



AGENDA
SPECIAL MEETING OF THE TOWN OF BARRHEAD COUNCIL TO
BE HELD WEDNESDAY, APRIL 17, 2019 AT 12:00 NOON IN THE
TOWN OF BARRHEAD COUNCIL CHAMBERS

Barrhead....a quality community....giving a quality lifestyle

Present

Absent

Others Present

1. Call to Order
2. Acceptance of Agenda
3. New Business
 - a) 2019 Operating/Capital Budget
 - b) Property Tax Bylaw 03-2019
4. Adjournment



REQUEST FOR DECISION

Date: April 17, 2019
To: Mayor McKenzie & Members of Council
From: Kathy Vickery, Interim CAO
Re: 2019 Final Operating and Capital Budgets

Summary

The 2019 Final Operating and Capital Budgets are presented for Council.

Memorandum

The 2019 Final Operating and Capital Budgets have been prepared based on Council's decisions during and following the budget meetings held with the department staff and with Council. Extensive discussions took place to arrive at the Final 2019 Operating and Capital Budgets. All changes directed by Council have been included in these budgets.

Because the School Requisition is not yet available, the Town has been advised to calculate the requisition using the same method as 2018. Therefore, the school requisition, based on the Town's 2019 Equalized Assessment and live assessment, is being estimated as follows:

Alberta School Foundation Fund (ASFF) Requisition:

<u>2019 School Requisition</u>	<u>2018 School Requisition</u>	<u>Difference</u>
\$ 1,460,676	\$ 1,431,774	\$ 28,902 Increase

As the school requisition is divided among the total assessment, the school portion of the **Residential** tax rates will be amended as follows:

2019 Residential School Tax Rate	2018 Residential School Tax Rate	Difference	Effect on Each \$100,000 of Residential Assessment Value
2.6349	2.6228	0.0121 Increase	\$1.21 Increase

The school portion of the **Non-Residential** tax rates will be amended as follows:

2019 Non-Residential School Tax Rate	2018 Non-Residential School Tax Rate	Difference	Effect on Each \$100,000 of Non-Residential Assessment Value
3.7474	3.6296	0.1178 Increase	\$11.78 Increase

Barrhead District Social Housing Association (B.D.S.H.A) Requisition:

<u>2019 BDSHA Requisition</u>	<u>2018 BDSHA Requisition</u>	<u>Difference</u>
\$ 57,754	\$ 57,424	\$ 330 Increase

This slight increase will have a minimal affect on the overall tax notice.

Government of Alberta - Designated Industrial Assessment Fee Requisition:

Starting in 2018, the Town has been requisitioned for the fees associated with the assessment costs for Designated Industrial properties within our boundaries. This will affect the linear properties being electricity, telecommunications, television, cable and natural gas. Total requisition amount is \$530.57 for 2019.

2019 Non-Residential Linear Tax Rate	2018 Non-Residential Linear Tax Rate	Difference	Effect on Each \$100,000 of Non-Residential Linear Assessment Value
0.07860	0.03417	0.04443 Increase	\$4.44 Increase

Aquatic Centre Debenture Tax Rate:

Funds are being collected for the Aquatic Centre Debenture payment. **The Town has ensured that this is listed as a separate line on the tax notices so all property owners can see exactly what the cost is to them.**

2019 Aquatic Centre Debenture Tax Rate	2018 Aquatic Centre Debenture Tax Rate	Difference	Effect on Each \$100,000 of Residential Assessment Value
0.5683	0.5711	0.0028 Decrease	\$0.28 Decrease

The **2019 Property Assessments** have been received.

Most **residential single-family assessments decreased by an average of +/- 1.4%**.
Most of the **non-residential assessments increased by an average of +/- 0.5%**.

The 2019 assessment information is as follows:

2018 Residential Taxable Assessment	383,538,160
2019 Growth Assessment Changes	3,974,520
2019 Market Assessment Change	(5,465,160)
2019 Residential Taxable Assessment	382,047,520

2018 Non-Residential Taxable Assessment	124,515,390
2019 Growth Assessment Changes	4,029,110
2019 Market Assessment Changes	723,040
2019 Non-Residential Taxable Assessment	129,267,540

Following is a breakdown of the total assessment change by Growth and by Market.

Assessment – Based on the Growth

For new construction, any changes to progressive assessments (buildings that were under construction during 2018), any new lots and any lots that the Town sold, using same municipal tax rate as 2018.

Growth Assessment Changes	New Growth Assessment	Additional Net Municipal Taxes Raised
2019 Residential	3,974,520	\$ 32,700
2019 Non-Residential	4,029,110	\$ 55,765
Total Additional Tax Revenue Based on Growth Only		\$ 88,465

Assessment – Based on the Market Assessment Changes

For changes in assessments due to the market and sales in the various areas of the Town, using the same municipal tax rate as 2018.

Market Assessment Changes	New Market Assessment	Net Municipal Taxes Raised
2019 Residential	(5,465,160)	(\$ 44,964)
2019 Non-Residential	723,040	\$ 10,007
Total Reduction In Tax Revenue Based on Market Only		(\$ 34,957)

Total Net Additional Municipal Tax Revenue Based on maintaining Tax Rates same as in 2018	53,508
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Municipal Taxes

In preparation of the 2019 Budget Council reviewed the operating and capital budgets and indicated a number of priorities for the year.

Each year the increased costs for service delivery, salaries, gas and power utilities, insurance, fuel, materials and supplies, contracted services, etc. are funded in part by the increase in municipal assessments, user fees and charges, and the utilization of reserves.

Council determined the capital projects to be undertaken, funded by reserves and grants where applicable. Any additional municipal tax revenue will be transferred to capital reserves for future projects.

As determined by Council the 2019 budget has been prepared with an increase of 0.25 mills to the municipal portion of the tax rate for the residential, non-residential, farmland and machinery and equipment property tax classes.

A summary of the **Residential** municipal tax increase is as follows:

2019 Municipal Residential Tax Rate	2018 Municipal Residential Tax Rate	Difference	Effect on Each \$100,000 of Residential Assessment Value	Additional Municipal Tax Dollars Collected
8.4775	8.2275	0.25	\$25.00 Increase	\$ 95,512

A summary of the **Non-Residential** municipal mill increase is as follows:

2019 Municipal Non-Residential Tax Rate	2018 Municipal Non-Residential Tax Rate	Difference	Effect on Each \$100,000 of Non-Residential Assessment Value	Additional Municipal Tax Dollars Collected
14.0905	13.8405	0.25	\$25.00 Increase	\$ 32,317

TOTAL ADDITIONAL <u>MUNICIPAL</u> TAX DOLLARS COLLECTED (based on increase of 0.25 mills)	ALLOCATION OF ADDITIONAL <u>MUNICIPAL</u> TAX DOLLARS
\$ 127,829	Allocated to capital projects for facilities, equipment, roads, water, sanitary sewer and storm sewer projects.

A summary of the percentage increases on the municipal and total tax rates is as follows. The 'Total Tax Rate' takes into account the municipal, aquatic centre debenture, school, social housing and linear tax rates. The total taxes paid by the property owner would also be affected by any increases or decreases in their specific property assessment values.

Residential Tax Rate Summary Final Net Effect:

	2019 Tax Rate	2018 Tax Rate	% Change	Change on Each \$100,000 of Assessment Value
Municipal Only	8.4775	8.2275	3% Increase	\$25.00
Total Tax Rate (including Aquatic Debenture & all Requisitions)	11.7953	11.5358	2.2% Overall Net Increase	\$25.95 Overall Net Increase

Non-Residential Tax Rate Summary Final Net Effect:

	2019 Tax Rate	2018 Tax Rate	% Change	Change on Each \$100,000 of Assessment Value
Municipal Only	14.0905	13.8405	1.8% Increase	\$25.00
Total Tax Rate (including Aquatic Debenture & all Requisitions)	18.5208	18.1556	2% Overall Net Increase	\$36.52 Overall Net Increase

Attached is the summary of the Residential and Non-residential tax rates from 2012 to 2019 **(Schedule A)**.

The Total Operating Revenues budget for 2019 is \$ 14,868,637.00 and total Operating Expenses budget is \$ 14,857,709.00 (excluding amortization expenses). Attached are diagrams indicating the various sources of operating revenues **(Schedule B)** and operating expenses by department **(Schedule C)**.

2019 Operating and Capital Budgets

The total Capital Budget is \$ 5,923,249. The budgeted operational funding contributed to capital projects was \$1,488,206 in 2018 and for 2019 is \$1,437,421, a decrease of \$50,785. Attached is a listing of the 2019 Capital Budget Highlights for the projects Council has approved for 2019 **(Schedule D)**.

Attached is the listing of the individual budget line items for the operating and capital budgets **(Schedule E)**. The overall budget has a **surplus of \$10,928**, which can be used to offset any reductions in assessment or any unplanned expenses.

Recommendation:

1. That Council adopt the 2019 Operating Budget with Revenues of \$14,868,637.00 and Expenses of \$14,857,709.00, plus the amortization expense budget of \$ 2,579,600, for a surplus of \$10,928.00 and the Capital Revenues and Expenses Budgets of \$5,923,249, which includes a 0.25 mill rate increase on the municipal portion of the residential, non-residential, farmland and machinery and equipment property tax rates for 2019.

Submitted by:

Kathy Vickery
Interim CAO

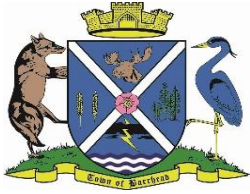
TOWN OF BARRHEAD PROPERTY TAX RATES
2012 to 2019

Schedule

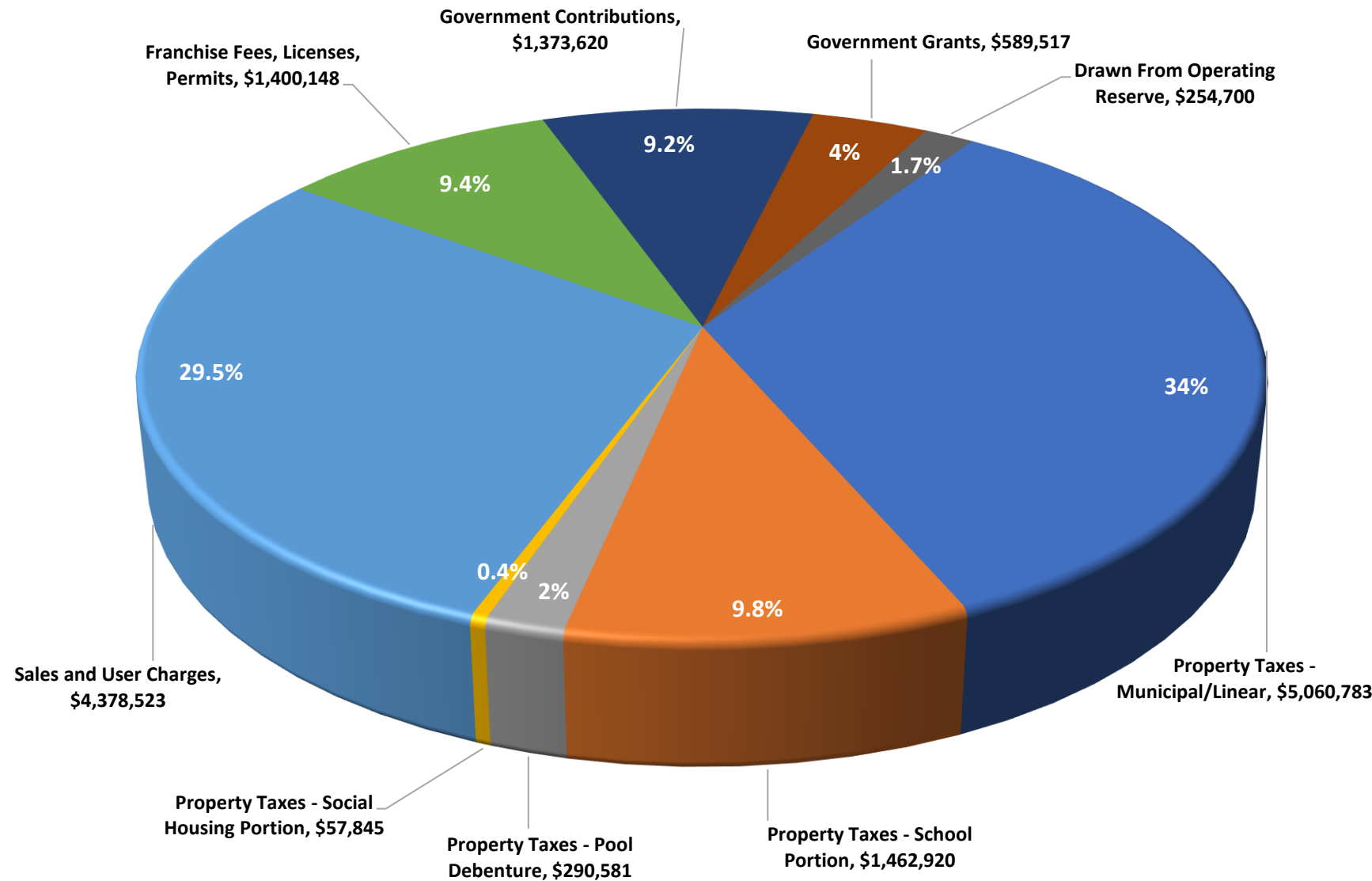
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<u>RESIDENTIAL & FARMLAND</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	2019 Actual
MUNICIPAL								
General Operations of Council	7.0275	7.0275	7.5275	7.8275	7.9775	7.9775	8.2275	8.4775
Aquatic Centre Debenture	0.0000	0.0000	0.0000	0.0000	0.5887	0.5824	0.5711	0.5683
Cost of Requisitions	<u>0.0598</u>	<u>0.0373</u>	<u>0.0608</u>	<u>0.0618</u>	<u>0.0421</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>
TOTAL MUNICIPAL	7.0873	7.0648	7.5883	7.8893	8.6083	8.5599	8.7986	9.0458
REQUISITIONS								
Alberta School Foundation Fund	2.7121	2.6180	2.5960	2.5354	2.4868	2.5761	2.6228	2.6349
Barrhead & Dist. Social Housing	<u>0.1168</u>	<u>0.1110</u>	<u>0.1109</u>	<u>0.1038</u>	<u>0.1029</u>	<u>0.1117</u>	<u>0.1144</u>	<u>0.1146</u>
TOTAL REQUISITIONS	2.8289	2.7290	2.7069	2.6392	2.5897	2.6878	2.7372	2.7495
TOTAL TAX RATES	9.9162	9.7938	10.2952	10.5285	11.1980	11.2477	11.5358	11.7953

