

Municipality of Jasper  
**Committee of the Whole Budget Discussion Meeting Agenda**

March 24, 2021 & March 31, 2021 | 9:30 am

Place: Conducted virtually through Zoom

**Notice:** Public viewing and public participation during Council meetings will continue to be through Zoom live-streaming. Council meetings are also archived on YouTube for viewing anytime.

To live-stream this meeting starting at 9:30 am, use the following Zoom link:

<https://us02web.zoom.us/j/81887087514>

**1. Call to order**

**2. Budget 2021 Discussion**

**3. Adjournment**

*All regular and committee meetings of Council are video-recorded and archived on YouTube.*



Municipality of



**JASPER**

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**2021 Budget**

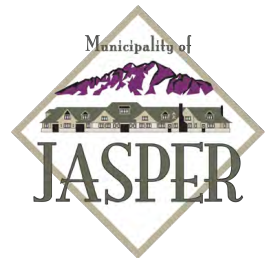
# Historical Context

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Between 2013 and 2019 the level of municipal tax requisition per \$100k of assessed property value had been decreasing regularly.

Council's action to respond to the Covid-19 pandemic in the 2020 budget year created an additional sharp drop in the municipal requisition. Because of this anomaly, the 2019 year is being used as a base year for comparison.

The same trend was true for both Residential and Non-Residential properties.



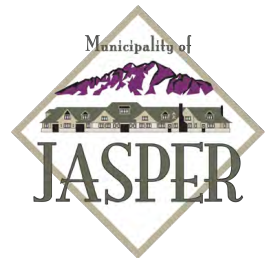
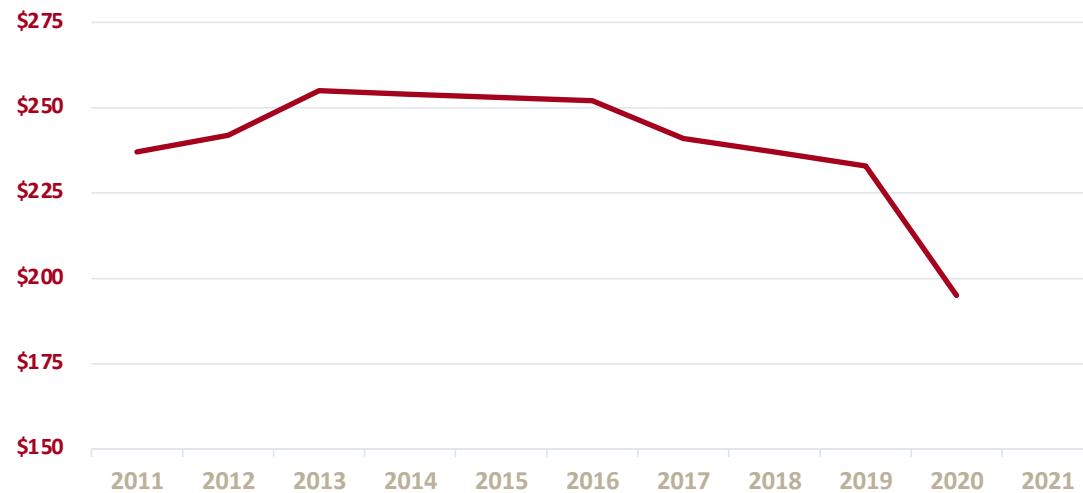
# Historical Context

As shown below, in 2011 a urban residential property would have paid \$237 per \$100,000 of assessed value on their property.

And in 2019 the same property would have paid \$233 per \$100,000.

Year	Municipal Taxes per 100k Assessed Value (Urban Residential)
2011	\$237
2012	\$242
2013	\$255
2014	\$254
2015	\$253
2016	\$252
2017	\$241
2018	\$237
2019	\$233
2020	\$195

**Historic Trend  
Municipal Taxes per 100k Assessed Value  
(Urban Residential)**





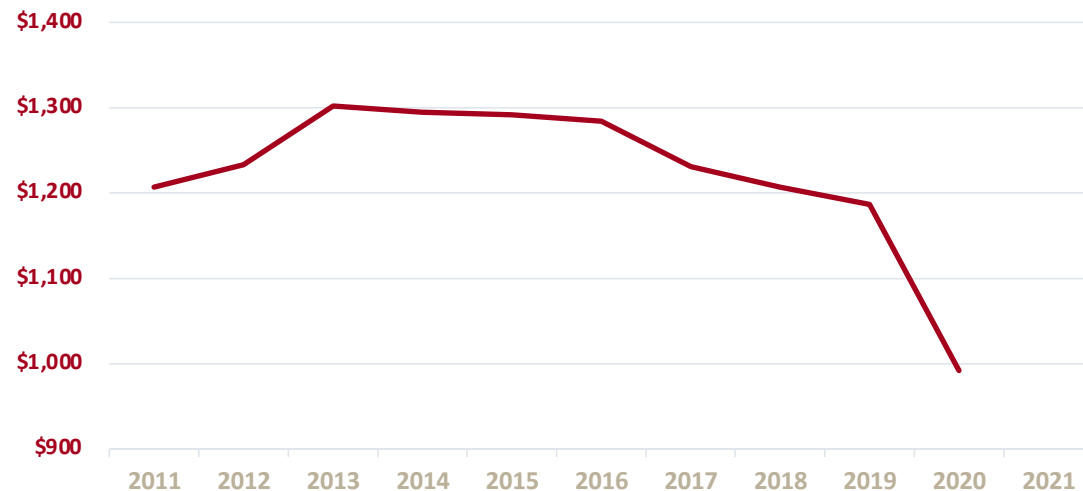
# Historical Context

As shown below, in 2011 a Non-Residential property would have paid \$1,207 per \$100,000 of assessed value on their property.

And in 2019 the same property would have paid \$1,187 per \$100,000.

Year	Municipal Taxes per 100k Assessed Value (Non-Residential)
2011	\$1,207
2012	\$1,233
2013	\$1,302
2014	\$1,295
2015	\$1,292
2016	\$1,284
2017	\$1,231
2018	\$1,207
2019	\$1,187
2020	\$992

**Historic Trend  
Municipal Taxes per 100k Assessed Value  
(Non-Residential)**



# Historical Context

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## Real Municipal Tax Over Time

The previous slides demonstrated how the municipality has been collecting less tax per \$100K of assessed value on a property.

It must be acknowledged that this is not necessarily the impact on an owner's final municipal property tax bill because the value of the property may be going up at the same time.

Looking at this issue, we can see that even accounting for increased property values, the actual municipal tax burden has been declining.



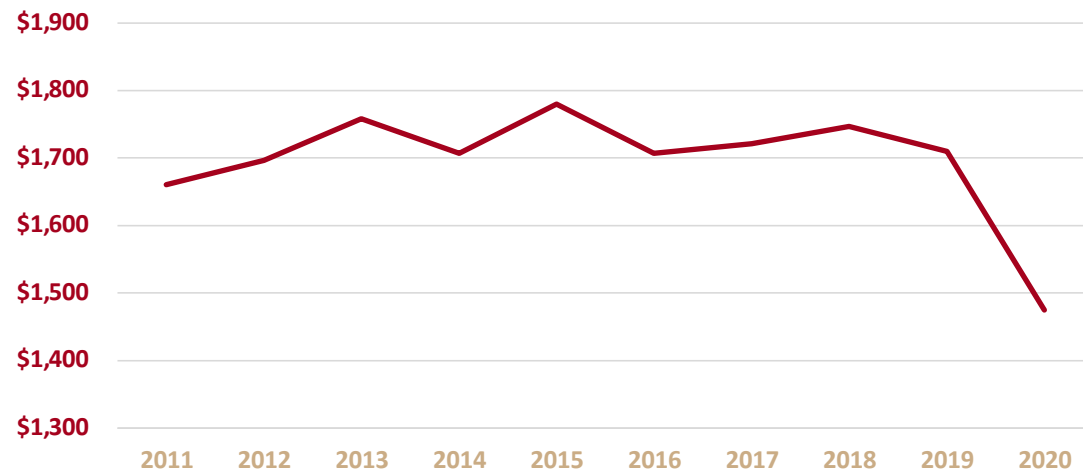
# Historical Context

In the example below a residential property valued at \$688,800 in 2013 paid \$1758 in municipal property tax.

By 2019 the same property had increased in value to \$734,700 – yet paid \$48 less in real municipal property tax.

Year	Assessed Value	Real Municipal Tax
2011	\$702,100	\$1661
2012	\$702,300	\$1697
2013	\$688,800	\$1758
2014	\$672,200	\$1707
2015	\$702,900	\$1780
2016	\$678,000	\$1707
2017	\$713,100	\$1721
2018	\$738,200	\$1747
2019	\$734,700	\$1710
2020	\$757,900	\$1475

Historic Trend  
Real Municipal Taxes over time  
on a Residential Property



# Departmental Budgets

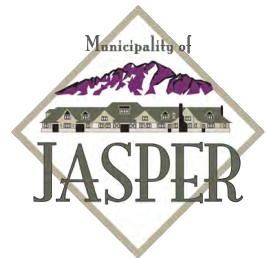




# Departmental Budgets

As a result of the anomaly arising from the 2020 emergency budget action, the 2019 year is being used as a base year for comparison.

Departmental budgets are presented identifying the major drivers of increases between the 2019 and proposed 2021 budgets.



# Departmental Budgets

## Operations

Net Surplus/-Deficit	Approved 2019	Proposed 2021	Net Change from 2019	Ref #
Housing Operations	-21,168	-56,808	35,640	1
Grounds-Ops	-687,607	-697,536	9,930	
AMA, Log Cabin, Library & Connaught Washrooms	-191,018	-233,745	42,727	2
Cemeteries & Crematoriums	-36,571	-41,234	4,662	
Maintenance-General	0	0	0	
Roads, Streets, Walks, Lights	-1,172,581	-1,367,969	195,388	3
Public Works Building	-210,795	-320,665	109,870	4
<b>Net Surplus/-Deficit</b>	<b>-2,319,739</b>	<b>-2,717,957</b>	<b>398,218</b>	

### Reference # Notes on Significant Changes

1	Decrease rent potential on Cabin Creek housing while under construction, incremental increase to reserves to be seen over coming years (insufficient allocation), increase in allocation to contracted services and materials due to aging infrastructure
2	Incremental increase to reserved to be seen over coming years and increase in allocation to contracted
3	130k in contracted services to keep up with demands and 25k in sal and ben, 10k in reserve increase, 20k in utility increase, 5k reallocation of maintenance and 5k other incremental
4	75k sal and ben, 20k material, good and supplies, 10k in utilities, 5k other incremental



# Departmental Budgets

## Emergency Services

Net Surplus/-Deficit	Approved 2019	Proposed 2021	Net Change from 2019	Ref #
Fire & Emergency Measures	-649,972	-711,536	61,564	1
Emergency Management	0	-66,911	66,911	2
Fire Smart & FRIAA	0	-2,800	2,800	
By-Laws Enforcement & Other	-162,644	-126,920	-35,724	3
Bylaw Enforcement Compound	-12,351	-15,558	3,207	
<b>Net Surplus/-Deficit</b>	<b>-824,967</b>	<b>-923,724</b>	<b>98,758</b>	

### Reference # Notes on Significant Changes

1	Reduction if federal contribution for fire service from 2019 by 25k and 35k increase in expense honorarium contract, computer needs, command coverage, insurance, utilities and reallocation of maintenance costs
2	Began in 2020, allocated more given current pandemic requirments and future needs
3	Anticipated additional revenue from paid parking pilor project



# Departmental Budgets

## Culture & Recreation

Net Surplus/-Deficit	Approved 2019	Proposed 2021	Net Change from 2019	Ref #
Culture and Rec Board	-1,586	-1,500	-86	
Recreation General	-243,886	-247,553	3,667	
Activity Centre	-659,225	-708,320	49,096	1
Grounds-Rec	-10,414	-4,423	-5,991	
Connaught Washrooms	-41,558	-43,000	1,442	
Skatepark	-3,216	-3,000	-216	
Getaway and Sport Camps	56,897	35,142	21,756	2
Volunteer Appreciation	-5,305	-5,100	-205	
Library	-289,243	-285,126	-4,117	
Arena	-262,841	-271,939	9,098	
Fitness & Aquatic Centre	-595,023	-654,142	59,119	3
Health and Safety	-85,099	-88,158	3,059	
Debenture and Restricted	-280,584	-452,911	172,327	4
<b>Net Surplus/-Deficit</b>	<b>-2,421,083</b>	<b>-2,730,030</b>	<b>308,947</b>	

