

# 2019—THREE YEAR OPERATING PLAN

APPROVED BY COUNCIL DECEMBER 10, 2018

## Preamble

The Municipal Government Act (MGA) requires each municipality to prepare a written plan respecting its anticipated financial operations over a period of at least the next three financial years. The Town of Vegreville has developed an Operating Budget for 2019 and operating financial plans for each of 2020 and 2021. The MGA requires that the budgeted revenues be sufficient to offset the budgeted expenditures resulting in a balanced budget for the year. In addition, the MGA requires each municipality to budget for consumption of its tangible capital assets through amortization expense. For purposes of the annual budget and operating plans amortization expense is not an expenditure and no taxes are raised to cover amortization.

The 2019 Budget, includes expenditures and transfers totalling \$18,743,481 which is funded by property taxation (net of requisitions) of \$9,310,814 and other revenues of \$9,433,836 resulting in an operating budget surplus of \$1,169 in 2019. In each of 2020 and 2021 the total expenditures and expenditures are fully offset by taxation and revenues resulting in a balanced budget.

The Budget is a major component of the accountability cycle and plays a key role in ensuring the Town's long-term financial sustainability. It represents the Town's overall plan for identifying services and allocating appropriate resources to fund them.

Municipal staff have dedicated significant time and effort in developing the 2019 2021 Financial Operating Plan that determines service levels and priorities initiatives according to the objectives and goals outlined in the 2018-2021 Strategic Plan.

The 3 year financial operating plan is a collection of anticipated revenue sources, operational expenses and reserve transfers that provides detailed estimates of the funding required by the Town to meet its ongoing financial obligations and provide the services and programs for the residents.

The three year financial operating plan also sets out the expectations of the rate-payers for property taxation, user fees and other revenue streams defined in the budget. The funds required to be raised by property taxation for 2019 for municipal purposes only of \$9,310,814 represents an increase of 1% from 2018. It is anticipated that property tax revenues will increase by a further 1% in each of 2020 and 2021.

Council together with Administration have met and had discussions regarding the Town's goals and strategies through planning and pre-budget meetings.

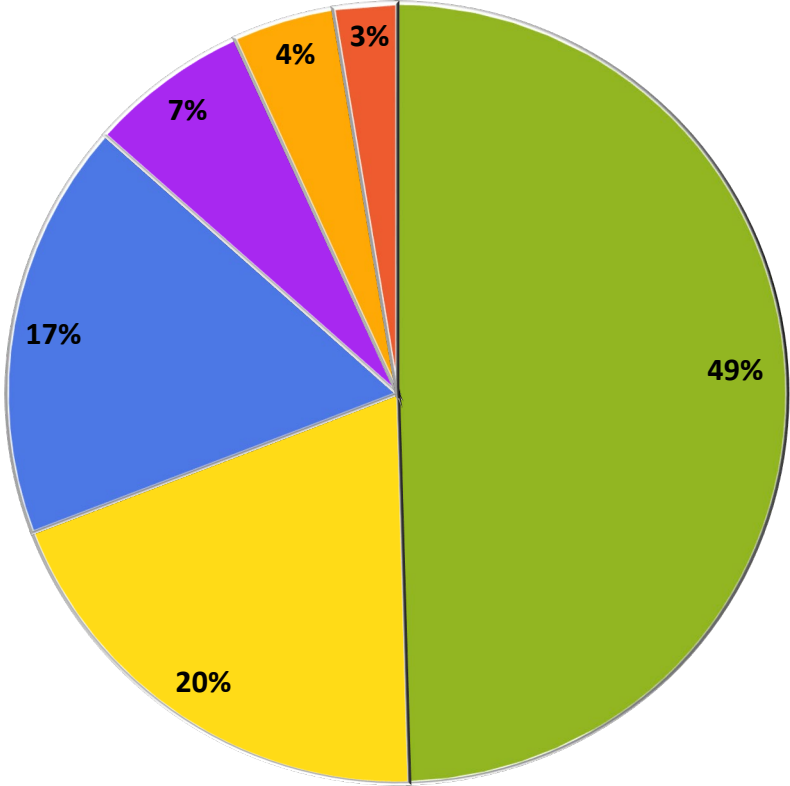
### Summary Three Year Operating Plan (Sources and Uses)

	2018 Budget	2019 Budget	2020 Operating Plan	2021 Operating Plan
<b>REVENUES</b>				
Property taxes	11,490,289	11,582,476	11,675,584	11,769,623
Less requisitions	(2,271,662)	(2,271,662)	(2,271,662)	(2,271,662)
Net municipal taxes	9,218,627	9,310,814	9,403,922	9,497,961
Sale of goods and services	3,665,581	3,694,389	3,721,608	3,776,442
Government transfers for operations	3,576,004	3,259,405	3,237,432	3,239,733
Franchise fees	1,250,000	1,200,000	1,200,000	1,200,000
Other revenues from own sources	939,149	792,726	775,194	771,284
Internal transfers	651,2144	487,316	323,548	311,502
<b>TOTAL OPERATING REVENUES</b>	<b>19,300,575</b>	<b>18,744,650</b>	<b>18,661,704</b>	<b>18,796,922</b>
<b>EXPENDITURES</b>				
Salaries, wages and benefits	8,911,901	9,203,572	9,317,590	9,418,887
Services purchased	4,588,911	4,015,657	4,046,347	3,963,901
Goods, supplies & utilities purchased	3,655,874	3,453,700	3,458,454	3,500,753
Interest on long-term debt	309,127	281,139	269,439	255,954
Transfers to local boards and agencies	305,945	310,404	310,874	311,325
Other expenditures	100,650	91,650	82,164	82,679
Internal transfers	237,236	259,500	323,766	393,023
<b>TOTAL OPERATING EXPENDITURES</b>	<b>18,109,644</b>	<b>17,615,622</b>	<b>17,808,634</b>	<b>17,926,522</b>
<b>OPERATING SURPLUS BEFORE OTHER AND AMORTIZATION EXPENSE</b>	<b>1,190,931</b>	<b>1,129,028</b>	<b>853,070</b>	<b>870,400</b>
<b>OTHER</b>				
Long-term debt principal	880,331	427,444	438,570	444,630
Capital funded from operations	310,600	700,415	414,500	425,770
	1,190,931	1,127,859	853,070	870,400
<b>OPERATING SURPLUS BEFORE AMORTIZATION EXPENSE</b>	<b>-</b>	<b>1,169</b>	<b>-</b>	<b>-</b>
Amortization expense	4,106,487	3,946,527	3,949,860	3,949,860
<b>DEFICIT FOR THE YEAR</b>	<b>(4,106,487)</b>	<b>(3,945,358)</b>	<b>(3,949,860)</b>	<b>(3,949,860)</b>



