108,700)	(9,059,500)	(8,655,341)	(8,496,532)	(512,859)	5.9
Net Operating Expenditures	12,350,300	98,200	12,252,100	12,217,976	12,313,185	132,324	1.1
Tax Revenue	(10,641,800)	-	(10,641,800)	(10,611,408)	(10,730,708)	(30,392)	0.3
Other Revenue	(1,708,500)	(52,500)	(1,761,000)	(1,606,568)	(1,466,077)	(101,932)	6.3
Total Corporate Revenues	(12,350,300)	(52,500)	(12,402,800)	(12,217,976)	(12,196,785)	(132,324)	1.1
General Surplus/(Deficit)	-	(45,700)	150,700	-	(116,400)		

Water and Wastewater Rates

Water and wastewater operation provides for furnishing water and sanitary sewage disposal services to industrial, commercial and residential 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, the water & Wastewater activities are accounted for separately than general fund accounts.

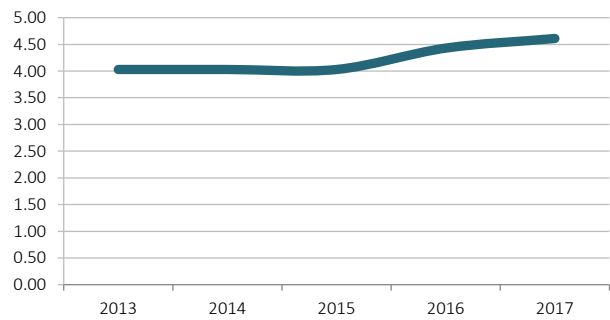
In 2017, Council approved a rate increase of 4.29%, changing the rate from \$4.43 per cubic meter of water to \$4.62.

The reason for the increase is twofold.

1. Revenues received from water sales have been significantly reduced over the last year, with residential consumption down almost 10% and commercial consumption down almost 16%. With most operating expenses of the fund being fixed, expenses do not drop at the same rate as revenues. A portion of the rate increase is required just to pay for fixed costs.
2. Capital requirements for the water & wastewater fund are being greater. The five year capital plan shows water & wastewater projects of more than \$11.8 million, and capacity needs to be built into the budget to fund these items now and in the future.

See pages 53-55 for more information on water and wastewater details.

Water & Wastewater Rates - Last 5 Years



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 “Summary of Deliberation Items” presents those items which were approved by Council during budget deliberations. During the review of the budget and during public consultations Council may receive additional

requests for funding. Each of these potential new items will be reviewed in the context of the overall financial viability and Council direction. Some items will likely require further analysis and may have to be deferred on this basis. These initiatives will be reviewed during the next budget year to seek Council consent to continue for future years, or will be removed if a single year item.

These items are presented as “2017 Deliberation Items” on the departmental tables.

Summary of Deliberation Items

Table 2

	Service Level Adjustment	New Program or Service	Subtotal	Less Revenue Offset	Service Level Adjustment
Revenues					
<i>Recreation & cultural services</i>					
Arena revenues	(3,600)	-	(3,600)	-	(3,600)
Pool revenues	(4,800)	-	(4,800)	-	(4,800)
Recreation program revenues	(300)	-	(300)	-	(300)
Sports field revenues	(200)	-	(200)	-	(200)
Expenses					
Mighty Peace Tourism Association	7,500	-	7,500	-	7,500
<i>Staffing Adjustments</i>					
Fire Protection Staffing	(6,900)	-	(6,900)	-	(6,900)
Peace Officer Services	-	121,600	121,600	(99,800)	21,800
Town Hall façade improvements	10,000	-	10,000	-	10,000
Pavement Crack Sealing	55,800	-	55,800	-	55,800
Canada Day Events	13,000	-	13,000	-	13,000
Library memberships	12,700	-	12,700	-	12,700

Explanation of Service Level Initiatives

Recreation Revenues

Staff are proposing a blanket 2% to recreation revenues covering the arena, pool, recreation programs and playing fields.

The increase recognises the additional costs associated to operate these activities, while proposing an increase that is not too cumbersome.

Mighty Peace Tourism Association

The Association is proposing a 12.5% increase to their partner’s funding, from \$2 per capita to \$2.25.

Fire Protection Staffing

As part of the organizational review approved in 2016, staff are seeking Council’s approval on fire department staffing going forward.

Staffing positions and levels for 2016 and 2017 are:

	Approved FTE	Prior FTE
Director of Protective Services	-	1.0
Manager of Protective Services/Fire Chief	1.0	-
Deputy Chief	-	1.0
Firefighter*	2.0	1.0
Casual Firefighters (responses)	0.8	0.7
Casual Firefighters (coverage)	0.8	0.6
Casual Firefighters (training)	1.3	1.1
	5.9	5.4

** one position would be designated Deputy Chief*

The changes in casual firefighters estimate full time equivalents in responses, coverage and training and the increases are reflective to actual values.

As approved, the changes have a budget saving of \$6,900.

Peace Officer Services

Provision for a newly created position, providing peace officer services for the town. Total expenses including staffing, vehicle, materials and training would be budgeted at \$121,600 with projected revenues of \$99,800, showing a net impact of \$21,800.

Town Hall façade improvements

Include minor repairs to the exterior of the town hall building, including refurbishment of lower walls around the building, weatherproofing and exterior door improvements.

Pavement Crack Sealing

Provision for additional funds to perform more crack sealing within the town. At this level approximately 15% of town streets can be done per year.

Canada Day Events

Request to increase funding for Canada 150 celebrations. This would effectively double existing funding, from \$12,000 to \$24,000.

Library Memberships

While the contribution to the local branch library has not increased, the library has provided an option to eliminate memberships if additional funding is secured. Currently, households are charged \$24 annually for a membership.

Expenditures by Department

charges or contribution to other funds are shown as their own line item.

Total Expenditures by Department show the total departmental costs without any revenue offsets. Debt

Expenditures by Department

Table 3

	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Legislative	265,900	-	265,900	274,883	274,883	(8,983)	(3.3)
Administration	580,900	-	580,900	550,182	550,182	30,718	5.6
Corporate Services	377,700	-	377,700	359,223	363,223	18,477	5.1
Finance	454,600	-	454,600	430,424	466,124	24,176	5.6
Economic Development	48,100	1,700	46,400	105,400	73,400	(57,300)	(54.4)
Police Protection	2,089,500	-	2,089,500	2,027,505	2,027,505	61,995	3.1
Bylaw & Enforcement	255,600	111,600	144,000	418,316	418,316	(162,716)	(38.9)
Emergency Management	12,000	-	12,000	29,000	11,000	(17,000)	(58.6)
Fire Administration	570,600	(6,900)	577,500	515,583	524,383	55,017	10.7
Fire Operations	195,000	-	195,000	178,790	166,790	16,210	9.1
Fire Halls	154,300	-	154,300	138,132	138,132	16,168	11.7
Airport Administration	523,000	-	523,000	663,635	644,035	(140,635)	(21.2)
Terminal	171,700	-	171,700	137,020	137,020	34,680	25.3
Airport Operations	214,400	-	214,400	225,112	212,612	(10,712)	(4.8)
Engineering & Infrastructure	204,800	-	204,800	214,824	214,824	(10,024)	(4.7)
Public Works Administration	176,000	-	176,000	184,260	184,260	(8,260)	(4.5)
Public Works Operations	2,296,600	-	2,296,600	2,340,562	2,338,562	(43,962)	(1.9)
Roads & Streets	323,300	55,800	267,500	317,500	317,500	5,800	1.8
Planning & Development	267,000	-	267,000	274,223	283,223	(7,223)	(2.6)
Waste Management	332,600	-	332,600	334,500	334,500	(1,900)	(0.6)
FCSS	206,900	-	206,900	177,617	177,617	29,283	16.5
Home Support	114,400	-	114,400	100,418	100,418	13,982	13.9
Youth & Family Programs	78,600	-	78,600	104,473	104,473	(25,873)	(24.8)
Parent Link	475,000	-	475,000	471,431	471,431	3,569	0.8
Community Development	70,000	-	70,000	19,000	19,000	51,000	268.4
Public Transportation	162,400	-	162,400	162,000	162,000	400	0.2
Public Health	31,700	-	31,700	58,454	51,754	(26,754)	(45.8)
Recreation Administration	294,300	-	294,300	282,505	282,505	11,795	4.2
Recreation Programs	99,400	12,000	87,400	78,754	78,754	20,646	26.2
Arena	516,300	-	516,300	484,305	475,705	31,995	6.6
Pool	902,700	-	902,700	861,706	853,906	40,994	4.8
Water Park	27,000	-	27,000	20,000	20,000	7,000	35.0
Playing Fields	56,900	-	56,900	39,251	39,251	17,649	45.0
Parks & Playgrounds	440,600	-	440,600	449,240	459,240	(8,640)	(1.9)
Trails	115,100	-	115,100	121,350	121,350	(6,250)	(5.2)
Ski Hill	57,100	-	57,100	48,407	48,407	8,693	18.0
Museum	330,100	-	330,100	328,784	328,784	1,316	0.4
Library	420,900	12,700	408,200	400,084	400,084	20,816	5.2
Water Administration	671,900	-	671,900	795,779	795,779	(123,879)	(15.6)
Water Treatment	737,500	-	737,500	720,856	720,856	16,644	2.3
Water Delivery	337,600	-	337,600	280,331	280,331	57,269	20.4
Wastewater Administration	399,400	-	399,400	390,990	390,990	8,410	2.2
Wastewater Treatment	246,700	-	246,700	509,864	509,864	(263,164)	(51.6)
Wastewater Distribution	135,700	-	135,700	129,632	129,632	6,068	4.7
Corporate Expenses	728,400	-	728,400	239,673	239,673	488,727	203.9
Taxation	164,700	-	164,700	170,100	170,100	(5,400)	(3.2)
Election	9,400	-	9,400	-	-	9,400	-
Town Hall	106,500	10,000	96,500	93,100	86,000	13,400	14.4
Other Facilities	80,900	-	80,900	70,109	65,309	10,791	15.4
Subtotal	17,531,700	196,900	17,334,800	17,327,287	17,263,687	204,413	1.2
Debt & Capital	3,986,800	10,000	3,976,800	3,546,030	3,546,030	440,770	12.4
Total	21,518,500	206,900	21,311,600	20,873,317	20,809,717	645,183	3.1

Description of Revenue and Expenditure Types

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

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.

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.

Fund Balances

The town's resources and operations are separated into various funds. Each fund is a separate fiscal and accounting entity organized by their intended purpose, separated to comply with legal, finance and governance requirements. In municipal financial operations, monies raised or supplied for one purpose cannot be used for any other purpose. Legal restrictions and contractual agreements prevent it from being used or diverted to any other use. Fund accounting shows that the money has been used for its intended purpose. The town's external auditors audit all funds annually.

Although all funds are segregated the town also prepares Consolidated Financial Statements in accordance with requirements of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

These funds are the General Fund, Capital Fund and Reserve Fund and were described on page 14. Each fund has its own revenues and expenditures, financing sources, and transfers or contributions may be made between funds.

The beginning fund balance represents the residual funds brought forward from the previous year (that fund's ending balance).

Fund Balances

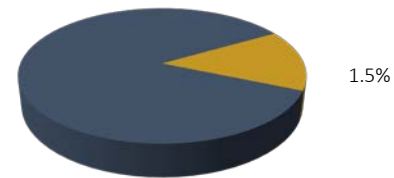
Table 4

	General Fund	Capital Fund	Reserve Fund	Total
Opening Fund Balance	-	6,506,700	5,748,300	12,255,000
Revenues				
Activity Revenues	(9,168,200)	-	-	(9,168,200)
Taxation	(10,641,800)	-	-	(10,641,800)
Other Revenue	(1,708,500)	(1,000,000)	-	(1,708,500)
Transfers from Other Funds	-	(4,045,200)	(2,768,500)	(6,813,700)
Transfers from Other Entities	-	(12,434,200)	-	(12,434,200)
Proceeds from Long Term Debt	-	(1,031,700)	-	(1,031,700)
Total Revenues	(21,518,500)	(18,511,100)	(2,768,500)	(42,798,100)
Expenditures				
Salaries & Benefits	6,993,200	-	-	6,993,200
Training & Development	310,600	-	-	310,600
Materials & Supplies	2,570,400	-	-	2,570,400
Repairs & Maintenance	689,800	-	-	689,800
Vehicle Costs	511,200	-	-	511,200
Utilities & Communication	2,224,400	-	-	2,224,400
Professional Services	354,800	-	-	354,800
Contracted Services	3,493,600	-	-	3,493,600
Grants & Exemptions	195,500	-	-	195,500
Other Costs	188,200	-	-	188,200
Capital Projects	-	21,600,600	-	21,600,600
Transfers to Other Funds	2,768,500	-	4,045,200	6,813,700
Debt Charges	1,218,300	-	-	1,218,300
Total Expenditures	21,518,500	21,600,600	4,045,200	47,164,300
Change in Fund Balance	-	(3,089,500)	(1,276,700)	(4,336,200)
Ending Fund Balance	-	3,417,200	4,471,600	7,888,800

Legislative Services

Town Council is the legislative and policy-making body of Town government and represents the citizens of Peace River. The Council establishes town policy through the enactment of ordinances and resolutions, determines the town’s budget, establishes town goals, appoints advisory committees and commissions and participates in various county-wide intergovernmental relationships. Council consists of the Mayor, Deputy Mayor and five Councillors.

Portion of Town Expenditures



Legislative Services

Table 5

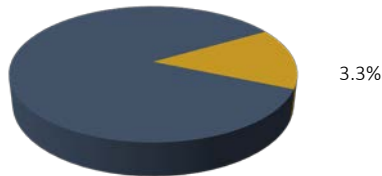
	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Legislative Services							
Salaries & Benefits	176,600	-	176,600	180,953	180,953	(4,353)	(2.4)
Training & Development	52,100	-	52,100	56,850	56,850	(4,750)	(8.4)
Materials & Supplies	21,600	-	21,600	18,580	18,580	3,020	16.3
Utilities & Communications	3,600	-	3,600	3,500	3,500	100	2.9
Professional Services	12,000	-	12,000	15,000	15,000	(3,000)	(20.0)
Total Legislative	265,900	-	265,900	274,883	274,883	(8,983)	(3.3)
Departmental Revenues	-	-	-	-	-	-	-
Net Operating Expenses	265,900	-	265,900	274,883	274,883	(8,983)	(3.3)
Debt & Capital Charges	4,500	-	4,500	-	-	4,500	-
Tax Levy Requirement	270,400	-	270,400	274,883	274,883	(4,483)	(1.6)



Administrative Services

The Administration Department serves as the leadership, coordination, planning, and information dissemination body in implementing Council’s goals, objectives and policies.

Portion of Town Expenditures



The Chief Administrative Officer is appointed by Council and is responsible for the day-to-day operations of the town. Administrative 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 By-Laws and policies, and agenda preparation for Council meetings.

For budgeting and reporting purposes, administration includes the Office of the CAO along with the communications and human resources departments.

Significant Budget Changes

Salaries & Benefits are a budget increase of \$17,338 or 4.0%. The increase is generally due to the fact that temporary HR salaries and benefits were budgeted less in 2016 due to regular staffing absences.

Materials & Supplies are a budget increase of \$9,685 or 14.3%. Increased costs relating to benefits administration make up the bulk of the increase.

Administrative Services

Table 6

	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Administrative Services							
Salaries & Benefits	452,700	-	452,700	435,362	435,362	17,338	4.0
Training & Development	43,400	-	43,400	38,505	38,505	4,895	12.7
Materials & Supplies	77,300	-	77,300	67,615	67,615	9,685	14.3
Utilities & Communications	7,500	-	7,500	6,700	6,700	800	11.9
Total Administrative Services	580,900	-	580,900	550,182	550,182	30,718	5.6
Departmental Revenues	(5,000)	-	(5,000)	-	-	(5,000)	-
Net Operating Expenses	575,900	-	575,900	550,182	550,182	25,718	4.7
Debt & Capital Charges	3,500	-	3,500	-	-	3,500	-
Tax Levy Requirement	579,400	-	579,400	550,182	550,182	29,218	5.3

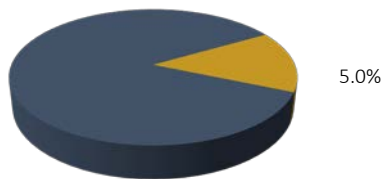
Corporate Services

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 and records management is shown within the Corporate Services section.

The Finance division acts as the financial advisor for Council, the CAO, and the various civic 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 civic bills and collecting any monies owed to the town.

Portion of Town Expenditures



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

Significant Budget Changes

Corporate Services

Salaries & Benefits is a budget increase of \$20,222 or 6.4%. This reflects the wage increase from the temporary filing clerk to administrative assistant, as approved during the organizational change.

Contracted Services is a budget decrease of \$15,460 or 94.5%. This is part of the budgetary impact from changing to staffing the IT position opposed to contracting the service.

Finance

Salaries & Benefits is a budget increase of \$26,379 or 7.5%. This is mostly due to the budgeting for the Municipal Intern position, and partially offset by increased revenues allocated to the department.

Economic Development

Contracted Services is a budget decrease of \$53,300 or 53.1%. This reflects a shift in internal allocations towards downtown beautification efforts from this division.

Departmental Revenues is a budget increase of \$55,800 or 478.2%. These are generally provincial grants for the Municipal Intern and Alberta Community Partnership (IT services) programs.

CORPORATE SERVICES DEPARTMENT

Corporate Services

Table 7

	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Corporate Services							
Salaries & Benefits	338,400	-	338,400	318,178	276,778	20,222	6.4
Training & Development	7,000	-	7,000	3,285	3,285	3,715	113.1
Materials & Supplies	23,200	-	23,200	16,400	54,400	6,800	41.5
Utilities & Communications	8,200	-	8,200	5,000	5,000	3,200	64.0
Contracted Services	900	-	900	16,360	23,760	(15,460)	(94.5)
Total Corporate Services	377,700	-	377,700	359,223	363,223	18,477	5.1
Finance							
Salaries & Benefits	379,400	-	379,400	353,021	388,721	26,379	7.5
Training & Development	6,300	-	6,300	5,535	5,535	765	13.8
Materials & Supplies	47,600	-	47,600	49,168	49,168	(1,568)	(3.2)
Utilities & Communications	5,000	-	5,000	5,200	5,200	(200)	(3.8)
Professional Services	16,300	-	16,300	17,500	17,500	(1,200)	(6.9)
Total Finance	454,600	-	454,600	430,424	466,124	24,176	5.6
Economic Development							
Materials & Supplies	1,000	-	1,000	5,000	5,000	(4,000)	(80.0)
Contracted Services	47,100	1,700	45,400	100,400	68,400	(53,300)	(53.1)
Total Economic Development	48,100	1,700	46,400	105,400	73,400	(57,300)	(54.4)
Total Corporate Services	880,400	1,700	878,700	895,047	902,747	(14,647)	(1.6)
Departmental Revenues	(55,800)	-	(55,800)	(9,650)	(83,650)	(46,150)	478.2
Net Operating Expenses	824,600	1,700	822,900	885,397	819,097	(60,797)	(6.9)
Debt & Capital Charges	5,000	-	5,000	-	-	5,000	-
Tax Levy Requirement	829,600	1,700	827,900	885,397	819,097	(55,797)	(6.3)

Police Protection

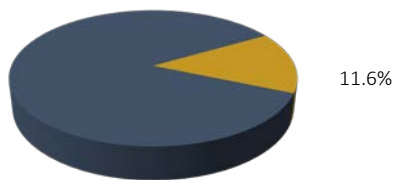
Police Protection provides for the safety and welfare of the residents of Peace River by participating in the RCMP detachment that serves the town and outlying areas.

The Town of Peace River is the only municipality within 200 kilometres that is required to pay for policing services. Since communities less than 5,000 people have the cost covered by the provincial government, this is an amount that must be recouped through taxes that other municipalities do not have to do.

Significant Budget Changes

Contracted Services is a budget increase of \$60,800 or 4.1%. Staff have incorporated a 2.45% increase to the cost of 12 contracted positions the town funds, plus additional amounts of \$28,000 for the Alberta First Responder Radio Communication System was a new cost that needed to be budgeted for.

Portion of Town Expenditures



Police Protection

Table 8

	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Police Protection							
Salaries & Benefits	224,700	-	224,700	223,517	223,517	1,183	0.5
Training & Development	2,500	-	2,500	2,500	2,500	-	-
Materials & Supplies	314,800	-	314,800	314,800	314,800	-	-
Contracted Services	1,534,000	-	1,534,000	1,473,200	1,473,200	60,800	4.1
Grants & Exemptions	13,500	-	13,500	13,488	13,488	12	0.1
Total Police Protection	2,089,500	-	2,089,500	2,027,505	2,027,505	61,995	3.1
Departmental Revenues	(528,800)	-	(528,800)	(528,808)	(528,808)	8	-
Net Operating Expenses	1,560,700	-	1,560,700	1,498,697	1,498,697	62,003	4.1
Debt & Capital Charges	-	-	-	-	-	-	-
Tax Levy Requirement	1,560,700	-	1,560,700	1,498,697	1,498,697	62,003	4.1

Other Protective Services

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.

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.

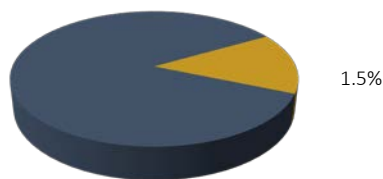
Other protective services include accounts relating to Emergency Management (EMO), animal control and building and fire inspection services.

photo enforcement program of \$411,600, and a projected increase in revenues of \$94,000 relating to Peace Officer activities.

Debt & Capital Charges

Debt & Capital Charges are a budget decrease of \$116,100, generally the net amount of funds the town would have kept through the photo enforcement program.

Portion of Town Expenditures



Significant Budget Changes

Bylaw & Enforcement

Changes to Salaries & Benefits, Training & Development, Materials & Supplies, Vehicle Costs and Debt & Capital Charges are attributable to the Peace Officer position that Council will deliberate on during their service level discussions.

Contracted Services is a budget decrease of \$283,042 or 86.2%, which is the cessation of the agreement for photo enforcement.

Emergency Management

Contracted Services is a budget decrease of \$9,000 or 100.0%. This is the removal of a one-time cost, installing a multi phone/line system into Fire Hall #4.

Departmental Revenues

Departmental Revenues is a budget decrease of \$315,042 or 62.2%. This is a decrease in revenues received via the

Other Protective Services

Table 9

	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Bylaw & Enforcement							
Salaries & Benefits	178,900	91,100	87,800	79,650	79,650	99,250	124.6
Training & Development	6,600	5,500	1,100	100	100	6,500	6,500.0
Materials & Supplies	9,000	6,000	3,000	2,500	2,500	6,500	260.0
Repairs & Maintenance	500	-	500	500	500	-	-
Vehicle Costs	11,400	7,200	4,200	4,900	4,900	6,500	132.7
Utilities & Communications	3,700	1,800	1,900	624	624	3,076	492.9
Professional Services	-	-	-	1,500	1,500	(1,500)	(100.0)
Contracted Services	45,500	-	45,500	328,542	328,542	(283,042)	(86.2)
Total Bylaw & Enforcement	255,600	111,600	144,000	418,316	418,316	(162,716)	(38.9)
Emergency Management							
Training & Development	5,000	-	5,000	5,000	3,000	-	-
Materials & Supplies	7,000	-	7,000	11,000	6,000	(4,000)	(36.4)
Utilities & Communications	-	-	-	4,000	2,000	(4,000)	(100.0)
Contracted Services	-	-	-	9,000	-	(9,000)	(100.0)
Total Emergency Management	12,000	-	12,000	29,000	11,000	(17,000)	(58.6)
Total Other Protection	267,600	111,600	156,000	447,316	429,316	(179,716)	(40.2)
Departmental Revenues	(191,400)	(99,800)	(91,600)	(506,442)	(506,442)	315,042	(62.2)
Net Operating Expenses	76,200	11,800	64,400	(59,126)	(77,126)	135,326	(228.9)
Debt & Capital Charges	12,000	10,000	2,000	128,100	128,100	(116,100)	(90.6)
Tax Levy Requirement	88,200	21,800	66,400	68,974	50,974	19,226	27.9

Fire Protection

Peace River Fire Department

“Pride, Professionalism, Skill, and Integrity.”

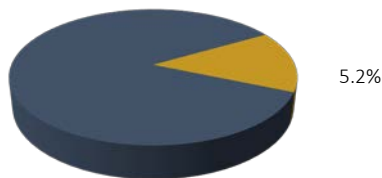
Department History

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.

Portion of Town Expenditures



What we do

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.

Significant Budget Changes

Fire Administration

Training & Development is a budget increase of \$8,140 or 48.0%, as the amount required for training needs to increase to achieve fire service levels approved by Council in 2016.

Professional Services is a budget increase of \$50,000, as this is the amount required for the consultant to produce the fire agreement report, and offset by grant revenues.

Fire Operations

Vehicle Costs are an increase of \$8,900 or 18.5%, as prior year budgeted amounts were not sufficient for actual operations.

Fire Halls

Repairs & Maintenance are a budget increase of \$16,000 or 320.0% as these are amounts needed to continue the transition from the log cabin to Hall #1, plus other improvements.

Departmental Revenues

Departmental Revenues are an increase of \$9,961 or 2.0%. \$50,000 is a grant for the fire agreement identified above, while there is a \$40,000 decrease for external fire training that was budgeted in 2016 and will not be performed in 2017.

CORPORATE SERVICES DEPARTMENT

Fire Protection

Table 10

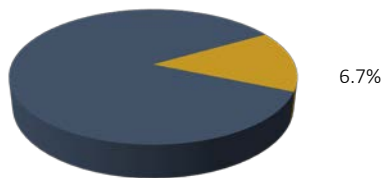
	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Fire Administration							
Salaries & Benefits	449,200	(6,900)	456,100	451,438	440,238	(2,238)	(0.5)
Training & Development	25,100	-	25,100	16,960	16,960	8,140	48.0
Materials & Supplies	11,900	-	11,900	9,785	9,785	2,115	21.6
Utilities & Communications	34,400	-	34,400	37,400	37,400	(3,000)	(8.0)
Professional Services	50,000	-	50,000	-	20,000	50,000	-
Total Fire Administration	570,600	(6,900)	577,500	515,583	524,383	55,017	10.7
Fire Operations							
Materials & Supplies	109,300	-	109,300	107,314	95,314	1,986	1.9
Repairs & Maintenance	8,100	-	8,100	3,465	3,465	4,635	133.8
Vehicle Costs	56,900	-	56,900	48,000	48,000	8,900	18.5
Utilities & Communications	11,100	-	11,100	10,411	10,411	689	6.6
Other Costs	9,600	-	9,600	9,600	9,600	-	-
Total Fire Operations	195,000	-	195,000	178,790	166,790	16,210	9.1
Fire Halls							
Materials & Supplies	1,400	-	1,400	2,000	2,000	(600)	(30.0)
Repairs & Maintenance	21,000	-	21,000	5,000	5,000	16,000	320.0
Utilities & Communications	23,900	-	23,900	23,132	23,132	768	3.3
Other Costs	108,000	-	108,000	108,000	108,000	-	-
Total Fire Halls	154,300	-	154,300	138,132	138,132	16,168	11.7
Total Fire Protection	919,900	(6,900)	926,800	832,505	829,305	87,395	10.5
Departmental Revenues	(504,300)	-	(504,300)	(494,339)	(454,339)	(9,961)	2.0
Net Operating Expenses	415,600	(6,900)	422,500	338,166	374,966	77,434	22.9
Debt & Capital Charges	123,200	-	123,200	56,160	56,160	67,040	119.4
Tax Levy Requirement	538,800	(6,900)	545,700	394,326	431,126	144,474	36.6

Airport

The Peace River Airport 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.

Scheduled flights to and from the Peace River Airport are provided by Northern Air Charter. These flights service Whitecourt, Edmonton and Calgary. Northern Air Charter also operates a fleet of air ambulance aircraft based at the Peace River Airport. 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.

Portion of Town Expenditures



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, café and a NavCanada control tower. This tower provides air traffic services for not only the Peace River Airport but also Dawson Creek and evening support for Fort McMurray.



There are currently 4 full time employees performing duties at the Peace River Airport including the airport manager and assistant airport manager. 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 Peace River Airport requires more around the clock care than a typical field of its size.

For 2017, the town expects to receive 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.

Significant Budget Changes

Airport Administration

Salaries & Benefits are a budget decrease of \$113,980 or 21.0%, as the airport have restructured staffing and schedules to reflect current levels of activity.

Utilities & Communications is a budget decrease of \$25,745 or 41.1%. Budgeted communication costs are being reduced by almost \$10,000 to reflect actual needs, while insurance costs are reduced by the same due to internal allocation changes.

Terminal

Repairs & Maintenance is a budget increase of \$34,700 or 100.0%. \$30,000 is due to terminal janitorial costs resulting from the staffing adjustments, plus some smaller items.

Airport Operations

Materials & Supplies is a budget reduction of \$18,225 or 17.8%, mostly due to changes in snow removal materials being more accurately budgeted.

Repairs & Maintenance is a budget increase of \$15,500 or 66.5%, as additional funds are needed for lighting, electrical and equipment repairs.