Reference #	Notes on Significant Changes
1	Reallocation of maintenance cost increase
2	No Getaway planned however foresee possible sport camps
3	Reduced revenue anticipated with Covid-19
4	Reduce debenture payment offset (1 time occurrence)

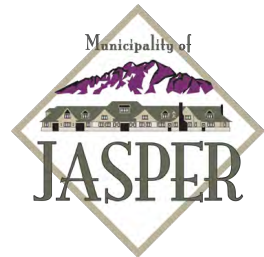


# Departmental Budgets

## Community & Family Services

Net Surplus/-Deficit	Approved 2019	Proposed 2021	Net Change from 2019	Ref #
Community & Family Services	-203,009	-203,098	89	
Emergency Social Services	0	-25,000	25,000	1
Community Development	-21,227	-30,000	8,773	2
Community Development-Special Projects	0	0	0	
Jasper Children's Centre Daycare	-131,551	-155,525	23,973	3
Jasper Children's Centre OOSC	0	0	0	
Community Outreach Services	-62,500	-65,258	2,758	
Community Outreach Worker	0	0	0	
Community Outreach Programs	-4,500	-4,500	0	
Community Dinners & Special Events	-3,000	-3,000	0	
Settlement	0	0	0	
LIP	0	0	0	
Family Resource Network - Hub	0	0	0	
<b>Net Surplus/ -Deficit</b>	<b>-425,786</b>	<b>-486,379</b>	<b>60,593</b>	

Reference #	Notes on Significant Changes
1	1st year covered by transfer of reserves
2	Less funding in 2019
3	Covid-19 expected increase in needs



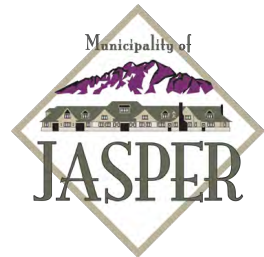
# Departmental Budgets

## Finance & Administration

Net Surplus/-Deficit	Approved 2019	Proposed 2021	Net Change from 2019	Ref #
Taxation & Grants	-273,576	-78,541	-195,035	1
Legislative	-254,259	-245,118	-9,141	
Legislative Canada Day	-2,086	-2,007	-79	
Legislative Contracted	-5,306	-6,400	1,094	
Council	-302,265	-314,177	11,912	
General Adm & Other	-1,005,386	-1,131,294	125,908	2
IT	0	-10,500	10,500	
Communications	-33,942	-97,568	63,626	3
Community Services	-2,000	-2,000	0	
CUPE	-4,470	-10,000	5,530	
JC Housing Corporation	-31,325	-118,629	87,303	4
<b>Net Surplus/-Deficit</b>	<b>-1,914,616</b>	<b>-2,016,233</b>	<b>101,618</b>	

### Reference # Notes on Significant Changes

1	ASFF Increase 463k, Evergreen Increase 467k, 5k DIP, Penalties and FF 13.5K, Policing 189.5k, Land Rent Relief Offset from 2020 208k
2	Contingency Negotiation
3	New Communications Position approved in 2020
4	Debt for servicing lots for possible new housing 30 year term (3.6M)





# Capital Budget Summary



# Capital Budget Summary

## Funding Sources

3,532,478	Restricted Reserves
5,178,539	Grant Funding
3,697,587	Debenture C&R
3,093,973	Debenture WWTP
3,600,000	Debenture Housing

Capital Funding Source		
Debt	Debenture	10,391,560
ID12	MSI and FGT contribution	130,233
FGTF	Federal Gas Tax Fund	1,250,000
CMHC	Canada Mortgage and Housing Corporation	250,000
ICIP	Investing in Canada Infrastructure Program	502,491
MSIC	Municipal Sustainability Initiative Capital Funding	1,002,806
RR & Op RR RMR Transfers	Restricted Reserves & Operating Restricted Reserve Repair/Maintain/Replace Transfers	3,532,478
HCI	Healthy Community Initiative	250,000
MSP	Municipal Stimulus Program	545,609
AMWWP	Alberta Municipal Water/Wastewater Partnership	1,247,400



# Capital Budget Summary

Department	PROPOSED 2021 CAPITAL Budget
<b>Administration:</b>	<b>307,500</b>
<b>Recreation:</b>	
Activity Centre	572,904
Grounds	477,000
Arena	4,467,186
Aquatic	458,990
	<b>5,976,079</b>
<b>Protective Services:</b>	
Fire	593,907
Bylaw	10,000
	<b>603,907</b>
<b>Operations:</b>	
Library and Culture Centre	95,000
Operations Building	55,000
Maintenance	22,500
	<b>172,500</b>



# Capital Budget Summary

PROPOSED 2021 CAPITAL	
Department	Budget
<b>Roads and Grounds:</b>	
<b>Roads</b>	678,218
<b>Grounds</b>	383,000
	<b>1,061,218</b>
<b>Utilities:</b>	
<b>Water</b>	675,000
<b>Sewer</b>	5,351,373
<b>Garbage &amp; Recycling</b>	485,000
	<b>6,511,373</b>
<b>Housing</b>	<b>4,060,000</b>
<b>Total</b>	<b>18,692,577</b>



# External Group Requests

The 2021 base budget holds all external community group funding at the levels previously approved in the 2019 budget.

In some cases groups have requested increased support in 2021.

Should council wish to support these funding increases, motions will need to be made on each of the following requests.



# External Group Requests

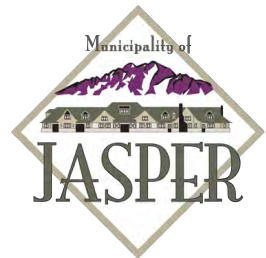
## Museum & Archives

2019 Funding Level     \$49,000

2020 Funding Level     \$19,600

2021 Base Budget Funding Level     \$49,000

*External Request*     \$65,000





# External Group Requests

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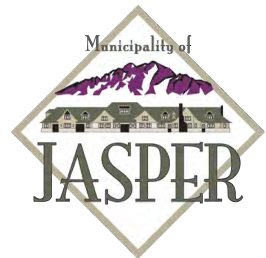
## Jasper Artists Guild (JAG)

2019 Funding Level     \$0

2020 Funding Level     \$0

2021 Base Budget Funding Level     \$0

*External Request*     \$10,075



# External Group Requests

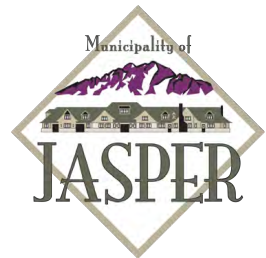
## Habitat for the Arts

2019 Funding Level     \$15,000

2020 Funding Level     \$0

2021 Base Budget Funding Level     \$15,000

*External Request*     *\$35,000*



# External Group Requests

## Victims Services Society

2019 Funding Level     \$11,838

2020 Funding Level     \$9,500

2021 Base Budget Funding Level     \$11,838

*External Request*     \$12,500



## External Group Requests

### Evergreens Foundation – Seniors Bus

2019 Funding Level     \$0

2020 Funding Level     \$0

2021 Base Budget Funding Level     \$0

*External Request*     \$10,000



# Covid Recovery Strategy



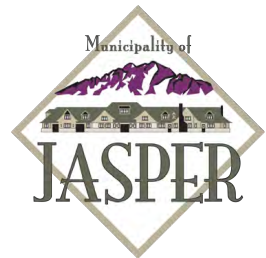
# Covid Recovery Strategy

In 2020 the Governments of Alberta and Canada provided communities across the province additional funding under the Municipal Operating Support Transfer (MOST) program.

MOST supported municipalities by funding incremental costs and reduced revenues associated with the pandemic and actions taken in response to it. Jasper's 2020 MOST allocation was \$3,300,554.

The 2020 MOST funding provides the opportunity to undertake three interrelated strategies in 2021 to advance Covid Recovery:

- One Time Covid Property Tax Credit
- Targeted Financial Supports Program
- Municipal Covid Reserve





# Covid Recovery Strategy

These three strategies are funded from the same source. This means that an increase in funding to one program reduces the funding available for the other two.

The tables below illustrate just three possible allocation approaches.

Council may choose any allocation between the programs, as long as the total for all three does not exceed \$1,775,000 .

Alternative 1	
Tax Credit	\$1,000,000
Financial Supports	\$500,000
Covid Reserve	\$275,000
\$1,775,000	

Alternative 2	
Tax Credit	\$1,275,108
Financial Supports	\$500,000
Covid Reserve	\$0
\$1,775,00	

Alternative 3	
Tax Credit	\$1,475,000
Financial Supports	\$0
Covid Reserve	\$300,000
\$1,775,00	



# Covid Recovery Strategy

## 2021 Covid Property Tax Credit

In order to support property owners while transitioning municipal revenues back to more sustainable levels administration is proposing that council approve a 2021 Covid Property Tax Credit to be applied to all property tax accounts.

This one time tax credit would reduce the municipal property tax payable in 2021, effectively shielding tax payers from the transition back to regular municipal funding levels while allowing more time for economic recovery.

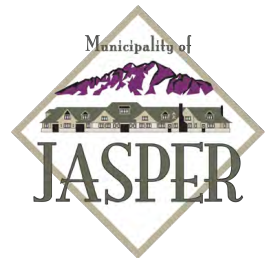


# Covid Recovery Strategy

## 2021 Covid Property Tax Credit

Administrative recommendation:

That Council allocate \$1,000,000 in the 2021 budget to fund the 2021 Covid Property Tax Credit



# Covid Recovery Strategy

## Targeted Financial Supports Program (TFSP)

Not everyone has experienced the economic impacts of the pandemic to the same extent and not everyone who has been harmed is a property taxpayer.

TFSP will allow Council to develop and define a program to provide appropriate supports for specific populations that may not benefit from a broader property tax credit.

Examples could include; renters, businesses who do not own their property or businesses who have experienced greater loss of revenue due to provincial health measures.

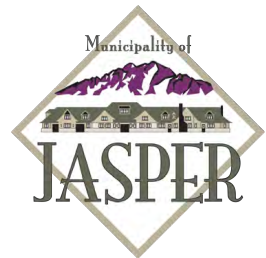


# Covid Recovery Strategy

## Targeted Financial Supports Program (TFSP)

Administrative recommendation:

That Council allocate \$500,000 in the 2021 budget to fund the Targeted Financial Supports Program

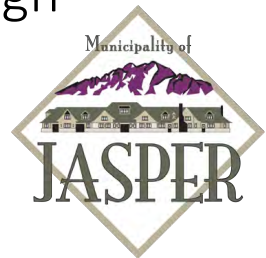


# Covid Recovery Strategy

## 2021 Municipal Covid Reserve

Administration has incorporated some expected pandemic impacts to municipal operations in the base 2021 budget. Specifically the budget expects continuing reductions in revenue for Fitness & Aquatics and Culture and Recreation programming.

A 2021 Municipal Covid Reserve will provide flexibility to manage any additional, unexpected costs or revenue losses that may arise through the course of the year.



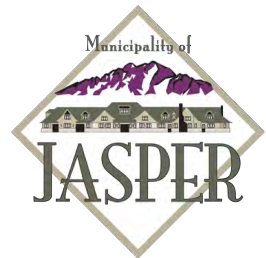


# Covid Recovery Strategy

## 2021 Municipal Covid Reserve

Administrative recommendation:

That Council allocate \$275,000 in the 2021 budget to the 2021 Municipal Covid Reserve



# Covid Recovery Strategy

## Program & Service Review

The final element of the Covid recovery strategy is independent of the first three and will enable the development of a baseline inventory and accurate descriptions of all municipal services.

This information will allow for objective evaluation of services and ultimately support prioritization in alignment with Council objectives for the 2022 and 2023 budget cycles.

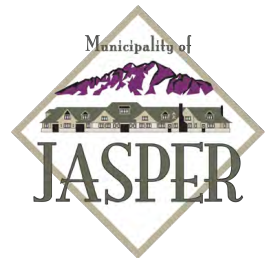


# Covid Recovery Strategy

## Program & Service Review

Administrative recommendation:

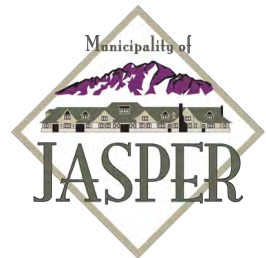
That Council allocate \$20,000 in the 2021 budget for the program and service review.



