




Edson
2020 Budget



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Taxes & Requisitions

Property taxes are a primary source of revenue for municipalities and are used to finance local programs and services. Each year, Council determines the amount of money required to operate the municipality. From this, Council subtracts known revenues such as licenses, grants, permits, and user fees. The remainder (the revenue requirement) is the amount of money the municipality collects through property taxes in order to provide services for the year. The total amount of municipal taxes required for 2020 is \$11,288,698.

The Town receives a yearly requisition request from the Provincial Education Levy and the Evergreen Foundation Levy. Both are collected through the property tax invoice and the final amounts to be requisitioned are announced by the end of March of each fiscal year. The Town of Edson does not set, control, or review the education or Evergreen Foundation requisitions.

Provincial government legislation requires that the Town collect education property taxes on behalf of the Province of Alberta.

The Evergreen Foundation is a non-profit organization that delivers seniors' housing in our region (which includes Jasper, Grande Cache, Hinton, and Edson).

Taxes & Requisitions		2019 Budget	2020 Budget
Revenue	Taxes & Grants in Lieu ¹	(\$15,764,780)	(\$15,877,096)
	Transfers from Reserves	(\$246,418)	(\$340,000)
	Yellowhead County Revenue Sharing	(\$4,700,000)	(\$4,500,000)
	Concessions & Franchises	(\$903,205)	(\$893,330)
	Other Revenues	(\$245,000)	(\$380,000)
Total Revenue		(\$21,859,403)	(\$21,990,426)
Expenditure	Education Requisitions ²	\$4,006,877	\$4,006,877
	Evergreen Requisitions ²	\$576,324	\$576,324
	Provincial Requisitions ²	\$5,197	\$5,197
	Transfers to Reserves	\$5,069,875	\$4,860,000
Total Expenditure		\$9,658,273	\$9,448,398
Taxation Impact		(\$12,201,130)	(\$12,542,028)

¹ Taxation increase for 2020 is the equivalent of 3.97%. 1.00% will be collected through taxes; 2.97% will be collected through the utility bills by way of transitioning the cost of recycling from taxes to utilities.

² 2020 Requisitions show the 2019 figures as the 2020 figures will not be known until the end of March 2020. At that time the budget will be revised to account for that change.

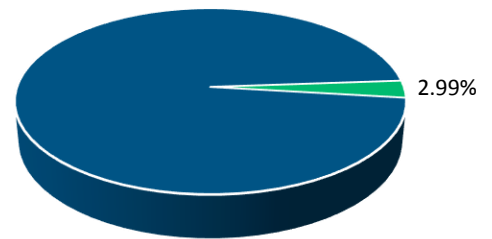
Legislative Office

The Legislative Office is made up of the Mayor and six Councillors.



Council’s role is to set policies and objectives for the Town. Their roles and responsibilities are set out in the Municipal Government Act and other legislation. Through Council’s Strategic Plan, they develop an overall vision of Edson’s future, and set a corresponding series of priorities. It is reviewed yearly at Council’s Strategic Planning Session.

Taxation Impact



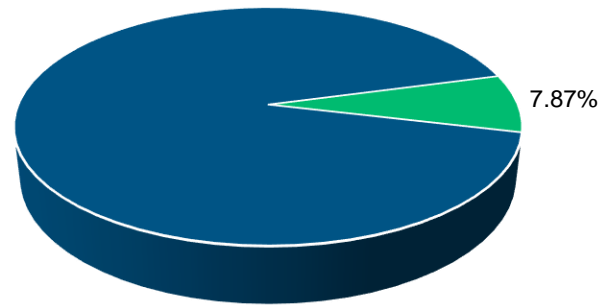
Legislative Office		2019 Budget	2020 Budget
Revenue	Transfers from Reserves	\$0	\$0
Total Revenue		\$0	\$0
Expenditure	Honoraria	\$197,190	\$247,190
	Contracted & General Services	\$132,500	\$131,000
	Parts & Supplies	\$0	\$1,500
	Transfers to Reserves	\$0	\$5,000
Total Expenditure		\$329,690	\$384,690
Taxation Impact		\$329,690	\$384,690



Executive Office

The Chief Administrative Officer (CAO) is responsible for the overall administration of municipal operations in accordance with the objectives, policies, and plans approved by Council. The CAO directs, supports, and coordinates the activities of the Town departments in conjunction with the Executive team. In managing the municipal office, the General Managers report to the CAO and work together to further Council's Strategic Plan and advance the priorities of the municipality.

Taxation Impact



The Executive Office includes Human Resources operations.

Executive Office		2019 Budget	2020 Budget
Revenue	Conditional Grants	\$0	(\$67,000)
	Transfers from Reserves	(\$129,875)	(\$60,000)
Total Revenue		(\$129,875)	(\$127,000)
Expenditure	Personnel	\$1,162,743	\$923,150
	Contracted & General Services	\$223,878	\$221,800
	Materials, Goods, & Supplies	\$4,500	\$4,500
	Other Expenses	\$6,725	\$6,725
Total Expenditure		\$1,397,846	\$1,156,175
Taxation Impact		\$1,267,971	\$1,029,175

Points of Interest:

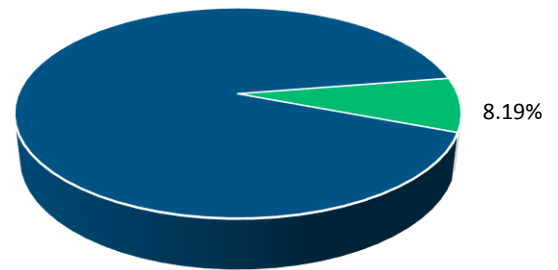
- Edson has successfully participated four years in a row in the Alberta Municipal Affairs Internship program.
- Through a multi-year management restructuring plan, the Executive Office has reduced management salaries organization wide by approximately \$150,000.



Corporate Services

Corporate Services provides support to residents, businesses, and other departments. Other responsibilities include management of insurance services and providing Information Technology support to the entire organization. In 2019, the Communications functions of the Town were moved from the Executive Office to Corporate Services.

