

**TOWN OF SUNDRE**

**Estimated Core Budget - 2014**

No Interest, no capital impact except for debt

Assumption: No new debt, no increase/decrease in current assessments

**ALL SERVICES - COMBINED**

Net Budget By Function	Budget 2013	Actuals 2013	Budget 2014	2014 % Change	2014 Change
<b>Revenue</b>					
Fines & Penalties	\$ (91,645)	\$ (92,123)	\$ (88,007)	-3.97%	\$ 3,638
Government Transfers	\$ (705,142)	\$ (753,544)	\$ (706,819)	0.24%	\$ (1,677)
Licenses & Permits	\$ (74,000)	\$ (127,495)	\$ (70,950)	-4.12%	\$ 3,050
Rentals	\$ (336,913)	\$ (341,304)	\$ (364,240)	8.11%	\$ (27,327)
Reserves	\$ (310,001)	\$ (259,434)	\$ (159,450)	-48.56%	\$ 150,551
User Fees & Sale of Goods	\$ (3,635,805)	\$ (3,497,772)	\$ (3,859,370)	6.15%	\$ (223,565)
Other	\$ (102,104)	\$ (220,966)	\$ (89,417)	-12.43%	\$ 12,687
<b>Total Revenue</b>	<b>\$ (5,255,610)</b>	<b>\$ (5,292,638)</b>	<b>\$ (5,338,252)</b>	<b>1.57%</b>	<b>\$ (82,642)</b>
<b>Expense</b>					
Salaries, Wages & Benefits	\$ 2,448,916	\$ 2,261,870	\$ 2,499,572	2.07%	\$ 50,656
Contracted & General Services	\$ 1,410,120	\$ 1,427,839	\$ 1,323,564	-6.14%	\$ (86,555)
Materials, Goods & Utilities	\$ 2,653,710	\$ 2,597,968	\$ 2,756,994	3.89%	\$ 103,284
Transfers to Local Boards	\$ 440,142	\$ 435,492	\$ 472,153	7.27%	\$ 32,011
Debt Principal & Interest	\$ 556,953	\$ 554,653	\$ 556,953	0.00%	\$ -
Reserve Transfers	\$ 375,722	\$ 607,484	\$ 545,646	45.23%	\$ 169,925
Other	\$ 36,102	\$ 78,597	\$ 33,917	-6.05%	\$ (2,185)
<b>Total Expense</b>	<b>\$ 7,921,664</b>	<b>\$ 7,963,902</b>	<b>\$ 8,188,799</b>	<b>3.37%</b>	<b>\$ 267,135</b>
<b>Net Total</b>	<b>\$ 2,666,054</b>	<b>\$ 2,671,264</b>	<b>\$ 2,850,547</b>	<b>6.92%</b>	<b>\$ 184,493</b>

<b>Other Costs/Revenue</b>					
Developer Tax Incentive	\$ 2,549	\$ 2,651	\$ 1,768	-30.64%	\$ (781)
Annexation Cost	\$ 34,926	\$ 34,926	\$ 34,926	0.00%	\$ -
Franchise Fee	\$ (65,646)	\$ (63,016)	\$ (70,340)	7.15%	\$ (4,694)
<b>Total Other</b>	<b>\$ (28,171)</b>	<b>\$ (25,439)</b>	<b>\$ (33,646)</b>	<b>19.43%</b>	<b>\$ (5,475)</b>
					\$ -
<b>Total Budget Requirement</b>	<b>\$ 2,637,883</b>	<b>\$ 2,645,825</b>	<b>\$ 2,816,901</b>	<b>6.79%</b>	<b>\$ 179,018</b>
<b>Estimated Increase in taxes if no new assessment</b>			<b>6.79%</b>		

<b>Estimated Assessment Increase (</b>	<b>0</b>		<b>(\$101,530)</b>		
<b>Net Tax Requirement</b>	<b>\$ 2,637,883</b>		<b>\$ 2,715,371</b>	<b>2.94%</b>	<b>\$ 77,488</b>
<b>Estimated Increase in taxes</b>			<b>2.94%</b>		