# Results

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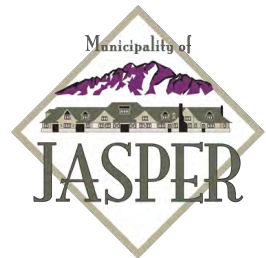
Administration will calculate and present the net impact of the decisions made by Council today.



# Conclusion

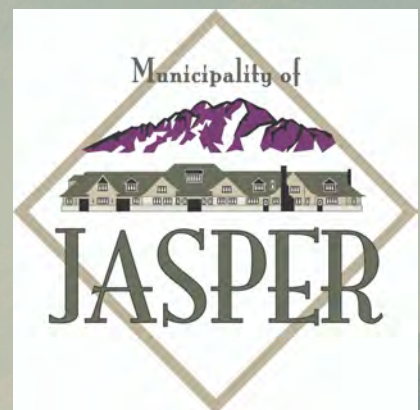
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That Committee of the Whole, recommend Council approve the 2021 Operating and Capital budgets.



# MUNICIPALITY OF JASPER

PROPOSED 2021-2025  
OPERATING AND CAPITAL BUDGETS





# I. THE BUDGET + WHAT EVERYONE NEEDS TO KNOW

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**Assessment** is the process of assigning a dollar value to a property for taxation purposes. Most assessments of properties in Jasper are prepared by a professional, certified assessor contracted by the municipality and appointed by Council. Provincial assessors assess the linear and designated industrial properties. These assessors are designated by the Minister of Municipal Affairs. The Municipal Government Act (MGA) has set a complaints and appeals system in which the Municipality is mandated to follow.

**New Assessment Growth/Reduction** is defined as the anticipated future property tax revenue for new residential/non-residential building construction forecasted for the following budget year. Prudent planning and budgeting for growth can ensure a municipality is able to provide the services and infrastructure associated with growth, while stabilizing tax increases over the long-term. (**Note: 1% of taxation increase is equal to \$79,820 from 2019 or \$70,000 from 2020.**)

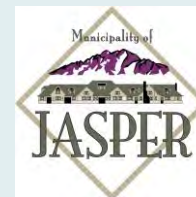
**Taxation** is the amount of money the Municipality needs to operate. The Municipal council will determine the amount through the budget process. The difference between the anticipated yearly revenue and the anticipated expenditures is the amount that is collected through property taxation to service the community.

## Budgets

The **operating budget** is a detailed estimate of how much the municipality needs to spend to meet its financial obligations and provide programs and services to the residents. A municipal budget is developed and approved annually to finance the delivery of programs and services to the community according to Council approved service levels. Furthermore, it is a fiscal plan that supports the initiatives that make progress toward achieving the community vision and Council priorities.

The **capital budget** is used to fund fixed assets such as Engineered Structures, Buildings, Land (parks and grounds), Machinery and Equipment and Vehicles.

MGA mandates that every municipality adopt an annual operating and capital budget. Bylaws for taxation and utility rate collection cannot be passed until a budget has been adopted.



## 2. THE OPERATING BUDGET

Each Budget contains two segments: **operating and capital**.

**OPERATING BUDGET**-funds services such as snow removal, protective and community services along with recreation programs for residents. Activities are budgeted for annually by organizational units based on the estimated operational requirements of each program within that unit. Consideration is given regarding inflationary pressures, growth, service quality, and the changing needs of residents. If a positive balance exists within the Operating Fund at the end of a given fiscal year, the balance is transferred to reserves, ensuring a year end closing balance of zero.

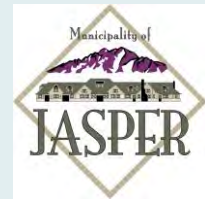
The **MUNICIPAL (TAX-BASED)** budget covers all other infrastructure and services. It is the largest entity in this fund and covers all municipal operations. This fund is not allowed to operate at a deficit. The difference between annual expenditures and other revenues generated by the fund forms the annual property tax levy. The municipal operating fund consists of departmental operational budgets, of which funds are utilized within each of the departments and restricted up to the approved budget amount.

### 2021 Tax Funded Services by Department

Does not include utility fees (water, sewer, garbage and recycling)

2021 Municipal Service Provision	
<b>Operations</b>	Fleet, Roads & Sidewalks (Snow Removal, Traffic Signs) Building Maintenance, Grounds, Cemetery
<b>Culture and Recreation</b>	Fitness & Aquatic Centre (local enjoyment and tourist attraction), Arena (large economic impact to the town), Curling Rink, Activity Centre, Playgrounds, Parks (town events), Sports Fields, Racquet Sports, Skate Park, Connaught Washrooms (commercial need for tourists), Library and Cultural Centre (Library, Jasper Artists Guild, Habitat for the Arts, meeting space), Health & Safety Program
<b>Protective Services</b>	Fire Department, Bylaw Department (business Licensing, bylaw education and enforcement), Emergency Management
<b>Administration and Council</b>	Budget, Taxes, Assessments, Council, Legislative Services, HR, Accounts Payable and Receivable, Utility Invoicing, Payroll, Audits and Reporting, IT Services
<b>Community and Family Services</b>	Daycare, Out of School Care, Community Outreach Services (worker, administration and programs), Community Dinners, Parent Link, Local Immigration Partnership, Settlement Services, Community Development and Family and Community Support Services (FCSS). Projected grant funding for 2019 \$2.8M.
<b>Land Rent, Use and Planning</b>	Mandatory federal payment for land rent, use and planning
<b>Other</b>	General Capital, Jasper Housing Corporation, External Contributions





The **UTILITIES-BASED** budget is established to maintain delivery of services as well as fund capital in utility related infrastructure. The utility rate funds the operating and capital costs for water, waste water, stormwater, and solid waste, and recycle programs that support Jasper's ability to provide clean, safe drinking water to its residents, as well as protect the natural environment through waste water treatment, stormwater, solid waste and recycling management. Utility – provides for the operation of four utility categories: water, wastewater, storm, and solid waste. Similarly, to the municipal fund, this fund is balanced to zero as any surplus or deficit is either transferred to/from the appropriate reserve. The utility operating fund consists of the four-utility department's budget, of which funds are utilized in each of the areas and restricted up to the approved budget amount.

## 2021 Rate Funded Utility Services

2021 Municipal Utility Service Provision		4,900,113
<b>Water</b>	Treatment, distribution/supply, repair, renew, contracted services,	
<b>Sewer</b>	Treatment, transportation, repair, renew, contracted services, billin	
<b>Garbage</b>	Collection, transportation, repair and renew	
<b>Recycling</b>	Collection, transportation, repair and renew, reduce landfill impact	
<b>2021 Change to Utilities</b>		
	<b>Total Increase from 2020</b>	<b>177,562</b>



### **BASIS OF BUDGETING**

Jasper organizes and operates its accounting system to segregate programs which reflect the net costs of carrying on a specific activity. These programs are organized and operate as separate accountable entities to the municipality. Revenue, which is not directly related to any specific program, is reflected in the Finance and Administration Revenue.

Revenue is accounted for in the period in which the transactions or events occurred that gave rise to the revenue. Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Expenditures are recognized in the period that the goods and services are acquired, and a liability is incurred when transfers are due.

Municipal funds consist of the operating, capital, and reserve funds.

As such, the basis of accounting and budgeting used by the Jasper follows an accrual basis. The acquisition of capital assets and the repayment of long-term debt are considered as expenditures in Municipal Fund Accounting and are required to be included in the financial plan. Revenues are budgeted in the year they become measurable and made available to finance municipal expenditures. Proceeds from borrowing and the sale of assets are considered to be revenue; however, the related gain and loss are not.

### **Balanced Budget**

The municipal operating budget must be balanced such that revenues are equal to, or greater than, expenditures for each year.

Should the municipality experience total expenditures that exceed total revenues over a three-year period, the municipality is required to budget for full recovery in the following year.



### 3. OPERATING BUDGET SOURCES

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Jasper's Operating Budget is supported by several sources of **REVENUE**, which includes grants, sales and user fees, fines and penalties, other forms of income and lastly property taxes to offset what is not covered by these other sources of revenue.

#### Government Transfers/Grants

Jasper receives conditional grants from other levels of government. These grants must be used as directed by the granting government and the municipality must adhere to the reporting requirements of each grant.

#### Sales and User Fees

Included in this category are all fees that are charged to customers based on usage. Examples include fees for recreation facilities (drop in or memberships), rental of facilities and sports fields, etc. The users of the services are expected to pay a portion of the costs of providing that service.

#### Fines and Penalties

This category includes revenue received for fines issued by Bylaw section, and penalties on late payment of taxes.

Other Revenue- This category includes miscellaneous revenues, donations.

#### Licenses and Permits

Included in this category are permits, business licenses, dog and cat licenses.

#### Franchise Fees

The only franchise fee revenue Jasper receives is from ATCO. The franchise fee is charged to the natural gas and electricity customers as a percentage of ATCO's cost of delivering the commodity. This rate is approved by Council every 10 years.

#### Interest Income

This includes interest earned on investments and bank interest accruals.

#### Transfer from Reserves

Transfers from reserves are budgeted to offset one-time operating or Repair, Maintenance and Replace (RMR) expenditures.

#### Property Taxes

Property taxes are assessed to residential, commercial, and industrial properties based on an assessment of value of the property multiplied by a mill rate approved by council.



Jasper's Operating Budget has several typical **EXPENDITURES**, these expenditures are very different from what a general consumer might expend funds on.

#### Salary, Wages and Benefits

Jasper's primary responsibility is to provide services to its citizens. Included in this category are cost of living and market adjustment increases, pension, employment insurance, health care costs and additional benefit costs. This is the largest expense that most communities bear.

#### Contracted and General Services

This represents the contracts with janitorial, external professional services for audit, legal, engineering, communications, insurance premiums, etc.

#### Materials, Goods, Supplies and Utilities

This represents a variety of goods, such as operating and program supplies, sand, salt and gravel, chemicals and equipment, and vehicle parts required to provide services to the community. It also includes the electricity, natural gas, telephone, and water, wastewater and solid waste charges.

#### Debenture Principal and Interest Repayment

Required debt payments on outstanding long-term debentures are included in this category.

#### Transfers to External Organizations

Included in this category is the funding transferred to Community and Social Development agencies and 'External Organizations' such as the Jasper Municipal Library, Jasper Yellowhead Museum and Archives and Victim Services to name a few.

#### Transfers to Reserves

Budgeted transfers to reserves for upcoming Operating and Capital projects.



## 4. THE CAPITAL BUDGET

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**CAPITAL BUDGET** - provides for capital expenditures on assets such as buildings, vehicles, machinery and equipment, parks and engineered structures such as roads, watermain and sewer lines to name a few. This portion of the budget is important for critical maintenance of existing infrastructure and the future growth of our municipality. Capital assets are valued at cost, depreciated at straight line original life on half year averaging convention, and then written off when disposed of.

Jasper divides its capital into two categories:

1. **Repair, Maintain, Replace (RMR)** operational betterment, replacement or rehabilitation of existing infrastructure, facilities and equipment, and;
2. **Growth (New)** - required to meet future demand relating to facilities, equipment, technology and infrastructure for the development of and strengthening of the community.

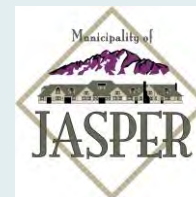
\***RMR** projects are listed on the capital budget however also listed and accounted for through the operating budget as an expense and the transfer from reserve goes to the operating revenue to offset the expense.

Capital Budgets are established on a project-oriented basis, the costs of which may be carried out over one or more fiscal years. Capital projects are funded from a number of funding sources as outlined on the following page. The Capital Fund is further separated into the following:

**Municipal** – is the largest entity in this fund and covers all municipal capital projects including roads, buildings, recreational facilities, parks, and equipment.

**Utility** – provides for the capital projects for water, wastewater, solid waste and recycling utilities.





## **CAPITAL FUNDING AND EXPENDITURES**

The Municipal Capital Budget expenditures are funded through grants and reserves.

### **Grants**

Although the municipality utilizes grants as the primary source of funding, not all projects are eligible for grant funding as they may not meet the minimum requirements. In such cases, reserves are utilized for the remainder of funding for these capital projects.

The municipality could face a significant funding shortfall over the next years which results in limited ability to fund future growth projects.

### **Reserve Funds**

Under the MGA, Council may, through policy, establish reserve funds for specified purposes. Policies dictate the use of certain reserve funds.

The Operating and Capital Budgets also include budgeted contributions to and withdrawals from Reserve Funds.