Taxation Impact



Corporate Services		2019 Budget	2020 Budget
Revenue	Sale of Goods & Services	(\$34,500)	(\$29,500)
	Rentals & Leases	(\$275,800)	(\$293,900)
	Conditional Grants	(\$141,628)	(\$73,522)
	Transfers from Reserves	(\$55,000)	(\$20,000)
	Other Revenues	(\$148,700)	(\$145,700)
Total Revenue		(\$655,628)	(\$562,622)
Expenditure	Personnel	\$576,518	\$766,250
	Contracted & General Services	\$445,602	\$413,850
	Purchases from Other Governments	\$6,271	\$10,475
	Materials, Goods, & Supplies	\$103,120	\$104,350
	Transfers to Reserves	\$192,955	\$235,455
	Other Expenses	\$33,730	\$115,900
Total Expenditure		\$1,358,196	\$1,646,280
Taxation Impact		\$702,568	\$1,083,658

Points of Interest:

- The Town website had over 240,000 hits in 2019.
- Developed a three-year operating plan and five-year capital plan to aid in forecasting budgets for future years.
- Facebook is a highly used medium to communicate official information from the Town. In 2019 there were over 500 posts made.

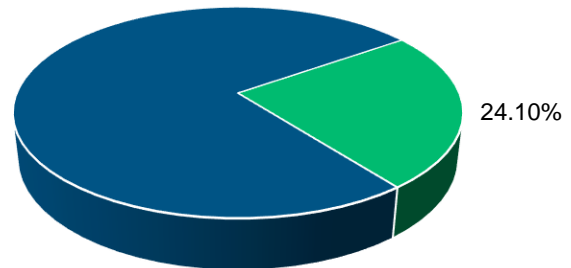


Protective Services

The Protective Services Department includes the following areas:

1. Fire Department
2. Police Protection - RCMP
3. Disaster Services/911 Centre
4. Community Enforcement

Taxation Impact



Protective Services		2019 Budget	2020 Budget
Revenue	Sale of Goods & Services	(\$25,000)	(\$25,000)
	Fines	(\$1,573,000)	(\$1,233,000)
	Conditional Grants	(\$369,168)	(\$369,168)
	Transfers from Reserves	(\$307,000)	(\$250,000)
	Other Revenues	(\$113,000)	(\$63,000)
Total Revenue		(\$2,387,168)	(\$1,940,168)
Expenditure	Police Protection - RCMP Operations	\$3,783,279	\$3,524,283
	Fire Department Operations	\$559,749	\$606,050
	Disaster Services & 911 Centre	\$202,264	\$394,250
	Community Enforcement	\$322,933	\$478,350
Total Expenditure		\$4,868,225	\$5,002,933
Taxation Impact		\$2,481,057	\$3,062,765

Points of Interest

- Paid-on-call firefighters responded to over 350 emergency incidents in 2019.
- Approximately twenty-five percent of revenue from photo enforcement remains with the Town to reduce expenses in the policing budget that would normally come from general tax revenues (this offsets the associated costs of approximately 5 RCMP Officers). The rest is split between the Province and the operator.

Fire Department

The Edson Fire Department is made up of a paid Chief, a paid-on-call Deputy Chief, a Fire Department Chaplain, and 38 paid-on-call firefighters. The department provides fire protection, rescue services, and medical first responder services to the Town of Edson, and mutual aid support to Yellowhead County and Alberta Agriculture and Forestry.

Fire Department		2019 Budget	2020 Budget
Revenue	Sales of Goods & Services	(\$25,000)	(\$25,000)
Total Revenue		(\$25,000)	(\$25,000)
Expenditure	Personnel	\$325,310	\$371,750
	Contracted & General Services	\$85,639	\$85,000
	Materials, Goods, and Supplies	\$77,800	\$78,300
	Transfers to Reserves	\$42,000	\$42,000
	Other Expenses	\$29,000	\$29,000
Total Expenditure		\$559,749	\$606,050
Taxation Impact		\$534,749	\$581,050



Police Protection - RCMP

The Edson Detachment employs 17 RCMP officers, 4 full-time and 1 part-time municipal staff, and 2 federally-funded public servants to service the community.

Police Protection - RCMP		2019 Budget	2020 Budget
Revenue	Fines	(\$1,550,000)	(\$1,200,000)
	Conditional Grants	(\$369,168)	(\$369,168)
	Transfers from Reserves	(\$287,000)	(\$230,000)
	Other Revenues	(\$50,000)	\$0
Total Revenue		(\$2,256,168)	(\$1,799,168)
Expenditure	Personnel	\$388,178	\$396,050
	Contracted & General Services	\$765,273	\$595,275
	Purchases from Other Governments	\$2,500,000	\$2,400,000
	Materials, Goods, & Supplies	\$500	\$750
	Grants to Individuals and Organizations	\$29,328	\$32,208
	Transfers to Reserves	\$100,000	\$100,000
Total Expenditure		\$3,783,279	\$3,524,283
Taxation Impact		\$1,527,111	\$1,725,115

Disaster Services/911 Centre

The Regional 911/Dispatch Centre is an initiative between the Town of Edson, the Town of Hinton, and Yellowhead County

Disaster Services/911 Centre		2019 Budget	2020 Budget
Revenue	Transfers from Reserves	(\$20,000)	(\$210,000)
Total Revenue		(\$20,000)	(\$210,000)
Expenditure	Contracted & General Services	\$22,500	\$212,500
	Materials, Goods, and Supplies	\$1,000	\$1,250
	Purchases from Other Governments	\$178,764	\$180,500
Total Expenditure		\$202,264	\$394,250
Taxation Impact		\$182,264	\$184,250

Points of Interest

- The Regional 911/Dispatch Centre will be receiving a legislated upgrade to its facilities.

Community Enforcement

Through a philosophy of Information, Education, and Enforcement, the Community Peace Officer program is responsible for upholding Town of Edson bylaws, policies, and provincial statutes, as well as overseeing the animal licensing and business licencing programs.