<u>NON-RESIDENTIAL</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	2019 Actual
MUNICIPAL								
General Operations of Council	12.8905	12.8905	13.1405	13.4405	13.5905	13.5905	13.8405	14.0905
Aquatic Centre Debenture	0.0000	0.0000	0.0000	0.0000	0.5887	0.5824	0.5711	0.5683
Cost of Requisitions	<u>0.0598</u>	<u>0.0373</u>	<u>0.0608</u>	<u>0.0618</u>	<u>0.0421</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>
TOTAL MUNICIPAL	12.9503	12.9278	13.2013	13.5023	14.2213	14.1729	14.4116	14.6588
REQUISITIONS								
Alberta School Foundation Fund	3.4978	3.8442	3.8121	3.5066	3.5607	3.6055	3.6296	3.7474
Barrhead & Dist. Social Housing	<u>0.1168</u>	<u>0.1110</u>	<u>0.1109</u>	<u>0.1038</u>	<u>0.1029</u>	<u>0.1117</u>	<u>0.1144</u>	<u>0.1146</u>
TOTAL REQUISITIONS	3.6146	3.9552	3.9230	3.6104	3.6636	3.7172	3.7440	3.8620
TOTAL TAX RATES	16.5649	16.8830	17.1243	17.1127	17.8849	17.8901	18.1556	18.5208



Town of Barrhead Budget
REVENUE SOURCES
2019 Operating Revenues by Category

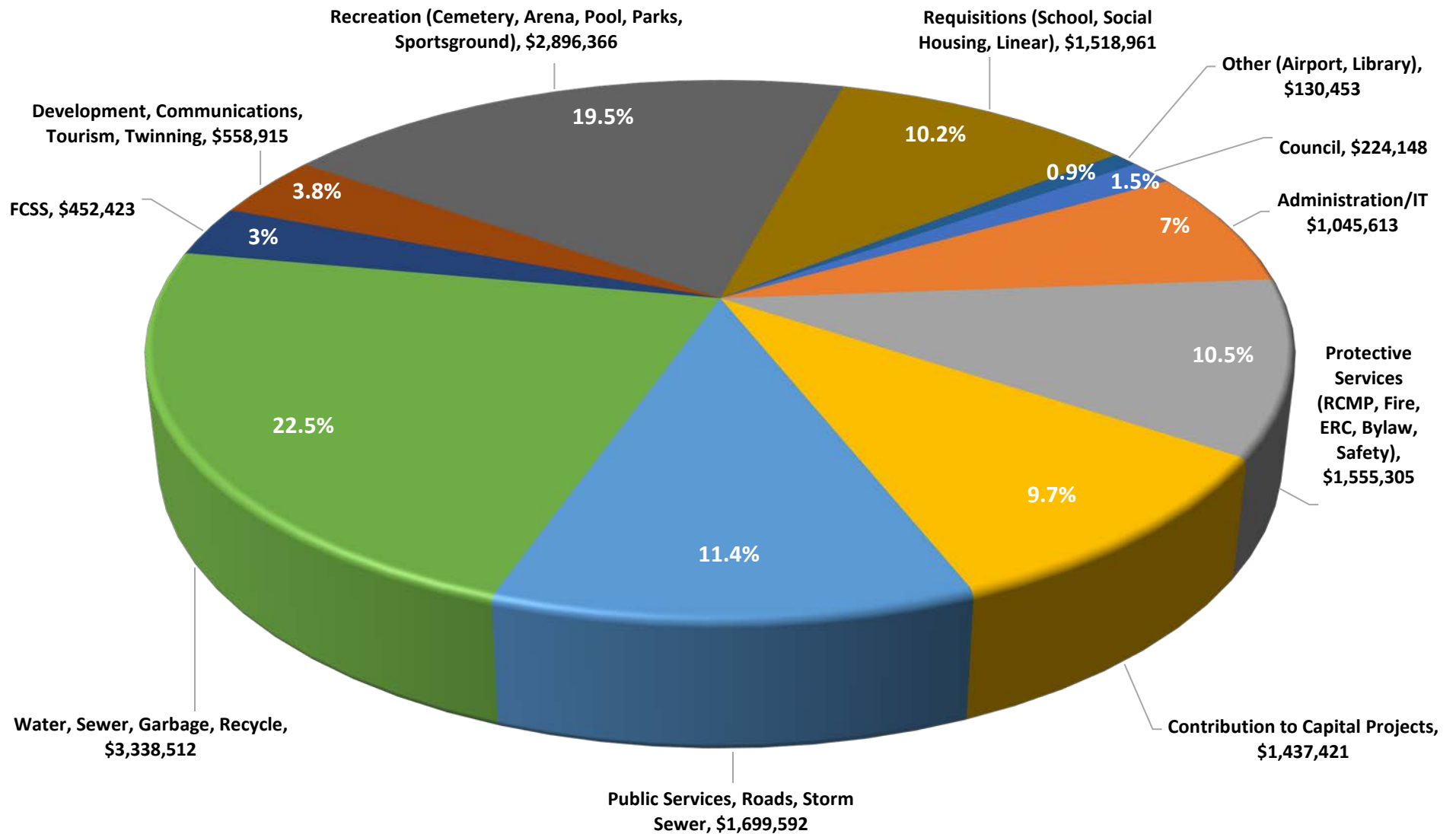


2019 TOTAL REVENUE BUDGET: 14,868,637



Town of Barrhead Budget OPERATING EXPENSES 2019 Operating Expenditures by Department

Schedule C



2019 TOTAL EXPENDITURES BUDGET: 14,857,709



TOWN OF BARRHEAD 2019 CAPITAL BUDGET SUMMARY

"SCHEDULE D"

PUBLIC WORKS DEPARTMENT, INCLUDING ROADS

- Concrete in Shop Yard
- 58 Avenue & 55 Street Overlays
- 55A Avenue Rehab Work
- Purchase of Skid Steer, Trailer, Floor Scrubber
- Concrete at Seniors Drop In Centre Area
- New Sidewalks in Various areas of Town

WATER, SEWER, STORM SEWER AND TRADE WASTE

- Wastewater Lagoon Upgrades
- Asset Review of Sanitary Distribution
- 56 Avenue Sewer from 55 to 56 Street
- 48 Avenue Lane Storm Sewer
- Bulk Water System Upgrades
- Radio Read Devices
- De-Sludging Wastewater Lagoon Cells 1 and 2
- Lagoon Berm Rehab
- 55A Avenue Sewer Rehab
- Snow Dump Area Storm Sewer
- Purchase of Commercial Garbage Bins

BYLAW ENFORCEMENT AND RCMP

- RCMP Detachment Roofing Completion
- Peace Officer Radio Upgrades

ADMINISTRATION

- New Municipal Financial System
- Computer Equipment Upgrades

PARKS AND RECREATION

- Arena Ice Kube Units
- Freon/Methanol Alarms at Arena
- Truck Purchase
- Washroom Upgrades at Cecile Martin Park
- Purchase of Mower
- Parking Upgrades near Sportsground
- Walking Trail Upgrades, Solar Lights
- Purchase of Bounce Houses, Floor Scrubber
- Freon Alarms at Curling Rink
- Pool CO2 Unit and De-chlorination System
- Tree Removal on Boardwalk
- Splash Park Features, Underground Repairs
- Building Upgrades at Curling Rink

JOINT PROJECTS WITH COUNTY OF BARRHEAD, INCLUDING FIRE, ERC, LANDFILL, AIRPORT

- New Command 2 Fire Truck
- ERC Training Facility and Generator Motor
- Capital Project at Airport
- New Rapid Attack Fire Truck
- Fencing and Support Blocks at Landfill

**Town of Barrhead
2019 Operating Budgets - FINAL**

Schedule E

Revenues

Budget

1-01-01-111-00	Taxes - Residential	(4,501,859)
1-01-01-112-00	Taxes - Non-Residential	(2,126,827)
1-01-01-113-00	Taxes - Machinery & Equipment	(15,260)
1-01-01-114-00	Taxes - Farmland	(1,384)
1-01-01-190-00	Taxes - Linear	(125,552)
1-01-01-230-00	Taxes - Federal Grant In Lieu	(6,592)
1-01-01-240-00	Taxes - Provincial Grant in Lieu	(94,655)
1-02-01-510-00	Penalties & Costs on Taxes	(55,000)
1-02-01-540-00	Concessions & Franchises	(725,000)
1-02-01-550-00	Return on Investments	0
1-11-01-590-00	Council - Reimbursement	(1,200)
1-12-01-410-00	Administration - Sale of Goods & Services	(20,000)
1-12-01-410-02	Administration - Assessment Complaint Fees	(100)
1-12-01-490-00	Administration - Computer Purch Paym't	(6,000)
1-12-01-520-01	Administration - Business Licenses	(40,000)
1-12-01-560-00	Administration - Rentals/ Leases/ Encroach	(4,500)
1-12-01-590-00	Administration - Revenues From Own Source	(6,000)
1-12-01-590-01	Administration - Reserve Fund/Donation Rev.	(150)
1-12-01-590-02	Administration - Election Reim. - School	0
1-12-01-840-01	Administration - Prov. MSI Op. Grant	0
1-12-01-850-00	Administration - County Contribution	0
1-12-01-920-00	Administration - From Operating Reserve	(41,700)
1-21-01-560-00	RCMP - Building Rent	(30,000)
1-21-01-590-01	RCMP - Enhanced Police Pos. - Pembina Hills	(20,500)
1-21-01-840-00	RCMP - Alberta Traffic Safety Fund Grant	0
1-21-01-850-00	RCMP - Enhanced Police Pos - County Contrib.	(9,532)
1-21-01-850-01	RCMP - Enhanced Police Pos - Woodlands Contr	(1,435)
1-23-01-410-00	Fire - Mutual Aid Fees	(2,000)
1-23-01-410-01	Fire - Revenue Sale of Air/Misc	(150)
1-23-01-410-02	Fire - Fire Fighting Fees - Other	(2,000)
1-23-01-410-03	Fire - Rescue Services	(32,000)
1-23-01-590-02	Fire - Reimbursements (Misc/WCB)	(1,000)
1-23-01-850-00	Fire - County - Fire Fighting Fees	(175,000)
1-23-01-850-01	Fire - County - Guardian/Dispatch/Equip	(28,387)
1-23-01-850-02	Fire - Operational Contribution - County	(261,685)
1-23-01-850-03	Fire - Town - Fire Fighting Fees	(45,000)
1-23-01-850-04	Fire - Town - Dispatch/Equip	(9,520)
1-23-01-850-05	Fire - Operational Contribution - Town	(261,685)
1-23-01-850-06	Fire - County - Ambulance Assists	(20,000)
1-23-01-850-07	Fire - Town - Ambulance Assists	(10,000)
1-23-01-920-00	Fire - From Operating Reserve	0
1-23-01-960-00	Fire - Net Gain/Loss Disposal TCA	0
1-23-03-590-01	ERC - Revenues From Own Source	0
1-23-03-850-00	ERC - County Contrib. - Operating	(24,662)
1-23-05-410-00	Town Fire - Other Revenues	(3,000)
1-23-05-920-00	Town Fire - From Fire Operating Reserve	0
1-24-01-590-00	Disaster Services - Revenues	(50)
1-26-01-410-00	Bylaw - Weed Control Revenue	(200)
1-26-01-520-00	Bylaw - Dog Licenses	(2,100)
1-26-01-520-01	Bylaw - Cat Licenses	(700)
1-26-01-530-01	Bylaw - Parking Fines/Bylaw Enf.	(25,000)