### **Debenture/Long-Term Borrowing**

Under the MGA, a municipality may make a borrowing if the borrowing is authorized by a borrowing bylaw and it must set out the amount of money to be borrowed and in general terms, the purpose for which the money is to be borrowed for. A municipality can only borrow if it is within its debt limit, unless approved by the Minister.

The proposed **2021 Capital Budget** amounts to \$19,102,577 million in spending on projects (including \$6,464,716 of 2020 Carry Forward Requests):

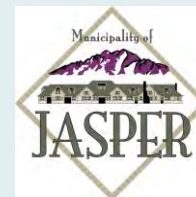
- Municipal Capital Budget - \$ 12,591,204
- Utility Capital Budget - \$6,511,373

\*Capital Requests and summaries begin on page 25.

## **5. DEBENTURE**

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Jasper's current debt and service limits are well under the limits established by the Province of Alberta. The debt outstanding at the end of 2020 will be \$6.58 million and additionally the municipality will see two new debentures in the amount of \$2.835 million for the Wastewater Treatment Plan and \$3.6 million for servicing lot GA, GB and GC on Connaught Drive.



## 6. MUNICIPAL TAXES

### Estimated 2021 Municipal Urban Residential Property Taxes

Proposed increase in Municipal Service Provision only

Residential/ Urban Assessed Value	100,000	350,000	500,000	750,000
2018 Taxes	237	828	1,183	1,775
2019 Taxes	233	814	1,164	1,745
2020 Taxes	195	681	973	1,460
<b>Annual Tax Decrease</b>	<b>-38</b>	<b>-133</b>	<b>-191</b>	<b>-286</b>
2021 Taxes w/o tax credit	259	908	1,297	1,945
<b>Annual Tax Increase*</b>	<b>65</b>	<b>226</b>	<b>324</b>	<b>485</b>
2021 Taxes with tax credit	231	808	1,155	1,732
<b>Annual Tax Increase*</b>	<b>36</b>	<b>127</b>	<b>182</b>	<b>272</b>

### Estimated 2021 Municipal Urban Commercial Property Taxes

Proposed increase in Municipal Service Provision only

Commercial/Urban Assessed Value	100,000	1,000,000	2,000,000	4,000,000
2018 Taxes	1,207	12,068	24,136	48,272
2019 Taxes	1,187	11,868	23,736	47,472
2020 Taxes	992	9,924	19,848	39,696
<b>Annual Tax Decrease</b>	<b>-194</b>	<b>-1,944</b>	<b>-3,888</b>	<b>-7,776</b>
2021 Taxes w/o tax credit	1,323	13,227	26,454	52,908
<b>Annual Tax Increase*</b>	<b>330</b>	<b>3,303</b>	<b>6,606</b>	<b>13,212</b>
2021 Taxes with tax credit	1,178	11,777	23,554	47,108
<b>Annual Tax Increase*</b>	<b>185</b>	<b>1,853</b>	<b>3,706</b>	<b>7,412</b>

\*All rates and final budget increases are estimated and subject to Council decision.



## 7. VALUE OF MONEY FOR SERVICE

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Often taxpayers will wonder whether they receive **good value** for the services provided because it's not clear what's provided. It can be helpful to know that many of our services are available 24/7. Municipal employees are often on call to deal with a wide variety of emergencies, from fires and accidents to blocked drains and pump failure alarms.

It's also helpful to know the actual costs of running our Municipality.  
Some examples of our costs are:

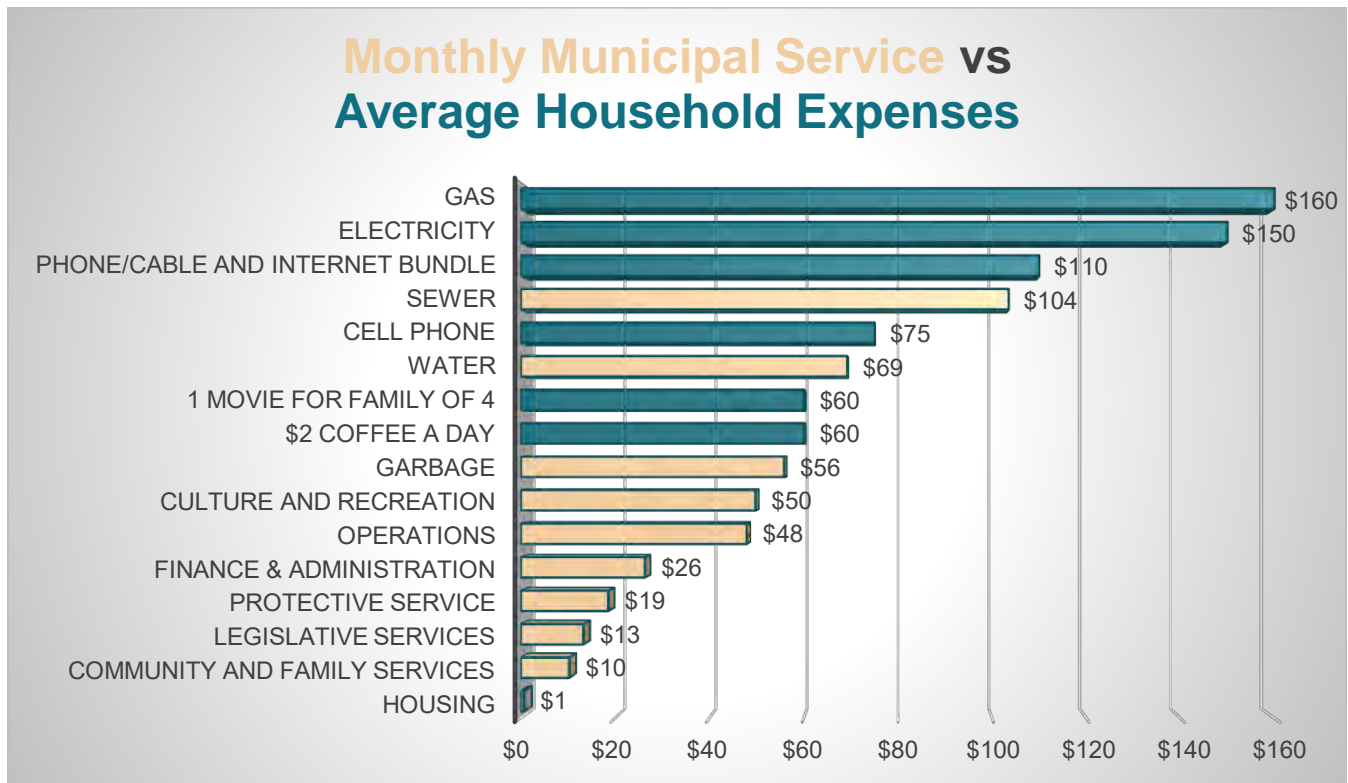
- The cost to purchase an emergency vehicle for the fire department - \$750,000
- The annual costs to insure our fleet and assets - \$200,000
- Utility costs of gas and electricity for one year - \$1,000,000
- The cost to resurface one km of residential road (not including infrastructure below grade) - \$1,600,000
- Additionally, the cost of one km of new sidewalk (including curb and gutters) - \$800,000 (both sides of road)







Another way to consider value for money is to compare the cost of municipal provided services with standard service household purchases, such as electricity, gas, or compared to an evening at the movies with the family.



**\*Based on average single-family household dwelling with 4 family members.**

Jasper must consider “non-discretionary” increases in the cost of providing services. These are increases required to the budget for items Jasper cannot directly control. Some of these are similar to what we experience in our own homes – the cost of electricity, gas and phone/internet connections.

In 2021 the Municipality is faced with increased insurance and utility rates.

## **8. CONSUMER PRICE INDEX (CPI) VS MUNICIPAL PRICE INDEX (MPI)**

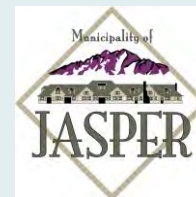
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Municipal tax increases are frequently compared with Consumer Price Index (CPI) however CPI measures the change in the price of a basket of goods that a municipality would not frequently purchase. CPI factors in food, shelter, transportation, health care, clothing and recreation, none of these are typical Municipal Purchases. Municipal governments have their own spending patterns that are different than those of others; therefore, each year we must consider a Municipal Price Index (MPI).

Jasper continues to build new infrastructures such as sidewalks, facilities and streetscaping. This infrastructure must be properly maintained and there is an additional ongoing cost to accomplish this. In addition, Jasper is committed to increasing capital spending to sustainable levels to ensure the long-term sustainability of our infrastructure. As a Municipality we have due diligence in ensuring our assets are appropriately maintained and replaced to support the current community and future generations.

Jasper has a community based of 1,659 taxpayers and the infrastructure is utilized by a population close to the size of large city, seeing 2,445,991 visitors in 2019.



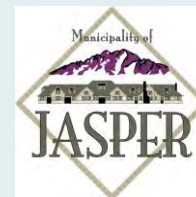


### MUNICIPALITY OF JASPER

## Operating Budget

Finance & Administration

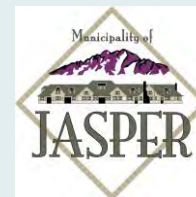
	2019	2020	2021
<b>Revenue</b>			
Taxation & Grants	-13,586,726	-12,949,148	-15,557,740
Legislative	0	0	-19,000
Legislative Canada Day	-3,121	0	-3,121
Legislative Contracted Com. Christmas	-5,202	0	-2,100
Council	0	0	0
General Adm & Other	-240,586	-524,124	-244,433
IT	0	0	0
Communications	0	0	0
Community Services	0	0	0
CUPE	0	0	0
JC Housing Corporation	-23,224	-23,288	-23,224
<b>Total Revenue</b>	<b>-13,858,860</b>	<b>-13,496,560</b>	<b>-15,849,618</b>
<b>Expense</b>			
Taxation & Grants	5,878,274	6,089,070	6,608,958
Legislative	254,259	227,109	264,118
Legislative Canada Day	5,208	0	5,128
Legislative Contracted Com. Christmas	10,508	0	8,500
Council	302,265	247,015	314,177
General Adm & Other	1,245,972	1,481,710	1,375,727
IT	0	4,300	10,500
Communications	33,942	26,552	97,568
Community Services	2,000	0	2,000
CUPE	4,470	10,000	10,000
JC Housing Corporation	54,549	55,701	141,853
<b>Total Expense</b>	<b>7,791,447</b>	<b>8,141,457</b>	<b>8,838,528</b>
<b>Net Surplus/-Deficit</b>	<b>6,067,413</b>	<b>5,355,103</b>	<b>7,011,090</b>



**MUNICIPALITY OF JASPER**  
**Operating Budget**

Finance & Administration

	Approved 2019	Proposed 2021	(+/-) from 2019
<b>Revenue</b>			
Taxation & Grants	-5,604,698	-6,530,417	925,719
Municipal Tax	-7,982,028	-9,027,323	1,045,295
Legislative	0	-19,000	19,000
Legislative Canada Day	-3,121	-3,121	0
Legislative Contracted Com. Christmas	-5,202	-2,100	-3,102
Council	0	0	0
General Adm & Other	-240,586	-244,433	3,847
IT	0	0	0
Communications	0	0	0
Community Services	0	0	0
CUPE	0	0	0
JC Housing Corporation	-23,224	-23,224	0
<b>Total revenue</b>	<b>-13,858,860</b>	<b>-15,849,618</b>	<b>1,990,758</b>
<b>Expense</b>			
Taxation & Grants	5,878,274	6,608,958	730,684
Legislative	254,259	264,118	9,859
Legislative Canada Day	5,208	5,128	-79
Legislative Contracted Com. Christmas	10,508	8,500	-2,008
Council	302,265	314,177	11,912
General Adm & Other	1,245,972	1,375,727	129,754
IT	0	10,500	10,500
Communications	33,942	97,568	63,626
Community Services	2,000	2,000	0
CUPE	4,470	10,000	5,530
JC Housing Corporation	54,549	141,853	87,303
<b>Total Expense</b>	<b>7,791,447</b>	<b>8,838,528</b>	<b>1,047,082</b>
<b>Net Surplus/-Deficit</b>	<b>6,067,413</b>	<b>7,011,090</b>	<b>943,677</b>
<b>Net Surplus/ -Deficit</b>			
	Approved 2019	Proposed 2021	Net Change from 2019
Taxation & Grants	-273,576	-78,541	-195,035
Legislative	-254,259	-245,118	-9,141
Legislative Canada Day	-2,086	-2,007	-79
Legislative Contracted	-5,306	-6,400	1,094
Council	-302,265	-314,177	11,912
General Adm & Other	-1,005,386	-1,131,294	125,908
IT	0	-10,500	10,500
Communications	-33,942	-97,568	63,626
Community Services	-2,000	-2,000	0
CUPE	-4,470	-10,000	5,530
JC Housing Corporation	-31,325	-118,629	87,303
<b>Net Surplus/-Deficit</b>	<b>-1,914,616</b>	<b>-2,016,233</b>	<b>101,618</b>
<b>Total Municipal Tax Support</b>	<b>7,982,028</b>	<b>9,027,323</b>	



