

Town of Drumheller COMMITTEE OF THE WHOLE MEETING AGENDA

February 3, 2014 at 4:30 PM
Council Chamber, Town Hall
224 Centre Street, Drumheller, Alberta



Page

1.0 CALL TO ORDER

2.0 DEVELOPMENT OR REVIEW OF STRATEGIC PLAN

3.0 DEVELOPMENT OR REVIEW OF POLICIES

4.0 DELEGATIONS

5.0 REPORTS FROM ADMINISTRATION

5.1. CAO'S REPORT

5.1.1 Update on Badlands Community Facility Deficiencies

5.2. DIRECTOR OF INFRASTRUCTURE SERVICES' REPORT

5.3. DIRECTOR OF CORPORATE SERVICES' REPORT

5.4. DIRECTOR OF COMMUNITY SERVICES' REPORT

6.0 ANNUAL BUDGET REVIEW

6.1 2014 Operating Budget

7.0 COUNCIL MEMBERS ROUND TABLE DISCUSSION

8.0 IN-CAMERA MATTERS

2-23

Memorandum

DATE: January 31, 2014

TO: Mayor and council, Town of Drumheller

PREPARED BY: Byron Nagazina, Director, Corporate Services

REVIEWED BY: Ray Romanetz, CAO

RE: 2014 Council Budget Questions

Please find attached the proposed budget adjustments to the 2014 budget which was originally approved in 2012. Please note the following:

- Revenues are based on a tax rate increase of 3%
- Funding related to the Civic Center has been removed and where necessary reallocated to the appropriate departments.
- Funding of \$40,000 for the Destination Marketing Organization has been centralized to one line item, with decreases in other budget areas for a net zero change.
- Budget adjustments have been included for the following staffing changes:
 - Director of Protective Services
 - RCMP Administrative clerk
 - 2 seasonal positions to backfill for current employees so they may focus on Parks beautification and special events.
- Centralization of energy budgets from Civic Centre, Town Hall, and Fire Hall into the Town Hall budget with a reduction in total previous energy costs.

Given the above changes, the Town of Drumheller has budgeted surplus of \$43,481, which is similar to last year budgeted surplus of \$29,458. As mentioned at a previous Committee of the Whole, 1% tax increase generates approximately \$78,500. If council desires a lower tax rate increase, administration would request direction on the desired rate level and possible services, programming or hours of operation that may be decreased or eliminated. With this direction, Administration would present alternatives to attain the desired goal.

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2014 Council Additional Scenarios

Total Additions				148,251
Addition of Director of Protective Services				
addition				yes
1-2-2301-111	Fire 45%	Salaries	12,650	12,650
1-2-2401-111	Disaster 12%	Salaries	3,795	3,795
1-2-2603-111	Develop 32%	Salaries	8,855	8,855
				(9,700) covered in the water and wastewater budgets
1-2-4201-111	Water and Waste water Risk management (10%)			
1-2-2603-151	Protective Services	Benefits	4,301.00	4,301
New Director				
				no
1-2-2603-111	Develop	Salaries	40,000	-
1-2-2603-151	Develop	Benefits	5,000	-
potential new Admin Assisit level 1				
adjustments				
1-2-2101-111	Protective Services	Salaries	(5,000)	(5,000)
1-2-2603-111	Protective Services	Salaries	(10,000)	(10,000)
1-2-7201-111	Recreation	Salaries	15,000	15,000
1-2-2601-151	Protective Services	Benefits	(1,900)	(1,900)
1-2-7201-151	Recreation	Benefits	1,900	1,900
reallocation of existing Director salary allocations			74,601	
Addition of a Communications Officer				
addition				no
1-2-1201-111	Recreation	Salaries	52,500	-
1-2-1201-151	Recreation	Benefits	6,100	-
addition of new Communications Officer			58,600	
Tech 2 level 1				
Additional 1 Clerical Staff for RCMP				
addition				yes
1-2-2101-121	Police	Salaries	40,000	40,000
1-2-2101-151	Police	Benefits	5,100	5,100
addition of one additional clerical staff to train in preparation for a retirement				
Additional Contribution to DMO Marketting Organization				
addition				no
1-2-6204-221		Promotions	40,000	-

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Town contribution is already at \$40,000, request is to increase to \$100,000

Decrease in Business Licenses			no
1-1-0001-521	50,000	-	
Removal of Civic Center Budget			yes
7401	(58,412)	(58,412)	
Removal of Electrical from Firehall			yes
1-2-2301-541	(28,230)	(28,230)	
Increase Town Hall/Fire Hall electricity to reflect Civic Center Costs			yes
1-2-1201-541	16,126	16,126	
Increase Town Hall/Fire Hall gas to reflect Civic Center Costs			yes
1-2-1201-542	13,042	13,042	
Snow removal - contract			yes
1-2-3202-242	30,000	30,000	
Legislative increase			yes
1-2-1101-111	9,374	9,374	
Distribution cost increase - Lights			yes
1-2-3203-541	12,278	12,278	
Police Janitorial Services			yes
1-2-6905-241	(3,000)	(3,000)	
Animal Control			yes
1-2-2601-291	(4,000)	(4,000)	
CPA Membership and Handbook			yes
1-2-1201-222	260	260	
BCF Fundraising assistant contract			yes
1-2-1201-222	20,000	20,000	
Addition 2 seasonal staff for Parks beautification and Special Events			yes
1-2-7204-121 Salaries	50,000	50,000	

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1-2-7204-151	Benefits	3,500	3,500
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Moving Facilities Managers Allocation from civic Center to Town hall

1-2-1202-111	Salaries	10,684	10,684
1-2-1202-151	Benefits	1,928	1,928

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Town of 10/30/2013									
Line	Comments	2012 Actual	2013 Actual	2013 Budget	2014 Draft	GL Account	Council Additions	2014 with additions	
7	0001 General Municipal Revenues				(192,092)		148,251	(43,841)	
8	1-111 Residential	(4,585,536)	(4,806,774)	(4,813,767)	(5,038,079)	1-1-0001-111	0	(5,038,079)	
15	1-112 Commercial	(1,865,508)	(2,017,485)	(2,030,471)	(2,024,651)	1-1-0001-112	-	(2,024,651)	
21	1-113 Industrial	(37,081)	(38,280)	(40,264)	(39,990)	1-1-0001-113	-	(39,990)	
27	1-114 Linear	(410,781)	(437,220)	(430,774)	(456,894)	1-1-0001-114	-	(456,894)	
32	1-115 Railway	(3,710)	(4,340)			1-1-0001-115	0	(4,340)	
38	1-116 Farmland	(10,465)	(10,126)			1-1-0001-116	0	(10,562)	
44	1-117 Grants: Property Tax Residential	(44,774)	(46,515)			1-1-0001-117	0	(48,778)	
49	1-118 Grants: Property Tax Non-Residential	(307,209)	(347,910)			1-1-0001-118	0	(388,768)	
55	1-171 Business Tax	(88,514)				1-1-0001-171	0	0	
56	1-195 Oil Well Drilling					1-1-0001-195	0	(2,000)	
59	1-511 Penalties	(128,850)	(130,241)			1-1-0001-511	0	(125,000)	
62	1-521 License (specify)	(142,310)	(163,734)			1-1-0001-521	0	(150,000)	
65	1-541 Franchise Tax Electrical/Gas	(1,268,353)	(1,318,908)			1-1-0001-541	0	(1,368,091)	
72	1-551 Interest on Investments	(222,462)	(53,119)			1-1-0001-551	0	(25,000)	
75	1-981 Transfer from (specify department)	(170,000)	(170,000)			1-1-0001-961	0	(170,000)	
78	1-982 Transfer from (specify department)	(70,000)	(70,000)			1-1-0001-962	0	(70,000)	
81	1-991 Other Income	(103,197)	(1,302)			1-1-0001-991	0	0	
82	2-761 Contributed to Capital Reserves	189,694	76,637			1-2-0001-761	0	0	
84	1101 Legislative								
85	2-111 Salaries		(400)			1-2-1101-111	0	0	
86	2-151 Payroll Benefits	21,364	21,351			1-2-1101-151	5,000	23,073	
89	2-171 Council Wages	145,665	148,336			1-2-1101-171	4,374	165,720	
92	2-214 Individual Memberships, Registrations	3,817	2,537			1-2-1101-214	0	7,410	
98	2-217 Travel and Subsistence	14,225	9,135			1-2-1101-217	0	16,725	
103	2-285 Project (specify)	6,562	8,230			1-2-1101-295	0	10,450	
110	2-515 Stationery, Office Supplies		84			1-2-1101-515	0	0	
111	2-771 Grant (specify) Individuals, community	1,000	1,000			1-2-1101-771	0	2,500	
115	1201 General Administration								
116	1-431 Sale of Service	(27,060)	(3,384)			1-1-1201-431	0	(17,000)	
119	1-439 OTHER SERVICES	(5,300)	(5,459)			1-1-1201-439	0	0	
120	1-843 Conditional Programs	(71,914)				1-1-1201-843	0	(76,200)	
124	1-981 Other Income	(525)	(74,947)			1-1-1201-991	0	0	
125	2-111 Salaries	313,546	342,327			1-2-1201-111	0	341,731	
128	2-121 Wages - Own Staff	101,209	91,163			1-2-1201-121	0	91,740	
131	2-151 Payroll Benefits	55,503	69,467			1-2-1201-151	0	62,589	
134	2-152 Wellness Program	820	1,256			1-2-1201-152	0	1,079	
137	2-214 Individual Memberships, Registrations	3,157	4,224			1-2-1201-214	0	5,880	
146	2-215 Postage	16,502	17,389			1-2-1201-215	0	20,342	
150	2-218 Telephone	26,376	41,682			1-2-1201-216	0	15,245	
153	2-217 Travel and Subsistence	5,652	19,091			1-2-1201-217	0	8,925	
161	2-218 Other Communication Services	4,477	6,696			1-2-1201-218	0	7,430	
170	2-221 Advertising and Promotion	38,230	38,935			1-2-1201-221	0	42,080	
175	2-222 Municipal Membership Fees	14,260	19,257			1-2-1201-222	260	17,289	
193	2-223 Printing and Binding	19,758	22,608			1-2-1201-223	0	19,825	
198	2-231 Accounting and Audit	40,242	20,085			1-2-1201-231	0	27,443	
202	2-232 Assessors	102,284	107,107			1-2-1201-232	0	109,940	
207	2-234 Education	4,018	3,000			1-2-1201-234	0	5,500	
211	2-237 Legal and Collection	21,944	11,367			1-2-1201-237	0	27,300	