CORPORATE SERVICES DEPARTMENT

Airport

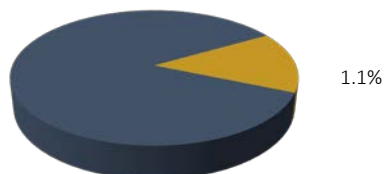
Table 11

	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Airport Administration							
Salaries & Benefits	429,200	-	429,200	542,980	514,980	(113,780)	(21.0)
Training & Development	22,400	-	22,400	12,160	12,160	10,240	84.2
Materials & Supplies	19,100	-	19,100	23,350	23,350	(4,250)	(18.2)
Vehicle Costs	10,900	-	10,900	9,500	9,500	1,400	14.7
Utilities & Communications	36,900	-	36,900	62,645	71,045	(25,745)	(41.1)
Professional Services	2,000	-	2,000	3,000	3,000	(1,000)	(33.3)
Contracted Services	2,500	-	2,500	10,000	10,000	(7,500)	(75.0)
Total Airport Administration	523,000	-	523,000	663,635	644,035	(140,635)	(21.2)
Terminal							
Materials & Supplies	8,500	-	8,500	7,720	7,720	780	10.1
Repairs & Maintenance	69,400	-	69,400	34,700	34,700	34,700	100.0
Utilities & Communications	76,700	-	76,700	83,050	83,050	(6,350)	(7.6)
Contracted Services	17,100	-	17,100	11,550	11,550	5,550	48.1
Total Terminal	171,700	-	171,700	137,020	137,020	34,680	25.3
Airport Operations							
Materials & Supplies	83,900	-	83,900	102,125	102,125	(18,225)	(17.8)
Repairs & Maintenance	38,800	-	38,800	23,300	10,800	15,500	66.5
Vehicle Costs	43,700	-	43,700	50,200	50,200	(6,500)	(12.9)
Utilities & Communications	45,400	-	45,400	49,487	49,487	(4,087)	(8.3)
Contracted Services	2,600	-	2,600	-	-	2,600	-
Total Operations	214,400	-	214,400	225,112	212,612	(10,712)	(4.8)
Total Airport	909,100	-	909,100	1,025,767	993,667	(116,667)	(11.4)
Departmental Revenues	(699,800)	-	(699,800)	(345,457)	(314,457)	(354,343)	102.6
Net Operating Expenses	209,300	-	209,300	680,310	679,210	(471,010)	(69.2)
Debt & Capital Charges	-	-	-	-	-	-	-
Tax Levy Requirement	209,300	-	209,300	680,310	679,210	(471,010)	(69.2)

Engineering & Infrastructure

The Engineering & Infrastructure department is responsible for the administration and management of the town's public works, water and wastewater and planning divisions. They are also manage infrastructure projects, waste management and major facility maintenance.

Portion of Town Expenditures



The department coordinates the design, tendering and construction of the towns 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.

The department also retains external assistance in maintaining its Geographical Information System (GIS) which includes facility mapping and asset management of the Town's road, water & wastewater system infrastructure. The Town currently provides public access to this system for the benefit of residents and commercial businesses. In 2016 it acquired LIDAR data for the Town from the Government of Alberta to augment their GIS system.

Significant Budget Changes

Training & Development is a budget increase of \$10,210 or 284.4%. Staffing for the division increased when Council approved the organizational structure in 2016; these amounts are needed for adequate training amounts.

Materials & Supplies is a budget reduction of \$10,253 or 26.7%, as GIS software changes and improvements are being implemented in 2017.

Professional Services is a budget reduction of \$17,245 or 51.1% as external engineering services will be reduced in 2017.

Engineering & Infrastructure

Table 12

	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Salaries & Benefits	141,100	-	141,100	137,788	137,788	3,312	2.4
Training & Development	13,800	-	13,800	3,590	3,590	10,210	284.4
Materials & Supplies	28,200	-	28,200	38,453	38,453	(10,253)	(26.7)
Utilities & Communications	5,200	-	5,200	1,248	1,248	3,952	316.7
Professional Services	16,500	-	16,500	33,745	33,745	(17,245)	(51.1)
Total Engineering & Infrastructure	204,800	-	204,800	214,824	214,824	(10,024)	(4.7)
Departmental Revenues	-	-	-	-	-	-	-
Net Operating Expenses	204,800	-	204,800	214,824	214,824	(10,024)	(4.7)
Debt & Capital	2,000	-	2,000	-	-	2,000	-
Tax Levy Requirement	206,800	-	206,800	214,824	214,824	(8,024)	(3.7)

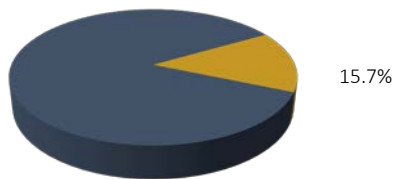
Public Works

Public Works is responsible for the upkeep of town streets and infrastructure, consisting of 85km of paved road surface with another 14km of maintained gravel roads. This includes:

- Road maintenance
- Street and downtown sidewalk sweeping
- Pothole repair and asphalt patching
- Street signage
- Sidewalk/curb repair
- Street flooding prevention
- Stormwater management
- Cemetery
- Construction activities

The department also provides base building facilities maintenance support for the Town’s 14 structures, and is also responsible for approving road closures and detours, traffic marking, and snow removal.

Portion of Town Expenditures



Significant Budget Changes

Public Works Administration

Salaries & Benefits is a budget decrease of \$35,800 or 20.1%. This is due to changes in allocations between the general and water/wastewater fund, and allocating a portion of wages to capital projects.

Training & Development is a budget increase of \$7,700 or 513.3%, as planned training within the division will increase.

Utilities & Communication is a budget increase of \$7,140 or 1,081.8% as amounts are reallocated between divisions.

Public Works Operations

Salaries & Benefits is a budget decrease of \$106,085 or 9.6%. This is due to changes in allocations between the general and water/wastewater fund, and allocating a portion of wages to capital projects.

Materials & Supplies is a budget increase of \$24,305 or 12.3%. These are additional amounts required for storm water work and general maintenance needs.

Repairs & Maintenance is a budget increase of \$16,600 or 148.2%. These are amounts needed to maintain the new public works shop.

Utilities & Communications is a budget reduction of \$27,582 or 3.8%. This is a correction of the 2016 budget, where street lighting costs were over-budgeted.

Contracted Services is a budget increase of \$39,100. This is for additional consultant services, and required contractor (electrical, mechanical, structural) dealing with facilities maintenance.

Roads & Streets

Materials & Supplies is a budget reduction of \$50,500 or 17.3%. When the 2017 budget for snow removal was created, it budgeted towards typical snowfall activities rather than increased amounts budgeted for previously.

Contracted Services is a budget increase of \$55,800 or 265.7%. This relates to the service level request for additional patch sealing monies.

ENGINEERING & INFRASTRUCTURE DEPARTMENT

Public Works

Table 13

	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Public Works Administration							
Salaries & Benefits	141,900	-	141,900	177,700	177,700	(35,800)	(20.1)
Training & Development	9,200	-	9,200	1,500	1,500	7,700	513.3
Materials & Supplies	9,600	-	9,600	4,400	4,400	5,200	118.2
Utilities & Communications	7,800	-	7,800	660	660	7,140	1,081.8
Professional Services	7,500	-	7,500	-	-	7,500	-
Total Operations Administration	176,000	-	176,000	184,260	184,260	(8,260)	(4.5)
Public Works Operations							
Salaries & Benefits	1,003,200	-	1,003,200	1,109,285	1,109,285	(106,085)	(9.6)
Training & Development	15,600	-	15,600	12,400	12,400	3,200	25.8
Materials & Supplies	221,300	-	221,300	196,995	196,995	24,305	12.3
Repairs & Maintenance	27,800	-	27,800	11,200	61,600	16,600	148.2
Vehicle Costs	277,700	-	277,700	280,100	280,100	(2,400)	(0.9)
Utilities & Communications	699,400	-	699,400	726,982	674,582	(27,582)	(3.8)
Professional Services	12,500	-	12,500	3,600	3,600	8,900	247.2
Contracted Services	39,100	-	39,100	-	-	39,100	-
Total Operations	2,296,600	-	2,296,600	2,340,562	2,338,562	(43,962)	(1.9)
Roads & Streets							
Materials & Supplies	241,000	-	241,000	291,500	291,500	(50,500)	(17.3)
Utilities & Communications	5,500	-	5,500	5,000	5,000	500	10.0
Contracted Services	76,800	55,800	21,000	21,000	21,000	55,800	265.7
Total Roads & Streets	323,300	55,800	267,500	317,500	317,500	5,800	1.8
Total Public Works	2,795,900	55,800	2,740,100	2,842,322	2,840,322	(46,422)	(1.6)
Departmental Revenues	(175,800)	-	(175,800)	(203,690)	(254,090)	27,890	(13.7)
Net Operating Expenses	2,620,100	55,800	2,564,300	2,638,632	2,586,232	(18,532)	(0.7)
Debt & Capital Charges	1,191,100	-	1,191,100	1,192,300	1,192,300	(1,200)	(0.1)
Tax Levy Requirement	3,811,200	55,800	3,755,400	3,830,932	3,778,532	(19,732)	(0.5)

Planning & Development

The purpose of the Planning & Development Department is to ensure that the environmental, social, and fiscal effects of development proceed in a responsible fashion. The main duties of the department are to manage development and advise Council, its Committees, and other Town Departments on issues related to the development of the community.

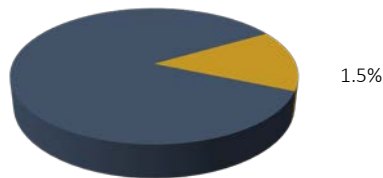
The department manages all aspects of planning and development including preparation of long-range plans, processing of rezoning applications, development agreement applications, subdivision applications, building and development permits, in-house mapping services and zoning certificates.

Significant Budget Changes

Contracted Services is a budget decrease of \$19,450 or 13.6%, as the amount required for contracted planning is reduced for 2017.

Departmental Revenues is a budget increase of \$36,185 or 204.3%. This is partially due to small increases in building and permit activity, and the planned permitting of the new arena.

Portion of Town Expenditures



Planning & Development

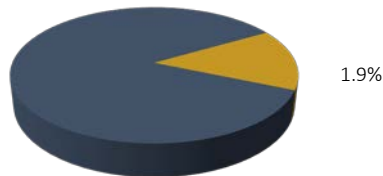
Table 14

	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Planning & Development							
Salaries & Benefits	123,800	-	123,800	111,853	111,853	11,947	10.7
Training & Development	4,200	-	4,200	3,450	3,450	750	21.7
Materials & Supplies	11,700	-	11,700	12,190	12,190	(490)	(4.0)
Utilities & Communications	2,000	-	2,000	-	-	2,000	-
Professional Services	2,000	-	2,000	3,980	12,980	(1,980)	(49.7)
Contracted Services	123,300	-	123,300	142,750	142,750	(19,450)	(13.6)
Total Planning & Development	267,000	-	267,000	274,223	283,223	(7,223)	(2.6)
Departmental Revenues	(53,900)	-	(53,900)	(17,715)	(17,715)	(36,185)	204.3
Net Operating Expenses	213,100	-	213,100	256,508	265,508	(43,408)	(16.9)
Debt & Capital Charges	1,500	-	1,500	-	-	1,500	-
Tax Levy Requirement	214,600	-	214,600	256,508	265,508	(41,908)	(16.3)

Waste Management

Residential waste and recycling pickup and disposal services in Peace River are contracted to GFL Environmental.

Portion of Town Expenditures



Both services are handled by one company; residential waste is taken to the Peace Regional Landfill and recyclables are taken to GFL’s processing facility in Edmonton. In Peace River, about 2.5 tons of recycling are collected each week taken to Grande Prairie then bailed

together with recycled material collected from around the region is and sent onto Edmonton where it’s sorted at a GFL processing facility.

In 2016, Council approved changes to the agreement which shifts from bag/garbage can pickup to the use rolling garbage bins.

Significant Budget Changes

Materials & Supplies is a budget decrease of \$17,400 or 16.3%. These are reductions to the spring/fall cleanup budgets and landfill changes for garbage dumping; now that the agreement, including recycling, has been in place for over a year, staff can provide a more accurate estimate on landfill dumping costs.

Contracted Services is a budget increase of \$15,500 or 6.8%. This is a rate increase to GFL as identified within the RFP proposal.

Waste Management

Table 15

	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Solid Waste							
Materials & Supplies	89,100	-	89,100	106,500	106,500	(17,400)	(16.3)
Contracted Services	243,500	-	243,500	228,000	228,000	15,500	6.8
Total Solid Waste	332,600	-	332,600	334,500	334,500	(1,900)	(0.6)
Departmental Revenues	(423,800)	-	(423,800)	(416,700)	(416,700)	(7,100)	1.7
Net Operating Expenses	(91,200)	-	(91,200)	(82,200)	(82,200)	(9,000)	10.9
Debt & Capital Charges	-	-	-	-	-	-	-
Tax Levy Requirement	(91,200)	-	(91,200)	(82,200)	(82,200)	(9,000)	10.9

Community Services Programs

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.

Home Support

Home support programs provides home care services and Meals on Wheels programs. Meals on Wheels is dedicated to supporting your health, well-being and independence. We 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.

Family & Youth Programs

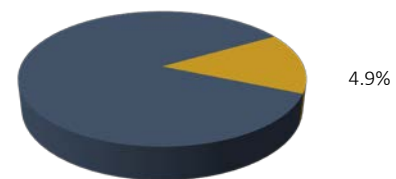
Family and youth programs include parenting workshops, youth active playtime, Roots of Empathy programs and other community programs and training.

Parent Link

Peace Parent Link provides services to families with children 0 to 16. We offer many interactive play programs where parents are invited to come and explore with their children aged 0 to 6, in a safe, clean and age appropriate centre. When programs are not running, our centre is available to parents/caregivers for drop-in play. We also offer outreach programs in surrounding communities and through our Triple P program we offer parenting support for caregivers parenting all ages!

The Parent Link program is 100% grant funded through the Provincial Government.

Portion of Town Expenditures



Significant Budget Changes

FCSS

Salaries & Benefits is a budget increase of \$26,813 or 17.7%. The increase is generally due to the Volunteer Resource Coordinator position which is offset by a similar reduction in grants to organizations.

Home Support

Salaries & Benefits is a budget increase of \$10,032 or 12.0%. This is relating to wage increases provided to existing positions.

Family & Youth Programming

Grants & Exemptions is a budget reduction of \$20,000 or 33.3%, used to fund the Volunteer Resource Coordinator position.

Community Services Programs

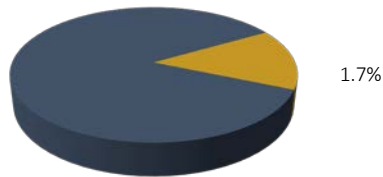
Table 16

	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Family & Community Support Services							
Salaries & Benefits	178,300	-	178,300	151,487	151,487	26,813	17.7
Training & Development	6,000	-	6,000	4,710	4,710	1,290	27.4
Materials & Supplies	16,200	-	16,200	13,695	13,695	2,505	18.3
Utilities & Communications	5,900	-	5,900	7,225	7,225	(1,325)	(18.3)
Professional Services	500	-	500	500	500	-	-
Total Family & Community Support Svcs	206,900	-	206,900	177,617	177,617	29,283	16.5
Home Support							
Salaries & Benefits	93,300	-	93,300	83,268	83,268	10,032	12.0
Training & Development	2,600	-	2,600	2,300	2,300	300	13.0
Materials & Supplies	15,500	-	15,500	14,850	14,850	650	4.4
Utilities & Communications	3,000	-	3,000	-	-	3,000	-
Total Home Support	114,400	-	114,400	100,418	100,418	13,982	13.9
Family & Youth Programs							
Materials & Supplies	38,600	-	38,600	44,473	44,473	(5,873)	(13.2)
Grants & Exemptions	40,000	-	40,000	60,000	60,000	(20,000)	(33.3)
Total Family & Youth Programs	78,600	-	78,600	104,473	104,473	(25,873)	(24.8)
Parent Link							
Salaries & Benefits	313,900	-	313,900	313,909	313,909	(9)	(0.0)
Training & Development	29,600	-	29,600	29,513	29,513	87	0.3
Materials & Supplies	57,800	-	57,800	57,225	57,225	575	1.0
Repairs & Maintenance	2,400	-	2,400	2,400	2,400	-	-
Utilities & Communications	11,400	-	11,400	9,900	9,900	1,500	15.2
Contracted Services	11,600	-	11,600	11,596	11,596	4	0.0
Other Costs	46,900	-	46,900	46,888	46,888	12	0.0
Total Parent Link	473,600	-	473,600	471,431	471,431	2,169	0.5
Total Community Services Programs	873,500	-	873,500	853,939	853,939	19,561	2.3
Departmental Revenues	(774,600)	-	(774,600)	(769,478)	(769,478)	(5,122)	0.7
Net Operating Expenses	98,900	-	98,900	84,461	84,461	14,439	17.1
Debt & Capital Charges	-	-	-	-	-	-	-
Tax Levy Requirement	98,900	-	98,900	84,461	84,461	14,439	17.1

Community Development

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

Portion of Town Expenditures



Significant Budget Changes

Community Development

Materials & Supplies is a budget increase of \$51,000 or 268.4%. This is funding for the downtown beautification plan, which was allocated from economic development funds.

Community Development

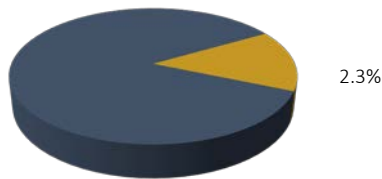
Table 17

	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Community Development							
Materials & Supplies	70,000	-	70,000	19,000	19,000	51,000	268.4
Total Community Development	70,000	-	70,000	19,000	19,000	51,000	268.4
Public Transportation							
Materials & Supplies	162,400	-	162,400	162,000	162,000	400	0.2
Total Public Transportation	162,400	-	162,400	162,000	162,000	400	0.2
Public Health							
Materials & Supplies	25,000	-	25,000	44,996	44,996	(19,996)	(44.4)
Contracted Services	6,700	-	6,700	13,458	6,758	(6,758)	(50.2)
Total Public Health	31,700	-	31,700	58,454	51,754	(26,754)	(45.8)
Total Community Development	264,100	-	264,100	239,454	232,754	24,646	10.3
Departmental Revenues	(17,400)	-	(17,400)	(21,352)	(21,352)	3,952	(18.5)
Net Operating Expenses	246,700	-	246,700	218,102	211,402	28,598	13.1
Debt & Capital Charges	-	-	-	-	-	-	-
Tax Levy Requirement	246,700	-	246,700	218,102	211,402	28,598	13.1

Recreation

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

Portion of Town Expenditures



During the summer the parks and recreation section of the Community Services Department also organizes two summer day camps in July and August. Extreme Adventures is an adventure-based program for youth from 10 to 16-years-old and focuses on outdoor activities. Summer Fun is for children six to 10-years-old and features crafts, games, tours and recreationally based activities for children.

Significant Budget Changes

Recreation Programs

Materials & Supplies is a budget increase of \$14,750 or 38.6%. This is generally for a \$12,000 request to increase Canada Day events in 2017 as approved by Council during their service level discussions.

Recreation

Table 18

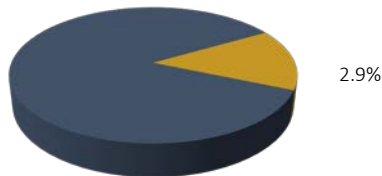
	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Recreation Administration							
Salaries & Benefits	243,700	-	243,700	236,742	236,742	6,958	2.9
Training & Development	7,200	-	7,200	7,755	7,755	(555)	(7.2)
Materials & Supplies	15,500	-	15,500	14,100	14,100	1,400	9.9
Utilities & Communications	27,900	-	27,900	23,408	23,408	4,492	19.2
Professional Services	-	-	-	500	500	(500)	(100.0)
Total Recreation Administration	294,300	-	294,300	282,505	282,505	11,795	4.2
Recreation Programs							
Salaries & Benefits	43,200	-	43,200	39,404	39,404	3,796	9.6
Training & Development	500	-	500	100	100	400	400.0
Materials & Supplies	53,000	12,000	41,000	38,250	38,250	14,750	38.6
Utilities & Communications	200	-	200	-	-	200	-
Grants & Exemptions	2,500	-	2,500	1,000	1,000	1,500	150.0
Total Recreation Programs	99,400	12,000	87,400	78,754	78,754	20,646	26.2
Total Recreation	393,700	12,000	381,700	361,259	361,259	32,441	9.0
Departmental Revenues	(149,100)	(300)	(148,800)	(144,883)	(144,883)	(4,217)	2.9
Net Operating Expenses	244,600	11,700	232,900	216,376	216,376	28,224	13.0
Debt & Capital Charges	2,000	-	2,000	-	-	2,000	-
Tax Levy Requirement	246,600	11,700	234,900	216,376	216,376	18,524	8.6

Arena

The Baytex Energy Centre is a single ice surface offering minor hockey, junior hockey, speed skating, shinny hockey and public skating and features a concession and meeting.

Debt & Capital Charges is a budget increase of \$251,000 or 33.5%. This amount increases the annual capital funding towards the new arena to \$1,000,000, the target set by Council.

Portion of Town Expenditures



Significant Budget Changes

Utilities & Communications is a budget increase of \$22,027 or 12.1%. \$18,000 of the increase is due to charging water and sewer fees to the arena, and the difference is expected increases in other utility costs.

Arena

Table 19

	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Arena							
Salaries & Benefits	226,300	-	226,300	219,464	219,464	6,836	3.1
Training & Development	2,700	-	2,700	2,250	2,250	450	20.0
Materials & Supplies	18,800	-	18,800	19,400	19,400	(600)	(3.1)
Repairs & Maintenance	36,500	-	36,500	38,768	38,768	(2,268)	(5.9)
Vehicle Costs	23,400	-	23,400	21,850	21,850	1,550	7.1
Utilities & Communications	204,600	-	204,600	182,573	182,573	22,027	12.1
Contracted Services	4,000	-	4,000	-	-	4,000	-
Total Arena	516,300	-	516,300	484,305	484,305	31,995	6.6
Departmental Revenues	(314,500)	(3,600)	(310,900)	(315,655)	(315,655)	1,155	(0.4)
Net Operating Expenses	201,800	(3,600)	205,400	168,650	168,650	33,150	19.7
Debt & Capital Charges	1,001,000	-	1,001,000	750,000	750,000	251,000	33.5
Tax Levy Requirement	1,202,800	(3,600)	1,206,400	918,650	918,650	287,750	31.3

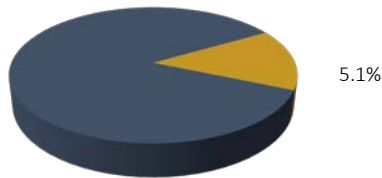
Peace Regional Pool

Peace Regional Pool is one of the most popular facilities in Peace River among visitors and residents alike. Over 55,000 visitors visit the pool on an annual basis! 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.



Other programs include Inner Tube Water Polo, Aqua-tots, and Adult Swim Club and a Junior Lifeguard Club. Alongside our swimming pool you will find an enclosed water slide as well as a steam room and hot tub.

Portion of Town Expenditures



In addition to its physical features, the pool is open throughout the year and hosts a full range of programming options, from Aqua Aerobics to Senior/Adult classes. Other programs include lessons for all ages, 6 months to 99+ as well as Lifeguarding and Instructing Courses, so that you can start your Aquatic Career at the Peace Regional Pool.

Open throughout the year, the Peace Regional Pool offers a full range of programming from Aqua Aerobics, youth swim lessons, to Babysitting and Lifeguarding courses.

Significant Budget Changes

Materials & Supplies is a budget decrease of \$17,345 or 15.8%. Half are reductions for chemical purchases throughout the year, plus other smaller changes.

Repairs & Maintenance is a budget increase of \$17,942 or 33.5%, as required maintenance at the pool is higher in 2017 than previous years.

Utilities & Communications is a budget increase of \$17,250 or 14.6%. This is almost entirely due to water charges now being levied against the pool.

Departmental revenues is a budget decrease of \$27,937 or 7.3%. Although usage numbers are stable, more users appear to be utilizing annual passes than in previous years.

Pool

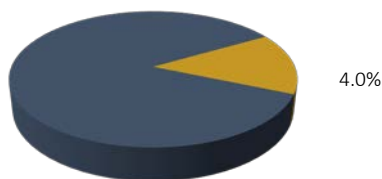
Table 20

	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Pool							
Salaries & Benefits	580,200	-	580,200	567,843	567,843	12,357	2.2
Training & Development	11,400	-	11,400	8,010	8,010	3,390	42.3
Materials & Supplies	92,600	-	92,600	109,945	109,945	(17,345)	(15.8)
Repairs & Maintenance	71,500	-	71,500	53,558	53,558	17,942	33.5
Utilities & Communications	135,600	-	135,600	118,350	110,550	17,250	14.6
Contracted Services	11,400	-	11,400	4,000	4,000	7,400	185.0
Total Pool	902,700	-	902,700	861,706	853,906	40,994	4.8
Departmental Revenues	(356,800)	(4,800)	(352,000)	(384,737)	(384,737)	27,937	(7.3)
Net Operating Expenses	545,900	(4,800)	550,700	476,969	469,169	68,931	14.5
Debt & Capital Charges	18,300	-	18,300	15,906	15,906	2,394	15.1
Tax Levy Requirement	564,200	(4,800)	569,000	492,875	485,075	76,125	15.4

Parks & Facilities

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 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.

Portion of Town Expenditures



Indoor Facilities:

- Peace Regional Pool
- Baytex Energy 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
- 4 Tennis Courts
- 13 Playgrounds
- 4 Outdoor Skating Rinks
- Walking Trail System
- 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.

Significant Budget Changes

Playing Fields

Utilities & Communications is a budget increase of \$8,849 or 393.1%. This is due to water charges now being levied against the playing fields.

Parks

Contracted Services is a budget reduction of \$15,512 or 5.0%. The reduction is the \$10,700 allocated for the 12' Davis statue work which was done in 2016 and not required in 2017, plus other small reductions.

Ski Hill

Utilities & Communications is a budget increase of \$8,693 or 58.3%, which is the proper allocation of insurance costs in 2017.



COMMUNITY SERVICES DEPARTMENT

Parks & Facilities

Table 21

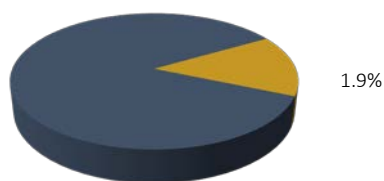
	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Water Park							
Materials & Supplies	1,000	-	1,000	1,000	1,000	-	-
Repairs & Maintenance	15,300	-	15,300	11,000	11,000	4,300	39.1
Utilities & Communications	8,200	-	8,200	7,000	7,000	1,200	17.1
Contracted Services	2,500	-	2,500	1,000	1,000	1,500	150.0
Total Water Park	27,000	-	27,000	20,000	20,000	7,000	35.0
Playing Fields							
Materials & Supplies	26,700	-	26,700	26,000	26,000	700	2.7
Repairs & Maintenance	3,100	-	3,100	2,000	2,000	1,100	55.0
Utilities & Communications	11,100	-	11,100	2,251	2,251	8,849	393.1
Contracted Services	16,000	-	16,000	9,000	9,000	7,000	77.8
Total Playing Fields	56,900	-	56,900	39,251	39,251	17,649	45.0
Parks							
Salaries & Benefits	62,100	-	62,100	55,051	55,051	7,049	12.8
Materials & Supplies	47,500	-	47,500	50,100	60,100	(2,600)	(5.2)
Repairs & Maintenance	3,600	-	3,600	3,500	3,500	100	2.9
Vehicle Costs	12,000	-	12,000	8,000	8,000	4,000	50.0
Utilities & Communications	15,000	-	15,000	16,677	16,677	(1,677)	(10.1)
Contracted Services	297,400	-	297,400	312,912	312,912	(15,512)	(5.0)
Other Costs	3,000	-	3,000	3,000	3,000	-	-
Total Parks	440,600	-	440,600	449,240	459,240	(8,640)	(1.9)
Trails							
Materials & Supplies	15,100	-	15,100	21,350	21,350	(6,250)	(29.3)
Contracted Services	100,000	-	100,000	100,000	100,000	-	-
Total Trails	115,100	-	115,100	121,350	121,350	(6,250)	(5.2)
Ski Hill							
Repairs & Maintenance	33,500	-	33,500	33,500	33,500	-	-
Utilities & Communications	23,600	-	23,600	14,907	14,907	8,693	58.3
Total Trails	57,100	-	57,100	48,407	48,407	8,693	18.0
Total Recreation Facilities	696,700	-	696,700	678,248	688,248	18,452	2.7
Departmental Revenues	(55,500)	(200)	(55,300)	(45,369)	(45,369)	(10,131)	22.3
Net Operating Expenses	641,200	(200)	641,400	632,879	642,879	8,321	1.3
Debt & Capital Charges	1,900	-	1,900	4,330	4,330	(2,430)	(56.1)
Tax Levy Requirement	643,100	(200)	643,300	637,209	647,209	6,091	1.0

Peace River Museum, Archives & Mackenzie Centre

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. Our name changed to the Peace River Museum, Archives and Mackenzie Centre in 2007.