1-26-01-530-02	Bylaw - Dog Bylaw Violate/Pound Fees	(500)
1-26-01-530-03	Bylaw - Cat Bylaw Violate/Pound Fees	(100)
1-26-01-590-00	Bylaw - Other Revenue	0
1-27-01-850-00	Safety - Municipal Contribution - Other	(51,200)
1-27-02-840-00	Public Health - Provincial Grant	(20,000)
1-31-01-410-01	Common Services - Sale of Service General	(15,000)
1-31-01-410-02	Common Services - Sale Materials/Supplies	(500)
1-31-01-590-00	Common Services - Reimbursements	(12,000)
1-31-01-830-00	Common Services - Federal Grant (SCP)	(1,600)
1-31-01-840-00	Common Services - Provincial Grant (S.T.E.P.	(4,200)
1-31-01-920-00	Common Services - From Operating Reserve	(20,000)
1-31-01-960-00	Common Services - Net Gain/Loss Disposal TCA	0
1-32-01-840-00	Roads - Prov. MSI Op. Grant	(74,947)
1-32-01-920-00	Roads - From Operating Reserve	0
1-32-01-960-00	Roads - Net Gain/Loss Disposal	0
1-41-01-410-01	Water - Sale of Service (Bills)	(1,700,000)
1-41-01-410-02	Water - Sale of Service (Bulk)	(150,000)
1-41-01-410-03	Water - Sale of Materials	(500)
1-41-01-410-05	Water - Turn On/Off Fee	(1,000)
1-41-01-410-06	Water - Sale of Service/Repairs	(500)
1-41-01-410-07	Water - Bulk Water Set Up Charge	(500)
1-41-01-411-00	Water - BRWC - Oper. Sale of Serv	(651,373)
1-41-01-560-00	Water - BRWC Asset Lease	(87,127)
1-41-01-590-00	Water - Penalties	(4,000)
1-41-01-590-01	Water - Reimbursements	(100)
1-41-01-840-00	Water - Provincial Grants (STEP)	0
1-41-01-920-00	Water - From Operating Reserve	(50,000)
1-42-01-410-01	Sewer - Sale of Service (Bills)	(595,000)
1-42-01-410-02	Sewer - Sale of Service/Repairs	(400)
1-42-01-590-00	Sewer - Penalties	(1,700)
1-42-01-920-00	Sewer - From Operating Reserve	(50,000)
1-43-01-410-01	Trade Waste - Sale Service (Bills)	(326,107)
1-43-01-410-02	Trade Waste - Sale of Bins	0
1-43-01-590-01	Trade Waste - Penalties	(1,500)
1-43-01-920-00	Trade Waste - From Operating Reserve	0
1-43-01-960-00	Trade Waste - Net Gain/Loss Disposal TCA	0
1-43-02-410-01	Landfill - Sale of Service (Town Bills)	(64,150)
1-43-02-590-00	Landfill - Tipping Fees Revenue	(100,000)
1-43-02-590-01	Landfill - Recycle/Other Revenue	(6,000)
1-43-02-850-00	Landfill - County Contrib. - Operating	(64,150)
1-43-02-920-00	Landfill - From Operating Reserve	0
1-43-02-960-00	Landfill - Net Gain/Loss Disposal TCA	0
1-43-03-410-01	Recycle - Sale of Service (Bills)	(140,643)
1-43-03-410-03	Recycle - Other Recycle Product Revenue	(20,000)
1-43-03-850-00	Recycle - Contribution From County	0
1-43-03-920-00	Recycle - From Operating Reserve	0
1-43-04-560-00	New Landfill - Land Rental	(4,000)
1-51-01-840-00	FCSS - Provincial Grant	(315,423)
1-51-01-850-00	FCSS - County Contribution	(61,000)
1-56-01-410-01	Cemetery - Sale of Plots, Etc.	(4,200)
1-56-01-410-02	Cemetery - Plot Perpetual Care	(1,400)
1-56-01-410-03	Cemetery - Sale of Service	0
1-56-01-590-01	Cemetery - Donations	0
1-61-01-410-01	Development - Compliance Certificate	(2,000)
1-61-01-520-01	Development - Development Application	(4,000)
1-61-01-520-02	Development - Appeal Fee	(200)

1-61-01-520-03	Development - Rezoning Fees	(1,600)
1-61-01-590-00	Development - Misc. Reimbursement	(1,800)
1-61-01-840-00	Development - Provincial Grant (GIS)	(26,000)
1-61-01-920-00	Development - From Operating Reserve	(38,000)
1-61-02-520-01	Planning - Subd. Application Fee	(1,200)
1-61-02-520-02	Planning - Subd. Endorsement Fee	(200)
1-61-02-520-03	Planning - Subd. Time Ext, Amend, Cancel	(50)
1-62-01-590-00	Communications - Misc. Revenues	(100)
1-62-01-840-00	Communications - Provincial Grant (STEP)	(4,200)
1-62-01-840-01	Communications - Provincial Grant (TGIF)	(54,000)
1-62-01-920-00	Communications - Drawn From Operating Reserv	(25,000)
1-66-01-410-00	Subdivision - Sale of Lots (BB Phase 3)	(180,000)
1-66-01-410-02	Subdivision - Sale of Lots (Indus/Res.)	(15,600)
1-66-01-410-03	Subivision - Sale Land Tax Recovery	0
1-66-01-590-00	Subdivision - Revenues From Own Source	0
1-72-01-410-00	Recreation Admin. - Programs General	(7,500)
1-72-01-410-02	Recreation Admin. - Summer Programs	(24,000)
1-72-01-410-03	Recreation Admin. - Summer Donations	(3,000)
1-72-01-410-08	Recreation Admin. - Soap Box Revenue	(500)
1-72-01-410-09	Recreation Admin. - Chall. Soccer Camp Rev.	(100)
1-72-01-410-10	Recreation Admin. - Triathlon Rev.	(1,000)
1-72-01-410-11	Recreation Admin. - Triathlon Donations	(500)
1-72-01-411-00	Recreation Admin. - Admin. Fee	(500)
1-72-01-560-00	Recreation Admin. - Miscellaneous Rental	(7,000)
1-72-01-560-01	Recreation Admin. - Ball Diamond Rental	(4,500)
1-72-01-590-05	Recreation Admin. - Insurance Reimb.	(4,700)
1-72-01-830-00	Recreation Admin. - S.C.P / Canada Day Grant	(4,200)
1-72-01-840-00	Recreation Admin.- S.T.E.P. Grant	(4,200)
1-72-01-850-00	Recreation Admin. - County Contribution	(30,000)
1-72-01-850-01	Recreation Admin. - Woodlands Contribution	0
1-72-01-920-00	Recreation Admin. - From Operating Reserve	0
1-72-02-410-00	Arena - Pop Machine Revenue	(500)
1-72-02-410-01	Arena - Vending Machine Revenue	(1,000)
1-72-02-560-01	Arena - Godberson Rotary Rental	(16,000)
1-72-02-560-02	Arena - Rental Facility/Storage Rental	(3,000)
1-72-02-560-03	Arena - Kitchen Rental	(3,550)
1-72-02-560-04	Arena - Ice Rental	(160,000)
1-72-02-560-05	Arena - Advertising Signs (2019)	(9,000)
1-72-02-560-07	Arena - Upstairs Rental	(30,771)
1-72-02-590-00	Arena - Reimburse/Misc.	(2,700)
1-72-02-590-01	Arena - Donations/Fundraise	(100)
1-72-02-590-05	Arena - Facility Insurance Reimb.	(1,000)
1-72-02-850-00	Arena - County Contribution	(150,000)
1-72-02-920-00	Arena - From Operating Reserve	0
1-72-02-960-00	Arena - Net Gain/Loss Disposal TCA	0
1-72-03-410-00	Pool - Gift Certificates	(100)
1-72-03-410-01	Pool - Monthly Passes/Membersh	(100,000)
1-72-03-410-02	Pool - Lessons 14 & Under	(70,000)
1-72-03-410-03	Pool - Paying Public, Drop-In	(140,000)
1-72-03-410-04	Pool - Lessons 15 & Older	(2,500)
1-72-03-410-05	Pool - Pro Shop	(5,000)
1-72-03-410-06	Pool - Pop Machine Revenue	(500)
1-72-03-410-08	Pool - Passes 10 Pack	(35,000)
1-72-03-410-09	Pool - Leadership Training	(5,000)
1-72-03-410-11	Pool - School/Swim Club	(25,000)
1-72-03-410-15	Pool - Donations/Fundraise	0

1-72-03-410-17	Pool - Vending Machine Revenue	(2,000)
1-72-03-560-01	Pool - Rental Facility	(5,000)
1-72-03-850-00	Pool - County Contribution	(150,000)
1-72-03-920-00	Pool - From Operating Reserve	0
1-72-03-960-00	Pool - Net Gain/Loss Disposal TCA	0
1-72-04-411-00	Parks - Soccer Field Rental	(500)
1-72-04-590-00	Parks - General Rev./ Reimburse	(7,250)
1-72-04-830-00	Parks - Federal Grant (SCP)	(1,600)
1-72-04-840-00	Parks - MSI Op. Prov. Grant	(74,947)
1-72-04-840-01	Parks - Provincial Grant (STEP)	(4,200)
1-72-04-850-00	Parks - County Contribution	(3,500)
1-72-04-920-00	Parks - From Operating Reserve	(10,000)
1-72-04-960-00	Parks - Net Gain/Loss Disposal TCA	0
1-72-05-920-00	Sportsground - From Operating Reserve	0
1-72-06-410-00	Rotary - Camping Fees	(20,000)
1-72-06-920-00	Rotary - From Operating Reserve	0
1-72-07-590-01	Bowling Alley - Insurance/Misc.	(3,000)
1-72-09-560-00	Curling - Rent	(200)
1-72-09-850-00	Curling - County Contribution	(12,679)
1-72-10-920-00	Walking Trail - From Operating Reserve	(20,000)
1-74-01-590-00	Tourism - Revenue	0
1-74-01-920-00	Tourism - From Operating Reserve	0
1-74-02-590-00	Twinning - General Revenue	(5,000)
1-74-02-840-00	Twinning - Provincial Grant	0
1-74-02-850-00	Twinning - County Contribution	(4,185)
1-74-02-920-00	Twinning - From Operating Reserve	0
1-97-01-590-00	General Revenue	0
1-97-01-920-00	Contingency - From Operating Reserve	0
1-97-01-990-00	Over Requisitions Previous Year	0
1-97-01-990-01	Underlevies Current Year	0
Total Revenues		(14,868,637)

Expenses

Budget

2-11-01-130-00	Mayor - AUMA/PPP Benefits	1,575
2-11-01-136-00	Mayor - Workers Compensation	494
2-11-01-151-00	Mayor - Fees McKenzie	33,240
2-11-01-152-00	Mayor - Fees McKenzie Conv/Misc	4,000
2-11-01-211-00	Mayor - Conv Reg/Travel/Sub McKenzie	6,500
2-11-02-130-00	Council - AUMA/PPP Benefits	5,450
2-11-02-136-00	Council - Workers Compensation	1,769
2-11-02-151-00	Fees - Smith, Cr. Don	19,020
2-11-02-151-01	Fees - Assaf, Cr. Ty	19,020
2-11-02-151-02	Fees - Kluin, Cr. Dausen	19,020
2-11-02-151-03	Fees - Klumph, Cr. Rod	19,020
2-11-02-151-04	Fees - Oswald, Cr. Shelley	19,020
2-11-02-151-09	Fees - Penny, Cr. Leslie	19,020
2-11-02-152-00	Fees Conv/Misc. - Smith, Cr. Don	3,500
2-11-02-152-01	Fees Conv/Misc. - Assaf, Cr. Ty	3,500
2-11-02-152-02	Fees Conv/Misc. - Kluin, Cr. Dausen	3,500
2-11-02-152-03	Fees Conv/Misc. - Klumph, Cr. Rod	3,500
2-11-02-152-04	Fees Conv/Misc. - Oswald, Cr. Shelley	3,500
2-11-02-152-09	Fees Conv/Misc. - Penny, Cr. Leslie	3,500
2-11-02-211-00	Conv Reg/Travel/Sub - Smith, Cr. Don	6,000

