



TOWN OF KILLAM

3-Year Operating Budget

5-Year Capital Budget

BUDGET OVERVIEW

The 2019 proposed budget has approximately 3% increase from the 2018 budget of \$1,064,506 versus the 2019 budget of \$1,093,865. This increase is based on the Cost of Living increase in Alberta from August 2017 to August 2018 (most up to date information available from Stats Canada).

The 2020 proposed budget has approximately 1.5% increase from the 2019 budget of \$1,093,865 versus the 2020 budget of \$1,110,272. The increase may be adjusted based on the Cost of Living increase in Alberta from August 2018 to August 2019 (most up to date information available from Stats Canada).

The 2021 proposed budget has approximately 1.5% increase from the 2020 budget of \$1,110,272 versus the 2021 budget of \$1,126,927. The increase may be adjusted based on the Cost of Living increase in Alberta from August 2019 to August 2020 (most up to date information available from Stats Canada).

The capital budgets from year to year are based upon the Engineer's study of our roads, water, sewer system, as well for equipment is based on its age and the amount of maintenance it is costing the municipality.

TOWN OF KILLAM Legislative & Council

LEGISLATIVE OPERATING BUDGET					
	2018 BUDGET	2018 ACTUAL	2019 PROPOSED BUDGET	2020 PROPOSED BUDGET	2021 PROPOSED BUDGET
LEGISLATIVE REVENUE					
Rebates	900	1,073	1,000	1,000	1,000
Fines	3,000	6,500	5,000	5,000	5,000
Return on Investments	23,000	23,000	23,000	23,000	23,000
A/R Interest	800	300	500	500	500
MSI Operating Grant	58,000	48,000	48,000	48,000	0
TOTAL REVENUE	\$85,700	\$78,873	77,500	\$77,500	\$29,500

NOTE: CHANGES TO 2019 FROM 2018:

- 2019 will be the last year for MSI Operating Grant – Province will hopefully be announcing a new permanent funding source soon

COUNCIL BUDGET OVERVIEW					
	2018 BUDGET	2018 ACTUAL	2019 PROPOSED BUDGET	2020 PROPOSED BUDGET	2021 PROPOSED BUDGET
TOTAL REVENUE	\$0	\$0	\$0	\$0	\$0
COUNCIL EXPENSES					
Training	4,000	4,000	3,000	3,000	3,000
Honorariums/Per diems	50,000	50,000	50,000	50,000	50,000
Travel & Meals	5,000	4,000	4,000	4,000	4,000
PR/Entertainment	7,000	5,000	7,000	7,000	7,000
Individual Council PR	5,000	2,000	2,000	2,000	2,000
Election expenses	0	0	0	0	3,000
TOTAL EXPENSES	\$71,000	\$65,000	\$66,000	\$66,000	\$69,000
Amortization (Non-cash)	-			-	-
SURPLUS/DEFICIT	(\$71,000)	(\$65,000)	(\$66,000)	(\$66,000)	(\$69,000)

NOTE: CHANGES TO 2019 FROM 2018:

- In 2018 we held a council retreat/strategic planning session which aren't necessary in 2019.
- 2021 is a Municipal Election Year

TOWN OF KILLAM Administration

ADMINISTRATION BUDGET OVERVIEW

	2018 BUDGET	2018 ACTUAL	2019 PROPOSED BUDGET	2020 PROPOSED BUDGET	2021 PROPOSED BUDGET
ADMIN REVENUE					
Sale of Goods	1,000	1,500	1,500	1,500	1,500
Tax Searches/Certificates	2,000	2,000	2,000	2,000	2,000
Fortis Franchise Fee	62,574	64,581.60	64,000	70,000	70,000
TOTAL REVENUE	\$65,574	\$68,081.60	\$67,500	\$73,500	\$73,500
ADMIN. EXPENSES					
Labour	133,978	138,000	136,504.81	143,329	150,496
Income Tax/EI/ CPP	6,777	7,350	7,069.53	7,422	7,794
Employee benefits	25,328	24,000	24,105.46	25,310	26,576
WCB	5,000	5,000	5,000	5,000	5,000
Staff recognition	500	500	500	500	500
Training	1,500	2,000	1,500	1,500	1,500
Travel & Meals	2,500	2,500	2,500	2,500	2,500
Freight/Postage/Phone	19,000	19,000	19,000	16,000	14,000
Advert/Print/Membership	9,000	9,000	9,000	9,000	9,000
Goods for resale	1,000	0	0	0	0
Auditor	9,800	9,700	10,000	11,000	11,500
Assessor	12,000	12,000	12,000	12,000	12,000
Legal	14,000	5,000	8,000	8,000	7,000
Janitorial	6,000	6,000	6,000	6,000	6,000
Telmatik & new ToK App	1,500	1,500	7,183.00	4,500	4,500
Office maintenance	1,500	1,500	1,500	1,500	1,500
Equipment lease	5,000	4,000	5,000	5,000	5,000
Equipment maintenance	7,000	8,000	7,000	7,000	7,000
Computer Support	8,000	10,000	8,000	8,000	8,000
Insurance	19,000	16,718.37	17,000	17,000	17,000
Office supplies	9,000	7,000	8,000	8,000	8,000
Meeting expenses	500	75	500	500	500
General maintenance	1,000	1,100	1,000	1,000	1,000