Community Enforcement		2019 Budget	2020 Budget
Revenue	Licenses & Permits	(\$63,000)	(\$63,000)
	Fines	(\$23,000)	(\$33,000)
	Transfers from Reserves	\$0	(\$40,500)
	Other Revenues	\$0	(\$50,000)
Total Revenue		(\$86,000)	(\$186,500)
Expenditure	Personnel ¹	\$270,158	\$422,500
	Contracted & General Services	\$34,775	\$33,850
	Materials, Goods, and Supplies	\$8,000	\$12,000
	Other Expenses	\$10,000	\$10,000
Total Expenditure		\$322,933	\$478,350
Taxation Impact		\$236,933	\$291,850

¹ This reflects a transfer of the School Resource Officer from the Policing-RCMP Budget to the Community Enforcement Budget.





Infrastructure Services

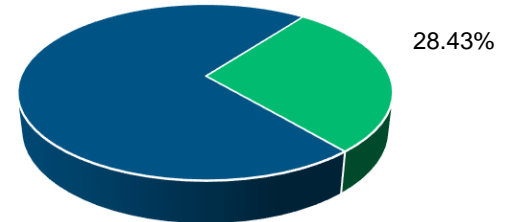
Infrastructure Services provides and promotes responsible use of public infrastructure to meet the physical and environmental needs of the community.

Areas of responsibility include many of the services residents and businesses use every day, such as water, sewer, storm collection, waste collection, sidewalks, roads, and recycling programs.

Within Infrastructure Services, there are four main departments:

1. Engineering Services
2. Airport
3. Public Works
4. Utilities

Taxation Impact



Infrastructure Services		2019 Budget	2020 Budget
Revenue	Sale of Goods & Services	(\$4,246,144)	(\$4,275,600)
	Local Improvements	(\$648,022)	(\$615,287)
	Conditional Grants	(\$366,964)	(\$693,644)
	Rentals & Leases	(\$70,000)	(\$75,000)
	Transfers from Reserves	(\$952,976)	(\$370,226)
	Other Revenue	(\$679,388)	(\$674,888)
Total Revenue		(\$6,963,494)	(\$6,704,645)
Expenditure	Engineering Operations	\$1,081,114	\$368,050
	Airport Operations	\$481,702	\$382,490
	Public Works, Fleet & Animal Pound	\$5,835,594	\$5,983,693
	Utilities Operations	\$3,476,067	\$3,643,966
Total Expenditure		\$10,874,477	\$10,378,199
Taxation Impact		\$3,910,983	\$3,673,554

Points of Interest

- Runway de-icing with the use of chemicals costs about \$12,000 each time.
- Snow is plowed, loaded, and hauled from 116 kilometres of roadways.
- The Town wells produce an average of 3.2 million litres of water every day.
- The Edson well system is unique in that it has many wells distributing in multiple locations.
- Curbside Organics collection has reduced waste going to the landfill by 13.5%.

Engineering Services

This area ensures capital project designs are done in advance to provide for shelf-ready projects, more accurate estimates, increased opportunity to maximize access to grants, and implement Town Asset Management Practices which ensure capital dollars are spent in the most strategic and effective manner.

Engineering		2019 Budget	2020 Budget
Revenue	Transfers from Reserves ¹	(\$670,500)	\$0
Total Revenue		(\$670,500)	\$0
Expenditure	Personnel	\$366,689	\$307,550
	Contracted & General Services ¹	\$708,925	\$55,000
	Materials, Goods, and Supplies	\$5,500	\$5,500
Total Expenditure		\$1,081,114	\$368,050
Taxation Impact		\$410,614	\$368,050

¹ Projects were completed in 2019, therefore not included in 2020 budget. These were funded from reserves.

Airport

The Town of Edson operates and maintains a certified airport that serves approximately 2000 aircraft movements per year.

Airport		2019 Budget	2020 Budget
Revenue	Sale of Goods & Services	(\$35,000)	(\$35,000)
	Conditional Grants	(\$188,351)	(\$138,245)
	Rentals & Leases	(\$70,000)	(\$75,000)
	Transfers from Reserves	\$0	\$0
Total Revenue		(\$293,351)	(\$248,245)
Expenditure	Personnel	\$245,999	\$162,940
	Contracted & General Services	\$144,903	\$126,500
	Materials, Goods, and Supplies	\$86,800	\$93,050
	Other Expenses	\$4,000	\$0
Total Expenditure		\$481,702	\$382,490
Taxation Impact		\$188,351	\$134,245

Public Works

Public Works is composed of:

1. Public Works Shop
2. Roads
3. Waste Management

Public Works Shop

The Public Works Shop comprises the shop, Animal Pound, and maintains the Vehicle and Equipment Fleet for the entire organization.

Public Works, Fleet & Animal Pound		2019 Budget	2020 Budget
Revenue	Sales of Goods & Services	(\$4,800)	(\$4,800)
	Conditional Grants	(\$47,391)	(\$30,825)
	Other Revenues	(\$612,350)	(\$607,850)
Total Revenue		(\$664,541)	(\$643,475)
Expenditure	Personnel	\$710,644	\$646,200
	Contracted & General Services	\$147,509	\$217,250
	Materials, Goods, and Supplies	\$416,000	\$446,000
	Grants to Individuals & Organizations	\$3,000	\$3,000
	Transfers to Reserves	\$145,000	\$115,000
	Other Expenses	\$361,240	\$392,240
Total Expenditure		\$1,783,393	\$1,819,690
Taxation Impact		\$1,118,852	\$1,176,215



Roads

This area looks after maintaining and servicing the roads and sidewalks of our community. This includes street sweeping in the summer and snow removal in the winter.

Roads		2019 Budget	2020 Budget
Revenue	Local Improvements	(\$448,859)	(\$427,484)
	Sale of Goods & Services	(\$30,000)	(\$30,000)
Total Revenue		(\$478,859)	(\$457,484)
Expenditure	Personnel	\$808,410	\$840,650
	Contracted & General Services	\$247,775	\$259,100
	Materials, Goods, and Supplies	\$545,000	\$560,000
	Debenture Payments	\$423,408	\$423,248
	Other Expenses	\$310,000	\$310,000
Total Expenditure		\$2,334,593	\$2,392,998
Taxation Impact		\$1,855,734	\$1,935,514

Waste Management

This area includes household waste pick-up, the landfill, which is cost-shared with Yellowhead County, and recycling, which is jointly funded with the County.