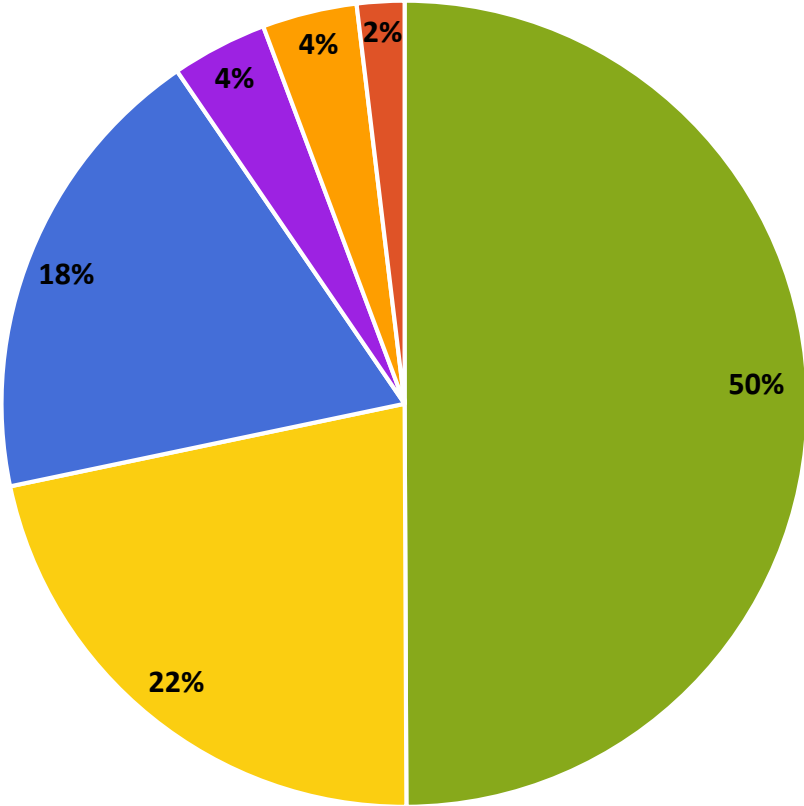
2019 OPERATING BUDGET (SOURCES AND USES)

REVENUES



- Net Municipal Property Taxes
- Government Transfers for Operations
- Other Revenues from Own Sources
- Sale of Goods & Services
- Franchise fees
- Internal Transfers

EXPENDITURES

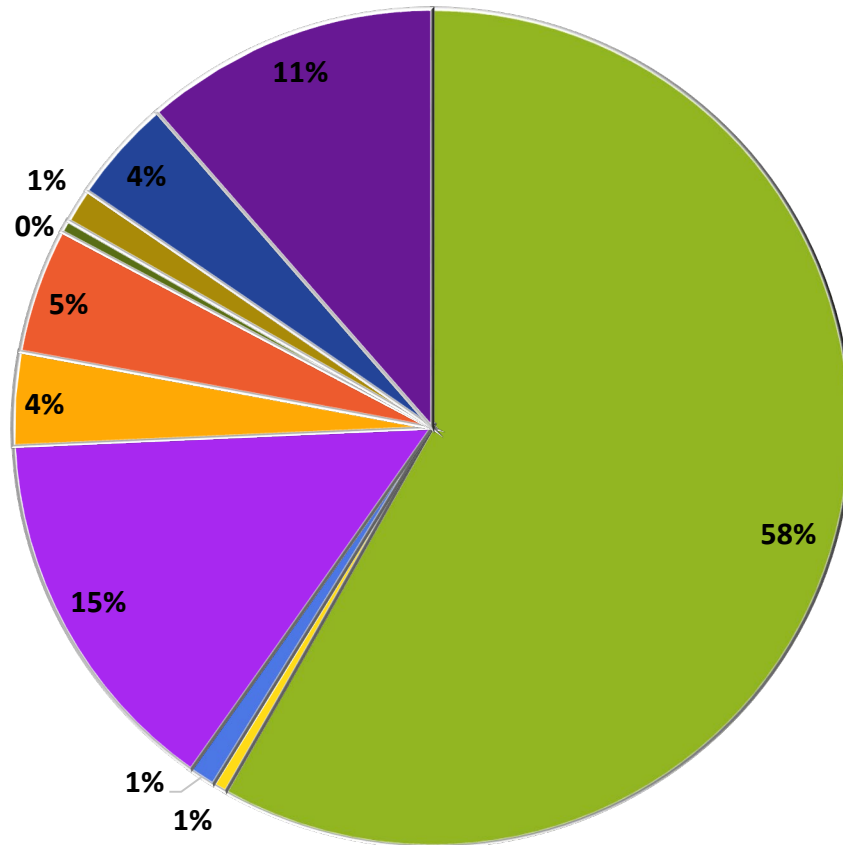


- Salaries, Wages & Benefits
- Goods Purchased
- Capital Funded from Operations
- Services Purchased
- Long-term debt Principal and Interest
- Internal Transfers & Other