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10/30/2013									
Town of									
Line		Comments	2012 Actual	2013 Actual	2013 Budget	(192,092) 2014 Draft	GL Account	148,251 Council Additions	(43,841) 2014 with additions
217	2-238 Medical								
220	2-239 Other Professional		5,640	3,164		4,371	1-2-1201-238	0	4,371
225	2-242 Contracts		16,185	42,831		10,546	1-2-1201-239	0	10,600
228	2-252 Repairs: Equipment					0	1-2-1201-241	20,000	20,000
232	2-262 Rental/Lease: Equipment/Furnishings		1,892	1,515		1,760	1-2-1201-252	0	1,760
236	2-272 Insurance and Bond Premiums		3,188	4,433		3,314	1-2-1201-262	0	3,314
241	2-291 Other General Services		153,831	154,573		45,780	1-2-1201-272	0	145,703
252	2-515 Stationery, Office Supplies		15,497	32,848		14,633	1-2-1201-291	0	14,635
256	2-519 Other General Supplies		23,828	26,217		2,440	1-2-1201-515	0	24,500
259	2-761 Contributed to Capital Reserves		211	1,450		2,000	1-2-1201-519	0	2,000
262	2-812 Penalties, Interest, Overdraft		15,000	15,000		15,000	1-2-1201-761	0	15,000
266	2-911 Rebates		6,374	7,526		6,000	1-2-1201-812	0	6,000
269	2-912 Discounts		11,691	11,671		8,600	1-2-1201-911	0	8,600
272	2-928 Trade Accounts		16,721	20,170		19,700	1-2-1201-912	0	19,000
273	2-930 Amortization Expense		38,030	233			1-2-1201-926	0	0
274	2-981 Transfer to (specify department)		116,699				1-2-1201-930	0	0
278	1203 Town Hall		5,000	5,000		5,000	1-2-1201-961	0	5,000
279	2-121 Wages - Own Staff		2,853	6,467		6,461	1-2-1202-121	10,684	17,345
282	2-151 Payroll Benefits		541	805		1,198	1-2-1202-151	1,928	2,684
285	2-218 Telephone		2			4,371	1-2-1202-216	0	4,371
288	2-241 Janitorial Services		30,000	31,935		40,195	1-2-1202-241	0	40,185
292	2-251 Repairs: Buildings		63,934	3,956		5,830	1-2-1202-251	0	5,800
299	2-252 Repairs: Equipment		521	1,177		3,700	1-2-1202-252	0	2,000
304	2-253 Repairs: Other		104	2,001		3,746	1-2-1202-253	0	3,750
309	2-255 Repairs: Capital Reinvestment Program			784			1-2-1202-255	0	0
310	2-291 Other General Services		3,578	3,134		11,863	1-2-1202-291	0	11,863
321	2-511 Clothing and Shoes			111		780	1-2-1202-511	0	780
324	2-519 Other General Supplies		681	116		80	1-2-1202-519	0	300
328	2-521 Fuel Oil Grease		1,783	1,946		2,000	1-2-1202-521	0	2,000
331	2-531 Chemicals and Salts			327		580	1-2-1202-531	0	580
335	2-541 Utilities: Electricity		19,930	18,586		14,071	1-2-1202-541	16,128	31,000
338	2-542 Utilities: Gas		12,090	12,858		7,654	1-2-1202-542	13,042	21,000
341	2-543 Utilities: Water and Sewer		1,509	1,002		1,600	1-2-1202-543	0	1,600
345	1203 Computer Services								
346	1-451 Custom Work					6,000	1-1-1203-451	0	(6,000)
349	1-942 Drawn from Capital Reserve		(4,386)	(16,246)		(20,000)	1-1-1203-942	0	(20,000)
353	1-981 Transfer from (specify department)		(1,200)	(1,200)		(1,200)	1-1-1203-961	0	(1,200)
356	1-983 Transfer from (specify department)		(8,000)	(14,000)		(14,000)	1-1-1203-963	0	(14,000)
360	1-984 Transfer from (specify department)		(8,000)	(14,000)		(14,000)	1-1-1203-964	0	(14,000)
364	2-216 Telephone		381	5,129		5,573	1-2-1203-216	0	5,573
368	2-217 Travel and Subsistence		25				1-2-1203-217	0	0
369	2-228 Internet		15,395	10,338		31,591	1-2-1203-226	0	31,501
377	2-227 Software and Upgrades		47,117	67,659		85,700	1-2-1203-227	0	85,700
390	2-234 Education			2,300		10,000	1-2-1203-234	0	10,000
394	2-252 Repairs: Equipment		11,991	6,365		36,010	1-2-1203-252	0	36,010
401	2-255 Repairs: Capital Reinvestment Program		4,386	36,445		20,000	1-2-1203-255	0	20,000
407	2-262 Rental/Lease: Equipment/Furnishings			6,038			1-2-1203-262	0	0
408	2-275 Software Support/Upgrades		102,790	73,991		92,407	1-2-1203-275	0	92,327
429	2-291 Other General Services			1,540			1-2-1203-291	0	0
430	2-514 Program Materials			1,084		500	1-2-1203-514	0	2,500

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Town of 10/30/2013									
Line	Comments	2012 Actual	2013 Actual	2013 Budget	2014 Draft	GL Account	Council Additions	2014 with additions	(43,841)
433	2-515 Stationery, Office Supplies	1,960	2,965			1-2-1203-515	0	2,000	
436	2-518 Other General Supplies	75	31			1-2-1203-519	0	2,200	
439	2-524 Consumable, Small Tools	53				1-2-1203-524	0	0	
441	2101 Police Services								
442	1-432 Sale of Information	(10,975)	(10,137)		(12,000)	1-1-2101-432	0	(12,000)	
445	1-451 Custom Work				(16,000)	1-1-2101-451	0	(15,000)	
448	1-521 License (specify)		(12,444)		(15,000)	1-1-2101-521	0	(15,000)	
451	1-531 Fines: Own		(106,842)		(140,731)	1-1-2101-531	0	(140,731)	
454	1-843 Conditional Programs		(430,096)		(398,560)	1-1-2101-843	0	(398,340)	
458	1-981 Transfer from (specify department)		(5,000)		(6,000)	1-1-2101-961	0	(5,000)	
461	1-982 Transfer from (specify department)		(6,000)		(6,000)	1-1-2101-962	0	(6,000)	
464	1-983 Transfer from (specify department)		(17,000)		(17,000)	1-1-2101-963	0	(17,000)	
467	1-984 Transfer from (specify department)		(1,200)		(1,200)	1-1-2101-964	0	(1,200)	
470	1-985 Transfer from (specify department)		(800)		(800)	1-1-2101-965	0	(800)	
473	1-988 Transfer from (specify department)		(4,000)		(4,000)	1-1-2101-966	0	(4,000)	
476	2-111 Salaries	17,082	5,477		5,480	1-2-2101-111	(5,000)	403	
479	2-121 Wages - Own Staff	188,508	254,959		283,384	1-2-2101-121	40,000	283,384	
482	2-151 Payroll Benefits	34,764	41,927		45,567	1-2-2101-151	5,100	40,667	
485	2-152 Wellness Program	538	532		525	1-2-2101-152	0	525	
488	2-214 Individual Memberships, Registrations	500	100		400	1-2-2101-214	0	400	
492	2-216 Telephone	3,642	2,357		2,934	1-2-2101-216	0	2,634	
495	2-217 Travel and Subsistence	3,516	1,031		2,666	1-2-2101-217	0	7,950	
499	2-234 Education	920	1,447		1,700	1-2-2101-234	0	3,300	
502	2-239 Other Professional	9,576	7,675		8,564	1-2-2101-239	0	8,500	
505	2-252 Repair: Equipment	3,670	1,833		4,300	1-2-2101-252	0	4,500	
512	2-275 Software Support/Upgrades	1,445	1,486		1,734	1-2-2101-275	0	1,734	
515	2-291 Other General Services	545	1,227		1,140,007	1-2-2101-291	0	0	
518	2-333 Police Services	1,136,025	1,140,007		1,174,209	1-2-2101-333	0	1,174,209	
525	2-511 Clothing and Shoes	1,628	352		2,500	1-2-2101-511	0	2,500	
529	2-515 Stationery, Office Supplies	945	1,416		1,000	1-2-2101-515	0	1,000	
535	2-518 Other General Supplies	2,041	1,172		3,600	1-2-2101-519	0	3,620	
538	2-521 Fuel Oil Grease	6,046	11,684		13,064	1-2-2101-521	0	13,093	
541	2-771 Grant: (specify) individuals, community	386	264		1,500	1-2-2101-771	0	1,500	
541	2-930 Amortization Expense	37,929				1-2-2101-930	0	0	
543	2301 Fire Protection								
544	1-351 (specify) [fin, road, utility, etc]	(10,330)	(18,901)		(17,000)	1-1-2301-351	0	(17,000)	
547	1-431 Sale of Service	(31,753)	(18,398)		(15,000)	1-1-2301-431	0	(15,000)	
550	1-481 Fire				(500)	1-1-2301-461	0	(500)	
553	1-942 Drawn from Capital Reserve	(100,411)	(155)		(4,500)	1-1-2301-942	0	(4,500)	
556	1-993 Gain (Loss) on Disposal of Asset	(894)				1-1-2301-993	0	0	
557	2-111 Salaries	40,467	42,098		47,534	1-2-2301-111	12,650	54,184	
560	2-121 Wages - Own Staff	100,991	88,656		83,666	1-2-2301-121	0	83,399	
563	2-151 Payroll Benefits	4,991	4,940		4,940	1-2-2301-151	0	4,484	
566	2-212 Communication System	10,144	11,168		20,200	1-2-2301-212	0	20,200	
574	2-215 Postage	34				1-2-2301-215	0	0	
575	2-216 Telephone	14,935	11,678		13,180	1-2-2301-216	0	13,185	
578	2-217 Travel and Subsistence	424			2,500	1-2-2301-217	0	2,500	
581	2-222 Municipal Membership Fees	250	1,000		1,965	1-2-2301-222	0	1,965	
589	2-234 Education		873		5,090	1-2-2301-234	0	5,500	
592	2-241 Janitorial Services	3,600	4,250		5,564	1-2-2301-241	0	7,500	

