

# Town of Lamont

## Annual Budget – Fiscal Year 2016



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## Message from the Mayor and Council

We are pleased to present to you the 2016 budget for the Town of Lamont, which was adopted on January 12, 2016.

Lamont is poised for continued growth and this budget reflects our commitment to encourage growth in a sustainable fashion while continuing to provide the existing services to our residents and businesses. With the work we are doing to increase the non-residential tax base, we are setting ourselves up to enhance and increase the level of service.

While we strive to increase property taxes minimally for our residents, some expenses the Town incurs annually are mandated by other entities. In 2015, the Town was requisitioned for the Lamont Senior's Foundation in the amount of \$77,302; the School Board requisition was \$467,724 and the Regional Solid Waste Commission requisition was \$84,404. These amounts are paid up front by the Town and then those amounts are added to the tax roll as required by legislation. When these amounts increase, it affects the bottom line on each tax bill.

We have recognized that our park space, development, sidewalks and roads are priorities and we have considered those priorities in the budget.

We thank our staffs for their contributions to the budget, and to the commitment they show during the year to ensure the service levels are maintained within the constraints of the budget.

We thank all of you for your continued support and for the input you provide in letting us know what is important to you so we can consider those ideas during the budget process.

Best Regards,

Mayor and Council  
Town of Lamont



## *Town of Lamont Council Members*

Bill Skinner, Mayor	<a href="mailto:bill.s@lamont.ca">bill.s@lamont.ca</a>	(780) 895-2967
Debra Dunsmore, Councillor	<a href="mailto:debra.d@lamont.ca">debra.d@lamont.ca</a>	(780) 895-2010
Wayne Field, Councillor	<a href="mailto:wayne.f@lamont.ca">wayne.f@lamont.ca</a>	(780) 895-2025
Gail Hrehorets, Councillor	<a href="mailto:gail.h@lamont.ca">gail.h@lamont.ca</a>	(780) 895-2058
Douglas Pewarchuk, Councillor	<a href="mailto:doug.p@lamont.ca">doug.p@lamont.ca</a>	(780) 895-2010
Steven Sharun	<a href="mailto:steven.s@lamont.ca">steven.s@lamont.ca</a>	(780) 895-2165
David Taylor	<a href="mailto:david.t@lamont.ca">david.t@lamont.ca</a>	(780) 895-2010

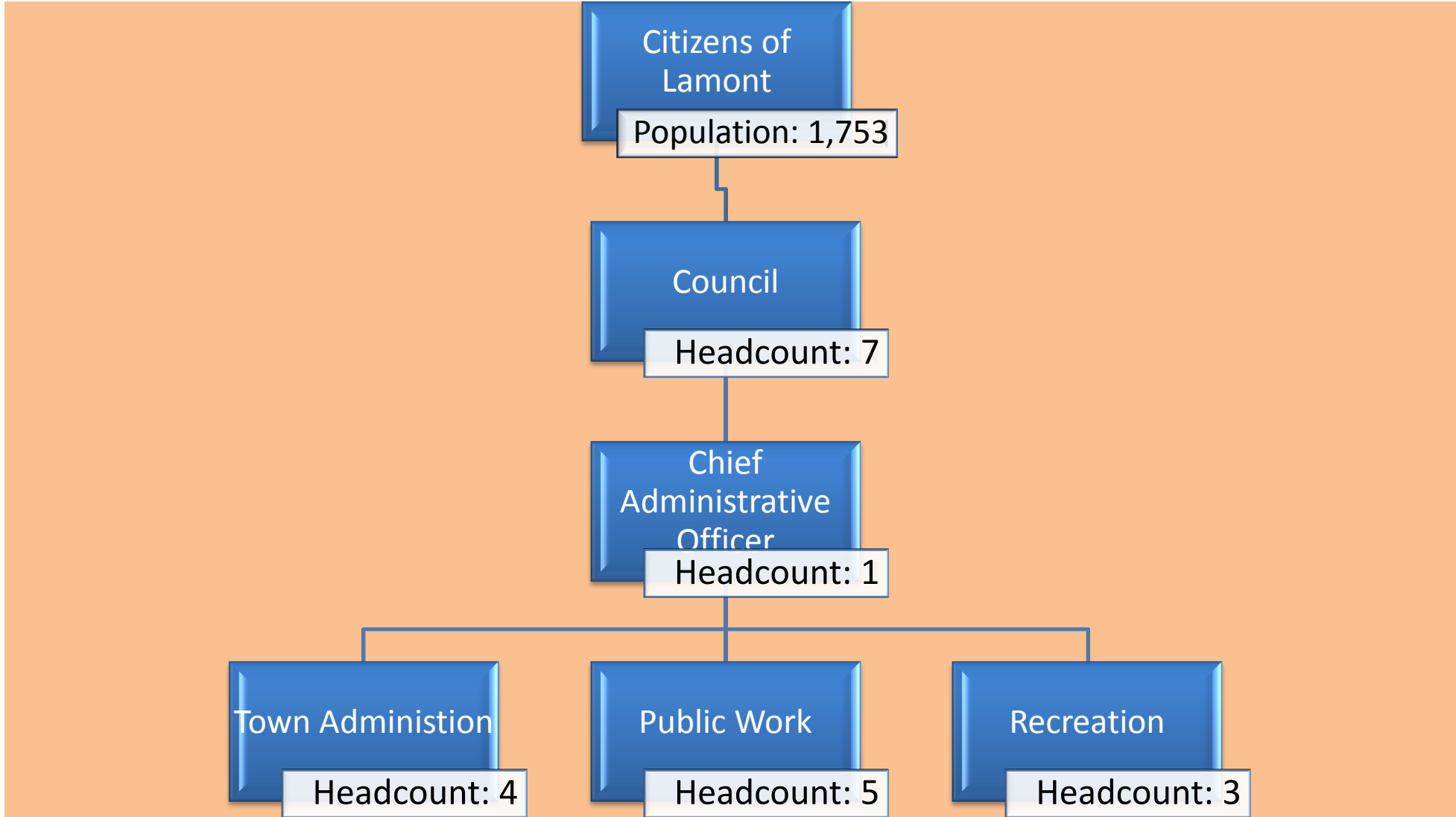


*Located a short 30 minute drive east of Edmonton on Hwy. 15, the town of Lamont was described by settlers as “the nicest open country a person could wish for”. This progressive, growing community of over 1700 provides relaxed country living with all the amenities of a larger centre.*

*The town was named in honour of Canadian politician John Henderson Lamont.*

*Lamont has a full range of services and amenities, including accommodations, fine dining, and shopping to make your stay a pleasant one. Lamont is also a proud member of the Communities in Bloom program. Visit Lamont to experience city living-country style.*