Summary Three Year Operating Plan (By Operating Department)				
	2018 Budget	2019 Budget	2020 Operating Plan	2021 Operating Plan
<b>REVENUES</b>				
General Government	10,963,727	10,909,319	10,870,277	10,957,666
Strategic Services	150,000	100,000	50,000	50,000
Community Services, Culture & Health	218,878	198,098	178,515	180,193
Protective Services	2,789,934	2,720,342	2,804,592	2,796,003
Family and Community Support Services	721,454	674,388	675,672	673,172
Parks, Recreation and Facilities	1,173,397	909,753	821,790	824,276
Planning and Development	117,000	89,300	74,300	74,300
Public Works	279,400	250,650	250,725	250,855
Municipal Services	782,125	753,050	743,050	743,050
Utilities	2,104,660	2,139,750	2,192,783	2,247,407
<b>TOTAL OPERATING REVENUES</b>	<b>19,300,575</b>	<b>18,744,650</b>	<b>18,661,704</b>	<b>18,796,922</b>
<b>EXPENDITURES</b>				
General Government	1,847,005	1,858,018	1,769,958	1,873,237
Strategic Services	930,705	699,210	645,695	655,628
Community Services, Culture & Health	807,108	883,092	897,870	916,262
Protective Services	4,397,021	4,413,925	4,457,863	4,448,550
Family and Community Support Services	881,934	835,535	838,022	843,125
Parks, Recreation and Facilities	3,984,943	3,629,671	3,704,088	3,764,402
Planning and Development	397,320	316,414	351,038	271,187
Public Works	2,594,758	2,636,513	2,614,893	2,450,575
Municipal Services	1,350,225	1,443,058	1,396,523	1,476,591
Utilities	2,109,556	2,028,045	1,985,754	2,097,365
<b>TOTAL OPERATING EXPENDITURES</b>	<b>19,300,575</b>	<b>18,743,481</b>	<b>18,661,704</b>	<b>18,796,922</b>
<b>OPERATING SURPLUS BEFORE AMORTIZATION EXPENSE</b>	<b>-</b>	<b>1,169</b>	<b>-</b>	<b>-</b>
Amortization expense	4,106,487	3,946,527	3,949,860	3,949,860
<b>DEFICIT FOR THE YEAR</b>	<b>(4,106,487)</b>	<b>(3,945,358)</b>	<b>(3,949,860)</b>	<b>(3,949,860)</b>

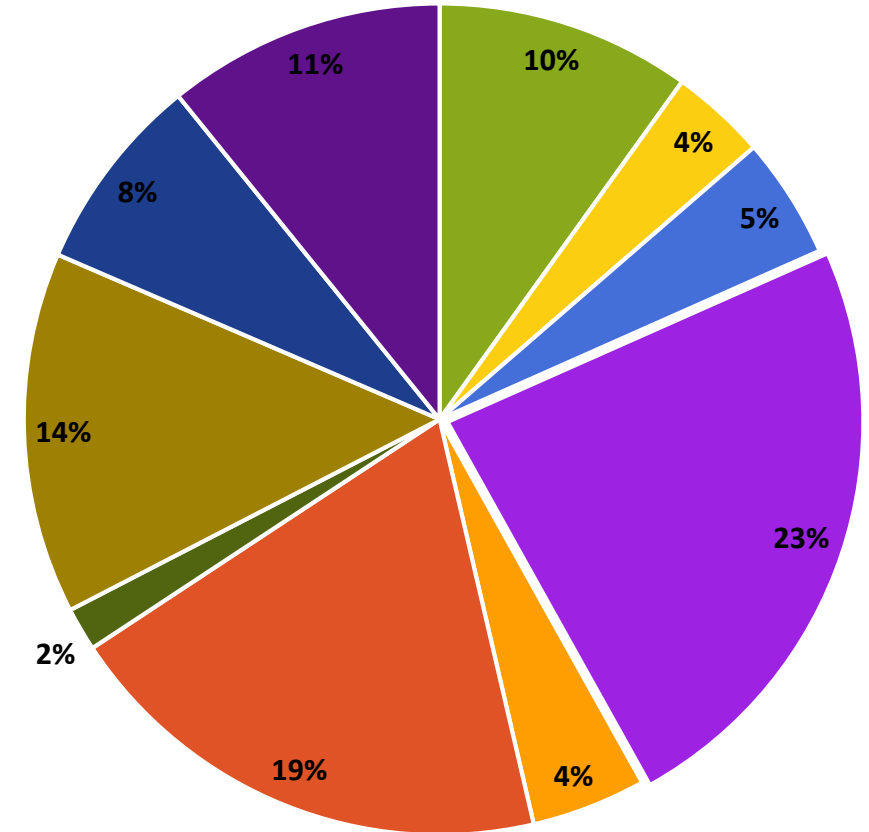
## 2019 OPERATING BUDGET BY OPERATING DEPARTMENT

