

# TOWN OF LAMONT BUDGET 2020

---

Approved December 3, 2019




---


2020	2019
Budget Operating/Capital Revenue: \$4,837,532	Budget Operating/Capital Revenue: \$4,985,563
Proposed Operating/Capital Expenses: \$4,837,532	Budget Operating/Capital Expenses: \$4,985,563
Collection from Municipal Taxation: \$2,518,800	Collection of Municipal Taxation: \$2,497,779

\$25,730 Increase  
1% Budget Increase  
1.3% Utility Increase

---

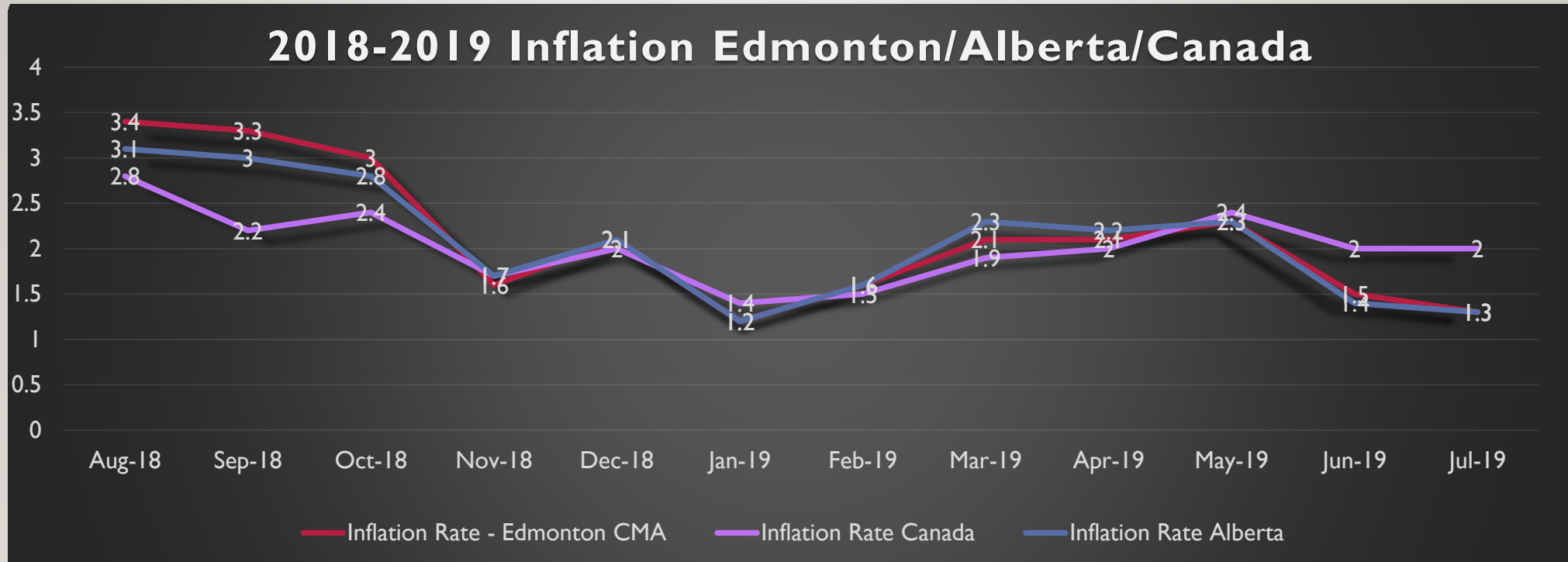


**PART I - 2020 Operating  
Budget**



# INFLATION RATES

## EDMONTON'S CITIZEN DASHBOARD



# REVENUE FROM TAXATION INCREASES



Year	Taxation	\$ Change	% Change
2020	2,523,509	25,730	1.0%
2019	2,497,779	33,692	1.4%
2018	2,464,087	15,107	0.6%
2017	2,448,979	25,761	1.1%
2016	2,423,218	134,807	5.9%
2015	2,288,411	32,239	1.4%
2014	2,256,172		

# WAGES & CONTRIBUTIONS

---

FOR 2020, PROJECTED WAGES, OVER TIME, ON CALL, CASUAL LABOR, AND CONTRIBUTIONS WILL REPRESENT 29.06% OF TOTAL OPERATING EXPENSES, AN INCREASE OF \$3,343 FROM 2019.

- Projected total 2020 wages: \$924,616
  - 2019 Budgeted Wages were: \$917,842
  - Projected wage changes include:
    - Employee - Cost of living adjustment of 0.5%
    - Wage adjustments based on performance and market rates
    - Reduced seasonal workers
    - Reduced budgeted vacation payment

# WAGES & CONTRIBUTIONS

---

- Projected overtime, on call, and casual labor: \$51,000
  - 2019 Budgeted overtime, on call, and casual labor were: \$63,500
- Projected wage changes include:
  - Reduced amount of the budgeted overtime.
  - Reduced amount of the budgeted casual labor.

# WAGES & CONTRIBUTIONS

---

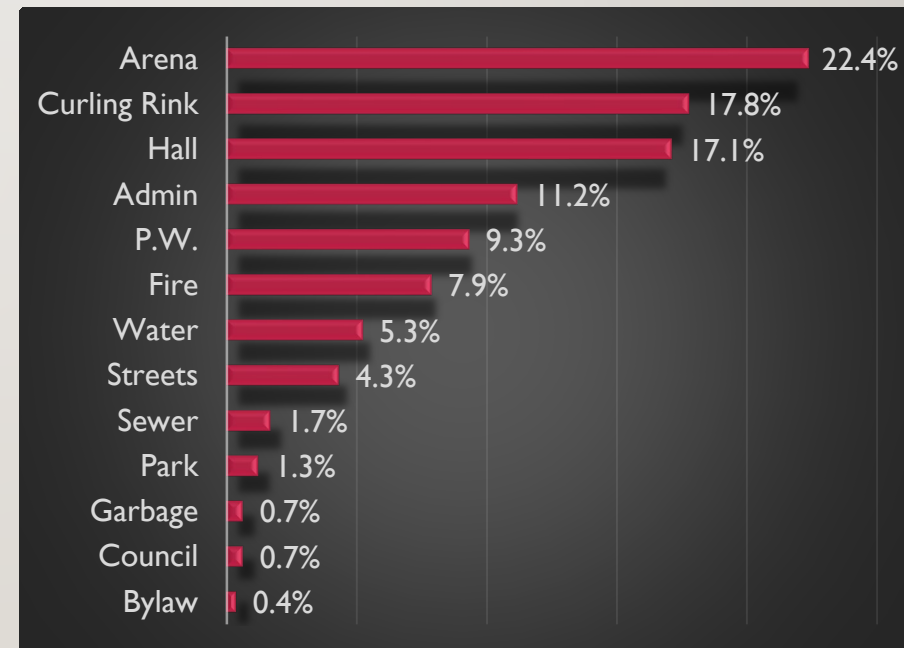
- Projected contributions: \$226,451
  - 2019 Budgeted contributions were: \$219,462
  - Health benefit rate increases:
    - Premium change from \$158.13 to \$161.89 (family), or from 52.02 to 52.54 (single)
    - Staff -25% and Town -75%
  - EFAP – Employee and Family Assistance Program
    - \$5.23 / Person flat rate – Staff - 25% and Town- 75%