# TOWN OF LAMONT ORGANIZATIONAL CHART



2016 Operation Budget Summary		Historical Information				
Accounts	Current Year Budget Comments	2016 Budget	2015 Budget	2015 Actual-9 Months	2014 Actual	2013 Actual
<b>Revenue:</b>						
Administration:		(2,592,100)	(2,606,600)	(2,524,421)	(2,965,205)	(2,785,348)
Fire		(85,000)	(85,000)	(64,674)	(69,151)	(99,751)
<b>Public Works:</b>						
Public Works:		-	-	-	-	-
Road/Street:		(820,286)	(1,190,511)	(3,572)	(8,622)	(205,115)
Storm Sewer		-	-	-	-	-
Water		(817,230)	(678,370)	(402,038)	(498,901)	(589,186)
Sewer		(322,153)	(237,914)	(117,017)	(1,442,054)	(173,457)
Others (Garbage):		(340,600)	(286,100)	(265,641)	(262,693)	(344,455)
Park		(62,000)	(1,000)	(14,768)	(3,719)	(5,109)
<b>Total:</b>		<b>(2,362,269)</b>	<b>(2,393,895)</b>	<b>(803,035)</b>	<b>(2,215,988)</b>	<b>(1,317,321)</b>
<b>Recreation:</b>						
Hall		(44,700)	(44,700)	(20,942)	(37,008)	(47,639)
Arena		(185,441)	(183,400)	(95,298)	(242,489)	(250,279)
Curling Rink		(47,000)	(47,000)	(1,170)	(45,933)	(39,129)
<b>Total:</b>		<b>(277,141)</b>	<b>(275,100)</b>	<b>(117,411)</b>	<b>(325,430)</b>	<b>(337,047)</b>
<b>Others:</b>						
Disaster and By-Law:		(2,200)	(2,200)	(1,380)	(2,420)	(720)
FCSS & School Fund		(38,000)	(38,000)	(28,437)	(38,083)	(37,583)
<b>Total:</b>		<b>(40,200)</b>	<b>(40,200)</b>	<b>(29,817)</b>	<b>(40,503)</b>	<b>(38,303)</b>
<b>Total Revenue:</b>		<b>(5,356,710)</b>	<b>(5,400,795)</b>	<b>(3,539,356)</b>	<b>(5,616,278)</b>	<b>(4,577,770)</b>

2016 Operation Budget Summary		Historical Information				
Accounts	Current Year Budget Comments	2016 Budget	2015 Budget	2015 Actual-9 Months	2014 Actual	2013 Actual
<b>Expenses:</b>						
Administration:		585,229	633,598	396,585	568,352	445,502
Fire		177,550	199,835	78,411	117,734	170,101
Public Works:						
Public Works:		590,855	538,417	331,833	420,478	415,595
Roads/Streets:		1,872,400	671,700	126,289	178,212	571,023
Storm Sewer		2,900	2,900	848	1,237	952
Water		684,500	661,760	289,119	355,680	596,939
Sewer		175,600	231,600	22,309	65,917	129,682
Others (Garbage):		284,980	290,804	263,625	272,607	254,755
Park		224,017	130,230	97,980	107,492	50,591
Total:		3,835,251	2,527,411	1,132,003	1,401,622	2,019,537
Recreation:						
Hall		149,261	144,843	107,025	125,379	158,248
Arena		358,338	341,329	283,429	323,694	322,307
Curling Rink		129,300	152,200	43,999	63,660	180,203
Total:		636,899	638,372	434,453	512,733	660,758
Others:						
Council		135,500	137,500	104,334	111,132	109,191
Disaster Services		5,850	4,000	2,106	2,133	1,985
By-Law		10,400	12,400	6,449	11,340	12,695
Cemetery		4,100	4,100	3,250	3,954	2,600
Town Beautification		51,000	42,000	11,887	17,982	38,303
Planning & Subdivision		161,500	161,600	64,015	127,198	124,341
FCSS & School Fund		626,231	632,768	329,661	581,626	593,155
Total:		994,581	994,368	521,703	855,367	882,270
<b>Total Expenses:</b>		<b>6,229,510</b>	<b>4,993,584</b>	<b>2,563,154</b>	<b>3,455,808</b>	<b>4,178,168</b>
<b>Revenue over Expenses</b>		<b>872,800</b>	<b>(407,211)</b>	<b>(976,202)</b>	<b>(2,160,469)</b>	<b>(399,602)</b>
<b>Add Back Amortization</b>		<b>(872,800)</b>				
<b>Net Cash Forecast without Amortization</b>			<b>(0)</b>			



2016 Operation Budget Details				Historical Information			
Accounts	Account Explanation	Current Year Budget Comments	2016 Budget	2015 Budget	2015 Actual-9 Months	2014 Actual	2013 Actual
Revenue:							
Administration:							
Residential Taxes	This is the tax collected from our residents within the Town of Lamont.	Current millrate is:11.972	(1,780,000)	(1,800,000)	(1,777,022)	(1,694,320)	(1,676,435)
Commercial Taxes	This is the tax collected from business within the Town of Lamont.	Current millrate is:16.079	(410,000)	(405,000)	(416,702)	(334,304)	(291,611)
Farmland Taxes	Tax collected from farmland	Current millrate is:11.972	(1,900)	(1,900)	(1,908)	(1,931)	(1,937)
Minimum Tax Levy	Minimum tax collected at the Town	500	(28,000)	(30,000)	(28,820)	(29,156)	(28,490)
Taxes Power & Pipeline	Tax collected from Power & Pipeline	same as commercial rate: 16.079	(62,000)	(65,000)	(61,831)	(62,016)	(52,272)
Grant In Lieu			(4,200)	(4,000)	(4,287)	(4,095)	(4,050)
Penalties & Costs	Collected on later property tax payments		(41,000)	(40,000)	(44,133)	(27,962)	(45,398)
Franchise Fees	Mainly from Fortis Alberta and ATCO Gas		(190,000)	(190,000)	(168,013)	(185,590)	(150,975)
Return On Investments	Return from Investments (GIC)		(50,000)	(50,000)	-	(53,937)	(46,058)
Parade Donations						(1,000)	-
Provincial Unconditional				(1,000)	-	-	(2,000)
Fines	Government of alberta - Fine distribution		(2,500)	(700)	(2,057)	(383)	-
Comp, Tax Cert, NSF	Admin Service Charges		(13,000)	(5,000)	(12,445)	(3,950)	(5,239)
Development Permits	Town Permit Charges		(2,000)	(5,000)	(1,550)	(6,484)	(4,852)
Bank Interest	Interest from Town Business account		(3,000)	(3,000)	(2,516)	(5,766)	(3,993)
Rentals & Leases	Rental income		(3,500)	(5,000)	(1,800)	(6,282)	(1,382)
Gain on Sale of Asset				-	-	-	(12,150)