**DEBT MANAGEMENT**

Net Budget By Function	Budget 2013	Actuals 2013	Budget 2014	2014 % Change	2014 Change
<b>Tax Supported Debentures</b>					
Principal	\$ 148,636	\$ 148,636	\$ 155,022	4.30%	\$ 6,386
Interest	\$ 86,781	\$ 86,781	\$ 80,396	-7.36%	\$ (6,386)
<b>Total Tax Supported</b>	<b>\$ 235,417</b>	<b>\$ 235,417</b>	<b>\$ 235,417</b>	<b>0.00%</b>	<b>\$ -</b>
<b>Special Levies Supported Debentures</b>					
Principal	\$ 80,069	\$ 80,069	\$ 83,523	4.31%	\$ 3,453
Interest	\$ 35,778	\$ 35,778	\$ 32,325	-9.65%	\$ (3,453)
<b>Total Special Debentures</b>	<b>\$ 115,848</b>	<b>\$ 115,848</b>	<b>\$ 115,848</b>	<b>0.00%</b>	<b>\$ -</b>
<b>Utility Supported Debentures</b>					
Principal	\$ 108,167	\$ 108,167	\$ 112,888	4.36%	\$ 4,721
Interest	\$ 97,521	\$ 97,521	\$ 92,800	-4.84%	\$ (4,721)
<b>Total Utility Supported</b>	<b>\$ 205,688</b>	<b>\$ 205,688</b>	<b>\$ 205,688</b>	<b>0.00%</b>	<b>\$ -</b>
<b>Net Total</b>	<b>\$ 556,953</b>	<b>\$ 556,953</b>	<b>\$ 556,953</b>	<b>0.00%</b>	<b>\$ -</b>

**ADMINISTRATION & FISCAL SERVICES**

Net Budget By Function	Budget 2013	Actuals 2013	Budget 2014	2014 % Change	2014 Change
<b>Revenue</b>					
Fines & Penalties	\$ (35,500)	\$ (50,302)	\$ (36,500)	2.82%	\$ (1,000)
Government Transfers	\$ (10,060)	\$ (44,356)	\$ -	-100.00%	\$ 10,060
Rentals	\$ (55,946)	\$ (55,946)	\$ (53,666)	-4.08%	\$ 2,280
User Fees & Sale of Goods	\$ (87,926)	\$ (23,417)	\$ (20,960)	-76.16%	\$ 66,966

Other	\$ (90,500)	\$ (168,129)	\$ (80,500)	-11.05%	\$ 10,000
Total Revenue	\$ (279,932)	\$ (342,150)	\$ (191,626)	-31.55%	\$ 88,306
<b>Expense</b>					
Salaries, Wages & Benefits	\$ 385,282	\$ 353,984	\$ 411,492	6.80%	\$ 26,211
Contracted & General Services	\$ 232,063	\$ 254,499	\$ 169,780	-26.84%	\$ (62,284)
Materials, Goods & Utilities	\$ 201,337	\$ 259,340	\$ 184,871	-8.18%	\$ (16,466)
Debt Principal & Interest	\$ 88,125	\$ 87,672	\$ 88,125	0.00%	\$ -
Reserve Transfers	\$ 12,500	\$ 18,839	\$ 12,500	0.00%	\$ -
Total Expense	\$ 919,307	\$ 974,334	\$ 866,768	-5.72%	\$ (52,539)
<b>Net Total</b>	<b>\$ 639,375</b>	<b>\$ 632,184</b>	<b>\$ 675,142</b>	<b>5.59%</b>	<b>\$ 35,767</b>