### REVENUES



- General Government
- Community Service, Culture & Health
- Family & Community Support Services
- Planning & Development
- Municipal Services
- Strategic Services
- Protective Services
- Parks, Recreation & Facilities
- Public Works
- Utilities

### EXPENDITURES



- General Government
- Community Services Culture & Health
- Family & Community Support Services
- Planning & Development
- Municipal Services
- Strategic Services
- Protective Services
- Parks, Recreation & Facilities
- Public Works
- Utilities

## KEY ELEMENTS

The 2019 Operating Budget includes the following key elements:

- a wage adjustment of 1.5% for non-unionized staff. The wage adjustment approximates \$108,000 including benefits. The 2020 and 2021 Operating Plans the wage adjustment is 0%.
- a 1% increase in property tax revenue which equates to approximately \$92,000. Each of the 2020 and 2021 Operating Plans include a 1% property tax levy increase.
- Transfers to community organizations totalling \$372,311, a decrease of \$1,000 from 2018.
- Transfers from operating reserves totalling \$425,316 to fund operations
- Transfers to operating reserves totalling \$55,000 for future lifecycle funds for Multiplex and EMS Building
- Transfers from Capital Reserves of \$62,000 to Fund capital equipment for EMS
- Transfers to Capital Reserves totalling \$204,500 to Fund future equipment and training facilities for Ambulance, Municipal Enforcement and Fire.

<b>Transfers to Community Organizations in 2019</b>	
<b>Community Group</b>	
Vegreville Centennial Library	\$250,311
Vegreville Regional Museum Society	\$70,000
	\$320,311
Vegreville & District Chamber of Commerce	\$18,000
Vegreville Transportation Services Society	\$22,000
Prairie Tails Animal Rescue Society	\$12,000
	\$52,000
	\$372,311

The transfers to the Vegreville Centennial Library and Vegreville Museum Society are by way of funding their net operating budget such that their revenues and expenditures are included in the revenues and expenditures of the Town's operating budget. The grants to Vegreville & District Chamber of Commerce; Vegreville Transportation Society; and Prairie Tails Animal Rescue Society are through direct payments to those organizations.



## RESERVE TRANSFERS

<b>Transfer from Operating Reserve</b>		
<b>Department</b>	<b>Purpose</b>	
Administration	Information Technology Upgrades	\$100,000
Community Services	Furnishings for RCMP Detachment	\$40,000
Protective Services	Fund operating deficit for Ambulance Services	\$110,669
Tourism	Trees for Campground	\$14,000
Public Works	Landfill Operational Study	\$10,000
Planning	Land Use Bylaw Review	\$15,000
Economic Development	CARES Grant Matching Funds	\$50,000
Parks	Parks Equipment	\$6,647
Facilities	Library Boiler Repairs	\$49,000
General Contingency	Balance Budget	\$30,000
		<b>\$425,316</b>
<b>Transfers to Operating Reserves</b>		
Community Services	Lifecycle Funds for Multiplex	\$10,000
Community Services	Lifecycle funds for EMS Building	\$45,000
		<b>\$55,000</b>
<b>Transfers from Capital Reserves</b>		
Community Services	Power Lift Stretcher for Ambulance Services	\$62,000
<b>Transfers to Capital Reserves</b>		
Protective Services	Ambulance and equipment replacement (AHS Funded)	\$134,500
Protective Services	Municipal Enforcement equipment replacements	\$20,000
Protective Services	Fire department equipment and training centre	\$50,000
		<b>\$204,500</b>

As at November 30, 2018, available operating reserves total \$3.3 million. Available capital serves total \$700 thousand.

## TAXABLE ASSESSMENT

The final taxable assessment for 2018 of \$779,718,960 was comprised of:

Residential Assessment	\$543,590,130	69.7%
Non-Residential Assessment	\$236,128,830	30.3%

Over the ten year period from 2009 to 2018 the taxable assessment composition has been as follows:

Year	Residential	Non-residential	Total	% Residential	% Non-Residential
2009	483,149,710	282,229,250	654,378,960	74%	26%
2010	451,456,200	190,993,900	642,449,100	70%	30%
2011	487,477,150	197,972,600	685,449,750	71%	29%
2012	500,460,110	214,904,510	715,364,620	70%	30%
2013	499,522,090	213,213,190	712,735,280	70%	30%
2014	511,460,950	226,342,610	737,802,650	69%	31%
2015	528,348,810	231,659,810	760,007,620	70%	30%
2016	546,283,790	242,324,180	788,607,970	69%	31%
2017	544,781,680	239,397,970	784,179,650	69%	31%
2018	543,590,130	236,128,830	779,718,960	70%	30%

In preliminary discussions with our Assessor it appears the overall assessment for 2019 will decline marginally with an expected decline in Residential Assessment and no change in Non-Residential Assessment.

The MGA allows Council to determine its own taxation ratio and rates of taxation annually for each assessment classification. In 2018 the tax assessment ratio was set at 47% Residential and 53% Non-Residential. Council is currently reviewing the tax assessment ratio for 2019 and will determine the ratio and set the tax rate when the 2019 Assessment is finalized.

## DEBT MANAGEMENT

The Town is granted authority through the MGA to incur debt and must adhere to provincial debt limit regulations. The Town borrows long-term debt for capital improvements and long-term benefit to the community. Thereby future generations contribute to the service they receive.