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Town of 10/30/2013									
Line	Comments	2012 Actual	2013 Actual	2013 Budget	2014 Draft	GL Account	Council Additions	2014 with additions	(43,841)
596	2-249 Contracted Service (Specify)	14,529	15,115			1-2-2301-249	0	15,000	
599	2-251 Repairs: Buildings	2,512	1,045			1-2-2301-251	0	7,400	
608	2-252 Repairs: Equipment	34,390	23,843			1-2-2301-252	0	21,150	
626	2-253 Repairs: Other	606	3,926			1-2-2301-253	0	600	
629	2-255 Repairs: Capital Reinvestment Program	100,411	155			1-2-2301-255	0	4,500	
632	2-272 Insurance and Bond Premiums	784	793			1-2-2301-272	0	785	
635	2-291 Other General Services	7,260	5,046			1-2-2301-291	0	21,000	
647	2-511 Clothing and Shoes	8,942	8,601			1-2-2301-511	0	22,700	
653	2-519 Other General Supplies	3,167	3,942			1-2-2301-519	0	6,750	
663	2-521 Fuel Oil Grease	9,264	8,220			1-2-2301-521	0	9,304	
666	2-524 Consumables, Small Tools	28	46			1-2-2301-524	0	250	
669	2-541 Utilities: Electricity	35,038	36,863			1-2-2301-541	(28,230)	0	
672	2-542 Utilities: Gas	6,180	5,784			1-2-2301-542	0	3,687	
675	2-543 Utilities: Water and Sewer	401	402			1-2-2301-543	0	420	
678	2-928 Trade Accounts	630				1-2-2301-926	0	0	
679	2-930 Amortization Expense	78,250				1-2-2301-930	0	0	
680	2-993 Loss on Disposal of Asset	(4,500)				1-2-2301-993	0	0	
682	2401 Disaster Services - Risk Management								
683	2-111 Salaries	22,187	25,199			1-2-2401-111	3,785	28,343	
686	2-121 Wages - Own Staff					1-2-2401-121	0	0	
689	2-151 Payroll Benefits	3,264	14,479			1-2-2401-151	0	13,851	
692	2-217 Travel and Subsistence	350	663			1-2-2401-217	0	2,300	
695	2-222 Municipal Membership Fees					1-2-2401-222	0	380	
698	2-234 Education	525	2,780			1-2-2401-234	0	2,080	
701	2-239 Other Professional		2,374			1-2-2401-239	0	1,000	
704	2-291 Other General Services	1,183	32			1-2-2401-291	0	4,260	
708	2-295 Project (specify)		690,052			1-2-2401-295	0	0	
709	2-519 Other General Supplies	1,715				1-2-2401-519	0	1,450	
715	2501 Ambulance								
716	2-771 Grant (specify) Individuals, community	5,000	5,000			1-2-2501-771	0	5,000	
720	2601 Safety Codes - Drummeller								
721	1-431 Sale of Service	(1,434)	(1,355)			1-1-2601-431	0	(650)	
724	1-521 License (specify)	(10,094)	(5,583)			1-1-2601-521	0	(7,900)	
727	1-522 Permits (specify)	(27,287)	(21,654)			1-1-2601-522	0	(25,000)	
730	1-524 Permits (specify)	(255)	(325)			1-1-2601-524	0	(750)	
733	1-525 Permits (specify)	(80,851)	(43,174)			1-1-2601-525	0	(70,000)	
736	1-528 Permits (specify)	(7,558)	(4,920)			1-1-2601-526	0	(6,500)	
739	1-991 Other Income	(367)	(562)			1-1-2601-991	0	(300)	
742	2-121 Wages - Own Staff	18,912	20,622			1-2-2601-121	0	20,308	
745	2-151 Payroll Benefits	5,908	6,015			1-2-2601-151	(1,900)	3,544	
748	2-152 Wellness Program	75	163			1-2-2601-152	0	163	
751	2-214 Individual Memberships, Registrations	500				1-2-2601-214	0	750	
754	2-215 Postage					1-2-2601-215	0	55	
757	2-216 Telephone	777	624			1-2-2601-216	0	707	
761	2-217 Travel and Subsistence	170	993			1-2-2601-217	0	530	
764	2-222 Municipal Membership Fees		50			1-2-2601-222	0	100	
767	2-234 Education	760	3,988			1-2-2601-234	0	1,000	
770	2-237 Legal and Collection		952			1-2-2601-237	0	0	
771	2-238 Other Professional	64,946	28,474			1-2-2601-239	0	35,000	
774	2-281 Other General Services	733				1-2-2601-291	0	530	

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Town of 10/30/2013									
Line		Comments	2012 Actual	2013 Actual	2013 Budget	(192,092) 2014 Draft	GL Account	148,251 Council Additions	(43,841) 2014 with additions
777	2-295 Project: (specify)		4,897	3,028		3,713	1-2-2601-295	0	3,713
780	2-515 Stationery, Office Supplies			140		300	1-2-2601-515	0	300
783	2-519 Other General Supplies		12				1-2-2601-519	0	0
784	2-930 Amortization Expense		4,571				1-2-2601-930	0	0
786	2602 Safety Codes - Palisier								
787	1-431 Sale of Service		(62,361)	(62,361)		(71,704)	1-1-2602-431	0	(71,704)
790	1-521 License (specify)			(8,165)		0	1-1-2602-521	0	0
791	1-522 Permits (specify)			(19,480)		0	1-1-2602-522	0	0
792	1-525 Permits (specify)			(6,300)		0	1-1-2602-525	0	0
793	1-528 Permits (specify)			(3,392)		0	1-1-2602-526	0	0
794	1-527 Permits			(182)		0	1-1-2602-527	0	0
795	1-599 Government Rebates			37,489		0	1-1-2602-599	0	0
796	2-111 Salaries		(569)			0	1-2-2602-111	0	0
797	2-121 Wages - Own Staff		43,947	45,920		45,144	1-2-2602-121	0	45,144
800	2-151 Payroll Benefits		9,023	9,625		8,340	1-2-2602-151	0	8,340
803	2-152 Wellness Program		350	369		369	1-2-2602-152	0	369
806	2-214 Individual Memberships, Registrations					300	1-2-2602-214	0	300
810	2-215 Postage		360	395		396	1-2-2602-215	0	396
813	2-216 Telephone		2,474	3,067		2,184	1-2-2602-216	0	2,184
816	2-217 Travel and Subsistence			50		1,854	1-2-2602-217	0	1,854
819	2-222 Municipal Membership Fees					0	1-2-2602-222	0	0
820	2-234 Education					816	1-2-2602-234	0	816
824	2-291 Other General Services			52		530	1-2-2602-291	0	530
827	2-515 Stationery, Office Supplies					318	1-2-2602-515	0	530
830	2-519 Other General Supplies					1,200	1-2-2602-519	0	318
833	2-981 Transfer to (specify department)		1,200	1,200		0	1-2-2602-961	0	1,200
837	2603 Development Permits								
838	1-523 Permits (specify)		(20,695)	(20,695)		(18,500)	1-1-2603-523	0	(18,500)
841	1-524 Permits (specify)		(2,420)	(1,940)		(750)	1-1-2603-524	0	(750)
844	2-111 Salaries		9,797	10,954		9,682	1-2-2603-111	(1,145)	9,682
847	2-121 Wages - Own Staff		49,176	44,947		44,185	1-2-2603-121	0	44,185
850	2-151 Payroll Benefits		11,711	11,854		14,819	1-2-2603-151	4,301	14,819
853	2-152 Wellness Program		125	438		438	1-2-2603-152	0	438
856	2-214 Individual Memberships, Registrations		925			0	1-2-2603-214	0	0
857	2-217 Travel and Subsistence		1,026	1,288		530	1-2-2603-217	0	530
860	2-221 Advertising and Promotion		299			0	1-2-2603-221	0	0
861	2-222 Municipal Membership Fees		300	300		300	1-2-2603-222	0	300
864	2-234 Education		1,857	883		2,386	1-2-2603-234	0	2,386
867	2-252 Repairs: Equipment		82	10		1,500	1-2-2603-252	0	1,500
871	2-291 Other General Services		21	250		0	1-2-2603-291	0	0
872	2-515 Stationery, Office Supplies			50		266	1-2-2603-515	0	266
875	2-519 Other General Supplies			225		0	1-2-2603-519	0	0
876	2-521 Fuel Oil Grease		1,176	533		1,200	1-2-2603-521	0	1,200
880	2610 Animal Control								
881	1-521 License (specify)		(25,329)	(13,140)		(16,000)	1-1-2610-521	0	(16,000)
885	2-215 Postage					442	1-2-2610-215	0	442
888	2-239 Other Professional		2,331	1,545		9,000	1-2-2610-239	0	9,000
892	2-291 Other General Services		12,968	5,019		(4,000)	1-2-2610-291	(4,000)	8,360
896	2-519 Other General Supplies		1,066	779		500	1-2-2610-519	0	500
899	2-531 Chemicals and Salts					150	1-2-2610-531	0	150

