



2021 Interim Operating Budget

COUNCIL MEETING

DECEMBER 1, 2020

INDEX

• Budget Development	pg. 3	• Sewer	pg. 44
• Inflation & COLA	pg. 10	• Garbage	pg. 47
• Wages & Contributions	pg. 13	• Utility Analysis	pg. 49
• Worker's Compensation	pg. 17	• Parks & Beautification	pg. 53
• Insurance	pg. 18	• Pembina Place	pg. 57
• Utilities	pg. 19	• Pool	pg. 61
• Postage & Copies	pg. 23	• Transportation	pg. 63
• Equipment Leases	pg. 24	• Streets	pg. 65
• Council	pg. 25	• Disaster Services	pg. 67
• Administration	pg. 26	• Fire	pg. 68
• Economic Development	pg. 29	• FCSS	pg. 70
• Planning & Development	pg. 32	• Community Services	pg. 73
• Bylaw	pg. 35	• Community Granting	pg. 76
• Police	pg. 37	• Library	pg. 79
• Gas	pg. 38	• Cemetery	pg. 80
• Water	pg. 41	• Summary	pg. 81

2021 BUDGET CHALLENGES

- ICF negotiations still ongoing – no increase has been included for increased recreation funding for 2021
- PSAB Asset Retirement Obligations – disclosure of liability for asset - \$40,000 in budget for asbestos assessment of Town buildings
- Engineering Assessment of reservoir - \$35,000
- Provincial download of Policing costs - \$66k budgeted for 2021 (increase of \$22k from 2020), plus the Town no longer receives Alberta Justice fine revenue under new Provincial model (\$8,000 was budgeted for revenue for this in 2020)
- Derrick repairs required following engineering assessment - \$72,000
- COVID – how will this affect 2021? Due to this being a potentially large implication the budget presented is an **Interim budget for 2021**
- Reduction to training & conferences of \$58,890 - \$107,366 (2021) v's \$166,256 (2020)

2021 CURRENT BUDGETED RESERVE TRANSFERS

- \$35,500 for reserve for future replacement of Fire Pumper Truck & Rescue Unit
- \$8,000 for future walking trail development
- \$99,666 utility capital investment, no changes currently proposed for utilities in 2021

NO BUDGETED CONTINGENCIES INCLUDED – WITH GRANTS BEING REDUCED AND RESERVES BEING DEPLETED THIS IS NOT MAINTAINING TOWN SUSTAINABILITY

THE ROAD MAP TO 2021 BUDGET DEVELOPMENT

- Leadership Team originally presented a 4.55% increase to Council (0% over original 2020 budget)
- Through the Special Council Meetings the following amendments were brought forward by Council:
 - **ECONOMIC DEVELOPMENT**
 - Postpone the gap analysis to 2022 – saving \$25,000
 - Due to the possible impact of COVID still early in 2021
 - Remove the Mayors Breakfast – net saving \$2,670
 - Remove Tradeshow – saving \$4,140
 - **COUNCIL**
 - With possible impact of COVID and being an election year – restrict council conferences to AUMA and new councillor orientation training only – saving \$20,328

Total Savings \$52,138

2021

- Budgeted Operating Revenue:
\$8,019,192
- Budgeted Operating Expenses:
\$8,019,192
- **Municipal Taxation : \$3,131,212**

2020

- Budgeted Operating Revenue:
\$7,710,250
- Budgeted Operating Expenses:
\$7,710,250
- Municipal Taxation:
 - Amended Budget \$3,044,698
 - **Original Budget: \$3,183,350**

1.64% decrease over 2020 original budget (pre-COVID changes)
\$86,514 (2.84%) Increase over 2020 amended budget

RECAP 2020 OPERATING BUDGET AMENDMENTS

PARKS	Release reserve for Derrick repairs	-\$	22,139
POLICING	Reflect actual cost provided by Province	\$	10,718
STAFFING	Vacant Executive Assistant position	\$	49,076
WAGES & CONTRIB	Vacant Pembina Place Concession position	\$	19,864
	Seasonal Parks positions not hired	\$	26,891
	Seasonal Summer Programs not hired	\$	32,103
PARKS	Repairs & Maintenance (Derrick)	\$	22,139
Total Budget Reduction			\$ 138,652

Staffing positions re-established in 2021 budget – these were short term measures for vacant and COVID affected areas

FUNDING ASSUMPTIONS INCLUDED IN 2021 BUDGET

GRANTS

- Municipal Sustainability Initiative Operating Grant – included at 2020 actual \$ and allocated towards Fire and Disaster Services
- MSI Capital Grant – none allocated to operating
- FCSS grants remain at current level
- STEP not included
- Federal Summer Jobs – included for Summer Programs staff

FORTIS FRANCHISE FEE

- Allocated to offset new Pembina Place Debenture and balance to offset Police expenses from Province - this was not increased by Council for 2021

2021 ESTIMATED MUNICIPAL TAX DOLLAR

COMPARISON OF VALUE FOR AVERAGE 2020 ASSESSMENT \$205,700

Municipal Services \$162/month (compared to \$157/month in 2020)

- Arena & Curling Facilities
- Bylaw Services
- Community Beautification
- Community Cultural Centre
- Community & Family Programs
- Economic Development & Promotion
- Emergency & Disaster Recovery
- Family & Community Support Services
- Fire Response & Prevention
- Museum & Library Facilities
- Pool, Parks & Recreation Facilities
- Road & Sidewalk Maintenance
- Street Lights
- Street Sweeping and Snow Removal

In Comparison - Other Services Monthly (Statistics Canada)

- Transportation \$1,059
- Food purchased from stores \$495
- Recreation \$332
- Clothing & accessories \$285
- Health care \$215
- Restaurants \$216
- Communications \$200
- Alcoholic beverages & tobacco products \$125



TAX REBATE

2019 – ELIGIBILITY

- Eligible Residential Assessment: \$671,500
 - Total Municipal Rebate Eligible: \$6,074

2020 – ELIGIBILITY

- Eligible Residential Assessment: \$128,800
 - Total Municipal Rebate Eligible: \$1,200

2021 – PROJECTED ELIGIBILITY

- Projected Eligible Residential Assessment: \$400,000

Total estimated 2021 Municipal Rebate based on 2020 Tax Rates: \$4,000

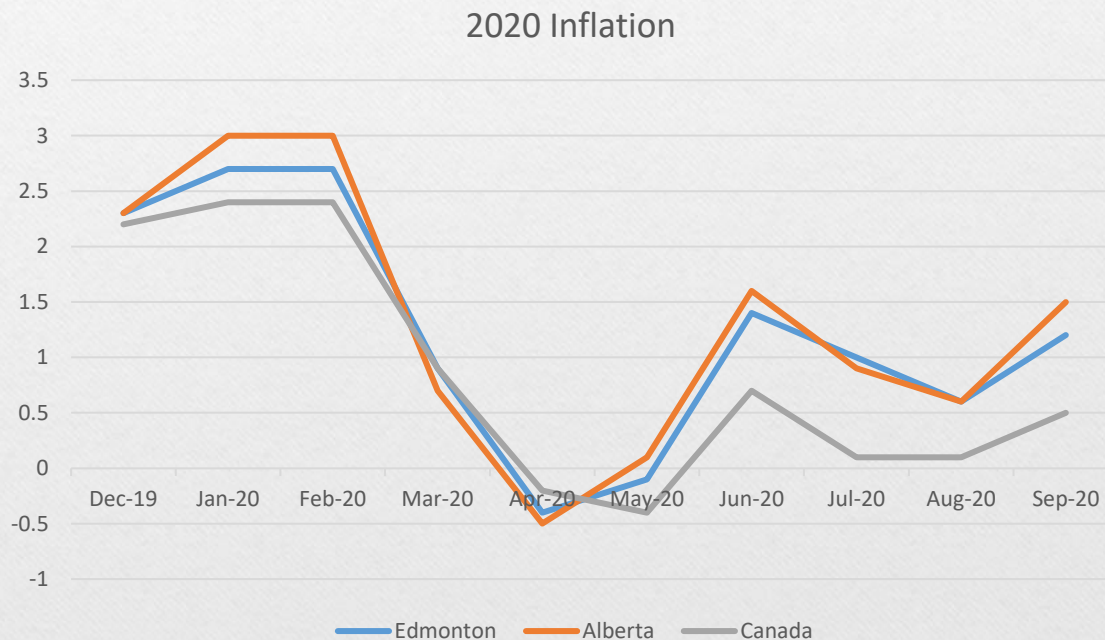
Increase of \$2,800 from 2020 Budgeted Eligibility

INFLATION

Edmonton Economic forecast for September 2020 shows inflation as:

- Edmonton 1.2%
- Alberta 1.5%
- Canada 0.5%

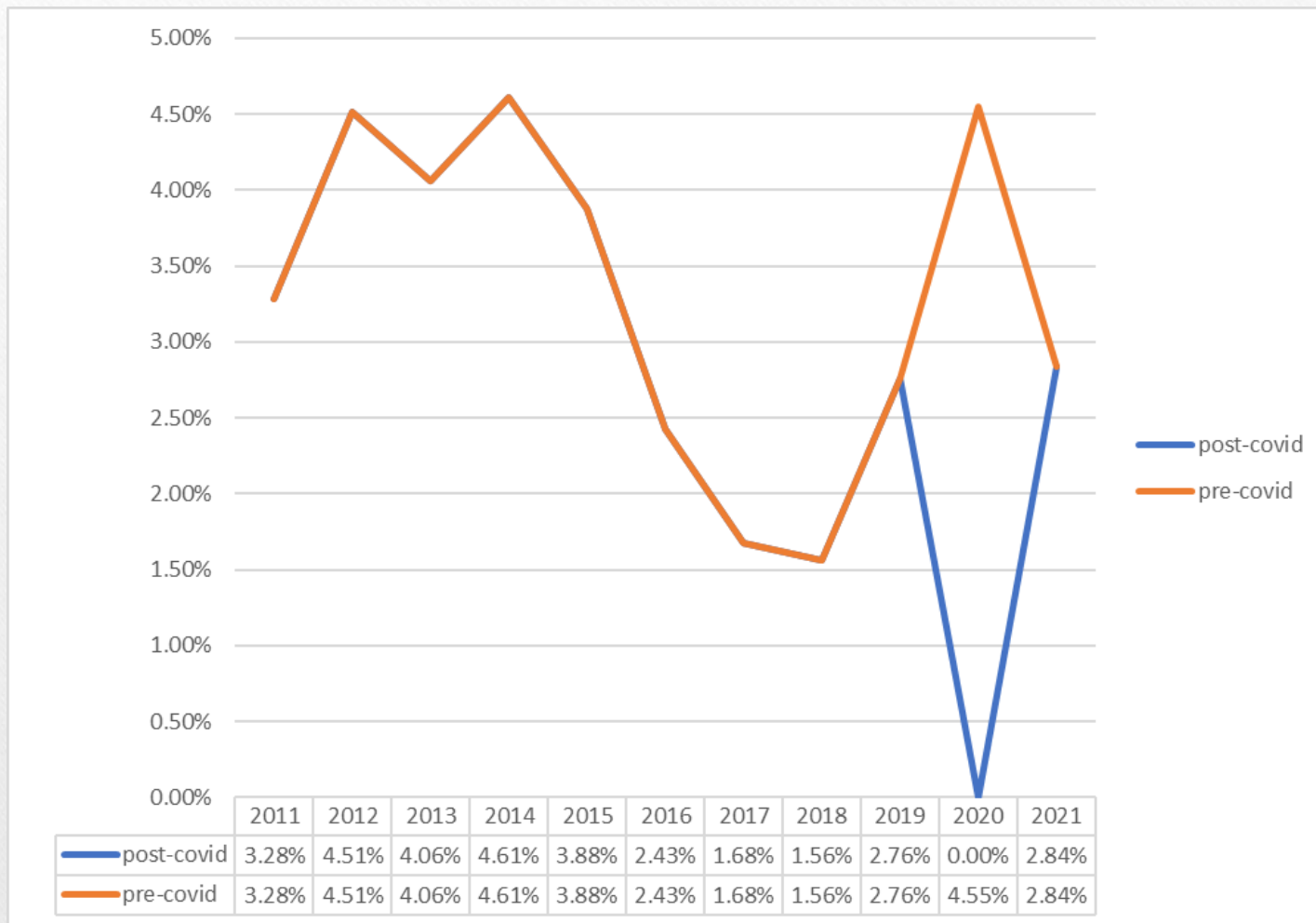
Per Budget Development Policy 319 – “The most recent local key economic indicators available each year will be utilized for the annual budget from Edmonton.com”



COST OF LIVING COMPARABLES

	2021 Budget	2020	2019
Redwater Staff	0%	1.5%	2.0%
Redwater Council	0%	1.5%	2.0%
Bon Accord	1.5%	1.5%	1.5%
Gibbons	1.5%	1.5%	2.2%
Legal	0%	1.3%	2.0%
Morinville	0%	2.0%	2.0%
Sturgeon	0%	2.37%	1.75%

REDWATER BUDGET INCREASES



WAGES & CONTRIBUTIONS

FOR 2021, PROJECTED WAGES WILL REPRESENT 27.1% OF TOTAL OPERATING EXPENSES, A DECREASE FROM 29.7% 2020 ORIGINAL BUDGET.