Portion of Town Expenditures



We strive to fulfill our 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 our 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.”

Significant Budget Changes

Salaries & Benefits is a budget increase of \$23,625 or 9.5%, the increases being staffing for the towns tourist bureau services. This amount is mostly offset by a reduction in Contracted Services as the activity will be performed in house.

Departmental Revenues is a budget decrease of \$8,426 or 11.9%, which is mostly one-time grants or revenues seen in 2016.

Museum

Table 22

	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Museum							
Salaries & Benefits	273,400	-	273,400	249,775	249,775	23,625	9.5
Training & Development	6,200	-	6,200	7,010	7,010	(810)	(11.6)
Materials & Supplies	32,100	-	32,100	30,185	30,185	1,915	6.3
Repairs & Maintenance	3,200	-	3,200	6,350	6,350	(3,150)	(49.6)
Utilities & Communications	15,200	-	15,200	13,464	13,464	1,736	12.9
Contracted Services	-	-	-	22,000	22,000	(22,000)	(100.0)
Total Museum	330,100	-	330,100	328,784	328,784	1,316	0.4
Departmental Revenues	(62,200)	-	(62,200)	(70,626)	(70,626)	8,426	(11.9)
Net Operating Expenses	267,900	-	267,900	258,158	258,158	9,742	3.8
Debt & Capital Charges	5,100	-	5,100	3,600	3,600	1,500	41.7
Tax Levy Requirement	273,000	-	273,000	261,758	261,758	11,242	4.3

Library Services

Mission Statement

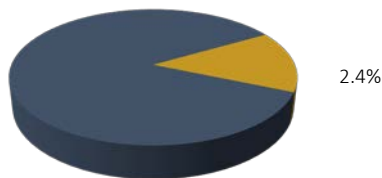
"To engage, stimulate, and connect the community by providing access to resources, tools, and opportunities."

Vision Statement

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

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.

Portion of Town Expenditures



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, with over 47,143 visits in 2013 (up from 13,373 in 2008).

Membership in 2008: 1,228; in 2013: 3,562.

Volunteers in 2008: 16; in 2013: 62

Programs have increased:

2008: 114 people attended six programs

2013: almost 3,000 people attended 275 programs

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, drink free

Significant Budget Changes

Contracted Services is a budgeted increase of \$14,620 or 3.8%. This is a service level discussion for Council to determine if they are interested in increasing funding to remove membership fees.

Library Services

Table 23

	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Library							
Repairs & Maintenance	14,100	-	14,100	13,975	13,975	125	0.9
Utilities & Communications	9,900	-	9,900	3,829	3,829	6,071	158.6
Contracted Services	396,900	12,700	384,200	382,280	382,280	14,620	3.8
Total Library	420,900	12,700	408,200	400,084	400,084	20,816	5.2
Departmental Revenues	(27,700)	-	(27,700)	(27,500)	(27,500)	(200)	0.7
Net Operating Expenses	393,200	12,700	380,500	372,584	372,584	20,616	5.5
Debt & Capital Charges	30,800	-	30,800	80,969	80,969	(50,169)	(62.0)
Tax Levy Requirement	424,000	12,700	411,300	453,553	453,553	(42,253)	(9.3)

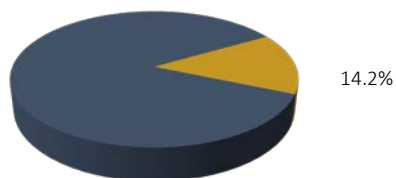
Water & Wastewater

With five Water/Wastewater Operations staff operates to provide safe drinking water and the collection of sanitary wastewater with the following facilities:

- One Water Treatment Plant located on Shaftsbury Trail
- Four water reservoirs
- Two water pressure booster stations
- One bulk water transfer station
- One Wastewater Treatment Plant located north of Good Shepard School
- One Sewage Lagoon located on Webberville Road
- Six sanitary sewer system lift stations

During an average year the Town provides approximately 1.35 million cubic metres of treated water and treats approximately 1.1 million cubic metres of sanitary wastewater.

Portion of Town Expenditures



The Town of Peace River draws source water from the Peace River. The raw water system includes a bank intake, followed by a travelling screen for large debris removal, and raw water pumps.

Significant Budget Changes

Water Administration

Salaries & Benefits is a budget decrease of \$131,376 or 22.1%. This is due to changes in allocations between the general and water/wastewater fund, and allocating a portion of wages to capital projects.

Contracted Services is a budget decrease of \$18,700 or 366.7%, as certain one-time items budgeted in 2016 were not required for 2017.

Water Treatment

Repairs & Maintenance is a budget increase of \$23,600 or 24.7%, which are increases in repairs and inspections at the plant.

Water Delivery

Materials & Supplies is a budget increase of \$22,200 or 19.4%, which are additional materials required to maintain water lines and reservoirs.

Repairs & Maintenance is a budget increase of \$23,310 or 47.4%. Increases are due to required electrical and mechanical repairs at water reservoirs.

Debt & Capital Charges

Debt & Capital Charges are a budget increase of \$47,273 or 8.9%. As part of the water rate increase in 2016, transfers to fund capital projects were increased in the 2017 budget, totalling \$60,700. Reductions in debt charges totalling \$13,400 reduce this amount.

Wastewater Treatment

Repairs & Maintenance is a budget reduction of \$260,700 or 73.3%, the result of single years impacts being removed from the budget.

Wastewater Distribution

Vehicle Costs is a budget increase of \$22,300 or 106.2%, as vehicle costs are being properly allocated to the department.

Utilities & Communications is a budget decrease of \$22,457. Approximately half of the reduction is expected savings on communication costs to sewer lift stations, while the other half are reductions to power charges.

Departmental Revenues

Departmental Revenues is a budgeted reduction of \$202,738 or 13.0%. In previous years, water & wastewater charges were split equally between the two departments; this year they are split to ensure each department balances revenues and expenses; this is merely a shift between the two departments.

For more information on water and wastewater rates, please see 'Water and Wastewater Rates' on page 21.

Debt & Capital Charges

Debt & Capital Charges is a budget increase of \$45,962 or 8.7%. \$140,700 is an increase to fund capital projects, while debt charges are a decrease of \$94,700.

WATER & WASTEWATER

Water

Table 24

	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Water Administration							
Salaries & Benefits	593,900	-	593,900	725,276	725,276	(131,376)	(22.1)
Training & Development	18,500	-	18,500	6,100	6,100	12,400	67.0
Materials & Supplies	46,500	-	46,500	39,715	39,715	6,785	14.6
Utilities & Communications	7,900	-	7,900	6,788	6,788	1,112	14.1
Contracted Services	5,100	-	5,100	17,900	17,900	(12,800)	(251.0)
Total Water Administration	671,900	-	671,900	795,779	795,779	(123,879)	(18.4)
Water Treatment							
Materials & Supplies	224,800	-	224,800	244,336	244,336	(19,536)	(8.7)
Repairs & Maintenance	95,700	-	95,700	72,100	72,100	23,600	24.7
Utilities & Communications	388,500	-	388,500	396,420	396,420	(7,920)	(2.0)
Professional Services	7,500	-	7,500	-	-	7,500	100.0
Contracted Services	21,000	-	21,000	8,000	8,000	13,000	61.9
Total Water Treatment	737,500	-	737,500	720,856	720,856	16,644	2.3
Water Delivery							
Materials & Supplies	114,700	-	114,700	92,500	92,500	22,200	19.4
Repairs & Maintenance	49,200	-	49,200	25,890	25,890	23,310	47.4
Vehicle Costs	27,200	-	27,200	29,500	29,500	(2,300)	(8.5)
Utilities & Communications	123,800	-	123,800	120,816	120,816	2,984	2.4
Professional Services	7,500	-	7,500	-	-	7,500	100.0
Contracted Services	9,200	-	9,200	5,595	5,595	3,605	39.2
Other Costs	6,000	-	6,000	6,030	6,030	(30)	(0.5)
Total Water Delivery	337,600	-	337,600	280,331	280,331	57,269	17.0
Total Water	1,747,000	-	1,747,000	1,796,966	1,796,966	(49,966)	(2.9)
Departmental Revenues	(2,278,200)	-	(2,278,200)	(2,280,893)	(2,099,793)	2,693	(0.1)
Net Operating Expenses	(531,200)	-	(531,200)	(483,927)	(302,827)	(47,273)	8.9
Debt & Capital Charges	531,200	-	531,200	483,927	483,927	47,273	8.9
Tax Levy Requirement	-	-	-	-	181,100	-	-

WATER & WASTEWATER

Wastewater

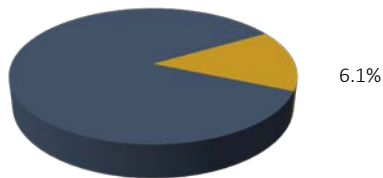
Table 25

	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Wastewater Administration							
Salaries & Benefits	341,300	-	341,300	348,051	348,051	(6,751)	(1.9)
Training & Development	14,300	-	14,300	3,750	3,750	10,550	281.3
Materials & Supplies	33,000	-	33,000	18,012	18,012	14,988	83.2
Utilities & Communications	10,800	-	10,800	21,177	21,177	(10,377)	(49.0)
Total Wastewater Administration	399,400	-	399,400	390,990	390,990	8,410	2.2
Wastewater Treatment							
Materials & Supplies	53,800	-	53,800	59,364	59,364	(5,564)	(9.4)
Repairs & Maintenance	94,800	-	94,800	355,500	355,500	(260,700)	(73.3)
Utilities & Communications	98,100	-	98,100	95,000	95,000	3,100	3.3
Total Wastewater Treatment	246,700	-	246,700	509,864	509,864	(263,164)	(51.6)
Wastewater Distribution							
Materials & Supplies	20,500	-	20,500	17,500	17,500	3,000	17.1
Repairs & Maintenance	20,800	-	20,800	17,575	17,575	3,225	18.3
Vehicle Costs	43,300	-	43,300	21,000	21,000	22,300	106.2
Utilities & Communications	51,100	-	51,100	73,557	73,557	(22,457)	(30.5)
Total Wastewater Distribution	135,700	-	135,700	129,632	129,632	6,068	4.7
Total Wastewater	781,800	-	781,800	1,030,486	1,030,486	(248,686)	(24.1)
Departmental Revenues	(1,358,500)	-	(1,358,500)	(1,561,238)	(1,335,738)	202,738	(13.0)
Net Operating Expenses	(576,700)	-	(576,700)	(530,752)	(305,252)	(45,948)	8.7
Debt & Capital Charges	576,700	-	576,700	530,738	530,738	45,962	8.7
Tax Levy Requirement	-	-	-	(14)	225,486	14	-

Corporate Expenses

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.

Portion of Town Expenditures



Significant Budget Changes

General Government

Professional Services is a budgeted increase of \$120,000 or 102.6%. Change is due to an increase in legal services, which was under-budgeted in 2016.

Contracted Services is a budget increase of \$370,000 or 1,406.8%. These are grant funded project – Inter-municipal Development Planning and Inter-municipal Collaborative Frameworks – that are entirely offset by departmental revenues.

Town Hall

Repairs & Maintenance is a budgeted increase of \$17,000 or 57.4%. \$7,000 is for duct cleaning within the building, while \$10,000 is for minor façade repairs and will be deliberated during service level discussions held by Council.

Departmental Revenues

Departmental Revenues is a budget increase of \$428,500 or 60.8%, which are provincial grants for specific projects.

Debt & Capital Charges

Debt & Capital Charges is a budget increase of \$177,000, which are increased organizational transfers to operating and capital reserves and important for the financial well-being of the town.

CORPORATE EXPENSES

Corporate Expenses

Table 26

	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
General Government							
Materials & Supplies	26,300	-	26,300	27,570	27,570	(1,270)	(4.6)
Vehicle Costs	4,700	-	4,700	4,700	4,700	-	-
Utilities & Communications	14,100	-	14,100	14,103	14,103	(3)	(0.0)
Professional Services	237,000	-	237,000	117,000	117,000	120,000	102.6
Contracted Services	396,300	-	396,300	26,300	26,300	370,000	1,406.8
Grants & Exemptions	50,000	-	50,000	50,000	50,000	-	-
Total General Government	728,400	-	728,400	239,673	239,673	488,727	203.9
Taxation							
Salaries & Benefits	1,500	-	1,500	2,000	2,000	(500)	(25.0)
Materials & Supplies	5,300	-	5,300	5,400	5,400	(100)	(1.9)
Contracted Services	68,400	-	68,400	72,700	72,700	(4,300)	(5.9)
Grants & Exemptions	89,500	-	89,500	90,000	90,000	(500)	(0.6)
Total Taxation	164,700	-	164,700	170,100	170,100	(5,400)	(3.2)
Elections							
Salaries & Benefits	3,000	-	3,000	-	-	3,000	-
Materials & Supplies	6,400	-	6,400	-	-	6,400	-
Total Elections	9,400	-	9,400	-	-	9,400	-
Town Hall							
Materials & Supplies	15,500	-	15,500	16,200	16,200	(700)	(4.3)
Repairs & Maintenance	46,600	10,000	36,600	29,600	29,600	17,000	57.4
Utilities & Communications	44,100	-	44,100	47,300	40,200	(3,200)	(6.8)
Contracted Services	300	-	300	-	-	300	-
Total Town Hall	106,500	10,000	96,500	93,100	86,000	13,400	14.4
Athabasca Hall							
Materials & Supplies	2,900	-	2,900	2,864	2,864	36	1.3
Repairs & Maintenance	30,600	-	30,600	30,521	30,521	79	0.3
Utilities & Communications	20,300	-	20,300	20,102	15,302	198	1.0
Total Athabasca Hall	53,800	-	53,800	53,487	48,687	313	0.6
N.A.R. Building							
Materials & Supplies	5,300	-	5,300	-	-	5,300	-
Repairs & Maintenance	3,000	-	3,000	3,000	3,000	-	-
Utilities & Communications	12,500	-	12,500	6,322	6,322	6,178	97.7
Other Costs	500	-	500	500	500	-	-
Total N.A.R. Building	21,300	-	21,300	9,822	9,822	11,478	116.9
Log Cabin							
Materials & Supplies	-	-	-	1,500	1,500	(1,500)	(100.0)
Repairs & Maintenance	1,200	-	1,200	-	-	1,200	-
Utilities & Communications	4,600	-	4,600	5,300	5,300	(700)	(13.2)
Total Log Cabin	5,800	-	5,800	6,800	6,800	(1,000)	(14.7)
Total Corporate Expenses	1,089,900	10,000	1,079,900	572,982	561,082	516,918	90.2
Departmental Revenues	(1,133,700)	-	(1,133,700)	(705,200)	(705,200)	(428,500)	60.8
Net Operating Expenses	(43,800)	10,000	(53,800)	(132,218)	(144,118)	78,418	(59.3)
Debt & Capital Charges	477,000	-	477,000	300,000	300,000	177,000	59.0
Tax Levy Requirement	433,200	10,000	423,200	167,782	155,882	255,418	152.2

Revenues have been broken down into two categories; departmental revenues that can be allocated towards a specific department or activity (which reduces that department's Tax Levy Requirement), 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.

Corporate Revenues

Taxation

Taxation represents the largest source of revenue for the General Fund, providing over 49% 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 27

	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Activity Revenues							
Tax Certificates	(9,700)	-	(9,700)	(9,650)	(9,650)	(50)	0.5
Fines - Policing	(96,000)	-	(96,000)	(96,000)	(96,000)	-	-
Fines - Traffic	(94,000)	-	(94,000)	(411,642)	(411,642)	317,642	(77.2)
Fire - Services	(5,000)	-	(5,000)	(45,000)	(5,000)	40,000	(88.9)
Fire Protection	(449,300)	-	(449,300)	(449,339)	(449,339)	39	-
Bylaw Enforcement	(5,800)	-	(5,800)	-	-	(5,800)	-
Licenses & Permits	(91,600)	-	(91,600)	(89,800)	(89,800)	(1,800)	2.0
Planning Revenues	(53,900)	-	(53,900)	(17,715)	(17,715)	(36,185)	204.3
Public Works Services	(24,400)	-	(24,400)	(19,600)	(70,000)	(4,800)	24.5
Airport Operations	(222,000)	-	(222,000)	(246,575)	(220,575)	24,575	(10.0)
Airport (Terminal/Parking)	(70,200)	-	(70,200)	(98,882)	(93,882)	28,682	(29.0)
Water - Sales	(2,175,900)	-	(2,175,900)	(2,161,743)	(1,980,643)	(14,157)	0.7
Water - Services	(31,900)	-	(31,900)	(41,340)	(41,340)	9,440	(22.8)
Wastewater Charges	(1,148,800)	-	(1,148,800)	(1,347,357)	(1,121,857)	198,557	(14.7)
Taxi Passes	(17,400)	-	(17,400)	(17,352)	(17,352)	(48)	0.3
Cemetery	(21,700)	-	(21,700)	(31,200)	(31,200)	9,500	(30.4)
Solid Waste Fees	(391,100)	-	(391,100)	(384,000)	(384,000)	(7,100)	1.8
Seniors Services	(22,900)	-	(22,900)	(15,600)	(15,600)	(7,300)	46.8
Recreation Programs	(14,900)	(300)	(14,600)	(14,600)	(14,600)	(300)	2.1
Arena Revenue	(248,200)	(3,600)	(244,600)	(249,652)	(249,652)	1,452	(0.6)
Pool Revenue	(241,800)	(4,800)	(237,000)	(270,331)	(270,331)	28,531	(10.6)
Sports & Ball Fields	(22,600)	(200)	(22,400)	(12,643)	(12,643)	(9,957)	78.8
Museum	(14,500)	-	(14,500)	(14,050)	(14,050)	(450)	3.2
Athabasca Hall	(10,800)	-	(10,800)	(12,700)	(12,700)	1,900	(15.0)
Rent - Log Cabin	(5,800)	-	(5,800)	-	-	(5,800)	-
Miscellaneous	(54,700)	-	(54,700)	(50,250)	(50,250)	(4,450)	8.9
Total Activity Revenues	(5,544,900)	(8,900)	(5,536,000)	(6,107,021)	(5,679,821)	562,121	(9.2)
Grants							
<i>Federal Grants</i>							
Employment	(4,400)	-	(4,400)	(3,400)	(3,400)	(1,000)	29.4
Museum	(12,500)	-	(12,500)	(17,000)	(17,000)	4,500	(26.5)
<i>Provincial Grants</i>							
Employment	(1,000)	-	(1,000)	(1,000)	(1,000)	-	-
Program Specific	(464,600)	-	(464,600)	(5,000)	(79,000)	(459,600)	9,192.0
Policing	(432,800)	-	(432,800)	(432,808)	(432,808)	8	-
FCSS	(205,900)	-	(205,900)	(205,948)	(205,948)	48	-
ParentLink	(470,800)	-	(470,800)	(469,431)	(469,431)	(1,369)	0.3
Museum	(10,500)	-	(10,500)	(14,400)	(14,400)	3,900	(27.1)
M.S.I.	(50,000)	-	(50,000)	(62,000)	(62,000)	12,000	(19.4)
<i>Municipal Contributions</i>							
General	(698,500)	-	(698,500)	(691,449)	(691,449)	(7,051)	1.0
Airport	(407,600)	-	(407,600)	-	-	(407,600)	-
Recreation	(343,000)	-	(343,000)	(339,018)	(339,018)	(3,982)	1.2
Museum	(21,700)	-	(21,700)	(22,176)	(22,176)	476	(2.1)
Library	(27,700)	-	(27,700)	(27,500)	(27,500)	(200)	0.7
Total Grants	(3,151,000)	-	(3,151,000)	(2,291,130)	(2,365,130)	(859,870)	37.5
Revenues from Own Sources							
Transfers from Operating Reserve	(472,300)	-	(472,300)	(451,581)	(451,581)	(20,719)	4.6
Total Activity Revenues	(9,168,200)	(8,900)	(9,159,300)	(8,849,732)	(8,496,532)	(318,468)	3.6

REVENUES

Corporate Revenues

Table 28

	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Taxation							
Residential Taxes	(5,821,800)	-	(5,821,800)	(5,804,408)	(5,860,508)	(17,392)	0.3
Commercial Taxes	(3,150,300)	-	(3,150,300)	(3,140,852)	(3,206,752)	(9,448)	0.3
Industrial Taxes	(1,170,200)	-	(1,170,200)	(1,166,681)	(1,163,981)	(3,519)	0.3
Machinery & Equipment Taxes	(5,200)	-	(5,200)	(5,182)	(5,182)	(18)	0.3
Farmland Taxes	(600)	-	(600)	(575)	(575)	(25)	4.3
Other Taxes	(493,700)	-	(493,700)	(493,710)	(493,710)	10	-
Total Taxation	(10,641,800)	-	(10,641,800)	(10,611,408)	(10,730,708)	(30,902)	0.3
Other Revenues							
Power & Gas Franchises	(1,164,400)	-	(1,164,400)	(1,047,792)	(1,047,792)	(116,608)	11.1
Interest Revenue	(510,000)	-	(510,000)	(335,000)	(370,000)	(175,000)	52.2
Leases	(24,100)	-	(24,100)	(19,385)	(19,385)	(4,715)	24.3
Insurance Proceeds	(10,000)	-	(10,000)	(10,000)	(28,900)	-	-
Total Other Revenues	(1,708,500)	-	(1,708,500)	(1,412,177)	(1,466,077)	(296,323)	21.0
Total Corporate Revenues	(12,350,300)	-	(12,350,300)	(12,023,585)	(12,196,785)	(326,715)	2.7

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.)

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. These projects have been approved in the town’s adopted budget. 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.

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

1. 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.
2. Assists in fiscal planning by forecasting capital demands together with future revenues and expenditures (as part of the financial plan).
3. Insuring better coordination, evaluation, and planning of projects to serve the community and its needs.
4. The CIP, together with the Financial Plan, serves as a guide to decision-making for Council, the CAO, and employees.
5. 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 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. Municipal Affairs has allocated approximately \$7.6 billion to municipalities since the program launched in 2007. Peace River receives \$1,736,000 in 2017.
- 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 Alberta Community Resiliency Program (ACRP) 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.

Contributions from Reserves

More information of the town's reserve funds can be found on page 81.

Staff endeavoured to strike a balance between the strategic use of reserves to fund the capital program without depleting their balances, which could impair the town's ability to do future work and increase reliance on long term debt. The CIP meets these demands.

Staff expect the general capital reserve balance to be approximately \$4,947,000 as of January 1, 2017. Based on the capital plan and factoring in increases to capital reserves of 6.0% over the next four years, we estimate the capital reserve balance to be around \$3,512,000 by the end of 2021. This is including budgeted withdrawals of \$2,563,300 over the five year plan.

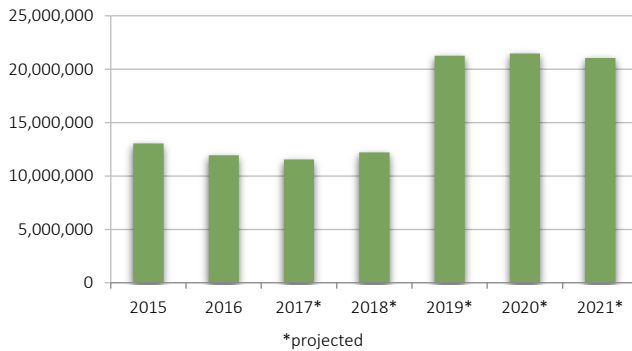
The town also has capital reserve funds allocated for certain programs, such as the Neighbourhood Infrastructure Renewal Program or Arena Replacement Reserve. These funds are targeted towards specific programs with the intent to leverage external funding to maximize opportunity.



Long Term Debt

The total current debt obligations are \$11,938,791 (\$13,032,479 in 2015), as illustrated in the chart below.

Total Long Term Debt



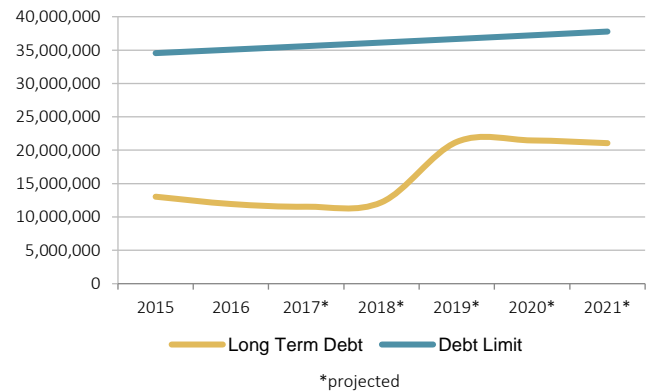
With the exception of the new arena which may require a significant debt component, the future years capital expenditures have been planned to ensure that significant increases in the tax rate are not required. With the withdrawal of Federal and Provincial funds from infrastructure programs, which have 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 may rise to approximately 57.7% in 2020 (up from 32.4% in 2017) if significant debt is required for the new arena. This will still provide the town with borrowing capacity, and the repayment of this debt has been built into the operating budget.

Projected Debt



The debt limit, as defined in Section 276(2) of the Municipal Government Act, is calculated at 1.5 times revenue of the municipality (as defined in Alberta Regulation 255/00) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities that could be at financial risk if further debt is acquired.

Approved 2017 Capital Budget

The approved 2017 capital budget includes gross expenditures of \$21,600,600. The projects incorporated in the CIP for 2017 have been classified by department or service area, and are shown in detail on Table 29 (page 68), with basic summary information for 2017 projects shown below.

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.

Projects shown with an asterisk (*) are carried over from 2016.

Information Technology

Voice Over Internet Protocol (VOIP) System - \$90,000

VoIP solutions aimed at businesses have evolved into unified communications services that treat all communications—phone calls, faxes, voice mail, e-mail, Web conferences, and more—as discrete units that can all be delivered via any means and to any handset, including cellphones. VoIP allows both voice and data communications to be run over a single network, which can significantly reduce infrastructure costs. Projected savings from switching from current provider should be in excess of \$50,000 per year.

Costs are \$30,000 for hardware (switching equipment and handsets) and \$60,000 to rewire town facilities to Cat6 network cabling.

Hardware Replenishment - \$32,000

Replacement of town hardware and network infrastructure - town systems need to be replenished on a regular schedule to ensure adequate performance. Work for 2017 includes replacing a server, network wiring upgrades and system and peripheral replacements.

Protective Services

Respiratory Protective Equipment Fit Tester - \$12,100

Regular quantitative fit testing of respiratory protective equipment is a requirement of OH & S (Article 250(1) Occupational Health and Safety Code 2009 edition). This equipment would allow us to complete all required testing on all SCBA and respirators (excluding N95 masks which use a different method). This testing would be available to all town departments where required.

SCBA and HAZMAT Suit Tester - \$11,600

The proposed equipment would perform required tests on both SCBA and Level A HAZMAT suits. OH & S Article 248 (1) and NFPA 1852 "Standard on Selection, Care and Maintenance of Open-Circuit Self-Contained Breathing Apparatus (SCBA)" both require that dynamic testing be performed on SCBA annually. The current test equipment only allows for static testing and does not meet the standard. Level A HAZMAT suits are required to undergo annual pressure tests and valve tests.

Structural Firefighting PPE Dryer - \$9,400

Firefighters are routinely exposed to hazardous chemicals which may contaminate their personal protective equipment (PPE.) The OH & S "Code of Practice for Fire Fighters" produced by the Office of the Fire Commissioner and NFPA 1851 "Standard on Selection, Care and Maintenance of Protective Ensembles for Structural Fire Fighting and Proximity Fire Fighting" both require that the organization provide a means of having PPE cleaned and decontaminated. The fire department currently has washing machines which are capable of cleaning PPE, however only Hall 1 has the necessary equipment to dry PPE in accordance with the manufacturer's specifications.

Fire Truck Scene Lights - \$9,700

Replacement of Scene Lights on Engine 8 and Hazmat Truck. Existing lights have broken over the years and are non-functioning. Replacement of lights with telescoping LED lights will allow emergency scenes to be quickly illuminated providing safety and efficiency for crews at night time incidents.

Engine 8 lights replacement in 2017, Hazmat 1 lights replacement in 2018.

Works & Transportation Systems

Neighbourhood Infrastructure Renewal Project (2016)* - \$2,100,000

In accordance with our Neighbourhood 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). This project is for work on 86 Ave.

Neighbourhood Infrastructure Renewal Project (2017) - \$350,000

In accordance with our Neighbourhood 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) Engineering to be done in 2017 for construction to be completed in 2018. Subsequent years will see engineering completed in the year before construction is to commence.

2018 project will be 99th Street (South). 2019 project will be 79th and 80th Avenue, 95th Street. 2020 project will be 78th Street. 2021 will be 90th Avenue. All projects will be reviewed to confirm priority.

Pavement Replacement Project - \$350,000

This project is for pavement replacement not covered under other capital projects. Assume 1 kilometer, 10m wide, 75mm thick, at \$300 per tonne. (No milling, no sidewalks, no curbs, or other work.)