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Town of 10/30/2013									
Line	Comments	2012 Actual	2013 Actual	2013 Budget	2014 Draft	GL Account	148,251 Council Additions	2014 with additions	(43,841)
902	2-961 Transfer to (specify department)	17,000	17,000		17,000	1-2-2610-961	0	17,000	
906	2611 Weed Control								
907	1-451 Custom Work	(5,505)	(9,620)		(9,620)	1-1-2611-451	0	(6,000)	
910	2-121 Wages - Own Staff	1,680	2,539		2,539	1-2-2611-121	0	2,751	
913	2-151 Payroll Benefits	272	409		409	1-2-2611-151	0	398	
916	2-234 Education					1-2-2611-234	0	500	
919	2-252 Repairs: Equipment	1,334	271		4,025	1-2-2611-252	0	4,925	
931	2-291 Other General Services	35,974	52,005		35,636	1-2-2611-291	0	35,000	
935	2-511 Clothing and Shoes	23			1,400	1-2-2611-511	0	1,400	
940	2-519 Other General Supplies				1,102	1-2-2611-519	0	1,100	
944	2-521 Fuel Oil Grease	1,812	1,738		2,378	1-2-2611-521	0	2,378	
947	2-531 Chemicals and Salts		725		1,255	1-2-2611-531	0	1,250	
950	2-961 Transfer to (specify department)	8,000	8,000		8,000	1-2-2611-961	0	6,000	
954	2612 Mosquito Control								
955	2-121 Wages - Own Staff	10,338	10,685		11,472	1-2-2612-121	0	11,922	
958	2-151 Payroll Benefits	2,002	2,222		2,188	1-2-2612-151	0	2,188	
961	2-234 Education				500	1-2-2612-234	0	500	
964	2-242 Contract (specify)	34,885	20,891		53,000	1-2-2612-242	0	53,000	
967	2-252 Repairs: Equipment	64	3		1,000	1-2-2612-252	0	1,000	
973	2-291 Other General Services	2,079	185		3,350	1-2-2612-291	0	3,050	
977	2-511 Clothing and Shoes	119	478		790	1-2-2612-511	0	750	
980	2-519 Other General Supplies	103	33		534	1-2-2612-519	0	550	
986	2-531 Chemicals and Salts	1,574	934		24,000	1-2-2612-531	0	64,000	
990	3101 Engineering Administration								
991	1-331 Sale to Provincial Government				3,140	1-1-3101-331	0	(3,183)	
994	1-352 (specify) [line, road, utility, etc]	225				1-1-3101-352	0	0	
995	1-942 Drawn from Capital Reserve	(3,097)			115,000	1-1-3101-942	0	(15,000)	
998	2-111 Salaries	192,228	205,608		203,448	1-2-3101-111	0	203,448	
1001	2-121 Wages - Own Staff	81,452	52,694		53,112	1-2-3101-121	0	52,116	
1004	2-151 Payroll Benefits	44,729	40,342		40,103	1-2-3101-151	0	40,103	
1007	2-152 Wellness Program	801	1,209		1,817	1-2-3101-152	0	937	
1010	2-212 Communication System	10,228	11,787		15,472	1-2-3101-212	0	15,472	
1016	2-214 Individual Memberships, Registrations				1,876	1-2-3101-214	0	1,876	
1021	2-216 Telephone	13,493	10,047		16,076	1-2-3101-216	0	16,076	
1024	2-217 Travel and Subsistence	37	313		1,893	1-2-3101-217	0	1,893	
1027	2-222 Municipal Membership Fees	514	1,274		1,286	1-2-3101-222	0	1,366	
1033	2-234 Education		294		983	1-2-3101-234	0	983	
1036	2-239 Other Professional	9,322			21,855	1-2-3101-239	0	21,855	
1039	2-252 Repairs: Equipment		813			1-2-3101-252	0	0	
1040	2-255 Repairs: Capital Reinvestment Program	3,097			15,000	1-2-3101-255	0	15,000	
1044	2-291 Other General Services	301	138		3,933	1-2-3101-291	0	3,933	
1049	2-515 Stationery, Office Supplies	5				1-2-3101-515	0	0	
1050	2-519 Other General Supplies	151	28		94	1-2-3101-519	0	94	
1053	2-930 Amortization Expense	107,771				1-2-3101-930	0	0	
1055	3102 Workshop and Yards								
1056	1-451 Custom Work	(74,783)	(31,490)		427,000	1-1-3102-451	0	(27,000)	
1059	1-942 Drawn from Capital Reserve					1-1-3102-942	0	0	
1062	2-121 Wages - Own Staff	61,746	72,772		69,056	1-2-3102-121	0	69,056	
1065	2-151 Payroll Benefits	13,764	15,853		14,736	1-2-3102-151	0	14,366	
1068	2-152 Wellness Program	208	570		1,106	1-2-3102-152	0	150	

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Town of 10/30/2013									
Line	Comments	2012 Actual	2013 Actual	2013 Budget	2014 Draft	GL Account	148,251 Council Additions	(43,841) 2014 with additions	
1071	2-234 Education		583			1-2-3102-234		1,300	
1075	2-241 Janitorial Services	5,758	5,111		8,330	1-2-3102-241		9,300	
1079	2-251 Repairs: Buildings	4,860	2,519		10,873	1-2-3102-251		10,873	
1088	2-252 Repairs: Equipment	5,660	7,589		16,100	1-2-3102-252		18,100	
1101	2-253 Repairs: Other	2,373	1,116		2,300	1-2-3102-253		3,305	
1107	2-254 Repairs: Structures	13			2,106	1-2-3102-254		2,108	
1111	2-255 Repairs: Capital Reinvestment Program					1-2-3102-255		0	
1116	2-281 Other General Services	39,198	13,840		16,618	1-2-3102-291		16,618	
1128	2-511 Clothing and Shoes	4,226	7,153		7,653	1-2-3102-511		7,840	
1134	2-519 Other General Supplies	2,893	4,241		4,000	1-2-3102-519		4,000	
1139	2-521 Fuel Oil Grease	20,195	26,849		28,000	1-2-3102-521		28,000	
1142	2-524 Consumables, Small Tools	3,062	5,473		3,160	1-2-3102-524		3,850	
1146	2-541 Utilities: Electricity	16,093	22,824		18,135	1-2-3102-541		18,525	
1149	2-542 Utilities: Gas	24,608	21,527		14,148	1-2-3102-542		14,846	
1152	2-543 Utilities: Water and Sewer	4,408	4,546		4,100	1-2-3102-543		4,680	
1155	2-881 Transfer to (specify department)	4,000	4,000		4,000	1-2-3102-961		4,000	
1159	3202 Roads and Streets								
1160	1-451 Custom Work	(41,253)	(6,027)		(5,000)	1-1-3202-451		(5,000)	
1163	1-942 Drawn from Capital Reserve	(185,487)	(19,613)		(24,000)	1-1-3202-942		(24,000)	
1166	2-121 Wages - Own Staff	224,815	280,640		244,883	1-2-3202-121		244,883	
1169	2-131 Wages Detailed					1-2-3202-131		0	
1172	2-134 Wages Detailed	1,269			49,074	1-2-3202-134		0	
1173	2-151 Payroll Benefits	44,499	54,302			1-2-3202-151		48,674	
1176	2-152 Wellness Program	451				1-2-3202-152		0	
1179	2-242 Contract: (specify)	18,329	18,865		30,000	1-2-3202-242	30,000	60,000	
1185	2-252 Repairs: Equipment	56,941	50,696		75,450	1-2-3202-252		73,400	
1232	2-254 Repairs: Structures	82,239	39,091		75,500	1-2-3202-254		76,500	
1244	2-255 Repairs: Capital Reinvestment Program	185,467	22,622		224,000	1-2-3202-255		224,000	
1252	2-281 Other General Services	3,674	2,123		15,700	1-2-3202-291		15,200	
1256	2-511 Clothing and Shoes	3,406	2,468		2,000	1-2-3202-511		2,000	
1259	2-519 Other General Supplies	1,365	1,047		9,900	1-2-3202-519		9,900	
1269	2-521 Fuel Oil Grease	44,439	64,424		67,500	1-2-3202-521		67,500	
1272	2-531 Chemicals and Salts	6,120	9,050		12,500	1-2-3202-531		12,500	
1276	2-535 Sand and Gravel	39,430	25,570		52,000	1-2-3202-535		52,000	
1283	2-926 Trade Accounts	(15,135)				1-2-3202-926		0	
1284	2-930 Amortization Expense	898,326				1-2-3202-930		0	
1285	2-993 Loss on Disposal of Asset	1,586				1-2-3202-993		0	
1287	3203 Street Lighting								
1288	1-942 Drawn from Capital Reserve	(5,975)	(4,557)		(53,000)	1-1-3203-942		(53,000)	
1291	2-121 Wages - Own Staff	4,916	6,333		4,558	1-2-3203-121		4,938	
1294	2-151 Payroll Benefits	800	999		706	1-2-3203-151		706	
1297	2-254 Repairs: Structures	137	3,837		7,350	1-2-3203-254		7,350	
1303	2-255 Repairs: Capital Reinvestment Program	5,975	4,765		53,000	1-2-3203-255		53,000	
1308	2-281 Other General Services	1,535	120		3,800	1-2-3203-291		3,800	
1312	2-519 Other General Supplies	78			500	1-2-3203-519		500	
1315	2-541 Utilities: Electricity	316,388	333,260		262,728	1-2-3203-541	12,278	275,000	
1319	3204 Traffic Services								
1320	2-111 Salaries	6,113	7,094		7,122	1-2-3204-111		7,122	
1323	2-121 Wages - Own Staff	21,363	10,029		10,070	1-2-3204-121		10,870	
1326	2-151 Payroll Benefits	4,924	3,258		3,041	1-2-3204-151		3,034	