Utilities	6,000	5,600	6,000	6,000	6,000
Communications Tax	1,500	1,500	1,500	1,500	1,500
Grants/Donations	5,000	2,500	5,000	5,000	5,000
Interest charges	1,000	1,112.76	1,000	1,000	1,000
Tax concessions	8,000	7,535.20	1,900	1,900	0
TOTAL EXPENSES	\$320,384	\$308,478	\$311,762	\$315,461	\$345,126
Amortization (Non-cash)	22,000	22,000	22,000	22,000	22,000
SURPLUS/DEFICIT	(\$276,810)	(\$262,396)	(\$266,262)	(\$263,961)	(\$293,626)

NOTE: CHANGES TO 2019 FROM 2018:

- Addition of the new Town of Killam app in 2019, associated costs for 2020 and 2021
- Tax concessions are for annexed lands and concession end in 202 as per annexation agreement
- 2019 Salaries and benefits are based on new rates and salary grid (3% COLA increase on salaries and one grid level increase)
- 2020, 2021 Projected Salaries include a 3% grid level increase and 2% COLA increase each year for all employee
- New Auditor RFP will be required in 2019 as our current agreement's term ends after the 2019 audit is complete
- 2019 Legal costs are projected lower due to the actuals in 2018 – this is mainly due to the Development Officer Contract (less legal advice required for development purposes).
- 2020 & 2021 Fortis Franchise Fee Increase – has not been increased in 4 years.
- 2020 & 2021 Freight/Postage & Phone down due to more invoicing done by email – seems to be the trend.

TOWN OF KILLAM

Fire & Disaster Services

FIRE BUDGET OVERVIEW					
	2018 BUDGET	2018 ACTUAL	2019 PROPOSED BUDGET	2020 PROPOSED BUDGET	2021 PROPOSED BUDGET
FIRE REVENUE					
Fire calls	15,000	15,000	15,000	0	0
Rural protection grant	20,000	15,000	20,000	0	0
Housing grant	16,000	16,000	16,000	0	0
Rental income	7,200	7,200	7,200	7,200	7,200
TOTAL REVENUE	\$58,200	\$58,200	\$58,200	\$7,200	\$7,200
FIRE EXPENSES					
Admin Labour	9,697	9,200	9,880.35		
Income Tax/EI/ CPP	490	550	511.70		
Employee benefits	1,833	2,000	1,744.78		
Fire fighter recognition	500	400	500		
Training	8,000	905	4,000		
Fire fighter labour	19,000	19,000	19,000		
Travel & Meals	1,000	636.09	1,000		
Freight/Postage/Phone	4,000	4,800	5,000		
Advert/Print/Membership	1,000	1,000	1,000		
Equipment maintenance	4,000	4,000	4,000		
Insurance	8,700	8,300	8,500		
Rescue requisition	1,800	1,706	1,800		
Dispatch services	3,500	2,670	3,500		
Goods & supplies	5,000	3,000	5,000		
Vehicles parts/supplies	3,000	3,000	3,000		
Training materials	250	0	0		
Building maintenance	2,500	0	0		
Utilities	4,500	4,000	4,500		
Fuel	500	750	500		
Society Requisition				\$80,273	\$95,416
TOTAL EXPENSES	\$79,721	\$65,917.09	\$73,436.83	\$80,273	\$95,416

Amortization (Non-cash)	29,000	29,000	29,000	-	-
SURPLUS/DEFICIT	(\$50,071)	(\$36,717.09)	(\$44,236.83)	(\$73,073)	(\$88,216)

NOTE: CHANGES TO 2019 FROM 2018:

- 2019 Salaries and benefits are based on new rates and salary grid (3% COLA increase on salaries and one grid level increase)
- 2020, 2021 Projected Salaries include a 3% grid level increase and 2% COLA increase each year for all employee
- No Society Requisition in 2019 (\$40,136) as if it goes through, money can be taken from fire reserves to fund
- Society requisition figures for 2020 and 2021 come out of the draft business plan

