TOWN OF TWO HILLS
2017 BUDGET

# REVENUE

| ACCOUNT # | ACCOUNT DESCRIPTION | 2016 PROPOSED | 2016 ACTUAL (June 6, 2017) | 2017 PROPOSED |
|---|---|---|---|---|
| OPERATING REVENUE | | | | |
| 1-00-00-000 | TAXATION | 125,102.24 | 126,815.94 | 138,370.62 |
| 1-00-00-000 | REVENUES (PENALTIES ON TAX, UTILITIES, OTHER) | 191,350.00 | 179,366.08 | 195,500.00 |
| 1-12-00-000 | GENERAL ADMINISTRATION | 53,464.00 | 68,023.97 | 59,264.00 |
| 1-23-00-000 | FIREFIGHTING & PREVENTATIVE SERVICES | 16,000.00 | 24,050.00 | 16,000.00 |
| 1-26-00-000 | BYLAW SERVICES | 7,500.00 | 2,630.00 | 2,190.00 |
| 1-32-00-000 | ROADS, STREETS, WALKS, LIGHTING | 20,000.00 | 71,041.25 | 30,000.00 |
| 1-41-00-000 | WATER SUPPLY & DISTRIBUTION SYSTEM | 580,000.00 | 546,625.30 | 590,400.00 |
| 1-42-00-000 | SANITARY SEWAGE SERVICE & TREATMENT | 120,000.00 | 101,845.50 | 120,000.00 |
| 1-43-00-000 | GARBAGE COLLECTION & DISPOSAL | 161,100.00 | 169,602.05 | 166,100.00 |
| 1-51-00-000 | FAMILY & COMMUNITY SUPPORT SERVICES | 4,422.50 | 4,824.50 | 4,824.50 |
| 1-58-00-000 | REGIONAL COOPERATION PROGRAMS | 14,935.10 | 545.03 | 14,935.10 |
| 1-61-00-000 | MUNICIPAL PLANNING, ZONING & DEVELOPMENT | 4,000.00 | 5,235.20 | 4,000.00 |
| 1-66-00-000 | SUBDIVISION, LANDS & DEVELOPMENTS | 0.00 | -1,700.00 | 0.00 |
| 1-72-00-000 | REC/PARKS FACILITIES & PROGRAM | 16,000.00 | 17,010.59 | 20,000.00 |
| 1-72-03-000 | OTHER PARKS REVENUE (REC. FACILITY) | 0.00 | 3,429,958.04 | 0.00 |
| | | 1,313,873.84 | 4,745,873.45 | 1,361,584.22 |

# TOWN OF TWO HILLS
## 2017 BUDGET

| ACCOUNT # | ACCOUNT DESCRIPTION | 2016 PROPOSED | 2016 ACTUAL (June 6, 2017) | 2017 PROPOSED |
|---|---|---|---|---|
| **OPERATING GRANT REVENUE** | | | | |
| 1-51-00-840 | FCSS | 72,921.00 | 72,921.00 | 72,921.00 |
| 1-12-00-830 | CANADA SUMMER JOBS/CANADA DAY GRANT/STEP | 6,810.45 | 1,500.00 | 8,850.00 |
| 1-41-00-850 | Grants from other local government (County) | 0.00 | 0.00 | 0.00 |
| 1-72-01-841 | COUNTY REC GRANT | 12,000.00 | 10,767.12 | 12,000.00 |
| 1-12-00-842 | VOLUNTEER ALBERTA | 750.00 | 500.00 | 1,000.00 |
| 1-12-00-840 | MSI OPERATING (rest in Other Capital Revenue) | 134,000.00 | 134,000.00 | 112,037.00 |
| **CAPITAL REVENUE** | | | | |
| 1-00-00-762 | VARIOUS GRANTS (BMTG, FGTG, MSI-C) | 448,300.00 | 450,450.00 | 445,851.00 |
| Various | OTHER (See Capital Improvements page) | 2,553,150.26 | 472,057.95 | 1,411,662.42 |
| | SALE OF FIXED ASSETS | 0.00 | | 100,000.00 |
| 1-00-00-832 | DEBENTURES | 0.00 | | 104,051.84 |
| **TRANSFERS FROM RESTRICTED SURPLUS** | | | | |
| 1-97-00-930 | OPERATING RESERVES (INCL. OVER LEVY) | 13,268.00 | 13,268.39 | 0.00 |
| 1-97-00-940 | VARIOUS GRANTS (SIP, FGTG, MSI-C, AMWWP), DEBENTURE, INFRA. FEES | 20,033.47 | | 410,171.52 |
| **TAX REVENUE** | | | | |
| 1-00-00-100 | TAXES (FROM CASH FLOW statement) | 1,289,545.80 | 1,330,089.54 | 1,289,545.80 |
| | **TOTAL REVENUE** | 5,864,653.20 | 7,231,427.45 | 5,329,674.80 |

**$0.00** **0.00%**
**Municipal Tax Increase**

TOWN OF TWO HILLS
2017 BUDGET

# EXPENSES

| ACCOUNT # | ACCOUNT DESCRIPTION | 2016 PROPOSED | 2016 ACTUAL (June 6, 2017) | 2017 PROPOSED |
|---|---|---|---|---|
| OPERATING EXPENSES | | | | |
| 2-11-00-000 | COUNCIL & OTHER LEGISLATIVE | 99,600.00 | 101,144.67 | 101,500.00 |
| 2-12-00-000 | GENERAL ADMINISTRATION | 518,654.01 | 500,474.46 | 536,276.92 |
| 2-19-00-000 | ELECTION & CENSUS | 0.00 | 2,044.70 | 5,500.00 |
| 2-23-00-000 | FIREFIGHTING & PREVENTATIVE SERVICES | 37,360.00 | 40,228.38 | 38,144.29 |
| 2-24-00-000 | DISASTER SERVICES & EMERGENCY MEASUI | 10,117.20 | 9,917.20 | 3,348.20 |
| 2-26-00-000 | BYLAW SERVICES | 10,700.00 | 1,860.00 | 5,500.00 |
| 2-32-00-000 | ROADS, STREETS, WALKS, LIGHTING | 844,829.76 | 872,870.27 | 908,746.18 |
| 2-37-00-000 | STORM SEWER SYSTEM | 27,000.00 | 19,653.97 | 19,653.97 |
| 2-41-00-000 | WATER SUPPLY & DISTRIBUTION SYSTEM | 518,447.65 | 567,324.94 | 622,513.01 |
| 2-42-00-000 | SANITARY SEWAGE SERVICE & TREATMENT | 161,808.55 | 89,712.56 | 76,969.74 |
| 2-43-00-000 | GARBAGE COLLECTION & DISPOSAL | 135,600.00 | 134,411.43 | 131,492.07 |
| 2-51-00-000 | FAMILY & COMMUNITY SUPPORT SERVICES | 91,786.35 | 86,636.60 | 91,866.54 |
| 2-56-00-000 | CEMETARIES & CREMATORIUMS | 135.04 | 143.49 | 165.43 |
| 2-58-00-000 | REGIONAL COOPERATION | 24,300.00 | 17,647.16 | 24,300.00 |
| 2-61-00-000 | MUNICIPAL PLANNING, ZONING & DEVELOPM | 0.00 | 1,072.00 | 0.00 |
| 2-62-00-000 | COMMUNITY SERVICES | 3,000.00 | 3,000.00 | 2,500.00 |
| 2-63-00-000 | (NEW) COMMUNITY BUILDING | 21,033.35 | 217,526.96 | 10,719.49 |
| 2-66-00-000 | SUBDIVISION, LANDS & DEVELOPMENTS | 15,000.00 | 0.00 | 0.00 |
| 2-72-00-000 | REC/PARKS FACILITIES & PROGRAM | 178,414.15 | 349,379.50 | 320,411.93 |
| 2-74-00-000 | CULTURE: COMMUNITY HALL, LIBRARY, MUSI | 38,179.39 | 40,354.38 | 41,597.27 |
| | | 2,735,965.45 | 3,055,402.67 | 2,941,205.04 |