Waste Management		2019 Budget	2020 Budget
Revenue	Sale of Goods & Services ¹	(\$721,344)	(\$1,018,800)
	Conditional Grants	(\$309,735)	(\$342,869)
	Transfer from Reserves	\$0	(\$48,750)
	Other Revenue	(\$24,038)	(\$24,038)
Total Revenue		(\$1,055,117)	(\$1,434,457)
Expenditure	Personnel	\$344,646	\$316,950
	Contracted & General Services	\$795,587	\$848,150
	Materials, Goods, and Supplies	\$18,050	\$17,700
	Grants to Individuals & Organizations	\$504,465	\$504,465
	Transfers to Reserves	\$0	\$28,880
	Other Expenses	\$54,860	\$54,860
Total Expenditure		\$1,717,608	\$1,771,005
Taxation Impact		\$662,491	\$336,548

¹ Transfer of Recycling to Utility Bills.

Utilities

The Utilities department is comprised of:

1. Water
2. Sewer

Water

The Town of Edson runs on a well system for water treatment and distribution. This department is in charge of maintaining the well and reservoir systems.

Water		2019 Budget	2020 Budget
Revenue	Local Improvements	(\$193,491)	(\$185,881)
	Sale of Goods & Services	(\$1,522,000)	(\$1,552,000)
	Transfers from Reserves	(\$78,600)	(\$43,600)
	Other Revenues	(\$43,000)	(\$43,000)
Total Revenue		(\$1,837,091)	(\$1,824,481)
Expenditure	Personnel	\$431,883	\$523,000
	Contracted & General Services	\$287,812	\$249,100
	Materials, Goods, and Supplies	\$226,300	\$226,300
	Debenture Payments	\$168,918	\$168,857
	Transfers to Reserves	\$140,000	\$170,000
	Other Expenses	\$105,650	\$105,650
Total Expenditure		\$1,360,563	\$1,442,907
Taxation Impact		(\$476,528)	(\$381,574)

Did You Know?

Water and Sewer rates are increasing in 2020 by 2.2% and 4.4% respectively. The funds generated by these increases will be allocated directly to dealing with underground infrastructure projects in accordance with the Town's Asset Management Plan.

Sewer

The Town operates a gravity-based sewer collection system. In one year of operation, the wastewater treatment plant has treated over 1.7 billion liters of sewage.

Sewer		2019 Budget	2020 Budget
Revenue	Local Improvements	(\$5,672)	(\$1,922)
	Sale of Goods & Services	(\$1,933,000)	(\$1,995,000)
	From Offsite Levy Reserve	(\$203,876)	(\$203,876)
Total Revenue		(\$2,142,548)	(\$2,200,798)
Expenditure	Personnel	\$312,560	\$333,900
	Contracted & General Services	\$154,871	\$162,400
	Materials, Goods, and Supplies	\$210,297	\$205,000
	Debenture Payments	\$693,386	\$693,369
	Transfers to Reserves	\$690,000	\$752,000
	Other Expenses	\$54,390	\$54,390
Total Expenditure		\$2,115,504	\$2,201,059
Taxation Impact		(\$27,044)	\$261





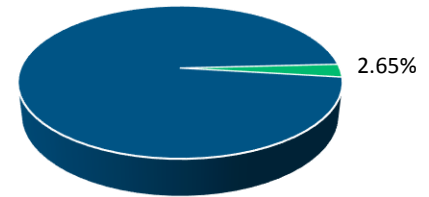
Planning & Development

The Planning team is responsible for land use planning and regulating development activity in Edson. Through community engagement and consultation, the department works to understand the values of stakeholders and reflect those values through the implementation of policies, programs, bylaws, and standards.

This department consists of three areas:

1. Planning Services
2. Economic Development
3. Land & Subdivision

Taxation Impact



Planning & Development		2019 Budget	2020 Budget
Revenue	Sale of Goods & Services	(\$306,950)	(\$307,850)
	Licenses & Permits	(\$10,500)	(\$11,500)
	Conditional Grants	(\$44,000)	(\$32,144)
	Transfer from Reserves	(\$140,000)	(\$92,000)
	Other Revenues	(\$1,000)	(\$3,000)
Total Revenue		(\$502,450)	(\$446,494)
Expenditure	Planning & GIS	\$595,826	\$426,900
	Economic Development	\$57,650	\$44,750
	Land & Subdivision	\$297,250	\$299,250
Total Expenditure		\$950,726	\$770,900
Taxation Impact		\$448,276	\$324,406

Points of Interest

- Beautification Grants are available to businesses to help with revitalization of our community.
- Land Use regulations are regularly reviewed to improve our community and encourage beneficial development.

Planning Services

The department maintains the integrity of our community through the development and implementation of various plans that guide the decision-making process when dealing with applications, including the Municipal Development Plan, Area Structure Plans, Subdivisions, and the Land Use Bylaw. It also maintains an intelligent GIS mapping system.

Planning		2019 Budget	2020 Budget
Revenue	Sale of Goods & Services	(\$10,700)	(\$11,600)
	Licenses & Permits	(\$10,500)	(\$11,500)
	Conditional Grants	(\$44,000)	(\$32,144)
	Transfers from Reserves	(\$95,000)	(\$62,000)
Total Revenue		(\$160,200)	(\$117,244)
Expenditure	Personnel	\$359,751	\$209,900
	Contracted & General Services	\$232,275	\$211,500
	Materials, Goods, and Supplies	\$3,800	\$5,500
	Transfers to Reserves	\$0	\$0
Total Expenditure		\$595,826	\$426,900
Taxation Impact		\$435,626	\$309,656

Economic Development

This area supports a community-based approach to improve conditions for economic growth and employment generation. A main focus is to attract and retain new businesses while helping current businesses to flourish and grow.