2-11-02-211-01	Conv RegTravel/Sub - Assaf, Cr. Ty	6,000
2-11-02-211-02	Conv Reg/Travel/Sub - Kluin, Cr. Dausen	6,000
2-11-02-211-03	Conv RegTravel/Sub - Klumph, Cr. Rod	6,000
2-11-02-211-04	Conv RegTravel/Sub - Oswald, Cr. Shelley	6,000
2-11-02-211-09	Conv RegTravel/Sub - Penny, Cr. Leslie	6,000
2-12-01-110-00	Administration - Salaries	564,525
2-12-01-131-00	Administration - Local Authorities Pension P	68,275
2-12-01-132-00	Administration - Canada Pension Plan	14,790
2-12-01-133-00	Administration - Employment Insurance	5,990
2-12-01-135-00	Administration - AUMA Benefits	31,635
2-12-01-136-00	Administration - Workers Compensation	7,343
2-12-01-148-00	Administration - Training & Development	12,000
2-12-01-151-00	Administration - Election Fees	0
2-12-01-211-00	Administration - Travel & Subsistence	14,000
2-12-01-212-00	Administration - Car Allowance	1,200
2-12-01-214-00	Administration - Memberships	8,500
2-12-01-215-00	Administration - Freight	750
2-12-01-216-00	Administration - Postage	7,200
2-12-01-217-00	Administration - Telephone	11,500
2-12-01-220-00	Administration - Advert/Subscr. Admin/Counci	5,500
2-12-01-231-00	Administration - Auditor	14,000
2-12-01-232-00	Administration - Legal/Prof. Fees	34,000
2-12-01-233-00	Administration - Assessor	44,500
2-12-01-233-01	Administration - Assessment Review Board	1,000
2-12-01-234-00	Administration - HR Policy Review	11,700
2-12-01-239-00	Administration - Printing	4,000
2-12-01-252-00	Administration - Building Maintenance	6,000
2-12-01-253-00	Administration - Equipment Maintenance	28,950
2-12-01-259-00	Administration - Contract Custodial	7,200
2-12-01-263-00	Administration - Alarm Lease	300
2-12-01-274-00	Administration - Insurance	5,300
2-12-01-341-00	Administration - Land Registrations/Search	500
2-12-01-510-00	Administration - Office Supplies Admin/Counc	10,000
2-12-01-510-01	Administration - Janitor Supplies	1,000
2-12-01-510-02	Administration - Election Materials & Suppli	0
2-12-01-510-05	Administration - Meeting Expenses	9,000
2-12-01-510-06	Administration - Penny Adj. Expense	5
2-12-01-512-00	Administration - Health & Wellness	1,600
2-12-01-541-00	Administration - Town Utilities	1,000
2-12-01-543-00	Administration - Gas Utilities	3,200
2-12-01-544-00	Administration - Power Utilities	8,500
2-12-01-580-00	Administration - Computer Purch. Prog.	6,000
2-12-01-762-00	Administration - Contribution to Capital	0
2-12-01-764-00	Administration - Add to Operating Reserve	150
2-12-01-810-00	Administration - Bank Charges and Interest	1,500
2-12-01-910-00	Administration - Tax Rebates	0
2-12-01-920-00	Administration - Cancel Uncollected Accounts	1,000
2-12-01-950-00	Administration - TCA Amort. Exp.	41,000
2-12-02-217-00	Computer - Internet Service	14,000
2-12-02-240-00	Computer - IT Maintenance, Materials	7,000
2-12-02-240-01	Computer - Software/Hardware Support	30,000
2-12-02-241-00	Computer - GIS Software	23,000
2-12-02-241-01	Computer - Materials & Supplies	18,000
2-21-01-252-00	RCMP - Building Maintenance	8,000
2-21-01-253-00	RCMP - Equipment Maintenance	350
2-21-01-259-00	RCMP - Contract Custodial	11,300

2-21-01-274-00	RCMP - Insurance	4,300
2-21-01-330-00	RCMP - Contract Services	41,000
2-21-01-510-00	RCMP - Materials & Supplies General	300
2-21-01-510-01	RCMP - Janitor Supplies	1,000
2-21-01-510-02	RCMP - Alberta Traffic Safety - Grant Expens	0
2-21-01-541-00	RCMP - Town Utilities	1,000
2-21-01-543-00	RCMP - Gas Utilities	3,700
2-21-01-544-00	RCMP - Power Utilities	11,800
2-21-01-762-00	RCMP - Contribution to Capital	6,000
2-21-01-770-00	RCMP - Victim Services	1,000
2-21-01-950-00	RCMP - TCA Amort. Exp.	16,000
2-23-01-110-00	Fire - Salaries	227,500
2-23-01-130-01	Fire - AUMA Fire Fighter Insurance Benefits	650
2-23-01-131-00	Fire - Local Authorities Pension Plan	24,600
2-23-01-132-00	Fire - Canada Pension Plan	10,900
2-23-01-133-00	Fire - Employment Insurance	6,800
2-23-01-135-00	Fire - AUMA Benefits	20,600
2-23-01-136-00	Fire - Workers Compensation	5,300
2-23-01-148-00	Fire - Training & Development	45,000
2-23-01-159-00	Fire - Firefighters Salaries	164,800
2-23-01-159-02	Fire - Guardians	7,000
2-23-01-211-00	Fire - Travel & Subsistance, Mileage	7,000
2-23-01-211-02	Fire - Mileage/Internet (Guardians) - County	8,500
2-23-01-214-00	Fire - Memberships/Conference Fee	2,600
2-23-01-215-00	Fire - Freight	500
2-23-01-216-00	Fire - Postage	350
2-23-01-217-00	Fire - Telephone	10,000
2-23-01-220-00	Fire - Advertising/Subscriptions	100
2-23-01-232-00	Fire - Legal	5,000
2-23-01-233-00	Fire - Strategic Plan	0
2-23-01-234-00	Fire - Contracted Service - Town Admin.	15,000
2-23-01-236-00	Fire - Town Dispatch Contract	9,020
2-23-01-236-01	Fire - County Dispatch Contract	12,387
2-23-01-240-00	Fire - IT Maintenance, Materials, Supplies	12,000
2-23-01-253-00	Fire - Equipment Maintenance General	6,000
2-23-01-253-04	Fire - 2015 Hazmat Trailer	500
2-23-01-255-01	Fire - 1950 Mercury Fire Truck	100
2-23-01-255-03	Fire - 1999 Freightliner Fire Truck	3,000
2-23-01-255-05	Fire - 2014 Kenworth Water Tender	2,000
2-23-01-255-06	Fire - 2007 Pierce Platform Tower 6	21,500
2-23-01-255-07	Fire - 1999 Rescue Truck (RAT 1)	1,000
2-23-01-255-08	Fire - 2011 Freightliner Fire Truck	4,000
2-23-01-255-09	Fire - 2012 Polaris 6 X 6, Trailer	3,000
2-23-01-255-11	Fire - 2010 GMC 2500 HD	4,000
2-23-01-255-12	Fire - 2014 Dodge 3/4 Ton Truck	4,000
2-23-01-255-33	Fire - 2006 Freightliner M2 Truck	4,500
2-23-01-255-34	Fire - 2008 Freightliner Tanker	4,000
2-23-01-263-00	Fire - Hired Equipment - Town	500
2-23-01-263-01	Fire - Hired Equipment - County	500
2-23-01-263-02	Fire - Equipment Lease - SCBA	26,150
2-23-01-271-00	Fire - Radio License	1,270
2-23-01-274-00	Fire - Insurance	29,000
2-23-01-510-00	Fire - Materials & Supplies General	8,000
2-23-01-510-01	Fire - Gasoline/Diesel	28,500
2-23-01-510-02	Fire - Rescue Materials & Supplies	8,000
2-23-01-510-03	Fire - Uniforms	9,000

2-23-01-510-04	Fire - Communication Repair & Maintenance	15,000
2-23-01-510-05	Fire - Air Cylinders/SCBA Packs	8,900
2-23-01-510-06	Fire - Equip. Replace - Hoses, Nozzles, Foam	13,000
2-23-01-510-07	Fire - Equip. Replace - Turn Out Gear, Etc.	36,000
2-23-01-510-08	Fire - Fire Preven Material & Supplies	3,000
2-23-01-510-09	Fire - Public Safety Materials & Suppl.	700
2-23-01-510-10	Fire - Firefighter/Business Apprec.	2,400
2-23-01-510-11	Fire - Bulk Water For Trucks	4,500
2-23-01-512-00	Fire - Personal Prot. Equip/Health & Wellnes	800
2-23-01-764-00	Fire - Add to Operating Reserve	0
2-23-01-950-00	Fire - TCA Amort. Exp.	110,000
2-23-03-252-00	ERC - Building Maintenance General	11,000
2-23-03-253-00	ERC - Grounds Maintenance	2,500
2-23-03-259-00	ERC - Custodial Contract	9,100
2-23-03-263-00	ERC - Alarm Lease	324
2-23-03-274-00	ERC - Building & Liability Insurance	6,800
2-23-03-510-00	ERC - Materials & Supplies General	1,500
2-23-03-510-02	ERC - Janitor/Cleaning Supplies	1,000
2-23-03-541-00	ERC - Town Utilities	1,500
2-23-03-543-00	ERC - Gas Utilities	6,000
2-23-03-544-00	ERC - Power Utilities	9,600
2-23-05-750-00	Town Fire - Fire Fighting to Reg. Dept.	306,685
2-23-05-750-01	Town Fire - Dispatch/Equip. to Reg. Dept.	9,520
2-23-05-762-01	Town Fire - Contribution to Capital - Town P	8,000
2-23-05-762-03	Town ERC - Contribution to Capital	0
2-24-01-510-00	Disaster Services - Materials & Supplies	5,000
2-26-01-110-00	Bylaw - Comm. Peace Salaries	81,750
2-26-01-131-00	Bylaw - Comm. Peace Local Auth. Pension	8,795
2-26-01-132-00	Bylaw - Comm. Peace Canada Pension	2,715
2-26-01-133-00	Bylaw - Comm. Peace Employment Ins.	1,100
2-26-01-135-00	Bylaw - Comm. Peace AUMA Benefits	6,925
2-26-01-136-00	Bylaw - Workers Compensation	1,063
2-26-01-148-00	Bylaw - Training & Development	2,000
2-26-01-200-00	Bylaw - Dog Pound Expenses	300
2-26-01-211-00	Bylaw - Travel & Subsistance	500
2-26-01-214-00	Bylaw - Memberships	350
2-26-01-217-00	Bylaw - Telephone	1,950
2-26-01-220-00	Bylaw - Advertising	1,600
2-26-01-232-00	Bylaw - Legal	5,000
2-26-01-240-00	Bylaw - IT Maintenance, Materials, Supplies	3,500
2-26-01-255-25	Bylaw - 2010 Dodge 1/2 Ton (to be sold)	0
2-26-01-255-54	Bylaw - 2018 Dodge Durango	2,000
2-26-01-259-00	Bylaw - Contract Serv/Animal Control	500
2-26-01-274-00	Bylaw - Insurance	2,850
2-26-01-510-00	Bylaw - Materials & Supplies	1,000
2-26-01-510-01	Bylaw - Gasoline	5,100
2-26-01-510-02	Bylaw - Comp/Software	0
2-26-01-512-00	Bylaw - Personal Protec/Health & Wellness	1,200
2-26-01-762-00	Bylaw - Cont. to Capital	12,000
2-26-01-950-00	Bylaw - TCA Amort. Exp.	6,900
2-27-01-110-00	Safety - Salaries	72,000
2-27-01-131-00	Safety - Local Authorities Pension Plan	7,445
2-27-01-132-00	Safety - Canada Pension Plan	2,715
2-27-01-133-00	Safety - Employment Insurance	1,100
2-27-01-135-00	Safety - AUMA Benefits	6,805
2-27-01-136-00	Safety - Workers Compensation	936

2-27-01-148-00	Safety - Training & Development	2,000
2-27-01-211-00	Safety - Travel & Subsistence	1,500
2-27-01-214-00	Safety - Memberships	500
2-27-01-217-00	Safety - Telephone	800
2-27-01-220-00	Safety - Advertising	500
2-27-01-232-00	Safety - Legal	500
2-27-01-240-00	Safety - IT Maint. Materials & Supplies	3,000
2-27-01-510-00	Safety - Materials & Supplies	2,000
2-27-01-512-00	Safety - PPE, Health & Wellness	600
2-27-02-510-00	Public Health - Materials & Supplies	20,000
2-31-01-110-00	Common Services - Salaries	142,100
2-31-01-131-00	Common Services - Local Authorities Pension	12,480
2-31-01-132-00	Common Services - Canada Pension Plan	5,020
2-31-01-133-00	Common Services - Employment Insurance	2,090
2-31-01-135-00	Common Services - AUMA Benefits	9,250
2-31-01-136-00	Common Services - Workers Compensation	1,848
2-31-01-148-00	Common Services - Training & Development	3,500
2-31-01-211-00	Common Services - Travel & Subsistence	1,000
2-31-01-215-00	Common Services - Freight	500
2-31-01-216-00	Common Services - Postage	200
2-31-01-217-00	Common Services - Telephone	6,600
2-31-01-232-00	Common Services - Legal	500
2-31-01-240-00	Common Services - IT Maintenance, Materials,	6,500
2-31-01-250-00	Common Services - Shop Repairs/Maint.	7,000
2-31-01-253-00	Common Services - Equipment Maintenance	5,000
2-31-01-253-14	Common Services - 2006 Miller Welder /Traile	100
2-31-01-253-15	Common Services - 2012 Bomag Packer	500
2-31-01-253-16	Common Services - 2007 Challenger Sweeper	12,000
2-31-01-253-17	Common Services - 2015 John Deere 301 SK Bac	1,500
2-31-01-253-19	Common Services - 2008 John Deere Tractor	2,500
2-31-01-253-21	Common Services - Atlas Air Compressor	250
2-31-01-253-22	Common Services - 2016 JD Skid Steer	2,900
2-31-01-253-26	Common Services - 2018 J.D. Skid Steere	0
2-31-01-253-27	Common Services - 2005 Daewoo Fork Lift	350
2-31-01-253-30	Common Services - 1999 John Deere Loader 544	4,700
2-31-01-253-31	Common Services - 2012 John Deere Loader	16,200
2-31-01-253-34	Common Services - Snowblower RPM Unit	10,150
2-31-01-253-86	Common Services - 2015 Gen Set	500
2-31-01-253-87	Common Services - 2014 Woodsman Chipper	1,000
2-31-01-253-88	Common Services - 2005 Volvo Grader	8,000
2-31-01-253-89	Common Services - 2004 Articulated Manlift	1,500
2-31-01-255-23	Common Services - 2004 SWS Trailer	500
2-31-01-255-40	Common Services - 2014 Dodge 1/2 Ton Crew Ca	0
2-31-01-255-41	Common Services - 2010 Chev 1/2 Ton Truck	2,400
2-31-01-255-42	Common Services - 2015 GMC Sierra 1500	2,000
2-31-01-255-43	Common Services - 2017 GMC Sierra 1/2 Ton 4	1,000
2-31-01-255-44	Common Services - 2019 Truck	2,000
2-31-01-255-45	Common Services - 2018 Dodge Ram 1500	2,000
2-31-01-255-50	Common Services - 1993 Ford Gravel/Sander	0
2-31-01-255-51	Common Services - 2004 Ford 1/2 Ton	0
2-31-01-255-53	Common Services - 1981 Chev Sewer Truck	5,000
2-31-01-255-57	Common Services - 2007 GMC Cube Van	1,500
2-31-01-255-60	Common Services - 2006 GMC 3/4 Ton	1,500
2-31-01-255-62	Common Services - 2012 Ford 1/2 Ton Truck	0
2-31-01-255-63	Common Services - 2013 Chev Silverado 1500	1,000
2-31-01-255-64	Common Services - 2002 Chev 1/2 Ton	0