## TOWN OF TWO HILLS
## 2017 BUDGET

| | | | | |
|---|---|---|---|---|
| **CAPITAL EXPENSES** | | | | |
| 2-12-00-762 | GENERAL ADMINISTRATION | - | 1,372.88 | - |
| 2-23-00-762 | FIREFIGHTING & PREVENTATIVE SERVICES | 5,000.00 | 5,000.00 | 11,000.00 |
| 2-32-00-762 | ROADS, STREETS, WALKS, LIGHTING | 172,007.04 | 126,574.81 | 405,763.24 |
| 2-37-00-762 | STORM SEWER AND DRAINAGE | 0.00 | 0.00 | 0.00 |
| 2-41-00-762 | WATER SUPPLY & DISTRIBUTION SYSTEM | 156,733.73 | 96,517.17 | 449,079.12 |
| 2-42-00-762 | SANITARY SEWAGE SERVICE & TREATMENT | 106,000.00 | 28,125.11 | 123,732.00 |
| 2-43-00-762 | GARBAGE COLLECTION & DISPOSAL | 8,100.00 | 0.00 | 3,000.00 |
| 2-51-00-762 | FAMILY & COMMUNITY SUPPORT SERVICES | 0.00 | 0.00 | 0.00 |
| 2-63-00-762 | (NEW) COMMUNITY BUILDING | 2,536,550.26 | 3,579,149.01 | 1,477,162.42 |
| 2-72-00-762 | REC/PARKS FACILITIES & PROGRAM | 28,592.70 | 89,075.37 | 0.00 |
| 2-74-00-762 | CULTURE: COMMUNITY HALL, LIBRARY, MUSE | 8,500.00 | 0.00 | 2,000.00 |
| Multiple | DEBENTURE PRINCIPAL | 130,515.76 | 93,728.99 | 135,277.91 |
| **TRANSFERS TO RESTRICTED SURPLUS** | | | | |
| 2-97-00-762 | INFRASTRUCTURE SUSTAINABILITY FEE | 9,715.52 | 9,715.52 | 9,715.52 |
| 2-97-00-762 | GARBAGE RESERVES | 24,140.00 | 24,140.00 | 37,500.00 |
| 2-97-00 | OPERATIONAL RESERVE | 0.00 | | 15,000.00 |
| 2-97-00-762 | OTHER CAPITAL RESERVES FROM GRANTS, I | 0.00 | | 0.00 |
| 2-81-00-000 | REQUISITIONS | 286,332.73 | 211,738.73 | 271,235.57 |
| | **TOTAL EXPENSES** | 6,208,153.20 | 7,320,540.26 | 5,881,670.82 |

| | | | | |
|---|---|---|---|---|
| **LESS UNFUNDED AMORTIZATION/DEPRECIATION** | | | | |
| VARIOUS | AMORTIZATION | 343,500.00 | 358,000.00 | 551,996.02 |

| | | | |
|---|---|---|---|
| **BALANCED BUDGET (must equal 0 for proposed budget)** | 0.00 | 268,887.19 | 0.00 |

Total Revenue - (Expenses - Depreciation) = Balanced Budget

**TOWN OF TWO HILLS**
**2017 BUDGET**

| Account Description | 2017 Amount | 2016 Amount | |
|---|---|---|---|
| **Revenues:** | | | |
| Revenues (Not including Tax Levies or transfers) | 1,312,213.60 | 1,277,771.60 | |
| Operating Grant Revenue | 206,808.00 | 226,481.45 | |
| Operating Reserves | - | 13,268.39 | |
| Less: Infrastructure Sustainability Fee towards capital exp. | 206,400.00 | 206,400.00 | |
| Less: Surplus over operating garbage expenses and capital exp. | 37,500.00 | 24,140.00 | |
| **Total Operating Revenue** | **1,275,121.60** | **1,286,981.44** | - 11,859.84 |
| **Expenditures:** | | | |
| Expenditures (Not including Requisitions or transfers) | 2,941,205.04 | 2,735,965.46 | 205,239.58 |
| Less: Interest on Capital Debt Payments | 110,777.19 | 115,539.34 | - 4,762.15 |
| Less: Depreciation | 551,996.02 | 343,500.00 | |
| Add: Recovery of Prior Year Deficit for Surplus Con't | 15,000.00 | - | 15,000.00 |
| **Cash required for operation through taxes** | **1,018,310.23** | **989,944.68** | 28,365.55 |
| **Capital:** | | | |
| Total Capital | 2,471,736.78 | 3,021,483.73 | |
| Less: | | | |
| Borrowing | 104,051.84 | - | |
| Sale of Fixed Assets | 100,000.00 | - | |
| Drawn from Restricted Capital Surplus | 410,171.52 | 20,033.47 | |
| Government Grants/Other | 1,857,513.42 | 3,001,450.26 | |
| **Cash Required for Capital Through Taxation** | - | - | |
| Interest Payment | 110,777.19 | 115,539.34 | |
| Less Special Levies | 20,225.45 | 21,033.35 | |
| Less Infrastructure Sustainability Fee | 90,551.74 | 94,505.99 | |
| **Cash Required for Interest Payments** | - | - | |
| Principal Payments | 135,277.91 | 130,515.76 | |
| Less Special Levies | 29,145.17 | 15,068.88 | 14,076.29 |
| Less Infrastructure Sustainability Fee | 106,132.74 | 102,178.49 | |
| **Cash Required for Principal Payments** | - | **13,268.39** | |
| **Cash Required for Depreciation (Budgeted Contributions to Restricted Surplus)** | - | - | |
| **Total Cash Required through Taxes** | **1,018,310.23** | **1,003,213.07** | 15,097.16 |
| **Total Required for Requisitions** | | | |
| Residential ASFF Requsition | 224,057.57 | 220,730.30 | |
| Eagle Hill Foundation | 47,178.00 | 65,602.43 | |
| **Total Cash Required for Requisitions** | **271,235.57** | **286,332.73** | |
| **Total Taxes Required** | **1,289,545.80** | **1,289,545.80** | - 0.00 |
| | 0 | | |
| | 0.00% | | |
| | **$12,895.46** | **per tax 1% tax rate** | |