DISASTER SERVICES BUDGET OVERVIEW

	2018 BUDGET	2018 ACTUAL	2019 PROPOSED BUDGET	2020 PROPOSED BUDGET	2021 PROPOSED BUDGET
DISASTER SERV. REVENUE					
TOTAL REVENUE	-	-	-	-	-
DISASTER SERV. EXPENSES					
Training	2,000	2,000	2,000	2,000	2,000
Honorarium	2,000	2,000	2,000	2,000	2,000
TOTAL EXPENSES	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Amortization (Non-cash)	-	-	-	-	-
SURPLUS/DEFICIT	(\$4,000)	(\$4,000)	(\$4,000)	(\$4,000)	(\$4,000)

NOTE: CHANGES TO 2019 FROM 2018:

TOWN OF KILLAM

Bylaw Enforcement

BYLAW ENFORCEMENT BUDGET OVERVIEW					
	2018 BUDGET	2018 ACTUAL	2019 PROPOSED BUDGET	2020 PROPOSED BUDGET	2021 PROPOSED BUDGET
BYLAW REVENUE					
Dog licenses	2,000	1,725	2,000	2,000	2,000
Business licenses	2,500	2,400	2,500	2,500	2,500
Bylaw tag revenue	1,000	1,000	1,000	1,000	1,000
TOTAL REVENUE	\$5,500	\$5,125	\$5,500	\$5,500	\$5,500
BYLAW EXPENSES					
Admin labour	11,228	11,500	11,440	12,012	12,613
Income Tax/EI/ CPP	568	600	592	622	653
Employee benefits	1,114	1,150	2,020	2,121	2,227
Bylaw officer contract	9,000	7,500	8,000	8,500	8,500
TOTAL EXPENSES	\$21,911	\$20,750	\$22,053	\$23,361	\$23,993
Amortization (Non-cash)	-			-	-
SURPLUS/DEFICIT	(\$16,411)	(\$15,625)	(\$16,553)	(\$17,861)	(\$18,493)

TOWN OF KILLAM

Public Works - Roads

COMMON SERVICES BUDGET OVERVIEW					
	2018 BUDGET	2018 ACTUAL	2019 PROPOSED BUDGET	2020 PROPOSED BUDGET	2021 PROPOSED BUDGET
COMMON SERVICES REVENUE					
TOTAL REVENUE	-	-	-		
COMMON SERVICES EXPENSES					
Admin labour	5,503	5,500	5,667	5,950	6,248
Income Tax/EI/ CPP	320	330	333	350	367
Employee benefits	917	900	842	905	950
Freight/Postage/Phone	7,700	6,000	4,500	4,500	4,500
Contracted services	5,000	6,000	9,000	9,000	9,000
Insurance	7,136	8,608	8,500	8,500	8,500
Goods & supplies	9,000	9,000	9,000	9,000	9,000
Utilities	5,000	4,000	5,000	5,000	5,000
TOTAL EXPENSES	\$40,577	\$40,338	\$42,842	\$43,205	\$43,565
Amortization (Non-cash)	33,500	33,500	33,500	33,500	33,500
SURPLUS/DEFICIT	(\$74,077)	(\$73,838)	(\$76,342)	(\$76,705)	(\$77,065)

NOTE: CHANGES TO 2019 FROM 2018:

- Freight/Postage/Phone is down in 2019 because the online GIS charges are less
- We have increased the Contracted Services expense for 2019 to provide for more money for a more thorough Safety Program

PUBLIC WORKS BUDGET OVERVIEW

	2018 BUDGET	2018 ACTUAL	2019 PROPOSED BUDGET	2020 PROPOSED BUDGET	2021 PROPOSED BUDGET
P.W. REVENUE					
Other services	30,000	20,000	20,000	20,000	20,000
TOTAL REVENUE	\$30,000	\$20,000	\$20,000	\$20,000	\$20,000
P.W. EXPENSES					
Admin labour	131,605	130,000	135,437	142,209	149,319
Income Tax/EI/ CPP	7,613	10,000	7,924	8,320	8,736
Employee benefits	22,067	23,000	20,300	21,315	22,380
Engineering	2,000	2,000	2,000	2,000	2,000
Road/sidewalk contracts	16,500	15,500	16,500	16,500	16,500
Equipment maintenance	8,000	8,087	8,000	8,000	8,000
Insurance	700	1,000	1,000	1,000	1,000
CP rail crossings	3,600	3,200	3,600	3,600	3,600
Vehicle parts/supplies	17,000	17,000	17,000	17,000	17,000
Maintenance supplies	5,000	4,000	4,000	4,000	4,000
Fuel	24,000	26,000	26,000	26,000	26,000
Street lights	64,000	60,000	60,000	60,000	60,000
Loan – Interest	25,000	25,000	25,000	18,000	18,000
Loan – Principal	123,000	123,000	123,000	68,000	68,000
TOTAL EXPENSES	\$450,086	\$447,787	\$449,761	\$395,944	\$404,535
Amortization (Non-cash)	356,000	356,000	356,000	356,000	356,000
SURPLUS/DEFICIT	(\$776,086)	(\$783,787)	(\$785,761)	(\$731,944)	(\$740,535)