2-31-01-255-71	Common Services - 2007 Freightliner Truck	3,000
2-31-01-255-72	Common Services - 2007 Freightliner Truck	13,900
2-31-01-255-73	Common Services - 2009 Freightliner Truck	4,500
2-31-01-255-77	Common Services - 2019 Freightliner Tandem T	2,500
2-31-01-259-00	Common Services - Custodial Contract	7,800
2-31-01-263-00	Common Services - Alarm Lease	323
2-31-01-271-00	Common Services - Radio License	1,150
2-31-01-274-00	Common Services - Insurance	25,000
2-31-01-510-00	Common Services - Materials & Supplies	11,000
2-31-01-510-01	Common Services - Gasoline/Diesel/Grease	32,500
2-31-01-510-02	Common Services - Inspect.Station/Lic.	0
2-31-01-512-00	Common Services - Personal Prot. Equip/Healt	7,700
2-31-01-541-00	Common Services - Town Utilities	2,100
2-31-01-543-00	Common Services - Gas Utilities	16,000
2-31-01-544-00	Common Services - Power Utilities	25,500
2-31-01-762-00	Common Services - Contribution to Capital	90,000
2-31-01-764-00	Common Services - Add to Operating Reserve	12,000
2-31-01-950-00	Common Services - TCA Amort. Exp.	137,000
2-32-01-110-00	Roads - Salaries	449,945
2-32-01-131-00	Roads - Local Authorities Pension Plan	38,860
2-32-01-132-00	Roads - Canada Pension Plan	17,055
2-32-01-133-00	Roads - Employment Insurance	7,035
2-32-01-135-00	Roads - AUMA Benefits	31,815
2-32-01-136-00	Roads - Workers Compensation	5,852
2-32-01-148-00	Roads - Training & Development	1,500
2-32-01-211-00	Roads - Travel & Subsistance	750
2-32-01-220-00	Roads - Advertising	1,500
2-32-01-232-00	Roads - Legal	500
2-32-01-233-00	Roads - Engineering	4,000
2-32-01-251-01	Roads - Street Repair/Maintenance	25,500
2-32-01-251-02	Roads - Sidewalk Repair Maintenance	195,000
2-32-01-251-03	Roads - Traffic Sign Repair Maintenanc	6,000
2-32-01-259-00	Roads - Snow Haul/Contract Services	6,000
2-32-01-510-00	Roads - Materials & Supplies General	3,500
2-32-01-510-01	Roads - Gravel/Asphalt/Oil Etc.	215,000
2-32-01-510-02	Roads - Gasoline/Diesel/Oil/Grease	33,500
2-32-01-544-00	Roads - Street Light Utilities	182,000
2-32-01-762-00	Roads - Contribution to Capital	126,000
2-32-01-764-00	Roads - Add to Operate Reserve	0
2-32-01-950-00	Roads - TCA Amort. Exp.	895,000
2-33-01-750-00	Airport - Contribution to County	20,576
2-33-01-762-00	Airport - Contribution to Capital	12,500
2-33-01-950-00	Airport - TCA Amort. Exp.	5,400
2-37-01-110-00	Storm Sewer - Salaries	12,970
2-37-01-131-00	Storm Sewer - Local Authorities Pension Plan	1,310
2-37-01-132-00	Storm Sewer - Canada Pension Plan	465
2-37-01-133-00	Storm Sewer - Employment Insurance	190
2-37-01-135-00	Storm Sewer - AUMA Benefits	1,065
2-37-01-136-00	Storm Sewer - Workers Compensation	169
2-37-01-250-00	Storm Sewer - Repairs & Maintenance	8,000
2-37-01-510-00	Storm Sewer - Materials & Supplies	500
2-37-01-762-00	Storm Sewer - Contribution to Capital	0
2-37-01-950-00	Storm Sewer - TCA Amort. Exp.	120,000
2-41-01-110-00	Water - Salaries	117,990
2-41-01-131-00	Water - Local Authorities Pension	11,090
2-41-01-132-00	Water - Canada Pension Plan	4,145

2-41-01-133-00	Water - Employment Insurance	1,690
2-41-01-135-00	Water - AUMA Benefits	10,320
2-41-01-136-00	Water - Workers Compensation	1,535
2-41-01-148-00	Water - Training & Development	1,000
2-41-01-211-00	Water - Travel & Subsistence	1,100
2-41-01-215-00	Water - Freight	900
2-41-01-216-00	Water - Postage	4,600
2-41-01-217-00	Water - Telephone	4,900
2-41-01-217-01	Water - Alberta First Call	1,000
2-41-01-230-00	Water - BRWC Contracted Serv.	1,276,000
2-41-01-232-00	Water - Legal	500
2-41-01-233-00	Water - Engineering	500
2-41-01-234-00	Water - Consulting	50,000
2-41-01-239-00	Water - Utility Bill Printing	2,000
2-41-01-251-00	Water - Repair/Maintenance Distribution	63,000
2-41-01-251-01	Water - Meter Changeover/Software	10,000
2-41-01-252-00	Water - Repair/Maintenance Facilities	3,000
2-41-01-255-25	Water - 2010 Dodge 1/2 Ton	3,000
2-41-01-255-59	Water - 2007 Chevrolet 1/2 Ton Truck	0
2-41-01-255-62	Water - 2012 Ford 1/2 Ton Truck	2,500
2-41-01-255-67	Water - 2007 Dodge Ext. Cab Truck	0
2-41-01-274-00	Water - Insurance	19,000
2-41-01-510-00	Water - Materials & Supplies General	2,000
2-41-01-510-01	Water - Materials/Supply Facilities	300
2-41-01-510-02	Water - Gasoline & Oil	3,800
2-41-01-512-00	Water - Personal Prot. Equip	600
2-41-01-531-00	Water - Chemicals & Salts	200
2-41-01-543-00	Water - Gas Utilities	3,700
2-41-01-544-00	Water - Power Utilities	19,500
2-41-01-762-00	Water - Contribution to Capital	371,857
2-41-01-764-00	Water - Add to Operating Reserve	0
2-41-01-920-00	Water - Utility Billing Write Off	2,000
2-41-01-950-00	Water - TCA Amort. Exp.	300,000
2-41-02-110-00	Water (BRWC) - Salaries	170,360
2-41-02-131-00	Water (BRWC) - Local Authorities Pension	15,950
2-41-02-132-00	Water (BRWC) - Canada Pension Plan	5,220
2-41-02-133-00	Water (BRWC) - Employment Insurance	2,130
2-41-02-135-00	Water (BRWC) - AUMA Benefits	12,350
2-41-02-136-00	Water (BRWC) - Workers Compensation	2,215
2-41-02-148-00	Water (BRWC) - Training & Development	3,500
2-41-02-211-00	Water (BRWC) - Travel & Subsistence	1,500
2-41-02-214-00	Water (BRWC) - Memberships	175
2-41-02-215-00	Water (BRWC) - Freight	8,700
2-41-02-216-00	Water (BRWC) - Postage	250
2-41-02-217-00	Water (BRWC) - Telephone	3,900
2-41-02-233-00	Water (BRWC) - Engineering/Legal	10,000
2-41-02-240-00	Water (BRWC) - IT Maintenance, Materials	5,000
2-41-02-251-00	Water (BRWC) - Repair/Maint. Distribution	2,000
2-41-02-252-00	Water (BRWC) - Repair/Maint. Facilities	24,500
2-41-02-259-00	Water (BRWC) - Contracted Service (Weir)	3,000
2-41-02-263-00	Water (BRWC) - Alarm Lease	323
2-41-02-274-00	Water (BRWC) - Insurance	42,000
2-41-02-510-00	Water (BRWC) - Materials & Sup. General	4,000
2-41-02-510-01	Water (BRWC) - Materials/Supply Facilities	1,000
2-41-02-510-02	Water (BRWC) - Mileage Expenses	1,100
2-41-02-512-00	Water (BRWC) - Personal Prot. Equip/Health &	1,200

2-41-02-531-00	Water (BRWC) - Chemicals & Salts	130,000
2-41-02-543-00	Water (BRWC) - Gas Utilities	48,000
2-41-02-544-00	Water (BRWC) - Power Utilities	150,000
2-41-02-750-00	Water (BRWC) - Cont. To County	0
2-41-02-762-00	Water (BRWC) - Contribution to Capital	3,000
2-42-01-110-00	Sewer - Salaries	80,165
2-42-01-131-00	Sewer - Local Authorities Pension	7,845
2-42-01-132-00	Sewer - Canada Pension Plan	2,795
2-42-01-133-00	Sewer - Employment Insurance	1,135
2-42-01-135-00	Sewer - AUMA Benefits	6,880
2-42-01-136-00	Sewer - Workers Compensation	1,043
2-42-01-148-00	Sewer - Training & Development	1,000
2-42-01-211-00	Sewer - Travel & Subsistence	800
2-42-01-216-00	Sewer - Postage	2,450
2-42-01-217-00	Sewer - Telephone	3,600
2-42-01-217-01	Sewer - Alberta First Call	1,000
2-42-01-233-00	Sewer - Engineering/Legal	500
2-42-01-234-00	Sewer - Consulting	50,000
2-42-01-239-00	Sewer - Utility Bill Printing	1,300
2-42-01-251-00	Sewer - Repair/Maintenance Collection	37,000
2-42-01-252-00	Sewer - Repair/Maintenance Facilities	25,000
2-42-01-263-00	Sewer - Alarm Lease	360
2-42-01-274-00	Sewer - Insurance	5,000
2-42-01-510-02	Sewer - Gasoline & Oil	2,700
2-42-01-510-03	Sewer - Materials/Supplies Facilities	4,000
2-42-01-510-04	Sewer - Public Education Programs	500
2-42-01-543-00	Sewer - Gas Utilities	4,600
2-42-01-544-00	Sewer - Power Utilities	79,000
2-42-01-762-00	Sewer - Contribution to Capital	327,427
2-42-01-920-00	Sewer - Utility Billing Writeoff	1,000
2-42-01-950-00	Sewer - TCA Amort. Exp.	302,000
2-43-01-110-00	Trade Waste - Salaries	168,900
2-43-01-131-00	Trade Waste - Local Authorities Pension	16,820
2-43-01-132-00	Trade Waste - Canada Pension Plan	6,875
2-43-01-133-00	Trade Waste - Employment Insurance	2,785
2-43-01-135-00	Trade Waste - AUMA Benefits	13,830
2-43-01-136-00	Trade Waste - Workers Compensation	2,197
2-43-01-216-00	Trade Waste - Postage	1,600
2-43-01-220-00	Trade Waste - Advertising	2,500
2-43-01-239-00	Trade Waste - Utility Bill Printing	1,200
2-43-01-255-70	Trade Waste - 2005 International Garbage Tru	3,000
2-43-01-255-75	Trade Waste - 2012 International Garbage Tru	12,100
2-43-01-255-76	Trade Waste - 2019 Peterbuilt Garbage Truck	11,000
2-43-01-274-00	Trade Waste - Insurance	5,200
2-43-01-510-00	Trade Waste - Materials & Supplies	1,500
2-43-01-510-01	Trade Waste - Gasoline & Diesel	21,500
2-43-01-510-02	Trade Waste - Garbage Bins Retrofit	10,000
2-43-01-512-00	Trade Waste - Personal Prot. Equip/Health &	1,600
2-43-01-762-00	Trade Waste - Contribution to Capital	45,000
2-43-01-764-00	Trade Waste - Add to Operate Res.	0
2-43-01-950-00	Trade Waste - TCA Amort. Exp.	32,000
2-43-02-110-00	Landfill - Salaries	91,200
2-43-02-131-00	Landfill - Local Authorities Pension	5,700
2-43-02-132-00	Landfill - Canada Pension Plan	4,480
2-43-02-133-00	Landfill - Employment Insurance	1,880
2-43-02-135-00	Landfill - AUMA Benefits	3,100