The Town's debt limit (calculated as 1.5 x operating revenues) as at December 31, 2017 was \$27.8 million. Total borrowing at December 31, 2017 was approximately \$8 million. As a result, the Town was well within its borrowing capacity. In 2018, the Town borrowed \$4.0 million under Bylaw 09-2017 to fund the construction of a new RCMP Detachment building. A further \$1.5 million to \$2.0 million is expected to be borrowed under this bylaw in 2019 as this project comes to completion.

During 2018 the Town repaid Approximately \$841,000 of its outstanding long-term debt. As a result, the Town is expected to have long-term debt outstanding of \$11.1 million at December 31, 2018. This represents approximately 40% of its total available debt capacity.

The Town's debt servicing limit (calculated as 0.25 x operating revenues) as at December 31, 2017 was \$4.6 million. The 2019 operating budget includes debt servicing payments of approximately \$709,000, including interest. This equates to approximately 3.8% of the total budget and is well within the Town's debt servicing limits.

## SUMMARY FINANCIAL STATEMENTS BY DEPARTMENT

## TOWN OF VEGREVILLE – GENERAL GOVERNMENT

<b>2019 Net Budget</b>	\$9,051,302
2018 Net Budget	\$9,116,272
Budget Change	\$(64,970)
% Change	-0.7%
FTE Employees – 2019	6.3
Council Members	7.0

General government consists of legislative and administrative services of the Town of Vegreville, including all property taxation revenues and other general municipal revenues

Summary Budget	2018 Budget		2019 Budget		2020 Plan		2021 Plan	
<b>REVENUES</b>								
Net municipal taxes	\$	9,218,627	\$	<b>9,310,814</b>	\$	9,403,922	\$	9,497,961
Government transfers for operations		-		<b>53,405</b>		53,405		53,405
Other revenues and transfers		1,695,100		<b>1,545,100</b>		1,412,950		1,406,300
		10,963,727		<b>10,909,319</b>		10,870,277		10,957,666
<b>EXPENDITURES</b>								
Salaries, wages and benefits		1,076,405		<b>1,117,143</b>		1,120,267		1,125,731
Goods and services purchased		704,600		<b>651,459</b>		538,001		566,556
Other expenditures and transfers		66,000		<b>58,000</b>		112,266		181,523
		1,847,005		<b>1,826,602</b>		1,770,534		1,873,810
<b>NET REVENUE BEFORE OTHER</b>		9,116,722		<b>9,082,717</b>		9,099,743		9,083,856
<b>OTHER</b>								
Capital funded from operations and reserves		-		<b>31,415</b>		-		-
<b>NET REVENUE</b>		9,116,272		<b>9,051,302</b>		9,099,743		9,083,856



## STRATEGIC SERVICES

2019 Net Tax Subsidy	\$595,753
2018 Net Tax Subsidy	\$780,705
Budget Change	\$(184,952)
% Change	-23.7%
FTE Employees – 2019	6.0

## SERVICES PROVIDED

### Strategic Services Encompasses

- Communications
- Legislative Support Services
- Economic Development

Summary Budget	2018 Budget	2019 Budget	2020 Plan	2021 Plan
<b>REVENUES</b>				
Provincial conditional grants	\$ 150,000	\$ 50,000	\$ 25,000	\$ 25,000
Other revenues and transfers	-	50,000	25,000	25,000
	150,000	100,000	50,000	50,000
<b>EXPENDITURES</b>				
Salaries, wages & benefits	365,255	408,710	411,910	418,321
Goods & Services Purchased	565,450	290,500	233,210	236,734
	930,705	699,210	645,120	655,055
<b>NET TAX SUBSIDY</b>	\$ (780,705)	\$ (599,210)	\$ (595,120)	\$ (605,055)

## COMMUNITY SERVICES

2019 Net Tax Subsidy	\$5,540,882
2017 Net Tax Subsidy	\$5,167,343
Budget Change	\$388,583
% Change	7.2%
FTE Employees – 2019	59.2

## SERVICES PROVIDED

Community Services consists of

- Protective Services
- FCSS
- Parks & Recreation
- Facilities
- Library Services
- Administration & Public Health

	2018 Budget		2019 Budget		2020 Plan		2021 Plan
<b>REVENUES</b>							
User fees and sale of goods & services	\$ 697,381	\$	706,369	\$	682,777	\$	685,275
Government transfers for operations	3,305,304		3,051,300		3,054,327		3,056,628
Other revenues and transfers	898,478		744,912		743,465		731,741
	4,901,163		4,502,581		4,480,569		4,473,644
<b>EXPENDITURES</b>							
Salaries, wages & benefits	4,754,671		4,785,554		4,867,130		4,933,404
Goods and services purchased	4,007,230		3,767,477		3,803,391		3,752,947
Interest on long-term debt	228,596		213,384		208,173		201,321
Other expenditures and transfer	551,995		585,151		585,635		586,101
	9,542,492		9,351,566		9,464,329		9,473,773
Net Tax Subsidy before other	(4,641,329)		(4,848,985)		(4,983,760)		(4,473,644)
Other							
Capital funded from operations and reserves	249,600		197,000		213,500		272,000
Long-term debt principal repayment	276,414		213,657		220,014		226,566
	526,014		410,657		433,514		498,566
Net Tax Subsidy	\$ (5,167,343)	\$	(5,259,642)	\$	(5,417,274)		(4,972,210)

## PROTECTIVE SERVICES

A DEPARTMENT OF COMMUNITY SERVICES

2019 Net Tax Subsidy	\$1,693,583
2017 Net Tax Subsidy	\$1,607,087
Budget Change	\$86,496
% Change	5.4%
FTE Employees – 2019	21.6