5.59%

#### PROTECTIVE SERVICES

Net Budget By Function	Budget 2013	Actuals 2013	Budget 2014	2014 % Change	2014 Change
<b>Revenue</b>					
Fines & Penalties	\$ (47,145)	\$ (29,465)	\$ (42,507)	-9.84%	\$ 4,638
Government Transfers	\$ (155,313)	\$ (155,313)	\$ (162,938)	4.91%	\$ (7,625)
Rentals	\$ (46,194)	\$ (46,194)	\$ (49,334)	6.80%	\$ (3,140)
Reserves	\$ (4,160)	\$ (4,338)	\$ -	-100.00%	\$ 4,160
User Fees & Sale of Goods	\$ (28,100)	\$ (46,131)	\$ (28,100)	0.00%	\$ -
Total Revenue	\$ (280,911)	\$ (281,441)	\$ (282,879)	0.70%	\$ (1,967)
<b>Expense</b>					
Salaries, Wages & Benefits	\$ 183,105	\$ 178,718	\$ 198,162	8.22%	\$ 15,057
Contracted & General Services	\$ 91,588	\$ 80,242	\$ 94,581	3.27%	\$ 2,993
Materials, Goods & Utilities	\$ 171,630	\$ 166,709	\$ 177,285	3.29%	\$ 5,655
Debt Principal & Interest	\$ 43,335	\$ 43,262	\$ 43,335	0.00%	\$ -
Capital Reserve Transfers	\$ 44,350	\$ 73,053	\$ 66,500	49.94%	\$ 22,150
Total Expense	\$ 534,007	\$ 541,984	\$ 579,862	8.59%	\$ 45,854
<b>Net Total</b>	<b>\$ 253,096</b>	<b>\$ 260,543</b>	<b>\$ 296,983</b>	<b>17.34%</b>	<b>\$ 43,887</b>

17.34%

#### ECONOMIC GROWTH SERVICES

Net Budget By Function	Budget 2013	Actuals 2013	Budget 2014	2014 % Change	2014 Change
<b>Revenue</b>					
Government Transfers	\$ (35,000)	\$ (43,638)	\$ (53,500)	52.86%	\$ (18,500)
Licenses & Permits	\$ (74,000)	\$ (127,495)	\$ (70,950)	-4.12%	\$ 3,050
Reserves	\$ (116,450)	\$ (12,071)	\$ (59,450)	-48.95%	\$ 57,000
User Fees & Sale of Goods	\$ (15,535)	\$ (48,886)	\$ (24,285)	56.32%	\$ (8,750)
Total Revenue	\$ (240,985)	\$ (232,091)	\$ (208,185)	-13.61%	\$ 32,800
<b>Expense</b>					
Salaries, Wages & Benefits	\$ 346,661	\$ 302,941	\$ 320,738	-7.48%	\$ (25,923)
Contracted & General Services	\$ 141,340	\$ 108,155	\$ 144,017	1.89%	\$ 2,677
Materials, Goods & Utilities	\$ 176,378	\$ 133,889	\$ 174,995	-0.78%	\$ (1,383)
Capital Reserve Transfer	\$ -	\$ 101,824	\$ 10,000	0.00%	\$ 10,000
Total Expense	\$ 664,379	\$ 646,809	\$ 649,750	-2.20%	\$ (14,629)
<b>Net Total</b>	<b>\$ 423,394</b>	<b>\$ 414,718</b>	<b>\$ 441,565</b>	<b>4.29%</b>	<b>\$ 18,171</b>