# INSURANCE

FOR 2020, PROJECTED INSURANCE PREMIUMS WILL REPRESENT 1.86% OF TOTAL OPERATING EXPENSES, NO CHANGE FROM 2019

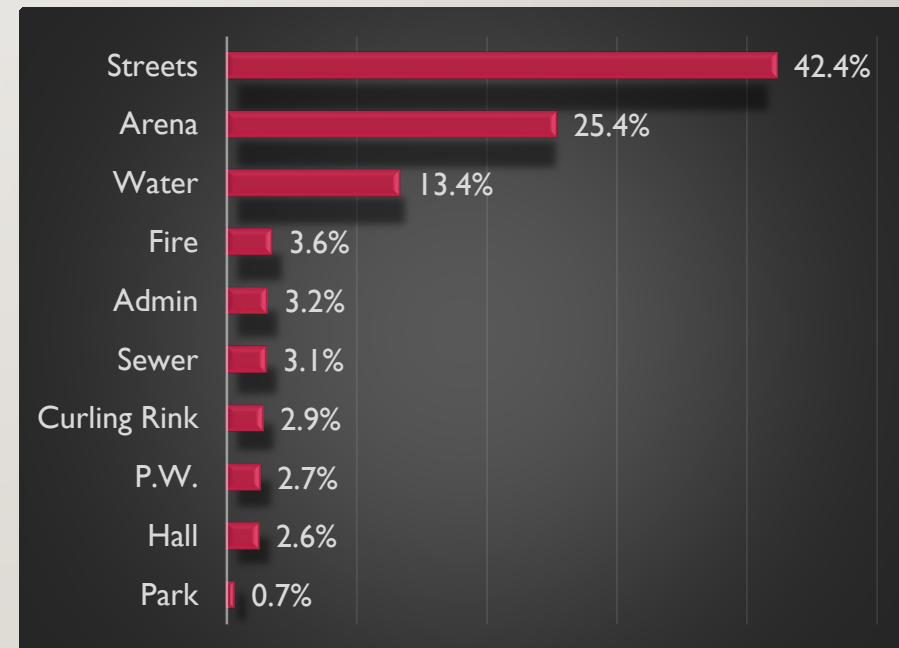
- Projected insurance premiums are \$76,400, no change from 2019.
  - Budgeted 2019 premiums were \$76,400
  - Actual 2019 premiums totaled \$68,533



# POWER CHARGES

FOR 2020, PROJECTED POWER CHARGES WILL REPRESENT 5.5% OF TOTAL OPERATING EXPENSES, UP \$29,800 FROM 2019

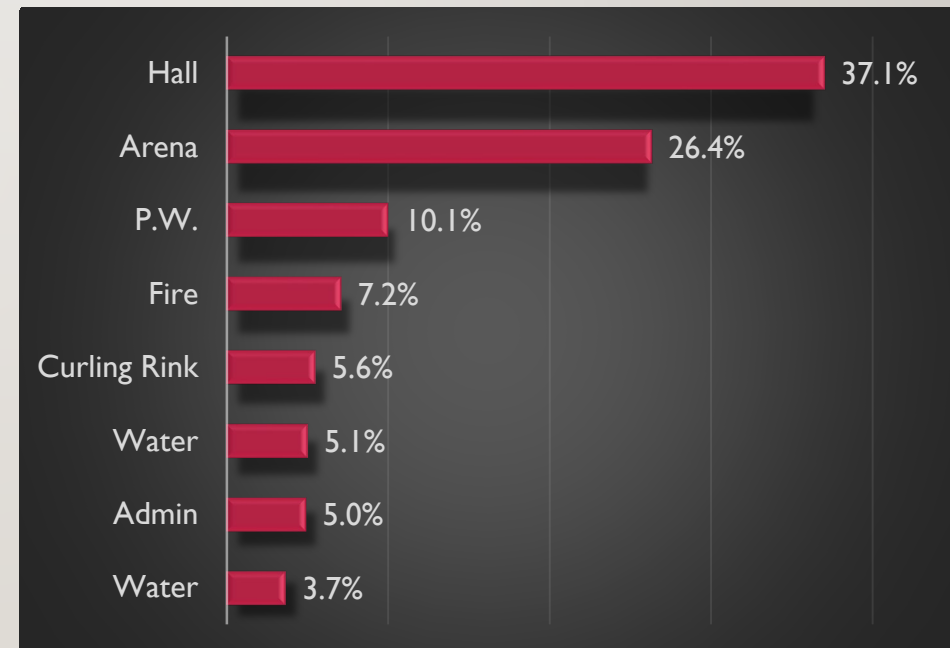
- Projected power charges are \$224,000 (streetlights account for 42.4% of this)
  - Budgeted 2019 power charges were \$194,200
- Rates increased on historical information and the approved 2.5 percentage increase on electricity franchise fee in 2020



# GAS, WATER & SEWER CHARGES

FOR 2020, PROJECTED GAS, WATER, AND SEWER CHARGES WILL REPRESENT 2.3% OF TOTAL OPERATING EXPENSES, UP \$1,300 FROM 2019

- Projected gas, water, and sewer charges are \$94,400
  - 2019 budgeted figures were \$93,900
- Rates increased on:
  - historical information and the actual consumption for the period from Jan to July 2019.
  - 1.3% increase on water rates
  - Sewer unchanged at 30% of water



# WATER - REVENUE

---

	2020 Budget	2019 Budget	\$ Change	Projected 2019 Actual
Sale Of Water Service	\$ 563,410	\$ 648,000	-\$ 84,590	\$ 556,180
Utility Penalty	\$ 5,500	\$ 5,000	\$ 500	\$ 5,600
Reconnection Fee	\$ 500	\$ 500	\$ -	\$ 500
Water Meters	\$ 500	\$ 500	\$ -	\$ 500
<b>Total Revenue</b>	<b>\$ 569,910</b>	<b>\$ 654,000</b>	<b>-\$ 84,090</b>	<b>\$ 562,780</b>

# WATER - REVENUE

---

- Highlight:
  - The volume of the actual water consumption in 2019 is reducing, which results the 2019 water revenue will be below the budgeted amount.
  - Official notice for the 2020 rates from Commission has not been received, therefore a proposed increase of 1.3% to recover the costs the Town incurs from the Commission is based on historical data.
  - 2019 rates to ratepayers are \$63.56 for the first 3,000 gallons and \$16.61 for each additional 1,000 gallons, or portion thereof.
  - The proposed adjustment will increase \$1.6 to \$3.6 per ratepayer on bi-monthly water bill.

# WATER - REVENUE

---

<u>Water</u>		<u>2019</u>	<u>2020</u>	Increase	of increase	
Minimum rate: 3,000 gallons	\$	63.56	\$ 64.38	\$ 0.83	1.3%	
Each additional 1,000 gallons or portion thereof	\$	16.61	\$ 16.83	\$ 0.22	1.3%	
<b>Part I: Proposed increase rate in 2020</b>						
Proposed increase of 1.3% based on inflation rate						
<b>Part II: Demonstration on how taxpayer will be impacted on every two months water bill</b>						
<b>Example 1:</b>						
Resident A consumed <u>5,000 gallons</u> in two months						
		3000 gallon	2000 gallon	Water	Sewer	total
	2019	63.56	33.22	96.78	29.03	\$ 125.81
	2020	64.38	33.65	98.03	29.41	\$ 127.44
	<b>Increase</b>					<b>\$ 1.64</b>
<b>Example 2:</b>						
Resident B consumed <u>12,000 gallons</u> in two months						
		3000 gallon	9000 gallon	Water	Sewer	total
	2019	63.56	149.48	213.04	63.91	\$ 276.95
	2020	64.38	151.43	215.81	64.74	\$ 280.55
	<b>Increase</b>					<b>\$ 3.60</b>