## SERVICES PROVIDED

Protective Services consists of

- Emergency Management & Safety Services
- Policing Services
- Fire Services
- Ambulance Services
- Municipal Enforcement services

	2018 Budget		2019 Budget		2020 Plan		2021 Plan
<b>REVENUES</b>							
User fees and sale of goods & services	\$ 413,781	\$	402,350	\$	404,697	\$	407,115
Government transfers for operations	2,033,082		2,029,573		2,025,597		2,026,636
Other revenues and transfers	343,071		288,419		374,298		362,252
	2,789,934		2,720,342		2,804,592		2,796,636
<b>EXPENDITURES</b>							
Salaries, wages & benefits	2,188,133		2,194,782		2,222,968		2,238,385
Goods and services purchased	1,779,538		1,760,502		1,772,254		1,772,524
Interest on long-term debt	8,740		7,754		6,752		5,729
Other expenditures and transfers	198,700		232,000		232,000		232,000
	4,175,111		4,195,038		4,233,974		4,248,638
Net Tax Subsidy before other	(1,385,177)		(1,474,696)		(1,429,382)		(1,452,635)
Other							
Capital funded from operations and reserves	175,000		171,000		175,000		150,000
Long-term debt principal repayment	46,910		47,887		48,889		49,912
	221,910		218,887		223,889		199,912
Net Tax Subsidy	\$ (1,607,087)	\$	(1,693,583)	\$	(1,653,271)		(1,652,547)

## FAMILY & COMMUNITY SUPPORT SERVICES

A DEPARTMENT OF COMMUNITY SERVICES

<b>2019 Net Tax Subsidy</b>	<b>\$161,147</b>
2017 Net Tax Subsidy	\$160,480
Budget Change	\$667
% Change	0.4%
FTE Employees – 2019	9.4

## SERVICES PROVIDED

Family & Community Support Services consists of

- Child, youth & family services
- Summer programs
- Senior Services
- Counselling Services
- Parent Link Centre Operations
- Family day home operations

	2018 Budget	2019 Budget	2020 Plan	2021 Plan
<b>REVENUES</b>				
User fees and sale of goods & services	\$ 38,200	\$ 43,419	\$ 26,400	\$ 26,400
Government transfers for operations	663,254	619,469	623,454	623,454
Other revenues and transfers	20,000	11,500	25,818	23,318
	721,454	674,388	675,672	673,172
<b>EXPENDITURES</b>				
Salaries, wages & benefits	554,900	544,089	547,936	551,787
Goods and services purchased	178,284	142,696	141,311	142,563
Other expenditures and transfers	148,750	148,750	148,775	148,775
	881,934	835,535	838,022	843,125
Net Tax Subsidy	\$ (160,480)	\$ (161,147)	\$ (162,350)	(169,953)

## PARKS & RECREATION

A DEPARTMENT OF COMMUNITY SERVICES

2019 Net Tax Subsidy	\$1,556,267
2017 Net Tax Subsidy	\$1,545,071
Budget Change	\$11,196
% Change	0.7%
FTE Employees – 2019	17.7

## SERVICES PROVIDED

Parks & Recreation consists of

- Recreation services
- Parks & open spaces
- Campgrounds
- Tourism

	2018 Budget	2019 Budget	2020 Plan	2021 Plan
<b>REVENUES</b>				
User fees and sale of goods & services	\$ 229,400	\$ 246,300	\$ 246,300	\$ 246,300
Government transfers for operations	506,140	300,000	300,000	300,000
Other revenues and transfers	153,100	161,647	141,000	141,000
	888,640	707,947	687,300	687,300
<b>EXPENDITURES</b>				
Salaries, wages & benefits	1,272,640	1,330,975	1,363,182	1,393,028
Goods and services purchased	1,046,975	867,752	967,010	875,360
Interest on long-term debt	15,516	14,832	14,129	13,406
	2,335,131	2,213,559	2,369,071	2,281,794
Net Tax Subsidy before other	(1,446,491)	(1,505,612)	(1,681,771)	(1,594,494)
Other				
Capital funded from operations and reserves	74,600	26,000	175,000	150,000
Long-term debt principal repayment	23,980	24,655	48,889	49,912
	98,580	50,655	223,889	199,912
Net Tax Subsidy	\$ (1,545,071)	\$ (1,556,267)	\$ (1,653,271)	(1,652,547)



## FACILITIES

A DEPARTMENT OF COMMUNITY SERVICES

<b>2019 Net Tax Subsidy</b>	<b>\$1,335,384</b>
2017 Net Tax Subsidy	\$1,392,250
Budget Change	\$(36,866)
% Change	-2.6%
FTE Employees – 2019	3.8

## SERVICES PROVIDED

Facilities is responsible for maintaining all of the Town's building facilities

	2018 Budget		2019 Budget		2020 Plan		2021 Plan	
<b>REVENUES</b>								
Other revenues and transfers	\$	341,757	\$	<b>270,806</b>	\$	189,490	\$	191,976
		341,757		<b>270,806</b>		189,490		191,976
<b>EXPENDITURES</b>								
Salaries, wages & benefits		288,580		<b>276,743</b>		282,090		287,436
Goods and services purchased		910,563		<b>892,544</b>		780,535		843,477
Interest on long-term debt		204,300		<b>190,798</b>		187,292		182,186
Other expenditures and transfers		125,000		<b>125,000</b>		125,000		125,000
		1,528,483		<b>1,485,085</b>		1,374,917		1,438,099
Net Tax Subsidy before other		(1,186,726)		<b>(1,214,279)</b>		(1,185,427)		(1,246,123)
Other								
Long-term debt principal repayment		205,524		<b>141,105</b>		145,757		150,563
		205,524		<b>141,105</b>		145,757		150,563
Net Tax Subsidy	\$	(1,392,250)	\$	<b>(1,335,384)</b>	\$	(1,331,184)		(1,396,686)