4.29%

#### OPERATIONAL SERVICES

Net Budget By Function	Budget 2013	Actuals 2013	Budget 2014	2014 % Change	2014 Change
<b>Revenue</b>					
Fines & Penalties	\$ (9,000)	\$ (12,356)	\$ (9,000)	0.00%	\$ -
Government Transfers	\$ -	\$ -	\$ -	0.00%	\$ -
Rentals	\$ (202,773)	\$ (204,474)	\$ (222,121)	9.54%	\$ (19,347)
Reserves	\$ (186,691)	\$ (151,018)	\$ (90,000)	-51.79%	\$ 96,691
User Fees & Sale of Goods	\$ (3,377,857)	\$ (3,213,543)	\$ (3,577,209)	5.90%	\$ (199,353)
Other	\$ (11,104)	\$ (52,837)	\$ (8,917)	-19.70%	\$ 2,187
Total Revenue	\$ (3,787,425)	\$ (3,634,228)	\$ (3,907,247)	3.16%	\$ (119,822)
<b>Expense</b>					
Salaries, Wages & Benefits	\$ 960,647	\$ 912,014	\$ 1,035,289	7.77%	\$ 74,642
Contracted & General Services	\$ 854,547	\$ 788,153	\$ 795,041	-6.96%	\$ (59,506)
Materials, Goods & Utilities	\$ 1,843,182	\$ 1,752,014	\$ 1,888,146	2.44%	\$ 44,964
Debt Principal & Interest	\$ 389,114	\$ 387,387	\$ 389,114	0.00%	\$ -
Capital Reserve Transfers	\$ 237,872	\$ 302,239	\$ 388,146	63.17%	\$ 150,275

Other	\$ 36,102	\$ 78,597	\$ 33,917
Total Expense	\$ 4,321,463	\$ 4,220,405	\$ 4,529,653
<b>Net Total</b>	<b>\$ 534,038</b>	<b>\$ 586,178</b>	<b>\$ 622,406</b>

16.55%

-6.05%	\$ (2,185)
4.82%	\$ 208,190
<b>16.55%</b>	<b>\$ 88,368</b>

**COMMUNITY & RECREATION SERVICES (includes Library and FCSS)**

Net Budget By Function	Budget 2013	Actuals 2013	Budget 2014
<b>Revenue</b>			
Government Transfers	\$ (504,770)	\$ (510,237)	\$ (490,381)
Rentals	\$ (32,000)	\$ (34,691)	\$ (39,119)
Reserves	\$ (2,700)	\$ (92,007)	\$ (10,000)
User Fees & Sale of Goods	\$ (192,033)	\$ (165,794)	\$ (208,815)
Other	\$ (500)	\$ -	\$ -
Total Revenue	\$ (732,003)	\$ (802,729)	\$ (748,315)
<b>Expense</b>			
Salaries, Wages & Benefits	\$ 573,223	\$ 514,212	\$ 533,892
Contracted & General Services	\$ 128,057	\$ 196,791	\$ 120,146
Materials, Goods & Utilities	\$ 289,353	\$ 286,016	\$ 331,696
Transfers to Local Boards	\$ 440,142	\$ 435,492	\$ 472,153
Debt Principal & Interest	\$ 36,379	\$ 36,332	\$ 36,379
Capital Reserve Transfers	\$ 81,000	\$ 111,528	\$ 68,500
Total Expense	\$ 1,548,154	\$ 1,580,371	\$ 1,562,766
<b>Net Total</b>	<b>\$ 816,151</b>	<b>\$ 777,641</b>	<b>\$ 814,451</b>

-0.21%

2014 % Change	2014 Change
-2.85%	\$ 14,389
22.25%	\$ (7,119)
270.37%	\$ (7,300)
8.74%	\$ (16,782)
-100.00%	\$ 500
2.23%	\$ (16,313)
-6.86%	\$ (39,331)
-6.18%	\$ (7,911)
14.63%	\$ 42,343
7.27%	\$ 32,011
0.00%	\$ -
-15.43%	\$ (12,500)
0.94%	\$ 14,612
<b>-0.21%</b>	<b>\$ (1,700)</b>