# WATER - EXPENSE

---

	2020 Budget	2019 Budget	\$ Change	% Change
Wage and others allocated from P.W.	\$ 236,919	\$ 224,935	\$ 11,984	5%
Travel & Subsistence	\$ 2,500	\$ 2,500	\$ -	0%
Telus	\$ 700	\$ 1,900	-\$ 1,200	-63%
Postage & Freight	\$ 300	\$ 300	\$ -	0%
Advertising & Members	\$ 400	\$ 500	-\$ 100	-20%
Contracted Services	\$ 30,000	\$ 50,000	-\$ 20,000	-40%
Insurance	\$ 4,000	\$ 4,000	\$ -	0%
Purchase From Capital	\$ 220,000	\$ 220,000	\$ -	0%
Fuel	\$ -	\$ 100	-\$ 100	-100%
Goods & Supplies	\$ 35,000	\$ 35,000	\$ -	0%
Building Repair/Maint	\$ 2,000	\$ 2,000	\$ -	0%
Equipment Repair/Main	\$ 2,000	\$ 2,000	\$ -	0%
Electricity	\$ 30,000	\$ 33,000	-\$ 3,000	-9%
Natural Gas	\$ 3,500	\$ 4,000	-\$ 500	-13%
Water Amortization	\$ 187,000	\$ 187,000	\$ -	0%
Debenture Interest Pa	\$ 27,000	\$ 27,000	\$ -	0%
Debenture Principal P	\$ 70,000	\$ 70,000	\$ -	0%
Bad debts	\$ 500	\$ 500	\$ -	0%
<b>Total:</b>	<b>\$ 851,819</b>	<b>\$ 864,735</b>	<b>-\$ 12,916</b>	<b>-1%</b>

# WATER - EXPENSE

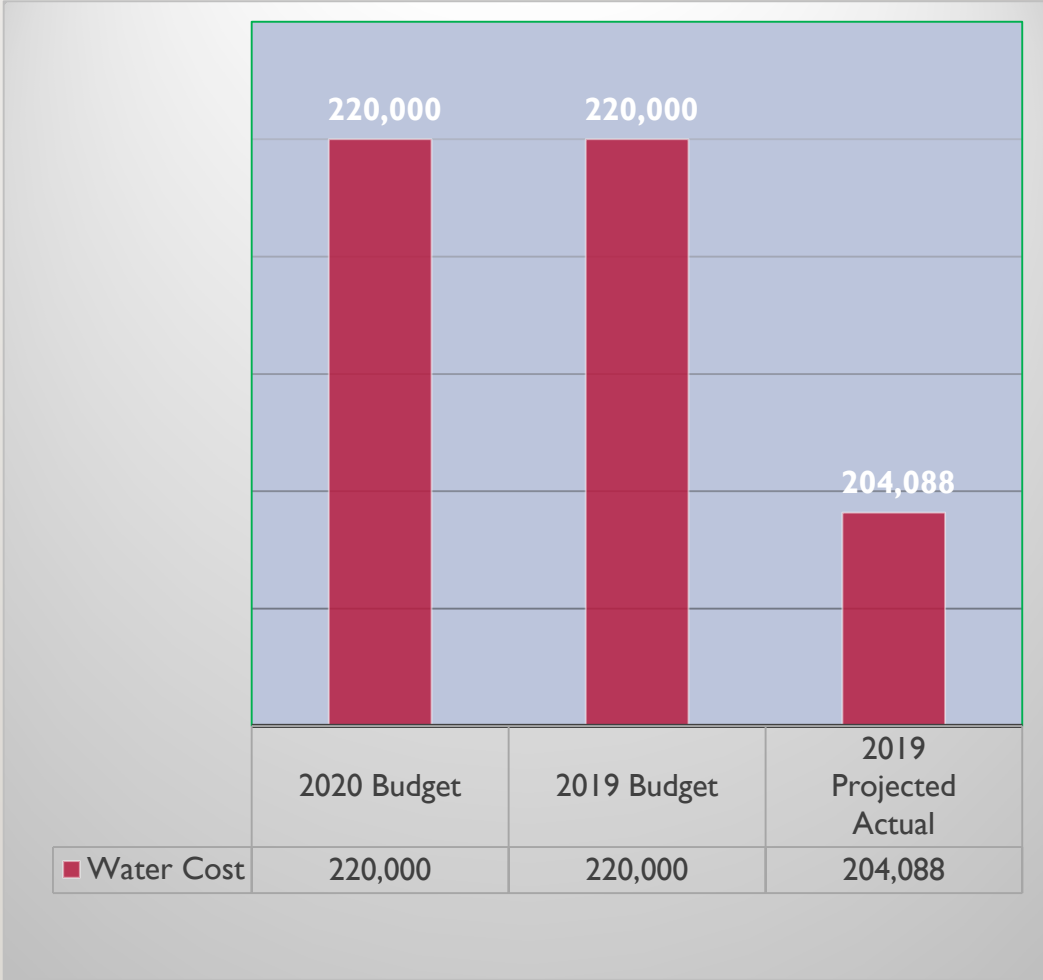
---

- Salary/wages and other PW expenses were allocated into water department as well. The allocation was based on the amount of expenses budgeted in each department under PW.
- Overall, the budget for water is decreased by 1% mainly from the reduction on contracted service account.
- The water contracted service account was reduced by \$20K based on its 2019 actual spending and no further planned items requested under this account in 2020.



# WATER - EXPENSE

- FOR 2020, PROJECTED DIRECT WATER PURCHASE COST WILL REPRESENT 5.3% OF TOTAL OPERATING EXPENSES, NO CHANGE FROM 2019.



# SEWER- REVENUE

---

	2020	2019	\$ Change	Projected 2019 Actual
Sale Of Sewer Service	\$ 169,023	\$ 194,400	-\$ 25,377	\$ 164,899
Sewer Callout	\$ 500	\$ 500	-	500
<b>Total Revenue</b>	<b>\$ 169,523</b>	<b>\$ 194,900</b>	<b>-\$ 25,377</b>	<b>\$ 165,399</b>

- Sewage Services – based on 30% of water volume sales.
- At present the volume of the actual water consumption is reduced, which is resulting in the 2019 sewer revenue below the budgeted amount.

# SEWER- EXPENSE

	2020 Budget	2019 Budget	\$ Change	% Change
Wage and other allocation from P.W.	\$ 68,983	\$ 64,162	\$ 4,821	8%
Travel & Subsistence	\$ -	\$ 100	-\$ 100	-100%
Telus	\$ 700	\$ 1,700	-\$ 1,000	-59%
Postage & Freight	\$ -	\$ 100	-\$ 100	-100%
Advertising & Members	\$ -	\$ 100	-\$ 100	-100%
Contracted Services	\$ 82,200	\$ 35,000	\$ 47,200	135%
Insurance	\$ 1,300	\$ 1,300	\$ -	0%
Fuel	\$ 200	\$ 200	\$ -	0%
Goods & Supplies	\$ 1,000	\$ 1,000	\$ -	0%
Building Repair/Maint	\$ -	\$ 500	-\$ 500	-100%
Equipment Repair/Main	\$ 1,000	\$ 1,000	\$ -	0%
Chemical	\$ 3,500	\$ 2,500	\$ 1,000	40%
Electricity	\$ 7,000	\$ 5,000	\$ 2,000	40%
Natural Gas	\$ 4,800	\$ 4,000	\$ 800	20%
Sewer Amortization	\$ 127,500	\$ 130,000	-\$ 2,500	-2%
<b>Total:</b>	<b>\$ 298,183</b>	<b>\$ 246,662</b>	<b>\$ 51,521</b>	<b>21%</b>

# SEWER - EXPENSE

---

- Salary/wages and other PW expenses were allocated into sewer department as well. The allocation was based on the amount of expenses budgeted in each department under PW.
- Overall the budget for the sewer is slightly reduced in 2020 budget.

# GARBAGE- REVENUE

- Official notice for the 2020 rate not received from GFL.
- Proposed increase is 1.3%.
- The proposed adjustment will increase \$0.77 to \$2.23 per ratepayer on bi-monthly bill.