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Town of 10/30/2013									
Line	Comments	2012 Actual	2013 Actual	2013 Budget	2014 Draft	GL Account	Council Additions	2014 with additions	(43,841)
1329	2-152 Wellness Program		43		43	1-2-3204-152	0	43	
1332	2-252 Repairs: Equipment	86	33		33	1-2-3204-252	0	1,900	
1338	2-254 Repairs: Structures	8,690	3,401		10,590	1-2-3204-254	0	10,500	
1343	2-291 Other General Services	15,513	18,867		20,000	1-2-3204-291	0	29,000	
1346	2-519 Other General Supplies	650	601		1,900	1-2-3204-519	0	1,900	
1351	2-521 Fuel Oil Grease		559		6,974	1-2-3204-521	0	6,974	
1355	3211 Primary/Secondary Highways								
1356	1-331 Sale to Provincial Government	11,072	(171,053)			1-1-3211-331	0	0	
1357	2-242 Contract: (specify)		171,053			1-2-3211-242	0	0	
1358	2-828 Trade Accounts	4,063				1-2-3211-926	0	0	
1360	3301 Airport								
1361	1-441 Sale of Utility	(39,429)	(71,268)		(43,706)	1-1-3301-441	0	(43,706)	
1364	1-588 Rental: Other	(3,061)	(2,013)		(1,500)	1-1-3301-569	0	(1,320)	
1367	2-121 Wages - Own Staff	4,659	9,597		8,334	1-2-3301-121	0	8,334	
1370	2-151 Payroll Benefits	843	1,502		1,797	1-2-3301-151	0	1,287	
1373	2-216 Telephone	950	2,278		894	1-2-3301-216	0	884	
1376	2-222 Municipal Membership Fees				450	1-2-3301-222	0	450	
1379	2-234 Education				359	1-2-3301-234	0	250	
1382	2-241 Janitorial Services	786	862		1,100	1-2-3301-241	0	1,100	
1386	2-242 Contract: (specify)	4,762				1-2-3301-242	0	0	
1389	2-251 Repairs: Buildings	225	80		2,650	1-2-3301-251	0	2,650	
1395	2-253 Repairs: Other	391	388		1,300	1-2-3301-253	0	1,300	
1398	2-254 Repairs: Structures	4,081	5,659		8,700	1-2-3301-254	0	8,200	
1402	2-272 Insurance and Bond Premiums	6,814	6,866		8,559	1-2-3301-272	0	6,556	
1405	2-291 Other General Services	5,276	6,475		10,702	1-2-3301-291	0	10,402	
1412	2-512 Goods for Re-Sale	39,467	264		47,740	1-2-3301-512	0	47,740	
1415	2-521 Fuel Oil Grease				506	1-2-3301-521	0	506	
1418	2-535 Sand and Gravel				1,035	1-2-3301-535	0	1,000	
1421	2-541 Utilities: Electricity	5,677	5,863		4,449	1-2-3301-541	0	4,448	
1424	2-542 Utilities: Gas	1,162	990		864	1-2-3301-542	0	664	
1427	2-543 Utilities: Water and Sewer	205	166		300	1-2-3301-543	0	320	
1430	2-930 Amortization Expense	61,712				1-2-3301-930	0	0	
1432	4301 Garbage Collection								
1433	1-441 Sale of Utility	(88,330)	(86,809)		(99,000)	1-1-4301-441	0	(98,000)	
1436	2-121 Wages - Own Staff	23,002	31,849		45,192	1-2-4301-121	0	35,192	
1439	2-151 Payroll Benefits	3,823	4,621		4,654	1-2-4301-151	0	4,454	
1442	2-222 Municipal Membership Fees	157,724	162,427		157,300	1-2-4301-222	0	167,300	
1446	2-237 Legal and Collection		102			1-2-4301-237	0	0	
1447	2-239 Other Professional	168,403	157,244		172,543	1-2-4301-239	0	178,583	
1453	5101 FCS Administrative								
1454	1-843 Conditional Programs	(195,042)	(195,042)		(195,042)	1-1-5101-843	0	(195,042)	
1457	1-991 Other Income	(1,037)				1-1-5101-991	0	0	
1458	2-111 Salaries	72,693	58,955		53,000	1-2-5101-111	0	55,652	
1461	2-121 Wages - Own Staff	14,579	14,719		14,498	1-2-5101-121	0	14,498	
1464	2-151 Payroll Benefits	17,268	18,413		14,139	1-2-5101-151	0	14,338	
1467	2-152 Wellness Program	578	292		300	1-2-5101-152	0	200	
1470	2-214 Individual Memberships, Registrations				848	1-2-5101-214	0	848	
1475	2-216 Telephone	2,469	966		1,596	1-2-5101-216	0	3,395	
1478	2-217 Travel and Subsistence	2,114	1,333		1,161	1-2-5101-217	0	3,183	
1481	2-222 Municipal Membership Fees	783	698		43	1-2-5101-222	0	743	

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Town of 10/30/2013									
Line	Comments	2012 Actual	2013 Actual	2013 Budget	2014 Draft	GL Account	Council Additions	2014 with additions	(43,841)
1484	2-231 Accounting and Audit	1,485	5,554		1,910	1-2-5101-231	0	1,910	0
1487	2-281 Other General Services	250	3,677		4,305	1-2-5101-291	0	5,305	0
1492	2-515 Stationery, Office Supplies	516	493		1,850	1-2-5101-515	0	650	0
1495	2-519 Other General Supplies	1,240	1,786		2,300	1-2-5101-519	0	1,500	0
1499	5102 Handman Services								
1500	1-431 Sale of Service	(5,693)	(2,944)		(2,280)	1-1-5102-431	0	(9,269)	0
1503	2-111 Salaries	1,887				1-2-5102-111	0	0	0
1506	2-121 Wages - Own Staff	18,689	21,202		20,911	1-2-5102-121	0	20,911	0
1509	2-151 Payroll Benefits	1,982	4,970		4,290	1-2-5102-151	0	4,290	0
1512	2-239 Other Professional	7,275	4,586		10,000	1-2-5102-239	0	10,000	0
1515	2-515 Stationery, Office Supplies	75				1-2-5102-515	0	0	0
1516	2-519 Other General Supplies	127	22		50	1-2-5102-519	0	50	0
1519	2-828 Trade Accounts	255				1-2-5102-926	0	0	0
1521	5103 Seniors Services								
1522	1-422 Programs (Taxable)	(646)	(465)			1-1-5103-422	0	0	0
1523	2-111 Salaries	7,577	4,927		4,669	1-2-5103-111	0	4,659	0
1526	2-121 Wages - Own Staff	24,803	34,782		34,132	1-2-5103-121	0	34,732	0
1529	2-151 Payroll Benefits	4,761	7,195		6,112	1-2-5103-151	0	8,112	0
1532	2-152 Wellness Program	100	13			1-2-5103-152	0	0	0
1535	2-214 Individual Memberships, Registrations	200	265		500	1-2-5103-214	0	500	0
1538	2-217 Travel and Subsistence	777	1,564		1,600	1-2-5103-217	0	2,500	0
1541	2-221 Advertising and Promotion	282	743		1,009	1-2-5103-221	0	1,000	0
1544	2-234 Education	249			531	1-2-5103-234	0	531	0
1547	2-281 Other General Services	2,426	4,671		4,544	1-2-5103-281	0	4,244	0
1550	2-295 Project (specify)	2,232	1,391		3,077	1-2-5103-295	0	3,077	0
1553	2-515 Stationery, Office Supplies	375	396		316	1-2-5103-515	0	316	0
1556	2-519 Other General Supplies	75	210		400	1-2-5103-519	0	400	0
1560	5105 Seasonal FCSs Programs								
1561	1-433 Advertising	(7,069)	(6,778)			1-1-5105-433	0	0	0
1562	1-595 Grants: Individuals/Service Organization	(1,668)	(3,750)		(600)	1-1-5105-595	0	(600)	0
1565	1-853 Conditional Programs				25,000	1-1-5105-853	0	(25,000)	0
1568	2-111 Salaries	5,051	3,285		3,109	1-2-5105-111	0	3,106	0
1571	2-121 Wages - Own Staff	1,643	1,659		1,634	1-2-5105-121	0	1,634	0
1574	2-151 Payroll Benefits	1,493	1,223		1,025	1-2-5105-151	0	1,025	0
1577	2-152 Wellness Program	70	10			1-2-5105-152	0	0	0
1580	2-214 Individual Memberships, Registrations	100			550	1-2-5105-214	0	550	0
1583	2-217 Travel and Subsistence		148		1,591	1-2-5105-217	0	1,591	0
1586	2-221 Advertising and Promotion		62		530	1-2-5105-221	0	530	0
1589	2-222 Municipal Membership Fees		80		100	1-2-5105-222	0	100	0
1592	2-223 Printing and Binding	6,376	10,518		4,387	1-2-5105-223	0	8,267	0
1595	2-234 Education		277		1,391	1-2-5105-234	0	1,061	0
1598	2-281 Other General Services				25,000	1-2-5105-281	0	25,000	0
1601	2-295 Project (specify)	6,123	7,535		15,494	1-2-5105-295	0	9,484	0
1608	2-514 Program Materials	1,697	714		1,000	1-2-5105-514	0	1,000	0
1611	2-519 Other General Supplies	592	800		500	1-2-5105-519	0	500	0
1615	5106 After School Care								
1616	1-431 Sale of Service	(10,735)	(19,066)		(13,446)	1-1-5106-431	0	(13,446)	0
1619	2-111 Salaries	12,628	8,212		7,765	1-2-5106-111	0	7,765	0
1622	2-121 Wages - Own Staff	33,518	37,652		30,546	1-2-5106-121	0	36,848	0
1625	2-151 Payroll Benefits	5,967	5,980		5,122	1-2-5106-151	0	5,122	0