| | 2017 | 2016 | Difference | |
|---|---|---|---|---|
| **General Municipal Operations** | 1,018,310.23 | 1,003,213.07 | 15,097.16 | 1.50% |
| **Alberta School Foundation Requisition** | 224,057.57 | 220,730.30 | 3,327.27 | 1.51% |
| **EagleHill Foundation Requisition** | 47,178.00 | 65,602.43 | - 18,424.43 | -28.08% |
| | **1,289,545.80** | **1,289,545.80** | - **0.00** | **0.00%** |

| Description | | | Cost Estimated | Taxation | Borrow | Sale of Fixed Assets | Draw From Surplus/ Restricted Reserves | FGTF | MSI-C | Other | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 104,051.84 | 100,000.00 | 410,171.52 | 77,506.00 | 368,345.00 | 1,411,662.42 | |
| 12 - Administration | | | | | | | | | | | |
| | Fire Proof Safes for files | | | | | | | | | | - |
| Total Administration | | | - | - | - | - | - | - | - | - | - |
| 23 - Fire Protection | | | | | | | | | | | - |
| | New Rapid Fund | | 5,000.00 | | | | | | 5,000.00 | | 5,000.00 |
| | Fire Truck | | | | | | | | | | - |
| | Back door / Door Entry Log System | | 1,000.00 | | | | | | | 1,000.00 | 1,000.00 |
| | Breathing apparatus x2 | | 5,000.00 | | | | | | | 5,000.00 | 5,000.00 |
| Total Fire Protection | | | 11,000.00 | - | - | - | - | - | 5,000.00 | 6,000.00 | 11,000.00 |
| 32 - Roads | | | | | | | | | | | |
| | Road(s) SB-90 and Dust Control (incl. stock) | | 152,691.48 | | | | | | 152,691.48 | | 152,691.48 |
| | Paving - Main Street | | | | | | | | | | - |
| | Paving - 49 Street b/w 47 - 50 Ave. | | | | | | | | | | |
| | Paving - 45 Avenue b/w 51 - 53 Str. | | | | | | | | | | |
| | Paving - 52 Avenue b/w 49 - 51 Str. | | | | | | | | | | |
| | Sidewalk - 52 Ave from 51 St. east to alley | | 38,500.00 | | | | | | | 38,500.00 | 38,500.00 |
| | Sidewalk - 49 Street b/w 47 - 50 Ave | | 52,580.00 | | | | | | 52,580.00 | | 52,580.00 |
| | Sidewalk - 50 Ave b/w 47 - 49 Street | $90,200 | | | | | | | | | |
| | Sidewalk - 53 Str b/w 50 - 53 Ave | $110550 | | | | | | | | | |
| | Sidewalk - lifts in 4 locations | TBD | | | | | | | | | - |
| | Concrete and asphalt | | 100,000.00 | | | 100,000.00 | | | | | 100,000.00 |
| | Zoom Boom/Scissor Lift | | 30,000.00 | | | | | | 30,000.00 | | 30,000.00 |
| | Overhead Doors (2) on shop | $40,000 | | | | | | | | | |
| | Grader - Lease | $36,000/yr | | | | | | | | | |
| | Dump Truck - Lease | | 21,655.08 | | | | | | 21,655.08 | | 21,655.08 |
| | Skidsteer - Lease | | 10,336.68 | | | | | | 10,336.68 | | 10,336.68 |
| Total Roads | | | 405,763.24 | - | - | 100,000.00 | - | - | 267,263.24 | 38,500.00 | 405,763.24 |
| 37 - Storm Sewer & Drainage | | | | | | | | | | | - |
| Total Storm Sewer & Drainage | | | - | - | - | - | - | - | - | - | - |
| 41 - Water | | | | | | | | | | | |
| | Water Line - 49 St b/w 47 & 50 Ave | | 100,000.00 | | | | 15,869.00 | 23,340.00 | 60,791.00 | | 100,000.00 |
| | Water Line - 45 Ave from 53 St. to alley (east) | | | | | | | | | | 0.00 |
| | Water Line - 52 Avenue b/w 49 - 50 St. | | | | | | | | | | 0.00 |
| | Water Line - 48 St b/w 51 - 53 Ave (split with sewer) | | | | | | | | | | 0.00 |
| | ACE capital contribution - Phase 3-5 | | 271,065.36 | | 104,051.84 | | 167,013.52 | | | | 271,065.36 |
| | Industrial Park Subdivision (split w sewer) | | | | | | | | | | 0.00 |
| | Highway 36 Project | | 78,013.76 | | | | 59,395.00 | | 18,618.76 | | 78,013.76 |
| Total Water | | | 449,079.12 | 0.00 | 104,051.84 | 0.00 | 242,277.52 | 23,340.00 | 79,409.76 | 0.00 | 449,079.12 |