	2020 Budget	2019 Budget	\$ Change	Projected 2019 Actual
Sale Of Garbage Service	\$ 338,095	\$ 330,000	\$ 8,095	\$ 333,756
<b>Total Revenue</b>	<b>\$ 338,095</b>	<b>\$ 330,000</b>	<b>\$ 8,095</b>	<b>\$ 333,756</b>

Garbage Collection Rates	2019	2020	\$ Increase	% Increase
Residential	\$ 58.98	\$ 59.75	\$ 0.77	1.3%
Commercial	\$ 95.85	\$ 97.09	\$ 1.25	1.3%
Restaurants	\$ 171.67	\$ 173.90	\$ 2.23	1.3%

# GARBAGE- EXPENSE

---

	2020 Budget	2019 Budget	\$ Change	% Change
Advertising & Members	\$ 200	\$ 700	-\$ 500	-71%
Contracted Services	\$ 278,853	\$ 270,000	\$ 8,853	3%
Insurance	\$ 500	\$ 500	\$ -	0%
Solid Waste Commission	\$ 108,958	\$ 110,000	-\$ 1,042	-1%
<b>Total:</b>	<b>\$ 388,510</b>	<b>\$ 381,200</b>	<b>\$ 7,310</b>	<b>2%</b>

# GARBAGE- EXPENSE

---

- Agreement with Contractor states that their fee will be adjusted in reflecting inflation rate each year.
- As such, the contract service (GFL) was budgeted based on a 1.3% increase on 2019 projected actual expenses.
- The 2019 projected actual expense is \$275,274.

# GARBAGE & RECYCLING

- FOR 2020, PROJECTED DIRECT GARBAGE & RECYCLING PAID TO VENDORS WILL REPRESENT 9.3% OF TOTAL OPERATING EXPENSES, UP \$9,737 FROM 2019.





# UTILITY PROFIT ANALYSIS

---

<b>Utility Profit Analysis</b>	Water		Sewer		Garbage	
	2020 Budget	2019 Budget	2020 Budget	2019 Budget	2020 Budget	2019 Budget
Revenue	569,910	654,000	169,523	194,900	338,095	330,000
Expenses (without Admin cost allocation)	844,819	901,369	245,983	246,662	390,437	381,200
<b>Net Profit (Deficit)</b>	<b>(274,909)</b>	<b>(247,369)</b>	<b>(76,460)</b>	<b>(51,762)</b>	<b>(52,342)</b>	<b>(51,200)</b>

# CURRENT UTILITY COMPARISONS- WATER/SEWER/GARBAGE

---

- Fee structure (2019):
  - Lamont
    - Minimum charge \$63.56 (3,000 gallons of water included)
    - \$16.61 for each additional 1,000 gallons or portion thereof
    - Billing cycle is every two months.
    - Sewer is 30% of water bill
  - Other municipalities:
    - Water: Monthly fixed service charge fee + variable charge per cubic meter.
    - Sewer: Monthly fixed service charge fee + % of water charges

# CURRENT UTILITY COMPARISONS- FEES OTHER MUNICIPALITIES

---

<u>Water</u>	<u>Lamont</u>	<u>Bruderheim</u>	<u>Redwater</u>	<u>Bon Accord</u>	<u>Gibbons</u>
Monthly Service Charge - Residentail			\$ 14.00	\$ 10.00	\$ 20.25
Monthly Service Charge - Commercial			\$ 14.00	\$ 15.00	\$ 25.25
Commodity price per m <sup>3</sup>			\$ 2.56	\$ 3.06	\$ 1.52
Monthly Charge - Residentail (flat rate for 14 m <sup>3</sup> )		\$ 49.70			
Monthly Charge - Commercial (flat rate for 14 m <sup>3</sup> )		\$ 57.96			
Overage charge per m <sup>3</sup>		\$ 3.09			
2 Months Charge - Residentail (flat rate for 3000 gallons)	\$ 58.98				
2 Months Charge - Commercial (flat rate for 3000 gallons)	\$ 95.85				
Each additional 1,000 gallons (3.78541M3) or portion thereof	\$ 16.61				
<u>Sewer</u>					
Monthly Service Charge - Residentail	\$ -	\$ 23.00	\$ 14.00	\$ 10.00	\$ 20.75
Monthly Service Charge - Commercial	\$ -	\$ 47.33	\$ 14.00	\$ 10.00	\$ 40.75
Commodity price per m <sup>3</sup>			\$ 1.15	\$ 2.65	\$ 1.11
Percentage of water consumption	30%	0%	45%	87%	73%
<u>Garbage</u>					
Monthly Service Charge - Residentail		\$ 31.82	\$ 26.17	\$ 22.65	\$ 21.50
Residential (2 months)	\$ 58.98				

# CURRENT UTILITY COMPARISONS- CONVERTED INTO SAME FEE STRUCTURE

A comparison for a residential ratepayer consumed 3,000 gallons water in two months in 2019:

<u>Water</u>	<u>Lamont</u>	<u>Bruderheim</u>	<u>Redwater</u>	<u>Bon Accord</u>	<u>Gibbons</u>
Minimum rate: 3,000 gallons (11.35624M <sup>3</sup> )	\$ 63.56	\$ 99.40			
Monthly Service Charge			\$ 14.00	\$ 10.00	\$ 20.25
Commodity price per m <sup>3</sup>			\$ 2.56	\$ 3.06	\$ 1.18
Cost for 3,000 gallons in two(2) months period:	\$ 63.56	\$ 99.40	\$ 57.03	\$ 54.75	\$ 53.90
Each additional 1,000 gallons (3.78541M <sup>3</sup> ) or portion thereof	\$ 16.61	\$ 11.70	\$ 9.68	\$ 11.58	\$ 4.47
<u>Sewer</u>					
Percentage of water consumption	30%		45%	87%	73%
Monthly Service Charge		\$ 23.00	\$ 14.00	\$ 10.00	\$ 20.75
Commodity price per m <sup>3</sup>			\$ 1.15	\$ 2.65	\$ 1.11
Cost for 3,000 gallons in two(2) months period:	\$ 19.07	\$ 46.00	\$ 33.88	\$ 46.18	\$ 50.70
<u>Garbage</u>					
Residential (2 months)	\$ 58.98	\$ 63.00	\$ 52.34	\$ 45.30	\$ 43.00
<b>Total Utility Cost for 3,000 gallons in two(2) months period:</b>	<b>\$ 141.60</b>	<b>\$ 208.40</b>	<b>\$ 143.24</b>	<b>\$ 146.23</b>	<b>\$ 147.60</b>

# COUNCIL

- 0.5% COLA for Council

- A new training /development account with a budget of \$2,000 was created.

- Goods & Supplies – proposed \$6,000 for Council Chambers Technology

Account name	2020 Budget	2019 Budget	Increase/(Decrease)
Salaries	75,375	73,700	1,675
CPP Council	2,575	883	1,692
Training/Development	2,000	-	2,000
Travel & Subsistence	7,000	7,000	-
Advertising & Members	8,000	8,000	-
Conferences	5,000	5,000	-
Public Relations/Donations	7,000	7,000	-
Insurance	500	500	-
Goods & Supplies	8,000	2,000	6,000
Events	26,750	27,000	(250)
<b>Total Council Expenses</b>	<b>142,200</b>	<b>131,083</b>	<b>11,117</b>

# ADMINISTRATION - REVENUE

- Proposed 1% increase in property tax.
- 2.5% of increase on electricity franchise fee was approved.