2-43-02-136-00	Landfill - Workers Compensation	1,190
2-43-02-148-00	Landfill - Training & Development	1,100
2-43-02-211-00	Landfill - Travel & Subsistence	3,000
2-43-02-214-00	Landfill - Memberships	750
2-43-02-217-00	Landfill - Telephone	1,600
2-43-02-220-00	Landfill - Advertising	1,000
2-43-02-234-00	Landfill - Consulting Services	16,000
2-43-02-253-00	Landfill - Building Maintenance	1,800
2-43-02-253-02	Landfill - Compactor 816F2 Maint	2,500
2-43-02-253-03	Landfill - 2005 963C Track Loader	9,000
2-43-02-255-51	Landfill - 2004 Ford 1/2 Ton	2,500
2-43-02-263-00	Landfill - Hired Equip./Metal Removal	42,500
2-43-02-274-00	Landfill - Insurance	6,000
2-43-02-510-00	Landfill - Materials & Supplies	8,500
2-43-02-510-01	Landfill - Toxic Roundup	5,000
2-43-02-510-02	Landfill - Gasoline & Diesel	21,500
2-43-02-512-00	Landfill - Personal Prot. Equip/Health & Wel	700
2-43-02-543-00	Landfill - Gas Utilities	1,500
2-43-02-544-00	Landfill - Power Utilities	1,800
2-43-02-762-00	Landfill - Contribution to Capital	0
2-43-02-950-00	Landfill - TCA Amort. Exp.	28,500
2-43-03-110-00	Recycle - Salaries	129,105
2-43-03-131-00	Recycle - Local Authorities Pension	12,450
2-43-03-132-00	Recycle - Canada Pension Plan	5,970
2-43-03-133-00	Recycle - Employment Insurance	2,420
2-43-03-135-00	Recycle - AUMA Benefits	13,840
2-43-03-136-00	Recycle - Workers Compensation	1,679
2-43-03-217-00	Recycle - Telephone Utilities	400
2-43-03-220-00	Recycle - Advertising	1,200
2-43-03-252-00	Recycle - Building Maintenance	1,000
2-43-03-253-00	Recycle - Shredder Maintenance	500
2-43-03-253-01	Recycle - Capital Baler Maintenance	1,000
2-43-03-253-18	Recycle - 2015 J.D. Skid Steere	3,000
2-43-03-255-59	Recycle - 2007 Chev 1/2 Ton	3,000
2-43-03-255-65	Recycle - 2002 Ford 1/2 Ton Truck	0
2-43-03-255-74	Recycle - 2009 International Truck	2,500
2-43-03-274-00	Recycle - Insurance	2,300
2-43-03-510-00	Recycle - Materials & Supplies	5,000
2-43-03-510-01	Recycle - Gasoline/Diesel/Grease	7,000
2-43-03-512-00	Recycle - Personal Prot. Equip/Health & Well	1,200
2-43-03-543-00	Recycle - Gas Utilities	3,600
2-43-03-544-00	Recycle - Power Utilities	4,100
2-43-03-762-00	Recycle - Contribution to Capital	0
2-43-03-764-00	Recycle - Add to Operate Reserve	0
2-43-03-950-00	Recycle - TCA Amort. Exp.	25,000
2-43-04-690-00	New Landfill - to Close/Postclose Acct.	30,425
2-43-04-762-00	New Landfill - Contribution to Capital	4,000
2-51-01-760-00	FCSS - Contribution to Local Board	122,000
2-51-01-760-01	FCSS - Provincial Grant to Board	315,423
2-51-01-760-02	FCSS - Thrive Program	15,000
2-56-01-110-00	Cemetery - Salaries	11,240
2-56-01-131-00	Cemetery - Local Authorities Pension	1,085
2-56-01-132-00	Cemetery - Canada Pension Plan	525
2-56-01-133-00	Cemetery - Employment Insurance	215
2-56-01-135-00	Cemetery - AUMA Benefits	940
2-56-01-136-00	Cemetery - Workers Compensation	146

2-56-01-251-00	Cemetery - Maintenance	10,000
2-56-01-274-00	Cemetery - Insurance	300
2-56-01-764-00	Cemetery - Add to Operating Reserve	1,400
2-61-01-110-00	Development - Salaries (Development Officer)	54,590
2-61-01-131-00	Development - Local Authorities Pension	6,170
2-61-01-132-00	Development - Canada Pension Plan	1,495
2-61-01-133-00	Development - Employment Insurance	605
2-61-01-135-00	Development - AUMA Benefits	1,815
2-61-01-136-00	Development - Workers Compensation	710
2-61-01-148-00	Development - Training & Development	5,600
2-61-01-211-00	Development - Travel & Subsistence	4,000
2-61-01-220-00	Development - Advertising	3,500
2-61-01-230-00	Development - Misc. Planning	12,000
2-61-01-232-00	Development - Legal/Consulting Fees	25,000
2-61-01-233-00	Development - Engineering, Appraisal, Offsit	15,000
2-61-01-235-00	Development - Survey	5,000
2-61-01-241-00	Development - GIS Program	67,000
2-61-01-510-00	Development - Materials & Supplies	1,000
2-61-01-510-01	Development - GIS Program	0
2-61-01-764-00	Development - Add to Operating Reserve	0
2-61-02-520-01	Planning - Subd. Application Fees	1,000
2-61-02-520-02	Planning - Subd. Endorsement Fees	200
2-61-02-520-03	Planning - Subd. Time Ext, Amend, Cancel	50
2-62-01-110-00	Communications - Salaries	89,300
2-62-01-131-00	Communications - Local Authorities Pension P	8,135
2-62-01-132-00	Communications - Canada Pension Plan	3,340
2-62-01-133-00	Communications - Employment Insurance	1,380
2-62-01-135-00	Communications - AUMA Benefits	3,020
2-62-01-136-00	Communications - Workers Compensation	1,161
2-62-01-148-00	Communications - Training & Devel.	4,100
2-62-01-211-00	Communications - Travel & Subsis.	2,000
2-62-01-214-00	Communications - Memberships	500
2-62-01-217-00	Communications - Telephone Utilities	1,200
2-62-01-220-00	Communications - Advertising/Digital Channel	3,000
2-62-01-240-00	Communications - IT & Software	4,600
2-62-01-510-00	Communications - Web Page	17,440
2-62-01-510-01	Communications - Materials & Supplies, Softw	1,000
2-62-01-510-02	Communications - Rebrand - Consult, Supplies	79,000
2-62-01-510-03	Communications - Digital Materials & Supplie	4,800
2-62-01-510-04	Communications - Econ. Dev. Materials, Suppl	4,000
2-62-01-510-05	Communications - Promotions	2,500
2-66-01-510-01	Subdivision - Tax Sale Recovery Costs	0
2-66-01-762-00	Subdivision - Contribution to Capital	0
2-72-01-110-00	Recreation Admin. - Salaries	172,065
2-72-01-110-01	Recreation Admin. - Program Salaries	34,945
2-72-01-131-00	Recreation Admin. - Local Authorities Pensio	18,410
2-72-01-131-01	Recreation Admin. - Program LAPP	0
2-72-01-132-00	Recreation Admin. - Canada Pension Plan	5,885
2-72-01-132-01	Recreation Admin. - Program CPP	1,785
2-72-01-133-00	Recreation Admin. - Employment Insurance	2,385
2-72-01-133-01	Recreation Admin. - Program EI	795
2-72-01-135-00	Recreation Admin. - AUMA Benefits	8,615
2-72-01-135-01	Recreation Admin. - Program AUMA Benefits	0
2-72-01-136-00	Recreation Admin. - Workers Compensation	2,692
2-72-01-148-00	Recreation Admin. - Training/Development	3,200
2-72-01-148-01	Recreation Admin. - Program Training	200

2-72-01-211-00	Recreation Admin. - Travel & Subsistence	4,000
2-72-01-212-00	Recreation Admin. - Car Allowance	3,600
2-72-01-214-00	Recreation Admin. - Memberships/Conference F	1,500
2-72-01-216-00	Recreation Admin. - Postage	900
2-72-01-217-00	Recreation Admin. - Telephone	3,000
2-72-01-220-00	Recreation Admin. - Advertising/Printing	7,000
2-72-01-232-00	Recreation Admin. - Legal/Prof. Serv.	1,500
2-72-01-240-00	Recreation Admin. - IT Maintenance, Material	13,000
2-72-01-253-00	Recreation Admin. - Equip. Maint.	5,100
2-72-01-253-01	Recreation Admin. - Computer Software/Hdw Ma	0
2-72-01-274-00	Recreation Admin. - Insurance	2,000
2-72-01-274-01	Recreation Admin. - User Group Ins. Reimb.	4,700
2-72-01-510-00	Recreation Admin. - Office Supplies General	6,500
2-72-01-510-01	Recreation Admin. - Program Materials	21,500
2-72-01-510-03	Recreation Admin. - Summer Program Materia	12,000
2-72-01-510-05	Recreation Admin. - Summer Programs General	3,000
2-72-01-510-06	Recreation Admin. - Summer Equip. Replace	500
2-72-01-510-10	Recreation Admin. - Triathlon	1,500
2-72-01-511-00	Recreation Admin. - Penny Adj.	5
2-72-01-512-00	Recreation Admin. - Personal Prot. Equip/Hea	1,200
2-72-01-762-00	Recreation Admin. - Contr. to Cap.	4,308
2-72-01-764-00	Recreation Admin. - Add to Operating Reserve	0
2-72-01-920-00	Recreation Admin. - Write-Offs/Adj.	500
2-72-01-950-00	Recreation Admin. - TCA Amort. Exp.	9,300
2-72-02-110-00	Arena - Salaries	220,090
2-72-02-110-01	Arena - Facility Maint. Salaries	6,190
2-72-02-131-00	Arena - Local Authorities Pension	19,970
2-72-02-131-01	Arena - Facility Maint. - LAPP	0
2-72-02-132-00	Arena - Canada Pension Plan	9,780
2-72-02-132-01	Arena - Facility Maint. - CPP	315
2-72-02-133-00	Arena - Employment Insurance	4,000
2-72-02-133-01	Arena - Facility Maint - EI	140
2-72-02-135-00	Arena - AUMA Benefits	17,055
2-72-02-135-01	Arena - Facility. Maint. - AUMA Benefits	0
2-72-02-136-00	Arena - Workers Compensation	2,942
2-72-02-148-00	Arena - Training & Development	4,500
2-72-02-211-00	Arena - Travel & Subsistence	3,000
2-72-02-214-00	Arena - Memberships	500
2-72-02-215-00	Arena - Freight	500
2-72-02-216-00	Arena - Postage	225
2-72-02-217-00	Arena - Telephone/Cable	4,500
2-72-02-220-00	Arena - Advertising	3,000
2-72-02-252-00	Arena - Building Maintenance	43,000
2-72-02-252-01	Arena - Upstairs Maintenance	500
2-72-02-253-00	Arena - Equipment Maintenance	15,000
2-72-02-253-01	Arena - Ice Plant Maintenance	20,000
2-72-02-253-07	Arena - 2002 Zamboni	4,700
2-72-02-253-24	Arena - 2013 Zamboni	8,700
2-72-02-263-00	Arena - Alarm Lease	360
2-72-02-274-00	Arena - Insurance	25,000
2-72-02-274-01	Arena - Facility User Group Insurance	1,000
2-72-02-510-00	Arena - Materials & Supplies General	10,000
2-72-02-510-01	Arena - Gasoline & Diesel	5,500
2-72-02-510-02	Arena - Rink Boards/Outdoor Rink	6,000
2-72-02-510-03	Arena - Janitorial Supplies	8,500
2-72-02-512-00	Arena - Personal Prot. Equip/Health & Wellne	6,000

2-72-02-541-00	Arena - Town Utilities	2,800
2-72-02-543-00	Arena - Gas Utilities	17,000
2-72-02-544-00	Arena - Power Utilities	120,000
2-72-02-762-00	Arena - Contribution to Capital	50,000
2-72-02-764-00	Arena - Add to Operating Reserve	2,500
2-72-02-950-00	Arena - TCA Amort. Exp.	168,000
2-72-03-110-00	Pool - Salaries	551,090
2-72-03-110-01	Pool - Facility Maint. Salaries	65,315
2-72-03-131-00	Pool - Local Authorities Pension	23,950
2-72-03-131-01	Pool - Facility Maint. - LAPP	6,520
2-72-03-132-00	Pool - Canada Pension Plan	16,505
2-72-03-132-01	Pool - Facility Maint. - CPP	2,715
2-72-03-133-00	Pool - Employment Insurance	13,740
2-72-03-133-01	Pool - Facility Maint. - EI	1,100
2-72-03-135-00	Pool - AUMA Benefits	11,495
2-72-03-135-01	Pool - Facility Maint. - AUMA Benefits	6,725
2-72-03-136-00	Pool - Workers Compensation	8,017
2-72-03-148-00	Pool - Training & Development	8,500
2-72-03-211-00	Pool - Travel & Subsistence	4,500
2-72-03-214-00	Pool - Memberships	850
2-72-03-215-00	Pool - Freight	9,000
2-72-03-216-00	Pool - Postage	500
2-72-03-217-00	Pool - Telephone	6,500
2-72-03-220-00	Pool - Advertising & Promotion	7,500
2-72-03-240-00	Pool - IT Maintenance, Materials, Supplies	5,000
2-72-03-252-00	Pool - Building Maintenance	12,500
2-72-03-253-00	Pool - Equipment Maintenance	14,900
2-72-03-253-01	Pool - IT Maintenance & Software	0
2-72-03-263-00	Pool - Alarm Lease	960
2-72-03-274-00	Pool - Insurance	29,500
2-72-03-510-00	Pool - Materials & Supplies General	15,000
2-72-03-510-01	Pool - Janitorial Supplies	7,000
2-72-03-510-02	Pool - First Aid Supplies	1,000
2-72-03-510-03	Pool - Pro Shop Materials/Supplies	3,000
2-72-03-510-04	Pool - Program Public/Materials/Supplies	7,000
2-72-03-510-08	Pool - Personal Prot. Equip/Health & Wellnes	0
2-72-03-510-09	Pool - Leadership Supplies	4,000
2-72-03-510-10	Pool - Uniforms	4,000
2-72-03-512-00	Pool - Health & Wellness, PPE	3,000
2-72-03-531-00	Pool - Chemicals	30,000
2-72-03-541-00	Pool - Town Utilities	11,000
2-72-03-543-00	Pool - Gas Utilities	125,000
2-72-03-544-00	Pool - Power Utilities	110,000
2-72-03-762-00	Pool - Contribution to Capital	50,000
2-72-03-764-00	Pool - Add to Operate Res.	0
2-72-03-810-00	Pool - Bank Charges	1,500
2-72-03-831-00	Pool - Debenture Interest	145,704
2-72-03-832-00	Pool - Debenture Principal	144,865
2-72-03-950-00	Pool - TCA Amort. Exp.	270,000
2-72-04-110-00	Parks - Salaries	148,260
2-72-04-131-00	Parks - Local Authorities Pension	8,435
2-72-04-132-00	Parks - Canada Pension Plan	6,600
2-72-04-133-00	Parks - Employment Insurance	2,805
2-72-04-135-00	Parks - AUMA Benefits	6,810
2-72-04-136-00	Parks - Workers Compensation	1,928
2-72-04-148-00	Parks - Training & Development	3,400