| Description | | Cost Estimated | Taxation | Borrow | Sale of Fixed Assets | Draw From Surplus/ Restricted Reserves | FGTF | MSI-C | Other | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|
| 42 - Waste Water | | | | | | | | | | |
| | Sewer and Storm - 49 St b/w 47 & 50 Ave | 100,000.00 | | | | 45,834.00 | 54,166.00 | | | 100,000.00 |
| | Storm line (45 Ave from Arena to Highway 36) | | | | | | | | | - |
| | Sewer Line - 48 St b/w 51 - 53 Ave (split with sewer) | | | | | | | | | - |
| | Manhole replace (1) | 2,500.00 | | | | | | 2,500.00 | | 2,500.00 |
| | Lift Station pump | 21,232.00 | | | | 21,232.00 | | | | 21,232.00 |
| | Industrial Park (split with water) | | | | | | | | | - |
| Total Waste Water | | 123,732.00 | - | - | - | 67,066.00 | 54,166.00 | 2,500.00 | - | 123,732.00 |
| 43 - Waste Management | | | | | | | | | | |
| | Repair bins with springs | | | | | | | | | - |
| | Totes/Bins/Repairs | 3,000.00 | | | | | | | 3,000.00 | 3,000.00 |
| Total Waste Water | | 3,000.00 | - | - | - | - | - | - | 3,000.00 | 3,000.00 |
| 51 - Family & Community Support Services | | | | | | | | | | - |
| Total Family & Community Support Services | | - | - | - | - | - | - | - | - | - |
| 63 Community Building | | | | | | | | | | |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | New Rec Facility (building) (from ins.) | 887,081.40 | | | | | | | 887,081.40 | 887,081.40 |
| | New Rec Facility (contents) | 50,000.00 | | | | | | | 50,000.00 | 50,000.00 |
| | New Rec Facility (part excess)(equip. etc.)(lighing) | 31,222.19 | | | | | | | 31,222.19 | 31,222.19 |
| | New Rec Facility - sign? | 15,000.00 | | | | 15,000.00 | | | | 15,000.00 |
| | Arena Upgrades (part excess, part grant, part County) | 384,908.83 | | | | | | | 384,908.83 | 384,908.83 |
| | Centennial Hall Auto Scrubber | 3,200.00 | | | | | | | 3,200.00 | 3,200.00 |
| | Centennial Hall - Exhaust System | 100,000.00 | | | | 85,828.00 | | 14,172.00 | | 100,000.00 |
| | Insulated door for zamboni room | | | | | | | | | - |
| | Old medical clinic - paint | 5,750.00 | | | | | | | 5,750.00 | 5,750.00 |
| | Sound System (17,500) | | | | | | | | | - |
| Total Community Building | | 1,477,162.42 | - | - | - | 100,828.00 | - | 14,172.00 | 1,362,162.42 | 1,477,162.42 |
| 72 Parks | | | | | | | | | | - |
| | | | | | | | | | | - |
| Total Parks | | - | - | - | - | - | - | - | - | - |
| 74 Culture | | | | | | | | | | |
| | BBQ (6800) | | | | | | | | | |
| | Library - hot water tank | 2,000.00 | | | | | | | 2,000.00 | 2,000.00 |
| Total Culture | | 2,000.00 | - | - | - | - | - | - | 2,000.00 | 2,000.00 |
| TOTAL PROPOSED 2016 CAPITAL | | 2,471,736.78 | - | 104,051.84 | 100,000.00 | 410,171.52 | 77,506.00 | 368,345.00 | 1,411,662.42 | 2,471,736.78 |
| | | | - | - | - | - | - | - | - | - |

**Notes**

| | | |
|---|---|---|
| Borrowing | Phases3/4/5 (72,691.48) borrow | $104,051.84 |
| Drawn from Operating and Capital Restricted Surplus (reserves) | | |
| | Un-spent debentures | 167,013.52 |
| | County Funds (2016) (exhaust system) | 132,930.00 |
| | Federal Gas Tax | 45,834.00 |
| | MSI-Capital | 64,394.00 |
| | TOTAL | $410,171.52 |
| Sale of fixed assets | Concrete and asphalt sales | $100,000.00 |
| Total carried over into restricted surplus | | $0.00 |
| MSI Capital Threshold (5%) | | $18,417.25 |

| | | |
|---|---|---|
| Other | Insurance Proceeds - building (minus excess) | $887,081.40 |
| | Insurance Proceeds - contents | 50,000.00 |
| | Insurance Proceeds - excess | 116,156.02 |
| | Garbage Surplus | $3,000.00 |
| | MSI - Operating | $16,950.00 |
| | County Funds | $150,000.00 |
| | Canada 150 Grant | $188,475.00 |
| | | $1,411,662.42 |

MSI -O - Library hot water tank, FD BA's, doors, and rapid fund, autoscrubber for hall
*MSI O takes away from general operations therefore increases money required from taxes

| County Funds | |
|---|---|
| Rec facility & exhaust system | **150,000.00** |
| Used towards design of exhaust sytem | 17,070.00 |
| Balance | **132,930.00** |
| exhaust system (2017) | 53,535.00 |
| sign for new rec facility (2017) | 15,000.00 |
| 51 street expenses (2017) ; need permission???? | 59,395.00 |
| | 5,000.00 |
| 2017 - arena and sidewalk by med. clinic | **150,000.00** |
| Upgrades to arena (2017) | 60,000.00 |
| Sidewalk (52 Ave) | 38,500.00 |
| Balance | **51,500.00** |

## Ideas for capital projects from admin/PW:

Waterline (new/looping on 45 Ave) - cost unknown
Storm drainage (45 Ave) - cost unknown
Roads (45 Ave, 49 St.,57 Ave) - SB90/Paving? cost unknown
Lease grader......trade in grader and backhoe

Sale of fixed assets

Sale of asphalt and concrete to recover cost of crushing; although coded under 1-32-00-410 it is not recorded in the general operating budget as it is recorded in the budget under capital revenue 'other' on the summary pages.