Facility Security System Replacement Project - \$200,100

This project is to provide/replace a security system for the following facilities:

- Town Hall, Fire Hall, Public Works, WTP, WWTP, Liftstations 1,3 and 6, Reservoirs 475, 365, 400, 353, Athabasca hall, Museum, Library.
- Allow per facility \$7,500 for equipment, \$2,000 for installation, \$2,000 for communication upgrades, \$1,500 for software.

99th Street Slide Stabilization and Remediation - \$2,057,000

This project is to complete Geo Technical assessment, slide remediation and long-term slope stabilization. Project is anticipating 1 pile foundation retaining wall and gabion basket retaining wall for long term solution. Includes replacing the existing slide mass with engineered fill.

Pats Creek • Phase 2 - \$2,208,300

This project is to carry on from Phase 1 of the Pat's Creek stormwater culvert project. The project is a joint project that is 90% funded by Alberta Environment using the Alberta Community Resilience Fund and the other 10% funding coming from Alberta Transportation and the Town of Peace River. Alberta Transportation is responsible for 253.7m (25.6%) of the 989.9m of culvert and the Town of Peace River is responsible for 736.2m (74.4%) of the culvert.

Regional Airport

Pickup Truck - \$32,000

One of our fleet pickup trucks has reached end of life. It is no longer mechanically reliable and is due for replacement.

Skid Steer - \$50,000

Purchase a used skidsteer to replace unit 29. unit 29 is a 1982 Bobcat skidsteer that is at the end of its useful life.

Grader – \$360,000

Purchase a new grader for use exclusively at the airport. This project will be 100% funded by a federal ACAP grant.

Material/Liquid Chemical Spreader - \$98,300

Purchase a new material/liquid chemical spreader for use at the airport. This project will be 100% funded by a federal ACAP grant.

Airport Wildlife Fence - \$244,400

Erect a wildlife fence around the perimeter of the airport to prevent animals from accessing the runway. This project will be 100% funded by a federal ACAP grant.

Reduction in labour as fencing will reduce the number of after hours call ins due to animals on the runway.

TP312 5th Edition Update - \$10,000

A recent change in airport regulations requires an update of published data. This update includes survey work that cannot be completed in house.

Parks and Recreation Facilities

Peace Regional Recreation Centre - \$8,200,000

Replacement of the Baytex Energy Centre with a new regional multiplex.

North End Stairs - \$11,000

North end - stairs - cribbing and asphalt are failing/have failed in spots. Will be replaced with 6 by 6 timbers and packed gravel.

Flail Cutter - Tool Kat - \$12,000

The purchase of this attachment would allow the park division to perform grass cutting in areas that our current Contractor cannot, due to a lack of appropriate equipment. In addition, Community Services could reduce the use of the contractor for additional requests outside of the current contract.

Pool Accessibility - \$10,500

The public has requested an improvement to the accessibility at the pool, for children over 50 lbs - which requires a lift. Have sourced a portable lift which can be used in any of our changerooms.

Community Services has received a grant and the granting agency is willing to carry forward on this project.

12 Foot Davis Events Park* - \$10,000

Completion of concrete planter by public works.

Shaftsbury Trail - Pedestrian Pathway* - \$225,000

As noted in the Parks and Trails Plan and a strategic Priority of Council, construction of a trail on the west side of highway 2 from Lower West Peace to Shaftsbury Estates - a safe pedestrian pathway, as residents are currently using the highway. Design concept has been confirmed during preliminary meetings with Alberta Transpiration. An engineer will be retained by December 2016 so a final design/detail engineering would be completed by early Spring 2017. In coordination with a portion of the Engineering Department project - Small Communities Fund - construction would occur during the summer of 2017.

Tennis Courts - Lower West Peace* - \$191,700

The tennis court resurfacing project was tendered in 2016. Due to poor fall weather and a change in the project that requires the entire fence to be removed, which would make the ice surface unusable this winter. Therefore to maintain the outdoor ice for the 2016/17 winter season (customer service) - this project was deferred to 2017. With the need to remove all the fencing, the project cost has increased to facilitate a new fence for the tennis courts and the outdoor rink.

Museum • Collections Shelving - \$18,000

The Museum has reached a critical phase in its ability to accept new donations to the collections. The collections storage is at full capacity and the archives is encroaching on full capacity. Therefore the museum is looking at how to maximize every inch of the current building. There is a need to re-organize office spaces to better utilize the space available. Proper shelving and office furniture will assist in this task. In addition to provide exhibits at other facilities such as the Athabasca Hall and the NAR Station, to be in compliance with exhibiting standards, the museum requires proper Exhibit cases.

Water and Wastewater Systems

Water Treatment Plant Equipment - \$550,000

To correct water treatment plant deficiencies; includes fixing treatment skids, level sensors, boilers.

Wastewater Treatment Plant Equipment - \$570,000

For new press, headworks (grid auger, classifier, bar screen), aeration system upgrade, lighting upgrades, submersible pumps in the bay, ladder and fall arrest on clarifier, new communications equipment and SCADA system.

Reservoir 365 Decommissioning and Replacement - \$700,000

To replace the existing Reservoir 365 which is operating beyond its life expectancy and could pose a risk to public health if not replaced. This project is to provide a new reservoir placed beside the existing reservoir and then decommission the old water plant and reservoir. The old water treatment plant is no longer functioning and can't be brought back to operation without significant repairs and is not feasible to do so. Also with the new reservoir being constructed the reservoir capacity is no longer required.

Reservoir 475 Power/VFD/Programming - \$291,000

Phase 1 - Upgrade utility service and install VFDs on the two existing pumps. Includes VFD and PLC programming. Phase 2 - Provide supplementary reservoir, metering chamber, 2 x 150 Hp pumps complete with VFDs to provide water to the airport and Northern Lights. Parts of Phase 2 may be partially recovered from Northern Lights, MD of Peace and the Airport.

Weberville Sewage Lagoon Upgrade - \$328,900

Phase 1 - Project is to remediate and upgrade the existing sewage lagoon. The existing lagoon is currently full and is not adequately sized for current level of usage. Phase 2 - Add aeration to the lagoon to improve efficiency. Would include 2 blowers, controls and power to site.

Sludge Press/Centrifuge* - \$110,000

Purchase of a sledge press or centrifuge at the wastewater treatment plant to assist in the treatment and disposal of waste solids.

Reservoir 365 Fire Protection Pumps - \$100,000

Water pumps are needed to provide fire protection in the area of Reservoir 365 – current water pressure does not provide adequate flow to surrounding hydrants.

Sanitary Sewer Trunk Main (Saddleback)* - \$1,800,000

Upsize the sanitary sewer main to connect the line from 80th Street to the shop slide utility side relocation. Increase in size is needed to accommodate future growth on the West Hill and relieve pressure on existing lines.

Backup Generator • Reservoir 365* - \$92,600

As the 103rd Street water treatment plant is being decommissioned a back-up power source should be added to the reservoir at that location. All reservoirs in the town are outfitted with back-up power options, which are required for fire protection and general water delivery during power interruptions.

CAPITAL BUDGET

Approved 2017 Capital Projects & Funding Sources

Year 1

Table 29

	Total	General Capital Reserve	Water & Wastewater Capital Reserve	Neighbourhood Infrastructure Renewal	Recreation Facilities	Off Site Levies	Safe Community	Joint Capital	Federal Gas Tax	Small Communities Fund	Other Federal Funding	Municipal Sustainability Initiative	Other Provincial Funding	Other Municipal Funding	Other Funding	Debt
Information Systems																
Hardware Replenishment	32,000	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VOIP System	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	90,000
Total Information Systems	122,000	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	90,000
Fire Protection																
Respiratory Prot. Equipment Fit Tester	12,100	12,100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SCBA and HAZMAT Suit Tester	11,600	11,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Structural Firefighting PPE Dryer	9,400	9,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Truck Scene Lights	9,700	9,700	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Fire Protection	42,800	42,800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Works & Equipment																
Neighbourhood Inf. Program - 2016*	2,100,000	-	-	1,000,000	-	-	-	-	200,000	-	-	900,000	-	-	-	-
Neighbourhood Inf. Program	350,000	-	-	150,000	-	-	-	-	-	-	-	200,000	-	-	-	-
Pavement Replacement Project	350,000	50,000	-	-	-	-	-	-	300,000	-	-	-	-	-	-	-
Facility Alarm Systems	120,000	60,000	-	-	-	-	-	-	-	-	-	60,000	-	-	-	-
99th Street Slide	2,057,000	200,000	-	-	-	-	-	-	-	-	-	1,357,000	-	-	-	500,000
Pat's Creek - Phase II	2,208,300	-	-	-	-	-	-	-	-	-	-	-	2,103,600	-	-	104,700
Total Works & Equipment	7,158,300	310,000	-	1,150,000	-	-	-	-	500,000	-	-	2,517,000	2,103,600	-	-	604,700
Airport																
Pickup Truck	32,000	-	-	-	-	-	-	-	-	-	-	-	-	32,000	-	-
Skidsteer	50,000	-	-	-	-	-	-	-	-	-	-	-	-	50,000	-	-
Grader	360,000	-	-	-	-	-	-	-	-	-	360,000	-	-	-	-	-
Material/Liquid Chemical Spreader	98,300	-	-	-	-	-	-	-	-	-	98,300	-	-	-	-	-
Airport Wildlife Fence	244,400	-	-	-	-	-	-	-	-	-	244,400	-	-	-	-	-
TP312 5th Edition Update	10,000	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-
Total Airport	794,700	-	-	-	-	-	-	-	-	-	702,700	-	-	92,000	-	-
Recreation & Cultural																
Peace Regional Recreation Centre	8,200,000	-	-	-	2,000,000	-	-	-	-	-	-	-	100,000	5,100,000	1,000,000	-
North End Stairs	11,000	-	-	-	-	-	11,000	-	-	-	-	-	-	-	-	-
Flail Cutter - Tool Kat	12,000	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pool Accessibility	10,500	2,600	-	-	-	-	-	-	-	-	-	-	7,900	-	-	-
12 Foot Davis Events Park*	10,000	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-
Shaftsbury Trail - Pedestrian Pathway*	225,000	-	-	-	-	-	150,000	-	-	-	-	75,000	-	-	-	-
Tennis Courts - Lower West Peace*	191,700	51,700	-	-	-	-	-	-	-	-	-	140,000	-	-	-	-
Ski Hill Chairlift	155,000	-	-	-	-	-	-	-	-	-	-	155,000	-	-	-	-
Museum Shelving	18,000	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Recreation & Cultural	8,833,200	84,300	-	-	2,000,000	-	161,000	10,000	-	-	-	370,000	107,900	5,100,000	1,000,000	-
Water & Wastewater																
Water Treatment Plant Equipment	550,000	-	25,000	-	-	-	-	-	-	-	-	75,000	450,000	-	-	-

CAPITAL BUDGET

	Total	General Capital Reserve	Water & Wastewater Capital Reserve	Neighbourhood Infrastructure Renewal	Recreation Facilities	Off Site Levies	Safe Community	Joint Capital	Federal Gas Tax	Small Communities Fund	Other Federal Funding	Municipal Sustainability Initiative	Other Provincial Funding	Other Municipal Funding	Other Funding	Debt
Wastewater Trmt. Plant Equipment	570,000	-	35,000	-	-	35,000	-	-	250,000	-	-	250,000	-	-	-	-
Res. 365 Decommissioning/Replacement	700,000	-	50,000	-	-	50,000	-	-	200,000	-	-	305,000	95,000	-	-	-
Reservoir 475 Power/VFD/Programming	291,000	-	30,000	-	-	-	-	-	-	-	-	211,000	50,000	-	-	-
Weberville Sewage Lagoon Upgrade	328,900	-	20,000	-	-	-	-	-	100,000	-	-	208,900	-	-	-	-
Sludge Press/Centrifuge*	110,000	-	-	-	-	-	-	-	110,000	-	-	-	-	-	-	-
Reservoir 365 Fire Protection Pumps*	100,000	-	-	-	-	-	-	-	-	-	-	100,000	-	-	-	-
Sanitary Sewer Trunk Main (Saddleback)*	1,800,000	-	-	-	-	-	-	-	-	1,463,000	-	-	-	-	-	337,000
Backup Generator - Reservoir 365*	92,600	-	-	-	-	-	-	-	-	-	-	92,600	-	-	-	-
Facility Alarm Systems	80,100	-	20,100	-	-	-	-	-	-	-	-	60,000	-	-	-	-
Total Water & Wastewater	4,622,600	-	180,100	-	-	85,000	-	-	660,000	1,463,000	-	1,302,500	595,000	-	-	337,000
Total Capital Program	21,600,600	469,100	180,100	1,150,000	2,000,000	85,000	161,000	10,000	1,160,000	1,463,000	702,700	4,189,500	2,806,500	5,192,000	1,000,000	1,031,700
General Fund	16,978,000	469,100	-	1,150,000	2,000,000	-	161,000	10,000	500,000	-	702,700	2,887,000	2,211,500	5,192,000	1,000,000	694,700
Water & Wastewater Fund	4,622,600	-	180,100	-	-	85,000	-	-	660,000	1,463,000	-	1,302,500	595,000	-	-	337,000
Total	21,600,600	494,100	180,100	1,150,000	2,000,000	85,000	161,000	10,000	1,160,000	1,463,000	702,700	4,189,500	2,806,500	5,192,000	1,000,000	1,031,700

CAPITAL BUDGET

2018 Capital Projects & Funding Sources

Year 2

Table 30

	Total	General Capital Reserve	Water & Wastewater Capital Reserve	Neighbourhood Infrastructure Renewal	Recreation Facilities	Off Site Levies	Safe Community	Joint Capital	Federal Gas Tax	Small Communities Fund	Other Federal Funding	Municipal Sustainability Initiative	Other Provincial Funding	Other Municipal Funding	Other Funding	Debt
Information Systems																
Hardware Replenishment	20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Information Systems	20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Town Hall																
Town Hall - Front Counter Improvements	10,500	10,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Council Chamber Improvements	18,000	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Meeting Room Improvements	9,000	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Town Hall	37,500	37,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Protection																
Command Truck	60,000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	30,000	-
Fire Truck Scene Lights	9,700	9,700	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Fire Protection	69,700	39,700	-	-	-	-	-	-	-	-	-	-	-	-	30,000	-
Works & Equipment																
Neighbourhood Infrastructure Program	3,200,000	-	-	1,600,000	-	-	-	-	200,000	-	-	1,400,000	-	-	-	-
Sand/Salt Shed	1,150,000	150,000	-	-	-	-	-	-	200,000	-	-	600,000	-	-	-	200,000
Pavement Replacement Project	550,000	50,000	-	-	-	50,000	-	-	50,000	-	-	-	-	-	-	400,000
Fleet Vehicles	300,000	200,000	-	-	-	-	-	-	-	-	-	100,000	-	-	-	-
GPS Tracking	30,600	30,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hydraulic Hoist	46,400	46,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Works & Equipment	5,277,000	477,000	-	1,600,000	-	50,000	-	-	450,000	-	-	2,100,000	-	-	-	600,000
Airport																
Plow Blade	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60,000	-
Pickup Truck	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	-
Total Airport	95,000	-	-	-	-	-	-	-	-	-	-	-	-	-	95,000	-
Recreation & Cultural																
Peace Regional Recreation Centre	14,800,000	-	-	-	2,000,000	-	-	-	-	-	-	-	-	3,000,000	350,000	9,450,000
Saddleback Park -Upgrade	200,000	100,000	-	-	-	-	-	-	-	-	-	100,000	-	-	-	-
Pool - Boiler	100,000	50,000	-	-	-	-	-	-	-	-	-	50,000	-	-	-	-
Museum - Air Conditioner	23,000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lower West Peace Sidewalk (Sea-Can)	60,000	-	-	-	-	-	60,000	-	-	-	-	-	-	-	-	-
Total Recreation & Cultural	15,183,000	173,000	-	-	2,000,000	-	60,000	-	-	-	-	150,000	-	3,000,000	350,000	9,450,000

CAPITAL BUDGET

	Total	General Capital Reserve	Water & Wastewater Capital Reserve	Neighbourhood Infrastructure Renewal	Recreation Facilities	Off Site Levies	Safe Community	Joint Capital	Federal Gas Tax	Small Communities Fund	Other Federal Funding	Municipal Sustainability Initiative	Other Provincial Funding	Other Municipal Funding	Other Funding	Debt
Water & Wastewater																
Hydrant Replacement Program	75,000	-	25,000	-	-	-	-	-	50,000	-	-	-	-	-	-	-
Res. 365 Decommissioning/Replacement	1,301,100	-	101,100	-	-	50,000	-	-	150,000	-	-	100,000	500,000	-	-	400,000
Sewage Lift Station No. 3 Upgrades	110,000	-	35,000	-	-	30,000	-	-	-	-	-	45,000	-	-	-	-
Pickup Truck	45,000	-	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Raw Water Pump House (99th Street)	111,500	-	21,500	-	-	-	-	-	90,000	-	-	-	-	-	-	-
Total Water & Wastewater	1,642,600	-	227,600	-	-	80,000	-	-	290,000	-	-	145,000	500,000	-	-	400,000
Total Capital Projects	22,324,800	747,200	227,600	1,600,000	2,000,000	130,000	60,000	-	740,000	-	-	2,395,000	500,000	3,125,000	350,000	10,450,000
General Fund	20,682,200	747,200	-	1,600,000	2,000,000	50,000	60,000	-	450,000	-	-	2,250,000	-	3,125,000	350,000	10,050,000
Water & Wastewater Fund	1,642,600	-	227,600	-	-	80,000	-	-	290,000	-	-	145,000	500,000	-	-	400,000
Total	22,324,800	747,200	227,600	1,600,000	2,000,000	130,000	60,000	-	740,000	-	-	2,395,000	500,000	3,125,000	350,000	10,450,000

CAPITAL BUDGET

2019 Capital Projects & Funding Sources

Year 3

Table 31

	Total	General Capital Reserve	Water & Wastewater Capital Reserve	Neighbourhood Infrastructure Renewal	Recreation Facilities	Off Site Levies	Safe Community	Joint Capital	Federal Gas Tax	Small Communities Fund	Other Federal Funding	Municipal Sustainability Initiative	Other Provincial Funding	Other Municipal Funding	Other Funding	Debt
Information Systems																
Hardware Replenishment	25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Information Systems	25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Town Hall																
Meeting Room Improvements	9,000	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Town Hall Building Upgrades	75,000	25,000	-	-	-	-	-	-	-	-	-	50,000	-	-	-	-
Total Town Hall	84,000	34,000	-	-	-	-	-	-	-	-	-	50,000	-	-	-	-
Fire Protection																
Fire Department Aerial Apparatus	1,100,000	200,000	-	-	-	-	-	-	-	-	-	-	-	400,000	-	500,000
Total Fire Protection	1,100,000	200,000	-	-	-	-	-	-	-	-	-	-	-	400,000	-	500,000
Works & Equipment																
Neighbourhood Infrastructure Program	2,500,000	-	-	1,000,000	-	-	-	-	-	-	750,000	750,000	-	-	-	-
Pavement Replacement Project	700,000	100,000	-	-	-	50,000	-	-	100,000	-	-	100,000	-	-	-	350,000
Sidewalk Repairs/Replacements	50,000	-	-	-	-	-	-	-	-	-	-	50,000	-	-	-	-
Fleet Vehicles	400,000	150,000	-	-	-	-	-	-	-	-	-	250,000	-	-	-	-
Total Works & Equipment	3,650,000	250,000	-	1,000,000	-	50,000	-	-	100,000	-	750,000	1,150,000	-	-	-	350,000
Airport																
Airport Equipment	250,000	-	-	-	-	-	-	-	-	-	250,000	-	-	-	-	-
Terminal Renovations	120,000	-	-	-	-	-	-	-	-	-	-	-	-	120,000	-	-
Shop Renovations	30,000	-	-	-	-	-	-	-	-	-	-	-	-	30,000	-	-
Total Airport	400,000	-	-	-	-	-	-	-	-	-	250,000	-	-	150,000	-	-
Recreation & Cultural																
Arena Demolition	950,000	200,000	-	-	-	-	-	-	-	-	-	-	-	-	250,000	500,000
Parks Upgrades	100,000	-	-	-	-	-	-	-	-	-	-	100,000	-	-	-	-
Total Recreation & Cultural	1,050,000	200,000	-	-	-	-	-	-	-	-	-	100,000	-	-	250,000	500,000

CAPITAL BUDGET

	Total	General Capital Reserve	Water & Wastewater Capital Reserve	Neighbourhood Infrastructure Renewal	Recreation Facilities	Off Site Levies	Safe Community	Joint Capital	Federal Gas Tax	Small Communities Fund	Other Federal Funding	Municipal Sustainability Initiative	Other Provincial Funding	Other Municipal Funding	Other Funding	Debt
Water & Wastewater																
Hydrant Replacement Program	60,000	-	15,000	-	-	-	-	-	45,000	-	-	-	-	-	-	-
Res. 365 Decommissioning/Replacement	91,500	-	31,500	-	-	-	-	-	60,000	-	-	-	-	-	-	-
Reservoir 475 Power/VFD/Programming	1,549,700	-	100,000	-	-	-	-	-	-	-	-	-	375,000	375,000	-	699,700
New Communication Equipment/SCADA	450,000	-	100,000	-	-	-	-	-	100,000	-	-	250,000	-	-	-	-
Lift Station/Pump Upgrades	50,000	-	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Sewer Line Upgrades	250,000	-	50,000	-	-	50,000	-	-	50,000	-	-	100,000	-	-	-	-
Water Meters	50,000	-	-	-	-	-	-	-	-	-	-	50,000	-	-	-	-
Total Water & Wastewater	2,501,200	-	346,500	-	-	50,000	-	-	255,000	-	-	400,000	375,000	375,000	-	699,700
Total Capital Projects	8,810,200	709,000	346,500	1,000,000	-	100,000	-	-	355,000	-	1,000,000	1,700,000	375,000	925,000	250,000	2,049,700
General Fund	6,309,000	709,000	-	1,000,000	-	50,000	-	-	100,000	-	1,000,000	1,300,000	-	550,000	250,000	1,350,000
Water & Wastewater Fund	2,501,200	-	346,500	-	-	50,000	-	-	255,000	-	-	400,000	375,000	375,000	-	699,700
Total	8,810,200	709,000	346,500	1,000,000	-	100,000	-	-	355,000	-	1,000,000	1,700,000	375,000	925,000	250,000	2,049,700

CAPITAL BUDGET

2020 Capital Projects & Funding Sources

Year 4

Table 32

	Total	General Capital Reserve	Water & Wastewater Capital Reserve	Neighbourhood Infrastructure Renewal	Recreation Facilities	Off Site Levies	Safe Community	Joint Capital	Federal Gas Tax	Small Communities Fund	Other Federal Funding	Municipal Sustainability Initiative	Other Provincial Funding	Other Municipal Funding	Other Funding	Debt
Information Systems																
Hardware Replenishment	20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Information Systems	20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Town Hall																
Meeting Room Improvements	9,000	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Town Hall	9,000	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Protection																
Fire Hall - Upgrades/Relocation	2,000,000	100,000	-	-	-	-	-	-	-	-	-	400,000	-	500,000	-	1,000,000
Total Fire Protection	2,000,000	100,000	-	-	-	-	-	-	-	-	-	400,000	-	500,000	-	1,000,000
Works & Equipment																
Neighbourhood Infrastructure Program	2,500,000	-	-	1,000,000	-	-	-	-	-	-	750,000	750,000	-	-	-	-
Pavement Replacement Project	700,000	100,000	-	-	-	50,000	-	-	100,000	-	-	100,000	-	-	-	350,000
Fleet Vehicles	250,000	100,000	-	-	-	-	-	-	-	-	-	150,000	-	-	-	-
Total Works & Equipment	3,450,000	200,000	-	1,000,000	-	50,000	-	-	100,000	-	750,000	1,000,000	-	-	-	350,000
Airport																
Airport Facility Resurfacing	400,000	-	-	-	-	-	-	-	-	-	200,000	-	-	200,000	-	-
Total Airport	400,000	-	-	-	-	-	-	-	-	-	200,000	-	-	200,000	-	-
Water & Wastewater																
Hydrant Replacement Program	60,000	-	15,000	-	-	-	-	-	45,000	-	-	-	-	-	-	-
Reservoir 475 Power/VFD/Programming	664,200	-	50,000	-	-	-	-	-	-	-	-	-	165,000	165,000	-	284,200
Weberville Sewage Lagoon Upgrade	441,200	-	116,200	-	-	-	-	-	175,000	-	-	150,000	-	-	-	-
Pickup Truck	45,000	-	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Distribution Upgrades	150,000	-	40,000	-	-	-	-	-	-	-	-	110,000	-	-	-	-
Water Reservoir Upgrades	140,000	-	40,000	-	-	50,000	-	-	50,000	-	-	-	-	-	-	-
Water Treatment Plant Upgrades	200,000	-	40,000	-	-	-	-	-	-	-	100,000	60,000	-	-	-	-
Total Water & Wastewater	1,700,400	-	346,200	-	-	50,000	-	-	270,000	-	100,000	320,000	165,000	165,000	-	284,200
Total Capital Projects	7,579,400	329,000	346,200	1,000,000	-	100,000	-	-	370,000	-	1,050,000	1,720,000	165,000	865,000	-	1,634,200
General Fund	5,879,000	329,000	-	1,000,000	-	50,000	-	-	100,000	-	950,000	1,400,000	-	700,000	-	1,350,000
Water & Wastewater Fund	1,700,400	-	346,200	-	-	50,000	-	-	270,000	-	100,000	320,000	165,000	165,000	-	284,200
Total	7,579,400	329,000	346,200	1,000,000	-	100,000	-	-	370,000	-	1,050,000	1,720,000	165,000	865,000	-	1,634,200

CAPITAL BUDGET

2021 Capital Projects & Funding Sources

Year 5

Table 33

	Total	General Capital Reserve	Water & Wastewater Capital Reserve	Neighbourhood Infrastructure Renewal	Recreation Facilities	Off Site Levies	Safe Community	Joint Capital	Federal Gas Tax	Small Communities Fund	Other Federal Funding	Municipal Sustainability Initiative	Other Provincial Funding	Other Municipal Funding	Other Funding	Debt
Information Systems																
Hardware Replenishment	25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Information Systems	25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Town Hall																
Meeting Room Improvements	9,000	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Town Hall Building Upgrades	250,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000
Total Town Hall	259,000	59,000	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000
Works & Equipment																
Neighbourhood Infrastructure Program	2,500,000	-	-	1,000,000	-	-	-	-	-	-	750,000	750,000	-	-	-	-
Pavement Replacement Project	650,000	100,000	-	-	-	100,000	-	-	100,000	-	-	100,000	-	-	-	250,000
Sidewalk Repairs/Replacements	150,000	-	-	-	-	-	75,000	-	75,000	-	-	-	-	-	-	-
Fleet Vehicles	200,000	100,000	-	-	-	-	-	-	-	-	-	100,000	-	-	-	-
Total Works & Equipment	3,500,000	200,000	-	1,000,000	-	100,000	75,000	-	175,000	-	750,000	950,000	-	-	-	250,000
Airport																
Airport Equipment	150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	150,000	-
Total Airport	150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	150,000	-
Recreation & Cultural																
Parks Upgrades	150,000	100,000	-	-	-	-	-	-	50,000	-	-	-	-	-	-	-
Parks Vehicles	50,000	-	-	-	-	-	-	-	-	-	-	50,000	-	-	-	-
Cultural Facility Upgrades	100,000	-	-	-	-	-	-	-	-	-	-	100,000	-	-	-	-
Total Recreation & Cultural	300,000	100,000	-	-	-	-	-	-	50,000	-	-	150,000	-	-	-	-
Water & Wastewater																
Hydrant Replacement Program	60,000	-	15,000	-	-	-	-	-	45,000	-	-	-	-	-	-	-
Lift Station/Pump Upgrades	200,000	-	-	-	-	-	-	-	-	-	-	200,000	-	-	-	-
Water Distribution Upgrades	600,000	-	100,000	-	-	-	-	-	-	-	300,000	200,000	-	-	-	-
Water/Sewer Vehicles	300,000	-	150,000	-	-	-	-	-	-	-	-	150,000	-	-	-	-
Sewer Treatment Plant Upgrades	250,000	-	50,000	-	-	-	-	-	100,000	-	-	100,000	-	-	-	-
Total Water & Wastewater	1,410,000	-	315,000	-	-	-	-	-	145,000	-	300,000	650,000	-	-	-	-
Total Capital Projects	5,644,000	384,000	315,000	1,000,000	-	100,000	75,000	-	370,000	-	1,050,000	1,750,000	-	150,000	-	450,000
General Fund	4,234,000	384,000	-	1,000,000	-	100,000	75,000	-	225,000	-	750,000	1,100,000	-	150,000	-	450,000
Water & Wastewater Fund	1,410,000	-	315,000	-	-	-	-	-	145,000	-	300,000	650,000	-	-	-	-
Total	5,644,000	384,000	315,000	1,000,000	-	100,000	75,000	-	370,000	-	1,050,000	1,750,000	-	150,000	-	450,000