2-72-04-211-00	Parks - Travel & Subsistence	500
2-72-04-251-00	Parks - Landscaping/Nursery Maintenance	22,000
2-72-04-251-01	Parks - Decoration Maintenance	4,500
2-72-04-251-02	Parks - Trees	5,000
2-72-04-251-03	Parks - Downtown Area	25,000
2-72-04-251-04	Parks - Flag Maintenance	4,000
2-72-04-251-05	Parks - Entrance Sign Maintenance	1,000
2-72-04-251-06	Parks - Community Beautification	20,000
2-72-04-253-00	Parks - Equipment Maintenance General	8,000
2-72-04-253-02	Parks - 2013 John Deere Gator	1,000
2-72-04-253-05	Parks - 2013 John Deere Tractor/Loader	2,200
2-72-04-253-09	Parks - 2007 John Deere Mower	1,500
2-72-04-253-10	Parks - 2015 John Deere Mower	1,500
2-72-04-253-11	Parks - 2017 Toro Groundmaster	5,000
2-72-04-253-12	Parks - 2005 John Deere Mower	1,500
2-72-04-253-31	Parks - 1999 John Deere/Rotary Mower	100
2-72-04-253-32	Parks - 2016 Degelman Mower	1,200
2-72-04-255-35	Parks - 2013 Chev Silverado 1500	1,800
2-72-04-255-36	Parks - 2019 1/2 Ton	0
2-72-04-255-40	Parks - 2014 Dodge 1/2 Ton	2,000
2-72-04-255-46	Parks - 2014 Ford 1 Ton	1,500
2-72-04-255-47	Parks - 2019 Ford Super Duty	2,000
2-72-04-255-58	Parks - 2008 GMC 1/2 Ton	1,500
2-72-04-255-61	Parks - 2004 Chev 1/2 Ton Truck	2,000
2-72-04-255-68	Parks - 2008 Dodge Ram 3/4 Ton	2,000
2-72-04-259-00	Parks - Hired Equip/Contracted Service	11,000
2-72-04-274-00	Parks - Insurance	8,500
2-72-04-510-00	Parks - Materials & Supplies General	16,000
2-72-04-510-01	Parks - Gasoline & Diesel	6,700
2-72-04-510-02	Parks - Communities In Bloom	3,000
2-72-04-541-00	Parks - Town Utilities	500
2-72-04-544-00	Parks - Power Utilities	7,700
2-72-04-762-00	Parks - Contribution to Capital	69,000
2-72-04-764-00	Parks - Add to Operate Reserve	0
2-72-04-950-00	Parks - TCA Amort. Exp.	68,500
2-72-05-110-00	Sportsground - Salaries	32,695
2-72-05-131-00	Sportsground - Local Authorities Pension	2,430
2-72-05-132-00	Sportsground - Canada Pension Plan	1,300
2-72-05-133-00	Sportsground - Employment Insurance	545
2-72-05-135-00	Sportsground - AUMA Benefits	1,945
2-72-05-136-00	Sportsground - Workers Compensation	425
2-72-05-251-00	Sportsground - Grounds Maintenance	9,500
2-72-05-251-01	Sportsground - School Diamond Maintenance	500
2-72-05-252-00	Sportsground - Building Maintenance	2,300
2-72-05-253-00	Sportsground - Equipment Maintenance	500
2-72-05-274-00	Sportsground - Insurance	5,500
2-72-05-510-00	Sportsground - Materials & Supplies	1,000
2-72-05-541-00	Sportsground - Town Utilities	600
2-72-05-543-00	Sportsground - Gas Utilities	1,500
2-72-05-544-00	Sportsground - Power Utilities	1,350
2-72-05-762-00	Sportsground - Cont. to Capital	35,000
2-72-05-764-00	Sportsground - Add to Operating Reserve	0
2-72-05-950-00	Sportsground - TCA Amort. Exp.	12,500
2-72-06-230-00	Rotary - Contracted Services	5,000
2-72-06-510-00	Rotary - Materials & Supplies General	4,000
2-72-06-544-00	Rotary - Power Utilities	4,900

2-72-06-762-00	Rotary - Contribution to Capital	5,500
2-72-06-764-00	Rotary - Add to Operate Reserve	0
2-72-06-950-00	Rotary - TCA Amortization Expense	1,000
2-72-07-252-00	Bowling Alley - Building Maintenance	4,500
2-72-07-274-00	Bowling Alley - Insurance	3,000
2-72-07-762-00	Bowling Alley - Contribution to Capital	20,000
2-72-07-950-00	Bowling Assoc. - TCA Amort. Exp.	8,300
2-72-09-110-00	Curling - Salaries	1,000
2-72-09-131-00	Curling - Local Authorities Pension	100
2-72-09-132-00	Curling - Canada Pension Plan	50
2-72-09-133-00	Curling - Employment Insurance	20
2-72-09-135-00	Curling - AUMA Benefits	100
2-72-09-136-00	Curling - Workers Compensation	13
2-72-09-233-00	Curling - Engineering	0
2-72-09-252-00	Curling - Building Maintenance	15,000
2-72-09-274-00	Curling - Insurance	8,000
2-72-09-510-00	Curling - Materials & Supplies	3,000
2-72-09-541-00	Curling - Town Utilities	1,300
2-72-09-543-00	Curling - Gas Utilities	1,325
2-72-09-544-00	Curling - Power Utilities	2,800
2-72-09-762-00	Curling - Cont. to Capital	20,000
2-72-09-950-00	Curling Rink - TCA Amort. Exp.	8,400
2-72-10-110-00	Walking Trail - Salaries	3,000
2-72-10-131-00	Walking Trail - Local Authorities Pension	180
2-72-10-132-00	Walking Trail - Canada Pension Plan	110
2-72-10-133-00	Walking Trail - Employment Insurance	100
2-72-10-135-00	Walking Trail - AUMA Benefits	250
2-72-10-136-00	Walking Trail - Workers Compensation	39
2-72-10-251-00	Walking Trail - Maintenance General	45,000
2-72-10-762-00	Walking Trail - Contribution to Capital	30,000
2-72-10-764-00	Walking Trail - Add to Operate Reserve	0
2-72-10-950-00	Walking Trail - TCA Amort. Exp.	11,500
2-72-13-541-00	Museum - Town Utilities	500
2-72-13-950-00	Museum - TCA Amort. Exp.	3,300
2-74-01-110-01	Tourism - Salaries Special Events	30,295
2-74-01-131-01	Tourism - Spec. Events Local Authorities Pen	2,120
2-74-01-132-01	Tourism - Spec. Events Canada Pension Plan	1,385
2-74-01-133-01	Tourism - Spec. Events Employment Insurance	580
2-74-01-135-01	Tourism - Spec. Events AUMA Benefits	1,860
2-74-01-136-00	Tourism - Workers Compensation	394
2-74-01-221-00	Promotion - Materials & Supplies	19,000
2-74-01-221-01	Promotion - Appreciation Events	13,500
2-74-01-221-02	Promotion - Doctor Recruitment/Retention	500
2-74-01-221-03	Tourism - Museum Operations/Tourist Booth	10,000
2-74-01-221-04	Tourism - Aquatic Grand Opening, Canada 150,	0
2-74-01-770-00	Tourism - Grants to Organizations	30,700
2-74-02-214-00	Twinning - Conference Fees/Memberships	1,000
2-74-02-214-01	Twinning - Hosted Conference Expenses	5,000
2-74-02-216-00	Twinning - Postage	70
2-74-02-220-00	Twinning - Advertising	300
2-74-02-510-01	Twinning - Promotion/Gifts	500
2-74-02-510-02	Twinning - Delegation Activities	3,000
2-74-02-510-04	Twinning - Meeting Expense	1,000
2-74-02-510-06	Twinning - Misc. Activity/Japanese Garden	1,000
2-74-02-560-00	Twinning - Mileage/Rentals	1,500
2-74-02-764-00	Twinning - Transfer to Operate Reserve	0

2-74-03-760-00	Library - Contribution to Libraries	109,877
2-81-01-741-00	Requisition - School	1,460,676
2-81-01-741-01	Requisition - Barrhead & Dist. Social Housin	57,754
2-81-01-741-02	Requisition - Govt of Alberta Re: Des. Ind.	531
2-97-01-762-00	Contingency - Contribution to Capital	147,829
2-97-01-764-00	Contingency - Add to Operating Reserve	0
2-97-01-770-00	Contingency - To Other Organizations	0
2-97-01-990-00	Overrequisitions	0
2-97-01-990-01	Underlevies Previous Year	<u>0</u>
	Sub-Total Expenses	17,437,309
	Less Amortization Expense	<u>(2,579,600)</u>
	Total Expenses	14,857,709
	DIFFERENCE BETWEEN REVENUES AND EXPENSES (SURPLUS)	<u>(10,928)</u>

**Town of Barrhead
2019 Capital Budgets - FINAL**

Account	Budget
Capital Revenues	
5-12-01-920-00 Administration - From Capital Reserve	(70,000)
5-12-01-940-00 Administration - From Other Capital Function	(130,410)
5-21-01-590-00 RCMP - Revenue From Own Source	(6,000)
5-21-01-930-00 RCMP - From Operating Function	(6,000)
5-23-01-850-00 Fire - County Contribution	(120,000)
5-23-01-920-00 Fire - From Capital Reserve	(112,000)
5-23-01-930-00 Fire - From Operating Function	(8,000)
5-23-03-600-00 ERC - Sale of Fixed Asset	(25,000)
5-23-03-850-00 ERC - County Contribution	(12,500)
5-23-03-920-00 ERC - From Capital Reserve	(12,500)
5-26-01-930-00 Bylaw - From Operating Function	(12,000)
5-31-01-550-00 Common Services - Return On Investments	(22,247)
5-31-01-920-00 Common Services - From Capital Reserve	(87,000)
5-31-01-930-00 Common Services - From Operating Function	(90,000)
5-32-01-920-00 Roads - From Capital Reserve	(195,000)
5-32-01-930-00 Roads - From Operating Function	(126,000)
5-32-01-940-00 Roads - From Other Capital Functions	(100,000)
5-33-01-930-00 Airport - From Operating Function	(12,500)
5-37-01-920-00 Storm Sewer - From Capital Reserve	(27,000)
5-41-01-550-00 Water - Return On Investments	(59,642)
5-41-01-590-00 Water - Revenue from Own Source	(117,000)
5-41-01-920-00 Water - From Capital Reserve	(198,000)
5-41-01-930-00 Water - From Operating Function	(374,857)
5-42-01-550-00 Sewer - Return On Investments	(14,966)
5-42-01-830-00 Sewer - Federal Grant (FGTF)	(712,139)
5-42-01-840-00 Sewer - Provincial Grant (MAMP)	(50,000)
5-42-01-840-02 Sewer - Provincial Grant (CWWF)	(645,688)
5-42-01-920-00 Sewer - From Capital Reserve	(1,182,173)
5-42-01-930-00 Sewer - From Operating Function	(327,427)
5-43-01-550-00 Trade Waste - Return On Investments	(5,037)
5-43-01-920-00 Trade Waste - From Capital Reserve	(50,000)
5-43-01-930-00 Trade Waste - From Operating Function	(45,000)
5-43-02-850-00 Landfill - County Contribution	(1,750)
5-43-02-920-00 Landfill - From Town Capital Reserve	(1,750)
5-43-04-930-00 New Landfill - From Operating Function	(4,000)
5-72-01-920-00 Recreation - From Capital Reserve	(3,892)
5-72-01-930-00 Recreation - From Operating Function	(4,308)
5-72-02-550-00 Arena - Return On Investments	(1,000)
5-72-02-920-00 Arena - From Capital Reserve	(39,000)
5-72-02-930-00 Arena - From Operating Function	(50,000)
5-72-02-940-00 Arena - From Other Capital Functions	(11,000)
5-72-03-550-00 Pool - Return on Investments	(6,924)
5-72-03-920-00 Pool - From Capital Reserve	(34,800)
5-72-03-930-00 Pool - From Operating Function	(50,000)
5-72-04-550-00 Parks - Return on Investment	(1,000)
5-72-04-920-00 Parks - From Capital Reserve	(66,500)
5-72-04-930-00 Parks - From Operating Function	(69,000)
5-72-05-920-00 Sportsground - From Capital Reserve	(23,500)
5-72-05-930-00 Sportsground - From Operating Function	(35,000)