**TOWN OF TWO HILLS**
**2017 BUDGET**

| ACCOUNT # | ACCOUNT DESCRIPTION | 2016 PROPOSED | 2016 ACTUAL (June 6, 2017) | 2017 PROPOSED |
|---|---|---|---|---|
| **TAXATION** | | | | |
| 1-00-00-110 | REAL PROPERTY TAXES (see Cash Flow Statement) | [redacted] | | |
| 1-00-00-120 | SPECIAL LEVY - RECREATION TAX | 24,685.32 | | 23,204.19 |
| 1-00-00-120 | SPECIAL LEVY - MEDICAL INCENTIVE TAX | 11,416.92 | | 26,166.43 |
| 1-00-00-120 | SPECIAL LEVY - REPAIR AND MAINTENANCE | 89,000.00 | 126,988.63 | 89,000.00 |
| | | 125,102.24 | 126,815.94 | 138,370.62 |
| **GENERAL REVENUES** | | | | |
| 1-00-00-510 | PENALTIES & COSTS ON TAXES | 30,000.00 | 52,463.32 | 50,000.00 |
| 1-00-00-540 | REVENUE FROM CONCESSIONS & FRANCHISE | 155,000.00 | 121,412.43 | 140,000.00 |
| 1-00-00-550 | RETURN ON INVESTMENTS | 1,500.00 | 517.89 | 500.00 |
| 1-00-00-551 | DIVIDENDS UFA, AAMD&C, WCB | 3,100.00 | 4,222.44 | 4,000.00 |
| 1-00-00-590 | OTHER REVENUE FROM OWN SOURCES | 0.00 | 100.00 | 0.00 |
| 1-00-00-990 | FINES - POLICING | 1,750.00 | 650.00 | 1,000.00 |
| | | 191,350.00 | 179,366.08 | 195,500.00 |
| **GENERAL ADMINSTRATION REVENUE** | | | | |
| 1-12-00-400 | ADMINISTRATION FEE WATER/SEWER/GARBAGE | 13,200.00 | 13,888.20 | 13,700.00 |
| 1-12-00-410 | GENERAL SERVICES & SUPPLIES REVENUE | 500.00 | 588.20 | 500.00 |
| 1-12-00-411 | TAX CERTIFICATES, LTO & LEGAL | 1,200.00 | 1,185.00 | 1,000.00 |
| 1-12-00-412 | PRINTING, PHOTOCOPYING, MAPS, SUPPLIES | 0.00 | 0.00 | 0.00 |
| 1-12-00-522 | BUSINESS LICENSES | 6,000.00 | 5,775.00 | 5,500.00 |
| 1-12-00-560 | RENTALS AND LEASE REVENUE | 17,564.00 | 21,698.09 | 17,564.00 |
| 1-12-00-590 | OTHER REVENUE FROM OWN SOURCES | 15,000.00 | 24,889.48 | 21,000.00 |
| | | 53,464.00 | 68,023.97 | 59,264.00 |
| **FIREFIGHTING & PREVENTATIVE SERVICES REVENUE** | | | | |
| 1-23-00-410 | FIREFIGHTING FEES CHARGED | 16,000.00 | 24,050.00 | 16,000.00 |
| 1-23-00-590 | OTHER CHARGES | | 0.00 | |
| | | 16,000.00 | 24,050.00 | 16,000.00 |
| **BYLAW SERVICES REVENUE** | | | | |
| 1-26-00-410 | SALES & SERVICE (ADMIN FEE) | 2,000.00 | 240.00 | 0.00 |
| 1-26-00-512 | OTHER FINES (SNOW REMOVAL, ANIMAL) | 3,000.00 | 1,770.00 | 1,500.00 |
| 1-26-00-525 | ANIMAL LICENSES | 500.00 | 580.00 | 640.00 |
| 1-26-00-530 | GRASS CUTTING FEES | 2,000.00 | 40.00 | 50.00 |
| | | 7,500.00 | 2,630.00 | 2,190.00 |

**TOWN OF TWO HILLS**
**2017 BUDGET**

| | | | | |
|---|---|---|---|---|
| **ROADS, STREETS, WALKS, LIGHTING REVENUE** | | | | |
| 1-32-00-410 | SALES OF GOODS AND SERVICES | 20,000.00 | 71,041.25 | 30,000.00 |
| | | 20,000.00 | 71,041.25 | 30,000.00 |
| **WATER SUPPLY & DISTRIBUTION SYSTEM REVENUE** | | | | |
| 1-41-00-125 | INFRASTRUCTURE SUSTAINABILITY - WATER | 208,000.00 | 209,106.53 | 206,400.00 |
| 1-41-00-410 | SALE OF WATER - MONTHLY | 360,000.00 | 303,204.58 | 360,000.00 |
| 1-41-00-411 | BULK SALE OF WATER | 5,000.00 | 17,243.63 | 8,000.00 |
| 1-41-00-420 | SALE OF GOODS AND SERVICES | 0.00 | 0.00 | 0.00 |
| 1-41-00-590 | PENALTIES & CONNECTION CHARGES - ADMIN FEE | 5,500.00 | 16,170.56 | 16,000.00 |
| 1-41-00-591 | CONNECTION FEE | 1,500.00 | 900.00 | |
| | | 580,000.00 | 546,625.30 | 590,400.00 |
| **SANITARY SEWAGE SERVICE & TREATMENT REVENUE** | | | | |
| 1-42-00-125 | INFRASTRUCTURE SUSTAINABILITY - SEWER | | | |
| 1-42-00-410 | SEWAGE SERVICE FEES & CHARGES | 120,000.00 | 101,845.50 | 120,000.00 |
| | | 120,000.00 | 101,845.50 | 120,000.00 |
| **GARBAGE COLLECTION & DISPOSAL REVENUE** | | | | |
| 1-43-00-410 | GARBAGE COLLECTION & DISPOSAL & OTHER CHARGES | 161,100.00 | 169,602.05 | 166,100.00 |
| | | 161,100.00 | 169,602.05 | 166,100.00 |
| **FAMILY & COMMUNITY SUPPORT SERVICES REVENUE** | | | | |
| 1-51-00-850 | CONDITIONAL GRANTS FROM OTHER LOCAL GOVT | 4,422.50 | 4,824.50 | 4,824.50 |
| | | 4,422.50 | 4,824.50 | 4,824.50 |
| **REGIONAL COOPERATION PROGRAMS** | | | | |
| 1-58-00-220 | REVENUE FROM JOINT ADVERTISING | 400.00 | | 400.00 |
| 1-58-00-300 | REVENUE FROM DR. INCENTIVES | 14,535.10 | 545.03 | 14,535.10 |
| | | 14,935.10 | 545.03 | 14,935.10 |
| **MUNICIPAL PLANNING, ZONING & DEVELOPMENT REVENU** | | | | |
| 1-61-00-410 | PLANNING, ZONING & DEVELOPMENT CHARGES | 4,000.00 | 5,235.20 | 4,000.00 |
| | | 4,000.00 | 5,235.20 | 4,000.00 |
| **SUBDIVISION, LANDS & DEVELOPMENTS REVENUE** | | | | |
| 1-66-00-410 | SUBDIVISION DEV & IND PARK SERVICE CHARGE | 0.00 | 300.00 | 0.00 |
| 1-66-00-464 | SALES OF LAND | 0.00 | -2,000.00 | 0.00 |
| | | 0.00 | -1,700.00 | 0.00 |
| **RECREATION, PARKS, FACILITIES & PROGRAM REVENUE** | | | | |
| 1-72-00-410 | SALES OF SERVICE - FEES & CHARGES | 0.00 | 219.00 | 0.00 |
| 1-72-00-590 | OTHER REVENUE | 0.00 | | 5,000.00 |
| 1-72-00-920 | OPERATING RESERVES | 0.00 | 0.00 | 0.00 |
| | | 0.00 | 219.00 | 5,000.00 |
| **HALL REVENUE** | | | | |
| 1-72-01-560 | RENTAL | 16,000.00 | 16,566.59 | 15,000.00 |
| 1-72-01-590 | HALL DAMAGES RECOVERED | 0.00 | 0.00 | 0.00 |
| 1-72-01-841 | GRANTS/DONATIONS | 0.00 | | 0.00 |
| | | 16,000.00 | 16,566.59 | 15,000.00 |