Account Name	2020 Budget	2019 Budget	Increase/(Decrease)
Fines	(1,030)	(1,000)	30
Residential Taxes	(1,948,290)	(1,929,000)	19,290
Commercial Taxes	(474,700)	(470,000)	4,700
Farmland Taxes	(2,020)	(2,000)	20
Minimum Tax Levy	(24,720)	(24,000)	720
Frontage Assessment	(300)	-	300
Taxes Power & Pipeline	(64,135)	(63,500)	635
Grant In Lieu	(4,635)	(4,500)	135
Penalties & Costs	(74,469)	(72,300)	2,169
Franchise Fees	(282,920)	(230,000)	52,920
Return On Investments	(66,950)	(65,000)	1,950
Comp, Tax Cert, NSF	(5,150)	(5,000)	150
Development Permits	(1,500)	(1,500)	-
Bank Interest	(7,000)	(5,000)	2,000
Rentals & Leases	(4,000)	(3,500)	500
Other Government Grants	(700)	(1,000)	(300)
Other	(1,000)	(1,000)	-
<b>Total</b>	<b>(2,963,519)</b>	<b>(2,878,300)</b>	<b>85,219</b>

# ADMINISTRATION - EXPENSE

- \$12K vacation pay is removed in 2020.
- Salary adjustments
- Legal fee is increased by \$23K for cost recovery in 2020.
- Telus includes PW and Recreation.
- Audit fee is reduced by \$14K with new audit firm.

Account name	2020 Budget	2019 Budget	Increase/(Decrease)
Salaries	357,460	355,367	2,093
Bank Interest and Charges	1,000	1,500	(500)
Over Time	1,500	1,500	-
Legal	35,000	12,000	23,000
Audit	20,000	34,000	(14,000)
Employer Contribution	89,365	88,842	523
Staff Benefits	4,000	4,000	-
Training/Development	3,815	3,000	815
Travel & Subsistence	3,960	4,000	(40)
Telus	16,440	10,000	6,440
Postage & Freight	9,500	8,500	1,000
Advertising & Memberships	5,150	5,000	150
Conferences	1,610	1,000	610
Contracted Services	62,920	66,000	(3,080)
Insurance	8,500	7,000	1,500
Goods & Supplies	9,000	9,000	-
Building Repair/Maintenance	7,000	-	7,000
Equipment Repair/Maintenance	1,500	1,500	-
Workers Compensation	10,000	10,000	-
Electricity	7,200	7,200	-
Natural Gas	3,500	3,500	-
Water	1,200	1,200	-
Tax Cancellations & Adjustment	-	8,000	(8,000)
<b>Total Admin Expenses</b>	<b>659,620</b>	<b>642,109</b>	<b>17,511</b>

# PARKS - REVENUE

---

- Federal grant – \$8K for summer students
- Provincial grant – Step program no longer available
- The grant for playground was completed in 2019.

<b>Account name</b>	<b>2020 Budget</b>	<b>2019 Budget</b>	<b>Increase/(Decrease)</b>
Recreation Rental	2,500	2,000	
Federal Grant	8,000	-	8,000
Provincial Conditional Grant	-	12,960	(12,960)
<b>Total Park Revenue</b>	<b>10,500</b>	<b>14,960</b>	<b>(4,960)</b>



# PARKS- EXPENSE

Seasonal workers – May – Sept vs. 6 months in 2019	Account name	2020 Budget	2019 Budget	Increase/(Decrease)
	Salaries	58,673	66,733	(8,060)
	Employer Contribution	6,840	6,673	167
	Contracted Services	10,900	10,000	900
	Insurance	950	1,000	(50)
	Fuel	3,000	2,500	500
	Goods & Supplies	10,000	10,000	-
	Building Repair/Maintenance	500	500	-
	Vehicle Repair/Maintenance	500	500	-
	Equipment Repair/Maintenar	4,000	4,000	-
	Chemical	1,000	1,000	-
	Electricity	1,500	1,500	-
	<b>Total Park Expenses</b>	<b>97,863</b>	<b>104,406</b>	<b>(6,543)</b>

# BEAUTIFICATION – REVENUE & EXPENSE

---

- Reduced the Mainstreet beautification by \$4500.
- Christmas street decorations

Account Name	2020 Budget	2019 Budget	Increase/(Decrease)
Town Beautification-C	5,500	10,000	(4,500)
Town Beautification-	25,000	25,000	-
<b>Total</b>	<b>30,500</b>	<b>35,000</b>	<b>(4,500)</b>

# RECREATION CENTRE (HALL)- PROFIT/( DEFICIT) ANALYSIS

---

Account name	2020 Budget	2019 Budget	Increase/(Decrease)
Tablecloths, Ice etc	6,000	5,200	800
Hall/Lobby Rental	16,000	16,000	-
Pop	3,000	3,000	-
Other	500	500	-
<b>Total Hall Revenue</b>	<b>25,500</b>	<b>24,700</b>	<b>800</b>
Salaries	58,547	56,240	2,307
Casual labour	14,000	19,000	(5,000)
Employers Contribution	14,412	14,060	351
Postage & Freight	150	150	-
Advertising & Memberships	200	200	-
Contracted Services	4,200	4,100	100
Janitorial Supplies	3,000	3,000	-
Insurance	13,000	13,000	-
Goods & Services	12,200	8,000	4,200
Building Repairs/Maintenance	40,500	4,000	36,500
Vehicle Repairs/Maintenance	500	500	-
Equipment Repair/Maintenar	2,500	3,000	(500)
Electricity	5,800	4,500	1,300
Natural Gas	17,000	14,000	3,000
Water	18,000	18,000	-
<b>Total Hall Expenses</b>	<b>204,009</b>	<b>161,750</b>	<b>42,259</b>
<b>Profit (Deficit)</b>	<b>(178,509)</b>	<b>(137,050)</b>	<b>(41,459)</b>

# RECREATION CENTRE - HALL

---

- Gas is increased by \$3,000 based on 2019 increased consumption.
- Electricity is increased by \$1,300 based on 2019 increased consumption.

## RECREATION CENTRE – ARENA REVENUES & EXPENSES

- Electricity is increased by \$18,000 based on 2019 increased consumption
- Included Training & Development account to be consistent with other departments

Account name	2020 Budget	2019 Budget	Increase/(Decrease)
Arena/Meeting Room Rental	90,000	88,000	2,000
Concession	1,000	1,000	-
Provincial Conditional Grant	66,161	58,000	8,161
Other Local Government Gran	67,373	68,000	(627)
<b>Total Arena Revenue</b>	<b>224,534</b>	<b>215,000</b>	<b>9,534</b>
Salaries	141,845	141,414	431
On-Call	8,340	7,300	1,040
Over time	1,000	500	500
Employers Contribution	36,237	35,353	884
Training & Development	1,000	-	1,000
Travel & Subsistence	-	500	(500)
Postage & Freight	300	500	(200)
Advertising & Memberships	400	500	(100)
Contracted Services	15,000	15,000	-
Janitorial Supplies	3,500	4,000	(500)
Insurance	17,000	17,000	-
Fuel	2,000	2,000	-
Goods & Services	18,200	11,000	7,200
Building Repair/Maintenance	33,000	33,000	-
Vehicle Repair/Maintenance	500	500	-
Equipment Repair/Maintenar	21,000	20,000	1,000
Chemical	900	1,000	(100)
Electricity	57,000	39,000	18,000
Natural Gas	19,000	18,000	1,000
Water	5,900	6,000	(100)
<b>Total Arena Expenses</b>	<b>382,122</b>	<b>352,567</b>	<b>29,555</b>
<b>Profit (Deficit)</b>	<b>(157,588)</b>	<b>(137,567)</b>	<b>(20,021)</b>

# RECREATION CENTRE – CURLING RINK REVENUES & EXPENSES

---

Account name	2020 Budget	2019 Budget	Increase/(Decrease)
Recreation Rental	500	800	(300)
Other Revenue	-	5,000	(5,000)
<b>Total Curling Rink Revenue</b>	<b>500</b>	<b>5,800</b>	<b>(5,300)</b>
Contracted Services	7,000	7,000	-
Insurance	13,500	14,000	(500)
Goods & Services	2,000	2,000	-
Building Repair/Maintenance	3,000	4,000	(1,000)
Equipment Repair/Maintenar	7,000	5,000	2,000
Electricity	6,500	15,000	(8,500)
Natural Gas	2,000	8,000	(6,000)
Water	1,000	1,000	-
<b>Total Curling Rink Expenses</b>	<b>42,000</b>	<b>56,000</b>	<b>(14,000)</b>
<b>Profit (Deficit)</b>	<b>(41,500)</b>	<b>(50,200)</b>	<b>8,700</b>