2016 Operation Budget Details				Historical Information			
Accounts	Account Explanation	Current Year Budget Comments	2016 Budget	2015 Budget	2015 Actual- 9 Months	2014 Actual	2013 Actual
Provincial Conditional	MSI- Capital for Town office			-	-	(366,958)	(361,588)
Other Government Grants				-	(1,000)	-	(208)
Other			(1,000)	(1,000)	(336)	(1,214)	(10,001)
<b>Total:</b>			<b>(2,592,100)</b>	<b>(2,606,600)</b>	<b>(2,524,421)</b>	<b>(2,785,348)</b>	<b>(2,698,640)</b>
<b>Fire:</b>							
County Fire Calls Revenue				-	-	(2,070)	(4,659)
County MVA Revenue				-	(4,200)	-	-
Town Fire Revenue				-	(60,474)	1,490	(12,207)
County Grant	County reimburse 50% or 86% cost depending on the type of expenses occurred		(85,000)	(85,000)	-	(99,171)	(100,834)
<b>Total:</b>			<b>(85,000)</b>	<b>(85,000)</b>	<b>(64,674)</b>	<b>(99,751)</b>	<b>(117,700)</b>
<b>Disaster and By-Law:</b>							
Town Wide Clean Up Donations			(200)	(200)	(820)	(10)	(10)
Animal Licences	Dog tags		(1,500)	(1,500)	(1,060)	(1,210)	(1,720)
Fines Issued			(500)	(500)	500	500	200
<b>Total:</b>			<b>(2,200)</b>	<b>(2,200)</b>	<b>(1,380)</b>	<b>(720)</b>	<b>(1,530)</b>
<b>Road/Street:</b>							
Custom Work & Fuel Di			(10,000)	(10,000)	(1,039)	(7,200)	(45,237)
Provincial Conditional	Federal Gas Tax Fund (FGTF) & Basic Municipal Transportation Grant (BMTG)	\$116,200-BMTG \$95,268-FGTF	(211,468)	(198,000)	(2,533)	(197,915)	(192,575)
Contributed from Reserves			(568,818)	(982,511)	-	-	-
<b>Total:</b>			<b>(790,286)</b>	<b>(1,190,511)</b>		<b>(205,115)</b>	<b>(237,812)</b>

2016 Operation Budget Details				Historical Information			
Accounts	Account Explanation	Current Year Budget Comments	2016 Budget	2015 Budget	2015 Actual- 9 Months	2014 Actual	2013 Actual
<b>Water</b>							
Sale Of Water Service	Water Sales		(600,000)	(595,000)	(397,234)	(583,547)	(555,115)
Utility Penalty			(3,000)	(3,000)	(2,778)	(3,792)	(2,757)
Reconnection Fee			(1,000)	(1,000)	(2,026)	(400)	(800)
Provincial Conditional	For water & sewer Hwy15	Total \$352,883-MSI	(211,730)	(77,870)	-	-	-
Water Metres			(1,500)	(1,500)	-	(1,447)	(2,566)
<b>Total:</b>			<b>(817,230)</b>			<b>(589,186)</b>	<b>(561,238)</b>
<b>Sewer</b>							
Sale Of Sewer Service	Waste water sales	Charged by 30% of the water charges	(180,000)	(185,000)	(117,017)	(172,707)	(164,673)
Sewer Callout			(1,000)	(1,000)	-	(750)	(872)
Provincial Conditional	For water & sewer Hwy15	Total \$352,883-MSI	(141,153)	(51,914)	-	-	-
<b>Total:</b>			<b>(322,153)</b>	<b>(237,914)</b>	<b>(117,017)</b>	<b>(173,457)</b>	<b>(165,545)</b>
<b>Others (Garbage):</b>							
Sale Of Garbage Service	Garbage service charges	Fixed Rate: Residential - \$46.68; Commercial- \$80.18; Restaurants - \$159.35 per every two months	(280,000)	(280,000)	(211,228)	(272,375)	(270,675)
Sale of Cemetery Plot			(600)	(600)	-	(1,000)	(600)
Inspection Permit Fee			(5,000)	(5,000)	(3,513)	(7,430)	(3,994)
Sale Of Lots			(50,000)	-	(46,700)	(63,651)	-
Rezoning Fees			(5,000)	(500)	(4,200)	-	-
<b>Total:</b>			<b>(340,600)</b>	<b>(286,100)</b>	<b>(265,641)</b>	<b>(344,455)</b>	<b>(275,269)</b>
<b>Hall</b>							
Tablecloths, Ice etc			(4,700)	(4,700)	(3,057)	(2,546)	(5,215)
Hall/Lobby Rental	Rental		(18,000)	(18,000)	(12,097)	(16,100)	(17,490)
Pop	Sale		(9,000)	(9,000)	(5,601)	(9,637)	(10,180)
Other Local Government				-	-	(5,000)	-
Donations			(6,000)	(6,000)	-	-	(11,696)
Other			(7,000)	(7,000)	(187)	(14,356)	(736)
<b>Total:</b>			<b>(44,700)</b>	<b>(44,700)</b>	<b>(20,942)</b>	<b>(47,639)</b>	<b>(45,317)</b>

2016 Operation Budget Details				Historical Information			
Accounts	Account Explanation	Current Year Budget Comments	2016 Budget	2015 Budget	2015 Actual 9 Months	2014 Actual	2013 Actual
<b>Arena</b>							
Arena/Meeting Room Rentals	Rental		(70,000)	(70,000)	(45,230)	(87,643)	(87,335)
Concession			(1,900)	(1,900)	(1,500)	(1,400)	(1,400)
Provincial Conditional	MIS Operation grant		(65,041)	(63,000)	-	(112,668)	(96,767)
Other Local Government	From Lamont County		(48,500)	(48,500)	(48,568)	(48,568)	(48,568)
<b>Total:</b>			<b>(185,441)</b>	<b>(183,400)</b>	<b>(95,298)</b>	<b>(250,279)</b>	<b>(234,070)</b>
<b>Park</b>							
Recreation Rental				-	(50)	-	(200)
Other Revenue			(2,000)	(1,000)	(17,574)	(1,109)	(200)
Federal Grant	Grant \$60K for 2016 and another \$60K for 2017	A two year matching grant approved	(60,000)	-	2,856	-	-
Provincial Conditional				-	-	(4,000)	(11,800)
<b>Total:</b>			<b>(62,000)</b>	<b>(1,000)</b>	<b>(14,768)</b>	<b>(5,109)</b>	<b>(12,200)</b>
<b>Curling Rink</b>							
Recreation Rental Curling Rink			(2,000)	(2,000)	(1,150)	1,078	(2,959)
Other Revenue	From Lamont Curling Club		(45,000)	(45,000)	(20)	(40,207)	(39,151)
<b>Total:</b>			<b>(47,000)</b>	<b>(47,000)</b>	<b>(1,170)</b>	<b>(39,129)</b>	<b>(42,110)</b>
<b>FCSS &amp; School Fund</b>							
Family & Community Support	Provincial grant		(38,000)	(38,000)	(28,437)	(37,583)	(37,583)
<b>Total:</b>			<b>(38,000)</b>	<b>(38,000)</b>	<b>(28,437)</b>	<b>(37,583)</b>	<b>(37,583)</b>
<b>Total Revenue:</b>			<b>(5,326,710)</b>	<b>(5,061,610)</b>	<b>(3,336,551)</b>	<b>(4,577,770)</b>	<b>(4,429,014)</b>