**MUNICIPALITY OF JASPER**

**Operating Budget**

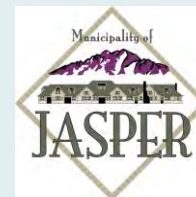
Culture and Recreation

	2019	2020	2021
<b>Revenue</b>			
Culture and Rec Board	0	0	0
Activity Centre	-119,081	-84,404	-131,200
Grounds-Rec	-9,282	-10,947	-18,000
Connaught Washrooms	0	0	0
Skatepark	0	0	0
Getaway and Sport Camps	-200,000	0	-120,000
Volunteer Appreciation	-4,000	0	-3,000
Library	-61,170	-30,516	-78,157
Arena	-248,570	-101,800	-256,487
Fitness & Aquatic Centre	-534,922	-78,500	-478,700
Health and Safety	0	0	0
Debenture and Restricted	-114,276	-269,260	-11,324
<b>Total Revenue</b>	<b>-1,291,301</b>	<b>-575,428</b>	<b>-1,096,869</b>
<b>Expense</b>			
Culture and Rec Board	1,586	240	1,500
Recreation General	243,886	213,519	247,553
Activity Centre	778,306	681,119	839,520
Grounds-Rec	19,696	12,696	22,423
Connaught Washrooms	41,558	638	43,000
Skatepark	3,216	0	3,000
Getaway and Sport Camps	143,103	15,129	84,858
Volunteer Appreciation	9,305	0	8,100
Library	350,413	230,543	363,283
Arena	511,411	405,791	528,426
Fitness & Aquatic Centre	1,129,945	641,844	1,132,842
Health and Safety	85,099	52,405	88,158
Debenture and Restricted	394,860	426,205	464,236
<b>Total Expense</b>	<b>3,712,383</b>	<b>2,680,130</b>	<b>3,826,899</b>
<b>Net Surplus/-Deficit</b>	<b>-2,421,083</b>	<b>-2,104,702</b>	<b>-2,730,030</b>



**MUNICIPALITY OF JASPER**  
**Operating Budget**  
Culture and Recreation

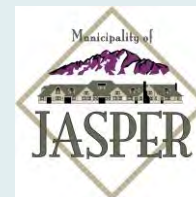
	Approved 2019	Proposed 2021	(+/-) from 2019
<b>Revenue</b>			
Culture and Rec Board	0	0	0
Recreation General	0	0	0
Activity Centre	-119,081	-131,200	12,119
Grounds-Recreation	-9,282	-18,000	8,718
Connaught Washrooms	0	0	0
Skatepark	0	0	0
Getaway and Sport Camps	-200,000	-120,000	-80,000
Volunteer Appreciation	-4,000	-3,000	-1,000
Library	-61,170	-78,157	16,987
Arena	-248,570	-256,487	7,917
Fitness & Aquatic Centre	-534,922	-478,700	-56,222
Health and Safety	0	0	0
Debenture and Restricted	-114,276	-11,324	-102,952
<b>Total revenue</b>	<b>-1,291,301</b>	<b>-1,096,869</b>	<b>-194,432</b>
<b>Expense</b>			
<b>Expense</b>			
Culture and Rec Board	1,586	1,500	-86
Recreation General	243,886	247,553	3,667
Activity Centre	778,306	839,520	61,215
Grounds-Recreation	19,696	22,423	2,727
Connaught Washrooms	41,558	43,000	1,442
Skatepark	3,216	3,000	-216
Getaway and Sport Camps	143,103	84,858	-58,244
Volunteer Appreciation	9,305	8,100	-1,205
Library	350,413	363,283	12,870
Arena	511,411	528,426	17,015
Fitness & Aquatic Centre	1,129,945	1,132,842	2,897
Health and Safety	85,099	88,158	3,059
Debenture and Restricted	394,860	464,236	69,375
<b>Total Expense</b>	<b>3,712,383</b>	<b>3,826,899</b>	<b>114,515</b>
<b>Net Surplus/-Deficit</b>	<b>-2,421,083</b>	<b>-2,730,030</b>	<b>308,947</b>
<b>Net Surplus/-Deficit</b>	<b>Approved 2019</b>	<b>Proposed 2021</b>	<b>Net Change from 2019</b>
Culture and Rec Board	-1,586	-1,500	-86
Recreation General	-243,886	-247,553	3,667
Activity Centre	-659,225	-708,320	49,096
Grounds-Rec	-10,414	-4,423	-5,991
Connaught Washrooms	-41,558	-43,000	1,442
Skatepark	-3,216	-3,000	-216
Getaway and Sport Camps	56,897	35,142	21,756
Volunteer Appreciation	-5,305	-5,100	-205
Library	-289,243	-285,126	-4,117
Arena	-262,841	-271,939	9,098
Fitness & Aquatic Centre	-595,023	-654,142	59,119
Health and Safety	-85,099	-88,158	3,059
Debenture and Restricted	-280,584	-452,911	172,327
<b>Net Surplus/-Deficit</b>	<b>-2,421,083</b>	<b>-2,730,030</b>	<b>308,947</b>



**MUNICIPALITY OF JASPER**  
**Operating Budget**  
Community Family Services

	2019	2020	2021
<b>Revenue</b>			
Community & Family Services	-78,001	-73,901	-40,980
Emergency Social Services	0	0	0
Community Development	-146,903	-119,838	-15,000
Community Development SP	0	0	-82,257
Wildflowers Childcare	-1,302,862	-556,336	-1,015,916
Early Learning Child Care	-725,539	-373,937	0
Out of School Care	-215,642	-131,002	-255,197
Community Outreach Services	-46,550	-16,617	-16,617
Community Outreach Worker	-539,614	-474,499	-465,403
Community Outreach Programs	-15,200	-15,200	-18,174
Community Dinners	-10,000	-10,000	-10,000
Parent Link	-6,700	-1,675	0
Settlement	-105,880	-90,917	-90,917
Local Immigration Partnership	-101,665	-183,935	-216,495
Family Resource Network - Hub	0	-150,000	-150,000
<b>Total Revenue</b>	<b>-3,294,556</b>	<b>-2,197,858</b>	<b>-2,376,956</b>
<b>Expense</b>			
Community & Family Services	281,010	227,874	244,078
Emergency Social Services	0	24,600	25,000
Community Development	168,130	129,830	45,000
Community Development SP	0	0	82,257
Wildflowers Childcare	1,434,413	657,630	1,171,441
Early Learning Child Care	725,539	373,937	0
Out of School Care	215,642	131,002	255,197
Community Outreach Services	109,050	55,537	81,875
Community Outreach Worker	539,614	474,499	465,403
Community Outreach Programs	19,700	15,200	22,674
Community Dinners	13,000	13,000	13,000
Parent Link	6,700	1,675	0
Settlement	105,880	90,917	90,917
Local Immigration Partnership	101,665	183,935	216,495
Family Resource Network - Hub	0	150,000	150,000
<b>Total Expense</b>	<b>3,720,342</b>	<b>2,529,637</b>	<b>2,863,336</b>
<b>Net Surplus/-Deficit</b>	<b>-425,786</b>	<b>-331,779</b>	<b>-486,380</b>





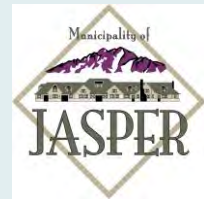
### MUNICIPALITY OF JASPER

## Operating Budget

CFS

	Approved 2019	Proposed 2021	(+/-) from 2019
<b>Revenue</b>			
Community & Family Services	-78,001	-40,980	-37,021
Emergency Social Services	0	0	0
Community Development	-146,903	-15,000	-131,903
Community Development-Special Projects	0	-82,257	82,257
Wildflowers Childcare	-1,302,862	-1,015,916	-286,946
Early Learning Child Care	-725,539	0	-725,539
Out of School Care	-215,642	-255,197	39,555
Community Outreach Services	-46,550	-16,617	-29,933
Community Outreach Worker	-539,614	-465,403	-74,211
Community Outreach Programs	-15,200	-18,174	2,974
Community Dinners	-10,000	-10,000	0
Parent Link	-6,700	0	-6,700
Settlement	-105,880	-90,917	-14,963
Local Immigration Partnership	-101,665	-216,495	114,830
Family Resource Network - Hub	0	-150,000	150,000
<b>Total Revenue</b>	<b>-3,294,556</b>	<b>-2,376,956</b>	<b>-917,600</b>
<b>Expense</b>			
Community & Family Services	281,010	244,078	-36,932
Emergency Social Services	0	25,000	25,000
Community Development	168,130	45,000	-123,130
Community Development-Special Projects	0	82,257	82,257
Wildflowers Childcare	1,434,413	1,171,441	-262,973
Early Learning Child Care	725,539	0	-725,539
Out of School Care	215,642	255,197	39,555
Community Outreach Services	109,050	81,875	-27,175
Community Outreach Worker	539,614	465,403	-74,211
Community Outreach Programs	19,700	22,674	2,974
Community Dinners	13,000	13,000	0
Parent Link	6,700	0	-6,700
Settlement	105,880	90,917	-14,963
Local Immigration Partnership	101,665	216,495	114,830
Family Resource Network - Hub	0	150,000	150,000
<b>Total Expense</b>	<b>3,720,342</b>	<b>2,863,336</b>	<b>-857,006</b>
<b>Net Surplus/-Deficit</b>	<b>-425,786</b>	<b>-486,380</b>	<b>60,594</b>



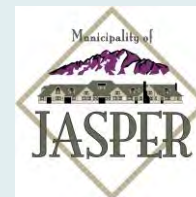


### MUNICIPALITY OF JASPER

## Operating Budget

### Emergency Services

	2019	2020	2021
Revenue			
Fire & Emergency Measures	-417,671	-393,528	-432,060
Emergency Management	0	0	0
Fire Smart & FRIAA	-830,000	-640,000	-225,000
Bylaw Enforcement & Other	-195,790	-187,700	-286,993
Bylaw Enforcement Compound	0	0	0
Total Revenue	-1,443,461	-1,221,228	-944,053
Expense			
Fire & Emergency Measures	1,067,643	959,672	1,143,595
Emergency Management	0	19,285	66,911
Fire Smart & FRIAA	830,000	642,800	227,800
Bylaw Enforcement & Other	358,434	234,433	413,913
Bylaw Enforcement Compound	12,351	14,116	15,558
Total Expense	2,268,428	1,870,306	1,867,777
Net Surplus/-Deficit	-824,967	-649,078	-923,724

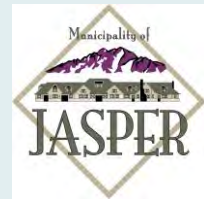


**MUNICIPALITY OF JASPER**

**Operating Budget**

Emergency Services

	Approved 2019	Proposed 2021	(+/-) from 2019
<b>Revenue</b>			
Fire & Emergency Measures	-417,671	-432,060	14,388
Emergency & Disaster Management	0	0	0
Fire Smart & FRIAA	-830,000	-225,000	-605,000
By-Laws Enforcement & Other	-195,790	-286,993	91,203
Bylaw Enforcement Compound	0	0	0
<b>Total Revenue</b>	<b>-1,443,461</b>	<b>-944,053</b>	<b>-499,409</b>
<b>Expense</b>			
Fire & Emergency Measures	1,067,643	1,143,595	75,952
Emergency & Disaster Management	0	66,911	66,911
Fire Smart & FRIAA	830,000	227,800	-602,200
By-Laws Enforcement & Other	358,434	413,913	55,479
Bylaw Enforcement Compound	12,351	15,558	3,207
<b>Total Expense</b>	<b>2,268,428</b>	<b>1,867,777</b>	<b>400,651</b>
<b>Net Surplus/-Deficit</b>	<b>-824,967</b>	<b>-923,724</b>	<b>98,758</b>
<b>Net Surplus/-Deficit</b>	<b>Approved 2019</b>	<b>Proposed 2021</b>	<b>Net Change from 2019</b>
Fire & Emergency Measures	-649,972	-711,536	61,564
Emergency Management	0	-66,911	66,911
Fire Smart & FRIAA	0	-2,800	2,800
By-Laws Enforcement & Other	-162,644	-126,920	-35,724
Bylaw Enforcement Compound	-12,351	-15,558	3,207
<b>Net Surplus/-Deficit</b>	<b>-824,967</b>	<b>-923,724</b>	<b>98,758</b>