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Town of 10/26/2013									
Line	Comments	2012 Actual	2013 Actual	2013 Budget	(192,092) 2014 Draft	GL Account	Council Additions	2014 with additions	(43,841)
1779	2-111 Salaries	7,463	5,477		5,403	1-2-6201-111	0	5,403	0
1782	2-121 Wages - Own Staff	34,205	38,248		37,783	1-2-6201-121	0	37,783	0
1785	2-151 Payroll Benefits	3,952	8,402		7,494	1-2-6201-151	0	7,494	0
1788	2-152 Wellness Program	50	338		338	1-2-6201-152	0	338	0
1791	2-214 Individual Memberships, Registrations	895	517		1,390	1-2-6201-214	0	1,390	0
1795	2-216 Telephone	843			828	1-2-6201-216	0	828	0
1798	2-217 Travel and Subsistence	3,768	3,341		4,300	1-2-6201-217	0	4,300	0
1802	2-222 Municipal Membership Fees	1,334	694		2,790	1-2-6201-222	0	2,790	0
1805	2-234 Education	828	175		1,900	1-2-6201-234	0	1,900	0
1808	2-285 Project: (specify)	11,345	2,481		44,400	1-2-6201-295	(13,000)	31,400	0
1815	2-271 Grant: (specify) Individuals, community				8,500	1-2-6201-771	0	8,500	0
1820	2-811 Rebates	2,000	2,858		1,600	1-2-6201-911	0	3,500	0
1824	6202 Valley Bus Society								
1825	1-451 Custom Work	(12,352)	(9,299)		(6,000)	1-1-6202-451	0	(25,000)	0
1828	2-121 Wages - Own Staff	4,962	4,595		4,962	1-2-6202-121	0	4,962	0
1831	2-151 Payroll Benefits	828	869		827	1-2-6202-151	0	827	0
1834	2-252 Repairs: Equipment	7,626	2,105		1,790	1-2-6202-252	0	6,750	0
1837	2-771 Grant: (specify) Individuals, community	64,896	67,330		1,548	1-2-6202-771	0	71,548	0
1841	6204 Tourism								
1842	2-121 Wages - Own Staff	21,434	24,116		23,827	1-2-6204-121	0	23,827	0
1845	2-151 Payroll Benefits	1,662	4,575		4,098	1-2-6204-151	0	4,098	0
1848	2-152 Wellness Program		200		200	1-2-6204-152	0	200	0
1851	2-212 Communication System	973	1,691		1,056	1-2-6204-212	0	1,056	0
1854	2-214 Individual Memberships, Registrations	198	401		1,100	1-2-6204-214	0	1,100	0
1858	2-215 Postage				2,000	1-2-6204-215	0	2,000	0
1861	2-216 Telephone	1,196	738		2,186	1-2-6204-216	0	2,186	0
1864	2-217 Travel and Subsistence	1,878	1,271		2,120	1-2-6204-217	0	2,120	0
1867	2-221 Advertising and Promotion	18,304	36,810		31,000	1-2-6204-221	(27,000)	4,000	0
1871	2-222 Municipal Membership Fees	3,968	3,968		4,500	1-2-6204-222	0	4,500	0
1875	2-239 Other Professional		5,000		5,000	1-2-6204-239	0	5,000	0
1878	2-242 Contract: (specify)	952	1,310		2,580	1-2-6204-242	40,000	42,580	0
1882	2-291 Other General Services	52,500	42,500		55,740	1-2-6204-291	0	55,740	0
1886	2-524 Consumables, Small Tools	5,000			7,500	1-2-6204-524	0	7,500	0
1891	6601 Subdivisions and Developments								
1892	1-443 Sale of Land	(21,727)	(22,967)			1-1-6601-443	0	0	0
1893	1-521 License (specify)	(250)				1-1-6601-521	0	0	0
1894	1-991 Other Income		(1,600)			1-1-6601-991	0	0	0
1895	2-239 Other Professional		1,600			1-2-6601-239	0	0	0
1896	2-761 Contributed to Capital Reserves	21,977				1-2-6601-761	0	0	0
1897	2-930 Amortization Expense	12,688				1-2-6601-930	0	0	0
1899	6602 Land Rentals								
1900	1-561 Rental: Residential Land	(900)	(950)		(950)	1-1-6602-561	0	(950)	0
1905	1-562 Rental: Commercial Land	(3,000)	(3,200)		(700)	1-1-6602-562	0	(700)	0
1909	1-563 Rental: Farm Land				(100)	1-1-6602-563	0	(100)	0
1913	6701 Public Housing								
1914	1-843 Conditional Programs	(22,346)	(22,346)		(2,346)	1-1-6701-843	0	(2,346)	0
1917	2-121 Wages - Own Staff	1,587	98		109	1-2-6701-121	0	109	0
1920	2-242 Contract: (specify)	26,413			13,000	1-2-6701-242	0	13,000	0
1923	2-281 Other General Services	773	20		21,200	1-2-6701-291	0	21,200	0
1926	2-831 Interest	12,006	11,118		10,285	1-2-6701-831	0	10,285	0

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Town of 10/30/2013									
Line		Comments	2012 Actual	2013 Actual	2013 Budget	(192,092) 2014 Draft	GL Account	Council Additions	(43,841) 2014 with additions
1929	2-832 Principal								
1932	2-830 Amortization Expense		10,306	11,134			1-2-6701-832	0	12,028
1934	6904 Old Cells		90,310				1-2-6701-930	0	0
1935	2-251 Repairs: Buildings			551			1-2-6904-251	0	3,700
1942	2-253 Repairs: Other			90			1-2-6904-253	0	250
1945	2-291 Other General Services						1-2-6904-291	0	400
1949	2-541 Utilities: Electricity		2,099	1,991			1-2-6904-541	0	1,595
1952	2-542 Utilities: Gas		2,183	1,922			1-2-6904-542	0	1,229
1956	6905 RCMP Building								
1957	1-564 Rental: Buildings		(39,006)	(42,552)			1-1-6905-564	0	(42,552)
1960	2-121 Wages - Own Staff		3,096	1,676			1-2-6905-121	0	1,521
1963	2-151 Payroll Benefits		553	298			1-2-6905-151	0	266
1966	2-241 Janitorial Services		22,800	22,800			1-2-6905-241	(3,000)	28,750
1970	2-251 Repairs: Buildings		2,324	5,617			1-2-6905-251	0	6,700
1977	2-253 Repairs: Other		1,243	1,588			1-2-6905-253	0	9,850
1981	2-272 Insurance and Bond Premiums		2,313	2,322			1-2-6905-272	0	2,186
1984	2-291 Other General Services		14,106	10,563			1-2-6905-291	0	10,786
1993	2-511 Clothing and Shoes		303	41			1-2-6905-511	0	2,040
1997	2-518 Other General Supplies		920	117			1-2-6905-519	0	550
2000	2-531 Chemicals and Salts						1-2-6905-531	0	250
2004	2-541 Utilities: Electricity		21,314	23,109			1-2-6905-541	0	19,167
2007	2-542 Utilities: Gas		15,538	15,709			1-2-6905-542	0	10,198
2010	2-543 Utilities: Water and Sewer		1,242	1,387			1-2-6905-543	0	1,320
2013	2-761 Contributed to Capital Reserves		30,000	30,000			1-2-6905-761	0	30,000
2016	2-928 Trade Accounts		(10,677)				1-2-6905-926	0	0
7201	Recreation Administration								
2018	1-421 Programs (Taxable)		(2,624)	(100)			1-1-7201-421	0	0
2019	2-111 Salaries		47,138	47,100			1-2-7201-111	15,000	61,334
2020	2-121 Wages - Own Staff		16,738	16,879			1-2-7201-121	0	16,664
2023	2-151 Payroll Benefits		12,838	9,388			1-2-7201-151	1,900	9,700
2026	2-152 Wellness Program		450	304			1-2-7201-152	0	200
2029	2-212 Communication System			755			1-2-7201-212	0	0
2032	2-214 Individual Memberships, Registrations						1-2-7201-214	0	400
2033	2-216 Telephone		3,162	891			1-2-7201-216	0	3,278
2036	2-217 Travel and Subsistence		941				1-2-7201-217	0	2,120
2039	2-221 Advertising and Promotion		80				1-2-7201-221	0	1,060
2042	2-222 Municipal Membership Fees		584				1-2-7201-222	0	400
2045	2-252 Repairs: Equipment		173	31			1-2-7201-252	0	1,060
2048	2-295 Project: (specify)		10,178	8,592			1-2-7201-295	0	0
2051	2-515 Stationery, Office Supplies		687				1-2-7201-515	0	0
2052	2-519 Other General Supplies		1,745	113			1-2-7201-519	0	0
2053	2-521 Fuel Oil Grease		191	944			1-2-7201-521	0	1,200
2054	2-930 Amortization Expense		256,185	1,319			1-2-7201-930	0	0
2057	7202 Aquaplex								
2059	1-411 Admissions (taxable)		(92,033)	(70,271)			1-1-7202-411	0	(100,000)
2060	1-421 Programs (Taxable)		890	503			1-1-7202-421	0	(2,500)
2063	1-422 Programs (Taxable)		(291)				1-1-7202-422	0	0
2066	1-423 Programs (Taxable)		(76,265)	(18,797)			1-1-7202-423	0	(41,500)
2067	1-425 Programs (specify) (non-taxable)		(20,590)	(55,182)			1-1-7202-425	0	(41,180)
2071	1-433 Advertising		(454)				1-1-7202-433	0	(1,060)
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Town of	Line	Comments	2012 Actual	2013 Actual	2013 Budget	2014 Draft	GL Account	148,251 Council Additions	(43,841) 2014 with additions
	2077	1-442 Sale of Materials	(8,310)	(9,191)		(10,790)	1-1-7202-442	0	(10,790)
	2081	1-444 Concession Sales	(30,487)	(11,546)		(12,000)	1-1-7202-444	0	(12,000)
	2084	1-564 Rentat: Buildings	(31,190)	(27,894)		(33,949)	1-1-7202-564	0	(33,949)
	2087	1-841 Wage Subsidies				(7,200)	1-1-7202-841	0	(7,200)
	2090	1-942 Drawn from Capital Reserve				(4,500)	1-1-7202-942	0	(4,500)
	2093	2-111 Salaries	70,661	72,249		71,135	1-1-7202-111	0	71,135
	2096	2-121 Wages - Own Staff	387,232	405,647		413,795	1-1-7202-121	0	413,795
	2099	2-123 Wages - Other Department					1-1-7202-123	0	0
	2102	2-151 Payroll Benefits	57,675	66,625		66,625	1-1-7202-151	0	66,625
	2105	2-152 Wellness Program	701	1,303		2,500	1-1-7202-152	0	2,500
	2109	2-216 Telephone	2,250	1,911		3,500	1-1-7202-216	0	3,500
	2112	2-217 Travel and Subsistence	743	1,540		1,500	1-1-7202-217	0	1,500
	2115	2-221 Advertising and Promotion				1,000	1-1-7202-221	0	1,000
	2118	2-234 Education	10,661	14,347		14,347	1-1-7202-234	0	14,347
	2123	2-241 Janitorial Services	5,406	7,081		9,018	1-1-7202-241	0	9,018
	2126	2-242 Contract: (specify)	629			12,000	1-1-7202-242	0	12,000
	2130	2-251 Repairs: Buildings	42,907	43,742		37,100	1-1-7202-251	0	37,100
	2151	2-252 Repairs: Equipment	3,402	11,589		1,800	1-1-7202-252	0	1,800
	2155	2-253 Repairs: Other	24,546	36,395		24,500	1-1-7202-253	0	24,500
	2168	2-255 Repairs: Capital Renvestment Program		17,500		4,500	1-1-7202-255	0	4,500
	2172	2-291 Other General Services	5,435	2,397		3,143	1-1-7202-291	0	3,143
	2185	2-285 Project: (specify)	424	5,793		600	1-1-7202-295	0	600
	2188	2-511 Clothing and Shoes	6,928	2,846		3,000	1-1-7202-511	0	3,000
	2193	2-512 Goods for Re-Sale	6,698	3,794		4,600	1-1-7202-512	0	4,600
	2196	2-513 Goods for Re-Sale	10,112	7,597		8,700	1-1-7202-513	0	8,700
	2199	2-514 Program Materials	6,209	7,889		8,050	1-1-7202-514	0	8,050
	2202	2-518 Other General Supplies	4,969	3,335		17,500	1-1-7202-519	0	17,500
	2209	2-521 Fuel Oil Grease	1,014	1,580			1-1-7202-521	0	0
	2210	2-531 Chemicals and Salts	26,278	18,809		22,500	1-1-7202-531	0	22,500
	2216	2-541 Utilities: Electricity	60,357	62,308		46,504	1-1-7202-541	0	46,504
	2229	2-542 Utilities: Gas	86,307	99,221		55,697	1-1-7202-542	0	55,697
	2232	2-543 Utilities: Water and Sewer	27,381	27,749		36,060	1-1-7202-543	0	36,060
	2236	7203 Arenas							
	2237	1-411 Admissions (taxable)	(4,717)	(4,717)			1-1-7203-411	0	0
	2238	1-441 Sale of Utility	(12,785)			(17,500)	1-1-7203-441	0	(17,500)
	2241	1-564 Rentat: Buildings	(108,418)	(216,294)		(141,000)	1-1-7203-564	0	(141,000)
	2244	1-942 Drawn from Capital Reserve				(4,500)	1-1-7203-942	0	(4,500)
	2247	1-991 Other Income	(1,000)	(11,300)			1-1-7203-991	0	0
	2248	2-111 Salaries	9,170	10,641		10,641	1-1-7203-111	0	10,641
	2251	2-121 Wages - Own Staff	237,304	241,884		237,182	1-1-7203-121	0	237,182
	2254	2-151 Payroll Benefits	41,959	44,859		40,873	1-1-7203-151	0	40,873
	2257	2-152 Wellness Program	481	1,064		1,064	1-1-7203-152	0	1,064
	2260	2-216 Telephone	5,433	4,840		7,103	1-1-7203-216	0	7,103
	2263	2-217 Travel and Subsistence	1,214	2,027		3,000	1-1-7203-217	0	3,000
	2266	2-221 Advertising and Promotion		403		0	1-1-7203-221	0	0
	2267	2-222 Municipal Membership Fees	467	387		500	1-1-7203-222	0	500
	2270	2-234 Education	2,119	1,496		4,750	1-1-7203-234	0	4,750
	2278	2-241 Janitorial Services	9,212	11,921		11,838	1-1-7203-241	0	11,838
	2282	2-251 Repairs: Buildings	20,756	65,798		32,200	1-1-7203-251	0	32,200
	2302	2-252 Repairs: Equipment	9,440	9,955		6,850	1-1-7203-252	0	6,850