## TOWN OF TWO HILLS
## 2017 BUDGET

| OTHER PARKS REVENUE | | | | |
|---|---|---|---|---|
| 1-72-03-550 | RETURN ON INVESTMENT | 0.00 | 903.22 | 0.00 |
| 1-72-03-561 | CURLING RINK - OTHER | 0.00 | 322,057.95 | |
| 1-72-03-590 | CURLING RINK - INSURANCE | 0.00 | 1,175,219.21 | |
| 1-72-03-742 | PROVINCIAL CAPITAL GRANT | 0.00 | 1,100,000.00 | |
| 1-72-03-830 | FEDERAL GRANT | 0.00 | 64,777.66 | |
| 1-72-03-850 | UNEXPENDED FUNDS | 0.00 | 767,000.00 | |
| | | 0.00 | 3,429,958.04 | 0.00 |

| OTHER PARKS REVENUE | | | | |
|---|---|---|---|---|
| 1-72-06-590 | OTHER PARKS | 0.00 | 225.00 | 0.00 |
| | | 0.00 | 225.00 | 0.00 |

| RESERVES | | | | |
|---|---|---|---|---|
| 1-97-00-930 | TRANSFERS FROM OPERATING FUNCTIONS | 13,268.39 | | |
| 1-97-00-940 | TRANSFERS FROM CAPITAL FUNCTIONS | 0.00 | | |
| | | 13,268.39 | 0.00 | 0.00 |

**GENERAL NOTES:**

| | |
|---|---|
| 1-00-00-110 | Incorporated into general tax revenue (see Cash Flow sheet) |
| 1-00-00-120 | $1.50 per front foot. Actual reflects all special taxes. Increase in Med. Inc. tax to actual debenture to be paid in 2017; 2016 under-levied as over-collected in 2015. |
| 1-00-00-540 | Estimate: AltaGas $90,448 ATCO Electric $49,835.16; then rounded down |
| 1-12-00-560 | Library $2,400 FCSS/ADL $12,000 Axia $2,264 |
| 1-12-00-590 | Reimbursement for STEP salaries from Ag. Society; $10,952.81 reimbursement from Project Curl for cost of interest; $1,000 donations for Canada banners |
| 1-23-00-410 | Offset by fire fighting fees expenses |
| 1-41-00-125 | See 'Infrastructure Fees vs. Debt' supplementary sheet |
| 1-41-00-410 | See 'Water Rev & Exp Breakdown' supplementary sheet |
| 1-42-00-125 | All incorporated into water infrastructure 1-41-00-125 |
| 1-42-00-410 | Sewer rates estimated at 1/3 of water consumption |
| 1-43-00-410 | Any surplus goes into reserve for future garbagecapital/operational needs |
| 1-51-00-850 | Revenue from municipalities for their portion of FCSS |
| 1-58-00-300 | Only used IF the region contributes $20,000 to the medical clinic for doctor recruitment |
| 1-61-00-410 | Development Permits |
| 1-63-00-570 | Donations for Rec/Curling Rink |
| 1-72-00-590 | Ag. Society $5,000 per year for survellience cameras (2017 is year 1) |
| 1-97-00-000 | Listed on Overall Summary |

## TOWN OF TWO HILLS
## 2017 BUDGET

| ACCOUNT # | ACCOUNT DESCRIPTION | 2016 PROPOSED | 2016 ACTUAL (June 6, 2017) | 2017 PROPOSED |
|---|---|---|---|---|
| **COUNCIL & OTHER LEGISLATIVE** | | | | |
| 2-11-00-110 | WAGES AND SALARIES | 31,200.00 | 31,399.99 | 31,200.00 |
| 2-11-00-130 | EMPLOYER CONTRIBUTIONS & BENEFITS | 2,100.00 | 2,319.77 | 2,400.00 |
| 2-11-00-151 | FEES - COUNCIL | 48,500.00 | 49,650.00 | 50,000.00 |
| 2-11-00-152 | CONVENTIONS/SEMINARS | 5,000.00 | 4,717.52 | 5,000.00 |
| 2-11-00-211 | MILEAGE/SUBSISTENCE - COUNCIL | 12,500.00 | 12,703.83 | 12,500.00 |
| 2-11-00-230 | CONSULTING SERVICES | | | |
| 2-11-00-510 | GOODS & SUPPLIES - COUNCIL | 300.00 | 353.56 | 400.00 |
| | | 99,600.00 | 101,144.67 | 101,500.00 |
| **ELECTION & CENSUS** | | | | |
| 2-19-00-110 | SALARIES | 0.00 | 0.00 | 0.00 |
| 2-19-00-150 | ELECTION & CENSUS FEES | 0.00 | 2,044.70 | 5,500.00 |
| 2-19-00-500 | GENERAL GOODS & SUPPLIES - ELECTION | 0.00 | 0.00 | 0.00 |
| | | 0.00 | 2,044.70 | 5,500.00 |

**2013 NOTES:**

| | |
|---|---|
| 2-11-00-110 | Mayor $9,600 Councillor $6,000 each - 3 months salary of Mayor due to resignation |
| 2-11-00-130 | Based on appendix - CPP, EI |
| 2-11-00-151 | Maximum $15,000 for Mayor and $12,000 each for Councillors divided between 151 and 211 & RRSP |
| 2-11-00-152 | Maximum $2,000 each Council member for conventions. training |
| 2-11-00-211 | Maximum $15,000 for Mayor and $12,000 each for Councillors divided between 151 and 211 |
| 2-11-00-510 | Candies for parades |
| 2-19-00-150 | Election $2,500 Census $3,000 |