2016 Operation Budget Details				Historical Information			
Accounts	Account Explanation	Current Year Budget Comments	2016 Budget	2015 Budget	2015 Actual-9 Months	2014 Actual	2013 Actual
<b>Expenses:</b>							
<b>Council</b>							
Salaries			65,300	66,000	48,639	58,551	60,956
CPP Council			700	-	442	-	-
Travel & Subsistence		CRB-\$1.1K & OGEETC \$1K	7,000	7,000	6,030	5,311	6,373
Advertising & Memberships			7,000	7,000	4,176	6,760	6,750
Conferences		For convention in October	6,000	6,000	3,825	8,360	4,231
Public Relations/Donations			9,000	9,000	3,956	10,863	7,693
Insurance			500	500	504	392	382
Goods & Supplies			4,000	7,000	2,076	6,912	17,907
Parade & Fair Expense			36,000	35,000	34,688	12,043	11,729
<b>Total:</b>			<b>135,500</b>	<b>137,500</b>	<b>104,334</b>	<b>109,191</b>	<b>116,020</b>
<b>Administration</b>							
Salaries		4% increase on average, \$24K budgeted in FCSS	299,143	290,898	205,618	218,959	218,839
Bank Interest and Charges			2,500	2,500	1,070	812	865
Over Time			2,500	2,500	1,330	1,554	1,408
Legal and Audit			41,000	40,000	38,737	40,746	26,695
Employer Contribution		25% of Salaries	65,786	45,000	45,262	36,336	27,869
AUMA Benefits			2,700			1,567	
Training/Development			3,000	5,000	2,654	375	4,633
Travel & Subsistence		\$1K for the Capital Region Board Meetings	3,000	2,000	1,456	536	2,382
Telus			6,800	6,800	5,027	5,792	4,784
Postage & Freight			8,000	9,000	5,646	3,839	1,768

2016 Operation Budget Details				Historical Information			
Accounts	Account Explanation	Current Year Budget Comments	2016 Budget	2015 Budget	2015 Actual- 9 Months	2014 Actual	2013 Actual
Advertising & Memberships			5,000	3,500	4,464	3,344	3,506
Conferences		\$2.5K for MIG meeting in BC	4,000	1,500	725	980	650
Contracted Services		including: \$12K for Janitorial Service, IT \$8K, Tanmar Consulting \$15K, MIG \$7K, Communication Officer \$6K, Pitney Bowes \$2K	55,000	54,000	45,696	51,019	92,544
Insurance			7,000	7,400	6,631	7,340	3,613
Goods & Supplies			12,000	15,000	6,494	16,115	26,801
Equipment Repair/Maintenance			2,000	2,000	173	1,045	613
Workers Compensation			9,000	8,000	7,551	7,168	7,774
Municipal Election			500	500	-	1,685	600
Electricity			6,000	6,500	3,926	7,474	5,860
Natural Gas			4,000	5,000	1,125	4,304	5,889
Water			1,300	1,500	753	1,506	1,183
Rent				-	-	-	5,252
Capital Programs				-	-	-	153,372
Administration Amortization			25,000	25,000	-	24,007	24,007
Tax Cancellations & Adjustment			20,000	100,000	12,247	9,000	8,000
<b>Total:</b>			<b>585,229</b>	<b>633,598</b>	<b>396,585</b>	<b>445,502</b>	<b>628,909</b>

2016 Operation Budget Details				Historical Information			
Accounts	Account Explanation	Current Year Budget Comments	2016 Budget	2015 Budget	2015 Actual 9 Months	2014 Actual	2013 Actual
<b>Fire</b>		<b>Below from John</b>					
Honorariums to Chief			5,500	5,500	-	5,500	5,500
Fees for Meetings and Practices			7,500	7,500	3,830	6,900	5,530
Fees for Responding to Calls			20,000	20,850	8,565	25,095	16,050
Training & Development			12,000	13,000	8,408	9,780	1,704
Travel & Subsistence			1,000	1,000	905	1,021	459
Telus			6,000	6,000	3,821	6,011	5,365
Freight & Postage			250	250	-	154	35
Advertising & Memberships			1,400	1,400	697	953	1,699
Conferences			1,500	1,500	1,077	870	-
Contracted Services			15,000	15,000	8,826	10,884	7,898
Insurance			15,000	15,000	14,291	14,087	11,633
Fire - Licenses & Permits			750	750	741	741	741
Fuel			3,000	3,000	1,379	2,992	2,531
Goods & Supplies			16,000	18,000	5,740	14,529	30,305
Building Repair/Maintenance	\$8K for windows replacement	8,000	10,000	8,500	1,239	9,404	13,977
Vehicle Repair/Maintenance			4,000	5,000	599	4,372	1,272
Fire - Vehicle Inspect			1,200	1,200	-	642	927
Equipment Repairs/Maintenance			3,000	9,200	829	2,664	3,264
Electricity			4,500	4,000	3,532	4,769	4,188
Natural Gas			4,750	4,750	2,416	3,861	5,389
Water			700	700	436	634	352
Fire WCB - F			500	500	500	500	500
Capital Programs				13,235	10,580	-	-
Fire Amortization		44,000	44,000	44,000	-	43,738	43,738
<b>Total:</b>		<b>52,000</b>	<b>177,550</b>	<b>199,835</b>	<b>78,411</b>	<b>170,101</b>	<b>163,058</b>

2016 Operation Budget Details				Historical Information			
Accounts	Account Explanation	Current Year Budget Comments	2016 Budget	2015 Budget	2015 Actual-9 Months	2014 Actual	2013 Actual
<b>Disaster Service</b>							
	Travel & Subsistence	Adding Training for 2 persons	2,350	500	-	-	2,674
	Advertising & Memberships		2,500	2,500	2,106	1,985	1,890
	Goods & Supplies		1,000	1,000	-	-	-
	<b>Total:</b>		<b>5,850</b>	<b>4,000</b>	<b>2,106</b>	<b>1,985</b>	<b>4,564</b>
<b>By-Law</b>							
	Telus		1,000	1,000	863	988	863
	Advertising & Memberships		100	100	-	-	225
	Contracted Services		8,000	10,000	4,518	10,731	10,062
	Insurance		300	300	269	251	239
	Goods & Supplies		1,000	1,000	800	725	480
	<b>Total:</b>		<b>10,400</b>	<b>12,400</b>	<b>6,449</b>	<b>12,695</b>	<b>11,868</b>
<b>Public Work</b>							
	Salaries	4% increase on average. Adding \$15,000.00 for a part-time	306,564	281,704	204,014	192,797	209,086
	On call pay		7,200	7,200	5,040	5,280	5,610
	Salaries - Overtime		12,000	13,000	6,835	10,951	6,421
	Employer Contribution	25% of salaries	76,641	61,000	51,600	45,075	37,661
	Training & Development		2,500	2,500	-	350	2,247
	Travel & Subsistence		2,000	2,000	-	-	1,656
	Telus		2,000	2,000	1,531	1,609	1,794
	Postage & Freight		200	200	-	79	147
	Advertising & Memberships		1,000	1,000	233	1,419	1,272