# STREET AND ROAD PROFIT /(DEFICIT) ANALYSIS

---

Account name	2020 Budget	2019 Budget	Increase/(Decrease)
Custom Work & Fuel Di	6,000	6,000	-
<b>Total Street &amp; Road Revenue</b>	<b>6,000</b>	<b>6,000</b>	<b>-</b>
Salaries	265,494	261,569	3,925
Postage & Freight	500	700	(200)
Contracted Services	30,000	35,000	(5,000)
Insurance	3,300	3,300	-
Fuel	18,500	18,000	500
Goods & Supplies	17,500	21,000	(3,500)
Vehicle Repairs/Maint	8,000	9,000	(1,000)
Equipment Repair/Main	44,500	8,000	36,500
Infrastructure Repair	90,000	133,000	(43,000)
Electricity	95,000	77,000	18,000
<b>Total Street &amp; Road Expenses</b>	<b>572,794</b>	<b>566,569</b>	<b>6,225</b>
<b>Profit (Deficit)</b>	<b>(566,794)</b>	<b>(560,569)</b>	<b>(6,225)</b>

# STREETS & ROADS- NOTES

---

- Costs for PW were allocated into Streets & Road, Water and Sewer.
- The allocation was based the amount of the budgeted expenses for each PW department.



# BYLAW ENFORCEMENT AND POLICING COST REVENUES & EXPENSES

<b>Account name</b>	<b>2020 Budget</b>	<b>2019 Budget</b>	<b>Increase/(Decrease)</b>
Town Wide Clean Up Do	500	500	-
Animal Licenses	1,500	1,200	300
Fines Issued	500	100	400
<b>Total Revenue</b>	<b>2,500</b>	<b>1,800</b>	<b>700</b>
Telus	-	1,000	(1,000)
Advertising & Members	-	100	(100)
Contracted Services	20,750	11,000	9,750
Insurance	-	300	(300)
Goods & Supplies	-	500	(500)
<b>Policing Cost</b>	<b>39,670</b>	<b>-</b>	<b>39,670</b>
<b>Total Expenses</b>	<b>60,420</b>	<b>12,900</b>	<b>47,520</b>
<b>Profit (Deficit)</b>	<b>(57,920)</b>	<b>(11,100)</b>	<b>(46,820)</b>

# FIRE - REVENUES & EXPENSES

---

<b>Account name</b>	<b>2020 Budget</b>	<b>2019 Budget</b>	<b>Increase/(Decrease)</b>
<b>Total Fire Revenue</b>	-	-	-
Telus	500	2,000	(1,500)
Contracted Services	4,800	4,000	800
Insurance	6,450	8,500	(2,050)
Fire - Licenses & Permits	750	750	-
Building Repair/Maintenance	3,000	3,000	-
Electricity	8,000	5,000	3,000
Natural Gas	5,000	6,000	(1,000)
Water	750	700	50
<b>Total Fire Expenses</b>	<b>29,250</b>	<b>29,950</b>	<b>(700)</b>
<b>Profit (Deficit)</b>	<b>(29,250)</b>	<b>(29,950)</b>	<b>700</b>

---

# 2020 OPERATING BUDGET SUMMARY

---

## Operating Budget Summary

Budget Revenue:	4,295,122
Budget Expense (including the \$355,300 below):	4,295,122
<b>Balance:</b>	<b>\$ 0</b>
Amount of approved operating items	<b>\$ 355,300</b>

# APPROVED OPERATING ITEMS

---

#	Department	Items approved on December 3rd Budget Meeting	Amount	Sources of funding
1	Admin	Campbell Neighborhood Improvements Stage 1 – CCTV Inspections	37,200	Tax, Fee, and others
2	Admin	Contracted Services- Operations/Infrastructure	60,000	Tax, Fee, and others
3	Admin	Bylaw enforcement	10,750	Tax, Fee, and others
4	Admin	Administration Building Repair & Maintenance (New Act)	7,000	Tax, Fee, and others
5	Admin	Evaluation on the Town complete asset condition (Strat Plan 1.1)	55,000	Reserve
6	Admin	On Call Pay Adjustment	2,080	Tax, Fee, and others
7	Admin	Council Chambers Technology	6,000	Tax, Fee, and others
8	Admin	Policing Cost (Cost Recovery Option - 15%)(New Act will be created)	39,670	Tax, Fee, and others
9	P.W.	M9000 Kubota Tractor Repair	18,000	Tax, Fee, and others
10	P.W.	Back alley repairs, bulk gravel	15,000	Tax, Fee, and others
11	P.W.	Tennant sweeper Repair	22,500	Tax, Fee, and others

# APPROVED OPERATING ITEMS

---

#	Department	Items approved on December 3rd Budget Meeting	Amount	Sources of funding
12	P.W.	Supervisor I Course	2,300	Tax, Fee, and others
13	P.W.	Edna Lift station Ladder repair	2,500	Tax, Fee, and others
14	Recreation	Arena Floor Scrubber	8,200	Tax, Fee, and others
15	Recreation	New Meeting Room Chairs- Recreation Centre	5,200	Tax, Fee, and others
16	P.W.	Quonset repairs (south and north end)	12,000	Tax, Fee, and others
17	P.W.	C.C.T.V. work on sanitary sewers	15,000	Tax, Fee, and others
18	Recreation	Playground Inspections	900	Tax, Fee, and others
19	Recreation	Hall main entrance - Awning & concrete slab replacement	36,000	Tax, Fee, and others
<b>Total</b>			<b>355,300</b>	

# ITEMS FOR FUTURE YEARS

---

#	Department	Items for future years	Amount
1	Fire	Flooring	4,700
2	P.W.	Campbell water reservoir repair/improvement	1,800
3	P.W.	Two rolling gates - west out of town lift station	10,500
4	P.W.	Council Chambers & Privacy Head Boards	20,000
5	P.W.	Administration Building Repair & Maintenance	5,965
6	Admin	Campbell Playground	14,000
<b>Total</b>			<b>56,965</b>

---



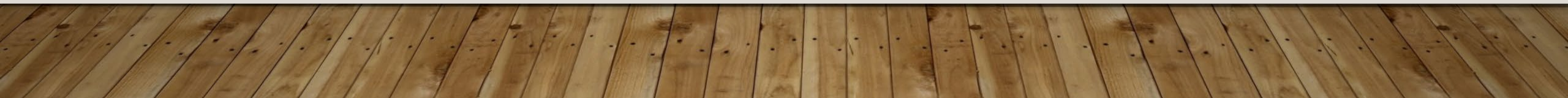
# PART II - 2020 Capital Budget

# CAPITAL REVENUE

---

---

<b>Account name</b>	<b>2020 Budget</b>	<b>2019 Budget</b>	<b>Increase/(Decrease)</b>
Provincial Capital Grants	408,150	453,000	(44,850)
Other Revenue	27,500	1,000	26,500
Contributed from Reserves	258,750	201,103	57,647
<b>Total Capital Revenue</b>	<b>694,400</b>	<b>655,103</b>	<b>39,297</b>





# CAPITAL REVENUE

---

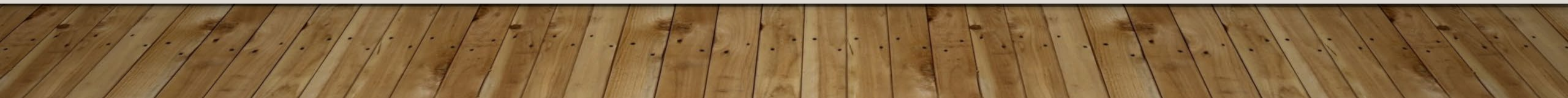
- Provincial capital grants includes MSI Capital of \$194,259, Basic Municipal Transportation Grant (BMTG) of \$111,348, and Gas Tax Fund (GTF) of \$102,543.
- The above amounts were estimated based on Provincial Budget 2019 information.
- Other revenue of \$27,500 includes \$14,000 for Campbell Playground that was carried from 2019 to 2020 and a raised fund in amount of 13.5K for Bike Park project.