## TOWN OF TWO HILLS
## 2017 BUDGET

| ACCOUNT # | ACCOUNT DESCRIPTION | 2016 PROPOSED | 2016 ACTUAL (June 6, 2017) | 2017 PROPOSED |
|---|---|---|---|---|
| **GENERAL ADMINISTRATION** | | | | |
| 2-12-00-110 | SALARIES - OFFICE STAFF | 241,240.66 | 241,170.95 | 252,068.79 |
| 2-12-00-130 | EMPLOYER CONTRIBUTIONS - TOWN | 79,996.10 | 71,724.28 | 75,000.00 |
| 2-12-00-211 | TRAVEL & SUBSISTENCE | 7,000.00 | 6,634.83 | 7,000.00 |
| 2-12-00-215 | FREIGHT POSTAGE PHONE | 16,500.00 | 18,628.40 | 20,000.00 |
| 2-12-00-220 | ADVERTISING | 6,000.00 | 5,680.76 | 6,000.00 |
| 2-12-00-225 | PRINTING SERVICE FEES | 0.00 | 125.00 | 0.00 |
| 2-12-00-230 | PROFESSIONAL & CONSULTING SERVICES | 63,111.25 | 31,799.47 | 57,000.00 |
| 2-12-00-235 | PUBLIC RELATIONS | 7,000.00 | 11,645.57 | 8,460.00 |
| 2-12-00-240 | TRAINING FEES | 5,000.00 | 4,232.91 | 5,000.00 |
| 2-12-00-250 | PURCHASED REPAIRS & MAINTENANCE | 1,200.00 | 3,874.81 | 4,000.00 |
| 2-12-00-274 | INSURANCE & BOND PREMIUMS | 27,606.00 | 29,780.01 | 29,348.13 |
| 2-12-00-275 | BANK CHARGES & FEES | 1,800.00 | 1,112.42 | 1,500.00 |
| 2-12-00-510 | GENERAL OFFICE PURCHASED | 20,000.00 | 27,196.34 | 25,000.00 |
| 2-12-00-520 | MEMBERSHIP FEES | 6,500.00 | 5,634.06 | 5,700.00 |
| 2-12-00-540 | UTILITIES | 12,500.00 | 11,841.16 | 12,500.00 |
| 2-12-00-541 | UTILITIES - GAS | 4,200.00 | 4,616.84 | 5,200.00 |
| 2-12-00-770 | GRANTS TO INDIVIDUAL & ORGANIZATIONS | 2,000.00 | 700.00 | 2,000.00 |
| 2-12-00-810 | SHORT TERM BORROWING PAYMENT | 3,000.00 | 7,281.61 | 3,000.00 |
| 2-12-00-850 | AMORTIZATION | 14,000.00 | 16,795.04 | 17,500.00 |
| 2-12-00-991 | BAD DEBT WRITE OFF - UNCOLLECTED TAXES | | | |
| | | 518,654.01 | 500,474.46 | 536,276.92 |

**NOTES:**

| | |
|---|---|
| 2-12-00-110 | Employee salaries minus Employee LAPP, CPP, and EI Contributions |
| 2-12-00-130 | Employer WCB, LAPP, CPP, EI and Benefits Contributions |
| 2-12-00-230 | Assessors $15,500, Auditors $20,000, Legal $1,200, Accounting Software $4,200, GIS $8,300, Icompass $850,Water Meter Software $2,500, IT Services $5,000, Government Services and other $1,000; *2016 audit fees not submitted until 2017 |
| 2-12-00-235 | Social Fund $400, Christmas Party $750, Prizes $225, Volunteer Week $1,500 Student Awards $400 Canada Day $2,500, Plaques, Christmas Gift Certificates; Canada Day Banners $1460 (covered by $500 Includes LGAA Conference (1), GFOA Conference (1), SLGM Conference (1), University course (2). |
| 2-12-00-240 | ADOA (2), or Municipal Clerks Conference |
| 2-12-00-250 | Office supplies, stamps, Photocopier Lease, Postage meter rental, office cleaning, paint medical clinic |
| 2-12-00-770 | Examples: Playschool, Walk/Run |

TOWN OF TWO HILLS
2017 BUDGET

| ACCOUNT # | ACCOUNT DESCRIPTION | 2016 PROPOSED | 2016 (June 6, 2017) | 2017 PROPOSED |
|---|---|---|---|---|
| **FIREFIGHTING & PREVENTIVE SERVICES** | | | | |
| 2-23-00-110 | SALARIES (HONORARIUM FOR CHIEFS) | 1,800.00 | 1,800.00 | 1,800.00 |
| 2-23-00-148 | INS-SERV TRAINING & DEVELOPMENT | 2,000.00 | 1,250.00 | 2,000.00 |
| 2-23-00-159 | FIRE FIGHTING FEES | 15,000.00 | 18,109.44 | 15,000.00 |
| 2-23-00-200 | GENERAL SERVICES PURCHASE | 3,000.00 | 2,785.46 | 3,000.00 |
| 2-23-00-215 | PHONE/INTERNET | 1,000.00 | 598.00 | 1,000.00 |
| 2-23-00-250 | EQUIPMENT REPAIR & MAINTENANCE | 3,000.00 | 0.00 | 3,000.00 |
| 2-23-00-274 | INSURANCE & BOND PREMIUMS | 2,960.00 | 3,589.83 | 2,854.29 |
| 2-23-00-510 | GENERAL GOODS & SUPPLIES | 1,500.00 | 5,460.82 | 1,500.00 |
| 2-23-00-520 | MEMBERSHIP | 0.00 | 180.00 | 0.00 |
| 2-23-00-540 | UTILITIES | 2,200.00 | 2,140.81 | 2,800.00 |
| 2-23-00-541 | UTILITIES - GAS | 3,500.00 | 2,923.22 | 3,800.00 |
| 2-23-00-850 | AMORTIZATION | 1,400.00 | 1,390.80 | 1,390.00 |
| | | 37,360.00 | 40,228.38 | 38,144.29 |
| **DISASTER SERVICES & EMERGENCY MEASURES** | | | | |
| 2-24-00-150 | FEES | 200.00 | 0.00 | 200.00 |
| 2-24-00-200 | GENERAL SERVICES PURCHASED | 3,148.20 | 3,148.20 | 3,148.20 |
| 2-24-00-210 | CONTRIBUTION TO REGIONAL AGENCY | 6,769.00 | 6,769.00 | 0.00 |
| 2-24-00-240 | TRAINING | 0.00 | 0.00 | 0.00 |
| 2-24-00-510 | GENERAL FOODS & SUPPLIES PURCHASED | | | |
| | | 10,117.20 | 9,917.20 | 3,348.20 |
| **BYLAW SERVICES** | | | | |
| 2-26-00-230 | DOG CONTROL FEES | 500.00 | 0.00 | 500.00 |
| 2-26-00-250 | BYLAW SERVICES | 6,000.00 | 1,860.00 | 3,000.00 |
| 2-26-00-510 | GENERAL SERVICES | 4,200.00 | 0.00 | 2,000.00 |
| | | 10,700.00 | 1,860.00 | 5,500.00 |