2016 Operation Budget Details				Historical Information			
Accounts	Account Explanation	Current Year Budget Comments	2016 Budget	2015 Budget	2015 Actual- 9 Months	2014 Actual	2013 Actual
Contracted Services		\$1K for a Sign of P.W. Shop	2,500	2,000	1,292	3,917	8,178
Insurance			6,000	6,000	6,000	5,583	5,069
Fuel			2,500	2,500	1,521	1,178	3,380
Goods & Supplies		Removed \$4K for Fence, \$3.5K for weed spraying, \$1.3K for 2 tires, and \$650 for 2 concrete barricades	10,000	19,000	11,738	13,883	13,464
Building Repair/Maintenance			2,000	2,000	-	12	222
Vehicle Repair/Maintenance			2,000	2,000	825	1,858	2,420
Equipment Repair/Maintenance			500	500	-	397	208
Electricity			7,000	9,000	4,145	8,783	8,894
Natural Gas			8,000	15,000	3,729	12,904	15,994
Water			1,700	1,800	1,007	1,210	1,069
Capital Programs		\$29K plus tax - truck	30,450	65,000	32,325	-	15,500
Added to Operating Reserves				-	-	-	-
Public Works Amortization			60,100	60,100	-	60,396	58,514
Debenture Interest Payment			29,000	29,622	14,925	31,117	31,217
Debenture Principal Payment			19,000	18,291	-	-	-
<b>Total:</b>			<b>590,855</b>	<b>603,417</b>	<b>346,760</b>	<b>398,799</b>	<b>430,022</b>

2016 Operation Budget Details				Historical Information			
Accounts	Account Explanation	Current Year Budget Comments	2016 Budget	2015 Budget	2015 Actual 9 Months	2014 Actual	2013 Actual
<b>Street &amp; Road</b>							
Salaries				-	-	11,504	-
Salaries - Overtime				-	-	679	-
Employer Contribution				-	-	1,646	-
Postage & Freight			700	700	397	973	616
Contracted Services		Adding \$10K for Hwy 15 dust control & \$3.5K for Road Signs & \$1.5K move Town sign	65,000	65,000	25,951	58,078	57,242
Insurance			3,300	3,300	3,216	3,877	2,659
Fuel			22,200	22,200	10,888	26,628	17,453
Goods & Supplies			20,000	30,000	16,483	32,099	11,422
Vehicle Repairs/Maintenance		Adding \$2.5K for Grader Starter and \$5K for Tires	13,000	5,500	4,670	7,971	5,473
Equipment Repair/Mainenance			7,000	7,000	5,209	1,791	5,714
Infrastructure Repair			125,000	125,000	-	14,845	88,811
Electricity			75,000	80,000	59,475	78,599	80,282
Capital Programs		Projects# 2,3,5, and 7 from Select Engineering	1,191,200	557,900	181,712	409,032	-
Added to Operating Reserves				-	-	-	-
Road Amortization			350,000	333,000	-	332,332	312,548
<b>Total:</b>			<b>1,872,400</b>	<b>1,229,600</b>	<b>308,002</b>	<b>980,055</b>	<b>582,220</b>
<b>Storm Sewer</b>							
Contracted Services			1,500	1,500	-	-	-
Equipment Repair/Maintenance			700	700	198	266	-
Capital Programs				-	650	-	-
Amortization Expense			700	700	-	686	686
<b>Total:</b>			<b>2,900</b>	<b>2,900</b>	<b>848</b>	<b>952</b>	<b>686</b>

2016 Operation Budget Details				Historical Information			
Accounts	Account Explanation	Current Year Budget Comments	2016 Budget	2015 Budget	2015 Actual 9 Months	2014 Actual	2013 Actual
<b>Water</b>							
Salaries				-	-	5,486	-
Employer Contribution				-	-	995	-
Travel & Subsistence			2,000	2,000	1,240	1,962	738
Telus			1,900	1,900	1,569	1,845	1,583
Postage & Freight			300	300	470	462	217
Advertising & Memberships			1,000	1,000	60	-	467
		Adding \$1K for 54 St. water pump maintenance and \$15K for Water Distribution System & Transferred the \$15K for CCTV					
Contracted Services			71,000	70,000	49,185	89,182	78,517
Insurance			4,200	4,270	3,764	3,918	3,875
Purchase From Capital			220,000	220,000	108,286	216,673	176,330
Fuel			100	100	-	-	-
		\$30K for 100 wireless water meters					
Goods & Supplies			38,000	38,000	5,509	40,851	10,520
Building Repair/Maintenance			6,000	6,000	-	9,840	-
Vehicle Repair/Maintenance			500	500	56	-	-
Repair/Maintenance			500	500	-	546	489
Infrastructure Repair			500	500	-	500	-
Electricity			35,000	35,000	20,050	38,356	35,068
Natural Gas			5,000	5,000	1,742	6,796	7,832
Bulk Water Bill				-	-	-	-
Capital Programs				-	-	641,397	381,811
Water Amortization			200,000	179,000	-	178,147	170,722
Debenture Interest Payment			35,000	35,178	17,842	1,380	-
Debenture Principal Payment			63,000	62,012	-	-	-
Bad debts			500	500	-	-	-
<b>Total:</b>			<b>684,500</b>	<b>661,760</b>	<b>209,772</b>	<b>1,238,336</b>	<b>868,167</b>

2016 Operation Budget Details				Historical Information			
Accounts	Account Explanation	Current Year Budget Comments	2016 Budget	2015 Budget	2015 Actual- 9 Months	2014 Actual	2013 Actual
<b>Sewer</b>							
Travel & Subsistence			100	100	-	100	-
Telus			1,600	1,600	1,581	1,491	981
Postage & Freight			100	100	-	-	21
Advertising & Members			200	200	36	-	-
Contracted Services		Removed \$5.1K for upgrading for lift station, \$70K for Lagoon cleaning, Transferred \$15K for CCTV from Water Dept.	26,000	100,000	8,764	4,364	16,450
Insurance			1,400	1,400	1,255	1,407	1,228
Goods & Supplies		Adding \$550 for water pump	2,000	2,000	741	2,675	1,239
Building Repair/Maintenance			500	500	2,450	308	-
Vehicle Repair/Maintenance			500	500	-	-	-
Equipment Repair/Maintenance		Adding \$2.8K for furnace replacement	3,000	3,000	26	987	944
Chemical			2,500	2,500	2,335	735	3,594
Infrastructure Repair				-	-	-	-
Electricity			4,700	4,700	2,908	4,931	4,522
Natural Gas			3,000	3,000	2,213	1,653	2,090
Capital Programs				278,760	262,181	422,475	278,393
Added to Operating Reserves				-	-	-	-
Sewer Amortization			130,000	112,000	-	111,032	105,751
<b>Total:</b>			<b>175,600</b>	<b>510,360</b>	<b>284,490</b>	<b>552,157</b>	<b>415,213</b>