- Projected total wages: \$2,184,995
- 2020 Budgeted Wages:
 - Original budget: \$2,326,577 – decrease of \$141,582
 - Amended budget \$2,208,573 – decrease of \$23,578
- Structural changes in 2020:
 - Elimination of Food Service & Facility Coordinator position
 - Elimination of Development Officer position
 - Temporary 2020 staff changes – vacant EA position, vacant concession, seasonal positions removed from budget for parks and summer programs
- With current inflation fluctuating rapidly due to COVID, the following is included in the budget:
 - Employee Cost of living adjustment of 0%
 - Employee Merit Raises of 0% (2nd year of zero increase)
 - Council Cost of living adjustment of 0%

WAGES & CONTRIBUTIONS

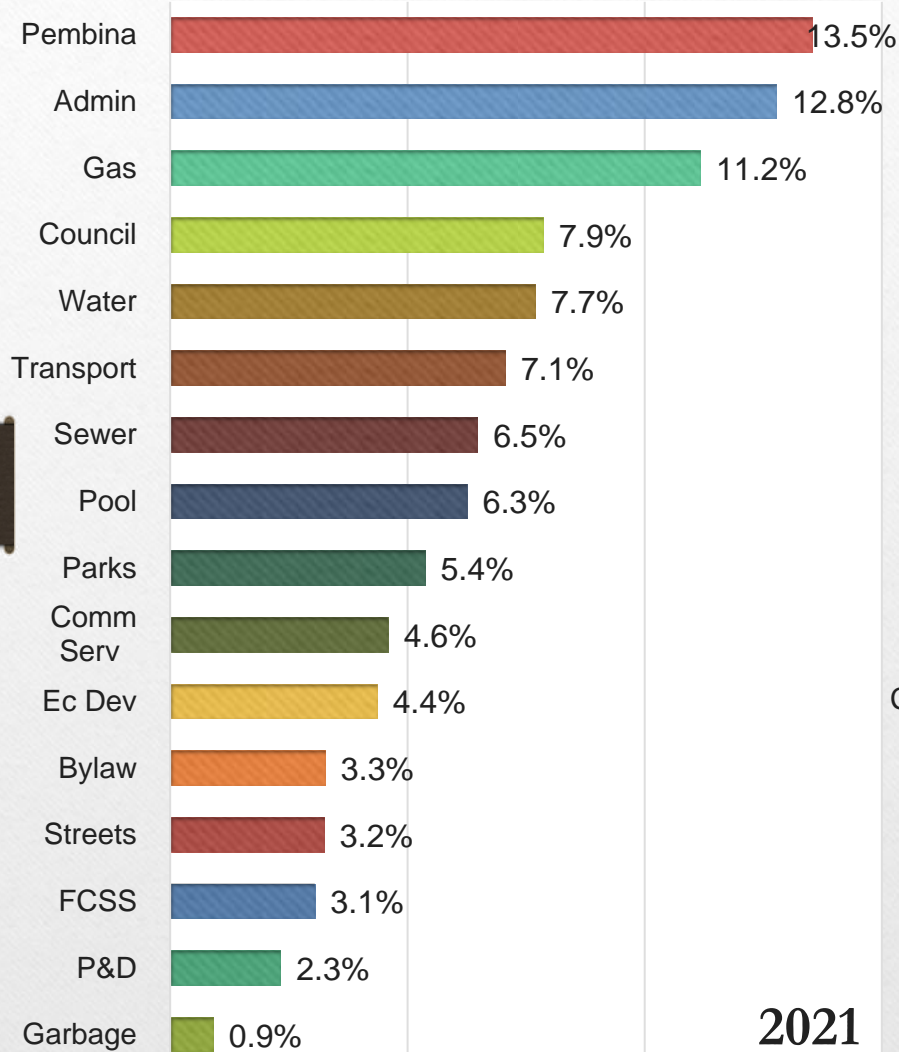
FOR 2021, PROJECTED CONTRIBUTIONS WILL REPRESENT 5.3% OF TOTAL OPERATING EXPENSES, A DECREASE FROM 2020 ORIGINAL BUDGET.

- Projected contributions : \$425,607
 - 2020 Budgeted Contributions:
 - Original budget: \$446,863 – decrease of \$21,256
 - Amended budget \$436,933 – decrease of \$11,326
 - Projected contribution changes include:
 - Reduction in staff
 - No cost of living adjustments or staff merit increases budgeted for 2021
 - Health benefit rate increase based on historical increases
 - Dental from \$107.01 to \$108.45 (family) – 0.33% (average)
 - Health from \$294.93 to \$308.74 (family) – 4.68% (average)
 - EAP & Life –no change
 - No LAPP rate changes for 2021:
 - Below YMPE 9.39%
 - Above YMPE 13.84%
- *YMPE – Yearly Maximum Pensionable Earnings*

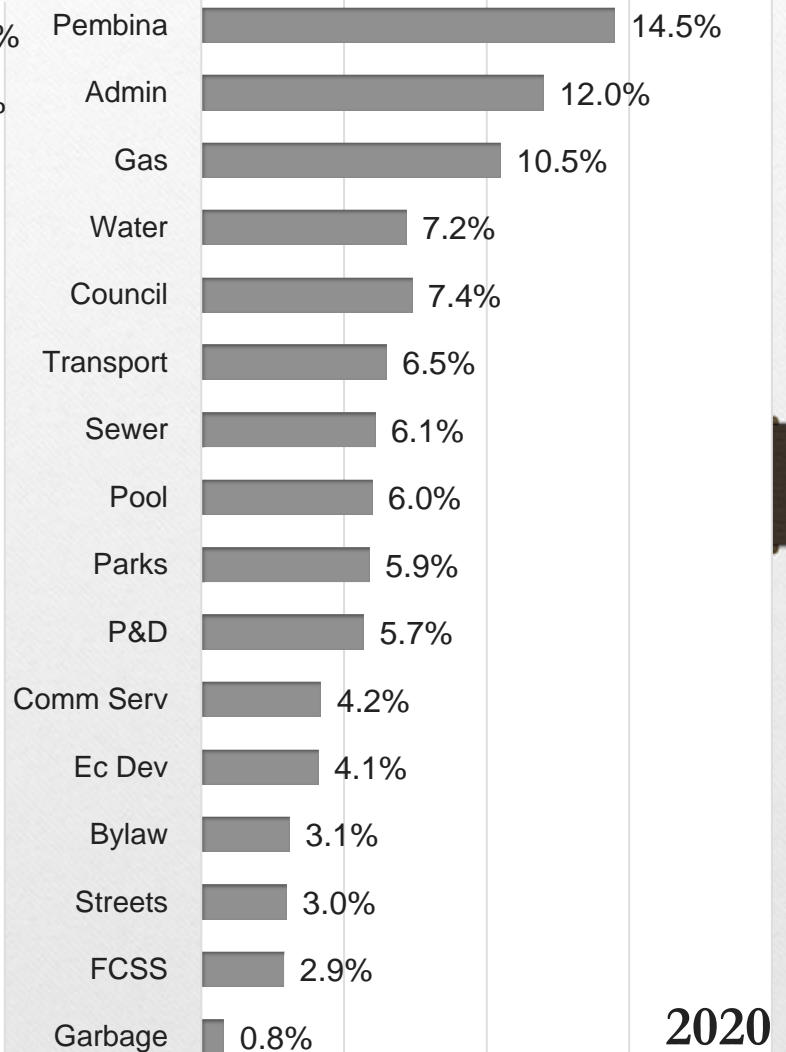
WAGES & CONTRIBUTIONS

- Departmental allocations have been amended to reflect true costs within each department:
 - Minor portion of Utilities & Tax Assistant distribution allocated to Planning & Development for taking on coordination role
 - An increase will be noted in Economic Development – this is only due to this role being combined with the Executive Assistant for 2020 – therefore allocations returned back to normal for 2021
- Bearing in mind the major changes to reduce the 2020 Operating Budget to zero included \$127,934 amendments to positions that were vacant in 2020 only, 2021 will see the return of:
 - Part time Executive Assistant role (combined with Economic Development for 2020) – achievable due to cancellation of events due to COVID
 - Concession workers
 - Seasonal Parks & Summer Programs

WAGES & CONTRIBUTIONS



2021

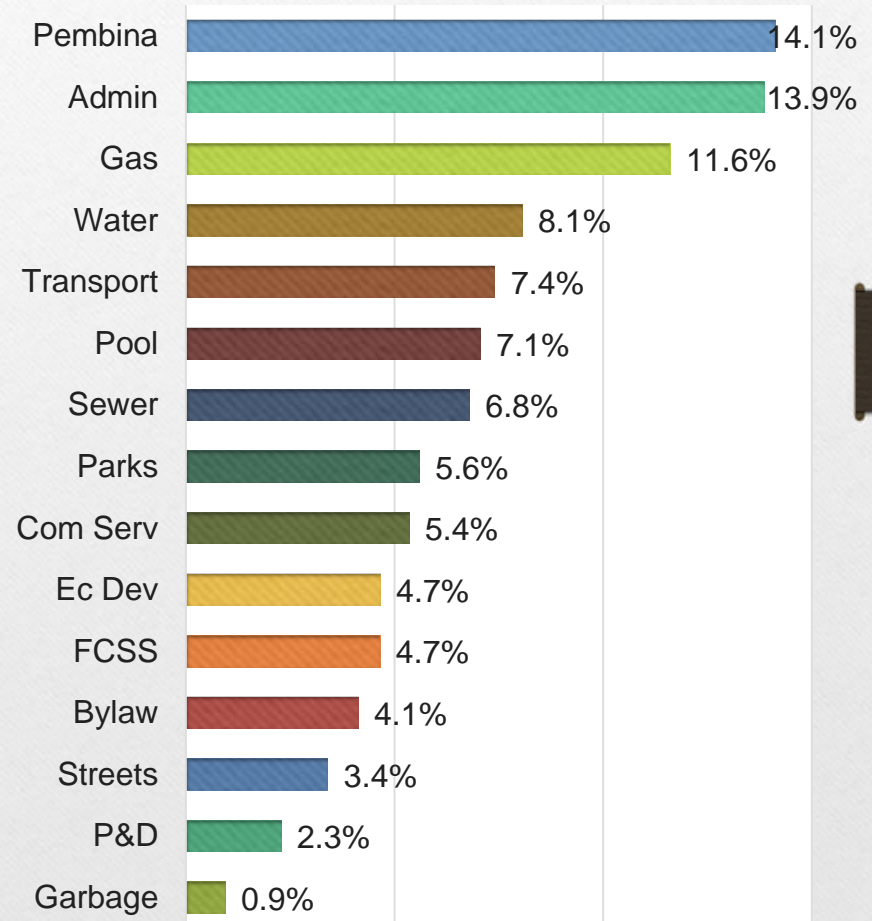


2020

WORKER'S COMPENSATION COVERAGE

FOR 2021, PROJECTED WCB PREMIUMS WILL REPRESENT 0.35% OF TOTAL OPERATING EXPENSES, UP \$3,003 FROM 2020

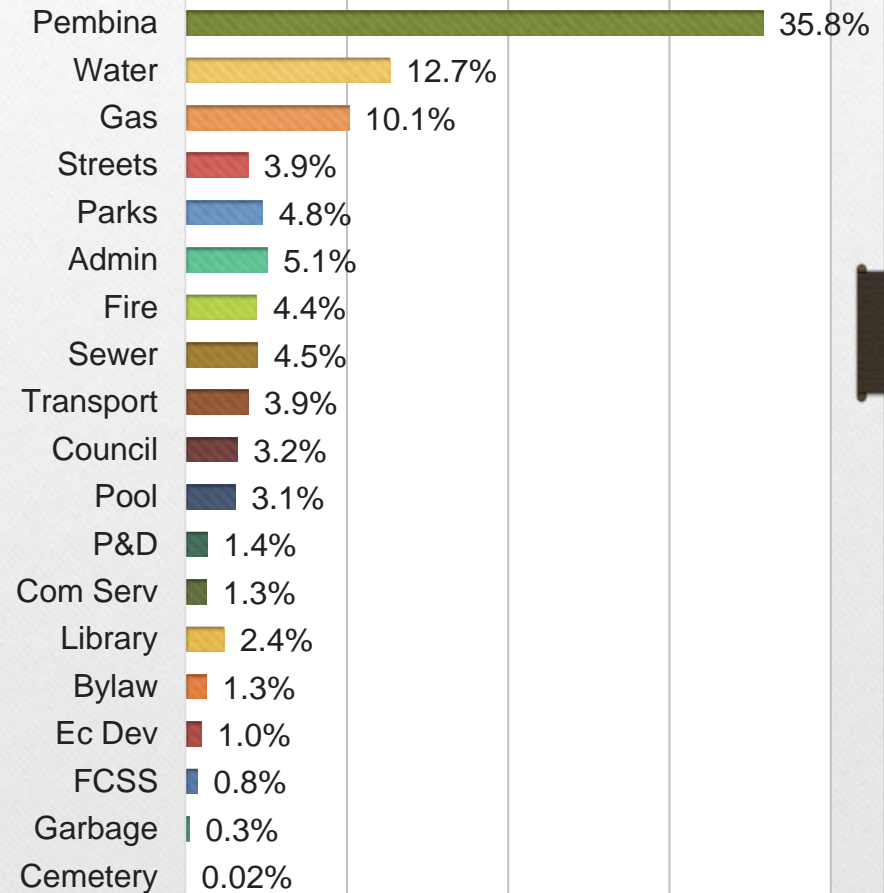
- Projected WCB premium is \$28,478
 - Budgeted 2020 WCB premium was \$25,475
- Premiums are based on:
 - Projected industry rate of \$1.33/\$100 of earnings, \$1.14/100 previous
 - Core & Partners in Injury Reduction discounts of 5% of industry rate
- Projected premiums are distributed based on the % of overall salaries in each department
- Premiums for contractors, volunteers, and “experiences” are allocated departmentally where possible



INSURANCE

FOR 2021, PROJECTED INSURANCE PREMIUMS WILL REPRESENT 1.63% OF TOTAL OPERATING EXPENSES, UP \$7,173 FROM 2020.