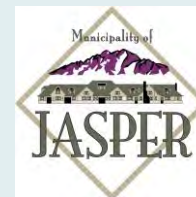


### MUNICIPALITY OF JASPER

## Operating Budget

### Operations

	2019	2020	2021
<b>Revenue</b>			
Housing Operations	-120,995	-122,153	-124,942
Grounds-Ops	-106,714	-99,090	-155,864
AMA, Log Cabin, Library & Connaught Washrooms	0	0	0
Cemeteries & Crematoriums	-7,515	-7,665	-7,818
Maintenance-General	-507,268	-579,664	-634,219
Roads, Streets, Walks, Lights	0	0	0
Public Works Building	-121,608	-124,040	-126,521
Environmental Stewardship	-5,000	0	0
<b>Total Revenue</b>	<b>-869,100</b>	<b>-932,612</b>	<b>-1,049,364</b>
<b>Expense</b>			
Housing Operations	142,163	145,714	181,750
Grounds-Ops	794,321	604,618	853,401
AMA, Log Cabin, Library & Connaught Washrooms	191,018	158,122	233,745
Cemeteries & Crematoriums	44,086	40,983	49,052
Maintenance-General	507,268	597,028	634,219
Roads, Streets, Walks, Lights	1,172,581	1,279,863	1,367,969
Public Works Building	332,403	346,729	447,186
Environmental Stewardship	5,000	0	0
<b>Total Expense</b>	<b>3,188,839</b>	<b>3,173,057</b>	<b>3,767,321</b>
<b>Net Surplus/-Deficit</b>	<b>-2,319,739</b>	<b>-2,240,445</b>	<b>-2,717,957</b>

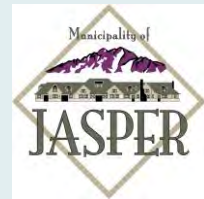


### MUNICIPALITY OF JASPER

## Operating Budget

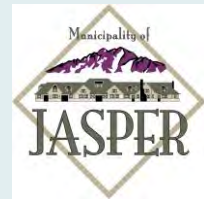
### Operations

	Approved 2019	Proposed 2021	(+/-) from 2019
<b>Revenue</b>			
Housing Operations	-120,995	-124,942	3,947
Grounds-Ops	-106,714	-155,864	49,150
AMA, Log Cabin, Library & Connaught Washrooms	0	0	0
Cemeteries & Crematoriums	-7,515	-7,818	303
Maintenance-General	-507,268	-634,219	126,951
Roads, Streets, Walks, Lights	0	0	0
Public Works Building	-121,608	-126,521	4,913
Environmental Stewardship	-5,000	0	-5,000
<b>Total revenue</b>	<b>-869,100</b>	<b>-1,049,364</b>	<b>180,265</b>
<b>Expense</b>			
Housing Operations	142,163	181,750	39,588
Grounds-Ops	794,321	853,401	59,080
AMA, Log Cabin, Library & Connaught Washrooms	191,018	233,745	42,727
Cemeteries & Crematoriums	44,086	49,052	4,966
Maintenance-General	507,268	634,219	126,951
Roads, Streets, Walks, Lights	1,172,581	1,367,969	195,388
Public Works Building	332,403	447,186	114,783
Environmental Stewardship	5,000	0	-5,000
<b>Total Expense</b>	<b>3,188,839</b>	<b>3,767,321</b>	<b>578,482</b>
<b>Net Surplus/-Deficit</b>	<b>-2,319,739</b>	<b>-2,717,957</b>	<b>398,218</b>
<b>Net Surplus/-Deficit</b>	<b>Approved 2019</b>	<b>Proposed 2021</b>	<b>Net Change from 2019</b>
Housing Operations	-21,168	-56,808	35,640
Grounds-Ops	-687,607	-697,536	9,930
AMA, Log Cabin, Library & Connaught Washrooms	-191,018	-233,745	42,727
Cemeteries & Crematoriums	-36,571	-41,234	4,662
Maintenance-General	0	0	0
Roads, Streets, Walks, Lights	-1,172,581	-1,367,969	195,388
Public Works Building	-210,795	-320,665	109,870
<b>Net Surplus/-Deficit</b>	<b>-2,319,739</b>	<b>-2,717,957</b>	<b>398,218</b>



**MUNICIPALITY OF JASPER**  
**Operating Budget**  
Operations (Utilities)

	2019	2020	2021
UT Revenue:			
Water Supply & Distribution	-1,174,383	-1,305,153	-1,149,777
Sanitary Sewage Serv & Treat.	-1,894,144	-3,987,923	-2,407,197
Garbage Collection & Disposal	-1,043,975	-1,058,784	-1,014,681
Recycling-Operations	-267,391	-270,266	-328,459
Total Revenue	-4,379,894	-6,622,125	-4,900,113
UT Expense			
Water Supply & Distribution	1,174,383	1,305,153	1,149,776
Sanitary Sewage Serv & Treat.	1,894,144	3,987,923	2,407,197
Garbage Collection & Disposal	1,043,975	1,058,784	1,014,681
Recycling-Operations	267,391	270,266	328,459
Total Expense	4,379,893	6,622,125	4,900,114
Net Surplus/-Deficit	0	0	0



### MUNICIPALITY OF JASPER

## Operating Budget

Operations (Utilities)

	Approved 2020	Proposed 2021	(+/-) from 2020
<b>Revenue</b>			
Water Supply & Distribution	-1,305,153	-1,149,777	-155,376
Sanitary Sewage Serv & Treat.	-3,987,923	-2,407,197	-1,580,725
Garbage Collection & Disposal	-1,058,784	-1,014,681	-44,103
Recycling-Operations	-270,266	-328,459	58,193
<b>Total Revenue</b>	<b>-6,622,125</b>	<b>-4,900,113</b>	<b>-1,722,012</b>
<b>Expense</b>			
Water Supply & Distribution	1,305,153	1,149,776	-155,377
Sanitary Sewage Serv & Treat.	3,987,923	2,407,197	-1,580,726
Garbage Collection & Disposal	1,058,784	1,014,681	-44,103
Recycling-Operations	270,266	328,459	58,193
			0
<b>Total Expense</b>	<b>6,622,125</b>	<b>4,900,114</b>	<b>1,722,011</b>
<b>Net Surplus/-Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Approved 2020	Proposed 2021	(+/-) from 20
Water-Levy	-1,191,912	-1,129,498	-62,414
Sani-Levy	-1,960,181	-2,184,681	224,500
Garbage-Levy	-1,058,784	-1,014,681	-44,103
Recycling-Levy	-258,266	-316,459	58,193
	<b>-4,469,142</b>	<b>-4,645,318</b>	<b>176,176</b>

## PROPOSED 2021 CAPITAL

Department	Project	Budget	Funding Source
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<b>Recreation:</b>			
Activity Centre	20% of roof access and fall protection, building key system	22,500	RR
CF Request	Parking Lot (remove large planters, add parking) (now 10k was 30k)	10,000	Op RR RMR
CF Request	Automatic Door Openers	15,000	Op RR RMR
CF Request	70% of BMS Software Consolidation	69,027	Op RR RMR
2020 Def	Curling Rink Slab	10,000	Debt
2020 Def	Arena Slab and Boards	140,000	Debt
2020 Def	<b>Activity Centre Portion of Renovations Design and Eng</b>	<b>366,377</b>	<b>MSIC</b>
2020 Def	<b>Storage Room in New Multi Purpose Space</b>	<b>50,000</b>	<b>Op RMR RR</b>
	<b>NEW</b> Asbestos removal in MPH storage room	20,000	Op RMR RR
	Mechanical Room Fire Stopping	20,000	Op RMR RR
<b>Grounds</b>			
	<b>Log Cabin portion of renovations</b>	<b>200,000</b>	<b>MSIC</b>
	Ball diamond bleachers (x2)	27,000	RR
	<b>NEW</b> Daycare yard drainage	250,000	Debt
<b>Arena</b>			
CF Request	Floor Cleaner	5,000	RR
CF Request	Design, permits, tender and contingency, ice plant	209,105	MSIC
CF Request	Stand Heating Units	9,668	Op RMR RR
CF Request	Arena - Ice Plant & Condenser Move & Rebuild	3,712,551	FGTF/Debt
	<b>Arena portion of Renovations Design and Eng</b>	<b>520,862</b>	<b>MSIC</b>
	<b>NEW</b> Glass Lift	10,000	RR
<b>Aquatic</b>			
CF Request	Waterslide	90,000	RR
	<i>Subject to 2020 structure review</i>		
	Structure Review (determine future repair or replace of building and/or components)	200,000	Debt
2020 Def	<b>Aquatic portion of Renovations Design and Eng</b>	<b>168,990</b>	<b>MSIC</b>
	Main Mechanical Room Boilers Design	40,000	Op RMR RR
	<b>NEW</b> Main Pool Basin Refinish	50,000	Debt
<b>Sub-total Recreation</b>		<b>6,216,079</b>	

<b>Protective Services:</b>			
Fire	20% of roof access and fall protection, building key system	22,500	
CF Request	Rescue Vehicle (Phase 2)	375,000	MSIC
CF Request	30% of BMS Software Consolidation	29,583	Op RR RMR
2020 Def	<b>Replace front sidewalk/parking plugs (2020 Def)</b>	<b>50,000</b>	<b>Op RR RMR</b>
2020 Def	<b>Training Room Reno (2020 Def)</b>	<b>50,000</b>	<b>Op RR RMR</b>
	Live Fire Training Props	56,824	MSIC
	AED's	10,000	RR
	<b>NEW</b> ESB Boiler and DHW Replacement	150,000	Op RR RMR
	Fire Bay Laundry Improvements	20,000	Op RR RMR
<b>Bylaw</b>			
	<b>NEW</b> Replace flooring in Bylaw Offices	10,000	Op RR RMR
<b>Sub-total Protective Services</b>		<b>773,907</b>	

<b>Operations:</b>			
<b>Library and Culture Centre</b>			
	Generator for Library	40,000	Op RR RMR
	<b>NEW</b> Exterior Wood Refinishing	20,000	Op RR RMR
	Basement Window Concrete Lintel Repairs	15,000	Op RR RMR
	Site Drainage and Egress Improvements	20,000	Op RR RMR
<b>Operations Building</b>			
CF Request	Operations building key system	30,000	Op RR RMR
	Used Oil and Filter Storage	25,000	Op RR RMR
<b>Maintenance</b>			
	Roof Safety Fall Restraint Protection Assessment (20,000 split 4 departments)	5,000	Op RR RMR
	Roof Access improvements (Pending Completion of Assessment) (50,000 split 4 departments)	12,500	Op RR RMR
	Lock out tag out panel for all buildings (20,000 split 4 departments)	5,000	Op RR RMR
<b>Sub-Total Operations</b>		<b>172,500</b>	

<b>Roads and Grounds:</b>			
<b>Roads</b>			
CF Request	Wayfinding	73,409	ID!2
NEW	Wayfinding	30,000	HCI
NEW	Boardwalks	20,000	HCI
NEW	Sidewalk	60,000	HCI
2020 Def	<b>Roads - Storm Drainage issues (laneways)</b>	<b>4,809</b>	<b>Op RR RMR</b>
2020 Def	<b>Operations Service Review (Split Roads, Grounds, Water, Sewer, Rec and Garb)</b>	<b>10,000</b>	<b>Op RR RMR</b>
	<b>PL Streetscape Study</b>	<b>80,000</b>	<b>HCI</b>
	800 block Geikie from Larch to Pine (asphalt rehab)	200,000	RR
	<b>NEW</b> Asphalt repair throughout town	200,000	RR
<b>Grounds</b>			
2020 Def	<b>C&amp;R - Planter Replacement Centennial Park</b>	<b>13,000</b>	<b>Op RR RMR</b>
2020 Def	<b>AMA Demo &amp; Rehab Grounds</b>	<b>50,000</b>	<b>Op RR RMR</b>
2020 Def	<b>Memorial bench replacements @ 5 per year (backlog)</b>	<b>30,000</b>	<b>HCI</b>
2020 Def	<b>Irrigation box/vault replacement</b>	<b>20,000</b>	<b>Op RR RMR</b>
2020 Def	<b>Operations Service Review (Split Roads, Water, Sewer, Rec and Garb)</b>	<b>10,000</b>	<b>Op RR RMR</b>
	<b>NEW</b> 1 Ton Landscaping Truck (Replacement)	125,000	RR
	1/4 Ton Pick-up (Replacement)	40,000	RR
	Small engine hand tools	10,000	RR
	Screener	15,000	RR
	Tree Maintenance (pine and fruit)	40,000	RR
	Planters replacement in various locations	30,000	RR
<b>Sub-total Roads and Grounds</b>		<b>1,061,218</b>	