Economic Development		2019 Budget	2020 Budget
Revenue	Transfers from Reserves	(\$45,000)	(\$30,000)
Total Revenue		(\$45,000)	(\$30,000)
Expenditure	Personnel	\$750	\$750
	Contracted & General Services	\$11,900	\$14,000
	Grants to Individuals & Organizations	\$45,000	\$30,000
Total Expenditure		\$57,650	\$44,750
Taxation Impact		\$12,650	\$14,750

Land Sales

This area includes looking after the land inventory of the town, identifying surplus properties, and monitoring sale prices of town-owned lots to ensure they are in line with market value.

Land Sales		2019 Budget	2020 Budget
Revenue	Sale of Goods & Services	(\$296,250)	(\$296,250)
	Return on Investments	(\$1,000)	(\$3,000)
	Transfers from Reserves	\$0	\$0
Total Revenue		(\$297,250)	(\$299,250)
Expenditure	Personnel	\$21,389	\$29,600
	Contracted & General Services	\$19,000	\$19,000
	Transfers to Reserves	\$223,361	\$217,150
	Other Expenses	\$33,500	\$33,500
Total Expenditure		\$297,250	\$299,250
Taxation Impact		\$0	\$0





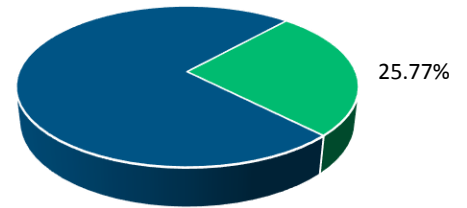
Community Services

The Community Services department values include health, self-sufficiency, diversity, inclusivity, safety, and social responsibility.

It oversees the following areas:

1. Community Development
2. Culture
3. FCSS/Parent Link/Public Transportation
4. Repsol Place
5. Parks

Taxation Impact



Community Services		2019 Budget	2020 Budget
Revenue	Sale of Goods & Services	(\$286,400)	(\$296,100)
	Rentals & Leases	(\$382,100)	(\$385,600)
	Licenses & Permits	(\$500)	(\$500)
	Conditional Grants	(\$1,331,756)	(\$1,222,008)
	Transfers from Reserves	(\$43,390)	\$0
Total Revenue		(\$2,044,146)	(\$1,904,208)
Expenditure	Community Development	\$735,729	\$646,500
	FCSS/Parent Link/Public Transportation Operations	\$558,118	\$566,800
	Culture	\$637,965	\$665,882
	Repsol Place	\$2,039,739	\$2,086,300
	Parks & Cemetery	\$1,306,893	\$1,372,500
Total Expenditure		\$5,278,444	\$5,337,982
Taxation Impact		\$3,234,298	\$3,433,774

Points of Interest

- Over 8,000 individuals attended programs and events hosted at the FCSS/ParentLink Center in 2019.
- There are 3 metres of trail per Edson resident.
- Willmore Park has one of the largest free access bike parks in Western Canada.
- On an average day it costs \$5716 to operate Repsol Place.
- The recently launched Volunteer Hub connects volunteers with groups in need. There are already over 50 agencies and individuals seeking volunteer opportunities.

Community Development

Community Development encompasses the Community Services Administration office, and the Recreation and Arts/Culture Programming. This includes events such as Eddie’s Big Run and Art in the Park.

Community Development		2019 Budget	2020 Budget
Revenue	Sale of Goods & Services	(\$97,000)	(\$89,000)
	Conditional Grants	(\$231,929)	(\$201,545)
	Transfers from Reserves	(\$16,090)	\$0
Total Revenue		(\$345,019)	(\$290,545)
Expenditure	Personnel	\$392,787	\$333,900
	Contracted & General Services	\$221,892	\$215,350
	Materials, Goods, and Supplies	\$75,550	\$57,750
	Grants to Individuals & Organizations	\$26,000	\$20,000
	Transfers to Reserves	\$8,000	\$8,000
	Other Expenses	\$11,500	\$11,500
Total Expenditure		\$735,729	\$646,500
Taxation Impact		\$390,710	\$355,955

Culture

The main focal points in this area are the Edson & District Historical Society, which receives a grant and is cost-shared with Yellowhead County, and the Edson Library Board, which also receives a grant from the Town.

Culture		2019 Budget	2020 Budget
Revenue	Conditional Grants	(\$80,356)	(\$90,092)
	Transfers from Reserve	(\$27,300)	\$0
Total Revenue		(\$107,656)	(\$90,092)
Expenditure	Personnel	\$8,576	\$7,650
	Contracted & General Services	\$53,614	\$57,437
	Materials, Goods, and Supplies	\$3,000	\$3,000
	Grants to Individuals & Organizations	\$572,775	\$597,795
Total Expenditure		\$637,965	\$665,882
Taxation Impact		\$530,309	\$575,790

Family and Community Support Services

Family and Community Support Services (including Parent Link) provides programming that is preventive in nature and enhances the social well-being of individuals and families. FCSS programs are jointly funded between municipalities and the Province.