CAPITAL BUDGET

Five Year Capital Funding Forecast

Table 34

	Total	General Capital Reserve	Water & Wastewater Capital Reserve	Neighbourhood Infrastructure Renewal	Recreation Facilities	Off Site Levies	Safe Community	Joint Capital	Federal Gas Tax	Small Communities Fund	Other Federal Funding	Municipal Sustainability Initiative	Other Provincial Funding	Other Municipal Funding	Other Funding	Debt
Information Systems																
Hardware Replenishment	122,000	122,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VOIP System	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	90,000
Total Information Systems	212,000	122,000	-	-	-	-	-	-	-	-	-	-	-	-	-	90,000
Town Hall																
Town Hall - Counter Improvements	10,500	10,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Council Chamber Improvements	18,000	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Meeting Room Improvements	36,000	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Town Hall Building Upgrades	325,000	75,000	-	-	-	-	-	-	-	-	-	50,000	-	-	-	200,000
Total Town Hall	389,500	139,500	-	-	-	-	-	-	-	-	-	50,000	-	-	-	200,000
Fire Protection																
Command Truck	60,000	30,000	-	-	-	-	-	-	-	-	-	-	-	30,000	-	-
Respiratory Prot. Equipment Fit Tester	12,100	12,100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SCBA and HAZMAT Suit Tester	11,600	11,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Structural Firefighting PPE Dryer	9,400	9,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Department Aerial Apparatus	1,100,000	200,000	-	-	-	-	-	-	-	-	-	-	-	400,000	-	500,000
Fire Truck Scene Lights	19,400	19,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Hall - Upgrades/Relocation	2,000,000	100,000	-	-	-	-	-	-	-	-	-	400,000	-	500,000	-	1,000,000
Total Fire Protection	3,212,500	382,500	-	-	-	-	-	-	-	-	-	400,000	-	930,000	-	1,500,000
Works & Equipment																
Neighbourhood Inf. Program - 2016*	2,100,000	-	-	1,000,000	-	-	-	-	200,000	-	-	900,000	-	-	-	-
Neighbourhood Infrastructure Program	11,050,000	-	-	4,750,000	-	-	-	-	200,000	-	2,250,000	3,850,000	-	-	-	-
Sand/Salt Shed	1,150,000	150,000	-	-	-	-	-	-	200,000	-	-	600,000	-	-	-	200,000
Pavement Replacement Project	2,950,000	400,000	-	-	-	250,000	-	-	650,000	-	-	300,000	-	-	-	1,350,000
Facility Alarm Systems	120,000	60,000	-	-	-	-	-	-	-	-	-	60,000	-	-	-	-
99th Street Slide	2,057,000	200,000	-	-	-	-	-	-	-	-	-	1,357,000	-	-	-	500,000
Pat's Creek - Phase II	2,208,300	-	-	-	-	-	-	-	-	-	-	-	2,103,600	-	-	104,700
Sidewalk Repairs/Replacements	200,000	-	-	-	-	-	75,000	-	75,000	-	-	50,000	-	-	-	-
Fleet Vehicles	1,150,000	550,000	-	-	-	-	-	-	-	-	-	600,000	-	-	-	-
GPS Tracking	30,600	30,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hydraulic Hoist	46,400	46,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Works & Equipment	23,062,300	1,437,000	-	5,750,000	-	250,000	75,000	-	1,325,000	-	2,250,000	7,717,000	2,103,600	-	-	2,154,700

CAPITAL BUDGET

	Total	General Capital Reserve	Water & Wastewater Capital Reserve	Neighbourhood Infrastructure Renewal	Recreation Facilities	Off Site Levies	Safe Community	Joint Capital	Federal Gas Tax	Small Communities Fund	Other Federal Funding	Municipal Sustainability Initiative	Other Provincial Funding	Other Municipal Funding	Other Funding	Debt
Airport																
Airport Equipment	400,000	-	-	-	-	-	-	-	-	-	250,000	-	-	150,000	-	-
Plow Blade	60,000	-	-	-	-	-	-	-	-	-	-	-	-	60,000	-	-
Pickup Truck	67,000	-	-	-	-	-	-	-	-	-	-	-	-	67,000	-	-
Skidsteer	50,000	-	-	-	-	-	-	-	-	-	-	-	-	50,000	-	-
Grader	360,000	-	-	-	-	-	-	-	-	-	360,000	-	-	-	-	-
Material/Liquid Chemical Spreader	98,300	-	-	-	-	-	-	-	-	-	98,300	-	-	-	-	-
Terminal Renovations	120,000	-	-	-	-	-	-	-	-	-	-	-	-	120,000	-	-
Shop Renovations	30,000	-	-	-	-	-	-	-	-	-	-	-	-	30,000	-	-
Airport Wildlife Fence	244,400	-	-	-	-	-	-	-	-	-	244,400	-	-	-	-	-
TP312 5th Edition Update	10,000	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-
Airport Facility Resurfacing	400,000	-	-	-	-	-	-	-	-	-	200,000	-	-	200,000	-	-
Total Airport	1,839,700	-	-	-	-	-	-	-	-	-	1,152,700	-	-	687,000	-	-
Recreation & Cultural																
Peace Regional Recreation Centre	23,000,000	-	-	-	4,000,000	-	-	-	-	-	-	-	100,000	8,100,000	1,350,000	9,450,000
North End Stairs	11,000	-	-	-	-	-	11,000	-	-	-	-	-	-	-	-	-
Flail Cutter - Tool Kat	12,000	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pool Accessibility	10,500	2,600	-	-	-	-	-	-	-	-	-	-	7,900	-	-	-
12 Foot Davis Events Park*	10,000	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-
Saddleback Park - Upgrade	200,000	100,000	-	-	-	-	-	-	-	-	-	100,000	-	-	-	-
Shaftsbury Trail - Pedestrian Pathway*	225,000	-	-	-	-	-	150,000	-	-	-	-	75,000	-	-	-	-
Tennis Courts - Lower West Peace*	191,700	51,700	-	-	-	-	-	-	-	-	-	140,000	-	-	-	-
Arena Demolition	950,000	200,000	-	-	-	-	-	-	-	-	-	-	-	-	250,000	500,000
Ski Hill Chairlift	155,000	-	-	-	-	-	-	-	-	-	-	155,000	-	-	-	-
Museum Shelving	18,000	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pool - Boiler	100,000	50,000	-	-	-	-	-	-	-	-	-	50,000	-	-	-	-
Museum - Air Conditioner	23,000	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Shaftsbury Sidewalk (Sea-Can)	60,000	-	-	-	-	-	60,000	-	-	-	-	-	-	-	-	-
Parks Upgrades	250,000	100,000	-	-	-	-	-	-	50,000	-	-	100,000	-	-	-	-
Parks Vehicles	50,000	-	-	-	-	-	-	-	-	-	-	50,000	-	-	-	-
Cultural Facility Upgrades	100,000	-	-	-	-	-	-	-	-	-	-	100,000	-	-	-	-
Total Recreation & Cultural	25,366,200	557,300	-	-	4,000,000	-	221,000	10,000	50,000	-	-	770,000	107,900	8,100,000	1,600,000	9,950,000
Water & Wastewater																
Water Treatment Plant Equipment	550,000	-	25,000	-	-	-	-	-	-	-	-	75,000	450,000	-	-	-
Wastewater Treatment Plant Equipment	570,000	-	35,000	-	-	35,000	-	-	250,000	-	-	250,000	-	-	-	-
Hydrant Replacement Program	255,000	-	70,000	-	-	-	-	-	185,000	-	-	-	-	-	-	-
Res. 365 Decommissioning/Replacement	2,092,600	-	182,600	-	-	100,000	-	-	410,000	-	-	405,000	595,000	-	-	400,000
Reservoir 475 Power/VFD/Programming	2,504,900	-	180,000	-	-	-	-	-	-	-	-	211,000	590,000	540,000	-	983,900
New Communication Equipment/SCADA	450,000	-	100,000	-	-	-	-	-	100,000	-	-	250,000	-	-	-	-
Weberville Sewage Lagoon Upgrade	770,100	-	136,200	-	-	-	-	-	275,000	-	-	358,900	-	-	-	-
Sewage Lift Station No. 3 Upgrades	110,000	-	35,000	-	-	30,000	-	-	-	-	-	45,000	-	-	-	-
Pickup Truck	90,000	-	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Raw Water Pump House (99th Street)	111,500	-	21,500	-	-	-	-	-	90,000	-	-	-	-	-	-	-
Sludge Press/Centrifuge*	110,000	-	-	-	-	-	-	-	110,000	-	-	-	-	-	-	-
Reservoir 365 Fire Protection Pumps*	100,000	-	-	-	-	-	-	-	-	-	-	100,000	-	-	-	-
Sanitary Sewer Main (Saddleback)*	1,800,000	-	-	-	-	-	-	-	-	1,463,000	-	-	-	-	-	337,000
Backup Generator - Reservoir 365*	92,600	-	-	-	-	-	-	-	-	-	-	92,600	-	-	-	-
Facility Alarm Systems	80,100	-	20,100	-	-	-	-	-	-	-	-	60,000	-	-	-	-

CAPITAL BUDGET

	Total	General Capital Reserve	Water & Wastewater Capital Reserve	Neighbourhood Infrastructure Renewal	Recreation Facilities	Off Site Levies	Safe Community	Joint Capital	Federal Gas Tax	Small Communities Fund	Other Federal Funding	Municipal Sustainability Initiative	Other Provincial Funding	Other Municipal Funding	Other Funding	Debt
Lift Station/Pump Upgrades	250,000	-	50,000	-	-	-	-	-	-	-	-	200,000	-	-	-	-
Water Distribution Upgrades	750,000	-	140,000	-	-	-	-	-	-	-	300,000	310,000	-	-	-	-
Sewer Line Upgrades	250,000	-	50,000	-	-	50,000	-	-	50,000	-	-	100,000	-	-	-	-
Water Reservoir Upgrades	140,000	-	40,000	-	-	50,000	-	-	50,000	-	-	-	-	-	-	-
Water Meters	50,000	-	-	-	-	-	-	-	-	-	-	50,000	-	-	-	-
Water/Sewer Vehicles	300,000	-	150,000	-	-	-	-	-	-	-	-	150,000	-	-	-	-
Water Treatment Plant Upgrades	200,000	-	40,000	-	-	-	-	-	-	-	100,000	60,000	-	-	-	-
Sewer Treatment Plant Upgrades	250,000	-	50,000	-	-	-	-	-	100,000	-	-	100,000	-	-	-	-
Total Water & Wastewater	11,876,800	-	1,415,400	-	-	265,000	-	-	1,620,000	1,463,000	400,000	2,817,500	1,635,000	540,000	-	1,720,900
Total Capital Projects	65,959,000	2,638,300	1,415,400	5,750,000	4,000,000	515,000	296,000	10,000	2,995,500	1,463,000	3,975,000	11,754,500	3,846,500	10,257,000	1,600,000	15,615,600
General Fund	54,082,200	2,638,300	-	5,750,000	4,000,000	250,000	296,000	10,000	1,375,000	-	3,575,000	8,937,000	2,211,500	9,717,000	1,600,000	13,894,700
Water & Wastewater Fund	11,876,800	-	1,415,400	-	-	265,000	-	-	1,620,000	1,463,000	400,000	2,817,500	1,635,000	540,000	-	1,720,900
Total	66,284,300	2,638,300	1,415,400	5,750,000	4,000,000	515,000	296,000	10,000	2,995,000	1,463,000	3,975,000	11,754,500	3,846,500	10,257,000	1,600,000	15,615,600

Five Year Capital Forecast

Table 35

	Cost	2017	2018	2019	2020	2021
Information Systems						
Hardware Replenishment	122,000	32,000	20,000	25,000	20,000	25,000
VOIP System	90,000	90,000	-	-	-	-
Total Information Systems	212,000	122,000	20,000	25,000	20,000	25,000
Town Hall						
Town Hall - Front Counter Improvements	10,500	-	10,500	-	-	-
Council Chamber Improvements	18,000	-	18,000	-	-	-
Meeting Room Improvements	36,000	-	9,000	9,000	9,000	9,000
Town Hall Building Upgrades	325,000	-	-	75,000	-	250,000
Total Town Hall	389,500	-	37,500	84,000	9,000	259,000
Fire Protection						
Command Truck	60,000	-	60,000	-	-	-
Respiratory Prot. Equipment Fit Tester	12,100	12,100	-	-	-	-
SCBA and HAZMAT Suit Tester	11,600	11,600	-	-	-	-
Structural Firefighting PPE Dryer	9,400	9,400	-	-	-	-
Fire Department Aerial Apparatus	1,100,000	-	-	1,100,000	-	-
Fire Truck Scene Lights	19,400	9,700	9,700	-	-	-
Fire Hall - Upgrades/Relocation	2,000,000	-	-	-	2,000,000	-
Total Fire Protection	3,212,500	42,800	69,700	1,100,000	2,000,000	-
Works & Equipment						
Neighbourhood Infrastructure Program - 2016*	2,100,000	2,100,000	-	-	-	-
Neighbourhood Infrastructure Program	11,050,000	350,000	3,200,000	2,500,000	2,500,000	2,500,000
Sand/Salt Shed	1,150,000	-	1,150,000	-	-	-
Pavement Replacement Project	2,950,000	350,000	550,000	700,000	700,000	650,000
Facility Alarm Systems	120,000	120,000	-	-	-	-
99th Street Slide	2,057,000	2,057,000	-	-	-	-
Pat's Creek - Phase II	2,208,300	2,208,300	-	-	-	-
Sidewalk Repairs/Replacements	200,000	-	-	50,000	-	150,000
Fleet Vehicles	1,150,000	-	300,000	400,000	250,000	200,000
GPS Tracking	30,600	-	30,600	-	-	-
Hydraulic Hoist	46,400	-	46,400	-	-	-
Total Works & Equipment	23,062,300	7,185,300	5,277,000	3,650,000	3,450,000	3,500,000
Airport						
Airport Equipment	400,000	-	-	250,000	-	150,000
Plow Blade	60,000	-	60,000	-	-	-
Pickup Truck	67,000	32,000	35,000	-	-	-
Skidsteer	50,000	50,000	-	-	-	-
Grader	360,000	360,000	-	-	-	-
Material/Liquid Chemical Spreader	98,300	98,300	-	-	-	-
Terminal Renovations	120,000	-	-	120,000	-	-
Shop Renovations	30,000	-	-	30,000	-	-
Airport Wildlife Fence	244,400	244,400	-	-	-	-
TP312 5th Edition Update	10,000	10,000	-	-	-	-
Airport Facility Resurfacing	400,000	-	-	-	400,000	-
Total Airport	1,839,700	794,700	95,000	400,000	400,000	150,000
Recreation & Cultural						
Peace Regional Recreation Centre	23,000,000	8,200,000	14,800,000	-	-	-
North End Stairs	11,000	11,000	-	-	-	-
Flail Cutter - Tool Kat	12,000	12,000	-	-	-	-
Pool Accessibility	10,500	10,500	-	-	-	-
12 Foot Davis Events Park*	10,000	10,000	-	-	-	-
Saddleback Park -Upgrade	200,000	-	200,000	-	-	-
Shaftsbury Trail - Pedestrian Pathway*	225,000	225,000	-	-	-	-
Tennis Courts - Lower West Peace*	191,700	191,700	-	-	-	-
Arena Demolition	950,000	-	-	950,000	-	-
Ski Hill Chairlift	155,000	155,000	-	-	-	-

CAPITAL BUDGET

	Cost	2017	2018	2019	2020	2021
Museum Shelving	18,000	18,000	-	-	-	-
Pool - Boiler	100,000	-	100,000	-	-	-
Museum - Air Conditioner	23,000	-	23,000	-	-	-
Shaftesbury Sidewalk (Sea-Can)	60,000	-	60,000	-	-	-
Parks Upgrades	250,000	-	-	100,000	-	150,000
Parks Vehicles	50,000	-	-	-	-	50,000
Cultural Facility Upgrades	100,000	-	-	-	-	100,000
Total Recreation & Cultural	25,366,200	8,833,200	15,183,000	1,050,000	-	300,000
Water & Wastewater						
Water Treatment Plant Equipment	550,000	550,000	-	-	-	-
Wastewater Treatment Plant Equipment	570,000	570,000	-	-	-	-
Hydrant Replacement Program	255,000	-	75,000	60,000	60,000	60,000
Reservoir 365 Decommissioning/Replacement	2,092,600	700,000	1,301,100	91,500	-	-
Reservoir 475 Power/VFD/Programming	2,504,900	291,000	-	1,549,700	664,200	-
New Communication Equipment/SCADA	450,000	-	-	450,000	-	-
Weberville Sewage Lagoon Upgrade	770,100	328,900	-	-	441,200	-
Sewage Lift Station No. 3 Upgrades	110,000	-	110,000	-	-	-
Pickup Truck	90,000	-	45,000	-	45,000	-
Raw Water Pump House (99th Street)	111,500	-	111,500	-	-	-
Sludge Press/Centrifuge*	110,000	110,000	-	-	-	-
Reservoir 365 Fire Protection Pumps*	100,000	100,000	-	-	-	-
Sanitary Sewer Trunk Main (Saddleback)*	1,800,000	1,800,000	-	-	-	-
Backup Generator - Reservoir 365*	92,600	92,600	-	-	-	-
Facility Alarm Systems	80,100	80,100	-	-	-	-
Lift Station/Pump Upgrades	250,000	-	-	50,000	-	200,000
Water Distribution Upgrades	750,000	-	-	-	150,000	600,000
Sewer Line Upgrades	250,000	-	-	250,000	-	-
Water Reservoir Upgrades	140,000	-	-	-	140,000	-
Water Meters	50,000	-	-	50,000	-	-
Water/Sewer Vehicles	300,000	-	-	-	-	300,000
Water Treatment Plant Upgrades	200,000	-	-	-	200,000	-
Sewer Treatment Plant Upgrades	250,000	-	-	-	-	250,000
Total Water & Wastewater	11,876,800	4,622,600	1,642,600	2,501,200	1,700,400	1,410,000
Total Capital Projects	65,959,000	21,600,600	22,324,800	8,810,200	7,579,400	5,644,000
General Fund	54,082,200	16,978,300	20,682,200	6,309,000	5,879,000	4,234,000
Water & Wastewater Fund	11,876,800	4,622,600	1,642,600	2,501,200	1,700,400	1,410,000
Total	65,959,000	21,600,600	22,324,800	8,810,200	7,579,400	5,644,000

RESERVES & RESERVE FUNDS

Reserve and reserve funds receive annual contributions from the operating budget and external sources to assist with the creation of a solid financial position to support the Town's future cash requirements. Maintaining sufficient balances in reserves and reserve funds is a critical component of a municipality's long term financial plan as it strengthens its long term financial sustainability, helps to minimize fluctuations in the tax rate and provides funding to sustain infrastructure.

Reserves and Reserve Funds

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

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

Stabilization Reserves

Stabilization Reserves are used to offset extraordinary and unforeseen expenditure requirements, one-time expenditures, revenue shortfalls, to minimize fluctuations on the general tax rate and to manage cash flows.

Stabilization Reserves

Table 36

	Projected Dec 31, 2016 Balance	Projected Dec 31, 2017 Balance	Projected Dec 31, 2018 Balance
Rate Stabilization	550,800	550,800	550,800
General Operating	404,771	463,177	521,583
Water/Wastewater Operating	197,307	197,307	197,307
Total Stabilization Reserves	1,152,878	1,211,284	1,269,690

Government Funded Reserve Funds

These reserve funds are established to track the revenues received from Provincial or Federal governments for transit and roads infrastructure. Funding received from other levels of government will be used in future budgets as per the guidelines of each program.

Government Funded Reserve Funds

Table 37

	Projected Dec 31, 2016 Balance	Projected Dec 31, 2017 Balance	Projected Dec 31, 2018 Balance
Municipal Sustainability Initiative	3,239,096	510,596	1,596
Federal Gas Tax	1,219,357	375,057	757
Small Communities Fund	1,463,000	-	-
Total Gov't Funded Reserves	5,921,453	885,653	2,353

Program Specific

Program specific reserves are established to provide for various contingent items or in response to specific programs or special funding that has been received. They may be for operating or capital purposes.

Program Specific

Table 38

	Projected Dec 31, 2016 Balance	Projected Dec 31, 2017 Balance	Projected Dec 31, 2018 Balance
Neighbourhood Inf. Renewal	1,727,586	1,358,142	583,142
Arena Replacement	1,902,932	902,932	-
Safe Community	218,522	182,522	122,522
Off Site Levies	1,089,722	1,074,722	1,019,722
Museum	33,513	37,113	40,713
Total Program Specific Reserves	4,972,275	3,555,431	1,766,099

Capital Reserves

Capital reserves are used to fund specific replacements or renewals of capital assets. As the assets of the Town increase, so should the contribution from the Operating Budget to these reserves for the replacement and refurbishment needs of the underlying capital asset, based on lifecycle costing.

As staff proceed with the development of life cycle costing, the composition, utilization and target balances of the Capital Reserve will be reviewed.

Capital Reserves

Table 39

	Projected Dec 31, 2016 Balance	Projected Dec 31, 2017 Balance	Projected Dec 31, 2018 Balance
General Capital	5,063,926	4,569,826	4,225,426
Water/Wastewater Capital	139,542	240,842	305,942
Joint Capital	655,108	1,079,108	1,679,108
Total Capital Reserves	5,858,576	5,889,776	6,210,476

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 EXPENDITURE

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.

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.

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.

Appendix II • Abbreviations

AMSC

Alberta Municipal Services Corporation

CAO

Chief Administrative Officer

CIP

Capital Investment Plan

CPP

Canada Pension Plan

CNL

County of Northern Lights

CPI

Consumer Price Index (Alberta)

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

IT

Information Technology

KM

Kilometre

LAPP

Local Authorities Pension Plan

LIC

Local Improvement Charge

LIDAR

Light Detection and Ranging

MD

Municipal District

MOU

Memorandum of Understanding

NAR

Northern Alberta Railway

NSC

Northern Sunrise County

PREDA

Peace Region Economic Development Alliance

R & M

Repairs & maintenance

PSAB

Public Sector Accounting Board

STP

Sewer Treatment Plant

TLR

Tax Levy Requirement

VFD

Variable Frequency Drive

WTP

Water Treatment Plant

WWTP

Wastewater Treatment Plant

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 40

	Approved FTE 2017	Prior FTE 2016
Administration	4.0	4.0
Corporate Services	4.0	3.5
Finance	5.3	5.0
Police Protection	3.0	3.0
Fire Administration	3.0	3.0
Firefighting (Casuals)	2.9	2.4
Bylaw Enforcement	2.0	1.0
Engineering & Infrastructure	3.0	2.5
Public Works Administration	2.0	3.0
Public Works Operations	13.0	13.0
Facilities Maintenance	2.0	2.0
Airport	4.0	5.0
Water & Wastewater	6.0	5.7
FCSS	2.2	1.5
Home Support	1.7	1.6
Parent Link	6.5	6.5
Recreation Administration	2.5	2.5
Recreation Programs	1.3	1.3
Arena	3.3	3.3
Pool	11.2	10.9
Parks & Playgrounds	1.5	1.3
Museum	5.0	4.4
Total	89.4	86.4

Details of Changes - Staffing

Table 41

	2017
<i>Corporate Services</i>	
Administrative Assistant	0.5
<i>Finance</i>	
Municipal Intern	0.3
<i>Fire Protection</i>	
Director of Protective Services	(1.0)
Manager of Protective Services	1.0
Deputy Chief	(1.0)
Firefighter	1.0
Casual Firefighters	0.5
<i>Bylaw Enforcement</i>	
Peace Officer	1.0
<i>Engineering & Infrastructure</i>	
Field Coordinator	(1.0)
Certified Engineering Technologist	1.0
Administrative Assistant	0.5
<i>Public Works Administration</i>	
Deputy Superintendent	(1.0)
<i>Airport</i>	
Operator	(1.0)
<i>Water & Wastewater</i>	
Operator	0.3
<i>FCSS</i>	
Volunteer Resource Coordinator	0.4
ECD Coordinator	0.3
<i>Home Support</i>	
Home Support Aide	0.1
<i>Pool</i>	
Lifeguards	0.3
<i>Parks & Playgrounds</i>	
Parks staff	0.2
<i>Museum</i>	
Tourist Information	0.3
Tourist Information	0.3
Total	2.7

APPENDIX IV • THREE YEAR OPERATING BUDGET

In addition to the 2017 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 the new regional multiplex, expected to begin operations in 2019, 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 – 1.0% to 1.8%
- Airport landings – 3.2%
- Facility revenues (pool, arena, museum) – 1.0% to 2.5%

Expenses

- Salaries – 3.1% - this includes potential future wage settlements and increases in actual staffing levels. Benefits are increasing at a slightly lower percent.
- Contracted or consulting services – 3.0% to 3.2%
- Training and development – 2.5%
- Utilities – 4.0% to 4.5%
- Vehicle costs – 3.3%
- Insurance – 2.9%
- Materials, equipment and supplies – 2.0% to 3.2%
- Contributions to reserves – start at 4.4%
- Building costs – 2.4% to 3.4%

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, in 2017 Council approved an additional \$12,000 for Canada Day (Canada 150) celebrations. This amount was removed in 2018.
- Incorporating operating and debt costs that were approved in the Capital improvement Plan. An example is the VOIP system approved by Council – this should yield annual savings of nearly \$40,000 and have debt costs of \$20,000 per year for 5 years. These have been included in the projection.
- Known revenue of expenditure items. For example, revenue and expenditure assumptions relating to the new regional multiplex have been included.
- Potential or likely revenue or expenditure items. Examples include incremental expenditure increases for downtown beautification or some expenditure decreases for contracted services in the Engineering department.

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.

Summary by Department • Three Year Operating Budget Forecast

Table 42

	2017 Approved Budget	2018 Forecast	Budget Change (\$)	Budget Change (%)	2019 Forecast	Budget Change (\$)	Budget Change (%)
Council	265,900	273,300	7,400	2.8	277,700	4,400	1.7
Administration	1,413,200	1,433,600	20,400	1.4	1,472,600	39,000	2.8
Protective	3,277,000	3,278,900	1,900	0.1	3,349,400	70,500	2.2
Engineering & Transportation	3,762,700	3,858,300	95,600	2.5	3,972,600	114,300	3.0
Airport	909,100	925,100	16,000	1.8	952,400	27,300	3.0
Water & Wastewater	2,528,800	2,587,000	58,200	2.3	2,666,000	79,000	3.1
Community Development	149,800	168,900	19,100	12.8	188,600	19,700	13.2
Community Programs	874,900	894,200	19,300	2.2	916,900	22,700	2.6
Recreation	2,509,400	2,536,500	27,100	1.1	3,001,200	464,700	18.5
Cultural	831,900	854,800	22,900	2.8	879,600	24,800	3.0
Corporate Expenses	1,009,000	587,200	(421,800)	(41.8)	576,400	(10,800)	(1.1)
Total Operating Expenses	17,531,700	17,397,800	(133,900)	(0.8)	18,253,400	855,600	4.9
Debt & Capital Charges	3,986,800	4,200,900	214,100	5.4	4,005,600	(195,300)	(4.9)
Total Expenditures	21,518,500	21,598,700	80,200	0.4	22,259,000	660,300	3.1
Departmental Revenues	(9,168,200)	(8,779,200)	389,000	(4.2)	(9,130,700)	(351,500)	3.8
Net Operating Expenses	12,350,300	12,819,500	469,200	3.8	13,128,300	308,300	2.5
Tax Revenues	(10,641,800)	(11,035,500)	(393,700)	3.7	(11,377,000)	(341,500)	3.2
Other Revenue	(1,708,500)	(1,784,000)	(75,500)	4.4	(1,751,300)	32,700	(1.9)
Total Corporate Revenues	(12,350,300)	(12,819,500)	(469,200)	3.8	(13,128,300)	(308,800)	2.5
General Surplus/Deficit	-	-	-	-	-	-	-

Based on these forecasts, in 2018 net operating expenditures (departmental revenues less total expenses) are projected to increase by 3.8% and in 2019 increase by 2.5%.

To potentially fund these increases, tax revenues could increase by 3.7% in 2018 and 3.2% in 2019.

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.