5-72-06-930-00	Rotary - From Operating Function	(5,500)
5-72-07-930-00	Bowling - From Operating Function	(20,000)
5-72-09-930-00	Curling Rink - From Operating Function	(20,000)
5-72-09-940-00	Curling Rink - From Other Capital Function	(30,000)
5-72-10-930-00	Walking Trail - From Operating Function	(30,000)
5-72-10-940-00	Walking Trail - From Other Capital Function	(20,000)
5-97-01-920-01	Contingency - From Capital Reserve	(276,410)
5-97-01-930-00	Contingency - From Operating Function	(147,829)
5-97-02-550-00	Offsite - Return on Investments	(4,000)
5-97-02-970-00	Offsite - Developer's Levy Payment	(10,000)
Total Capital Revenues		(5,923,249)

Capital Expenses

Budget

6-12-01-630-00	Administration - Equipment Additions	200,410
6-21-01-620-00	RCMP - Building Additions	12,000
6-23-01-650-00	Fire - Vehicle Additions	240,000
6-23-03-620-00	ERC - Building Additions	40,000
6-23-03-630-00	ERC - Equipment Additions	10,000
6-26-01-630-00	Bylaw - Equipment Additions	12,000
6-31-01-610-00	Common Services - Engineering Structures	25,000
6-31-01-630-00	Common Services - Equipment Additions	82,000
6-31-01-762-00	Common Services - To Other Capital Functions	15,000
6-31-01-764-00	Common Services - Add To Capital Reserve	77,247
6-32-01-610-01	Roads - Engin. Struct. Future Street Project	100,000
6-32-01-610-02	Roads - Engin. Struct. 55A Avenue	10,000
6-32-01-610-03	Roads - Eng. St. Seniors Drop In Concrete	48,000
6-32-01-610-04	Roads - Eng. St. 58 Avenue Overlay	68,000
6-32-01-610-05	Roads - Eng. St. 2019 55 Street Overlay	58,000
6-32-01-610-06	Roads - Eng. St. 2019 Sidewalk Prog.	75,000
6-32-01-610-07	Roads - Eng. St. 57 Ave, 49 Street - 48 Stre	7,000
6-32-01-764-00	Roads - Add To Capital Reserve	55,000
6-33-01-610-00	Airport - Engineering Structures	12,500
6-37-01-610-03	Storm Sewer - 48 Avenue Lane (49A & 49B Stre	15,000
6-37-01-610-04	Storm Sewer - Snow Dump South	12,000
6-41-01-610-03	Water - Eng. St. 48A Street to Prop. Owners	150,000
6-41-01-630-00	Water - Equipment Additions	165,000
6-41-01-764-00	Water - Add To Capital Reserve	434,499
6-42-01-610-03	Sewer - Eng. Str. - San. Sewer Asset Review	275,000
6-42-01-610-04	Sewer - Eng. St. Lagoon Upgrades	1,700,000
6-42-01-610-05	Sewer - Eng. Str. - 56 Ave (55 St to 56 St)	20,000
6-42-01-610-06	Sewer - 55A Avenue	10,000
6-42-01-610-07	Sewer - Lagoon Berm Rehab	15,000
6-42-01-610-08	Sewer - Desludging Cell 1 & 2	570,000
6-42-01-764-00	Sewer - Add To Capital Reserve	342,393
6-43-01-630-00	Trade Waste - Equipment Addition	50,000
6-43-01-764-00	Trade Waste - Add To Capital Reserve	50,037
6-43-02-610-00	Landfill - Engineering Structures	3,500
6-43-04-764-00	New Landill - Add to Capital Reserve	4,000
6-72-01-630-00	Recreation - Equipment Addition	8,200
6-72-02-610-00	Arena - Engineering Structures	5,000
6-72-02-630-00	Arena - Equipment Additions	65,000
6-72-02-764-00	Arena - Add To Capital Reserve	31,000

6-72-03-630-00	Pool - Equipment Additions	34,800
6-72-03-764-00	Pool - Add to Capital Reserve	56,924
6-72-04-610-00	Parks - Engineering Structures	45,000
6-72-04-620-00	Parks - Buildings Additions	20,000
6-72-04-630-00	Parks - Equipment Additions	14,500
6-72-04-645-00	Parks - Land Improvement	8,000
6-72-04-650-00	Parks - Vehicle Addition	48,000
6-72-04-764-00	Parks - Add to Capital Reserve	1,000
6-72-05-610-00	Sportsground - Engineering Structures	25,000
6-72-05-645-00	Sportsground - Land Improvements	8,500
6-72-05-764-00	Sportsground - Add to Capital Reserve	25,000
6-72-06-630-00	Rotary - Equipment Additions	5,500
6-72-07-764-00	Bowling Alley - Add to Capital Reserve	20,000
6-72-09-620-00	Curling Rink - Building Addition	26,000
6-72-09-630-00	Curling Rink - Equipment Additions	4,000
6-72-09-764-00	Curling Rink - Add to Capital Reserve	20,000
6-72-10-610-01	Walking Trail - Eng. Str. Boardwalk	20,000
6-72-10-630-00	Walking Trail - Equipment Additions	30,000
6-97-01-762-01	Contingency - To Other Capital Functions	276,410
6-97-01-764-01	Contingency - Add To Capital Reserve	147,829
6-97-02-764-00	Offsite - Add to Capital Reserve	<u>14,000</u>

Total Capital Expenses	5,923,249
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**BYLAW 03-2019
PROPERTY TAX BYLAW**

A BYLAW OF THE TOWN OF BARRHEAD, IN THE PROVINCE OF ALBERTA, TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE TOWN OF BARRHEAD FOR THE 2019 TAXATION YEAR.

WHEREAS, the Municipal Government Act, being Chapter M-26 of the Statutes of Alberta, 2000, and amendments thereto, authorizes Council to pass a property tax Bylaw annually, and

WHEREAS, the Town of Barrhead, in the Province of Alberta has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the Council meeting held on April 17, 2019, and

WHEREAS, the assessor has assigned the assessment classes to the property on the Town of Barrhead Assessment Roll as;

- Class 1 - Residential,
- Class 2 - Non-Residential, and Non-Residential Linear
- Class 3 - Farm Land,
- Class 4 - Machinery and Equipment, and

WHEREAS, property tax rate in this Bylaw shall be referred to as the tax rate, as defined in Section 355 of the Municipal Government Act, times 1,000, and

WHEREAS, the estimated municipal revenues and transfers from all sources other than property taxation is estimated at \$ 7,996,508, and the balance of \$ 6,872,129, is to be raised by general municipal taxation, and

WHEREAS, the estimated municipal expenditures (excluding non-cash items of \$ 2,579,600) and transfers set out in the budget for the Town of Barrhead for 2019 are estimated at \$ 14,857,709, and

WHEREAS, the estimated amount required to repay principal debt to be raised by general municipal taxation is \$ 144,865, and

WHEREAS, the estimated amount required for current year capital expenditures to be raised by general municipal taxation is \$ 1,437,421, and

WHEREAS, the current year capital revenues and expenditures are estimated as \$ 5,923,249, and

WHEREAS, the Requisitions, including underlevies and overlevies to create the total 2019 requisition levies are:

ALBERTA SCHOOL FOUNDATION FUND	
Residential and Farmland	\$ 1,005,964
Non Residential/Linear	\$ 456,960
 BARRHEAD & DISTRICT SOCIAL HOUSING ASSOCIATION	 \$ 57,848
 GOVERNMENT ALBERTA DESIGNATED INDUSTRIAL PROPERTY	 \$ 531

WHEREAS the total taxable assessment of all property in the Town of Barrhead as shown on the assessment roll is:

Residential	381,930,220
Farmland	117,300
Non-Residential	121,484,270
Linear	6,750,310
Machinery and Equipment	1,032,960
TOTAL TAXABLE ASSESSMENT	511,315,060

BYLAW 03-2019

NOW THEREFORE, under the authority of the Municipal Government Act, the Council of the Town of Barrhead, in the Province of Alberta, enacts as follows:

1. That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation on all taxable property as shown on the assessment roll of the Town of Barrhead:

	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
General Municipal			
Residential/Farmland	\$ 3,238,809	\$ 382,047,520	8.47750
Non-Residential	\$ 1,711,774	\$ 121,484,270	14.09050
Linear	\$ 95,115	\$ 6,750,310	14.09050
Machinery & Equipment	\$ 14,555	\$ 1,032,960	14.09050
Total	\$ 5,060,253	\$ 511,315,060	
Aquatic Centre Debenture			
Residential/Farmland	\$ 217,118	\$ 382,047,520	0.56830
Non-Residential	\$ 69,040	\$ 121,484,270	0.56830
Linear	\$ 3,836	\$ 6,750,310	0.56830
Machinery & Equipment	\$ 587	\$ 1,032,960	0.56830
Total	\$ 290,580	\$ 511,315,060	
ASFF			
Residential/Farmland	\$ 1,005,960	\$ 381,782,820	2.63490
Non-Residential	\$ 431,665	\$ 115,190,410	3.74740
Linear	\$ 25,296	\$ 6,750,310	3.74740
Total	\$ 1,462,920	\$ 503,723,540	
Barrhead & District Social Housing			
Residential/Farmland	\$ 43,752	\$ 381,782,820	0.11460
Non-Residential	\$ 13,201	\$ 115,190,410	0.11460
Linear	\$ 774	\$ 6,750,310	0.11460
Machinery & Equipment	\$ 118	\$ 1,032,960	0.11460
Total	\$ 57,845	\$ 504,756,500	
Gov't Alberta Designated Industrial			
Non-Residential Linear	\$ 531	\$ 6,750,310	0.07860
Total	\$ 531	\$ 6,750,310	
GRAND TOTAL	\$ 6,872,129		

A summary of tax rates for all assessed value of lands, buildings and improvements shown on the Assessment and Tax Roll of the Town of Barrhead for the year 2019 are as follows:

<u>Municipal:</u>	<u>Residential</u>	<u>Non-Residential</u>	<u>Farmland</u>	<u>Machinery & Equipment</u>	<u>Non-Residential Linear</u>
General Operations of Council	8.47750	14.09050	8.47750	14.09050	14.09050
Aquatic Centre Debenture	<u>0.56830</u>	<u>0.56830</u>	<u>0.56830</u>	<u>0.56830</u>	<u>0.56830</u>
TOTAL MUNICIPAL	9.04580	14.65880	9.04580	14.65880	14.65880
<u>Requisitions:</u>					
Alberta School Foundation Fund	2.63490	3.74740	2.63490	0.00000	3.74740
Barrhead & Dist. Social Housing	0.11460	0.11460	0.11460	0.11460	0.11460
Gov't Alberta Desig. Industrial	<u>0.00000</u>	<u>0.00000</u>	<u>0.00000</u>	<u>0.00000</u>	<u>0.07860</u>
TOTAL REQUISITIONS	<u>2.74950</u>	<u>3.86200</u>	<u>2.74950</u>	<u>0.11460</u>	<u>3.94060</u>
TOTAL TAX RATES	<u>11.79530</u>	<u>18.52080</u>	<u>11.79530</u>	<u>14.77340</u>	<u>18.59940</u>

BYLAW 03-2019

2. That a penalty of twelve percent (12%) shall be added on all unpaid current year taxes, including local improvement taxes remaining unpaid after July 2, 2019 and shall be added on the third (3rd) day of July 2019.
3. That a penalty of twelve percent (12%) shall be added on all outstanding taxes and related costs that remain unpaid after December 31, 2019 and shall be added on the second (2nd) day of January 2020.
4. That payment must be made by cash, debit, money order, internet banking, telephone banking, accepted cheque or draft (draft payable at par), Barrhead, Alberta.
5. That the assessment notice and the tax notice relating to the same property shall be combined on one notice.
6. That any complaint regarding the assessment notice must be lodged within 60 days from the date of mailing of the assessment notice.

It is the intention of Town Council that each provision of this Bylaw shall be deemed to be independent of all other provisions herein, and it is further the intention of Town Council that if any provisions of this Bylaw be declared invalid, all other provisions shall remain valid and enforceable.

Read a first time this 17th day of April, 2019.

TOWN OF BARRHEAD

Mayor, David McKenzie

Interim CAO, Kathy Vickery

Read a second time this 17th day of April, 2019.

TOWN OF BARRHEAD

Mayor, David McKenzie

Interim CAO, Kathy Vickery

Read a third time this 17th day of April, 2019 and passed.

TOWN OF BARRHEAD

Mayor, David McKenzie

Interim CAO, Kathy Vickery