NOTE: CHANGES TO 2019 FROM 2018:

- We have decreased the Other Services Revenue as we have not been required by other municipalities nearly as much as we have been in the past.
- 2019 Salaries and benefits are based on new rates and salary grid (3% COLA increase on salaries and one grid level increase)
- 2020, 2021 Projected Salaries include a 3% grid level increase and 2% COLA increase each year for all employee
- Road Loan at ATB is paid in full after 2019

TOWN OF KILLAM

Water

WATER BUDGET OVERVIEW					
	2018 BUDGET	2018 ACTUAL	2019 PROPOSED BUDGET	2020 PROPOSED BUDGET	2021 PROPOSED BUDGET
WATER REVENUE					
Sale of water – utilities	140,000	145,000	145,000	145,000	145,000
Sale of water – bulk	40,000	30,000	35,000	35,000	35,000
Infrastructure renewal	115,983	114,000	115,983	115,983	115,983
Connect/disconnect fees	600	50	500	500	500
Service charge	14,490	14,490	14,490	14,490	14,490
TOTAL REVENUE	\$311,073	\$303,050	\$310,973	\$310,973	\$310,973
WATER EXPENSES					
Labour	77,326	74,000	79,465	83,438	87,610
Income Tax/EI/CPP	4,393	5,000	4,574	4,803	5,043
Employee benefits	13,199	13,000	12,209	13,819	13,460
Training	1,500	2,000	1,500	1,500	1,500
Water meters	1,000	0	1,000	1,000	1,000
Freight/phone	7,500	6,000	7,000	7,000	7,000
Engineering	500	714	1,000	1,000	1,000
Maintenance service	20,000	20,000	20,000	20,000	20,000
Insurance	8,825	6,139	6,500	6,500	6,500
Goods & supplies	500	113	500	500	500
Maintenance materials	8,000	8,000	8,000	8,000	8,000
Chemicals/salt	12,000	8,500	10,000	10,000	10,000
Utilities	30,000	25,000	28,000	28,000	28,000
TOTAL EXPENSES	\$184,746	\$167,752	\$179,748	\$185,560	\$189,613
Amortization (Non-cash)	38,000	38,000	38,000	38,000	38,000
SURPLUS/DEFICIT	\$88,326	\$97,298	\$93,225	\$87,413	\$83,360

NOTE: CHANGES TO 2019 FROM 2018:

- 2019 Salaries and benefits are based on new rates and salary grid (3% COLA increase on salaries and one grid level increase)
- 2020, 2021 Projected Salaries include a 3% grid level increase and 2% COLA increase each year for all employees

TOWN OF KILLAM

Garbage & Recycling

SEWER BUDGET OVERVIEW					
	2018 BUDGET	2018 ACTUAL	2019 PROPOSED BUDGET	2020 PROPOSED BUDGET	2021 PROPOSED BUDGET
SEWER REVENUE					
Sewer utility charge	70,000	72,000	72,000	72,000	72,000
Infrastructure renewal	115,920	111,000	115,920	115,920	115,920
Connect/disconnect fee	500				
TOTAL REVENUE	\$186,420	\$183,000	\$187,920	\$187,920	\$187,920
SEWER EXPENSES					
Admin labour	50,391	50,000	51,756	54,344	57,061
Income Tax/EI/ CPP	2,842	3,200	2,960	3,108	3263
Employee benefits	8,662	8,100	8,029	8,430	8852
Training	1,000	1,600	1,000	1,000	1,000
Freight/phone	2,000	1,600	2,000	2,000	2,000
Sewer repairs	2,500	2,500	2,500	2,500	2,500
Insurance	3,230	1,495	2,000	2,000	2,000
Maintenance supplies	6,000	5,000	6,000	6,000	6,000
Utilities	11,000	9,000	10,000	10,000	10,000
TOTAL EXPENSES	\$87,625	\$82,495	\$86,245	\$89,382	\$92,676
Amortization (Non-cash)	106,000	106,000	106,000	106,000	106,000
SURPLUS/DEFICIT	(\$7,205)	(\$5,495)	(\$4,325)	(\$7,462)	(\$10,756)