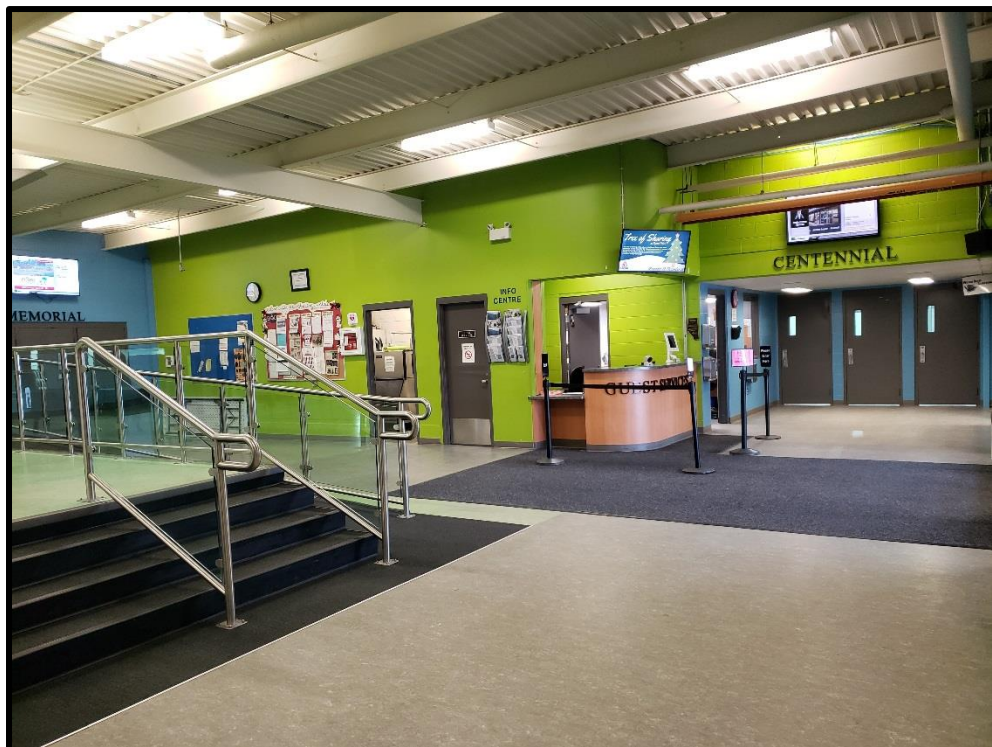
Family and Community Support Services		2019 Budget	2020 Budget
Revenue	Sale of Goods & Services	(\$2,400)	(\$6,600)
	Conditional Grants	(\$446,860)	(\$387,064)
Total Revenue		(\$449,260)	(\$393,664)
Expenditure	Personnel	\$330,279	\$335,850
	Contracted & General Services	\$99,189	\$117,650
	Purchases from Other Governments	\$7,000	\$0
	Materials, Goods, & Supplies	\$18,650	\$23,000
	Grants to Individuals & Organizations	\$98,500	\$85,800
	Other Expenses	\$4,500	\$4,500
Total Expenditure		\$558,118	\$566,800
Taxation Impact		\$108,858	\$173,136



Repsol Place

This facility offers Aquatics programming, including lane swimming, family swims, and public swims, and public skating programs.

Repsol Place		2019 Budget	2020 Budget
Revenue	Sale of Goods & Services	(\$160,000)	(\$173,500)
	Rentals & Leases	(\$332,500)	(\$336,000)
	Conditional Grants	(\$551,411)	(\$526,307)
Total Revenue		(\$1,043,911)	(\$1,035,807)
Expenditure	Personnel	\$1,261,843	\$1,322,900
	Contracted & General Services	\$280,116	\$278,900
	Materials, Goods, and Supplies	\$356,780	\$343,500
	Transfer to Reserves	\$100,000	\$100,000
	Other Expenses	\$41,000	\$41,000
Total Expenditure		\$2,039,739	\$2,086,300
Taxation Impact		\$995,828	\$1,050,493



Parks & Facilities

The Park and Facilities department operates and maintains the following area:

1. Parks
2. Cemetery

Parks

The Parks staff maintains all green spaces, including public parks, trails, and sports fields. Crews oversee turf management, maintenance, and overall beautification of these areas year-round. They also look after and maintain the facilities located at Griffiths Park.

Parks		2019 Budget	2020 Budget
Revenue	Sale of Goods & Services	(\$5,000)	(\$5,000)
	Rentals & Leases	(\$44,800)	(\$44,800)
	Conditional Grants	(\$21,200)	(\$17,000)
	Transfers from Reserves	\$0	\$0
Total Revenue		(\$71,000)	(\$66,800)
Expenditure	Personnel	\$811,341	\$873,450
	Contracted & General Services	\$137,957	\$144,350
	Materials, Goods, and Supplies	\$127,200	\$138,600
	Grants to Individuals & Organizations	\$27,500	\$27,500
	Other Expenses	\$93,850	\$93,850
Total Expenditure		\$1,197,848	\$1,277,750
Taxation Impact		\$1,126,848	\$1,210,950



Cemetery

The Glenwood Cemetery has been in operation since 1921. It has 530 plots and 128 columbarium niches.

Cemetery		2019 Budget	2020 Budget
Revenue	Sale of Goods & Services	(\$22,000)	(\$22,000)
	Licenses & Permits	(\$500)	(\$500)
Total Revenue		(\$22,500)	(\$22,500)
Expenditure	Personnel	\$86,655	\$72,400
	Contracted & General Services	\$3,890	\$3,850
	Materials, Goods, and Supplies	\$4,500	\$4,500
	Transfers to Reserves	\$5,000	\$5,000
	Other Expenses	\$9,000	\$9,000
Total Expenditure		\$109,045	\$94,750
Taxation Impact		\$86,545	\$72,250



Capital Budget

Capital Budget					
Project	Cost	Funding			
		Reserves	Cost-Share	Grants	Debenture
PROTECTIVE SERVICES					
Unit V126 Replace (Bylaw)	\$75,000	\$75,000			
PUBLIC WORKS					
V112 - Cargo Van	\$75,000	\$75,000			
ROADS & TRANSPORTATION					
47th St/Kinsmen Upgrade	\$65,000			\$65,000	
Stormwater Management	\$350,000			\$350,000	
Snow Dump	\$645,000			\$645,000	
1st Ave 48-54 St - Design	\$400,000			\$400,000	
Road Recapping Program	\$1,200,000			\$1,200,000	
Master Stormwater Program	\$300,000	\$300,000			
LANDFILL					
New Landfill Cell	\$470,000		\$164,500	\$305,500	
UTILITIES					
Vision Park Well & Washrooms	\$1,900,000	\$750,000		\$1,150,000	
Lagoon Receiving Station	\$500,000			\$500,000	
Manhole Sensor	\$40,000	\$40,000			
WWTP Ground Monitoring	\$750,000			\$750,000	
WWTP Performance Assess.	\$100,000			\$100,000	
PARKS					
Trails Signage	\$30,000	\$30,000			
Vision Park Upgrades	\$200,000			\$200,000	
Columbarium	\$50,000	\$50,000			
Stump Grinder	\$20,000	\$20,000			
RECREATION					
Multi Use Facility	\$5,000,000	\$2,500,000	\$2,500,000		
TOTAL	\$12,170,000	\$3,840,000	\$2,664,500	\$5,665,500	\$0



Debentures

The Town has the ability to finance a portion of its major capital projects by borrowing funds. The Municipal Government Act stipulates rules and requirements for both short-term and long-term borrowing. (Sections 251-262). Municipalities may also finance any Local Improvement projects through debentures and recover these as a special levy on the property taxes. (Section 263).