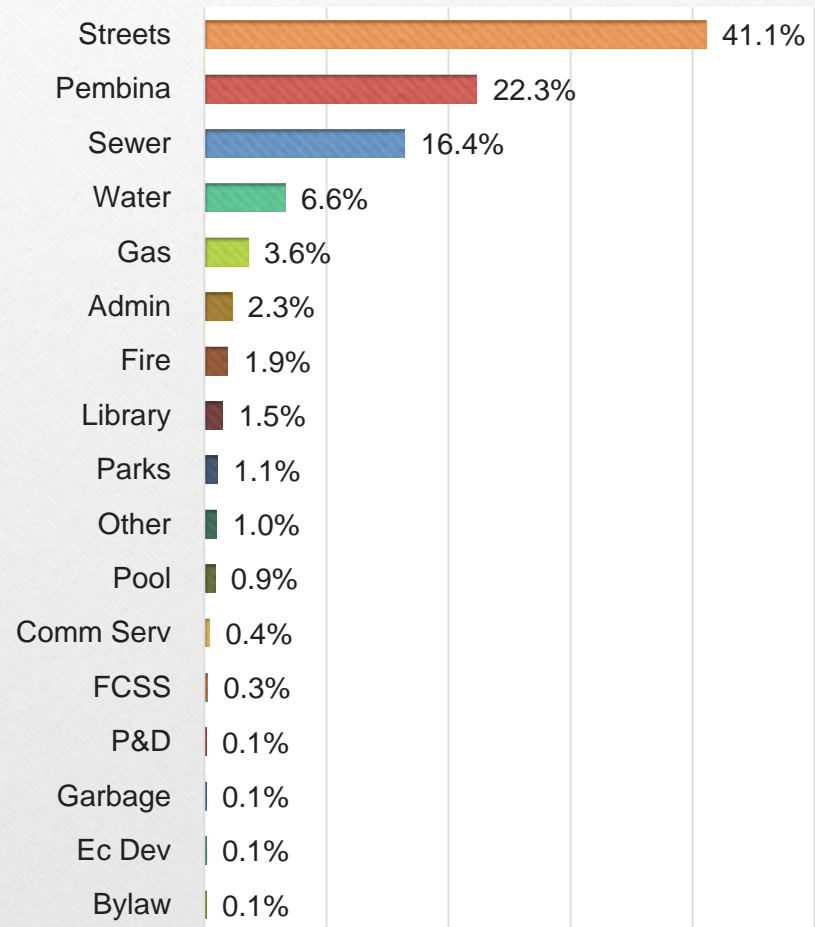
- Projected insurance premiums are \$131,718
 - Budgeted 2020 premiums were \$124,545
 - 2020 Actual premiums totalled \$116,340
- AMSC did not provide clear direction, expecting it to be “high” therefore estimated at:
 - Vehicle, Mobile Equipment, Property & Liability 15% increase
 - Group Accident no increase (historically does not increase)
 - AON Gas 15%



POWER CHARGES

FOR 2021, PROJECTED POWER CHARGES WILL REPRESENT 4.3% OF TOTAL OPERATING EXPENSES, DOWN \$17,365 FROM 2020

- Projected power charges are \$343,572 (street lights account for 41.1% of this)
 - Budgeted 2020 power charges were \$360,937
- Rates increased by 3 year average price increase
- In addition usage increased for higher consumption areas, such as Pembina Place & Street Lights

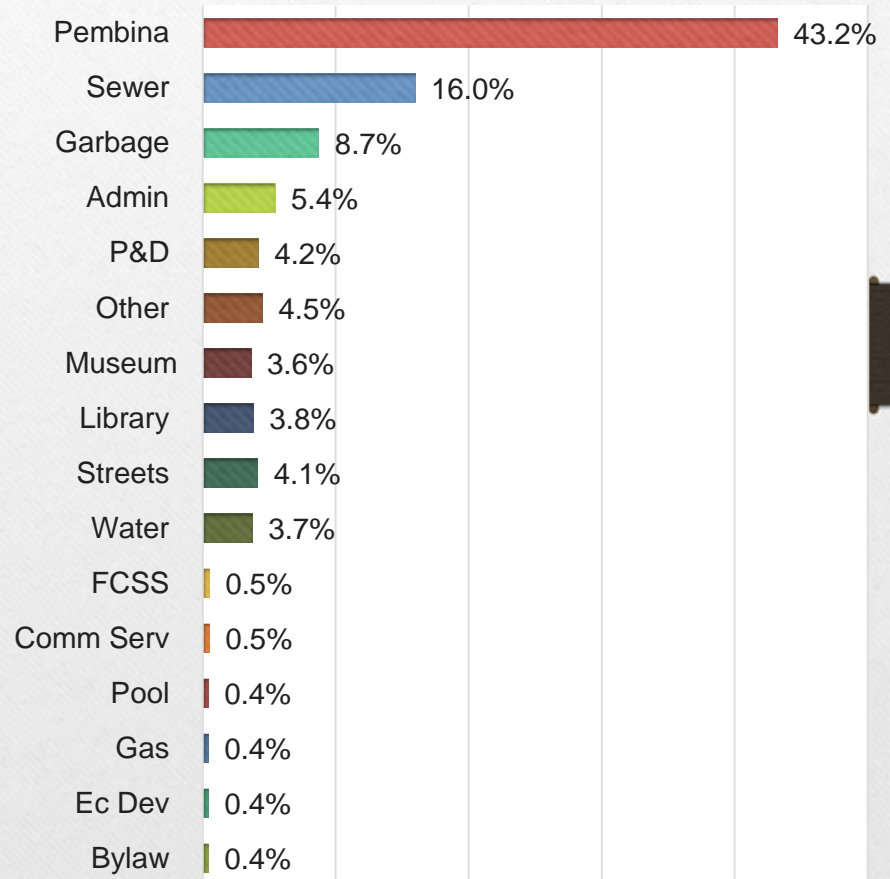


** Other represents some power charges that are re-billed or are paid on behalf of third parties (discussed at department level)*

GAS, WATER & SEWER

FOR 2020, PROJECTED GAS, WATER, AND SEWER COSTS REPRESENT 1.0% OF TOTAL OPERATING EXPENSES, UP \$11,268 FROM 2020.

- Projected Town gas, water, and sewer are \$78,767
 - 2020 budgeted figures were \$67,499
- Costs are based on average annual consumption at the following rates:
 - Gas, projected average – \$5.07/GJ (includes \$2.10 variable charge)
 - Water budgeted rate - \$3.126/m³ (includes \$1.40 variable charge)
 - Sewer unchanged at 45% of water
 - Gas, Carbon Tax levy – at Federal Tax rates

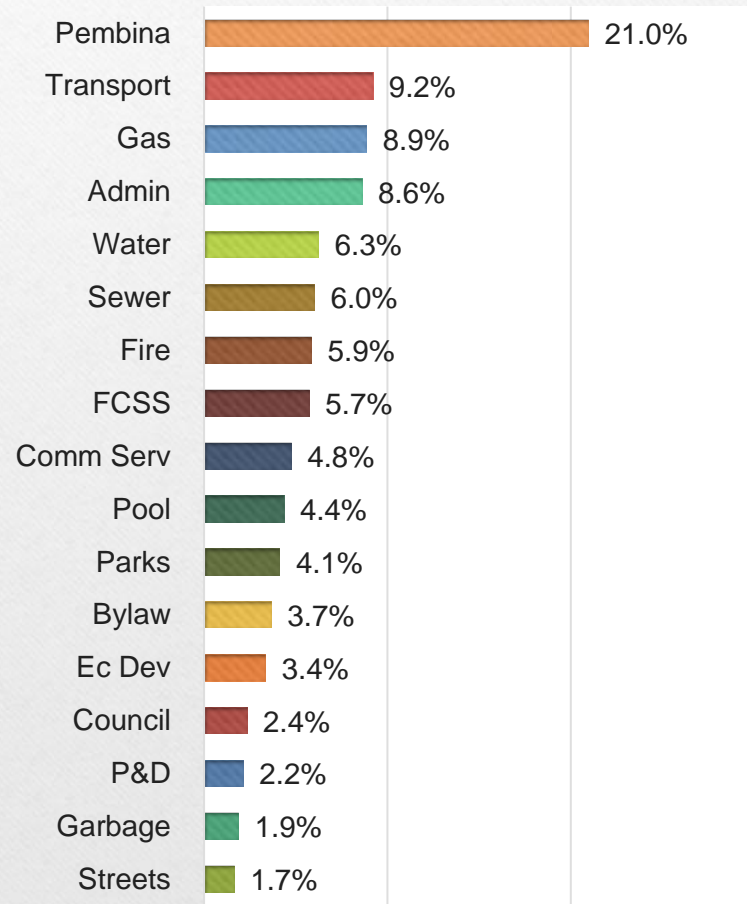


** Other represents some charges that are re-billed or are paid on behalf of third parties (discussed at department level)*

DATA & COMMUNICATIONS

FOR 2021, PROJECTED PHONE AND INTERNET COSTS REPRESENT 0.35% OF TOTAL OPERATING EXPENSES, DOWN \$265 FROM 2020

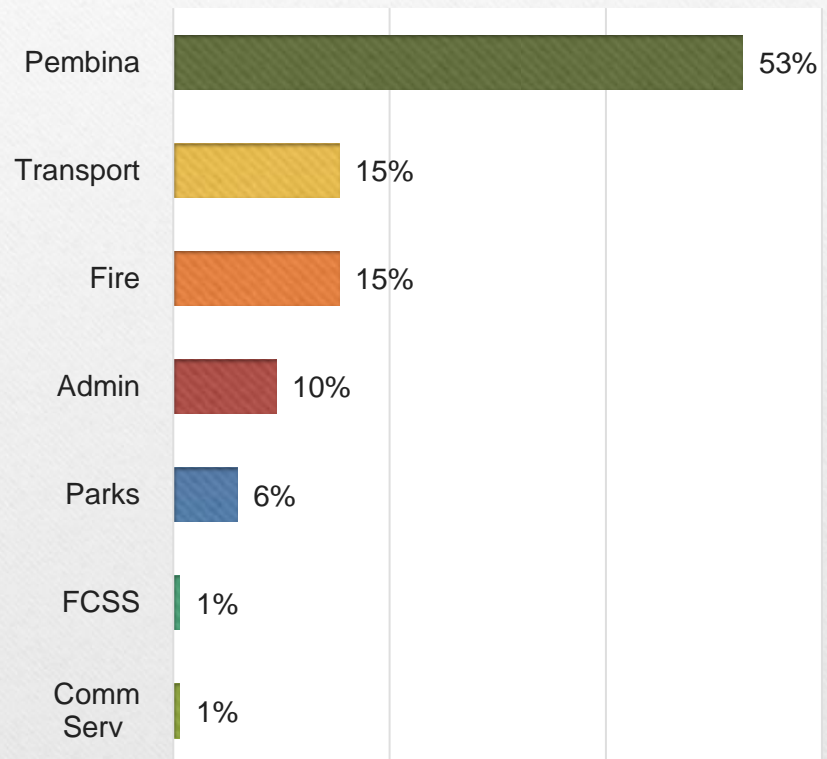
- Projected costs for land lines, cell phones, and internet access is \$28,149
 - 2020 Budgeted costs were \$28,414
- Landline contract - projected 2.5% increase based on historic increases
- New Cellphone & Internet contracts established in 2017:
 - Monthly service rates set in contract
 - Increases based on usage changes
- No major changes to Data & Communications



GARBAGE & RECYCLING

FOR 2021, PROJECTED GARBAGE AND RECYCLING COSTS WILL REPRESENT 0.07% OF THE TOTAL OPERATING EXPENSES, DOWN \$174 FROM 2020