NOTE: CHANGES TO 2019 FROM 2018:

- 2019 Salaries and benefits are based on new rates and salary grid (3% COLA increase on salaries and one grid level increase)
- 2020, 2021 Projected Salaries include a 3% grid level increase and 2% COLA increase each year for all employees

TOWN OF KILLAM

Preventative Services

GARBAGE BUDGET OVERVIEW					
	2018 BUDGET	2018 ACTUAL	2019 PROPOSED BUDGET	2020 PROPOSED BUDGET	2021 PROPOSED BUDGET
GARBAGE REVENUE					
Garbage Utility Charge	170,280	167,000	175,440	180,600	185,760
TOTAL REVENUE	\$170,280	\$167,000	\$175,440	\$180,600	\$185,760
GARBAGE EXPENSES					
Labour	14,260	13,600	14,600	15,330	16,097
Income Tax/EI/ CPP	771	900	804	844	886
Employee benefits	2,547	2,500	2,388	2,507	2,633
Maintenance	1,000	907	1,000	1,000	1,000
Recycling expenses	2,200	5,220	0	0	0
Landfill requisition	150,831	150,831	155,063	159,405	163,868
TOTAL EXPENSES	\$171,610	\$173,958	\$173,855	\$179,086	\$184,484
Amortization (Non-cash)	-	-	-	-	-
SURPLUS/DEFICIT	(\$1,330)	(\$6,958)	\$1,584	\$1,514	\$1,276

NOTE: CHANGES TO 2019 FROM 2018:

- 2019 Salaries and benefits are based on new rates and salary grid (3% COLA increase on salaries and one grid level increase)
- 2020, 2021 Projected Salaries include a 3% grid level increase and 2% COLA increase each year for all employee
- Recycling costs are down as there is no longer any curbside recycling program – costs are included in our requisition
- Flagstaff Waste Management requisition increased 2.8% in 2019 over 2018 (this is what the projected increases are for the following 2 years as well)
- Based on increased requisition – Administration would like to increase garbage utility rate by \$1 from \$33/month to \$34/month (increased each year based on requisition) (\$35 in 2020 and \$36 in 2021)

PREVENTATIVE SERVICES BUDGET OVERVIEW

	2018 BUDGET	2018 ACTUAL	2019 PROPOSED BUDGET	2020 PROPOSED BUDGET	2021 PROPOSED BUDGET
PREVENTATIVE SERV. REVENUE					
TOTAL REVENUE	\$-	-			
PREVENTATIVE SERV. EXPENSES					
FFCS Requisition	9,000	8,604	8,604	9,000	9,000
Resource Officer	6,000	5,934	5,934	0	0
TOTAL EXPENSES	\$15,000	\$14,538	\$14,538	\$9,000	\$9,000
Amortization (Non-cash)	-	-	-	-	-
SURPLUS/DEFICIT	(\$15,000)	(\$14,538)	(\$14,538)	(\$9,000)	(\$9,000)

NOTE: CHANGES TO 2019 FROM 2018:

- Resource Officer is \$6/capita to Flagstaff County and commitment is for 2017, 2018, 2019
- FFCS Budget for 2019 remains unchanged

TOWN OF KILLAM

Cemetery

CEMETERY TOWN BUDGET OVERVIEW

	2018 BUDGET	2018 ACTUAL	2019 PROPOSED BUDGET	2020 PROPOSED BUDGET	2010 PROPOSED BUDGET
CEMETERY TOWN REVENUE					
Admin contract	1,000	1,000	1,000	1,000	1,000
Opening/Closing town	3,000	0	0	0	0
Maintenance contract	4,000	4,000	4,000	4,000	4,000
County grant	2,500	2,500	0	2,500	0
TOTAL REVENUE	\$10,500	\$7,500	\$5,000	\$7,500	\$5,000
CEMETERY TOWN EXPENSES					
Admin labour	10,211	10,500	10,343	10,860	11,403
Income tax/EI/ CPP	451	500	465	488	513
Employee benefits	1,109	1,100	1,041	1,093	1,148
TOTAL EXPENSES	\$11,773	\$12,100	\$11,849	\$12,441	\$13,064
Amortization (Non-cash)	-	-	-	-	-
SURPLUS/DEFICIT	(\$1,273)	(\$4,600)	(\$6,849)	(\$4,941)	(\$8,064)

NOTE: CHANGES TO 2019 FROM 2018:

- 2019 Salaries and benefits are based on new rates and salary grid (3% COLA increase on salaries and one grid level increase)
- 2020, 2021 Projected Salaries include a 3% grid level increase and 2% COLA increase each year for all employee
- Flagstaff County Grant is for every second year – We received in 2018 and will again in 2020