On December 31, 2018 the Town's total debt limit was \$41.5 million (actual debt was \$14.2 million) and the debt servicing limit was \$6.9 million (actual payments were \$1.4 million). The debt limit and the debt servicing limit are calculated the following way:

$$\text{Debt Limit} = \text{Total Revenue} \times 1.5$$

$$\text{Debt Servicing Limit} = \text{Total Revenue} \times 0.25$$

Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs.

The debt limit is the total amount of debt that a municipality can incur in any given year based on the revenue of the previous year. The debt servicing limit is the total amount that a municipality can pay back on its debt in any given year.

Debenture Schedule

Project	Principle Year End	Interest Rate	Final Payment Year	Funding Sources		
				Local Improvement	Tax/Fee Supported	Offsite Levy Supported
<i>Glenwood Paving</i>	\$314,898.02	5.875%	2023	\$314,898.02		
<i>Lane Paving - Various</i>	\$0.00	4.046%	2020	\$0.00		
<i>Esso Road Paving</i>	\$100,050.86	4.254%	2025	\$100,050.86		
<i>Motco Road Paving</i>	\$403,958.08	4.569%	2025	\$403,958.08		
<i>3rd Avenue Road Build</i>	\$13,878.39	4.878%	2021	\$13,878.39		
<i>13th Avenue Road Build</i>	\$166,828.38	4.699%	2026	\$166,828.38		
<i>Honda Lane Paving</i>	\$26,674.22	4.805%	2022	\$26,674.22		
<i>Highway Watermain</i>	\$1,530,851.32	4.890%	2032	\$1,530,851.32		
<i>63rd Street Build</i>	\$277,586.02	4.551%	2029	\$277,586.02		
<i>53rd Street Build</i>	\$172,206.67	2.229%	2023	\$172,206.67		
<i>Wastewater Treatment Plant</i>	\$8,728,749.93	3.058%	2036		\$6,245,485.11	\$2,483,264.58
	\$11,735,681.89			\$3,006,931.96	\$6,245,485.11	\$2,483,264.58

2020 Debenture payments will be funded by the following:

- Local Improvement levies through taxation (\$558,950)
- User Fees (\$522,648)
- Offsite Levy Reserve (\$203,876).



Reserves

Municipalities across Canada are all suffering from what is known as an 'Infrastructure Deficit', which means that the required asset replacements far outweigh the available funds for such replacements. Reductions to reserve contributions has financial impacts in the future because the assets replaced may require debt financing and higher taxes if reserve balances are not sufficient to fund replacements. Grants may be available for asset replacement which reduces the requirement of using reserves or debentures to fund projects.

The Towns current reserves are split into two areas: Capital and Operating.

- Capital Reserves are savings for future expenditures related to infrastructure maintenance and lifecycle repairs, rehabilitation, planning, the design and construction of new assets, and the purchase of new and/or replacement machinery, equipment, and vehicles.
- Operating Reserves are contingency reserves in case of major unbudgeted expenses that may arise e.g. a catastrophic snow event. They can also fund specific operational requirements for one-off projects.

The 2020 Projected Reserve balances as shown below. (At this time, the exact 2019 figures are not known, so these may change once the 2019 year end procedures are completed.)

Projected Year-End Reserve Balances

	2019	2020
<u>Capital Reserves</u>		
<i>Administration</i>	\$11,622.42	\$11,622.42
<i>Protective Services</i>	\$116,429.40	\$83,429.40
<i>Johnson Est. General Area</i>	\$61,685.84	\$61,685.84
<i>Infrastructure Projects</i>	\$3,047,109.16	\$2,828,009.16
<i>Waste Management</i>	\$0.00	\$28,880.00
<i>Revenue Sharing</i>	\$229,315.00	\$603,465.00
<i>WWTP Future Replacement</i>	\$560,000.00	\$950,000.00
<i>Cemetery</i>	\$77,800.99	\$32,800.99
<i>Future Land Develop.</i>	\$564,000.96	\$564,000.96
<i>Public Reserve Trust</i>	\$237,666.50	\$240,666.50
<i>Recreation & Culture</i>	\$87,437.16	\$87,437.16
<i>Multi-Use Facility</i>	\$10,625,707.82	\$12,225,707.82
<i>Future Civic/Cultural Facility</i>	\$2,000,000.00	\$2,000,000.00
<i>Development Levies</i>	\$152,660.32	\$152,660.32
<i>Parks Equipment Pool</i>	\$130,000.00	\$80,000.00
<i>PW Equipment Pool</i>	\$324,404.23	\$324,404.23
TOTAL	\$18,225,839.80	\$20,274,769.80
<u>Operating Reserves</u>		
<i>Administration</i>	\$100,000.00	\$58,000.00
<i>Elections</i>	\$0.00	\$5,000.00
<i>Protective Services</i>	\$100,000.00	\$60,000.00
<i>Public Safety Initiative</i>	\$107,633.00	\$7,133.00
<i>Building Maintenance</i>	\$290,000.00	\$231,000.00
<i>Energy</i>	\$718,680.43	\$778,680.43
<i>Snow Removal</i>	\$260,000.00	\$260,000.00
<i>Operations</i>	\$330,000.00	\$266,250.00
<i>F.C.S.S.</i>	\$25,000.00	\$25,000.00
<i>Parent Link</i>	\$14,453.21	\$14,453.21
<i>Recreation & Culture</i>	\$212,000.00	\$212,000.00
<i>Youth Interagency</i>	\$40,943.57	\$40,943.57
<i>Youth Council Bursaries</i>	\$6,000.00	\$12,000.00
<i>Multi-Plex Operations</i>	\$192,955.00	\$385,910.00
<i>Eddies Big Run</i>	\$53,070.52	\$53,070.52
<i>Property Beautification</i>	\$30,631.80	\$631.80
<i>Tax Stabilization Fund</i>	\$806,832.36	\$466,832.36
TOTAL	\$3,288,199.89	\$2,876,904.89
	\$21,514,039.69	\$23,151,674.69