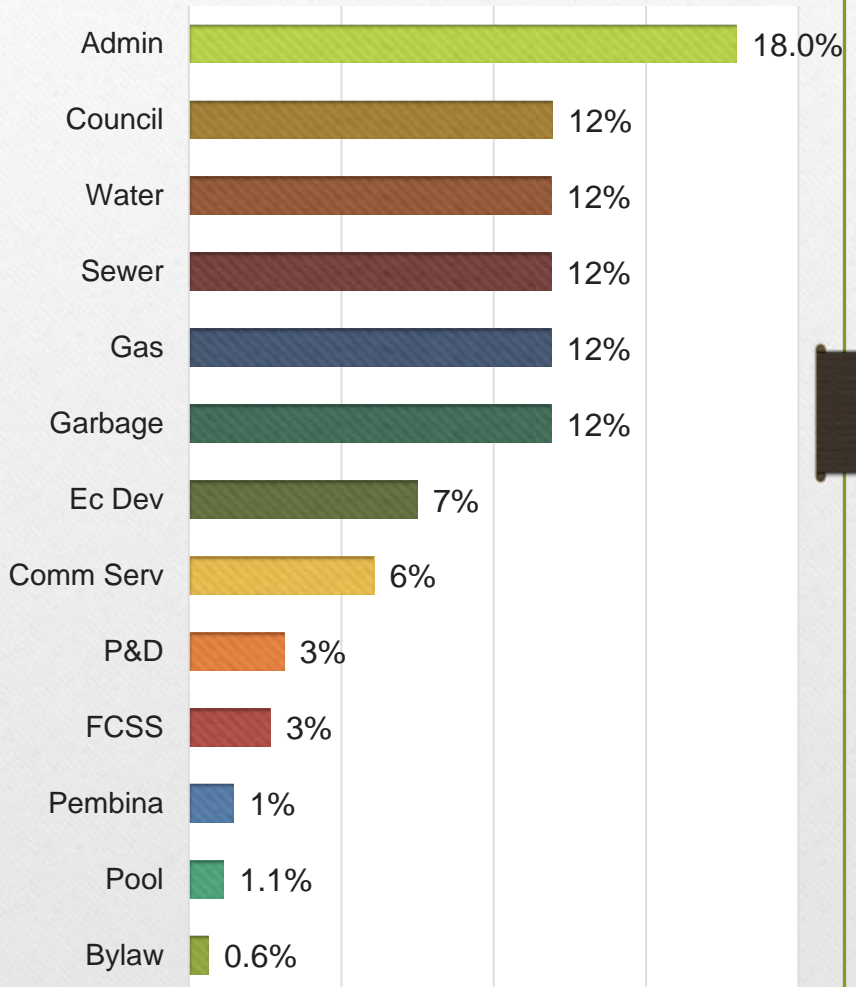
- Projected 2020 garbage and recycling charges are \$5,541
- 2020 Budgeted costs were \$5,715
- Contract rate increase with GFL for garbage & recycling pickup set at 2% per year
- No changes expected to service locations



POSTAGE & COPIES

FOR 2021, PROJECTED POSTAGE AND COPYING COSTS WILL REPRESENT 0.35% OF OPERATING EXPENSES, UP \$185 FROM 2020

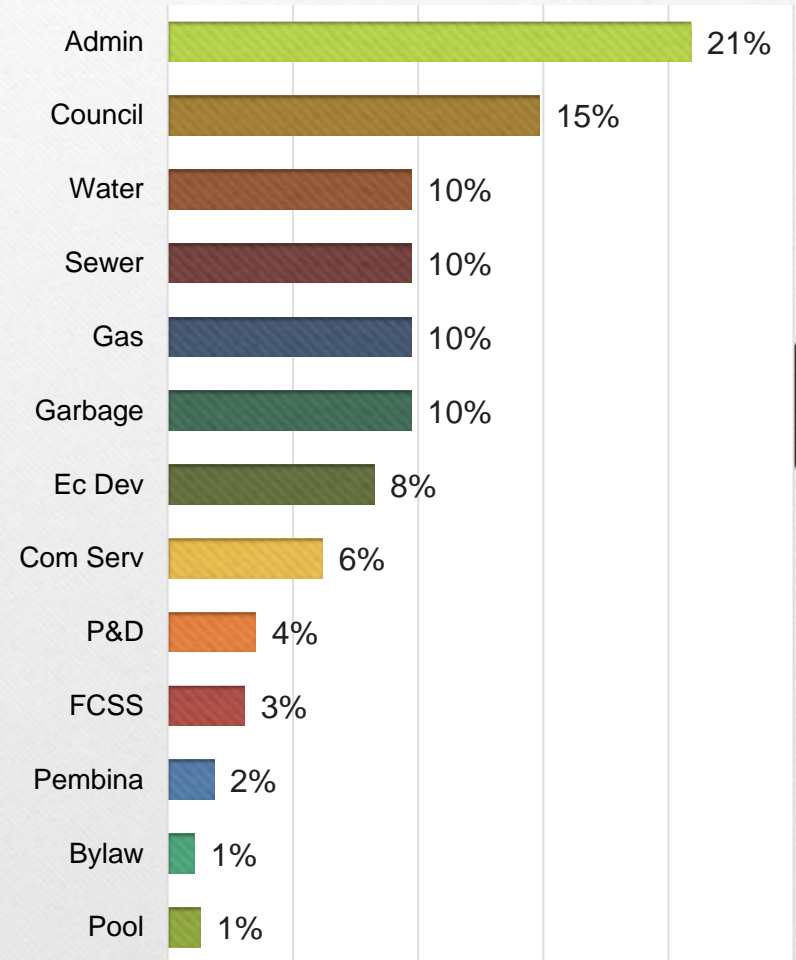
- Projected postage and copying costs are \$29,098
 - 2020 Budgeted costs were \$28,913
- Trend of increasing copies
 - Likely due to increased in-house printing of brochures/publications, expect this to continue
- Postage rates increased by 2.00¢
 - standard letter mail remains 92¢
 - incentive lettermail to 83¢ from 81¢
- Costs are allocated departmentally according to historical usage



EQUIPMENT LEASES

FOR 2021, PROJECTED EQUIPMENT LEASE COSTS WILL REPRESENT 0.26% OF OPERATING EXPENSES, DOWN \$82 FROM 2020

- Projected equipment lease costs are \$21,266
 - 2020 Budgeted costs were \$21,348
- Leases renegotiated in 2019, these include:
 - Three Xerox copiers
 - Folder Stuffer lease
 - Postage & mailing machine (no change)
- No major changes to Equipment Leases



COUNCIL

	2021	2020	\$ Change
Payroll, Insurance, Utilities, Postage, Copies & Leases	\$ 216,951	\$ 218,247	-\$ 1,296
Mileage & Subsistence	\$ 5,045	\$ 15,290	-\$ 10,245
Conferences & Seminars	\$ 18,740	\$ 31,440	-\$ 12,700
Public Relations	\$ 5,675	\$ 5,675	\$ -
Membership	\$ 1,750	\$ 1,750	\$ -
Goods & Supplies	\$ 14,606	\$ 719	\$ 13,887
Total Expense	\$ 262,767	\$ 273,121	-\$ 10,354
Balance	-\$ 262,767	-\$ 273,121	-\$ 10,354

- Mileage & Conferences – only includes AUMA for all Councillors (new Council), & Elected Official training & Team Building – with election year and COVID, this was Council's request
- Council Planning Session – not included for Election year
- Goods & Supplies – new electronic devices after Election – budgeted laptop for Mayor & iPads for Councillors. Policy to come back for review

ADMINISTRATION - REVENUE

	2021	2020	\$ Change
Rents & Leases	\$ 10,218	\$ 10,514	-\$ 296
Goods & Services	\$ 11,750	\$ 10,500	\$ 1,250
Business Licences	\$ 8,500	\$ 8,500	\$ -
Tax Penalty	\$ 100,000	\$ 81,300	\$ 18,700
Reserve Transfer	\$ -	\$ -	\$ -
Provincial Grants	\$ -	\$ -	\$ -
Other Grants	\$ -	\$ -	\$ -
NSF Fees	\$ 500	\$ 750	-\$ 250
Investment Interest	\$ 32,250	\$ 61,250	-\$ 29,000
Total Revenue	\$ 163,218	\$ 172,814	-\$ 9,596

- Goods & Services – tax notification moved in line with actuals, also reflected in expenses
- Tax Penalty – projection based on current outstanding taxes
- Investment Interest – prime rate decrease

ADMINISTRATION – EXPENSE

	2021	2020	\$ Change
Payroll, Insurance, Utilities, Postage, Copies & Leases	\$ 369,223	\$ 381,801	-\$ 12,578
Training	\$ 6,150	\$ 9,110	-\$ 2,960
Mileage & Subsistence	\$ 5,645	\$ 8,662	-\$ 3,017
Conferences	\$ 12,875	\$ 16,225	-\$ 3,350
Advertising	\$ 3,810	\$ 4,180	-\$ 370
Election Expenses	\$ 4,400	\$ -	\$ 4,400
Hospitality & Entertaining	\$ 5,100	\$ 5,800	-\$ 700
Membership	\$ 8,065	\$ 8,485	-\$ 420
Audit	\$ 31,800	\$ 30,500	\$ 1,300
General Consulting	\$ 18,000	\$ 11,000	\$ 7,000
Assessment	\$ 32,320	\$ 39,000	-\$ 6,680
Contracted Services	\$ 5,390	\$ 2,195	\$ 3,195
Computer Support Services	\$ 72,995	\$ 63,953	\$ 9,042
Goods & Supplies	\$ 21,960	\$ 19,211	\$ 2,749
Cleaning	\$ 26,610	\$ 10,653	\$ 15,957
Office Supply	\$ 3,500	\$ 3,500	\$ -
Equipment Maintenance	\$ 500	\$ 1,000	-\$ 500
Building Repairs & Maintenance	\$ 3,600	\$ 3,600	\$ -
Finance Charges	\$ 5,120	\$ 4,822	\$ 298
Total Expense	\$ 637,063	\$ 623,697	\$ 13,366
Balance	-\$ 473,845	-\$ 450,883	-\$ 22,962

ADMINISTRATION – EXPENSE

- Training & Conferences – reduced attendance, focus on value added
- Election – costs include advertising, ballot printing & potential costs for senate/referendum question (some grant funding may be available)
- Hospitality & Entertaining - reduced hosting of events
- Consultancy -
 - No Council Strategic Planning Session
 - Increased for legal fee provision
- Assessment – now DIP through Province - no costs for this
- Contracted Services: asbestos assessment
- Computer Support:
 - Additional licencing and support costs, discounted rate period with Trinus now ended
- Goods & Supplies - new computers & increase for tax notification fees (as noted in revenue)
- Cleaning – new contractor, increased service level

ECONOMIC DEVELOPMENT - REVENUE

	2021	2020	\$ Change
Special Events	\$ 16,200	\$ 17,850	-\$ 1,650
Community Events	\$ -	\$ 2,500	-\$ 2,500
Other Revenue	\$ 6,350	\$ 350	\$ 6,000
Transfer From Reserve	\$ -	\$ -	\$ -
Total Revenue	\$ 22,550	\$ 20,700	\$ 1,850

- Special Events – Golf Tournament (tournament proceeds recipient to be determined)
- Community Events – Mayor’s Breakfast – assumption will not run due to COVID – Council request to remove
- Other Revenue – potential sponsorship to offset costs of trailer advertising update & business sponsorship of new sign (replacement of sign across from Burger Baron)

ECONOMIC DEVELOPMENT - EXPENSE

	2021	2020	\$ Change
Payroll, Insurance, Utilities, Postage, Copies & Leases	\$ 122,300	\$ 70,671	\$ 51,629
Training	\$ 1,400	\$ 3,850	-\$ 2,450
Mileage & Subsistence	\$ 2,475	\$ 4,610	-\$ 2,135
Conferences	\$ 2,900	\$ 6,080	-\$ 3,180
Advertising	\$ 16,470	\$ 9,160	\$ 7,310
Promotions	\$ 10,810	\$ 11,310	-\$ 500
Tourism	\$ 2,335	\$ 4,260	-\$ 1,925
Special Events	\$ 16,200	\$ 17,850	-\$ 1,650
Tradeshows	\$ -	\$ 4,140	-\$ 4,140
Membership	\$ 1,320	\$ 1,780	-\$ 460
General Consulting	\$ -	\$ -	\$ -
Computer Support Services	\$ 1,239	\$ 419	\$ 820
Community Events	\$ -	\$ 6,770	-\$ 6,770
Business Events	\$ 6,900	\$ 7,300	-\$ 400
Goods & Supplies	\$ 11,535	\$ 7,060	\$ 4,475
Clothing	\$ 3,000	\$ 3,000	\$ -
General Office Supply	\$ 250	\$ 250	\$ -
Sponsorship	\$ 3,000	\$ 3,000	\$ -
Transfer to Reserve	\$ -	\$ -	\$ -
Total Expense	\$ 202,134	\$ 161,510	\$ 40,624
			\$ -
Balance	-\$ 179,584	-\$ 140,810	-\$ 38,774