Summary by Component • Three Year Operating Budget Forecast

Table 43

	2017 Approved Budget	2018 Forecast	Budget Change (\$)	Budget Change (%)	2019 Forecast	Budget Change (\$)	Budget Change (%)
Salaries & Benefits	6,993,200	7,169,800	176,600	2.5	7,489,200	319,400	4.6
Training & Development	310,600	317,800	7,200	2.3	325,400	7,600	2.4
Materials & Supplies	2,570,400	2,615,200	44,800	1.7	2,704,000	88,800	3.5
Repairs & Maintenance	689,800	666,000	(23,800)	(3.5)	698,400	32,400	4.7
Vehicle Costs	511,200	528,200	17,000	3.3	545,500	17,300	3.4
Utilities & Communications	2,224,400	2,269,300	44,900	2.0	2,598,700	329,400	14.8
Professional Services	354,800	281,300	(73,500)	(20.7)	266,900	(14,400)	(4.1)
Contracted Services	3,493,600	3,166,500	(327,100)	(9.4)	3,241,600	75,100	2.1
Grants & Exemptions	195,500	195,500	-	-	195,500	-	-
Other Costs	188,200	188,200	-	-	188,200	-	-
Total Operating Expenses	17,531,700	17,397,800	(133,900)	(0.8)	18,253,400	855,600	4.9
Departmental Revenues	(9,168,200)	(8,779,200)	389,000	(4.2)	(9,130,700)	(351,500)	3.8
Net Operating Expenses	12,350,300	12,819,500	469,200	3.8	13,128,300	855,600	6.9
Debt & Capital Charges	3,986,800	4,200,900	214,100	5.4	4,005,600	(195,300)	(4.9)
Tax Levy Requirement	16,337,100	17,020,400	683,300	4.2	17,133,900	660,300	4.0

Council • Three Year Operating Budget Forecast

Table 44

	2017 Approved Budget	2018 Forecast	Budget Change (\$)	Budget Change (%)	2019 Forecast	Budget Change (\$)	Budget Change (%)
Council							
Honoraria	176,600	179,100	2,500	1.4	181,600	2,500	1.4
Training & Development	52,100	53,300	1,200	2.3	54,500	1,200	2.3
Materials & Supplies	21,600	21,700	100	0.5	21,800	100	0.5
Utilities & Communications	3,600	3,700	100	2.8	3,800	100	2.8
Professional Services	12,000	15,500	3,500	29.2	16,000	500	4.2
Total Council	265,900	273,300	7,400	2.8	277,700	4,400	1.7
Departmental Revenues	-	-	-	-	-	-	-
Net Operating Expenses	265,900	273,300	7,400	2.8	277,700	4,400	1.7
Debt & Capital Charges	4,500	4,700	200	4.4	4,900	200	4.4
Tax Levy Requirement	270,400	278,000	7,600	2.8	282,600	4,600	1.7

Administrative Services • Three Year Operating Budget Forecast

Table 45

	2017 Approved Budget	2018 Forecast	Budget Change (\$)	Budget Change (%)	2019 Forecast	Budget Change (\$)	Budget Change (%)
Administrative Services							
Salaries & Benefits	1,170,500	1,188,600	18,100	1.5	1,223,100	34,500	2.9
Training & Development	56,700	55,300	(1,400)	(2.5)	56,500	1,200	2.1
Materials & Supplies	148,100	147,300	(800)	(0.5)	149,500	2,200	1.5
Utilities & Communications	20,700	16,900	(3,800)	(18.4)	17,200	300	1.4
Professional Services	16,300	24,600	8,300	50.9	25,300	700	4.3
Contracted Services	900	900	-	-	1,000	100	11.1
Total Administrative Services	1,413,200	1,433,600	20,400	1.4	1,472,600	39,000	2.8
Departmental Revenues	(60,800)	(19,500)	41,300	(67.9)	(22,800)	(3,300)	5.4
Net Operating Expenses	1,352,400	1,414,100	61,700	4.6	1,449,800	35,700	2.6
Debt & Capital Charges	8,500	29,800	21,300	250.6	31,100	1,300	15.3
Tax Levy Requirement	1,360,900	1,443,900	83,000	6.1	1,480,900	37,000	2.7

Protective Services • Three Year Operating Budget Forecast

Table 46

	2017 Approved Budget	2018 Forecast	Budget Change (\$)	Budget Change (%)	2019 Forecast	Budget Change (\$)	Budget Change (%)
Protective Services							
Salaries & Benefits	852,800	877,400	24,600	2.9	902,800	25,400	3.0
Training & Development	39,200	42,700	3,500	8.9	43,800	1,100	2.8
Materials & Supplies	453,400	459,900	6,500	1.4	469,800	9,900	2.2
Repairs & Maintenance	29,600	19,000	(10,600)	(35.8)	19,500	500	1.7
Vehicle Costs	68,300	70,600	2,300	3.4	72,900	2,300	3.4
Utilities & Communications	73,100	70,300	(2,800)	(3.8)	72,400	2,100	2.9
Professional Services	50,000	-	(50,000)	(100.0)	-	-	-
Contracted Services	1,579,500	1,607,900	28,400	1.8	1,637,100	29,200	1.8
Grants & Exemptions	13,500	13,500	-	-	13,500	-	-
Other Costs	117,600	117,600	-	-	117,600	-	-
Total Protective Services	3,277,000	3,278,900	1,900	0.1	3,349,400	70,500	2.2
Departmental Revenues	(1,224,500)	(1,193,300)	31,200	(2.5)	(1,212,200)	(18,900)	1.5
Net Operating Expenses	2,052,500	2,085,600	33,100	1.6	2,137,200	51,600	2.5
Debt & Capital Charges	135,200	141,100	5,900	4.4	147,400	6,300	4.7
Tax Levy Requirement	2,187,700	2,226,700	39,000	1.8	2,284,600	57,900	2.6

Engineering & Transportation Services • Three Year Operating Budget Forecast

Table 47

	2017 Approved Budget	2018 Forecast	Budget Change (\$)	Budget Change (%)	2019 Forecast	Budget Change (\$)	Budget Change (%)
Engineering & Transportation Services							
Salaries & Benefits	1,410,000	1,448,700	38,700	2.7	1,488,600	39,900	2.8
Training & Development	42,800	43,800	1,000	2.3	44,900	1,100	2.6
Materials & Supplies	751,600	771,800	20,200	2.7	790,000	18,200	2.4
Repairs & Maintenance	27,800	25,900	(1,900)	(6.8)	26,500	600	2.2
Vehicle Costs	277,700	286,900	9,200	3.3	296,300	9,400	3.4
Utilities & Communications	719,900	732,600	12,700	1.8	761,600	29,000	4.0
Professional Services	22,000	22,700	700	3.2	23,400	700	3.2
Contracted Services	499,200	514,200	15,000	3.0	529,600	15,400	3.1
Other Costs	11,700	11,700	-	-	11,700	-	-
Total Eng. & Transportation Services	3,762,700	3,858,300	95,600	2.5	3,972,600	114,300	3.0
Departmental Revenues	(670,900)	(637,600)	33,300	(5.0)	(634,400)	3,200	(0.5)
Net Operating Expenses	3,091,800	3,220,700	128,900	4.2	3,338,200	117,500	3.8
Debt & Capital Charges	1,194,600	1,237,400	42,800	3.6	1,354,800	117,400	9.8
Tax Levy Requirement	4,286,400	4,458,100	171,700	4.0	4,693,000	234,900	5.5

Airport • Three Year Operating Budget Forecast

Table 48

	2017 Approved Budget	2018 Forecast	Budget Change (\$)	Budget Change (%)	2019 Forecast	Budget Change (\$)	Budget Change (%)
Airport							
Salaries & Benefits	429,200	441,300	12,100	2.8	453,800	12,500	2.9
Training & Development	22,400	22,900	500	2.2	23,500	600	2.7
Materials & Supplies	111,500	114,500	3,000	2.7	117,600	3,100	2.8
Repairs & Maintenance	108,200	102,600	(5,600)	(5.2)	105,100	2,500	2.3
Vehicle Costs	54,600	56,400	1,800	3.3	58,300	1,900	3.5
Utilities & Communications	159,000	162,500	3,500	2.2	168,400	5,900	3.7
Professional Services	2,000	2,000	-	-	2,100	100	5.0
Contracted Services	22,200	22,900	700	3.2	23,600	700	3.2
Total Airport	909,100	925,100	16,000	1.8	952,400	27,300	3.0
Departmental Revenues	(699,800)	(725,300)	(25,500)	3.6	(731,000)	(5,700)	0.8
Net Operating Expenses	209,300	199,800	(9,500)	(4.5)	221,400	21,600	10.3
Debt & Capital Charges	-	-	-	-	-	-	-
Tax Levy Requirement	209,300	199,800	(9,500)	(4.5)	221,400	21,600	10.3

Water & Wastewater • Three Year Operating Budget Forecast

Table 49

	2017 Approved Budget	2018 Forecast	Budget Change (\$)	Budget Change (%)	2019 Forecast	Budget Change (\$)	Budget Change (%)
Water & Wastewater							
Salaries & Benefits	935,200	961,100	25,900	2.8	987,700	26,600	2.8
Training & Development	32,800	33,600	800	2.4	34,400	800	2.4
Materials & Supplies	493,300	497,700	4,400	0.9	512,100	14,400	2.9
Repairs & Maintenance	260,500	266,800	6,300	2.4	273,200	6,400	2.5
Vehicle Costs	70,500	72,800	2,300	3.3	75,200	2,400	3.4
Utilities & Communications	680,200	702,400	22,200	3.3	729,400	27,000	4.0
Professional Services	15,000	15,500	500	3.3	16,000	500	3.3
Contracted Services	35,300	31,100	(4,200)	(11.9)	32,000	900	2.5
Other Costs	6,000	6,000	-	-	6,000	-	-
Total Water & Wastewater	2,528,800	2,587,000	58,200	2.3	2,666,000	79,000	3.1
Departmental Revenues	(3,636,700)	(3,746,200)	(109,500)	3.0	(3,933,500)	(187,300)	5.2
Net Operating Expenses	(1,107,900)	(1,159,200)	(51,300)	4.6	(1,267,500)	(108,300)	9.8
Debt & Capital Charges	1,107,900	1,159,200	51,300	4.6	1,267,500	108,300	9.8
Tax Levy Requirement	-	-	-	-	-	-	-

Community Development • Three Year Operating Budget Forecast

Table 50

	2017 Approved Budget	2018 Forecast	Budget Change (\$)	Budget Change (%)	2019 Forecast	Budget Change (\$)	Budget Change (%)
Community Development							
Materials & Supplies	96,000	113,700	17,700	18.4	131,900	18,200	19.0
Contracted Services	53,800	55,200	1,400	2.6	56,700	1,500	2.8
Total Community Development	149,800	168,900	19,100	12.8	188,600	19,700	13.2
Departmental Revenues	-	-	-	-	-	-	-
Net Operating Expenses	149,800	168,900	19,100	12.8	188,600	19,700	13.2
Debt & Capital Charges	-	-	-	-	-	-	-
Tax Levy Requirement	149,800	168,900	19,100	12.8	188,600	19,700	13.2

Community Programs • Three Year Operating Budget Forecast

Table 51

	2017 Approved Budget	2018 Forecast	Budget Change (\$)	Budget Change (%)	2019 Forecast	Budget Change (\$)	Budget Change (%)
Community Programs							
Salaries & Benefits	585,500	602,700	17,200	2.9	620,400	17,700	3.0
Training & Development	36,600	37,600	1,000	2.7	38,500	900	2.5
Materials & Supplies	130,900	134,100	3,200	2.4	137,400	3,300	2.5
Repairs & Maintenance	1,500	1,500	-	-	1,600	100	6.7
Utilities & Communications	21,000	18,600	(2,400)	(11.4)	19,000	400	1.9
Professional Services	500	500	-	-	500	-	-
Contracted Services	9,500	9,800	300	3.2	10,100	300	3.2
Grants & Exemptions	40,000	40,000	-	-	40,000	-	-
Other Costs	49,400	49,400	-	-	49,400	-	-
Total Community Programs	874,900	894,200	19,300	2.2	916,900	22,700	2.6
Departmental Revenues	(776,000)	(776,500)	(500)	0.1	(777,000)	(500)	0.1
Net Operating Expenses	98,900	117,700	18,800	19.0	139,900	22,200	22.4
Debt & Capital Charges	-	-	-	-	-	-	-
Tax Levy Requirement	98,900	117,700	18,800	19.0	139,900	22,200	22.4

Recreation • Three Year Operating Budget Forecast

Table 52

	2017 Approved Budget	2018 Forecast	Budget Change (\$)	Budget Change (%)	2019 Forecast	Budget Change (\$)	Budget Change (%)
Recreation							
Salaries & Benefits	1,155,500	1,188,100	32,600	2.8	1,340,300	152,200	13.2
Training & Development	21,800	22,300	500	2.3	22,800	500	2.3
Materials & Supplies	270,200	265,300	(4,900)	(1.8)	283,000	17,700	6.6
Repairs & Maintenance	163,500	161,300	(2,200)	(1.3)	181,600	20,300	12.4
Vehicle Costs	35,400	36,600	1,200	3.4	37,800	1,200	3.4
Utilities & Communications	426,200	438,900	12,700	3.0	699,200	260,300	61.1
Contracted Services	431,300	418,500	(12,800)	(3.0)	431,000	12,500	2.9
Grants & Exemptions	2,500	2,500	-	-	2,500	-	-
Other Costs	3,000	3,000	-	-	3,000	-	-
Total Recreation	2,509,400	2,536,500	27,100	1.1	3,001,200	464,700	18.5
Departmental Revenues	(875,900)	(888,500)	(12,600)	1.4	(1,019,400)	(130,900)	14.9
Net Operating Expenses	1,633,500	1,648,000	14,500	0.9	1,981,800	333,800	20.4
Debt & Capital Charges	1,023,200	1,021,500	(1,700)	(0.2)	494,200	(527,300)	(51.5)
Tax Levy Requirement	2,656,700	2,669,500	12,800	0.5	2,476,000	(193,500)	(7.3)

Cultural Services • Three Year Operating Budget Forecast

Table 53

	2017 Approved Budget	2018 Forecast	Budget Change (\$)	Budget Change (%)	2019 Forecast	Budget Change (\$)	Budget Change (%)
Cultural Services							
Salaries & Benefits	273,400	281,300	7,900	2.9	289,400	8,100	3.0
Training & Development	6,200	6,300	100	1.6	6,500	200	3.2
Materials & Supplies	40,300	41,300	1,000	2.5	42,200	900	2.2
Repairs & Maintenance	52,100	53,400	1,300	2.5	54,600	1,200	2.3
Utilities & Communications	62,500	63,200	700	1.1	65,300	2,100	3.4
Contracted Services	396,900	408,800	11,900	3.0	421,100	12,300	3.1
Other Costs	500	500	-	-	500	-	-
Total Cultural Services	831,900	854,800	22,900	2.8	879,600	24,800	3.0
Departmental Revenues	(106,500)	(106,900)	(400)	0.4	(114,800)	(7,900)	7.4
Net Operating Expenses	725,400	747,900	22,500	3.1	764,800	16,900	2.3
Debt & Capital Charges	35,900	36,100	200	0.6	36,400	300	0.8
Tax Levy Requirement	761,300	784,000	22,700	3.0	801,200	17,200	2.3

Corporate Expenses • Three Year Operating Budget Forecast

Table 54

	2017 Approved Budget	2018 Forecast	Budget Change (\$)	Budget Change (%)	2019 Forecast	Budget Change (\$)	Budget Change (%)
Corporate Expenses							
Honoraria	4,500	1,500	(3,000)	(66.7)	1,500	-	-
Materials & Supplies	53,500	47,900	(5,600)	(10.5)	48,700	800	1.5
Repairs & Maintenance	46,600	35,500	(11,100)	(23.8)	36,300	800	1.7
Vehicle Costs	4,700	4,900	200	4.3	5,000	100	2.1
Utilities & Communications	58,200	60,200	2,000	3.4	62,400	2,200	3.8
Professional Services	237,000	200,500	(36,500)	(15.4)	183,600	(16,900)	(7.1)
Contracted Services	465,000	97,200	(367,800)	(79.1)	99,400	2,200	0.5
Grants & Exemptions	139,500	139,500	-	-	139,500	-	-
Total Corporate Expenses	1,009,000	587,200	(421,800)	(41.8)	576,400	(10,800)	(1.1)
Departmental Revenues	(1,117,100)	(685,400)	431,700	(38.6)	(685,600)	(200)	-
Net Operating Expenses	(108,100)	(98,200)	9,900	(9.2)	(109,200)	(11,000)	10.2
Debt & Capital Charges	477,000	571,100	94,100	19.7	669,300	98,200	20.6
Tax Levy Requirement	368,900	472,900	104,000	28.2	560,100	87,200	23.6

Appendix V • Chart of Accounts

Chart of Accounts - Revenues

Table 55

	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Taxation							
Residential Taxes	(5,821,800)	-	(5,821,800)	(5,804,408)	(5,860,508)	(17,392)	0.3
Commercial Taxes	(3,150,300)	-	(3,150,300)	(3,140,852)	(3,206,752)	(9,448)	0.3
Industrial Taxes	(1,170,200)	-	(1,170,200)	(1,166,681)	(1,163,981)	(3,519)	0.3
Farmland Taxes	(600)	-	(600)	(575)	(575)	(25)	4.3
Machinery & Equipment Taxes	(5,200)	-	(5,200)	(5,182)	(5,182)	(18)	0.3
Power, Pipe & Cablevision	(219,800)	-	(219,800)	(219,834)	(219,834)	34	(0.0)
Gilt - Federal Properties	(38,000)	-	(38,000)	(37,976)	(37,976)	(24)	0.1
Gilt - Provincial Properties	(235,900)	-	(235,900)	(235,900)	(235,900)	-	-
Corporate Revenues							
Leases	(4,100)	-	(4,100)	(3,942)	(3,942)	(158)	4.0
Power & Gas Franchises	(1,164,400)	-	(1,164,400)	(1,047,792)	(1,047,792)	(116,608)	11.1
Interest On Outstanding Taxes	(340,000)	-	(340,000)	(135,000)	(170,000)	(205,000)	151.9
Conditional Grants - Municipal	(625,200)	-	(625,200)	(616,000)	(616,000)	(9,200)	1.5
Interest On Investments	(170,000)	-	(170,000)	(200,000)	(200,000)	30,000	(15.0)
Elections							
Miscellaneous Revenue	(2,400)	-	(2,400)	-	-	(2,400)	-
Transfer From Operating Reserve	(7,000)	-	(7,000)	-	-	(7,000)	-
General Government							
Recovered Costs	(2,000)	-	(2,000)	(2,000)	(2,000)	-	-
Miscellaneous Revenue	(8,000)	-	(8,000)	(12,000)	(12,000)	4,000	(33.3)
Conditional Grants - Provincial	(370,000)	-	(370,000)	-	-	(370,000)	-
Unconditional Grants - Provincial	(50,000)	-	(50,000)	(62,000)	(62,000)	12,000	(19.4)
Insurance Proceeds	(10,000)	-	(10,000)	(10,000)	(10,000)	-	-
Transfer From Operating Reserve	(52,500)	(52,500)	-	-	-	(52,500)	-
Information Technology							
Sale Of Services	(1,500)	-	(1,500)	-	-	(1,500)	-
Conditional Grants - Provincial	(29,600)	-	(29,600)	-	(45,000)	(29,600)	-
Financial Services							
Tax Certificates	(9,700)	-	(9,700)	(9,650)	(9,650)	(50)	0.5
Conditional Grants - Provincial	(15,000)	-	(15,000)	-	(29,000)	(15,000)	-
Human Resources							
Miscellaneous Revenue	(5,000)	-	(5,000)	-	-	(5,000)	-
Police Protection							
Court Fines	(96,000)	-	(96,000)	(96,000)	(96,000)	-	-
Conditional Grants - Provincial	(353,800)	-	(353,800)	(353,808)	(353,808)	8	(0.0)
Conditional Grants - Municipal	(79,000)	-	(79,000)	(79,000)	(79,000)	-	-
Fire Protection							
Sale Of Services	(80,000)	-	(80,000)	(80,000)	(80,000)	-	-
Recovered Costs	(30,000)	-	(30,000)	(30,000)	(30,000)	-	-
Miscellaneous Revenue	(5,000)	-	(5,000)	(45,000)	(5,000)	40,000	(88.9)
Conditional Grants - Provincial	(50,000)	-	(50,000)	-	-	(50,000)	-
Conditional Grants - Municipal	(339,300)	-	(339,300)	(339,339)	(339,339)	39	(0.0)
Emergency Management							
Conditional Grants - Provincial	-	-	-	(5,000)	(5,000)	5,000	(100.0)
Bylaw & Enforcement							
Sale Of Services	(5,800)	(5,800)	-	-	-	(5,800)	-
Business Licenses	(86,000)	-	(86,000)	(85,000)	(85,000)	(1,000)	1.2
Business Licenses - Drinking Establishments	(2,400)	-	(2,400)	(2,000)	(2,000)	(400)	20.0
Permits - Taxi Drivers	(500)	-	(500)	(300)	(300)	(200)	66.7
Business Licenses - Taxi Companies	(700)	-	(700)	(500)	(500)	(200)	40.0
Parking Fines	(2,000)	-	(2,000)	(2,000)	(2,000)	-	-
Other Fines	(94,000)	(94,000)	-	(411,642)	(411,642)	317,642	(77.2)
Public Works Operations							
Sale Of Services	(4,800)	-	(4,800)	-	-	(4,800)	-

APPENDICES

	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Recovered Costs	(16,000)	-	(16,000)	(16,000)	(16,000)	-	-
Parking Stall	(600)	-	(600)	(600)	(600)	-	-
Miscellaneous Revenue	(3,000)	-	(3,000)	(3,000)	(53,400)	-	-
Transfer From Operating Reserve	(129,700)	-	(129,700)	(152,890)	(152,890)	23,190	(15.2)
Airport							
Airport Operations Fee - Scheduled	(55,600)	-	(55,600)	(55,600)	(50,600)	-	-
Airport Operations Fee - Non Scheduled	(75,300)	-	(75,300)	(100,300)	(79,300)	25,000	(24.9)
Aircraft Parking	(3,700)	-	(3,700)	(3,684)	(3,684)	(16)	0.4
General Terminal Fee - Non Scheduled	(9,500)	-	(9,500)	(9,450)	(9,450)	(50)	0.5
Miscellaneous Revenue	(14,500)	-	(14,500)	(8,800)	(3,800)	(5,700)	64.8
Conditional Grants - Other	(407,600)	-	(407,600)	-	-	(407,600)	-
Recoverable Costs - Utilities	(17,200)	-	(17,200)	(17,172)	(17,172)	(28)	0.2
Leases	(20,000)	-	(20,000)	(15,443)	(15,443)	(4,557)	29.5
Concessions - Advertising	(4,400)	-	(4,400)	(4,380)	(4,380)	(20)	0.5
Concessions - Vending Machines	(1,000)	-	(1,000)	(180)	(180)	(820)	455.6
Concessions - Rental Agencies	(7,500)	-	(7,500)	(39,000)	(39,000)	31,500	(80.8)
Sales - Gas & Oil	(16,200)	-	(16,200)	(13,350)	(13,350)	(2,850)	21.3
Industrial Land	(73,600)	-	(73,600)	(73,205)	(73,205)	(395)	0.5
Agricultural Land	(4,300)	-	(4,300)	(4,336)	(4,336)	36	(0.8)
Concessions - Pay Station	(8,400)	-	(8,400)	(15,000)	(15,000)	6,600	(44.0)
Parking Fines	(1,000)	-	(1,000)	(1,000)	(1,000)	-	-
Transportation Services							
Taxi Passes	(17,400)	-	(17,400)	(17,352)	(17,352)	(48)	0.3
Water							
Sale Of Services	(2,500)	-	(2,500)	(15,000)	(15,000)	12,500	(83.3)
Sales - Metered Water	(2,090,900)	-	(2,090,900)	(2,054,871)	(1,873,771)	(36,029)	1.8
Sales - Bulk Water	(85,000)	-	(85,000)	(106,872)	(106,872)	21,872	(20.5)
Service Charges - Water	(8,000)	-	(8,000)	(8,940)	(8,940)	940	(10.5)
Miscellaneous Revenue	(3,000)	-	(3,000)	(3,000)	(3,000)	-	-
Interest On Outstanding Taxes	(18,400)	-	(18,400)	(14,400)	(14,400)	(4,000)	27.8
Transfer From Operating Reserve	(70,400)	-	(70,400)	(77,810)	(77,810)	7,410	(9.5)
Wastewater							
Wastewater Charges	(1,140,800)	-	(1,140,800)	(1,323,357)	(1,116,857)	182,557	(13.8)
WWTP Dumping Charges	(8,000)	-	(8,000)	(24,000)	(5,000)	16,000	(66.7)
Transfer From Operating Reserve	(209,700)	-	(209,700)	(213,881)	(213,881)	4,181	(2.0)
Waste Management							
Waste Management Charges	(391,100)	-	(391,100)	(384,000)	(384,000)	(7,100)	1.8
Miscellaneous Revenue	(32,700)	-	(32,700)	(32,700)	(32,700)	-	-
FCSS							
Conditional Grants - Provincial	(183,400)	-	(183,400)	(183,448)	(183,448)	48	(0.0)
Conditional Grants - Municipal	(73,300)	-	(73,300)	(75,449)	(75,449)	2,149	(2.8)
Home Support							
Sale Of Services	(12,000)	-	(12,000)	(12,000)	(12,000)	-	-
Miscellaneous Revenue	(10,900)	-	(10,900)	(3,600)	(3,600)	(7,300)	202.8
Family & Youth Services							
Conditional Grants - Provincial	(22,500)	-	(22,500)	(22,500)	(22,500)	-	-
Community Programs							
Miscellaneous Revenue	(1,100)	-	(1,100)	(1,050)	(1,050)	(50)	4.8
Community Development							
Transfer From Operating Reserve	-	-	-	(4,000)	(4,000)	4,000	(100.0)
Parentlink							
Miscellaneous Revenue	(2,000)	-	(2,000)	(2,000)	(2,000)	-	-
Conditional Grants - Provincial	(469,400)	-	(469,400)	(469,431)	(469,431)	31	(0.0)
Cemetery							
Cemetery	(21,700)	-	(21,700)	(31,200)	(31,200)	9,500	(30.4)
Health Services							
Conditional Grants - Municipal	(15,000)	-	(15,000)	-	-	(15,000)	-
Planning & Development							
Encroachment Agreements	(2,700)	-	(2,700)	(2,715)	(2,715)	15	(0.6)
Development Permits	(2,500)	-	(2,500)	(3,000)	(3,000)	500	(16.7)
Miscellaneous Revenue	(1,700)	-	(1,700)	-	-	(1,700)	-
Building Permits	(47,000)	-	(47,000)	(12,000)	(12,000)	(35,000)	291.7

APPENDICES

	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Recreation Administration							
Conditional Grants - Municipal	(64,400)	-	(64,400)	(61,805)	(61,805)	(2,595)	4.2
Recreation Programs							
Program Revenue	(14,900)	(300)	(14,600)	(14,600)	(14,600)	(300)	2.1
Conditional Grants - Federal	(4,400)	-	(4,400)	(3,400)	(3,400)	(1,000)	29.4
Conditional Grants - Provincial	(1,000)	-	(1,000)	(1,000)	(1,000)	-	-
Conditional Grants - Municipal	(64,400)	-	(64,400)	(64,078)	(64,078)	(322)	0.5
Arena							
Arena Revenue	(184,100)	(3,600)	(180,500)	(204,652)	(204,652)	20,552	(10.0)
Miscellaneous Revenue	(64,100)	-	(64,100)	(45,000)	(45,000)	(19,100)	42.4
Conditional Grants - Municipal	(66,300)	-	(66,300)	(66,003)	(66,003)	(297)	0.4
Pool							
Sale of Goods - Taxable	(14,000)	-	(14,000)	(13,500)	(13,500)	(500)	3.7
Pool Revenue - Taxable	(179,800)	(4,800)	(175,000)	(213,500)	(213,500)	33,700	(15.8)
Pool Revenue - Non Taxable	(48,000)	-	(48,000)	(43,331)	(43,331)	(4,669)	10.8
Conditional Grants - Municipal	(115,000)	-	(115,000)	(114,406)	(114,406)	(594)	0.5
Playing Fields							
Rental	(5,200)	(200)	(5,000)	-	-	(5,200)	-
Ball Diamond Revenue	(6,800)	-	(6,800)	(10,843)	(10,843)	4,043	(37.3)
Parks							
Recovered Costs	(10,600)	-	(10,600)	(1,800)	(1,800)	(8,800)	488.9
Conditional Grants - Municipal	(32,900)	-	(32,900)	(32,726)	(32,726)	(174)	0.5
Ski Hill							
Insurance Proceeds	-	-	-	-	(18,900)	-	-
Museum							
Donations	(2,100)	-	(2,100)	(2,700)	(2,700)	600	(22.2)
Memberships	(300)	-	(300)	(250)	(250)	(50)	20.0
Admissions	(3,000)	-	(3,000)	(3,000)	(3,000)	-	-
Heritage Fees	(500)	-	(500)	(500)	(500)	-	-
Sale of Goods - Taxable	(8,000)	-	(8,000)	(7,000)	(7,000)	(1,000)	14.3
Program Revenue	(600)	-	(600)	(600)	(600)	-	-
Conditional Grants - Federal	(12,500)	-	(12,500)	(17,000)	(17,000)	4,500	(26.5)
Conditional Grants - Provincial	(10,500)	-	(10,500)	(14,400)	(14,400)	3,900	(27.1)
Conditional Grants - Municipal	(21,700)	-	(21,700)	(22,176)	(22,176)	476	(2.1)
Transfer From Operating Reserve	(3,000)	-	(3,000)	(3,000)	(3,000)	-	-
Library							
Conditional Grants - Municipal	(27,700)	-	(27,700)	(27,500)	(27,500)	(200)	0.7
Athabasca Hall							
Rental	(10,800)	-	(10,800)	(12,700)	(12,700)	1,900	(15.0)
N.A.R. Station							
Miscellaneous Revenue	-	-	-	(500)	(500)	500	(100.0)
Log Cabin							
Rental	(5,800)	-	(5,800)	-	-	(5,800)	-