2016 Operation Budget Details				Historical Information			
Accounts	Account Explanation	Current Year Budget Comments	2016 Budget	2015 Budget	2015 Actual- 9 Months	2014 Actual	2013 Actual
<b>Garbage</b>							
Advertising & Memberships			700	700	50	108	72
Contracted Services			195,000	195,000	178,376	187,866	198,056
Insurance			500	500	448	492	-
Solid Waste Commission			87,780	84,404	84,404	66,289	66,481
Goods & Supplies		Removed Fence Town Dumpsters	1,000	10,200	348	-	10
Equipment Repair/Maintenance				-	-	-	-
<b>Total:</b>			<b>284,980</b>	<b>290,804</b>	<b>263,625</b>	<b>254,755</b>	<b>264,619</b>
<b>Cemetery</b>							
Contracted Services			4,000	4,000	3,250	2,600	3,250
Goods & Supplies			100	100	-	-	88
<b>Total:</b>			<b>4,100</b>	<b>4,100</b>	<b>3,250</b>	<b>2,600</b>	<b>3,338</b>
<b>Town Beautification</b>							
Town Beautification-C		Adding Thiels bill for hanging plants and the new tubs will be around \$9K	14,000	5,000	4,628	2,950	-
Town Beautification-		Lights and Fix up town sign	32,000	32,000	7,259	20,859	38,303
Town Beauti.-add to O		LED lights	5,000	5,000	-	-	-
<b>Total:</b>			<b>51,000</b>	<b>42,000</b>	<b>11,887</b>	<b>23,809</b>	<b>38,303</b>
<b>Planning &amp; Subdivision</b>							
Travel			500	500	369	-	-
Advertising & Memberships			1,000	1,000	-	1,050	158
Contracted Services	Mainly for Town legal cost	Adding \$36K for Land Use Bylaw and Municipal Plan	160,000	160,000	63,606	123,291	108,644
Goods & Supplies				100	40	-	42
<b>Total:</b>			<b>161,500</b>	<b>161,600</b>	<b>64,015</b>	<b>124,341</b>	<b>108,845</b>

2016 Operation Budget Details				Historical Information			
Accounts	Account Explanation	Current Year Budget Comments	2016 Budget	2015 Budget	2015 Actual-9 Months	2014 Actual	2013 Actual
<b>Hall</b>							
	Salaries	4% increase on average	48,249	46,393	37,210	43,128	38,336
	Employers Contribution	25% of salary	12,062	8,000	5,639	9,930	4,512
	Telus		800	800	586	825	737
	Postage & Freight		150	150	-	76	54
	Advertising & Members		500	500	-	61	-
	Contracted Services		3,000	3,000	2,584	7,833	14,713
	Janitorial Supplies		3,500	3,500	907	3,901	2,290
	Insurance		14,500	14,500	13,418	13,865	12,368
	Goods & Services		16,000	18,000	8,130	17,429	12,284
	Building Repairs/Maintenance		19,000	18,000	17,440	17,355	411
	Vehicle Repairs/Maintenance		500	500	-	-	-
	Equipment Repair/Maintenance		4,000	4,000	1,429	-	2,385
	Chemical			-	-	-	-
	Electricity		4,000	4,000	3,063	10,535	4,711
	Natural Gas		14,000	16,000	8,077	25,960	17,249
	Water		9,000	7,500	8,543	7,349	2,514
	Capital Programs			-	-	-	11,545
	<b>Total:</b>		<b>149,261</b>	<b>144,843</b>	<b>107,025</b>	<b>158,248</b>	<b>124,109</b>

2016 Operation Budget Details				Historical Information			
Accounts	Account Explanation	Current Year Budget Comments	2016 Budget	2015 Budget	2015 Actual- 9 Months	2014 Actual	2013 Actual
<b>Arena</b>							
Salaries		4% increase on average	123,790	123,195	89,193	116,802	115,075
On-Call			7,300				
Over time			500	500	1,424		
Employers Contribution		25% of salary	30,948	24,000	17,762	26,347	20,565
Travel & Subsistence			500	500	775	540	397
Telus			4,000	4,000	2,843	3,214	3,293
Postage & Freight			800	800	104	64	25
Advertising & Memberships			800	800	747	-	810
Contracted Services		Including \$7K snow remover	18,000	18,000	5,944	18,117	9,649
Janitorial Supplies			3,500	3,500	1,022	2,874	2,137
Insurance			17,000	17,000	15,659	16,980	16,770
Fuel			1,200	1,200	829	1,293	1,445
Goods & Services			11,000	11,000	10,910	11,801	8,977
Building Repair/Maintenance		Adding \$15,447.60 for meeting room and Kitchen and \$15,120.00 for main entrances to Arena and Hall	50,000	26,000	14,236	17,646	6,000
Vehicle Repair/Maintenance			3,000	3,000	-	806	17
Equipment Repair/Maintenance			22,000	30,000	17,505	15,904	17,793
Chemical			1,000	1,000	-	739	-
Electricity			40,000	53,000	27,902	57,627	56,541
Natural Gas			15,000	18,000	8,077	20,431	24,881
Water			8,000	10,000	3,029	12,849	10,301
Capital Programs				-	65,467	-	-
<b>Total:</b>			<b>358,338</b>	<b>345,495</b>	<b>283,429</b>	<b>324,034</b>	<b>294,675</b>