ECONOMIC DEVELOPMENT EXPENSE

- Training & Conferences – reduced attendance, focus on value added
- Advertising:
 - Global commercials on hold for 2021
 - Design update of trailer advertisement
 - Enhance online marketing/Groupon promotions
- Promotions – provision for a further Town COVID Incentive Program
- Tourism – Visitor Centre to remain at Museum, relocation was included in 2020 budget, History Check App now in place
- Tradeshows – not included for 2021 – potentially affected by COVID – Council direction
- Consulting – GAP Analysis – postponed to 2022 – Council direction
- Community Events - Mayors Breakfast – not included for 2021 – potentially affected by COVID – Council direction
- Goods & Supplies – update kiosk boards, direction signage phase 1, update sign across from Burger Baron
- Sponsorship – continued AIHA Silver Sponsorship

PLANNING & DEVELOPMENT REVENUE

	2021	2020	\$ Change
Permits & Applications	\$ 9,200	\$ 10,300	-\$ 1,100
Transfer from Reserves	\$ 10,000	\$ 10,000	\$ -
Total Revenue	\$ 19,200	\$ 20,300	-\$ 1,100

- Permits & Applications:
 - Static revenue for permits
 - Area Structure Plan and Outline Plan Reviews not included
- Reserve – to offset some costs for MDP/LUB refresh

PLANNING & DEVELOPMENT EXPENSE

	2021	2020	\$ Change
Payroll, Insurance, Utilities, Postage, Copies & Leases	\$ 65,304	\$ 163,992	-\$ 98,688
Training	\$ -	\$ 800	-\$ 800
Mileage & Subsistence	\$ -	\$ 1,135	-\$ 1,135
Conferences	\$ -	\$ 2,645	-\$ 2,645
Advertising	\$ 2,440	\$ 2,220	\$ 220
Membership	\$ -	\$ 225	-\$ 225
Legal	\$ 10,000	\$ 12,000	-\$ 2,000
Engineering	\$ 5,000	\$ 8,000	-\$ 3,000
General Consulting	\$ 67,300	\$ 28,300	\$ 39,000
Computer Support Services	\$ 8,463	\$ 8,489	-\$ 26
Goods & Supplies	\$ 1,500	\$ 1,900	-\$ 400
Total Expense	\$ 160,007	\$ 229,706	-\$ 69,699
Balance	-\$ 140,807	-\$ 209,406	\$ 68,599

PLANNING & DEVELOPMENT EXPENSE

- Training & Conferences – costs removed, now a contracted service
- Legal & Engineering – reduced based on actual historical spending, most costs billable to developers
- General Consulting:
 - New Municipal Planning Service consultancy (reduction in salary costs)
 - Completion of Municipal Development Plan/Land Use Bylaw refresh

BYLAW – REVENUE

	2021	2020	\$ Change
Lifetime Dog Licences	\$ 1,000	\$ 1,000	\$ -
Annual Dog Licences	\$ 700	\$ 700	\$ -
Community Standards Fines	\$ 2,000	\$ 1,400	\$ 600
Dog Control Fines	\$ 1,200	\$ 1,200	\$ -
Garbage Fines	\$ -	\$ -	\$ -
Traffic Control Fines	\$ 200	\$ 200	\$ -
Other	\$ -	\$ 8,000	-\$ 8,000
Total Revenue	\$ 5,100	\$ 12,500	-\$ 7,400

- Other Revenue – Alberta Justice fines now are not received by the Municipality – changed by the Province policing changes

BYLAW – EXPENSE

	2021	2020	\$ Change
Payroll, Insurance, Utilities, Postage, Copies & Leases	\$ 90,610	\$ 91,165	-\$ 555
Training	\$ 650	\$ 650	\$ -
Mileage & Subsistence	\$ 560	\$ 560	\$ -
Conferences	\$ 2,100	\$ 2,100	\$ -
Advertising	\$ 810	\$ 1,080	-\$ 270
Membership	\$ 75	\$ 75	\$ -
Legal Costs	\$ 7,000	\$ 5,000	\$ 2,000
Computer Support Services	\$ 979	\$ 419	\$ 560
Goods & Supplies	\$ 2,310	\$ 2,060	\$ 250
Vehicle Expense	\$ 3,600	\$ 2,300	\$ 1,300
Total Expense	\$ 108,694	\$ 105,409	\$ 3,285
Balance	-\$ 103,594	-\$ 92,909	-\$ 10,685

- Legal – increase to complete bylaw review with legal advice
- Vehicle Expense – new tires for truck

POLICE – REVENUE & EXPENSE

	2021	2020	\$ Change
Other Revenue	\$ 26,655	\$ 28,478	-\$ 1,823
Total Revenue	\$ 26,655	\$ 28,478	-\$ 1,823
Contracted Services	\$ 66,471	\$ 44,282	\$ 22,189
Total Expense	\$ 66,471	\$ 44,282	\$ 22,189
Balance	-\$ 39,816	-\$ 15,804	-\$ 24,012

- Policing costs – provided by the Province on an increasing scale over the coming years
- Balance of Fortis Franchise Fee applied for these projected costs

GAS - REVENUE

	2021	2020	\$ Change
Gas Sales	\$ 1,182,157	\$ 901,554	\$ 280,603
Service Charges	\$ 203,856	\$ 203,856	\$ -
Connection Fees	\$ 7,515	\$ 7,678	-\$ 163
General Sales	\$ 29,800	\$ 31,800	-\$ 2,000
Penalties	\$ 8,766	\$ 9,370	-\$ 604
Utility Capital Investment	\$ 32,880	\$ 32,880	\$ -
Total Revenue	\$ 1,464,974	\$ 1,187,138	\$ 277,836

■ Gas Sales:

- Gas Alberta increased rate average of \$2.77 per GJ vs \$1.48 in 2020 budget
- Gas variable remains at \$2.10
- No change to service charge \$15.50 or capital investment charge of \$2.50

■ General Sales:

- Projecting 10 residential and 2 commercial installations
- Gas Alberta shareholder gains – received \$15k in 2017/18, \$43k in 2019 & \$14k in 2020 – budgeted \$15k for 2021

GAS - EXPENSE

	2021		2020		\$ Change
Payroll, Insurance, Utilities, Postage, Copies & Leases	\$	334,088	\$	323,889	\$ 10,199
Training	\$	3,290	\$	2,620	\$ 670
Mileage & Subsistence	\$	760	\$	1,770	-\$ 1,010
Conferences	\$	3,495	\$	6,225	-\$ 2,730
Advertising	\$	670	\$	760	-\$ 90
Membership	\$	14,000	\$	14,000	\$ -
Consulting	\$	4,500	\$	3,000	\$ 1,500
Contracted Services	\$	14,775	\$	14,775	\$ -
Computer Support Services	\$	7,650	\$	6,250	\$ 1,400
Rail Crossings	\$	150	\$	150	\$ -
Gas Supply Purchase	\$	728,738	\$	456,764	\$ 271,974
Goods & Supplies	\$	28,464	\$	24,177	\$ 4,287
Office Supply	\$	600	\$	1,000	-\$ 400
Vehicle Expense	\$	5,000	\$	5,000	\$ -
Equipment Repair	\$	2,000	\$	2,000	\$ -
System Maintenance	\$	21,600	\$	19,480	\$ 2,120
Gas Meters	\$	30,425	\$	20,625	\$ 9,800
Transfer to Reserves	\$	33,186	\$	72,880	-\$ 39,694
Total Expense	\$	1,233,391	\$	975,365	\$ 258,026
Balance	\$	231,583	\$	211,773	\$ 19,810

GAS EXPENSE

- Conferences – reduced staff attendees for Convention
- Consulting – Utility Right of Way registration cost
- Computer Support – increased support cost for new meter reading hardware
- Gas Supply – increase of Gas projected cost – see revenue note
- Goods & Supplies – gravel for access road to RMO station
- System Maintenance – increase for more time for hydro vac truck for maintenance issues
- Gas Meters – additional cost for new gas meter installation and Gate Station regulator
- Transfer to Reserves:
 - \$2.50 monthly fee collected via utility bill service charge
 - Additional \$40,000 added for 2020 to part fund Thorhild gas line project removed – project to be completed as part of 2021 Capital Budget

WATER - REVENUE

	2021	2020	\$ Change
Water Sales	\$ 521,682	\$ 538,837	-\$ 17,155
Bulk Sales	\$ 28,131	\$ 9,010	\$ 19,121
Service Charges	\$ 156,000	\$ 156,000	\$ -
Connection Fees	\$ 8,597	\$ 8,472	\$ 125
Construction Water Sales	\$ 2,400	\$ 1,600	\$ 800
General Sales	\$ 2,000	\$ 2,500	-\$ 500
Penalties	\$ 8,440	\$ 8,532	-\$ 92
Utility Capital Investment	\$ 31,200	\$ 31,200	\$ -
Total Revenue	\$ 758,450	\$ 756,151	\$ 2,299

- Water Sales:
 - No formal confirmation on new CRNWSC rate yet. Budget projected increase to \$1.726 from \$1.65 m³
 - No change to Town Variable rate of \$1.40
- Bulk Sales – bulk fill station contract updated in 2020 to include revenues to Redwater to cover site maintenance
- Service charge remains at \$12.50 and Capital Investment charge remains at \$2.50

WATER - EXPENSE

Payroll, Insurance, Utilities, Postage, Copies & Leases	2021	2020	\$ Change
	\$ 253,429	\$ 245,801	\$ 7,628
Training	\$ 889	\$ 692	\$ 197
Mileage & Subsistence	\$ 350	\$ 760	-\$ 410
Conferences	\$ 683	\$ 1,645	-\$ 962
Advertising	\$ 670	\$ 760	-\$ 90
Membership	\$ 240	\$ 240	\$ -
General Consulting	\$ 35,000	\$ -	\$ 35,000
Contracted Services	\$ 5,100	\$ 4,500	\$ 600
Computer Support Services	\$ 7,650	\$ 6,250	\$ 1,400
Rail Crossings	\$ 150	\$ 150	\$ -
Water Supply Purchase	\$ 320,348	\$ 326,547	-\$ 6,199
Toilet Rebate Program	\$ 500	\$ 500	\$ -
Goods & Supplies	\$ 12,972	\$ 7,585	\$ 5,387
Office Supply	\$ 600	\$ 1,000	-\$ 400
Vehicle Expense	\$ 5,500	\$ 5,500	\$ -
Distribution Maint. & Meters	\$ 52,550	\$ 58,550	-\$ 6,000
Debenture Interest & Principle	\$ 59,159	\$ 59,198	-\$ 39
Transfer to Reserve	\$ 31,200	\$ 31,200	\$ -
Total Expense	\$ 786,990	\$ 750,878	\$ 36,112
Balance	-\$ 28,540	\$ 5,273	-\$ 33,813

WATER EXPENSE

- Conferences - reduced attendance, focus on value added
- Consulting – engineering assessment of reservoir
- Contracted Services – asbestos assessment of reservoir
- Computer Support – increased support cost for new meter reading hardware
- Water Supply – decreased in line with sales projections, historical trend is reduced water usage consumption
- Toilet Rebate – despite bylaw stating 20 applicants per year, this target is never reached, 50% included in budget (increased awareness and 8 applications to date in 2020 – this is the highest since 2011)
- Goods & Supplies – supply for painting of building
- Maintenance & Meters – reduced in line with 3 year actuals & fluctuating water main break repairs
- Debenture – water lines, matures 2030
- Transfer to Reserves – \$2.50 monthly fee collected via utility bill service charge

SEWER - REVENUE

	2021	2020	\$ Change
Sewage Services	\$ 218,324	\$ 225,503	-\$ 7,179
Service Charges	\$ 159,900	\$ 159,900	\$ -
Goods & Supplies	\$ 700	\$ 700	\$ -
Utility Capital Investment	\$ 24,600	\$ 24,600	\$ -
Reserve Transfer	\$ -	\$ -	\$ -
Federal Grant	\$ 19,300	\$ -	\$ 19,300
Lagoon Sales	\$ 1,500	\$ -	\$ 1,500
Total Revenue	\$ 424,324	\$ 410,703	\$ 13,621

- Sewage Services – based on 45% of water volume sales (for the 93% of customers that are connected to Town sewer system), no direct dumping forecasted as no contract in place for services
- No change to Service \$13.00 or Capital Investment Charge \$1.00 or \$1.00 Capital Investment Charge for Storm Sewer
- Federal Grant – DRP funding for storm drainage costs proposed
- Lagoon - costs to Golf Club included at \$1,500 – this has not been charged since 2016 as financial assistance to the Club

SEWER - EXPENSE

	2021	2020	\$ Change
Payroll, Insurance, Utilities, Postage, Copies & Leases	\$ 243,834	\$ 243,270	\$ 564
Training	\$ 888	\$ 692	\$ 196
Mileage & Subsistence	\$ 350	\$ 760	-\$ 410
Conferences	\$ 683	\$ 1,645	-\$ 962
Advertising	\$ 670	\$ 760	-\$ 90
Membership	\$ 240	\$ 240	\$ -
Contracted Services	\$ 24,750	\$ 18,620	\$ 6,130
Computer Support Services	\$ 2,800	\$ 2,500	\$ 300
Rail Crossing	\$ 1,800	\$ 1,800	\$ -
Goods & Supplies	\$ 8,172	\$ 6,885	\$ 1,287
Office Supply	\$ 600	\$ 1,000	-\$ 400
Vehicle Expense	\$ 5,500	\$ 5,500	\$ -
Infrastructure Maintenance	\$ 22,000	\$ 24,650	-\$ 2,650
Debenture Interest & Principle	\$ 35,590	\$ 35,613	-\$ 23
Lagoon Maintenance	\$ 5,500	\$ 5,000	\$ 500
Transfer to Reserve	\$ 24,600	\$ 24,600	\$ -
Storm Sewer – Contracted Services	\$ 19,300	\$ -	\$ 19,300
Total Expense	\$ 397,277	\$ 373,535	\$ 23,742
Balance	\$ 27,047	\$ 37,168	-\$ 10,121