<b>Utilities:</b>			
<b>Water</b>			
2020 Def	<b>Operations Service Review (Split Roads, Water, Sewer, Rec and Garb)</b>	<b>30,000</b>	<b>Op RR RMR</b>
	Annual Valve Replacement Program	150,000	Op RR RMR
	Hydrant rebuilds - 20 units per year - on-going annual BMP program	55,000	Op RR RMR
	SCADA maintenance replacement	90,000	Op RR RMR
	Hydraulic modelling	100,000	Op RR RMR
	Commercial Water Meter Replacement	250,000	Op RR RMR
<b>Sewer</b>			
CF Request	WWTP Annual Capital Requirement	1,233,141	Op RR RMR Transfer/Debt
CF Request	WWTP Facility and Op Review	273,232	Op Debt Transfer
2020 Def	<b>Operations Service Review (Split Roads, Grounds, Water, Sewer, Rec and Garb)</b>	<b>30,000</b>	<b>Op RR RMR</b>
2020 Def	<b>Abandon Trailer Park Manholes</b>	<b>30,000</b>	<b>Op RR RMR</b>
	Main line camera for structural assessment	125,000	RR
	Sanitary RV disposal portion of S Block Sani/Water station	450,000	MSP
	<b>NEW</b> WWTP Sludge Truck Replacement	150,000	RR
	Service Truck with Crane (Replacement)	225,000	RR
	WWTP Annual Capital Requirement	2,835,000	debenture
<b>Garbage &amp; Recycling</b>			
2020 Def	<b>Operations Service Review (Split Roads, Grounds, Water, Sewer, Rec and Garb)</b>	<b>40,000</b>	<b>Op RR RMR</b>
	Garbage Bin Replacement Program	60,000	RR
	Electronic Route Management system for solid waste vehicles	30,000	RR
	Solid Waste Truck (Replacement)	250,000	RR
	Forklift (Replacement)	45,000	RR
	Refit old Garbage Cans and permanent locations	60,000	Op RR RMR
<b>Sub-total Utilities</b>		<b>6,511,373</b>	



<b>Administration:</b>	20% of roof access and fall protection, building key system	22,500	
<b>2020 PL</b>	<b>Office/Meeting Space Design &amp; Construction (Adm portion)</b>	<b>150,000</b>	<b>RR</b>
	Virtual City Hall (add in 4,600 operating costs)	40,000	RR
	Asset Management Software (add 5k in operating costs)	25,000	RR
	Staff Phishing/Security Training	15,000	Op RR RMR
	Network Infrastructure Upgrades	10,000	Op RR RMR
<b>NEW</b>	Budget Review	20,000	RR
	Records Management Capital	25,000	RR
<b>Sub-Total Administration</b>		<b>307,500</b>	

<b>Housing</b>			
CF Request	Cabin Creek Housing Repairs	180,000	RR
	Affordable Housing initiative	250,000	CMHC
<b>NEW</b>	JCHC Housing Project - Parcel Servicing BA and GB	2,000,000	Debt
	Cottage Clinic Interior and Exterior Repairs	30,000	RR
<b>Sub-total Housing</b>		<b>4,060,000</b>	
		<b>19,102,577</b>	

<b>Capital Funding Source</b>			
Debt	Debenture		
ID12	MSI and FGT contribution		
FGTF	Federal Gas Tax Fund		
CMHC	Canada Mortgage and Housing Corporation	3,532,478	Restricted Reserves
ICIP	Investing in Canada Infrastructure Program	5,178,539	Grant Funding
MSIC	Municipal Sustainability Initiative Capital Funding	3,697,587	Debenture C&R
RR & Op RR RMR Transfers	Restricted Reserves & Operating Restricted Reserve Repair/Maintain/Replace Transfer	3,093,973	Debenture WWTP
HCI	Healthy Community Initiative	3,600,000	Debenture Housing
MSP	Municipal Stimulus Program		
AMWWP	Alberta Municipal Water/Wastewater Partnership		

## PROPOSED 2022 CAPITAL

Department	Project	Budget
<b>Recreation:</b>		
	<b>Capital Project Manager/Contract (.5 FTE)</b>	<b>60,000</b>
<i>Activity Centre</i>		
<b>2020 Def</b>	<b>Activity Centre Portion of Renovations</b>	<b>2,076,134</b>
	Fridge replacement kitchen #3	7,500
	Building cameras	30,000
	Security system replacement for Admin, Activity Centre and Pool	50,000
	Removal of Heater Lines	40,000
	Keyless entry for all buildings	20,000
	Curling Rink Air Supply and Dehumidification	225,000
<i>2021 Def</i>	Rooftop Unit	30,000
<i>2021 Def</i>	Kitchen Oven	15,000
<i>2021 Def</i>	Facility Door replacement	30,000
<i>2021 Def</i>	Curling Rink Envelope Repairs	50,000
<i>2021 Def</i>	Daycare interior and exterior windows	20,000
<i>Arena</i>		
<i>2021 Def</i>	<b>Arena portion of Renovations</b>	<b>2,951,549</b>
<i>Fitness and Aquatic</i>		
<b>2021 Def</b>	<b>Aquatic portion of Renovations</b>	<b>957,610</b>
<i>2021 Def</i>	Sump pump replacement for backwashes	20,000
<i>2021 Def</i>	Main Mechanical Room Air Supply	50,350
<i>2021 Def</i>	Main Mechanical Room Fire Stopping	15,000
<i>2021 Def</i>	Asbestos Exterior Finishes Abatement and Replacement	200,000
<i>2021 Def</i>	Valve Exercise program	15,000
<i>2021 Def</i>	Capital Project Manager/Contract (.5 FTE)	60,000
	Washers and Dryers x 2 each	10,000
	Weight Room Benches	12,000
	Non cardio fitness equipment	25,000
<i>Skatepark</i>		
	Matching CFEP Grant Contribution	927,500
<b>Sub-total Recreation</b>		<b>7,897,642</b>

<b>Protective Services:</b>		
<i>Fire</i>		
	Turnout Gear	16,000
	Rope Gear	5,000
	Command 1 (fleet)	75,000
<b>Sub-total Protective Services</b>		<b>96,000</b>

<b>Operations:</b>		
<i>Fleet</i>	Asset Management Recommendation - Equipment	380,000
	Asset Management Recommendation - Vehicles	650,000
<i>Maintenance</i>		
<b>2021 Def</b>	Office Flooring Replacement and office redesign	60,000
<b>2021 Def</b>	Boom Lift (New)	150,000
<b>2021 Def</b>	Service Van for 4th Maintenance Worker (New)	60,000
<b>2021 Def</b>	Power Monitoring Test Programmer	30,000
<b>2021 Def</b>	Wash bay Lighting	25,000
<b>2021 Def</b>	Maintenance Office and Storage Expansion and Redesign	30,000
	Roof Access improvements (Pending Completion of Assessment)	50,000
	Power Monitoring Test Programme	30,000
	Maintenance Truck (Replacement)	60,000
	Lock out tag out panel for all buildings	20,000
	Asset Management Recommendation - Buildings	1,730,000
<i>Roads</i>		
	Missing sidewalk linkages with the town site TBD (100 meters/year)	50,000
	Connaught Patricia CBD upgrades	300,000
	Fleet Replacement Program	250,000
	800 Block Miette paving	150,000
	Salt Spreader (Replacement)	15,000
<b>NEW</b>	Zero Turn Rubber Track hoe with Trailer (Replacement)	250,000
	Connaught Patricia CBD upgrades	150,000
	Asphalt repair maintenance, hot patching overlay, crack sealing	200,000
<i>Grounds</i>		
<b>2020 Def</b>	<b>Aerway aerator</b>	<b>13,000</b>
<b>2020 Def</b>	<b>Overseeder</b>	<b>8,200</b>
<b>2020 Def</b>	<b>Jasper Stage Heaters and Retractable Walls</b>	<b>158,500</b>
	Memorial bench replacements @ 10 per year (backlog)	15,000
	Operations lands expansion, building and redevelopment (Phase 3)	300,000
	Tilt deck landscaping trailer (Replacement)	25,000
	Electric Utility Truck (Replacement)	50,000
	4x4 Quad Cab 1 Ton (Replacement)	100,000
	4x4 3/4 Ton (Replacement)	70,000
	Operations lands expansion, building and redevelopment project start (Phase 2)	300,000
	Missing sidewalk linkages with the town site TBD (100 meters/year)	50,000
	Town Trail Signage	50,000
	Irrigation upgrade	25,000
	Hazardous trees maintenance	30,000
<b>Sub-total Operations</b>		<b>5,834,700</b>

<b>Utilities:</b>		
	Service Truck	120,000
<i>Water</i>		
<b>2021 Def</b>	Water Wells servicing	90,000
	Hydraulic modelling	100,000
	Valve Replacement Program	150,000
	Hydrant rebuilds - 20 units per year - on-going annual Best Management Practice	55,000
	4x4 3/4 Ton (Replacement)	70,000
	4x4 1 tone (Replacement)	100,000
<b>NEW</b>	CH lot (RCMP) deep services and loop tie in	1,500,000
	Treatment Process review and capital plan	150,000
	Leak detection equipment	40,000
	Lateral Downsize	180,000
	Residential water meter Upgrade	600,000
<i>Sewer</i>		
<b>2021 Def</b>	Rapid assessment system	50,000
	WWTP Annual Capital Requirement	822,000
	Lateral Downsize Repairs	100,000
	WWTP Sludge truck (Replacement)	150,000
<b>NEW</b>	Lift Station Upgrade, Patricia Place	250,000
	Stormwater Management Upgrade planning	80,000
	Sanitary Hydraulic modeling	200,000
	Asset Management Recommendation - Storm	130,000
<i>Garbage &amp; Recycling</i>		
	Garbage Bin Replacement Program	60,000
	Garbage Truck (Replacement)	200,000
	Baler Replacement	300,000
<b>Sub-total Utilities</b>		<b>5,497,000</b>

<b>Administration:</b>		
	Network Infrastructure Upgrades	10,000
	Network/Security Audit	15,000
	Server	20,000
	Paper Shredder	8,000
	7 Person 4x4 Pool Vehicle (Replacement)	50,000
<b>Sub-total Administration</b>		<b>103,000</b>
<b>Total</b>		<b>19,428,342</b>

<b>Restricted Reserves or Funding</b>	<b>19,428,342</b>
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## PROPOSED 2023 CAPITAL

Department	Project	Budget
<b>Recreation:</b>		
<i>Activity Centre</i>		
	Floor machine for Activity Centre	12,000
	Kitchen equipment replacement	15,000
<i>Arena</i>		
	Sound system components	10,000
<i>Fitness and Aquatic</i>		
	Domestic hot water tanks x2	40,000
	Diving board base	20,000
<b>Sub-total Recreation</b>		<b>97,000</b>
<b>Protective Services:</b>		
<i>Fire</i>		
	Turn Out Gear	16,000
	Training Props	10,000
	Engine 2 replacement (over 2 years)	350,000
	4x4 1 Ton (Replacement)	100,000
<i>Bylaw</i>		
	SUV	65,000
<b>Sub-total Protective Services</b>		<b>541,000</b>
<b>Operations:</b>		
<i>Fleet</i>	Asset Management Recommendation - Equipment	380,000
	Asset Management Recommendation - Vehicles	650,000
<i>Maintenance</i>		
	Roof Access improvements (Pending Completion of Assessment)	50,000
	Power Monitoring Test Programme	30,000
	Lock out tag out panel for all buildings	20,000
	Asset Management Recommendation - Buildings	1,730,000
<i>Roads</i>		
	Fleet Replacement Program	250,000
	Connaught Patricia CBD upgrades	300,000
	Wayfinding Signage	100,000
	Holiday Lights	100,000
	Alley Improvements	500,000
	Sanding Truck (Replacement)	225,000
	Led Sign Boards	30,000
	Missing sidewalk linkages with the town site TBD (100 meters/year)	50,000
	Trackless Utility Tractor (Addition)	225,000
	Asphalt repair maintenance, hot patching overlay, crack sealing	200,000
<i>Grounds</i>		
	Excavator and Haul Trailer	130,000
	Trackless machine	150,000
	1/2 ton pick up	40,000
	Top Dresser (Replacement)	35,000
	Memorial bench replacements @ 10 per year (backlog)	15,000
	Irrigation	25,000
	Hazardous tree Maintenance	30,000
	Asset Management Recommendation - Land Improvements	200,000
<b>Sub-total Operations</b>		<b>5,465,000</b>