## LIBRARY OPERATIONS

A DEPARTMENT OF COMMUNITY SERVICES

<b>2019 Net Tax Subsidy</b>	<b>\$250,310</b>
2017 Net Tax Subsidy	\$250,310
Budget Change	\$(0)
% Change	0.0%
FTE Employees – 2019	5.7

## SERVICES PROVIDED

The Vegreville Centennial Library is regulated by the Libraries Act and Regulation and governed by a Management Board of volunteers and municipal representatives. The Vegreville Centennial Library offers library services and programs in the Town of Vegreville and surrounding areas and is a member of the Northern Lights Library System. The Town commits funding annually to the Library Board for the operations of the Library and the financial budget and results of the Vegreville Centennial Library are consolidated with the Town's budget and financial results.

	2018 Budget	2019 Budget	2020 Plan	2021 Plan
<b>REVENUES</b>				
User fees and sale of goods & services	\$ 16,000	\$ <b>14,300</b>	\$ 5,380	\$ 5,460
Government transfers for operations	98,828	<b>98,258</b>	101,276	102,538
Other revenues and transfers	12,000	<b>12,450</b>	12,859	13,195
	126,828	<b>125,098</b>	119,515	121,193
<b>EXPENDITURES</b>				
Salaries, wages & benefits	296,318	<b>288,878</b>	296,838	304,154
Goods and services purchased	80,820	<b>86,530</b>	90,092	91,599
	377,138	<b>375,408</b>	386,930	395,753
Net Tax Subsidy	\$ (250,310)	\$ <b>(250,310)</b>	\$ (267,415)	(274,560)

## COMMUNITY SERVICES ADMINISTRATION

A DEPARTMENT OF COMMUNITY SERVICES

<b>2019 Net Tax Subsidy</b>	\$242,940
2017 Net Tax Subsidy	\$212,145
Budget Change	\$30,795
% Change	14.5%
FTE Employees – 2019	1.8

## SERVICES PROVIDED

Community Services Administration encompasses administration services for all Community Services departments for all community services departments.

	2018 Budget		2019 Budget		2020 Plan		2021 Plan	
<b>REVENUES</b>								
Government transfers for operations	\$	4,000	\$	<b>4,000</b>	\$	4,000	\$	4,000
Other revenues and transfers		28,550		-		-		-
		32,550		<b>4,000</b>		4,000		4,000
<b>EXPENDITURES</b>								
Salaries, wages & benefits		154,100		<b>150,086</b>		154,116		158,614
Goods and services purchased		11,400		<b>17,200</b>		27,200		27,200
Other expenditures and transfers		79,195		<b>79,654</b>		80,099		80,550
		244,695		<b>246,940</b>		261,415		266,364
Net Tax Subsidy	\$	(212,145)	\$	<b>(242,940)</b>	\$	(257,415)		(262,364)

## INFRASTRUCTURE, PLANNING & DEVELOPMENT

<b>2019 Net Tax Subsidy</b>	<b>\$3,265,184</b>
2018 Net Tax Subsidy	\$3,168,673
Budget Change	\$96,511
% Change	3.0%
FTE Employees – 2019	38.5

## SERVICES PROVIDED

Infrastructure, planning & development consists of:

- Planning & Development
- Public Works
- Municipal Services
- Utility Services

Summary Budget	2018 Budget	2019 Budget	2020 Plan	2021 Plan
<b>REVENUES</b>				
Sales and user fees	\$ 2,963,100	\$ 2,982,164	3,038,258	3,092,912
Government transfers for operating	120,700	104,700	104,700	104,700
Other revenues and transfers	174,150	142,850	117,900	118,000
	3,257,950	3,232,750	3,260,858	3,315,612
<b>EXPENDITURES</b>				
Salaries, wages & benefits	2,715,570	2,892,164	2,989,117	3,014,185
Goods and services Purchased	2,965,605	2,759,921	2,930,199	2,908,417
Interest on long-term debt	80,531	67,755	61,266	54,633
Other expenditures and transfers	-	18,403	18,903	19,403
	5,761,706	5,738,243	5,999,485	5,996,638
<b>NET TAX SUBSIDY BEFORE OTHER</b>	(2,503,756)	(2,579,397)	(2,738,627)	(2,681,026)
<b>OTHER</b>				
Capital funded from operations and reserves	61,000	472,000	201,000	153,770
Long-term debt repayment	603,917	213,787	218,556	218,064
	664,917	685,787	419,556	371,834
<b>NET TAX SUBSIDY</b>	\$ (3,168,673)	(3,265,184)	(3,158,183)	\$(3,052,860)

**PLANNING & DEVELOPMENT**  
*A DEPARTMENT OF INFRASTRUCTURE, PLANNING & DEVELOPMENT*

<b>2019 Net Tax Subsidy</b>	<b>\$227,114</b>
2018 Net Tax Subsidy	\$280,320
Budget Change	\$(53,206)
% Change	-19.0%
FTE Employees – 2019	3.0

**SERVICES PROVIDED**

Planning & development consists of:

- Planning & Development services
- Subdivision Services

<b>Summary Budget</b>	2018 Budget	2019 Budget	2020 Plan	2021 Plan
<b>REVENUES</b>				
Government transfers for operating	\$ 50,000	\$ -	\$ -	\$ -
Other revenues and transfers	67,000	<b>89,300</b>	74,300	74,300
	117,000	<b>89,300</b>	74,300	74,300
<b>EXPENDITURES</b>				
Salaries, wages & benefits	190,520	<b>227,464</b>	226,788	226,937
Goods and services Purchased	206,800	<b>88,950</b>	124,250	44,250
	397,320	<b>316,414</b>	351,038	271,187
<b>NET TAX SUBSIDY BEFORE OTHER</b>	(280,320)	<b>(227,114)</b>	(276,738)	(196,887)



## PUBLIC WORKS

A DEPARTMENT OF INFRASTRUCTURE, PLANNING & DEVELOPMENT

<b>2019 Net Tax Subsidy</b>	<b>\$2,385,863</b>
2018 Net Tax Subsidy	\$2,315,358
Budget Change	\$70,505
% Change	3.0%
FTE Employees – 2019	16.2

## SERVICES PROVIDED

Public Works consists of:

- Roads and Streets
- Municipal Properties
- Airport
- Storm Sewers
- Cemetery

Summary Budget	2018 Budget	2019 Budget	2020 Plan	2021 Plan
<b>REVENUES</b>				
Sales and user fees	\$ 233,100	\$ 232,650	232,675	232,705
Government transfers for operating	5,700	5,700	5,700	5,700
Other revenues and transfers	34,340	12,300	12,350	12,450
	273,140	250,650	250,725	250,855
<b>EXPENDITURES</b>				
Salaries, wages & benefits	860,345	864,285	873,452	881,477
Goods and services Purchased	1,178,005	1,185,416	1,304,849	1,277,861
Interest on long-term debt	60,226	50,543	45,338	40,046
Other expenditures and transfers	15,175	36,378	36,878	37,378
	2,113,751	2,136,622	2,260,517	2,236,762
<b>NET TAX SUBSIDY BEFORE OTHER</b>	(1,840,611)	(1,885,972)	(2,009,792)	(1,985,907)
<b>OTHER</b>				
Capital funded from operations and reserves	61,000	315,000	166,000	27,270
Long-term debt repayment	413,747	184,891	188,376	186,543
	474,747	499,891	354,376	213,813
<b>NET TAX SUBSIDY</b>	\$ (2,315,358)	(2,385,863)	(2,364,168)	\$(2,199,720)

## MUNICIPAL SERVICES

A DEPARTMENT OF INFRASTRUCTURE, PLANNING & DEVELOPMENT

<b>2019 Net Tax Subsidy</b>	<b>\$690,008</b>
2018 Net Tax Subsidy	\$568,100
Budget Change	\$121,908
% Change	21.5%
FTE Employees – 2019	14.7

## SERVICES PROVIDED

Municipal Services consists of:

- Fleet services
- Solid Waste Collection
- Landfill Operations
- Recycling Services

Summary Budget	2018 Budget	2019 Budget	2020 Plan	2021 Plan
<b>REVENUES</b>				
Sales and user fees	\$ 634,500	\$ 612,000	612,000	612,000
Government transfers for operating	65,000	99,000	99,000	99,000
Other revenues and transfers	64,550	42,050	32,050	32,050
	764,050	753,050	743,050	743,050
<b>EXPENDITURES</b>				
Salaries, wages & benefits	1,032,125	1,165,733	1,174,198	1,181,483
Goods and services Purchased	300,025	236,325	222,325	277,108
	1,332,150	1,402,058	1,396,523	1,458,591
<b>NET TAX SUBSIDY BEFORE OTHER</b>	(568,100)	(649,008)	(653,473)	(715,541)
<b>OTHER</b>				
Capital funded from operations and reserves	-	41,000	-	18,000
	-	41,000	-	18,000
<b>NET TAX SUBSIDY</b>	\$ (568,100)	(690,008)	(653,473)	\$(733,541)

## UTILITIES

A DEPARTMENT OF INFRASTRUCTURE, PLANNING & DEVELOPMENT

<b>2019 Net Revenue</b>	<b>\$21,705</b>
2018 Net Tax Subsidy	\$4,895
Budget Change	\$26,600
% Change	NM%
FTE Employees – 2019	5.4

## SERVICES PROVIDED

Utilities consists of:

- Water services and operations
- Sanitary Sewer services and operations

Summary Budget	2018 Budget		2019 Budget	2020 Plan		2021 Plan		
REVENUES								
Sales and user fees	\$	2,092,500	\$	2,139,750	\$	2,192,783	\$	2,247,407
Other revenues and transfers		11,260		-		-		-
		2,103,760		2,139,750		2,192,783		2,247,407
EXPENDITURES								
Salaries, wages & benefits		632,580		634,682		643,846		651,534
Goods and services Purchased		1,265,600		1,231,255		1,260,800		1,291,223
Interest on long-term debt		20,305		17,212		15,928		14,587
		1,918,485		1,883,149		1,920,574		1,957,344
NET REVENUE BEFORE OTHER		185,275		256,601		272,209		290,063
OTHER								
Capital funded from operations and reserves		-		116,000		35,000		108,500
Long-term debt repayment		190,170		118,896		30,180		31,521
		190,170		234,896		65,180		140,021
NET TAX SUBSIDY	\$	(4,895)	\$	21,705	\$	207,029	\$	150,042