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10/20/2013									
Town	Line	Comments	2012 Actual	2013 Actual	2013 Budget	2014 Draft	GL Account	148,251 Council Additions	(43,841) 2014 with additions
	2315	2-253 Repairs: Other	15,923	19,131		25,000	1-2-7203-253	0	26,900
	2328	2-255 Repairs: Capital Reinvestment Program				4,500	1-2-7203-255	0	4,500
	2331	2-262 Rental/Lease: Equipment/Furnishings	4,938	11,330			1-2-7203-262	0	0
	2332	2-281 Other General Services	26,807	32,211		36,014	1-2-7203-291	0	36,914
	2348	2-511 Clothing and Shoes	6,020	5,155		5,560	1-2-7203-511	0	5,560
	2353	2-519 Other General Supplies	6,733	7,530		12,550	1-2-7203-519	0	12,550
	2363	2-521 Fuel Oil Grease	1,656	3,670		1,275	1-2-7203-521	0	6,273
	2366	2-524 Consumable, Small Tools	1,917	915		1,300	1-2-7203-524	0	1,300
	2370	2-524 Consumable, Small Tools	5,146	4,137		4,000	1-2-7203-531	0	8,000
	2377	2-541 Utilities: Electricity	97,625	104,469		16,302	1-2-7203-541	0	75,563
	2380	2-542 Utilities: Gas	45,386	52,483		31,538	1-2-7203-542	0	31,528
	2383	2-543 Utilities: Water and Sewer	33,068	50,571		14,000	1-2-7203-543	0	18,000
	2386	2-761 Contributed to Capital Reserves	4,673	4,673		4,073	1-2-7203-761	0	4,673
	2389	2-828 Trade Accounts	4,996				1-2-7203-926	0	0
	2391	7204 Parks and Playgrounds						50,000	280,169
	2392	1-421 Programs (Taxable)		(50)			1-1-7204-421	0	0
	2393	1-451 Custom Work	(8,929)				1-1-7204-451	0	0
	2394	1-564 Rental: Buildings	(6,570)	(8,400)		6,000	1-1-7204-564	0	(8,000)
	2397	1-843 Conditional Programs	(8,000)	(4,000)		(8,000)	1-1-7204-843	0	(8,000)
	2400	1-842 Drawn from Capital Reserve	(17,687)			(17,687)	1-1-7204-942	0	(12,000)
	2403	1-891 Other Income	(1,250)				1-1-7204-991	0	0
	2404	2-121 Wages - Own Staff	191,713	211,550		30,166	1-2-7204-121	0	0
	2407	2-132 Wages Detailed	174				1-2-7204-132	0	0
	2408	2-151 Payroll Benefits	32,831	36,203		34,768	1-2-7204-151	3,500	38,266
	2411	2-212 Communication System	62	107		106	1-2-7204-212	0	998
	2414	2-217 Travel and Subsistence					1-2-7204-217	0	0
	2415	2-241 Janitorial Services	4,983	5,301		4,800	1-2-7204-241	0	4,800
	2418	2-242 Contract: (specify)	224	341		2,300	1-2-7204-242	0	2,500
	2421	2-252 Repairs: Equipment	12,986	8,990		14,750	1-2-7204-252	0	24,750
	2463	2-253 Repairs: Other	9,967	7,555		10,100	1-2-7204-253	0	10,100
	2470	2-254 Repairs: Structures	18,442	27,145		34,200	1-2-7204-254	0	34,200
	2487	2-255 Repairs: Capital Reinvestment Program	17,687	17,325		12,000	1-2-7204-255	0	12,000
	2490	2-262 Rental/Lease: Equipment/Furnishings	345	398		7,000	1-2-7204-262	0	9,000
	2493	2-281 Other General Services	28,594	16,528		30,500	1-2-7204-291	0	30,500
	2499	2-292 Contracted Service (Specify)	6,000	6,000		6,000	1-2-7204-292	0	6,000
	2502	2-511 Clothing and Shoes	3,156	1,481		6,500	1-2-7204-511	0	6,500
	2506	2-519 Other General Supplies	7,608	15,836		18,000	1-2-7204-519	0	19,050
	2516	2-521 Fuel Oil Grease	13,742	13,406		26,000	1-2-7204-521	0	28,000
	2519	2-524 Consumable, Small Tools	2,440	1,733		2,500	1-2-7204-524	0	2,500
	2522	2-531 Chemicals and Salts				4,000	1-2-7204-531	0	2,400
	2526	2-535 Sand and Gravel		204			1-2-7204-535	0	4,500
	2529	2-538 Other Construction Materials	3				1-2-7204-538	0	0
	2530	2-541 Utilities: Electricity	24,595	26,088		31,513	1-2-7204-541	0	21,513
	2533	2-542 Utilities: Gas	501	569		562	1-2-7204-542	0	368
	2536	2-543 Utilities: Water and Sewer	83,337	38,597		88,420	1-2-7204-543	0	88,420
	2539	2-772 Grant: (specify) individuals, community	689			1,200	1-2-7204-772	0	1,200
	2543	7205 Seasonal Recreation Programs							
	2544	1-425 Programs (specify) (non-taxable)	(15,734)	(570)		(24,000)	1-1-7205-425	0	(21,000)
	2547	1-595 Grants: Individual/Service Organization	(90)			(1,000)	1-1-7205-595	0	(1,500)
	2550	2-121 Wages - Own Staff	20,864	25,568		26,536	1-2-7205-121	0	28,530