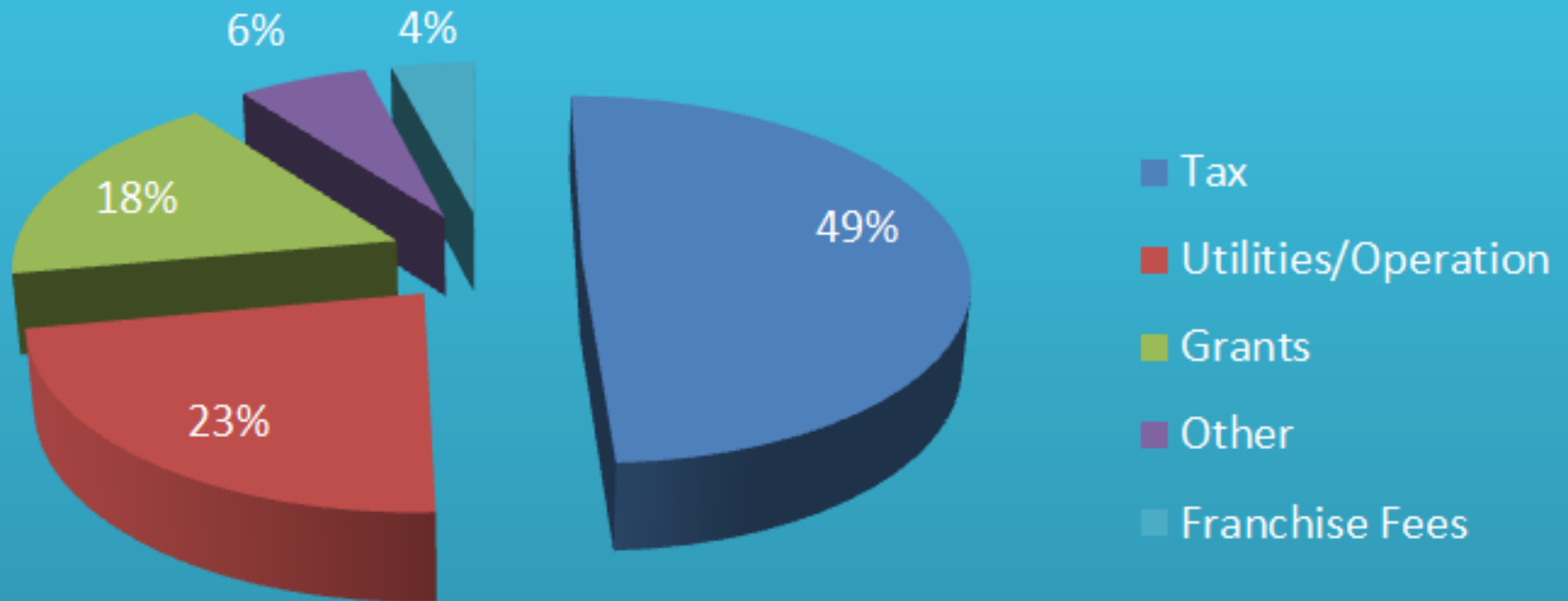
2016 Operation Budget Details				Historical Information			
Accounts	Account Explanation	Current Year Budget Comments	2016 Budget	2015 Budget	2015 Actual- 9 Months	2014 Actual	2013 Actual
<b>Park</b>							
Salaries			46,917	45,330	44,437	36,966	34,152
Salaries - Overtime				-	-	-	-
Employer Contribution			4,000	2,800	3,182	2,629	2,392
Advertising & Members				-	173	-	-
Contracted Services		Adding \$1.5K for inspection at playgrounds	7,000	6,000	4,142	6,976	2,108
Insurance			1,000	1,000	896	804	779
Goods & Supplies			1,800	1,800	1,601	1,629	2,716
Building Repair/Maintenance		Removing \$3.5 repair for doors and frames at Hillside park	1,000	4,000	4,741	-	278
Vehicle Repair/Maintenance			1,000	1,000	400	223	2,733
Equipment Repair/Maintenance		Adding \$2.7 for furnace replacement	5,500	4,000	2,220	679	751
Chemical		Removing \$3.5K for Gopher control, Adding \$5K for weed spraying	5,000	3,500	3,678	-	-
Electricity			800	800	645	685	734
Capital Programs		A matching grant received	150,000	60,000	31,865	-	-
<b>Total:</b>			<b>224,017</b>	<b>130,230</b>	<b>97,980</b>	<b>50,591</b>	<b>46,642</b>



2016 Operation Budget Details				Historical Information			
Accounts	Account Explanation	Current Year Budget Comments	2016 Budget	2015 Budget	2015 Actual-9 Months	2014 Actual	2013 Actual
<b>Curling Rink</b>							
	Telus		1,000	1,000	779	970	845
	Advertising & Memberships		500	500	162	47	-
	Contracted Services	Adding \$5.4K for gate	12,100	6,000	5,922	18,865	9,297
	Insurance		14,000	14,000	12,546	12,704	12,211
	Goods & Services		3,000	3,000	2,514	4,374	1,160
	Building Repair/Maintenance		5,000	5,000	4,969	12,230	20,603
	Repair/Maintenance		5,000	5,000	3,343	4,934	3,635
	Electricity		15,000	30,000	8,922	34,653	32,127
	Natural Gas		10,000	24,000	4,480	28,689	28,366
	Water		700	700	364	680	843
	Recreation Amortization		63,000	63,000	-	62,056	62,083
	<b>Total:</b>		<b>129,300</b>	<b>152,200</b>	<b>43,999</b>	<b>180,203</b>	<b>171,170</b>
<b>FCSS &amp; School Fund</b>							
	FCSS Salaries		24,274	23,682	17,793	22,536	21,988
	Employer Contribution		6,000	6,000	4,973	5,991	5,683
	Insurance		460	460	412	452	432
	Family & Community Support		26,600	26,600	15,908	13,369	15,059
	Grants To Organizations		10,000	10,000	7,557	7,357	9,462
	Alberta School Foundation	May change	470,000	467,724	227,644	467,724	436,818
	County Of Lamont Senior's Housing	15% Increased as requested	88,897	77,302	55,774	73,621	63,577
	<b>Total:</b>		<b>626,231</b>	<b>611,768</b>	<b>330,061</b>	<b>591,050</b>	<b>553,020</b>
<b>Expenses Total:</b>			<b>6,229,510</b>	<b>5,878,410</b>	<b>2,943,028</b>	<b>5,619,405</b>	<b>4,825,448</b>
<b>Revenue over Expenses</b>			<b>872,800</b>	<b>816,800</b>	<b>(393,524)</b>	<b>1,041,635</b>	<b>396,433</b>
<b>Add Back Amortization</b>			<b>(872,800)</b>	<b>(816,800)</b>		<b>(639,698)</b>	<b>(795,394)</b>
<b>Net Cash Forecast without Amortization</b>			<b>\$ 0</b>	<b>\$ -</b>		<b>401,937</b>	<b>(398,961)</b>