Chart of Accounts - Expenses

Table 56

	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Legislative Services							
CPP / EI	6,900	-	6,900	6,557	6,557	343	5.2
AMSC Benefits	5,000	-	5,000	4,980	4,980	20	0.4
Honorariums	164,700	-	164,700	169,416	169,416	(4,716)	(2.8)
Consultant Fees	12,000	-	12,000	15,000	15,000	(3,000)	(20.0)
Travel (Mileage)	6,200	-	6,200	11,500	11,500	(5,300)	(46.1)
Training & Development	36,000	-	36,000	35,000	35,000	1,000	2.9
Memberships & Publications	9,900	-	9,900	10,350	10,350	(450)	(4.3)
Advertising	3,600	-	3,600	3,600	3,600	-	-
Promotional	5,700	-	5,700	5,700	5,700	-	-
Meeting Expenses	8,000	-	8,000	7,200	7,200	800	11.1
Materials & Supplies	1,500	-	1,500	2,080	2,080	(580)	(27.9)
Software	1,800	-	1,800	-	-	1,800	-
Insurance	3,600	-	3,600	3,500	3,500	100	2.9
Miscellaneous Expenses	1,000	-	1,000	-	-	1,000	-
Contribution to Operating Reserve	3,000	-	3,000	-	-	3,000	-
Contribution to Capital Reserve	1,500	-	1,500	-	-	1,500	-
Elections							
Honorariums	3,000	-	3,000	-	-	3,000	-
Advertising	1,500	-	1,500	-	-	1,500	-
Materials & Supplies	4,900	-	4,900	-	-	4,900	-
General Government							
Audit Fees	45,000	-	45,000	45,000	45,000	-	-
Legal Fees	192,000	-	192,000	72,000	72,000	120,000	166.7
Contracted Services	373,300	-	373,300	3,300	3,300	370,000	11,212.1
Office Equipment	13,500	-	13,500	14,120	14,120	(620)	(4.4)
Office Supplies	2,100	-	2,100	9,250	9,250	(7,150)	(77.3)
Vehicle Costs	4,700	-	4,700	4,700	4,700	-	-
Insurance	14,100	-	14,100	14,103	14,103	(3)	(0.0)
Contracted Equipment	-	-	-	2,400	2,400	(2,400)	(100.0)
Software	8,900	-	8,900	-	-	8,900	-
Grants to Organizations	50,000	-	50,000	50,000	50,000	-	-
Transfers to Other Governments	23,000	-	23,000	23,000	23,000	-	-
Bank Charges	1,800	-	1,800	1,800	1,800	-	-
Contribution to Operating Reserve	50,000	-	50,000	-	-	50,000	-
Contribution to Capital Reserve	422,000	-	422,000	300,000	300,000	122,000	40.7
Administrative Services							
Salaries	362,000	-	362,000	382,280	382,280	(20,280)	(5.3)
CPP / EI	15,500	-	15,500	7,209	7,209	8,291	115.0
AMSC Benefits	12,300	-	12,300	6,579	6,579	5,721	87.0
LAPP Expense	55,100	-	55,100	32,241	32,241	22,859	70.9
Workers Compensation	4,700	-	4,700	3,053	3,053	1,647	53.9
Health Care Spending Acct	1,500	-	1,500	2,000	2,000	(500)	(25.0)
Travel (Mileage)	1,500	-	1,500	-	-	1,500	-
Training & Development	15,700	-	15,700	12,925	12,925	2,775	21.5
Memberships & Publications	1,400	-	1,400	1,723	1,723	(323)	(18.7)
Communications	3,700	-	3,700	3,300	3,300	400	12.1
Advertising	1,200	-	1,200	1,200	1,200	-	-
Meeting Expenses	2,000	-	2,000	2,400	2,400	(400)	(16.7)
Office Supplies	1,100	-	1,100	-	-	1,100	-
Software	700	-	700	-	-	700	-
Contribution to Capital Reserve	1,500	-	1,500	-	-	1,500	-
Corporate Services							
Salaries	195,300	-	195,300	182,250	182,250	13,050	7.2
CPP / EI	8,700	-	8,700	10,985	10,985	(2,285)	(20.8)
AMSC Benefits	6,900	-	6,900	4,142	4,142	2,758	66.6
LAPP Expense	29,200	-	29,200	25,982	25,982	3,218	12.4
Workers Compensation	2,700	-	2,700	2,727	2,727	(27)	(1.0)
Health Care Spending Acct	2,300	-	2,300	3,000	3,000	(700)	(23.3)

APPENDICES

	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Contracted Services	500	-	500	500	500	-	-
Travel (Mileage)	800	-	800	-	-	800	-
Training & Development	3,200	-	3,200	2,975	2,975	225	7.6
Memberships & Publications	300	-	300	310	310	(10)	(3.2)
Communications	6,800	-	6,800	5,000	5,000	1,800	36.0
Postage	-	-	-	1,000	1,000	(1,000)	(100.0)
Advertising	1,000	-	1,000	1,200	1,200	(200)	(16.7)
Office Supplies	1,600	-	1,600	1,000	1,000	600	60.0
Software	1,100	-	1,100	-	-	1,100	-
Contribution to Capital Reserve	1,500	-	1,500	-	-	1,500	-
Information Technology							
Salaries	74,500	-	74,500	72,250	39,750	2,250	3.1
CPP / EI	4,100	-	4,100	3,603	1,603	497	13.8
AMSC Benefits	3,000	-	3,000	2,870	1,370	130	4.5
LAPP Expense	9,600	-	9,600	8,475	3,675	1,125	13.3
Workers Compensation	1,300	-	1,300	894	294	406	45.4
Health Care Spending Acct	800	-	800	1,000	1,000	(200)	(20.0)
Contracted Services	400	-	400	15,860	23,260	(15,460)	(97.5)
Travel (Mileage)	1,500	-	1,500	-	-	1,500	-
Training & Development	1,200	-	1,200	-	-	1,200	-
Communications	1,400	-	1,400	-	-	1,400	-
Office Supplies	500	-	500	-	-	500	-
Hardware	4,000	-	4,000	-	25,000	4,000	-
Software	15,000	-	15,000	13,200	26,200	1,800	13.6
Contribution to Capital Reserve	1,000	-	1,000	-	-	1,000	-
Communications							
Health Care Spending Acct	800	-	800	1,000	1,000	(200)	(20.0)
Contracted Services	-	-	-	2,000	2,000	(2,000)	(100.0)
Training & Development	1,000	-	1,000	2,000	2,000	(1,000)	(50.0)
Memberships & Publications	600	-	600	157	157	443	282.2
Communications	1,900	-	1,900	1,700	1,700	200	11.8
Advertising	11,400	-	11,400	14,800	14,800	(3,400)	(23.0)
Promotional	7,000	-	7,000	12,000	12,000	(5,000)	(41.7)
Materials & Supplies	1,800	-	1,800	1,825	1,825	(25)	(1.4)
Software	1,400	-	1,400	-	-	1,400	-
Contribution to Capital Reserve	1,000	-	1,000	-	-	1,000	-
Financial Services							
Salaries	304,800	-	304,800	285,815	320,315	18,985	6.6
CPP / EI	16,400	-	16,400	13,902	15,102	2,498	18.0
AMSC Benefits	12,100	-	12,100	10,007	10,007	2,093	20.9
LAPP Expense	36,700	-	36,700	33,768	33,768	2,932	8.7
Workers Compensation	4,900	-	4,900	3,529	3,529	1,371	38.8
Health Care Spending Acct	4,500	-	4,500	6,000	6,000	(1,500)	(25.0)
Consultant Fees	16,300	-	16,300	17,500	17,500	(1,200)	(6.9)
Travel (Mileage)	600	-	600	-	-	600	-
Training & Development	5,400	-	5,400	5,150	5,150	250	4.9
Memberships & Publications	300	-	300	385	385	(85)	(22.1)
Communications	5,000	-	5,000	5,200	5,200	(200)	(3.8)
Postage	7,600	-	7,600	12,048	12,048	(4,448)	(36.9)
Advertising	1,300	-	1,300	-	-	1,300	-
Office Supplies	4,500	-	4,500	-	-	4,500	-
Software	34,200	-	34,200	37,120	37,120	(2,920)	(7.9)
Contribution to Capital Reserve	2,500	-	2,500	-	-	2,500	-
Human Resources							
Health Care Spending Acct	800	-	800	1,000	1,000	(200)	(20.0)
Health Care Spending Account Admin Costs	11,200	-	11,200	5,640	5,640	5,560	98.6
Staff Appreciation	9,400	-	9,400	9,000	9,000	400	4.4
Travel (Mileage)	500	-	500	-	-	500	-
Training & Development	9,600	-	9,600	8,500	8,500	1,100	12.9
Memberships & Publications	13,100	-	13,100	13,200	13,200	(100)	(0.8)
Communications	1,900	-	1,900	1,700	1,700	200	11.8
Postage	-	-	-	100	100	(100)	(100.0)

APPENDICES

	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Advertising	7,900	-	7,900	8,000	8,000	(100)	(1.3)
Materials & Supplies	2,300	-	2,300	650	650	1,650	253.8
Office Supplies	200	-	200	-	-	200	-
Software	9,400	-	9,400	9,500	9,500	(100)	(1.1)
Miscellaneous Expenses	10,300	-	10,300	2,500	2,500	7,800	312.0
Contribution to Capital Reserve	1,000	-	1,000	-	-	1,000	-
Taxation							
Honorariums	1,500	-	1,500	2,000	2,000	(500)	(25.0)
Contracted Services	68,400	-	68,400	72,700	72,700	(4,300)	(5.9)
Postage	2,300	-	2,300	2,400	2,400	(100)	(4.2)
Advertising	600	-	600	-	-	600	-
Meeting Expenses	1,000	-	1,000	2,000	2,000	(1,000)	(50.0)
Office Supplies	1,000	-	1,000	1,000	1,000	-	-
Miscellaneous Expenses	400	-	400	-	-	400	-
Tax Exemptions	89,500	-	89,500	90,000	90,000	(500)	(0.6)
Town Hall							
Contracted Services	300	-	300	-	-	300	-
R & M - Building	20,200	10,000	10,200	3,200	3,200	17,000	531.3
Janitorial	26,400	-	26,400	26,400	26,400	-	-
Facility Supplies	6,500	-	6,500	7,200	7,200	(700)	(9.7)
Insurance	15,200	-	15,200	14,700	14,700	500	3.4
L.I.C. Charges	9,000	-	9,000	9,000	9,000	-	-
Utilities - Gas	7,900	-	7,900	9,750	6,750	(1,850)	(19.0)
Utilities - Power	20,100	-	20,100	22,850	18,750	(2,750)	(12.0)
Utilities - Water	600	-	600	-	-	600	-
Utilities - Sewer	300	-	300	-	-	300	-
Contribution to Capital Reserve	5,000	-	5,000	-	-	5,000	-
Police Protection							
Salaries	174,900	-	174,900	171,907	171,907	2,993	1.7
Overtime	3,600	-	3,600	7,500	7,500	(3,900)	(52.0)
CPP / EI	11,600	-	11,600	10,812	10,812	788	7.3
AMSC Benefits	8,400	-	8,400	8,325	8,325	75	0.9
LAPP Expense	20,700	-	20,700	20,221	20,221	479	2.4
Workers Compensation	3,200	-	3,200	2,252	2,252	948	42.1
Health Care Spending Acct	2,300	-	2,300	2,500	2,500	(200)	(8.0)
Travel (Mileage)	1,000	-	1,000	1,000	1,000	-	-
Training & Development	1,500	-	1,500	1,500	1,500	-	-
Grants to Organizations	13,500	-	13,500	13,488	13,488	12	0.1
Contracted Services	1,534,000	-	1,534,000	1,473,200	1,473,200	60,800	4.1
Software	4,800	-	4,800	4,800	4,800	-	-
Rental Costs	310,000	-	310,000	310,000	310,000	-	-
Bylaw & Enforcement							
Salaries	143,000	73,100	69,900	63,850	63,850	79,150	124.0
CPP / EI	8,100	3,800	4,300	3,604	3,604	4,496	124.8
AMSC Benefits	6,000	2,900	3,100	2,832	2,832	3,168	111.9
LAPP Expense	17,700	9,200	8,500	7,778	7,778	9,922	127.6
Workers Compensation	2,600	1,300	1,300	836	836	1,764	211.0
Health Care Spending Acct	1,500	800	700	750	750	750	100.0
Legal Fees	-	-	-	1,500	1,500	(1,500)	(100.0)
Contracted Services	500	-	500	283,542	283,542	(283,042)	(99.8)
Training & Development	6,500	5,500	1,000	-	-	6,500	-
Memberships & Publications	100	-	100	100	100	-	-
Communications	3,700	1,800	1,900	624	624	3,076	492.9
Advertising	1,000	-	1,000	1,000	1,000	-	-
R & M - Equipment	500	-	500	500	500	-	-
Materials & Supplies	3,500	2,000	1,500	1,500	1,500	2,000	133.3
Hardware	4,000	4,000	-	-	-	4,000	-
Software	500	-	500	-	-	500	-
Vehicle Costs	11,400	7,200	4,200	4,900	4,900	6,500	132.7
Contribution to Capital Reserve	11,000	10,000	1,000	128,100	128,100	(117,100)	(91.4)
Contracted Services	45,000	-	45,000	45,000	45,000	-	-

APPENDICES

	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Fire Protection Administration							
Salaries	379,600	(5,900)	385,500	388,724	377,524	(9,124)	(2.3)
CPP / EI	15,800	(500)	16,300	10,812	10,812	4,988	46.1
AMSC Benefits	9,500	-	9,500	9,222	9,222	278	3.0
LAPP Expense	35,200	(300)	35,500	36,575	36,575	(1,375)	(3.8)
Workers Compensation	6,800	(200)	7,000	3,605	3,605	3,195	88.6
Health Care Spending Acct	2,300	-	2,300	2,500	2,500	(200)	(8.0)
Consultant Fees	50,000	-	50,000	-	20,000	50,000	-
Travel (Mileage)	1,500	-	1,500	4,800	4,800	(3,300)	(68.8)
Training & Development	22,500	-	22,500	11,298	11,298	11,202	99.2
Memberships & Publications	1,100	-	1,100	862	862	238	27.6
Communications	34,400	-	34,400	37,400	37,400	(3,000)	(8.0)
Postage	600	-	600	615	615	(15)	(2.4)
Advertising	3,200	-	3,200	3,450	3,450	(250)	(7.2)
Office Equipment	2,000	-	2,000	-	-	2,000	-
Office Supplies	3,600	-	3,600	2,820	2,820	780	27.7
Software	2,500	-	2,500	2,900	2,900	(400)	(13.8)
Contribution to Capital Reserve	123,200	-	123,200	56,160	56,160	67,040	119.4
Fire Operations							
R & M - Equipment	8,100	-	8,100	3,465	3,465	4,635	133.8
Materials & Supplies	67,300	-	67,300	63,714	51,714	3,586	5.6
Vehicle Costs	56,900	-	56,900	48,000	48,000	8,900	18.5
Insurance	11,100	-	11,100	10,411	10,411	689	6.6
Contracted Equipment	12,000	-	12,000	13,600	13,600	(1,600)	(11.8)
Lease Costs	9,600	-	9,600	9,600	9,600	-	-
Miscellaneous Expenses	30,000	-	30,000	30,000	30,000	-	-
Fire Halls							
R & M - Building	21,000	-	21,000	5,000	5,000	16,000	320.0
Facility Supplies	-	-	-	2,000	2,000	(2,000)	(100.0)
Insurance	1,600	-	1,600	1,600	1,600	-	-
Waste Disposal	1,400	-	1,400	-	-	1,400	-
Lease Costs	108,000	-	108,000	108,000	108,000	-	-
Utilities - Gas	7,500	-	7,500	8,532	8,532	(1,032)	(12.1)
Utilities - Power	13,800	-	13,800	13,000	13,000	800	6.2
Utilities - Water	700	-	700	-	-	700	-
Utilities - Sewer	300	-	300	-	-	300	-
Emergency Management							
Contracted Services	-	-	-	9,000	-	(9,000)	(100.0)
Training & Development	5,000	-	5,000	5,000	3,000	-	-
Communications	-	-	-	4,000	2,000	(4,000)	(100.0)
Materials & Supplies	2,000	-	2,000	4,000	4,000	(2,000)	(50.0)
Contracted Equipment	5,000	-	5,000	7,000	2,000	(2,000)	(28.6)
Contribution to Capital Reserve	1,000	-	1,000	-	-	1,000	-
Engineering & Infrastructure							
Salaries	111,700	-	111,700	110,644	110,644	1,056	1.0
CPP / EI	4,800	-	4,800	10,811	10,811	(6,011)	(55.6)
AMSC Benefits	3,900	-	3,900	4,425	4,425	(525)	(11.9)
LAPP Expense	16,900	-	16,900	8,109	8,109	8,791	108.4
Workers Compensation	1,500	-	1,500	1,799	1,799	(299)	(16.6)
Health Care Spending Acct	2,300	-	2,300	2,000	2,000	300	15.0
Car Allowances	-	-	-	1,140	1,140	(1,140)	(100.0)
Contracted Services	16,500	-	16,500	33,745	33,745	(17,245)	(51.1)
Travel (Mileage)	1,200	-	1,200	600	600	600	100.0
Training & Development	9,900	-	9,900	1,900	1,900	8,000	421.1
Memberships & Publications	2,700	-	2,700	1,090	1,090	1,610	147.7
Communications	5,200	-	5,200	1,248	1,248	3,952	316.7
Postage	500	-	500	-	-	500	-
Advertising	4,100	-	4,100	4,140	4,140	(40)	(1.0)
Materials & Supplies	3,700	-	3,700	5,000	5,000	(1,300)	(26.0)
Software	19,900	-	19,900	28,173	28,173	(8,273)	(29.4)
Contribution to Capital Reserve	2,000	-	2,000	-	-	2,000	-

APPENDICES

	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Public Works Operations Administration							
Salaries	112,900	-	112,900	144,400	144,400	(31,500)	(21.8)
CPP / EI	6,000	-	6,000	6,100	6,100	(100)	(1.6)
AMSC Benefits	5,200	-	5,200	5,200	5,200	-	-
LAPP Expense	13,800	-	13,800	17,700	17,700	(3,900)	(22.0)
Workers Compensation	1,700	-	1,700	1,800	1,800	(100)	(5.6)
Health Care Spending Acct	2,300	-	2,300	2,500	2,500	(200)	(8.0)
Consultant Fees	7,500	-	7,500	-	-	7,500	-
Training & Development	8,400	-	8,400	1,500	1,500	6,900	460.0
Memberships & Publications	800	-	800	-	-	800	-
Communications	7,800	-	7,800	660	660	7,140	1,081.8
Postage	2,700	-	2,700	2,000	2,000	700	35.0
Materials & Supplies	400	-	400	-	-	400	-
Office Supplies	5,700	-	5,700	2,400	2,400	3,300	137.5
Software	800	-	800	-	-	800	-
Contribution to Capital Reserve	1,500	-	1,500	-	-	1,500	-
Public Works Operations							
Salaries	588,300	-	588,300	643,200	643,200	(54,900)	(8.5)
Overtime	44,100	-	44,100	105,000	105,000	(60,900)	(58.0)
Weekend Premium	-	-	-	39,831	39,831	(39,831)	(100.0)
Standby / Oncall	41,200	-	41,200	-	-	41,200	-
CPP / EI	36,500	-	36,500	35,900	35,900	600	1.7
AMSC Benefits	26,500	-	26,500	19,300	19,300	7,200	37.3
LAPP Expense	71,200	-	71,200	73,770	73,770	(2,570)	(3.5)
Workers Compensation	12,200	-	12,200	10,300	10,300	1,900	18.4
Health Care Spending Acct	8,400	-	8,400	8,400	8,400	-	-
Consultant Fees	7,500	-	7,500	3,600	3,600	3,900	108.3
Contracted Services	3,600	-	3,600	-	-	3,600	-
Training & Development	12,400	-	12,400	12,400	12,400	-	-
Communications	12,400	-	12,400	14,268	14,268	(1,868)	(13.1)
R & M - Building	19,500	-	19,500	7,000	57,400	12,500	178.6
R & M - Equipment	7,500	-	7,500	4,200	4,200	3,300	78.6
Materials & Supplies	141,800	-	141,800	138,575	138,575	3,225	2.3
Facility Supplies	22,800	-	22,800	30,650	30,650	(7,850)	(25.6)
Software	800	-	800	-	-	800	-
Vehicle Costs	266,800	-	266,800	268,100	268,100	(1,300)	(0.5)
Insurance	12,800	-	12,800	12,914	12,914	(114)	(0.9)
Waste Disposal	8,400	-	8,400	-	-	8,400	-
Contracted Equipment	11,700	-	11,700	11,660	11,660	40	0.3
Discount of Prepaid L.I.C.	8,600	-	8,600	8,610	8,610	(10)	(0.1)
Miscellaneous Expenses	10,000	-	10,000	-	-	10,000	-
Utilities - Gas	9,100	-	9,100	10,500	10,500	(1,400)	(13.3)
Utilities - Power	18,700	-	18,700	18,500	18,500	200	1.1
Utilities - Water	1,900	-	1,900	-	-	1,900	-
Utilities - Sewer	600	-	600	-	-	600	-
Street Lighting	642,600	-	642,600	670,800	618,400	(28,200)	(4.2)
Contribution to Capital Reserve	845,300	-	845,300	843,265	843,265	2,035	0.2
Interest on Long Term Debt	11,900	-	11,900	15,230	15,230	(3,330)	(21.9)
Principal on Long Term Debt	125,900	-	125,900	128,205	128,205	(2,305)	(1.8)
Roads & Streets							
Contracted Services	76,800	55,800	21,000	21,000	21,000	55,800	265.7
Materials & Supplies	73,000	-	73,000	73,000	73,000	-	-
Waste Disposal	3,000	-	3,000	3,000	3,000	-	-
Contracted Equipment	165,000	-	165,000	215,500	215,500	(50,500)	(23.4)
Utilities - Power	5,500	-	5,500	5,000	5,000	500	10.0
Interest on Long Term Debt	74,900	-	74,900	79,400	79,400	(4,500)	(5.7)
Principal on Long Term Debt	130,600	-	130,600	126,200	126,200	4,400	3.5
Facilities Maintenance							
Salaries	135,300	-	135,300	132,697	132,697	2,603	2.0
Overtime	4,800	-	4,800	8,697	8,697	(3,897)	(44.8)
CPP / EI	8,000	-	8,000	7,813	7,813	187	2.4
AMSC Benefits	5,800	-	5,800	5,676	5,676	124	2.2

APPENDICES

	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
LAPP Expense	16,900	-	16,900	15,403	15,403	1,497	9.7
Workers Compensation	2,500	-	2,500	1,798	1,798	702	39.0
Health Care Spending Acct	1,500	-	1,500	1,500	1,500	-	-
Contracted Services	33,000	-	33,000	-	-	33,000	-
Training & Development	3,200	-	3,200	-	-	3,200	-
Communications	1,300	-	1,300	-	-	1,300	-
Materials & Supplies	1,200	-	1,200	-	-	1,200	-
Software	500	-	500	-	-	500	-
Vehicle Costs	10,900	-	10,900	12,000	12,000	(1,100)	(9.2)
Contribution to Capital Reserve	1,000	-	1,000	-	-	1,000	-
Airport Administration							
Salaries	328,700	-	328,700	391,536	363,536	(62,836)	(16.0)
Overtime	7,500	-	7,500	31,951	31,951	(24,451)	(76.5)
Standby / Oncall	13,500	-	13,500	30,563	30,563	(17,063)	(55.8)
CPP / EI	16,300	-	16,300	25,228	25,228	(8,928)	(35.4)
AMSC Benefits	12,400	-	12,400	14,800	14,800	(2,400)	(16.2)
LAPP Expense	42,300	-	42,300	40,222	40,222	2,078	5.2
Workers Compensation	5,500	-	5,500	5,680	5,680	(180)	(3.2)
Health Care Spending Acct	3,000	-	3,000	3,000	3,000	-	-
Legal Fees	2,000	-	2,000	3,000	3,000	(1,000)	(33.3)
Contracted Services	2,500	-	2,500	10,000	10,000	(7,500)	(75.0)
Travel (Mileage)	1,000	-	1,000	1,000	1,000	-	-
Training & Development	19,200	-	19,200	9,560	9,560	9,640	100.8
Memberships & Publications	2,200	-	2,200	1,600	1,600	600	37.5
Communications	10,700	-	10,700	25,200	25,200	(14,500)	(57.5)
Postage	500	-	500	-	-	500	-
Advertising	600	-	600	2,000	2,000	(1,400)	(70.0)
Meeting Expenses	300	-	300	1,000	1,000	(700)	(70.0)
Materials & Supplies	500	-	500	400	400	100	25.0
Office Equipment	2,000	-	2,000	3,250	3,250	(1,250)	(38.5)
Office Supplies	2,300	-	2,300	2,400	2,400	(100)	(4.2)
Hardware	2,700	-	2,700	-	-	2,700	-
Software	9,700	-	9,700	10,000	10,000	(300)	(3.0)
Vehicle Costs	10,900	-	10,900	9,500	9,500	1,400	14.7
Insurance	26,200	-	26,200	37,445	45,845	(11,245)	(30.0)
Miscellaneous Expenses	500	-	500	4,300	4,300	(3,800)	(88.4)
Airport Terminal							
Contracted Services	17,100	-	17,100	11,550	11,550	5,550	48.1
R & M - Building	39,400	-	39,400	34,700	34,700	4,700	13.5
Janitorial	30,000	-	30,000	-	-	30,000	-
Materials & Supplies	1,500	-	1,500	-	-	1,500	-
Facility Supplies	4,200	-	4,200	3,000	3,000	1,200	40.0
Insurance	17,300	-	17,300	16,600	16,600	700	4.2
Waste Disposal	2,800	-	2,800	3,760	3,760	(960)	(25.5)
Miscellaneous Expenses	-	-	-	960	960	(960)	(100.0)
Utilities - Gas	15,300	-	15,300	21,000	21,000	(5,700)	(27.1)
Utilities - Power	41,000	-	41,000	41,700	41,700	(700)	(1.7)
Utilities - Water	3,100	-	3,100	3,750	3,750	(650)	(17.3)
Airside Costs							
Communications	700	-	700	720	720	(20)	(2.8)
R & M - Building	15,400	-	15,400	12,500	-	2,900	23.2
R & M - Equipment	12,400	-	12,400	8,800	8,800	3,600	40.9
Materials & Supplies	41,100	-	41,100	65,000	65,000	(23,900)	(36.8)
Vehicle Costs	42,200	-	42,200	46,200	46,200	(4,000)	(8.7)
Contracted Equipment	3,600	-	3,600	8,425	8,425	(4,825)	(57.3)
Merchandise Purchased for Resale	16,000	-	16,000	16,000	16,000	-	-
Utilities - Power	18,200	-	18,200	19,167	19,167	(967)	(5.0)
Groundside Costs							
R & M - Equipment	2,200	-	2,200	2,000	2,000	200	10.0
Materials & Supplies	5,300	-	5,300	1,200	1,200	4,100	341.7
Vehicle Costs	1,500	-	1,500	4,000	4,000	(2,500)	(62.5)
Contracted Equipment	3,300	-	3,300	500	500	2,800	560.0