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Town of 10/30/2013									
Line	Comments	2012 Actual	2013 Actual	2013 Budget	2014 Draft	GL Account	148,251 Council Additions	(43,841) 2014 with additions	
2553	2-151 Payroll Benefits	1,190	1,787		1,742	1-2-7205-151	0	1,742	
2556	2-217 Travel and Subsistence	601	1,102		2,530	1-2-7205-217	0	2,500	
2559	2-221 Advertising and Promotion	387			500	1-2-7205-221	0	500	
2562	2-234 Education	728			800	1-2-7205-234	0	800	
2566	2-281 Other General Services	3,201	2,074		3,300	1-2-7205-281	0	3,200	
2569	2-514 Program Materials	1,373	4,143		2,000	1-2-7205-514	0	2,000	
2572	2-928 Trade Accounts	(499)				1-2-7205-928	0	0	
2574	7206 Curling Club								
2575	1-842 Drawn from Capital Reserve	(11,680)				1-1-7206-942	0	0	
2576	2-121 Wages - Own Staff	35				1-2-7206-121	0	0	
2577	2-151 Payroll Benefits	2				1-2-7206-151	0	0	
2578	2-251 Repairs: Buildings	990	1,209		2,030	1-2-7206-251	0	5,000	
2581	2-255 Repairs: Capital Reinvestment Program	11,680				1-2-7206-255	0	0	
2582	2-281 Other General Services		827			1-2-7206-281	0	0	
2583	2-518 Other General Supplies	39				1-2-7206-519	0	0	
2585	7401 Civic Center								
2586	1-564 Rental: Buildings	(214)				1-1-7401-564	2,000	2,000	
2590	1-842 Drawn from Capital Reserve	(1,666,537)				1-1-7401-942	0	0	
2591	2-111 Salaries	9,169	10,641			1-2-7401-111	(10,684)	(10,684)	
2595	2-121 Wages - Own Staff	10,260	598			1-2-7401-121	(687)	(687)	
2599	2-151 Payroll Benefits	2,203	2,080			1-2-7401-151	(1,864)	(1,864)	
2603	2-152 Wellness Program		64			1-2-7401-152	(84)	(84)	
2607	2-218 Telephone	4,677	4,152			1-2-7401-218	(4,371)	(4,371)	
2611	2-241 Janitorial Services	9,500	671			1-2-7401-241	0	0	
2612	2-251 Repairs: Buildings	785	259			1-2-7401-251	(500)	(500)	
2617	2-252 Repairs: Equipment	22				1-2-7401-252	(2,000)	(2,000)	
2621	2-253 Repairs: Other	1,840	1,866			1-2-7401-253	(7,150)	(7,150)	
2630	2-281 Other General Services	7,062	3,919			1-2-7401-281	(11,250)	(11,250)	
2642	2-518 Other General Supplies	690				1-2-7401-519	(1,750)	(1,750)	
2647	2-524 Consumable, Small Tools					1-2-7401-524	(250)	(250)	
2651	2-531 Chemicals and Salts		1,055			1-2-7401-531	(1,250)	(1,250)	
2657	2-542 Utilities: Gas	9,748	28,499			1-2-7401-542	(17,612)	(17,612)	
2661	2-543 Utilities: Water and Sewer	1,799	930			1-2-7401-543	(1,000)	(1,000)	
2666	7402 Library								
2667	2-218 Telephone	1,831	1,431			1-2-7402-218	0	0	
2668	2-281 Rental/Lease: Buildings	75,000	75,000			1-2-7402-281	0	75,000	
2671	2-771 Grant: (specify) Individuals, community	184,242	200,186			1-2-7402-771	0	208,364	
2677	7404 Community Facility								
2678	1-411 Admissions (taxable)	(18,377)	(31,401)			1-1-7404-411	0	(30,851)	
2681	1-421 Programs (Taxable)	(23,821)	(51,752)			1-1-7404-421	0	(28,978)	
2687	1-422 Programs (Taxable)	(75,000)	(75,000)			1-1-7404-422	0	(75,000)	
2692	1-423 Programs (Taxable)	(123,237)	(414,116)			1-1-7404-423	0	(419,000)	
2697	1-425 Programs (specify) (non-taxable)		(998)			1-1-7404-425	0	(12,000)	
2701	1-489 Refunds to Instructors		18,006			1-1-7404-499	0	0	
2702	1-564 Rental: Buildings	(72,354)	(112,629)			1-1-7404-564	0	(140,000)	
2705	1-843 Conditional Programs	(50,000)				1-1-7404-843	0	(50,000)	
2708	1-842 Drawn from Capital Reserve	(391,356)	(17,325)			1-1-7404-942	0	0	
2709	1-991 Other Income	5,810	6,781			1-1-7404-991	0	0	
2710	2-111 Salaries	146,942	169,436			1-2-7404-111	0	596,878	

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10/30/2013									
Town of	Line	Comments	2012 Actual	2013 Actual	2013 Budget	2014 Draft	GL Account	148,251 Council Additions	(43,841) 2014 with additions
	2721	2-121 Wages - Own Staff	308,919	402,246			1-2-7404-121	0	0
	2722	2-151 Payroll Benefits	45,106	68,613		59,106	1-2-7404-151	0	59,106
	2726	2-152 Wellness Program	500	2,019		1,689	1-2-7404-152	0	1,689
	2729	2-214 Individual Memberships, Registrations		1,728			1-2-7404-214	0	0
	2730	2-216 Telephone	6,618	7,594		10,000	1-2-7404-216	0	10,000
	2734	2-217 Travel and Subsistence	1,158	3,459		3,500	1-2-7404-217	0	5,500
	2737	2-221 Advertising and Promotion	17,853	20,834		30,000	1-2-7404-221	0	30,000
	2743	2-227 Software and Upgrades	60			7,000	1-2-7404-227	0	7,000
	2747	2-234 Education	4,453	5,050		6,000	1-2-7404-234	0	6,000
	2750	2-239 Other Professional		10,327			1-2-7404-239	0	0
	2751	2-241 Janitorial Services	76,515	92,188		90,000	1-2-7404-241	0	90,000
	2754	2-251 Repairs: Buildings	7,663	26,247		30,000	1-2-7404-251	0	30,000
	2759	2-252 Repairs: Equipment	9,132	18,726		40,000	1-2-7404-252	0	40,000
	2768	2-253 Repairs: Other	5,079	10,392		3,000	1-2-7404-253	0	30,000
	2772	2-254 Repairs: Structures	1,284	1,669		10,000	1-2-7404-254	0	10,000
	2776	2-272 Insurance and Bond Premiums	13,125	13,206		12,571	1-2-7404-272	0	12,571
	2779	2-281 Other General Services	24,482	31,266		34,200	1-2-7404-281	0	34,200
	2784	2-286 Project: (specify)	3,890	9,725			1-2-7404-286	0	0
	2785	2-511 Clothing and Shoes	3,108	4,137		5,000	1-2-7404-511	0	5,000
	2791	2-514 Program Materials	3,191	4,556		4,500	1-2-7404-514	0	4,000
	2794	2-515 Stationery, Office Supplies	9,523	9,126		8,000	1-2-7404-515	0	8,000
	2797	2-516 Janitorial Supplies		4,088		8,100	1-2-7404-516	0	8,100
	2801	2-519 Other General Supplies	17,523	4,472		5,000	1-2-7404-519	0	5,000
	2804	2-524 Consumables, Small Tools	2,631	1,294		2,000	1-2-7404-524	0	2,000
	2808	2-531 Chemicals and Salts	7,426	6,419		7,000	1-2-7404-531	0	7,000
	2812	2-541 Utilities: Electricity	99,572	142,768		117,724	1-2-7404-541	0	117,724
	2815	2-542 Utilities: Gas	15,569	17,965		12,269	1-2-7404-542	0	12,269
	2818	2-543 Utilities: Water and Sewer	1,357	1,787		1,440	1-2-7404-543	0	1,440
	2821	2-812 Penalties, Interest, Overdraft	1,921	7,906			1-2-7404-812	0	0
	2822	2-831 Interest	240,339	261,075		245,147	1-2-7404-831	0	245,147
	2826	2-832 Principal	208,081	217,023		228,348	1-2-7404-832	0	228,348
	2829	2-930 Amortization Expense	281,165				1-2-7404-930	0	0
	2831	7411 Community Events							
	2832	1-441 Sale of Utility	(1,558)	(3,023)			1-1-7411-441	0	0
	2833	1-442 Sale of Materials	(1,251)	(7,094)			1-1-7411-442	0	0
	2834	1-443 Sale of Land		(42,073)			1-1-7411-443	0	0
	2835	1-444 Concession Sales		(750)			1-1-7411-444	0	0
	2836	1-591 Gifts/General Donations	(5,000)	(20,200)			1-1-7411-591	0	0
	2837	1-833 Conditional Programs	(4,000)	(4,000)		(4,000)	1-1-7411-833	0	(4,000)
	2840	2-121 Wages - Own Staff		14,830		14,830	1-2-7411-121	0	15,987
	2843	2-151 Payroll Benefits		2,274		3,129	1-2-7411-151	0	3,129
	2846	2-295 Project: (specify)	36,340	48,700		31,827	1-2-7411-295	0	31,827
	2850	2-297 Project: (specify)	17,622	35,059			1-2-7411-297	0	0
	2853	2-298 Project: (specify)		41,634			1-2-7411-298	0	0
	2855	9701 Operating Contingencies							
	2856	2-781 Contributed to Capital Reserves	1,474,785	1,183,409		1,347,908	1-2-9701-761	0	1,347,908
	2866	9702 EDUCATION REQUISITION							
	2867	1-111 Residential	(1,701,281)	(1,811,877)		(1,850,000)	1-1-9702-111	0	(1,850,000)
	2870	1-112 Commercial	(902,444)	(930,088)		(950,000)	1-1-9702-112	0	(950,000)
	2873	2-781 Requisition (specify)	2,603,704	2,740,903		2,800,000	1-2-9702-781	0	2,800,000

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Agenda Item # 6.1

Town of 10/30/2013									
Line	Comments	2012 Actual	2013 Actual	2013 Budget	2014 Draft	GL Account	Council Additions	2014 with additions	
2877	Total Tax Supported	(289,354)	248,073	(29,458)	(192,092)		148,251	(43,841)	(43,841)

Memorandum

DATE: January 31, 2014

TO: Mayor and council, Town of Drumheller

PREPARED BY: Byron Nagazina, Director, Corporate Services

REVIEWED BY: Ray Romanetz, CAO

RE: 2014 Council Budget Questions

Please find attached the proposed budget adjustments to the 2014 budget which was originally approved in 2012. Please note the following:

- Revenues are based on a tax rate increase of 3%
- Funding related to the Civic Center has been removed and where necessary reallocated to the appropriate departments.
- Funding of \$40,000 has been centralized to one line item, with decreases in other budget areas for a net zero change.
- Budget adjustments have been included for the following staffing changes:
 - Director of Protective Services
 - RCMP Administrative clerk
 - 2 seasonal positions to backfill for current employees so they may focus on Parks beautification and special events.
- Centralization of energy budgets from Civic centre, Town Hall, and Fire Hall into the Town Hall budget with a reduction in total previous energy costs.

Given the above changes, the Town of Drumheller has budgeted surplus of \$43,481, which is similar to last year budgeted surplus of \$29,458. As mentioned at a previous Committee of the Whole, 1% tax increase generates approximately \$78,500. If council desires a lower tax rate increase, it is possible to rescind the previous decision to increase the Capital Reserve Fund by \$100,000 on an annual basis. This would allow for current year tax rate increase of just 1.5%, but may have longer term financial implications due to delayed capital expenditures.