**Chart – Revenue by Categories:**

## Where Does Money Come From



**Chart – Expenditures by Departments:**

## Where Does Your Money Spend - By Departments

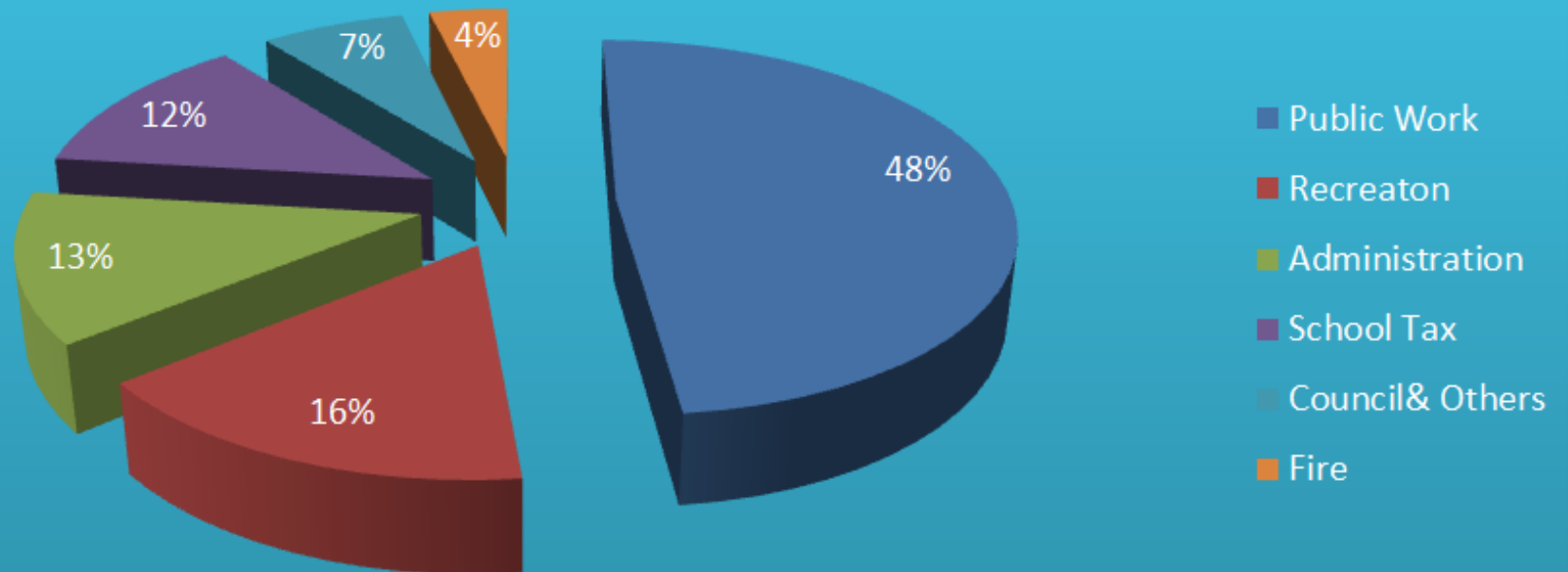
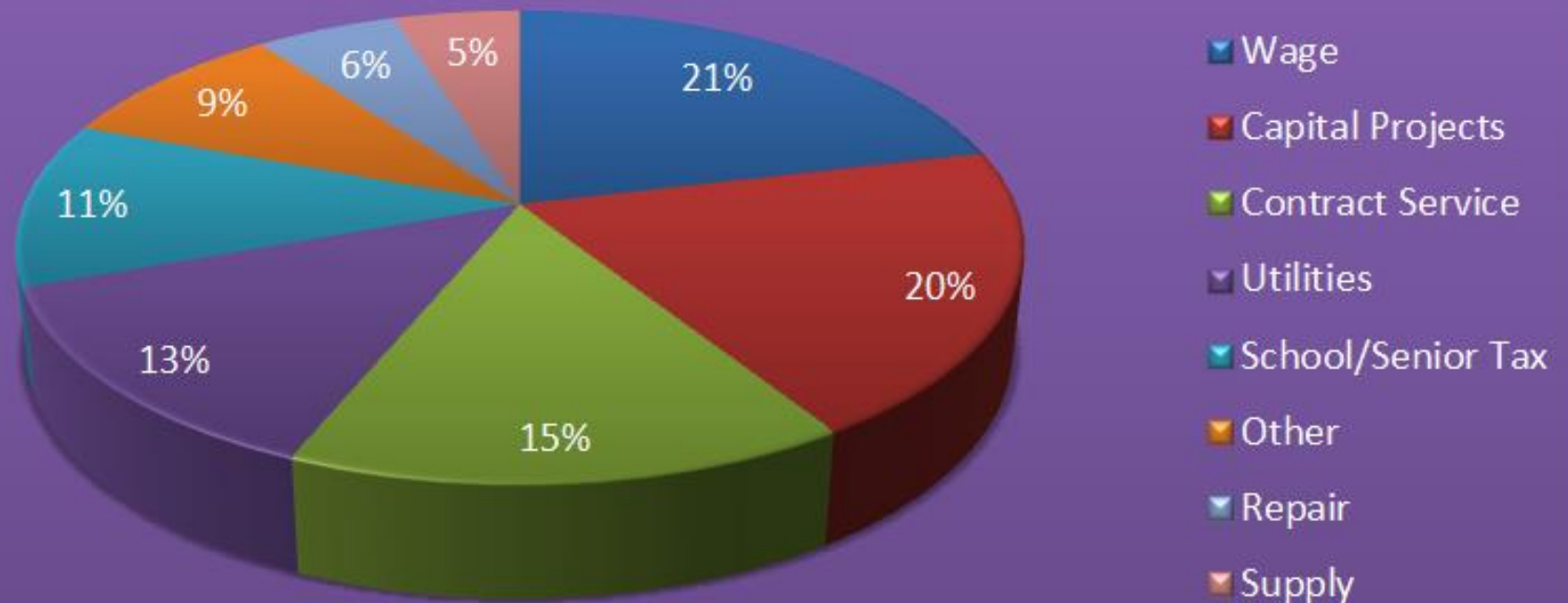


Chart – Expenditure by Categories:

## Where Does Your Money Spend - By Categories



**Debenture for Public Workshop:**

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



**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



**Schedule 1 - Reserve Summary:**

<b>Reserve Categories</b>	<b>Amount (\$)</b>
Unrestricted	
General	384,129
Administration	486,127
Fire	7,986
Public Work	62,073
Strom Sewer	15,000
Water	14,000
Sewer	77,500
Planning & Subdivision	1,627,311
Recreation General	52,500
Hall	10,000
Arena	142,100
Park	17,615
Curling Rink	10,000
<b>Total unrestricted Reserve</b>	<b>2,906,341</b>
Restricted (Jabneel):	
Principal	406,500
Interest	34,814
<b>Total</b>	<b>441,314</b>
<b>2015 Reserve Balance</b>	<b>\$ 3,347,655</b>



**Schedule 2 - Cash Flow Analysis:**

<b>Funds Descriptions:</b>	<b>Amount (\$)</b>
Reserve	\$3,347,655
Additional reserve for Lagoon over paid grant estimated	\$200,000
Transfer to 2016 Capital projects	\$568,818
Temporary Investment 2015	\$281,014
<b>Balance at investment account as of October 31, 2015</b>	<b>\$4,397,487</b>

**2016 Capital Budget:**

<b>Project Number</b>	<b>Project Name</b>	<b>Cost (\$)</b>	<b>Capital/ Operation</b>	<b>Accounts</b>	<b>Source of Funding</b>
<b>2016 – R17-23</b>	Double cab, 4X4 Pickup Truck	\$30,450.00	Capital /	2-31-00-00-762	Operation
<b>2017 – R17-24</b>	51 Avenue - 54 Street to 48 Street	\$546,000.00	Capital /	2-32-00-00-762	Reserve/Grants
<b>2017 – R17-25</b>	50A Street - 50 Avenue to Lane North of 51 Avenue	\$222,000.00	Capital /	2-32-00-00-762	Operation
<b>2018 – R17-26</b>	50 Avenue - 48 Street to 46 Street	\$405,000.00	Capital /	2-32-00-00-762	Reserve/Grants
<b>2018 – R17-27</b>	52 Avenue - 55 Street to 54 Street	\$18,200.00	Capital /	2-32-00-00-762	Operation
<b>Total 22 projects</b>		<b>\$1,221,650.00</b>			