SEWER EXPENSE

- Conferences - reduced attendance, focus on value added
- Contracted Services – asbestos assessment
- Goods & Supplies – 2” & 3” trash pumps
- Infrastructure Maintenance:
 - Sewer flushing & cameraing – 3-year rotation started in 2020. Industrial Park and Downtown continue annually
- Debentures - 2010 Storm Sewer, matures 2030
- Storm Sewer – new codes for drainage repairs (funded by DRP)
- Transfer to Reserves – no change to \$2.00 monthly fee collected via utility bill service charge which includes Storm Sewer rate at \$1.00

GARBAGE - REVENUE

	2021	2020	\$ Change
Roseridge Overages	\$ 1,884	\$ 2,025	-\$ 141
Service Charges	\$ 64,080	\$ 64,080	\$ -
Garbage Charges	\$ 170,820	\$ 167,430	\$ 3,390
Recycling Charges	\$ 48,423	\$ 47,514	\$ 909
Utility Capital Investment	\$ 10,680	\$ 10,680	\$ -
Transfer Station Other	\$ 250	\$ 250	\$ -
Total Revenue	\$ 296,137	\$ 291,979	\$ 4,158

- No change to Service & Capital Investment Charge of \$6.00 and \$1.00
- Garbage Charges – 2% fixed annual increase per contract (increase also reflected in expenses)
- Recycling Charges – 2% fixed annual increase per contract (increase also reflected in expenses)
- Transfer Station – replacement tags only – detail on proposed new fee structure for minimum loads not in place by Roseridge at time of budget

GARBAGE - EXPENSE

	2021	2020	\$ Change
Payroll, Insurance, Utilities, Postage, Copies & Leases	\$ 31,050	\$ 30,505	\$ 545
Advertising	\$ 270	\$ 360	-\$ 90
Garbage Contract	\$ 170,820	\$ 167,430	\$ 3,390
Computer Support Services	\$ 2,800	\$ 2,500	\$ 300
Roseridge Tipping Charges	\$ 29,556	\$ 30,571	-\$ 1,015
Recycling Services	\$ 48,423	\$ 47,514	\$ 909
Goods & Supplies	\$ -	\$ 400	-\$ 400
Office Supply	\$ 600	\$ 1,000	-\$ 400
Transfer Station	\$ -	\$ -	\$ -
Transfer to Reserve	\$ 10,680	\$ 10,680	\$ -
Total Expense	\$ 294,199	\$ 290,960	\$ 3,239
Balance	\$ 1,938	\$ 1,019	\$ 919

- Garbage & Recycle – costs reflect 2% fixed inflationary increase (as explained in revenue)
- Tipping Charges –Roseridge confirmed rate increase for garbage of \$39.27/t & no change for organics of \$39.5/t. To address any other fee structure changes impact in final budget
- Transfer to Reserves – from \$1.00 monthly fee collected via utility bill service charge (no change)

Utility Rate Analysis - Included in 2021 Budget	Water	Sewer inc. lagoon	Garbage	Gas	Total
Projected Purchases - units	185,601			235,723	
Projected Sales - units	166,885	@45%		227,580	
Variable Rate - purchase	\$ 1.7260				
Variable rate - markup	\$ 1.40			\$ 2.10	
Sales	521,682	218,324		1,182,157	1,922,163
Bulk Sales	28,131	-		-	28,131
Purchases	320,348			728,738	1,049,086
Construction Water	2,400				2,400
Operating Margin	231,865	218,324	-	453,419	903,608
Monthly Fixed Charges	187,200	184,500	74,760	236,736	683,196
Garbage Charges	-	-	170,820	-	170,820
Recycling Charges	-	-	48,423	-	48,423
Connection Fees	8,597	-	-	7,515	16,112
Penalties	8,440	-	-	8,766	17,206
Other Revenue	2,000	2,200	2,134	29,800	36,134
Other Revenue	206,237	186,700	296,137	282,817	971,891
Total Operating Revenue	438,102	405,024	296,137	736,236	1,875,499
Total Administrative Operating Costs	369,770	315,905	34,720	388,828	1,109,223
Total System Operating Costs	65,672	37,472	248,799	82,639	434,582
Expenses	435,442	353,377	283,519	471,467	1,543,805
Transfer to Reserves	31,200	24,600	10,680	33,186	99,666
					-
NET PROFIT/(DEFICIT)	(28,540)	27,047	1,938	231,583	232,028

UTILITY RATE ANALYSIS

- Note, \$35,000 reservoir assessment included in water department, driving the loss. Without this one time item, water is operating above break-even.
- Water Service Charges
 - Variable - \$1.40/m³
 - Fixed & UCI - \$15/mo
- Sewer Service Charges
 - Variable – 45% of water charge
 - Fixed & UCI - \$15/mo
- Garbage Service Charges
 - Fixed & UCI - \$7/mo
- Gas Service Charges
 - Variable - \$2.10/GJ
 - Fixed & UCI - \$18 resi/\$36 commercial
- Not recommending any rate changes at this time as all departments are operating at or greater than cost recovery basis as is best practice.

CURRENT UTILITY COMPARISONS – WATER/SEWER/GARBAGE

	Redwater	Bon Accord	Gibbons	Thorhild	Smoky Lake	Morinville	
Water						@ Service Capacity	
Monthly Service Charge - Residential	15	11	22.75	24	35	5/8"	21.7
Monthly Service Charge - Commercial	15	16	27.75	24	@ Meter Size	3/4"	31.26
					5/8" - \$50	1"	55.58
					3/4" - \$80	1 1/2"	125.05
	(Included in MSC)					2"	222.3
Capital Rate Rider - (\$/month)	2.50			\$4.00		3"	500.22
Commodity price per m³:	3.13	3.16	1.65	5.4	3.34	2.60	
Sewer						@ Service Capacity	
Monthly Service Charge - Residential	15	11	22.75	14	15	5/8"	20.64
Monthly Service Charge - Commercial	15	16	42.75	25	29	3/4"	29.72
						1"	52.85
	(Included in MSC)					1 1/2"	118.94
Capital Rate Rider - (\$/month)	1					2"	211.42
						3"	475.6
"Commodity" price (per m³ of water):	1.3725	2.72	1.2	2.17	0.60	1.21	
Comm/Ind	1.3725	2.67	1.2	2.17			
	45% of water consumed	84% of water consumed	73% of water consumed	40% of water consumed			
Garbage, Recycling, & Org.				(Gar only)	(Gar only)		
Monthly Service Charge - Residential	27.15	28.45	23.50	16	25.50	21.69	
	(Included in MSC)						
Capital Rate Rider - (\$/month)	1						

CURRENT UTILITY COMPARISONS - GAS

	Redwater	Coronado	Thorhild	Smoky Lake		ALTA	ATCO North
Gas							
Monthly Service Charge - standard meter	18	28	27	25		44.55	38.35
Monthly Service Charge - over 425 meter	36	-	-	60			
Commodity Price per GJ:							
Wholesale	2.50	1.62	1.62	1.9			
Gas Loss Surcharge							
Variable Reserve Rider				0.4			
Total \$/GJ (excluding purchase price)	2.10	2.10	2.01	2.30		2.390	1.432
	(Included in MSC)						
Capital Rate Rider - (\$/month)	2.50		4.00				

PARKS - REVENUE

	2021	2020	\$ Change
Campground Rental	\$ 6,500	\$ 6,500	\$ -
Reserve Transfer	\$ -	\$ 59,639	-\$ 59,639
Federal Grants	\$ -	\$ -	\$ -
Provincial Grants	\$ -	\$ -	\$ -
Total Revenue	\$ 6,500	\$ 66,139	-\$ 59,639

- Reserve Transfer 2020:
 - Redwater Community Golf Club grant awarded in 2020 for drainage project
 - Derrick engineering assessment costs completed in 2020, repairs in 2021 costs
- Provincial & Federal Grants – not counting on any in the budget but these will be applied for if made available for summer staff

PARKS - EXPENSE

	2021	2020	\$ Change
Payroll, Insurance, Utilities, Postage, Copies & Leases	\$ 152,757	\$ 151,156	\$ 1,601
Training	\$ 720	\$ 1,015	-\$ 295
Mileage & Subsistence	\$ 401	\$ 221	\$ 180
Conferences	\$ 766	\$ 1,211	-\$ 445
Advertising	\$ 500	\$ 1,000	-\$ 500
Membership	\$ 220	\$ 220	\$ -
Goods & Supplies	\$ 13,770	\$ 14,360	-\$ 590
Equipment Expense	\$ 8,000	\$ 8,000	\$ -
Repairs & Maintenance	\$ 83,000	\$ 28,639	\$ 54,361
Grants to Other Organizations	\$ -	\$ 37,500	-\$ 37,500
Transfer to Reserve	\$ 8,000	\$ 8,000	\$ -
Total Expense	\$ 268,134	\$ 251,322	\$ 16,812
Balance	-\$ 261,634	-\$ 185,183	-\$ 76,451

PARKS - EXPENSE

- Repairs & Maintenance:
 - Accessible swings and hangers for Centennial Park
 - Derrick repairs required after engineering report \$72,000
- Grants – Golf Club grant awarded in 2020
- Reserve Transfer - continue for walking trails

BEAUTIFICATION – REVENUE & EXPENSE

	2021	2020	\$ Change
Other Revenue	\$ 625	\$ 1,250	-\$ 625
Total Revenue	\$ 625	\$ 1,250	-\$ 625
Advertising	\$ 150	\$ 150	\$ -
Special Events	\$ -	\$ -	\$ -
Membership	\$ -	\$ -	\$ -
Other Programs	\$ 625	\$ 1,250	-\$ 625
Discovery Days	\$ -	\$ -	\$ -
Goods & Supplies	\$ 325	\$ 325	\$ -
Specialized Supplies-Beautification	\$ 9,700	\$ 7,700	\$ 2,000
Total Expense	\$ 10,800	\$ 9,425	\$ 1,375
Balance	-\$ 10,175	-\$ 8,175	-\$ 2,000

- Other Revenue & Programs / Advertising – continue with rain barrel & composter program
- Goods & Supplies – continue with We’ve Noticed Cards
- Beautification Supplies – addition of rebuild of Golf Course flower bed

PEMBINA PLACE - REVENUE

	2021	2020	\$ Change
Special Events	\$ -	\$ -	\$ -
Facility Rentals	\$ 15,100	\$ 7,800	\$ 7,300
Ice Rentals	\$ 50,000	\$ 92,250	-\$ 42,250
Other Revenue	\$ 68,400	\$ 74,088	-\$ 5,688
Transfer from Reserves	\$ 67,000	\$ -	\$ 67,000
Municipal Grants	\$ 100,071	\$ 92,419	\$ 7,652
Provincial Grants	\$ 89,000	\$ -	\$ 89,000
Donations/Sponsorships	\$ 12,460	\$ 12,640	-\$ 180
Concession Sales	\$ 30,000	\$ 60,000	-\$ 30,000
Cultural Centre Rentals	\$ 24,518	\$ 30,276	-\$ 5,758
Total Revenue	\$ 456,549	\$ 369,473	\$ 87,076

PEMBINA PLACE - REVENUE

- Facility Rentals – included Community Golf Club rental fee \$7,500 – this has been waived by Council since 2017. Last rental paid 2016
- Ice Rental – reduced due to COVID
- Other Revenue – Fortis Franchise Fee to partially cover new Debenture payment
- Reserve Transfer - Predicted from 2020 surplus as partial Debenture payment was budgeted that was not required as borrowing did not occur until September 2020
- Municipal Grant – Sturgeon County based on current Recreation Agreement (ICF's still in negotiation so budget reflects 2020 actual grant – this grant is allocated to Pembina 75% and Pool 25%)
- Provincial Grant – Municipal Operating Support Transfer (MOST) Grant to offset potential loss of revenue (ice and room rental plus PPE purchases) due to COVID
- Donations/Sponsorship - \$10,000 target for naming rights (transferred to reserves in expenses), plus arena board advertising & public skate shinny sponsorship
- Concession – reduced service due to COVID
- Cultural Centre Revenue – reduced service due to COVID