APPENDICES

	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Miscellaneous Expenses	-	-	-	7,200	7,200	(7,200)	(100.0)
Utilities - Power	7,400	-	7,400	10,000	10,000	(2,600)	(26.0)
Airport Shop							
Contracted Services	2,600	-	2,600	-	-	2,600	-
R & M - Building	8,800	-	8,800	-	-	8,800	-
Materials & Supplies	3,000	-	3,000	-	-	3,000	-
Facility Supplies	8,800	-	8,800	-	-	8,800	-
Insurance	3,900	-	3,900	3,600	3,600	300	8.3
Waste Disposal	2,800	-	2,800	3,800	3,800	(1,000)	(26.3)
Utilities - Gas	8,600	-	8,600	9,000	9,000	(400)	(4.4)
Utilities - Power	6,300	-	6,300	7,000	7,000	(700)	(10.0)
Utilities - Water	300	-	300	-	-	300	-
Transportation							
Taxi Program Costs	162,400	-	162,400	162,000	162,000	400	0.2
Storm Water							
Consultant Fees	5,000	-	5,000	-	-	5,000	-
Contracted Services	2,500	-	2,500	-	-	2,500	-
R & M - Equipment	800	-	800	-	-	800	-
Materials & Supplies	13,000	-	13,000	5,000	5,000	8,000	160.0
Water Administration							
Salaries	440,700	-	440,700	555,626	555,626	(114,926)	(20.7)
Overtime	19,300	-	19,300	19,638	19,638	(338)	(1.7)
Weekend Premium	2,500	-	2,500	2,893	2,893	(393)	(13.6)
Standby / Oncall	20,900	-	20,900	21,000	21,000	(100)	(0.5)
CPP / EI	24,400	-	24,400	28,832	28,832	(4,432)	(15.4)
AMSC Benefits	18,500	-	18,500	19,799	19,799	(1,299)	(6.6)
LAPP Expense	55,300	-	55,300	69,321	69,321	(14,021)	(20.2)
Workers Compensation	8,500	-	8,500	8,167	8,167	333	4.1
Health Care Spending Acct	3,800	-	3,800	-	-	3,800	-
Contracted Services	5,100	-	5,100	36,300	36,300	(31,200)	(86.0)
Travel (Mileage)	800	-	800	2,000	2,000	(1,200)	(60.0)
Training & Development	17,100	-	17,100	4,100	4,100	13,000	317.1
Memberships & Publications	600	-	600	-	-	600	-
Communications	4,300	-	4,300	2,780	2,780	1,520	54.7
Postage	12,600	-	12,600	12,600	12,600	-	-
Advertising	1,500	-	1,500	-	-	1,500	-
Materials & Supplies	2,300	-	2,300	2,520	2,520	(220)	(8.7)
Office Supplies	8,200	-	8,200	5,100	5,100	3,100	60.8
Hardware	1,500	-	1,500	-	-	1,500	-
Software	13,400	-	13,400	-	-	13,400	-
Insurance	3,600	-	3,600	4,008	4,008	(408)	(10.2)
Discount of Prepaid L.I.C.	7,000	-	7,000	6,995	6,995	5	0.1
Contribution to Operating Reserve	-	-	-	80,000	80,000	(80,000)	(100.0)
Contribution to Capital Reserve	140,700	-	140,700	-	-	140,700	-
Water Treatment							
Consultant Fees	7,500	-	7,500	-	-	7,500	-
Contracted Services	21,000	-	21,000	8,000	8,000	13,000	162.5
Communications	6,500	-	6,500	24,620	24,620	(18,120)	(73.6)
R & M - Building	25,000	-	25,000	5,000	5,000	20,000	400.0
R & M - Equipment	63,500	-	63,500	54,000	54,000	9,500	17.6
Janitorial	7,200	-	7,200	7,200	7,200	-	-
Facility Supplies	23,000	-	23,000	23,840	23,840	(840)	(3.5)
Insurance	45,400	-	45,400	44,200	44,200	1,200	2.7
Testing	21,000	-	21,000	10,000	10,000	11,000	110.0
Waste Disposal	1,800	-	1,800	1,800	1,800	-	-
Chemicals	177,800	-	177,800	206,696	206,696	(28,896)	(14.0)
Contracted Equipment	1,200	-	1,200	2,000	2,000	(800)	(40.0)
Utilities - Gas	65,300	-	65,300	63,600	63,600	1,700	2.7
Utilities - Power	271,300	-	271,300	264,000	264,000	7,300	2.8
Water Transmission							
Consultant Fees	7,500	-	7,500	-	-	7,500	-
Contracted Services	9,200	-	9,200	5,595	5,595	3,605	64.4

APPENDICES

	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Communications	2,000	-	2,000	1,776	1,776	224	12.6
R & M - Equipment	6,000	-	6,000	-	-	6,000	-
Materials & Supplies	92,100	-	92,100	81,800	81,800	10,300	12.6
Vehicle Costs	27,200	-	27,200	29,500	29,500	(2,300)	(7.8)
Insurance	13,900	-	13,900	13,500	13,500	400	3.0
Testing	3,600	-	3,600	-	-	3,600	-
Meters	12,500	-	12,500	10,200	10,200	2,300	22.5
Contracted Equipment	6,000	-	6,000	-	-	6,000	-
Lease Costs	6,000	-	6,000	6,030	6,030	(30)	(0.5)
Interest on Long Term Debt	116,700	-	116,700	129,596	129,596	(12,896)	(10.0)
Principal on Long Term Debt	273,800	-	273,800	274,331	274,331	(531)	(0.2)
Water Reservoirs							
Communications	-	-	-	3,200	3,200	(3,200)	(100.0)
R & M - Building	9,400	-	9,400	14,350	14,350	(4,950)	(34.5)
R & M - Equipment	33,800	-	33,800	11,540	11,540	22,260	192.9
Materials & Supplies	500	-	500	500	500	-	-
Insurance	11,800	-	11,800	11,500	11,500	300	2.6
Utilities - Gas	8,900	-	8,900	9,840	9,840	(940)	(9.6)
Utilities - Power	87,200	-	87,200	81,000	81,000	6,200	7.7
Wastewater Administration							
Salaries	256,400	-	256,400	245,503	245,503	10,897	4.4
Overtime	10,600	-	10,600	19,638	19,638	(9,038)	(46.0)
Weekend Premium	1,300	-	1,300	3,297	3,297	(1,997)	(60.6)
Standby / Oncall	10,800	-	10,800	23,893	23,893	(13,093)	(54.8)
CPP / EI	14,200	-	14,200	12,614	12,614	1,586	12.6
AMSC Benefits	10,800	-	10,800	8,291	8,291	2,509	30.3
LAPP Expense	32,400	-	32,400	30,711	30,711	1,689	5.5
Workers Compensation	4,800	-	4,800	4,104	4,104	696	17.0
Travel (Mileage)	-	-	-	2,000	2,000	(2,000)	(100.0)
Training & Development	13,700	-	13,700	1,750	1,750	11,950	682.9
Memberships & Publications	600	-	600	-	-	600	-
Communications	-	-	-	1,300	1,300	(1,300)	(100.0)
Postage	12,600	-	12,600	12,600	12,600	-	-
Advertising	1,000	-	1,000	1,000	1,000	-	-
Materials & Supplies	300	-	300	200	200	100	50.0
Hardware	1,500	-	1,500	-	-	1,500	-
Software	13,400	-	13,400	-	-	13,400	-
Insurance	10,800	-	10,800	19,877	19,877	(9,077)	(45.7)
Discount of Prepaid L.I.C.	4,200	-	4,200	4,212	4,212	(12)	(0.3)
Contribution to Capital Reserve	140,700	-	140,700	-	-	140,700	-
Wastewater Treatment							
Communications	4,700	-	4,700	8,500	8,500	(3,800)	(44.7)
R & M - Building	14,500	-	14,500	3,000	3,000	11,500	383.3
R & M - Equipment	74,000	-	74,000	346,200	346,200	(272,200)	(78.6)
Janitorial	6,300	-	6,300	6,300	6,300	-	-
Materials & Supplies	19,500	-	19,500	21,900	21,900	(2,400)	(11.0)
Insurance	7,500	-	7,500	7,500	7,500	-	-
Waste Disposal	1,300	-	1,300	1,344	1,344	(44)	(3.3)
Chemicals	33,000	-	33,000	36,120	36,120	(3,120)	(8.6)
Utilities - Gas	14,100	-	14,100	13,000	13,000	1,100	8.5
Utilities - Power	71,800	-	71,800	66,000	66,000	5,800	8.8
Wastewater Distribution							
Materials & Supplies	7,000	-	7,000	7,000	7,000	-	-
Vehicle Costs	43,300	-	43,300	21,000	21,000	22,300	106.2
Insurance	1,900	-	1,900	2,000	2,000	(100)	(5.0)
Contracted Equipment	3,000	-	3,000	-	-	3,000	-
Interest on Long Term Debt	128,600	-	128,600	147,189	147,189	(18,589)	(12.6)
Principal on Long Term Debt	307,400	-	307,400	383,549	383,549	(76,149)	(19.9)
Wastewater Lift Stations							
Communications	8,400	-	8,400	18,857	18,857	(10,457)	(55.5)
R & M - Building	8,300	-	8,300	3,255	3,255	5,045	155.0
R & M - Equipment	12,500	-	12,500	14,320	14,320	(1,820)	(12.7)

APPENDICES

	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Materials & Supplies	8,000	-	8,000	8,000	8,000	-	-
Insurance	4,800	-	4,800	5,000	5,000	(200)	(4.0)
Contracted Equipment	2,500	-	2,500	2,500	2,500	-	-
Utilities - Gas	3,400	-	3,400	6,500	6,500	(3,100)	(47.7)
Utilities - Power	32,600	-	32,600	41,200	41,200	(8,600)	(20.9)
Waste Management							
Contracted Services	243,500	-	243,500	228,000	228,000	15,500	6.8
Advertising	1,000	-	1,000	1,000	1,000	-	-
Promotional	600	-	600	-	-	600	-
Waste Disposal	30,900	-	30,900	48,000	48,000	(17,100)	(35.6)
Program Costs	56,600	-	56,600	57,500	57,500	(900)	(1.6)
FCSS							
Salaries	145,300	-	145,300	124,698	124,698	20,602	16.5
CPP / EI	7,700	-	7,700	5,086	5,086	2,614	51.4
AMSC Benefits	4,400	-	4,400	2,880	2,880	1,520	52.8
LAPP Expense	16,300	-	16,300	14,347	14,347	1,953	13.6
Workers Compensation	2,300	-	2,300	1,476	1,476	824	55.8
Health Care Spending Acct	2,300	-	2,300	3,000	3,000	(700)	(23.3)
Audit Fees	500	-	500	500	500	-	-
Travel (Mileage)	500	-	500	-	-	500	-
Training & Development	3,600	-	3,600	2,905	2,905	695	23.9
Memberships & Publications	1,900	-	1,900	1,805	1,805	95	5.3
Communications	3,700	-	3,700	3,396	3,396	304	9.0
Postage	600	-	600	-	-	600	-
Advertising	7,100	-	7,100	7,120	7,120	(20)	(0.3)
Materials & Supplies	7,800	-	7,800	6,575	6,575	1,225	18.6
Software	700	-	700	-	-	700	-
Insurance	2,200	-	2,200	3,829	3,829	(1,629)	(42.5)
Home Support							
Salaries	78,800	-	78,800	69,300	69,300	9,500	13.7
CPP / EI	5,500	-	5,500	4,209	4,209	1,291	30.7
AMSC Benefits	1,600	-	1,600	2,688	2,688	(1,088)	(40.5)
LAPP Expense	5,200	-	5,200	5,163	5,163	37	0.7
Workers Compensation	1,400	-	1,400	908	908	492	54.2
Health Care Spending Acct	800	-	800	1,000	1,000	(200)	(20.0)
Travel (Mileage)	1,100	-	1,100	600	600	500	83.3
Training & Development	1,400	-	1,400	1,600	1,600	(200)	(12.5)
Memberships & Publications	100	-	100	100	100	-	-
Communications	400	-	400	-	-	400	-
Materials & Supplies	9,600	-	9,600	14,850	14,850	(5,250)	(35.4)
Software	300	-	300	-	-	300	-
Insurance	2,600	-	2,600	-	-	2,600	-
Miscellaneous Expenses	5,600	-	5,600	-	-	5,600	-
Family Programs							
Program Costs	3,000	-	3,000	1,560	1,560	1,440	92.3
Youth Programs							
Program Costs	21,600	-	21,600	24,213	24,213	(2,613)	(10.8)
Community Programs							
Postage	-	-	-	2,100	2,100	(2,100)	(100.0)
Materials & Supplies	2,500	-	2,500	3,500	3,500	(1,000)	(28.6)
Program Costs	11,500	-	11,500	13,100	13,100	(1,600)	(12.2)
Grants to Organizations	40,000	-	40,000	60,000	60,000	(20,000)	(33.3)
Community Development							
Materials & Supplies	59,500	-	59,500	4,500	4,500	55,000	1,222.2
Program Costs	10,500	-	10,500	10,500	10,500	-	-
Miscellaneous Expenses	-	-	-	4,000	4,000	(4,000)	(100.0)
Parent Link							
Salaries	294,300	-	294,300	294,325	294,325	(25)	(0.0)
CPP / EI	19,600	-	19,600	19,584	19,584	16	0.1
Contracted Services	11,600	-	11,600	11,596	11,596	4	0.0
Travel (Mileage)	23,400	-	23,400	23,363	23,363	37	0.2
Training & Development	6,000	-	6,000	6,000	6,000	-	-

APPENDICES

	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Memberships & Publications	200	-	200	150	150	50	33.3
Communications	9,400	-	9,400	8,400	8,400	1,000	11.9
Advertising	1,000	-	1,000	1,000	1,000	-	-
R & M - Building	2,400	-	2,400	2,400	2,400	-	-
Materials & Supplies	16,300	-	16,300	16,250	16,250	50	0.3
Software	500	-	500	-	-	500	-
Insurance	2,000	-	2,000	1,500	1,500	500	33.3
Lease Costs	46,900	-	46,900	46,888	46,888	12	0.0
Program Costs	40,000	-	40,000	39,975	39,975	25	0.1
Cemetery							
Materials & Supplies	2,500	-	2,500	2,500	2,500	-	-
Health Services							
Contracted Services	6,700	-	6,700	13,458	6,758	(6,758)	(50.2)
Program Costs	25,000	-	25,000	44,996	44,996	(19,996)	(44.4)
Planning & Development							
Salaries	99,600	-	99,600	93,032	93,032	6,568	7.1
CPP / EI	4,600	-	4,600	3,604	3,604	996	27.6
AMSC Benefits	3,600	-	3,600	2,965	2,965	635	21.4
LAPP Expense	13,500	-	13,500	10,214	10,214	3,286	32.2
Workers Compensation	1,700	-	1,700	1,038	1,038	662	63.8
Health Care Spending Acct	800	-	800	1,000	1,000	(200)	(20.0)
Legal Fees	500	-	500	2,480	11,480	(1,980)	(79.8)
Consultant Fees	1,500	-	1,500	1,500	1,500	-	-
Contracted Services	123,300	-	123,300	142,750	142,750	(19,450)	(13.6)
Travel (Mileage)	1,100	-	1,100	350	350	750	214.3
Training & Development	3,000	-	3,000	3,000	3,000	-	-
Memberships & Publications	100	-	100	100	100	-	-
Communications	2,000	-	2,000	-	-	2,000	-
Postage	200	-	200	180	180	20	11.1
Advertising	2,500	-	2,500	2,520	2,520	(20)	(0.8)
Meeting Expenses	200	-	200	-	-	200	-
Materials & Supplies	3,200	-	3,200	2,650	2,650	550	20.8
Software	5,600	-	5,600	6,840	6,840	(1,240)	(18.1)
Contribution to Capital Reserve	1,500	-	1,500	-	-	1,500	-
Economic Development							
Contracted Services	47,100	1,700	45,400	100,400	68,400	(53,300)	(53.1)
Rental Costs	-	-	-	5,000	5,000	(5,000)	(100.0)
Miscellaneous Expenses	1,000	-	1,000	-	-	1,000	-
Tourism							
Contracted Services	-	-	-	22,000	22,000	(22,000)	(100.0)
Recreation Administration							
Salaries	195,900	-	195,900	193,961	193,961	1,939	1.0
CPP / EI	9,500	-	9,500	8,690	8,690	810	9.3
AMSC Benefits	7,400	-	7,400	5,667	5,667	1,733	30.6
LAPP Expense	25,200	-	25,200	24,883	24,883	317	1.3
Workers Compensation	3,200	-	3,200	2,541	2,541	659	25.9
Health Care Spending Acct	800	-	800	1,000	1,000	(200)	(20.0)
Legal Fees	-	-	-	500	500	(500)	(100.0)
Travel (Mileage)	500	-	500	450	450	50	11.1
Training & Development	3,500	-	3,500	3,400	3,400	100	2.9
Memberships & Publications	3,200	-	3,200	3,905	3,905	(705)	(18.1)
Communications	3,700	-	3,700	3,300	3,300	400	12.1
Postage	800	-	800	500	500	300	60.0
Advertising	7,200	-	7,200	7,200	7,200	-	-
Meeting Expenses	400	-	400	400	400	-	-
Office Supplies	6,200	-	6,200	6,000	6,000	200	3.3
Software	900	-	900	-	-	900	-
Insurance	24,200	-	24,200	20,108	20,108	4,092	20.4
Contribution to Capital Reserve	1,000	-	1,000	-	-	1,000	-
Recreation Programs							
Salaries	40,400	-	40,400	37,128	37,128	3,272	8.8
CPP / EI	2,100	-	2,100	2,276	2,276	(176)	(7.7)

APPENDICES

	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Workers Compensation	700	-	700	-	-	700	-
Travel (Mileage)	100	-	100	100	100	-	-
Training & Development	400	-	400	-	-	400	-
Communications	200	-	200	-	-	200	-
Materials & Supplies	12,300	-	12,300	12,250	12,250	50	0.4
Office Supplies	1,700	-	1,700	-	-	1,700	-
Software	1,500	-	1,500	-	-	1,500	-
Program Costs	37,500	12,000	25,500	26,000	26,000	11,500	44.2
Grants to Organizations	2,500	-	2,500	1,000	1,000	1,500	150.0
Contribution to Capital Reserve	1,000	-	1,000	-	-	1,000	-
Arena							
Salaries	171,000	-	171,000	169,251	169,251	1,749	1.0
Overtime	7,800	-	7,800	7,728	7,728	72	0.9
Shift Differential	1,400	-	1,400	1,374	1,374	26	1.9
Weekend Premium	1,300	-	1,300	1,129	1,129	171	15.1
CPP / EI	12,600	-	12,600	10,378	10,378	2,222	21.4
AMSC Benefits	8,100	-	8,100	6,712	6,712	1,388	20.7
LAPP Expense	17,000	-	17,000	16,790	16,790	210	1.3
Workers Compensation	3,300	-	3,300	2,102	2,102	1,198	57.0
Health Care Spending Acct	3,800	-	3,800	4,000	4,000	(200)	(5.0)
Contracted Services	4,000	-	4,000	-	-	4,000	-
Training & Development	2,300	-	2,300	2,250	2,250	50	2.2
Memberships & Publications	400	-	400	-	-	400	-
Communications	4,300	-	4,300	3,528	3,528	772	21.9
Advertising	1,100	-	1,100	3,000	3,000	(1,900)	(63.3)
R & M - Building	26,000	-	26,000	27,168	27,168	(1,168)	(4.3)
R & M - Equipment	10,500	-	10,500	11,600	11,600	(1,100)	(9.5)
Materials & Supplies	3,800	-	3,800	-	-	3,800	-
Facility Supplies	10,000	-	10,000	13,300	13,300	(3,300)	(24.8)
Software	800	-	800	-	-	800	-
Vehicle Costs	23,400	-	23,400	21,850	21,850	1,550	7.1
Insurance	58,400	-	58,400	54,000	54,000	4,400	8.1
Waste Disposal	1,700	-	1,700	1,700	1,700	-	-
Contracted Equipment	1,400	-	1,400	1,400	1,400	-	-
Utilities - Gas	39,500	-	39,500	45,045	38,045	(5,545)	(12.3)
Utilities - Power	84,400	-	84,400	80,000	78,400	4,400	5.5
Utilities - Water	16,000	-	16,000	-	-	16,000	-
Utilities - Sewer	2,000	-	2,000	-	-	2,000	-
Contribution to Capital Reserve	1,001,000	-	1,001,000	750,000	750,000	251,000	33.5
Pool							
Salaries	492,500	-	492,500	477,219	477,219	15,281	3.2
Overtime	20,800	-	20,800	26,800	26,800	(6,000)	(22.4)
CPP / EI	34,300	-	34,300	33,398	33,398	902	2.7
AMSC Benefits	3,900	-	3,900	2,666	2,666	1,234	46.3
LAPP Expense	17,100	-	17,100	18,497	18,497	(1,397)	(7.6)
Workers Compensation	9,300	-	9,300	6,763	6,763	2,537	37.5
Health Care Spending Acct	2,300	-	2,300	2,500	2,500	(200)	(8.0)
Contracted Services	11,400	-	11,400	4,000	4,000	7,400	185.0
Travel (Mileage)	800	-	800	910	910	(110)	(12.1)
Training & Development	10,600	-	10,600	7,100	7,100	3,500	49.3
Communications	6,500	-	6,500	5,400	5,400	1,100	20.4
Advertising	1,200	-	1,200	1,200	1,200	-	-
R & M - Building	38,700	-	38,700	37,658	37,658	1,042	2.8
R & M - Equipment	31,200	-	31,200	15,900	15,900	15,300	96.2
Janitorial	1,600	-	1,600	-	-	1,600	-
Office Supplies	2,800	-	2,800	2,400	2,400	400	16.7
Facility Supplies	19,000	-	19,000	25,400	25,400	(6,400)	(25.2)
Software	1,400	-	1,400	-	-	1,400	-
Insurance	19,700	-	19,700	19,000	19,000	700	3.7
Waste Disposal	1,700	-	1,700	1,700	1,700	-	-
Chemicals	39,600	-	39,600	48,000	48,000	(8,400)	(17.5)
Contracted Equipment	1,500	-	1,500	1,500	1,500	-	-

APPENDICES

	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Program Costs	13,600	-	13,600	14,700	14,700	(1,100)	(7.5)
Merchandise Purchased for Resale	9,500	-	9,500	12,600	12,600	(3,100)	(24.6)
Miscellaneous Expenses	100	-	100	249	249	(149)	(59.8)
Utilities - Gas	37,400	-	37,400	34,750	32,750	2,650	7.6
Utilities - Power	57,300	-	57,300	59,200	53,400	(1,900)	(3.2)
Utilities - Water	12,700	-	12,700	-	-	12,700	-
Utilities - Sewer	2,000	-	2,000	-	-	2,000	-
Bank Charges	2,200	-	2,200	2,196	2,196	4	0.2
Contribution to Capital Reserve	2,500	-	2,500	-	-	2,500	-
Interest on Long Term Debt	5,800	-	5,800	6,239	6,239	(439)	(7.0)
Principal on Long Term Debt	10,000	-	10,000	9,667	9,667	333	3.4
Water Park							
Contracted Services	2,500	-	2,500	1,000	1,000	1,500	150.0
R & M - Equipment	15,300	-	15,300	11,000	11,000	4,300	39.1
Materials & Supplies	1,000	-	1,000	1,000	1,000	-	-
Insurance	1,400	-	1,400	1,400	1,400	-	-
Utilities - Gas	1,400	-	1,400	1,500	1,500	(100)	(6.7)
Utilities - Power	3,400	-	3,400	4,100	4,100	(700)	(17.1)
Utilities - Water	2,000	-	2,000	-	-	2,000	-
Sports Fields							
Contracted Services	6,000	-	6,000	5,000	5,000	1,000	20.0
R & M - Equipment	3,100	-	3,100	2,000	2,000	1,100	55.0
Materials & Supplies	11,600	-	11,600	9,000	9,000	2,600	28.9
Utilities - Water	4,800	-	4,800	-	-	4,800	-
Utilities - Sewer	500	-	500	-	-	500	-
Ball Fields							
Contracted Services	10,000	-	10,000	4,000	4,000	6,000	150.0
Materials & Supplies	15,100	-	15,100	17,000	17,000	(1,900)	(11.2)
Insurance	1,400	-	1,400	1,400	1,400	-	-
Utilities - Power	2,300	-	2,300	851	851	1,449	170.3
Utilities - Water	1,600	-	1,600	-	-	1,600	-
Utilities - Sewer	500	-	500	-	-	500	-
Parks							
Salaries	57,400	-	57,400	50,588	50,588	6,812	13.5
CPP / EI	3,700	-	3,700	3,800	3,800	(100)	(2.6)
Workers Compensation	1,000	-	1,000	663	663	337	50.8
Contracted Services	297,400	-	297,400	312,912	312,912	(15,512)	(5.0)
Communications	400	-	400	-	-	400	-
R & M - Equipment	3,100	-	3,100	3,000	3,000	100	3.3
Janitorial	500	-	500	500	500	-	-
Materials & Supplies	47,100	-	47,100	49,600	59,600	(2,500)	(5.0)
Vehicle Costs	12,000	-	12,000	8,000	8,000	4,000	50.0
Insurance	7,600	-	7,600	7,500	7,500	100	1.3
Lease Costs	3,000	-	3,000	3,000	3,000	-	-
Miscellaneous Expenses	400	-	400	500	500	(100)	(20.0)
Utilities - Gas	900	-	900	3,120	3,120	(2,220)	(71.2)
Utilities - Power	5,400	-	5,400	6,057	6,057	(657)	(10.8)
Utilities - Water	700	-	700	-	-	700	-
Trails							
Contracted Services	100,000	-	100,000	100,000	100,000	-	-
Materials & Supplies	15,100	-	15,100	21,350	21,350	(6,250)	(29.3)
Ski Hill							
R & M - Equipment	33,500	-	33,500	33,500	33,500	-	-
Insurance	15,800	-	15,800	11,407	11,407	4,393	38.5
Utilities - Power	7,800	-	7,800	3,500	3,500	4,300	122.9
Interest on Long Term Debt	1,900	-	1,900	4,330	4,330	(2,430)	(56.1)
Museum							
Salaries	227,800	-	227,800	209,571	209,571	18,229	8.7
CPP / EI	14,700	-	14,700	10,928	10,928	3,772	34.5
AMSC Benefits	6,500	-	6,500	6,165	6,165	335	5.4
LAPP Expense	17,900	-	17,900	17,697	17,697	203	1.1
Workers Compensation	4,100	-	4,100	2,414	2,414	1,686	69.8

APPENDICES

	2017 Approved Budget	2017 Deliberation Items	2017 Proposed Base Budget	2016 Approved Budget	2016 Projected Actual	Budget Change (\$)	Budget Change (%)
Health Care Spending Acct	2,400	-	2,400	3,000	3,000	(600)	(20.0)
Travel (Mileage)	400	-	400	400	400	-	-
Training & Development	4,900	-	4,900	5,711	5,711	(811)	(14.2)
Memberships & Publications	900	-	900	899	899	1	0.1
Communications	4,200	-	4,200	2,856	2,856	1,344	47.1
Advertising	2,200	-	2,200	2,060	2,060	140	6.8
R & M - Building	3,200	-	3,200	3,220	3,220	(20)	(0.6)
R & M - Equipment	-	-	-	3,130	3,130	(3,130)	(100.0)
Materials & Supplies	6,000	-	6,000	3,317	3,317	2,683	80.9
Office Supplies	300	-	300	1,000	1,000	(700)	(70.0)
Facility Supplies	1,100	-	1,100	-	-	1,100	-
Software	2,200	-	2,200	-	-	2,200	-
Insurance	5,700	-	5,700	6,003	6,003	(303)	(5.0)
Program Costs	8,500	-	8,500	8,600	8,600	(100)	(1.2)
Merchandise Purchased for Resale	5,000	-	5,000	4,740	4,740	260	5.5
Miscellaneous Expenses	6,800	-	6,800	10,468	10,468	(3,668)	(35.0)
Utilities - Gas	1,500	-	1,500	1,550	1,550	(50)	(3.2)
Utilities - Power	3,000	-	3,000	3,055	3,055	(55)	(1.8)
Utilities - Water	500	-	500	-	-	500	-
Utilities - Sewer	300	-	300	-	-	300	-
Contribution to Operating Reserve	2,100	-	2,100	2,100	2,100	-	-
Contribution to Capital Reserve	3,000	-	3,000	1,500	1,500	1,500	100.0
Library Services							
Contracted Services	396,900	12,700	384,200	382,280	382,280	14,620	3.8
R & M - Building	14,100	-	14,100	13,975	13,975	125	0.9
Insurance	9,900	-	9,900	3,829	3,829	6,071	158.6
Interest on Long Term Debt	11,400	-	11,400	35,259	35,259	(23,859)	(67.7)
Principal on Long Term Debt	19,400	-	19,400	45,710	45,710	(26,310)	(57.6)
Athabasca Hall							
Communications	300	-	300	-	-	300	-
R & M - Building	27,400	-	27,400	25,936	25,936	1,464	5.6
R & M - Equipment	3,200	-	3,200	4,585	4,585	(1,385)	(30.2)
Facility Supplies	2,000	-	2,000	2,000	2,000	-	-
Insurance	8,000	-	8,000	4,102	4,102	3,898	95.0
Waste Disposal	900	-	900	864	864	36	4.2
Utilities - Gas	6,500	-	6,500	8,500	6,700	(2,000)	(23.5)
Utilities - Power	4,900	-	4,900	7,500	4,500	(2,600)	(34.7)
Utilities - Water	300	-	300	-	-	300	-
Utilities - Sewer	300	-	300	-	-	300	-
N.A.R. Building							
Communications	3,600	-	3,600	1,055	1,055	2,545	241.2
R & M - Building	3,000	-	3,000	3,000	3,000	-	-
Materials & Supplies	5,300	-	5,300	-	-	5,300	-
Insurance	2,000	-	2,000	750	750	1,250	166.7
Lease Costs	500	-	500	500	500	-	-
Utilities - Gas	2,400	-	2,400	2,496	2,496	(96)	(3.8)
Utilities - Power	2,200	-	2,200	2,021	2,021	179	8.9
Utilities - Water	1,900	-	1,900	-	-	1,900	-
Utilities - Sewer	400	-	400	-	-	400	-
Log Cabin							
Communications	300	-	300	1,500	1,500	(1,200)	(80.0)
R & M - Building	1,200	-	1,200	-	-	1,200	-
Materials & Supplies	-	-	-	1,500	1,500	(1,500)	(100.0)
Insurance	1,200	-	1,200	1,000	1,000	200	20.0
Utilities - Gas	1,200	-	1,200	1,800	1,800	(600)	(33.3)
Utilities - Power	1,500	-	1,500	1,000	1,000	500	50.0
Utilities - Water	300	-	300	-	-	300	-
Utilities - Sewer	100	-	100	-	-	100	-