TOWN OF KILLAM

Planning & Development

PLANNING & DEVELOPMENT BUDGET OVERVIEW					
	2018 BUDGET	2018 ACTUAL	2019 PROPOSED BUDGET	2020 PROPOSED BUDGET	2021 PROPOSED BUDGET
PLANNING & DEV. REVENUE					
Permits	3,000	30,000	5,000	5,000	5,000
TOTAL REVENUE	\$3,000	\$30,000	\$5,000	\$5,000	\$5,000
PLANNING & DEV. EXPENSES					
Advertising	3,500	1,000	2,000	2,000	2,000
Development Officer	25,000	25,000	25,000	25,000	25,000
Planning Cont. Services	0	0	12,000	0	0
Tourism/Ec. Dev.	3,000	700	2,000	2,000	2,000
FIP requisition	8,931	15,000	6,000	6,000	6,000
Planning agency	2,576	2,577	2,600	2,600	2,600
TOTAL EXPENSES	\$43,008	\$44,277	\$49,600	\$37,600	\$37,600
Amortization (Non-cash)	-	-	-	-	-
SURPLUS/DEFICIT	(\$40,008)	(\$14,277)	(\$44,600)	(\$32,600)	(\$32,600)

NOTE: CHANGES TO 2019 FROM 2018:

- The Hospital development was a huge portion of the Development Permit revenue we earned in 2018
- FIP Requisition in 2018 includes the Communications expense for the Regional Governance Study
- Planning Contracted Services has increased due to a Land Use Bylaw review in 2019 as per the Killam Municipal Sustainability Plan
- Proposed requisition for FIP in 2019 is \$5,700

TOWN OF KILLAM

Subdivision

SUBDIVISION BUDGET OVERVIEW					
	2018 BUDGET	2018 ACTUAL	2019 PROPOSED BUDGET	2020 PROPOSED BUDGET	2021 PROPOSED BUDGET
SUBDIVISION REVENUE					
Sale of land	40,000	0	40,000	40,000	40,000
TOTAL REVENUE	\$40,000		\$40,000	\$40,000	\$40,000
SUBDIVISION EXPENSES					
Subdivision expenses	2,000	2,000	2,000	2,000	0
Loan - Interest	15,395	15,000	12,802	12,802	12,802
Loan – Principal	59,238	60,000	61,833	61,833	61,833
TOTAL EXPENSES	\$76,634	\$77,000	\$76,635	\$76,635	\$74,635
Amortization (Non-cash)	-	-	-	-	-
SURPLUS/DEFICIT	(\$36,634)	(\$77,000)	(\$36,635)	(\$36,635)	(\$34,635)

NOTE: CHANGES TO 2019 FROM 2018:

- Budget is to sell 1 lot per year
- Loans are for residential land purchase (until 2035) and residential subdivision expenses (until 2025)

TOWN OF KILLAM

Rentals

RENTAL BUDGET OVERVIEW					
	2018 BUDGET	2018 ACTUAL	2019 PROPOSED BUDGET	2020 PROPOSED BUDGET	2021 PROPOSED BUDGET
RENTAL REVENUE					
Axia Tower rental	3,000	2,891	3,000	3,000	3,000
TOTAL REVENUE	\$3,000	\$2,891	\$3,000	\$3,000	\$3,000
RENTAL EXPENSES					
TOTAL EXPENSES	\$-	\$-	\$-	\$-	\$-
Amortization (Non-cash)	-	-	-	-	-
SURPLUS/DEFICIT	\$3,000	\$2,891	\$3,000	\$3,000	\$3,000

NOTE: CHANGES TO 2019 FROM 2018:

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TOWN OF KILLAM

Recreation

RECREATION BUDGET OVERVIEW					
	2018 BUDGET	2018 ACTUAL	2019 PROPOSED BUDGET	2020 PROPOSED BUDGET	2021 PROPOSED BUDGET
RECREATION REVENUE					
Admin & Maintenance	23,000	20,000	22,000	22,000	22,000
Fees from Utilities	65,000	64,000	65,000	65,000	65,000
TOTAL REVENUE	\$88,000	\$84,000	\$87,000	\$87,000	\$87,000
RECREATION EXPENSES					
Labour	38,279	39,000	39,001	40,951	42,999
Income Tax/EI/ CPP	1,936	2,300	2,020	2,121	2,227
Employee benefits	7,236	6,500	6,887	7,231	7,593
Rec Brd Utility fee	46,000	40,000	45,000	45,000	45,000
Rec Brd Requisition	225,000	225,000	225,000	225,000	225,000
TOTAL EXPENSES	\$318,452	\$312,800	\$317,908	\$320,303	\$322,819
Amortization (Non-cash)	-	-	-	-	-
SURPLUS/DEFICIT	(\$230,452)	(\$228,800)	(\$230,908)	(\$233,303)	(\$235,819)