PEMBINA PLACE - EXPENSE

	2021	2020	\$ Change
Payroll, Insurance, Utilities, Postage, Copies & Leases	\$ 522,999	\$ 559,238	-\$ 36,239
Training	\$ 2,295	\$ 3,875	-\$ 1,580
Mileage & Subsistence	\$ 1,533	\$ 1,108	\$ 425
Conferences	\$ 766	\$ 1,511	-\$ 745
Advertising	\$ 2,270	\$ 5,360	-\$ 3,090
Membership	\$ 255	\$ 320	-\$ 65
General Consulting	\$ 3,000	\$ 4,500	-\$ 1,500
Contracted Services	\$ 42,670	\$ 28,350	\$ 14,320
Computer Support Services	\$ 6,603	\$ 5,256	\$ 1,347
Goods & Supplies	\$ 14,110	\$ 17,080	-\$ 2,970
Cleaning	\$ 11,050	\$ 9,400	\$ 1,650
OH&S Supplies	\$ 1,500	\$ 1,000	\$ 500
General Office Supply	\$ 800	\$ 1,100	-\$ 300
Vehicle Expense	\$ 1,500	\$ 1,500	\$ -
Equipment Repairs & Maintenance	\$ 22,800	\$ 13,200	\$ 9,600
Building Repairs & Maintenance	\$ 29,744	\$ 38,839	-\$ 9,095
Debenture Principle & Interest	\$ 397,420	\$ 334,929	\$ 62,491
Concession Supplies	\$ 22,475	\$ 35,330	-\$ 12,855
Event Services Supplies	\$ 1,250	\$ 3,250	\$ 2,000
Transfer to Reserves	\$ 10,000	\$ 10,000	\$ -
Total Expense	\$ 1,095,040	\$ 1,075,146	\$ 19,894
Balance	-\$ 638,491	-\$ 705,673	\$ 67,182

PEMBINA PLACE - EXPENSE

- Training & Conferences – reduced attendance, focus on value added
- Advertising – reduced in line with actual spending, Marketing Plan being finalized
- Consulting – engineering reduced, majority for project completed 2020
- Contracted Services – asbestos assessment & HVAC repair
- Goods & Supplies – new computers purchased 2020
- Cleaning – additional COVID supply
- Equipment Repair – shaler maintenance
- Building Repairs & Maintenance:
 - 2020 projects included dance floor resurface, Magic Access door openers, outdoor rink sport flooring
 - 2021 projects reduced but include Golf Club office flooring, duct cleaning section
- Concession & Event Supply – reduced due to COVID (along with revenues)
- Transfer to Reserve –\$10,000 transfer for naming rights (see revenue)
- Debentures:
 - **New** - arena repairs – matures 2045 – annual repayment \$133,622 (50% was budgeted in 2020 and unutilized as borrowing occurred September 2020)
 - Change rooms - matures 2025
 - Phase III – matures 2026
 - Cultural Centre – matures 2025

POOL – REVENUE & EXPENSE

	2021	2020	\$ Change
Sales	\$ 38,000	\$ 40,000	-\$ 2,000
Transfer from Reserves	\$ -	\$ 20,000	-\$ 20,000
Grants from Municipal Governments	\$ 33,357	\$ 30,806	\$ 2,551
Donations & Sponsorship	\$ 4,500	\$ 6,500	-\$ 2,000
Total Revenue	\$ 75,857	\$ 97,306	-\$ 21,449
Payroll, Insurance, Utilities, Postage, Copies & Leases	\$ 186,961	\$ 193,631	-\$ 6,670
Training	\$ 4,995	\$ 4,995	\$ -
Mileage & Subsistence	\$ 961	\$ 721	\$ 240
Conferences	\$ 1,566	\$ 2,011	-\$ 445
Advertising	\$ 2,250	\$ 3,500	-\$ 1,250
Membership	\$ 530	\$ 530	\$ -
Consulting	\$ -	\$ 20,000	-\$ 20,000
Contracted Services	\$ 3,310	\$ -	\$ 3,310
Computer Support	\$ 979	\$ 419	\$ 560
Child/Youth Programs	\$ 1,800	\$ 1,800	\$ -
Adult Programs	\$ -	\$ -	\$ -
Goods & Supplies	\$ 6,010	\$ 11,500	-\$ 5,490
Specialized Supplies – Chemicals	\$ 11,000	\$ 11,000	\$ -
OH&S Supplies	\$ 1,080	\$ 1,080	\$ -
Building Maintenance	\$ 13,480	\$ 36,880	-\$ 23,400
Total Expense	\$ 234,922	\$ 288,067	-\$ 53,145
Balance	-\$ 159,065	-\$ 190,761	\$ 31,696

POOL – REVENUE & EXPENSE

Revenues

- Reserve Transfer – 2020 was for assessment – this did not proceed
- Grants – portion of Sturgeon County Recreation Grant (25%) – based on 2020 actual – ICF discussions not completed
- Sponsorship – reduced goal due to financial struggles for businesses

Expenses

- Advertising – reduced in line with historical actuals
- Consulting – facility engineering assessment in 2020 – did not proceed – **long term feasibility plan needs to be established**
- Contracted Services – asbestos assessment
- Goods & Supplies – many projects completed in 2020 due to closure, no major items for 2021
- Building Maintenance:
 - Many projects completed in 2020 due to closure
 - 2021 upgrade of lighting in change rooms & mechanical room

TRANSPORTATION

	2021	2020	\$ Change
Goods & Services	\$ 500	\$ -	\$ 500
Total Revenue	\$ 500	\$ -	\$ 500
Payroll, Insurance, Utilities, Postage, Copies & Leases	\$ 195,199	\$ 189,840	\$ 5,359
Training	\$ 2,340	\$ 2,347	-\$ 7
Mileage & Subsistence	\$ 1,410	\$ 1,990	-\$ 580
Conferences	\$ 3,215	\$ 5,285	-\$ 2,070
Advertising	\$ 700	\$ 800	-\$ 100
Membership	\$ 1,185	\$ 1,388	-\$ 203
General Consulting	\$ 2,000	\$ 2,000	\$ -
Contracted Services	\$ 2,500	\$ -	\$ 2,500
Computer Support Services	\$ 10,762	\$ 8,817	\$ 1,945
Rail Crossings	\$ 3,852	\$ 3,280	\$ 572
Goods & Supplies	\$ 14,917	\$ 19,121	-\$ 4,204
Vehicle Expense	\$ 5,500	\$ 5,500	\$ -
Total Expense	\$ 243,580	\$ 240,368	\$ 3,212
Balance	-\$ 243,080	-\$ 239,868	-\$ 3,212

TRANSPORTATION

- Revenue – sponsorship for Public Works Week
- Conferences – reduced attendance, focus on value added
- Contracted Services – industrial hygiene testing at shop
- Computer Support - Additional licencing and support costs, discounted rate period with Trinus now ended
- Rail Crossings – CN increased cost
- Goods & Supplies:
 - Public Works Week event included
 - New computers purchased in 2020

STREETS - REVENUE

	2021	2020	\$ Change
General Sales	\$ 5,225	\$ 5,000	\$ 225
Sale of Fixed Asset	\$ 56,458	\$ 53,000	\$ 3,458
Provincial Grants	\$ -	\$ -	\$ -
Total Revenue	\$ 61,683	\$ 58,000	\$ 3,683

- General Sales – contract work (i.e. Grass cutting for CN, etc.)
- Asset – Bobcat trade-in, differential still \$4,000

STREETS - EXPENSE

	2021		2020		\$ Change
Payroll, Insurance, Utilities, Postage, Copies & Leases	\$	236,035	\$	232,326	\$ 3,709
Advertising	\$	400	\$	400	\$ -
Contracted Services	\$	-	\$	2,000	-\$ 2,000
Goods & Supplies	\$	4,470	\$	4,183	\$ 287
Equipment Expense	\$	47,500	\$	47,600	-\$ 100
Street Maintenance	\$	149,288	\$	145,800	\$ 3,488
Contributions to Capital	\$	60,458	\$	57,000	\$ 3,458
Debenture Interest & Principle	\$	-	\$	-	\$ -
Total Expense	\$	498,151	\$	489,309	\$ 8,842
Balance	-\$	436,468	-\$	431,309	-\$ 5,159

- Contracted Services – no engineering requirements for 2021
- Street Maintenance – gravel road repair – Geogrid/Geotextile

DISASTER SERVICES – REVENUE & EXPENSE

	2021	2020	\$ Change
Provincial Grant	\$ 5,804	\$ 6,453	-\$ 649
Total Revenue	\$ 5,804	\$ 6,453	-\$ 649
Training	\$ 1,350	\$ 1,850	-\$ 500
Mileage & Subsistence	\$ 1,250	\$ 1,800	-\$ 550
Membership	\$ 2,300	\$ 2,260	\$ 40
General Consulting	\$ 8,912	\$ 8,912	\$ -
Goods & Supplies	\$ 2,175	\$ 1,350	\$ 825
Total Expense	\$ 15,987	\$ 16,172	-\$ 185
Balance	-\$ 10,183	-\$ 9,719	-\$ 464

- Provincial Grant – MSI Operating Grant (assume same \$ as 2020 actual)
- Training & Mileage – reduced general training as courses normally free
- Membership – NRCAER
- General Consulting – portion of shared Sturgeon Regional Emergency Contract
- Goods & Services – supply for EOC & Reception Centre

FIRE - REVENUE

	2021	2020	\$ Change
Sales	\$ 10,250	\$ 10,025	\$ 225
Transfer from Reserves	\$ -	\$ -	\$ -
Municipal Grant	\$ 11,255	\$ 10,927	\$ 328
Provincial Grant	\$ 23,210	\$ 25,810	-\$ 2,600
Total Revenue	\$ 44,715	\$ 46,762	-\$ 2,047

- Municipal Grant – as per contract rate for housing County equipment in Town building
- Provincial Grant – MSI Operating Grant (assume same \$ as 2020 actual)

FIRE - EXPENSE

	2021	2020	\$ Change
Insurance & Utilities	\$ 21,468	\$ 18,874	\$ 2,594
Contracted Services	\$ 44,793	\$ 38,945	\$ 5,848
Dispatch Services	\$ 4,270	\$ 4,168	\$ 102
Computer Support Services	\$ -	\$ -	\$ -
Goods & Supplies	\$ 600	\$ 2,710	-\$ 2,110
Vehicle Expense	\$ 4,700	\$ 3,500	\$ 1,200
Building Maintenance	\$ 7,400	\$ 3,700	\$ 3,700
Transfer to Reserve	\$ 35,500	\$ 36,525	-\$ 1,025
Total Expense	\$ 118,731	\$ 108,422	\$ 10,309
Balance	-\$ 74,016	-\$ 61,660	-\$ 12,356

- Contracted Services – per Sturgeon County contract, addition of asbestos assessment
- Goods & Supplies – new chairs for meeting room purchased 2020
- Vehicle Expense – pump test required 2021
- Building Maintenance – complete LED lighting replacement in office areas
- Transfer to Reserves:
 - Based on policy (Sales – Vehicle Expense)
 - Plus continue with extra \$30,000 to start to build reserve for eventual replacement of pumper and rescue unit

FCSS- REVENUE

	2021	2020	\$ Change
Programs	\$ 590	\$ 560	\$ 30
Provincial Grants	\$ 64,000	\$ 64,000	\$ -
Other Grants	\$ 1,500	\$ 1,500	\$ -
Total Revenue	\$ 66,090	\$ 66,060	\$ 30

- Programs – Babysitter Safety, Community Connections Workshop Series & SafeTALK
- Provincial Grant – no change
- Other Grants – Volunteer Alberta, Family Day & Kris Kringle sponsorship

FCSS- EXPENSE

	2021	2020	\$ Change
Payroll, Insurance, Utilities, Postage, Copies & Leases	\$ 86,384	\$ 87,457	-\$ 1,073
Training	\$ 1,375	\$ 1,745	-\$ 370
Mileage & Subsistence	\$ 2,540	\$ 2,410	\$ 130
Conferences	\$ 2,625	\$ 2,625	\$ -
Advertising	\$ 2,900	\$ 2,900	\$ -
Membership	\$ 620	\$ 620	\$ -
Computer Support Services	\$ 1,468	\$ 858	\$ 610
Volunteer Appreciation	\$ 6,100	\$ 5,500	\$ 600
Community Development Programs	\$ 2,750	\$ 2,750	\$ -
Counselling	\$ 1,000	\$ 1,000	\$ -
Child/Youth Programs	\$ 7,020	\$ 8,780	-\$ 1,760
Adult/Family Programs	\$ 3,700	\$ 3,700	\$ -
Seniors Programs	\$ 5,100	\$ 5,100	\$ -
Kris Kringle	\$ 4,100	\$ 3,500	\$ 600
Goods & Supplies	\$ 3,445	\$ 1,735	\$ 1,710
Total Expense	\$ 131,127	\$ 130,680	\$ 447
Balance	-\$ 65,037	-\$ 64,620	-\$ 417

FCSS- EXPENSE

- Computer Support - Additional licencing and support costs, discounted rate period with Trinus now ended
- Volunteer Appreciation – potential extra food costs for COVID requirements
- Child/Youth Programs:
 - Includes Youth Action Club, Leaders in Training and other support programs
 - Removed parent education – minimal participation and Boys & Girls Club offer this (duplication)
- Senior's Programs:
 - Includes Seniors Week, Generations United Program with Ochre Park School/local senior's (encourages local senior's to volunteer to engage in activities with students).
 - Continued support of annual programming grant to Pioneer Club \$1,500
- Kris Kringle – increase of sleigh ride cost
- Goods & Supplies – computer replacements 2020