**COMMUNITY SERVICES - (No Library and FCSS)**

Net Budget By Function	Budget 2013	Actuals 2013	Budget 2014
<b>Revenue</b>			
Government Transfers	\$ (412,209)	\$ (417,677)	\$ (397,002)
Rentals	\$ (32,000)	\$ (34,691)	\$ (39,119)
Reserves	\$ (2,700)	\$ (92,007)	\$ (10,000)
User Fees & Sale of Goods	\$ (192,033)	\$ (165,794)	\$ (208,815)
Other	\$ (500)	\$ -	\$ -
Total Revenue	\$ (639,442)	\$ (710,169)	\$ (654,936)
<b>Expense</b>			
Salaries, Wages & Benefits	\$ 573,223	\$ 514,212	\$ 533,892
Contracted & General Services	\$ 128,057	\$ 196,791	\$ 120,146
Materials, Goods & Utilities	\$ 289,353	\$ 286,016	\$ 331,696
Transfers to Local Boards	\$ 207,112	\$ 202,462	\$ 235,324
Debt Principal & Interest	\$ 36,379	\$ 36,332	\$ 36,379
Capital Reserve Transfers	\$ 81,000	\$ 111,528	\$ 68,500
Total Expense	\$ 1,315,124	\$ 1,347,340	\$ 1,325,937
<b>Net Total</b>	<b>\$ 675,682</b>	<b>\$ 637,171</b>	<b>\$ 671,002</b>

-0.69%

2014 % Change	2014 Change
-3.69%	\$ 15,207
22.25%	\$ (7,119)
270.37%	\$ (7,300)
8.74%	\$ (16,782)
-100.00%	\$ 500
2.42%	\$ (15,494)
-6.86%	\$ (39,331)
-6.18%	\$ (7,911)
14.63%	\$ 42,343
13.62%	\$ 28,212
0.00%	\$ -
-15.43%	\$ (12,500)
0.82%	\$ 10,814
<b>-0.69%</b>	<b>\$ (4,680)</b>

**Family & Community Support**

Net Budget By Function	Budget 2013	Actuals 2013	Budget 2014
<b>Revenue</b>			
Government Transfers	\$ (57,417)	\$ (57,417)	\$ (57,417)
Total Revenue	\$ (57,417)	\$ (57,417)	\$ (57,417)
<b>Expense</b>			
Transfers to Local Boards	\$ 81,671	\$ 81,671	\$ 81,671
Total Expense	\$ 81,671	\$ 81,671	\$ 81,671
<b>Net Total</b>	<b>\$ 24,254</b>	<b>\$ 24,254</b>	<b>\$ 24,254</b>

0.00%

2014 % Change	2014 Change
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
0.00%	\$ -
<b>0.00%</b>	<b>\$ -</b>

**Culture - Library**

Net Budget By Function	Budget 2013	Actuals 2013	Budget 2014
<b>Revenue</b>			
Government Transfers	\$ (35,144)	\$ (35,144)	\$ (35,962)
Total Revenue	\$ (35,144)	\$ (35,144)	\$ (35,962)

2014 % Change	2014 Change
2.33%	\$ (819)
2.33%	\$ (819)

<b>Expense</b>					
Transfers to Local Boards	\$ 151,359	\$ 151,359	\$ 155,158	2.51%	\$ 3,799
Total Expense	\$ 151,359	\$ 151,359	\$ 155,158	2.51%	\$ 3,799
<b>Net Total</b>	<b>\$ 116,216</b>	<b>\$ 116,216</b>	<b>\$ 119,195</b>	<b>2.56%</b>	<b>\$ 2,980</b>

2.56%

	Budget 2013	Budget 2014	2014 % Change	2014 Change
Total Staff Salary & Benefits	\$ 2,255,320	\$ 2,291,599	1.61%	\$ 36,279
Council Salaries & Per Diem	\$ 120,040	\$ 124,931	4.07%	\$ 4,891
Wellness Account	\$ 5,000	\$ 5,000	0.00%	\$ -
Fire Honorarium	\$ 65,931	\$ 75,142	13.97%	\$ 9,211
Development Legislative Fees	\$ 2,625	\$ 2,900	10.48%	\$ 275
Total Salary & Benefits	\$ 2,448,916	\$ 2,499,572	2.07%	\$ 50,656