NOTE: CHANGES TO 2019 FROM 2018:

- 2019 Salaries and benefits are based on new rates and salary grid (3% COLA increase on salaries and one grid level increase)
- 2020, 2021 Projected Salaries include a 3% grid level increase and 2% COLA increase each year for all employee

TOWN OF KILLAM

Parks

PARKS BUDGET OVERVIEW					
	2018 BUDGET	2018 ACTUAL	2019 PROPOSED BUDGET	2020 PROPOSED BUDGET	2021 PROPOSED BUDGET
PARKS REVENUE					
Campground/Table rental	4,000	4,000	4,000	4,000	4,000
Donation		3,091			
Grants	3,800	8,400			
TOTAL REVENUE	\$7,800	\$15,491	\$4,000	\$4,000	\$4,000
PARKS EXPENSES					
Labour	47,694	60,000	40,239	42,251	44,363
Income Tax/EI/ CPP	2,809	3,200	2,460	2,583	2,712
Employee benefits	5,502	4,500	5,052	5,305	5,700
Centennial park	1,000	500	1,000	1,000	1,000
Insurance	1,126	1,004	1,000	1,000	1,000
Goods & supplies	3,000	3,000	3,000	3,000	3,000
Chemical	500	503	500	500	500
Utilities	3,000	2,800	3,000	3,000	3,000
Utilities –Park lights	1,200	1,200	1,200	1,200	1,200
Beautification	5,000	3,853	4,000	4,000	4,000
Loan	7,020	7,020	7,020	0	0
TOTAL EXPENSES	\$77,851	\$87,580	\$68,471	\$63,839	\$66,475
Amortization (Non-cash)	22,000	22,000	22,000	22,000	22,000
SURPLUS/DEFICIT	(\$92,051)	(\$94,089)	(\$86,471)	(\$81,839)	(\$84,475)

NOTE: CHANGES TO 2019 FROM 2018:

- 2019 Salaries and benefits are based on new rates and salary grid (3% COLA increase on salaries and one grid level increase)
- 2020, 2021 Projected Salaries include a 3% grid level increase and 2% COLA increase each year for all employee
- We have budgeted for no summer students. We will apply to the STEP program and if we do get a grant, we will hire one student for 4 months.
- 2019 is the last year for the loan for the Kubota Tractor

TOWN OF KILLAM

Culture

CULTURE BUDGET OVERVIEW					
	2018 BUDGET	2018 ACTUAL	2019 PROPOSED BUDGET	2020 PROPOSED BUDGET	2021 PROPOSED BUDGET
CULTURE REVENUE					
Admin fee	1,500	1,500	1,500	1,500	1,500
TOTAL REVENUE	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
CULTURE EXPENSES					
Labour	6,635	6,600	6,760	7,098	7,453
Income Tax/EI/ CPP	335	400	350	368	386
Employee benefits	1,254	1,400	1,194	1,254	1,316
Hall grant	10,000	10,000	10,000	10,000	10,000
Library requisition	13,000	13,000	12,000	12,000	12,000
Parkland Library req.	7,951	7,951	8,159	8,500	8,500
TOTAL EXPENSES	\$39,176	\$39,351	\$38,463	\$39,220	\$39,655
Amortization (Non-cash)	-	-	-	-	-
SURPLUS/DEFICIT	(\$37,676)	(\$37,851)	(\$36,963)	(\$37,720)	(\$38,155)

NOTE: CHANGES TO 2019 FROM 2018:

- 2019 Salaries and benefits are based on new rates and salary grid (3% COLA increase on salaries and one grid level increase)
- 2020, 2021 Projected Salaries include a 3% grid level increase and 2% COLA increase each year for all employee
- Library requisition is down to \$12,000 from \$13,000
- Parkland Library Requisition is up slightly over 2018