<b>Utilities:</b>		
<i>Water</i>		
	Fleet Replacement Program	250,000
	Valve Replacement Program	150,000
	Hydrant rebuilds - 20 units per year - on-going annual Best Management Practice	55,000
<i>Sewer</i>		
	WWTP Annual Capital Requirement	2,280,000
	Sanitary mainline spot relining	150,000
	Lateral Downsize	180,000
	Asset Management Recommendation - Storm	210,000
<i>Garbage &amp; Recycling</i>		
	Garbage Bin Replacement Program	60,000
	Garbage Truck	400,000
<b><i>Sub-total Utilities</i></b>		<b>3,735,000</b>

<b>Administration:</b>		
	Network Infrastructure Upgrades	10,000
	Server	30,000
	Questica	
	5 Person 4x4 Pool Vehicle (Replacement)	40,000
<b><i>Sub-total Administration</i></b>		<b>80,000</b>
<b>Total</b>		<b>9,918,000</b>

**Restricted Reserves or Funding 9,918,000**

## PROPOSED 2024 CAPITAL

Department	Project	Budget
<b>Recreation:</b>		
<i>Activity Centre</i>		
	Fire Alarm Panel	50,000
<i>Fitness and Aquatic</i>		
	Weight Room Benches	5,000
	Sand Filters	175,000
<b>Sub-total Recreation</b>		<b>230,000</b>
<b>Protective Services:</b>		
<i>Fire</i>		
	Building maintenance	20,000
	Turn out Gear	16,000
	Engine 2 replacement (year 2)	350,000
<b>Sub-total Protective Services</b>		<b>386,000</b>
<b>Operations:</b>		
<i>Fleet</i>		
	Asset Management Recommendation - Equipment	380,000
	Asset Management Recommendation - Vehicles	650,000
<i>Maintenance</i>		
	Roof Access improvements	50,000
	Power Monitoring Test Programme	30,000
	Lock out tag out panel for all buildings	20,000
	BMS Additions	20,000
	Asset Management Recommendation - Buildings	1,730,000
<i>Roads</i>		
	Zoom Boom	500,000
	Alley Improvements	500,000
	Wayfinding Signage	50,000
	Holiday Lights	100,000
	Missing sidewalk linkages with the town site TBD (100 meters/year)	50,000
	Asphalt repair maintenance, hot patching overlay, crack sealing	200,000
<i>Grounds</i>		
	Baseball Diamond Safety Nets	120,000
	Irrigation	25,000
	Hazardous trees	30,000
	Asset Management Recommendation - Land Improvements	200,000
<b>Sub-total Operations</b>		<b>4,655,000</b>

<b>Utilities:</b>		
<i>Water</i>		
	Fleet Replacement Program	250,000
	Valve Replacement Program	150,000
	Hydrant rebuilds - 20 units per year - on-going annual Best Management Practice	55,000
New	Block 15, 16, 17, 18 deep services <b>planning</b> (Colin Crescent)	500,000
<i>Sewer</i>		
	WWTP Annual Capital Requirement	360,000
	Lateral Downsize Repairs	180,000
	Stormwater Management Upgrade Implementation	400,000
	Manhole reconditioning	250,000
<i>Garbage &amp; Recycling</i>		
	Garbage Bin Replacement Program	60,000
	Garbage Truck	400,000
<b>Sub-total Utilities</b>		<b>2,605,000</b>

<b>Administration:</b>		
	Server(OPS)	25,000
	Network Infrastructure Upgrades	10,000
	Sustainability Plan	150,000
	Server(CFS)	25,000
<b>Sub-total Administration</b>		<b>185,000</b>
		<b>8,061,000</b>

**Restricted Reserves or Funding** 8,061,000



## PROPOSED 2025 CAPITAL

Department	Project	Budget
<b>Recreation:</b>		
<i>Activity Centre</i>	Kitchen convection oven replacement	9,000
<i>Arena</i>	Hot water upgrade/replacement	75,000
<i>Fitness and Aquatic</i>	Mechanical room pumps	25,000
<i>Day Care</i>	Flooring in old rooms	40,000
<b>Sub-total Recreation</b>		<b>149,000</b>

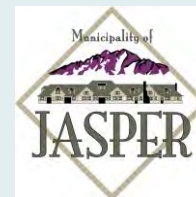
<b>Protective Services:</b>		
<i>Fire</i>		
	Aerial replacement - Year one, (replace over two years) (2024/25)	800,000
	Command 3 (Replacement)	100,000
<i>Bylaw</i>	Bylaw Vehicle	70,000
<b>Sub-total Protective Services</b>		<b>970,000</b>

<b>Operations:</b>		
<i>Fleet</i>		
	Asset Management Recommendation - Equipment	380,000
	Asset Management Recommendation - Vehicles	650,000
<i>Maintenance</i>		
	Roof Access improvements	50,000
	Power Monitoring Test Programme	30,000
	Lock out tag out panel for all buildings	20,000
	BMS Additions	20,000
	Service Vehicle (Replacement)	100,000
	Asset Management Recommendation - Buildings	1,730,000
<i>Roads</i>		
	Missing sidewalk linkages with the town site TBD (100 meters/year)	50,000
	Street Sweeper (Replacement)	500,000
	Asphalt repair maintenance, hot patching overlay, crack sealing	200,000
	Asset Management Recommendation -Roads	470,000
<i>Grounds</i>		
	Hazardous tree Maintenance	25,000
	Irrigation	25,000
	Asset Management Recommendation - Land Improvements	200,000
	Splash Park	2,025,000
<b>Sub-total Operations</b>		<b>6,475,000</b>

<b>Utilities:</b>		
<i>Water</i>		
	Valve Replacement Program	150,000
	Reservoir inspection	5,000
	Lead service removal, block 11, 24 (700 Patricia/Connaught	250,000
	Asset Management Recommendation - Water	535,000
<i>Sewer</i>		
	Lateral Downsize Repairs	180,000
	WWTP Annual Capital Requirement	330,000
	Sanitary mainline spot relining	150,000
	Sanitary mainline full line reconditioning	300,000
	Asset Management Recommendation - Storm	210,000
<i>Garbage &amp; Recycling</i>		
	Garbage Bin Replacement Program	60,000
<b>Sub-total Utilities</b>		<b>2,170,000</b>

<b>Administration:</b>		
	Network Infrastructure Upgrades	10,000
	Replace MDJHost1 Server at AC	30,000
	Upgrade Email Server	20,000
<b>Sub-total Administration</b>		<b>60,000</b>
		<b>9,824,000</b>

**Restricted Reserves or Funding** 9,824,000



## GLOSSARY

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**Accrual Accounting** - This method of accounting recognizes revenues as they are earned and measurable and expenditures as they are incurred and measurable as the result of receipt of goods or services and the creation of a legal obligation to pay. As opposed to waiting until cash is actually received or spent (Cash Accounting).

**Amortization** - Write off an asset over the projected life of the asset.

**Approved Budget** - The final budget passed by Council with detail adjusted by departments to show how they will operate within the departmental and fund numbers approved in that budget.

**Actual** - Actual, as opposed to budgeted, revenues and expenditures for the fiscal year indicated.

**Assessment** - A value that is established for real property for use as a basis for levying property taxes.

**Balanced Budget** - Budgeted expenditures and transfers to funds are equal to budget revenues and transfers from funds.

**Base Budget** - The initial budget that provides for the existing levels of service in the current year.

**Budget** - A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures with various municipal services.

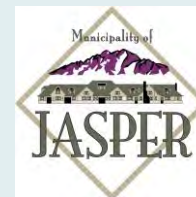
**Budget Calendar** - The schedule of key dates which the municipality follows in the preparation and adoption of the budget.

**Budget Document** - The official written statement prepared by staff which presents the proposed budget to Council.

**Business Plan** - A business plan introduces a new initiative identified by a department that requires new funding. A business case can be of an Operating or Capital budget nature.

**Capital Assets** - Is a long-term asset that is not purchased or sold in the normal course of business. Generally, it includes fixed assets.

**Capital Budget** - A plan of proposed expenditures and financing of constructing, acquiring or improving new or existing facilities and equipment, and of items which substantially increase the estimated service lives of existing facilities and equipment.



**Capital Expenditures** - Expenditures of a non-operating or maintenance nature such as costs to acquire equipment, land, buildings, and costs associated with new infrastructure or improvements to existing infrastructure.

**Capital Projects** - Is any undertaking with a defined starting point and defined objectives by which completion is identified and is of a non-recurring nature with a cost of \$10,000 or more and an estimated service life of five years or more. These costs are financed through sources of financing other than the Operating Budget and do not include costs for normal repairs and maintenance of facilities.

**Conditional Grants** - Grants provided by the Federal and Provincial Governments that are dependent on annual approval and potentially limited in how they may be expended.

**Debenture** - A form of long-term corporate debt that is not secured pledging of specific assets.

**Debt Service** - The amount of interest and principal payments due annually on long-term debt.

**Deficit** - Excess of expenditure over revenue

**Departments** - Part of the municipality's organization structure.

**Expenditure** - The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

**Fees and Charges** - A source of revenue generated by the activities, works, or facilities undertaken, provided by, or on behalf of the municipality.

**Fiscal Year** - A twelve-month accounting period used for recording financial transactions. The Municipality of Jasper's fiscal year is from January 1st to December 31st.

**Forecast** - The projection of revenues and expenditures for future years.

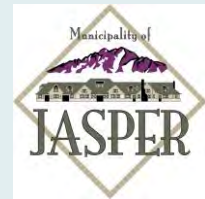
**Franchise Fee** - A charge made to a privately-owned utility for the ongoing use of property. Jasper has one franchise fee agreement with Atco Gas.

**Full-time Equivalent (FTE)** - Represents the hours one full-time employee would work in a year.

**Grant** - A contribution from a level of government to support a particular function, service, or program.

**Grants-in-Lieu** - Properties within a municipality that are owned by the Federal or Provincial governments are exempt from taxation. The municipality may receive a grant-in-lieu in place of a tax levy.

**Infrastructure** - Facilities and improvements such as: buildings, roads, sidewalks, storm drainage, waterworks, and sanitary sewer systems.



**Internal Control** - Include policies and procedures that pertain to the maintenance of accurate and reasonably detailed records.

**Liabilities** - The financial obligations the municipality has to others.

**Long-Term Debt** - Debt with a maturity date of more than one year after the date of issuance. municipality debt is issued by debenture through the Alberta Capital Finance Authority generally for a term of five to fifteen years.

**Municipal Government Act (MGA)** - Provincial legislation that provides authority for municipal expenditure and revenue collection.

**Operating Budget** - Estimated expenditure and revenues related to current operations approved by Council for the period January 1 - December 31 each year. A budget that provides funding to departments for their recurring operating costs, such as, salaries, utilities and supplies and general revenues.

**Operating Expenses** - The cost for personnel, internal equipment, materials, contract services, and transfers required for a department to function.

**Operating Revenue** - Funds the municipality receives as income to pay for ongoing operations. It includes such items as taxes, fees and charges from specific services, interest earnings, and grant revenues.

**Property Taxation** - The process by which the municipality obtains the required funds to pay for the Operating and Capital expenditures of any given year not funded from another source. This is provided by a levy on each property of various classes within the municipality.

**Supplementary Taxes** - Property taxes resulting from assessment added to the tax roll after January 1 of a given year.

**Surplus** - The difference in a fund that represents the current year's excess of revenues over expenditures.

**Tax Levy** - The property taxation funding, raised through taxes.

**Tax Rate** - The rate levied on real property according to assessed property value and class.

**User Fees** - The amount of revenue generated from the imposition of charges for the use of municipal facilities or services by an individual or group and not the municipality at large.

**Utility** - The municipality owns four utilities: water, wastewater, sewer, waste and recycling. These utilities pay for themselves through a separate revenue structure specific to each one that pays for their respective operating costs, debt servicing costs, and capital projects not funded from other source.



# MUNICIPALITY OF JASPER

2021-2025 PROPOSED OPERATING & CAPITAL  
BUDGETS