# CAPITAL EXPENSE

---

---

<b>Account name</b>	<b>2020 Budget</b>	<b>2019 Budget</b>	<b>Increase/(Decrease)</b>
P.W. Capital Programs	-	18,500	(18,500)
Street & Road Capital Programs	653,400	772,200	(118,800)
Sewer Capital Programs	-	32,500	(32,500)
Arena Capital Programs	-	206,000	(206,000)
Park Capital Programs	41,000	52,880	(11,880)
<b>Total Capital Expenses</b>	<b>694,400</b>	<b>1,082,080</b>	<b>(387,680)</b>



# CAPITAL EXPENSE

---

- Funds of \$14,000 for the Campbell Playground will be carried forward.
- Nov 8, 2019 Council meeting approved \$27,000 for the Bike Park project. \$13,500 is from funds raised and the Town will match and contribute another \$13,500 to the project.

# SOURCE OF FUND FOR CAPITAL ITEMS

---

Provincial Capital Grants	\$	408,150
Other Revenue		27,500
Contributed from Reserves		258,750
Total Funding available for Capital Items	<b>\$</b>	<b>694,400</b>
Amount of capital items waiting for approval	<b>\$</b>	<b>694,400</b>

# CAPITAL ITEMS FOR COUNCIL'S APPROVAL

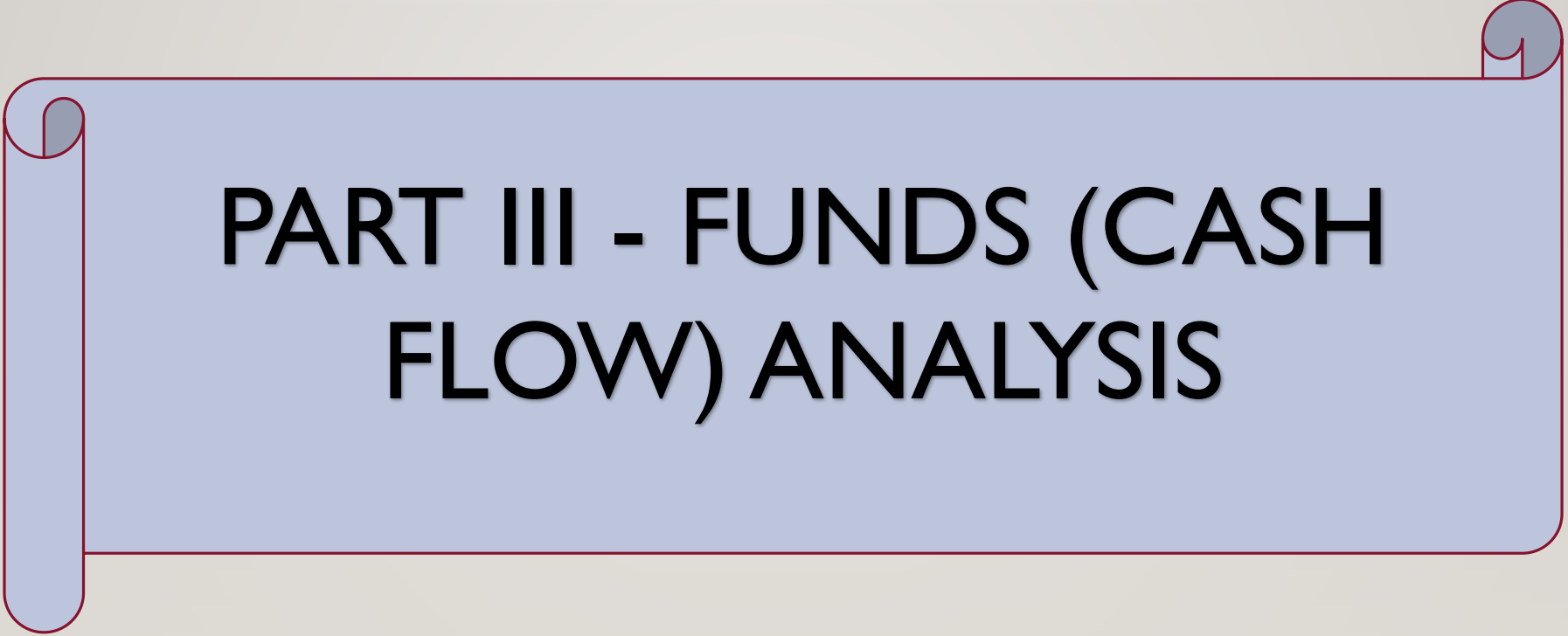
---

#	Department	Items approved on December 3rd Budget Meeting	Amount	Sources of funding
<b>Priority Item</b>				
1	Admin	51st Street Road and Watermain Improvements (47th Avenue to 50th Avenue)	653,400	Note 1
2	Park	Campbell Playground (will be carried into 2021)	14,000	Carried from 2019
3	Park	Bike Park (was approved on Nove 8, 2019 Council meeting)	27,000	Note 2
Capital Total			694,400	

Note 1 - from Capital grants of \$408,150, Contribution from reserve of \$258,750

Note 2 - the \$27,000 half from operation contribution and another half was fund raised by Park Committee

---



# PART III - FUNDS (CASH FLOW) ANALYSIS

# FUNDS (CASH FLOW) ANALYSIS

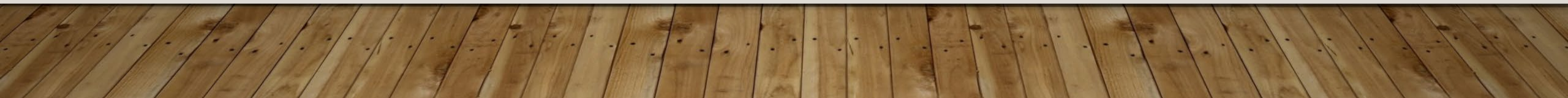
---

	<u>Operating</u>	<u>Capital</u>	<u>Total</u>
Budget Revenue:	4,295,122	694,400	4,989,522
Budget Expense:	4,295,122	694,400	4,989,522
<b>Net</b>	\$ 0	\$ -	\$ 0

# RESERVE LEVEL

---

<b>Reserve Categories</b>	<b>2019 Amount (\$)</b>	<b>2020 Amount (\$)</b>
Unrestricted		
Fire	7,986	7,986
Public Work	62,073	62,073
General	384,128	384,128
Administration	486,127	486,127
Water	14,000	14,000
Storm Sewer	15,000	15,000
Sewer	77,500	77,500
Planning & Subdivision	1,627,311	1,620,969
Recreation General	52,500	52,500
Hall	10,000	10,000
Arena	242,100	40,997
Park	17,615	17,615
Curling Rink	10,000	10,000
<b>Total unrestricted Reserve</b>	<b>3,006,340</b>	<b>2,798,895</b>





# LIABILITY – DEBENTURE I

- Semi annual payment - \$48,594.67
- Current balance - \$787,251.19

**Debenture for Water & Sewer Project Cross Highway 15**

Date of Loan	16-Dec-13
Principle Amount	\$ 1,143,000.00
Term	15 years
Interest Rate	3.295%
Total Interest	\$ 314,840