TOWN OF KILLAM

Natural Gas

NATURAL GAS BUDGET OVERVIEW					
	2018 BUDGET	2018 ACTUAL	2019 PROPOSED BUDGET	2020 PROPOSED BUDGET	2021 PROPOSED BUDGET
GAS REVENUE					
Admin fee	6,000	6,000	6,000	6,000	6,000
Connect/disconnect fee	4,500	1,500	3,000	3,000	3,000
Sale of gas	557,750	396,000	606,250	606,250	606,250
Gas service charge	153,000	153,000	152,500	152,500	152,500
Penalties	7,500	8,200	8,500	8,500	8,500
TOTAL REVENUE	\$728,750	\$564,700	\$776,250	\$776,250	\$776,250
GAS EXPENSES					
Labour	12,249	13,000	12,480	13,104	13,759
Income Tax/EI/ CPP	619	650	646	678	712
Employee benefits	2,315	2,400	2,204	2,314	2,430
SKNGS Admin fee	110,200	104,000	118,750	118,750	118,750
Contracted Services	5,000	6,700	1,500	1,500	1,500
Repairs/Maintenance	2,300	0	2,300	2,300	2,300
Service T Repair	4,500	0	4,500	4,500	4,500
Maintenance materials	4,500	1,000	4,000	4,000	4,000
New service connections	4,500	1,000	2,000	2,000	2,000
Meter inspection	2,500	1,500	4,670	4,670	4,670
Res Station Utilities	0	1,000	1,000	1,000	1,000
Gas purchases	406,000	224,000	437,500	437,500	437,500
SKNGS S.C. transfer	30,600	28,000	30,500	30,500	30,500
Pipeline tax	11,000	10,783	11,000	11,000	11,000
TOTAL EXPENSES	\$596,284	\$394,033	\$633,050	\$633,816	\$634,621
Amortization (Non-cash)	6,300	6,300	6,300	6,300	6,300
SURPLUS/DEFICIT	\$126,165	\$164,367	\$136,899	\$136,134	\$135,329

NOTE: CHANGES TO 2019 FROM 2018:

- 5 year average is used for consumption and price of gas
- No leak survey necessary in 2019 (Consulting/Contracted Services)

TOWN OF KILLAM

Tax & Requisitions

TAX/REQUISITIONS BUDGET OVERVIEW					
	2018 BUDGET	2018 ACTUAL	2019 PROPOSED BUDGET	2020 PROPOSED BUDGET	2021 PROPOSED BUDGET
REVENUE					
Municipal Tax Revenue	1,064,506	1,062,170	1,093,865	1,110,273	1,126,927
Flagstaff Foundation	14,969	15,146	15,150	15,150	15,150
Public School Requisition	260,726	275,551	275,551	275,000	275,000
East Central School Req	6,130	6,181	6,181	6,000	6,000
Tax Penalties	14,000	18,948	17,000	17,000	17,000
TOTAL REVENUE	\$1,360,332	\$1,377,995	\$1,407,747		
REQUISITION EXPENSES					
Public School Req	260,726	275,551	275,551	275,000	275,000
East Central School Req	6,130	6,181	6,181	6,000	6,000
Flagstaff Foundation	14,969	15,150	15,150	15,150	15,150
TOTAL EXPENSES	\$281,826	\$296,882			
	-			-	-

NOTE: CHANGES TO 2019 FROM 2018:

- The 2019 tax revenue has been increased by just slightly below 3% over 2018
- The Housing Group requisition has remained unchanged from 2018 to 2019
- The school requisitions are always unknown until the Provincial Budget is released in April therefore the budgeted figures are based on the 2018 actuals.

TOWN OF KILLAM

5-Year Capital Budget

5-YEAR CAPITAL BUDGET OVERVIEW					
	2019	2020	2021	2022	2023
CAPITAL EXPENSES					
Admin	25,000	20,000	7,500	0	0
Fire	0	0	0	0	0
Common Services	0	0	0	30,000	0
Roads	242,500	540,000	307,500	337,500	337,500
Equipment	88,000	60,000	60,000	0	0
Water	134,625	87,000	104,375	141,250	190,940
Sewer	40,625	12,000	12,000	116,250	90,000
Recreation	8,500	0	0	0	0
Parks	0	0	0	0	0
Gas	14,700	8,500	8,500	8,500	8,500
TOTAL CAPITAL EXP.	\$553,950	\$727,500	\$499,875	\$633,500	\$626,940
CAPITAL REVENUE					
Grants	317,500	500,000	167,500	150,000	137,500
Reserves (From)	198,450	207,500	124,875	257,500	280,940
Debenture	0	0	200,000	187,500	200,000
Taxation Revenue	38,000	20,000	7,500	38,500	8,500
TOTAL CAPITAL REVENUE	\$553,950	\$727,500	\$499,875	\$633,500	\$626,940
Contributed to Reserves	\$310,955	\$370,996	\$260,966	\$260,966	\$260,966

- Assumption made is that there will be no provincial MSI after 2020. If the Provincial government does give capital grants, the debentures may not be necessary.
- Contributed to Reserves for 2022, and 2023 will be a minimum of \$260,966 anymore is based upon the operating budget.