COMMUNITY SERVICES - REVENUE

	2021	2020	\$ Change
Summer Programs	\$ 5,300	\$ 5,300	\$ -
Programs	\$ 4,410	\$ 4,000	\$ 410
Program Subsidy	\$ 500	\$ 1,000	-\$ 500
Transfer from Reserve	\$ 1,500	\$ 1,500	\$ -
Federal Grants	\$ 4,500	\$ 4,500	\$ -
Provincial Grants	\$ -	\$ -	\$ -
Sponsorship	\$ 2,500	\$ 3,500	-\$ 1,000
Total Revenue	\$ 18,710	\$ 19,800	-\$ 1,090

- Program Subsidy – to pursue more donations
- Reserve Transfer – co-funds Program Subsidy
- Federal Grant – to apply for Summer Jobs Grant (Summer Program Coordinator & Assistant)
- Sponsorship – reduced due to economy this may be difficult

COMMUNITY SERVICES - EXPENSE

	2021	2020	\$ Change
Payroll, Insurance, Utilities, Postage, Copies & Leases	\$ 129,615	\$ 89,552	\$ 40,063
Training	\$ 3,285	\$ 3,995	-\$ 710
Board Honorariums	\$ 2,000	\$ 2,000	\$ -
Mileage & Subsistence	\$ 2,045	\$ 2,150	-\$ 105
Conferences	\$ 1,945	\$ 3,425	-\$ 1,480
Advertising	\$ 5,170	\$ 5,710	-\$ 540
Special Events	\$ -	\$ -	\$ -
Membership	\$ 335	\$ 333	\$ 2
General Consulting	\$ 2,000	\$ 1,000	\$ 1,000
Contracted Services	\$ 300	\$ 150	\$ 150
Computer Support Services	\$ 3,378	\$ 2,357	\$ 1,021
Community Development	\$ -	\$ -	\$ -
Child/Youth Programs	\$ 9,010	\$ 8,610	\$ 400
Adult/Family Programs	\$ 3,200	\$ 3,200	\$ -
Seniors Programs	\$ 2,859	\$ 2,291	\$ 568
Program Subsidy	\$ 2,000	\$ 2,500	-\$ 500
Discovery Days	\$ 9,105	\$ 9,105	\$ -
Goods & Supplies	\$ 3,845	\$ 6,651	-\$ 2,806
Grants to Organizations	\$ 2,100	\$ 2,100	\$ -
Museum*(breakdown to follow)	\$ 13,654	\$ 11,409	\$ 2,245
Total Expense	\$ 195,846	\$ 156,538	\$ 39,308
Balance	-\$ 177,136	-\$ 136,738	-\$ 40,398

COMMUNITY SERVICES - EXPENSE

- Training & Conferences – reduced attendance, focus on value added
- General Consulting – increase legal cost provision
- Computer Support – Additional licencing and support costs, discounted rate period with Trinus now ended
- Child/Youth Programs – summer programs, Town wide cleanup, Home Alone and skating programs (skating programs higher in case no funding available)
- Seniors Programs – funding support for seniors bus (insurance, power, inspection)
- Discovery Days – continued donation to the Ag. Society for fireworks of \$8,000
- Goods & Supplies – computer replacements 2020
- Grants to Organizations :
 - Food Bank grant for insurance \$500
 - Ride for Hunger toilet rental \$900
 - Lions Club/Other \$700

2021 COMMUNITY SUPPORT-OPERATING

- Redwater Fitness Centre – 5 year agreement of which 3 years are rent free.
Approx. annual value \$18,000
- Food Bank – in kind facility space provided since 2016 & \$500 for insurance
- Library – rent free space, plus total 2021 budget \$85,717 including \$68,775 operating grant
- Museum – rent free space, plus \$13,654 includes insurance, utilities & tourism grant
- Seniors Transportation - \$2,859 for seniors bus costs (including power costs)
- Ag. Society – Discovery Days fireworks \$8,000
- Pioneer Club - \$1,500 for seniors programming
- Ochre Park School:
 - \$1,100 Generations United
 - \$300 Town Wide Clean-up

2021 COMMUNITY SUPPORT-OPERATING

- Redwater School - Town Wide Clean-up \$500
- Youth Action Club - \$2,000
- Lions Club - \$100 Garage Sale
- General Community Service Grant fund - \$600
- Ride for Hunger - \$900 portable toilets and in-kind donations
- Economic Development – Golf Tournament budgeted proceeds \$5,000 – project to be determined by Council

COMMUNITY SERVICES - MUSEUM

	2021	2010	\$ Change
Insurance & Utilities	\$ 8,999	\$ 8,349	\$ 650
Tourism Grant	\$ 2,000	\$ 2,000	\$ -
AUMA Associate Membership	\$ 60	\$ 60	\$ -
Building Maintenance	\$ 2,595	\$ 1,000	\$ 1,595
Total Expense	\$ 13,654	\$ 11,409	\$ 2,245

- Utilities & Insurance paid in accordance with the agreement with the Museum, predicting insurance increases
- Grant – this is now for hosting the tourism booth, not for subsidizing seasonal employees
- Maintenance – asbestos assessment

LIBRARY – REVENUE & EXPENSE

	2021	2020	\$ Change
Utilities	\$ 8,479	\$ 8,523	-\$ 44
Total Revenue	\$ 8,479	\$ 8,523	-\$ 44
Insurance & Utilities	\$ 11,589	\$ 11,455	\$ 134
Membership	\$ 10,737	\$ 10,785	-\$ 48
Building Maintenance	\$ 3,095	\$ 1,500	\$ 1,595
Municipal Grant	\$ 68,775	\$ 68,775	\$ -
Total Expense	\$ 94,196	\$ 92,515	\$ 1,681
Balance	-\$ 85,717	-\$ 83,992	-\$ 1,725

- Membership – no increase to Northern Lights Library System, based on 2020 actual cost
- Maintenance – asbestos assessment
- Municipal Grant - no inflationary increase over 2020 grant due to current economic climate

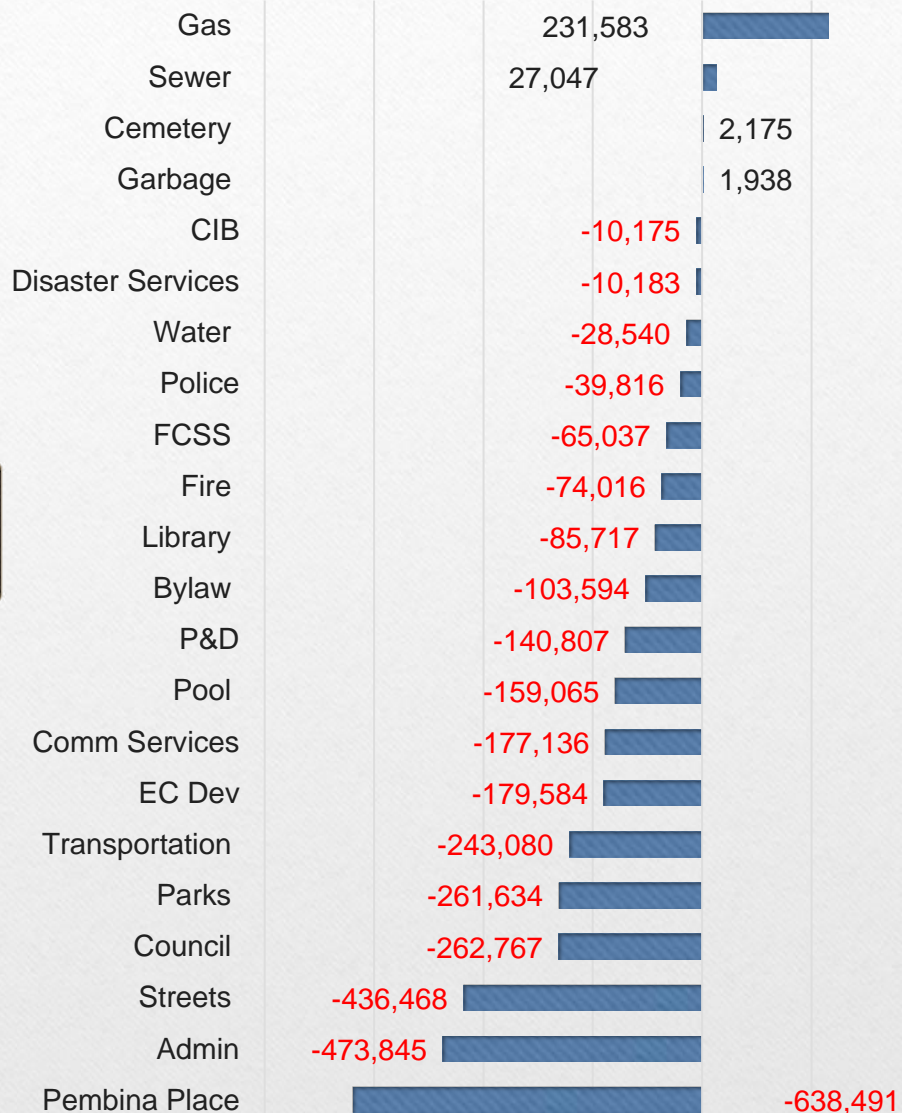
CEMETERY – REVENUE & EXPENSE

	2021	2020	\$ Change
Cemetery Fees	\$ 3,000	\$ 2,925	\$ 75
Perpetual Care	\$ 400	\$ 400	\$ -
Total Revenue	\$ 3,400	\$ 3,325	\$ 75

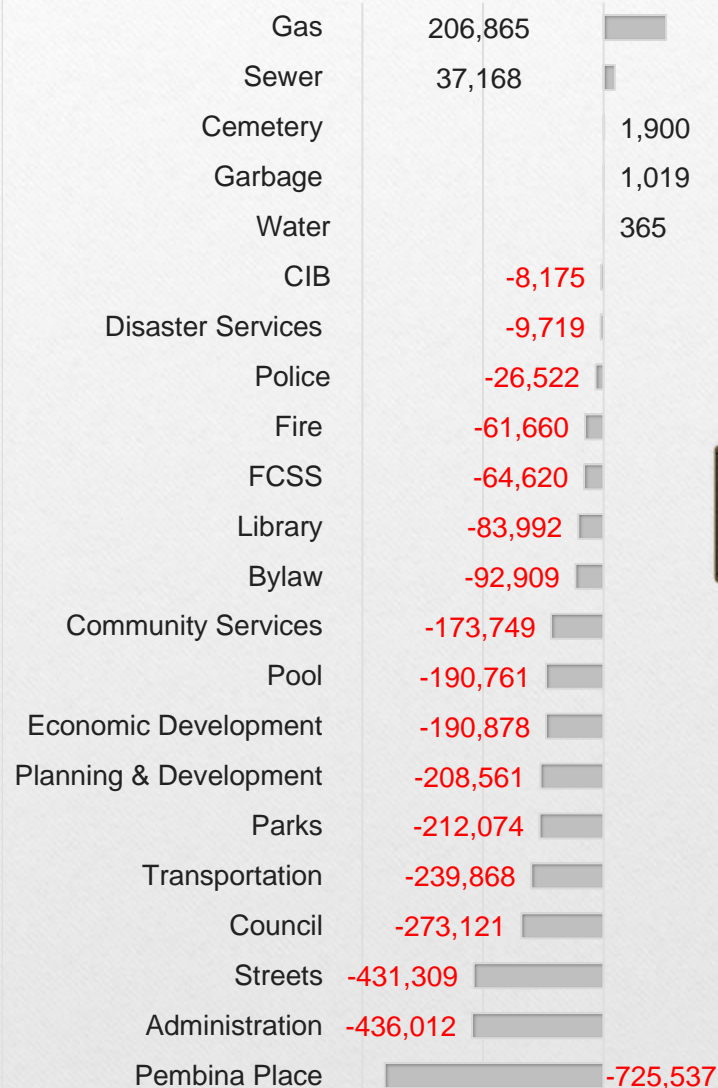
Insurance	\$ 25	\$ 25	\$ -
Goods & Supplies	\$ 800	\$ 1,000	-\$ 200
Transfer to Reserve	\$ 400	\$ 400	\$ -
Total Expense	\$ 1,225	\$ 1,425	-\$ 200
Balance	\$ 2,175	\$ 1,900	\$ 275

- No major changes
- Currently working on getting the mapping of the plots into our GIS system

2021



2020



2021

- Budgeted Operating Revenue:
\$8,019,192
- Budgeted Operating Expenses:
\$8,019,192
- **Municipal Taxation : \$3,131,212**

2020

- Budgeted Operating Revenue:
\$7,710,250
- Budgeted Operating Expenses:
\$7,710,250
- Municipal Taxation:
 - Amended Budget \$3,044,698
 - **Original Budget: \$3,183,350**

1.64% decrease over 2020 original budget (pre-COVID changes)
\$86,514 (2.84%) Increase over 2020 amended budget



Questions