# LIABILITY – DEBENTURE II

- Semi annual payment - \$23,956.39
- Current balance - \$487,903.97

*Debenture for Public Work Shop:*

Date of Loan Issued	16-Mar-09
Principle Amount	\$ 675,000
Term	25 years
Interest Rate	5.066%
Total Interest	\$ 522,820



---



**PART IV – MILL RATES &  
REQUISITIONS**



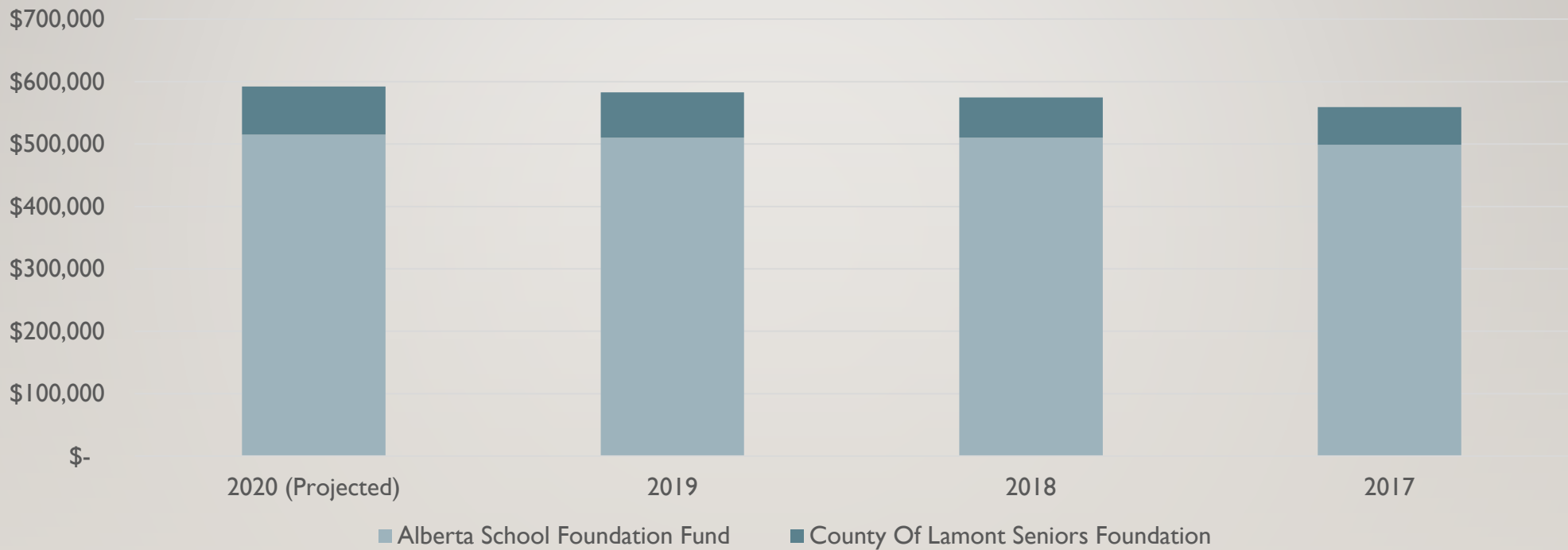
# EDUCATION AND SENIOR HOUSING REQUISITIONS

---

	2020 (Projected)	2019	2018	2017
Alberta School Foundation Fund	\$ 515,000	\$ 510,440	\$ 510,440	\$ 498,730
County Of Lamont Seniors Foundation	\$ 77,000	\$ 72,494	\$ 64,210	\$ 60,344

# EDUCATION AND SENIOR HOUSING REQUISITIONS

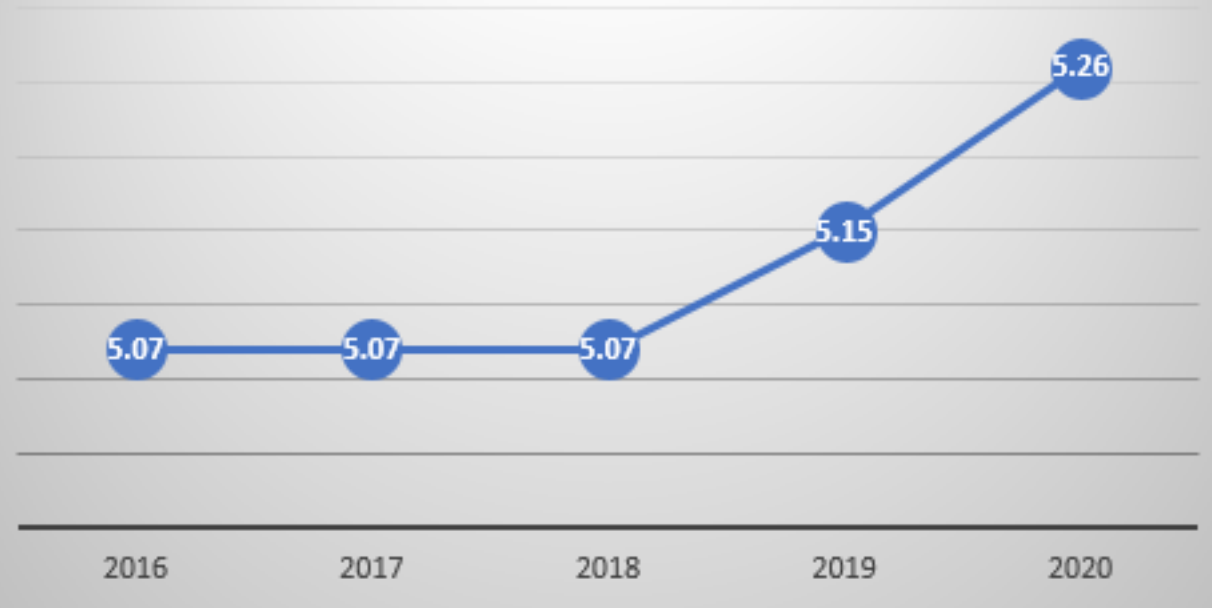
---



# LIBRARY REQUISITIONS

---

### NLLS Levy Per Capital



Years	2016	2017	2018	2019	2020
NLLS Levy Per Capit	5.07	5.07	5.07	5.15	5.26
% Increase	3.99%	0.00%	0%	2%	2.00%
Payment to NLLS	8,888	8,888	8,994	9,136	9,331

# PROJECTED MILL RATES

---

<b>Class</b>	<b>Rates-2020</b>	<b>Rates-2019</b>	<b>% Increase</b>
Commercial	<b>18.8048</b>	18.4870	1.72%
Farmland	<b>14.1578</b>	13.5690	4.34%
Machinery & Equipment	<b>14.6277</b>	14.0408	4.18%
Power & Pipeline	<b>18.8048</b>	18.4870	1.72%
Residential	<b>14.1578</b>	13.5690	4.34%
Designated industrial Property	<b>0.0786</b>	0.0786	0.00%

# PROJECTED MILL RATES

---

Assumptions used here:

- 1.4% decrease of the assessment value for non-residential property as per Assessor
- 2.8% decrease of the assessment value for residential property as per Assessor
  
- 1% increase of non-residential property as per budget
- 1% increase of residential property as per budget.



# PROJECTED MILL RATES

---

The result on mill rates increase are:

- 1.72% for non-residential property
- 4.34% for residential property
- 4.18% for machinery and equipment

---

2020	2019
Budget Operating/Capital Revenue: \$4,837,532	Budget Operating/Capital Revenue: \$4,985,563
Proposed Operating/Capital Expenses: \$4,837,532	Budget Operating/Capital Expenses: \$4,985,563
Collection from Municipal Taxation: \$2,518,800	Collection of Municipal Taxation: \$2,497,779

\$25,730 Increase Tax Increase  
1% Budget Increase  
1.3% Increase in Utilities

# QUESTIONS?

---