Balanced Budget Summary

EXPENSES

Salaries / Wages / Benefits	9,214,980.00
Fireman's Fees	92,500.00
Professional Development	115,500.00
Staff Develop/Wellness Program	79,600.00
Travel & Expenses	175,550.00
Postage	40,850.00
Telephone/Communications	112,650.00
Advertising	97,750.00
Promotional	52,500.00
Memberships & Regis.	93,987.00
Professional Services	356,750.00
Contracted Services	3,270,500.00
Insurance	267,675.00
Government Purchases	2,590,975.00
Parts, Goods & Supplies	1,285,950.00
Gas/Electricity	1,046,100.00
Leases	387,525.00
Grant to Organizations	1,300,768.00
Other Operational Expenses	146,500.00
Other Expense	575,030.00
Gross Recoveries	743,590.00

TOTAL EXPENSES	<u><u>22,047,230.00</u></u>
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REVENUES

Sales of Goods & Serv.	-5,294,050.00
Fines, Licenses & Permits	-1,308,000.00
Rentals & Leases	-749,700.00
Concessions & Franchises	-893,330.00
Federal/ Provincial Grants	-816,395.00
County Grants	-5,959,385.00
Other Revenues	-578,038.00
Local Improvements	-615,287.00
Gross Recoveries	-675,550.00

TOTAL REVENUE	<u><u>-16,889,735.00</u></u>
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TAXES & REQUISITIONS

Evergreen Foundation - Operating	219,203.00
Evergreen Foundation - Capital	357,121.00
School Requisitions	4,006,877.00
Designated Industrial Properties Requisition	5,197.00
Total Requisitions	4,588,398.00
Total Tax Revenue	-15,877,096.00

NET TAXES	<u>-11,288,698.00</u>
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TOTAL OPERATIONAL SURPLUS	<u>-6,131,203.00</u>
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SURPLUS ALLOCATION

Debenture Principal Repayment	855,444.00
To Capital Reserves	5,901,150.00
To Operating Reserves	737,335.00
From Offsite Levy Reserves	-203,876.00
From Capital Reserves	-383,600.00
From Operating Reserves	-775,250.00

<u>BALANCED BUDGET</u>	<u>0.00</u>
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Budgeted Statement of Operations

	2018 Actual	2019 Budget	2020 Budget
REVENUES			
Net taxes for municipal purposes (Sched A)	11,379,076	11,875,855	11,903,985
Operating Transfers (Sched B)	7,111,309	7,198,398	6,775,780
Sales and user charges	4,539,624	4,898,994	5,294,050
Returns on investments	371,627	101,000	228,000
Penalties and costs on taxes	165,353	166,000	176,000
Licenses & Permits	76,558	74,000	75,000
Fines	1,746,034	1,573,000	1,233,000
Franchise Fees	792,904	903,205	893,330
Rentals & Leases	733,653	723,100	749,700
Development Levies	26,603	0	0
Other revenues	88,826	77,038	74,038
Customer Contributions	100,000	100,000	100,000
Gain on Sale of Tangible Capital Assets	207,749	0	0
Equity Income from WYRWMA	378,685	0	0
Total Revenue	27,718,001	27,690,590	27,502,883
EXPENDITURES			
Legislative	304,093	329,690	379,690
Administration	2,238,030	2,548,874	2,516,875
Protective services	4,537,003	4,932,093	5,073,083
Roads, Streets & Equipment	5,825,992	6,281,658	5,688,597
Utilities	5,159,170	4,938,101	5,102,478
Public Health & Welfare	750,523	785,705	788,575
Planning & Development	703,336	727,365	553,800
Recreation and parks	7,726,866	4,829,432	4,329,300
Culture	703,283	725,191	753,132
Total Expenditure	27,948,296	26,098,109	25,185,530
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FROM OPERATIONS	(230,295)	1,592,481	2,317,353
OTHER INCOME - Capital Transfers (Sched B) Contributed Capital	1,605,412	3,538,000	8,330,000
Assets	3,154,538	0	0
NET EXCESS OF REVENUE OVER EXPENSES	4,529,655	5,130,481	10,647,353
Accumulated Surplus - Beginning of Year	115,212,042	119,741,697	124,872,178
ACCUMULATED SURPLUS-END OF YEAR	119,741,697	124,872,178	135,519,531

SCHEDULE A

	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2020 Budget</u>
TAX LEVY ESTIMATES			
LEVIES			
Real Property Taxes	14,501,746	15,134,574	15,241,675
Linear Taxes	421,047	429,423	432,715
Federal Grants in Lieu	37,971	39,826	40,131
Provincial Grants in Lieu	156,597	160,957	162,575
Local Improvements	648,023	648,022	615,287
Total Levies	15,765,384	16,412,802	16,492,383
REQUISITION DISBURSEMENT			
School Foundation	3,401,139	3,550,712	3,550,712
Living Waters Separate School	433,027	456,165	456,165
School Underlevy (overlevy)	0	5,670	
Designated Industrial Property	2,255	5,197	5,197
Evergreens Foundation	190,255	219,203	219,203
Evergreens Capital	359,632	357,121	357,121
Evergreens Underlevy(overlevy)		(57,121)	
Total Requisitions	4,386,308	4,536,947	4,588,398
NET MUNICIPAL TAXES	11,379,076	11,875,855	11,903,985

SCHEDULE B

	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2020 Budget</u>
GOVERNMENT TRANSFERS			
OPERATING			
Federal Government	31,744	17,000	17,000
Provincial Government	862,779	917,266	799,395
Local Government	6,216,786	6,264,132	5,959,385
Total Operating Transfers	7,111,309	7,198,398	6,775,780
CAPITAL			
Federal Government	0	0	0
Provincial Government	1,599,115	3,295,000	5,665,500
Local Government	6,297	243,000	2,664,500
Total Capital Transfers	1,605,412	3,538,000	8,330,000
TOTAL GOVERNMENT TRANSFERS	8,716,721	10,736,398	15,105,780