**NOTES:**

| | |
|---|---|
| 2-24-00-150 | Annual honorarium given to Director (500) and Deputy Director (200) |
| 2-24-00-200 | 911 Dispatching Services |
| 2-24-00-210 | REMA Requisition; no requisitions in 2017 |
| 2-26-00-250 | 2015 Expenses - Directly related to cleanup of properties |
| 2-26-00-510 | Grasscutting services; cost carried over to landowner(s) |

TOWN OF TWO HILLS
2017 BUDGET

| ACCOUNT # | ACCOUNT DESCRIPTION | 2016 PROPOSED | 2016 ACTUAL (June 6, 2017) | 2017 PROPOSED |
|---|---|---|---|---|
| **ROADS, STREETS, WALKS, LIGHTING** | | | | |
| 2-32-00-110 | SALARIES & WAGES | 290,453.11 | 259,001.79 | 307,032.18 |
| 2-32-00-130 | EMPLOYER CONTRIBUTIONS | 71,763.65 | 63,911.39 | 70,000.00 |
| 2-32-00-211 | TRAVEL & SUBSISTENCE | 600.00 | 78.08 | 600.00 |
| 2-32-00-215 | FREIGHT, POSTAGE, PHONE | 7,500.00 | 7,026.67 | 7,500.00 |
| 2-32-00-240 | TRAINING FEES | 1,500.00 | 250.00 | 1,500.00 |
| 2-32-00-265 | PURCHASE OF FIXED ASSETS | 0.00 | | |
| 2-32-00-274 | INSURANCE | 15,513.00 | 16,758.15 | 15,314.00 |
| 2-32-00-510 | GENERAL GOODS & SERVICES | 43,000.00 | 77,391.00 | 54,000.00 |
| 2-32-00-520 | EQUIPMENT, MACHINES, PARTS & SUPPLIES | 65,000.00 | 45,337.20 | 45,000.00 |
| 2-32-00-530 | CONTRUCTION & MAINTENANCE SUPPLIES - STREET | 40,000.00 | 39,024.25 | 40,000.00 |
| 2-32-00-531 | ROADS - GAS, DIESEL & ETC | 45,000.00 | 39,784.75 | 40,000.00 |
| 2-32-00-540 | UTILITIES | 138,000.00 | 122,895.93 | 124,000.00 |
| 2-32-00-541 | UTILITIES - GAS | 6,500.00 | 4,790.22 | 5,800.00 |
| 2-32-00-850 | AMORTIZATION | 120,000.00 | 196,620.84 | 198,000.00 |
| | | 844,829.76 | 872,870.27 | 908,746.18 |

**NOTES:**

2-32-00-110 All PW Wages are combined into 2-32-00-110; all PW benefits included in 2-32-00-130
Employee salaries minus Employee LAPP, CPP, and EI Contributions
Some wages were/are covered by grant due to in-house construction
Casual/contractor wages are included in proposed budgets as wages but recorded by auditors as general services

2-32-00-130 Employer WCB, LAPP, CPP, EI and Benefits Contributions

* Noted that all expenses for supplies, etc. were recorded by auditor under operating instead of capital

## TOWN OF TWO HILLS
## 2017 BUDGET

| ACCOUNT # | ACCOUNT DESCRIPTION | 2016 PROPOSED | 2016 ACTUAL (June 6, 2017) | 2017 PROPOSED |
|---|---|---|---|---|
| **STORM SEWER AND DRAINAGE** | | | | |
| 2-37-00-230 | PROFESSIONAL & CONSULT SERVICES | 0.00 | 0.00 | 0.00 |
| 2-37-00-250 | PURCHASED REPAIRS & MAINTENANCE | 3,000.00 | 0.00 | 0.00 |
| 2-37-00-510 | GENERAL GOODS & SERVICES | 2,000.00 | 0.00 | 0.00 |
| 2-37-00-850 | AMORTIZATION | 22,000.00 | 19,653.97 | 19,653.97 |
| | | 27,000.00 | 19,653.97 | 19,653.97 |
| **WATER SUPPLY & DISTRIBUTION** | | | | |
| 2-41-00-211 | TRAVEL & SUBSISTENCE | 1,000.00 | 0.00 | 1,000.00 |
| 2-41-00-200 | PURCHASE OF WATER | 343,950.00 | 287,417.32 | 343,950.00 |
| 2-41-00-211 | TRAVEL & SUBSISTENCE | 0.00 | 152.92 | 0.00 |
| 2-41-00-215 | FREIGHT, POSTAGE, PHONE | 4,300.00 | 3,527.97 | 3,800.00 |
| 2-41-00-230 | PROFESSIONAL & CONSULT SERVICES | 13,000.00 | 11,811.10 | 12,000.00 |
| 2-41-00-250 | PURCHASED REPAIRS & MAINTENANCE | 8,500.00 | 83.00 | 8,000.00 |
| 2-41-00-274 | INSURANCE | 13,740.21 | 13,740.21 | 14,000.00 |
| 2-41-00-510 | GENERAL GOODS & SUPPLIES | 10,000.00 | 27,187.08 | 23,000.00 |
| 2-41-00-520 | EQUIPMENT, MACHINES, PARTS & SUPPLIES | 0.00 | 0.00 | 0.00 |
| 2-41-00-531 | CHEMICAL & SALTS ETC | 500.00 | 283.00 | 500.00 |
| 2-41-00-540 | UTILITIES | 14,500.00 | 12,818.62 | 13,500.00 |
| 2-41-00-541 | UTILITIES - GAS | 9,200.00 | 9,035.02 | 12,000.00 |
| 2-41-00-831 | DEBENTURE INTEREST PAYMENTS | 92,257.44 | 99,274.23 | 88,763.01 |
| 2-41-00-850 | AMORTIZATION | 7,500.00 | 100,428.56 | 102,000.00 |
| 2-41-00-991 | BAD DEBT WRITE-OFF | 0.00 | 1,565.91 | 0.00 |
| | | 518,447.65 | 567,324.94 | 622,513.01 |
| **SEWER SERVICE & TREATMENT** | | | | |
| 2-42-00-215 | FREIGHT, POSTAGE, PHONE | 3,000.00 | 1,054.50 | 2,000.00 |
| 2-42-00-230 | PROFESSIONAL & CONSULT SERVICES | 2,000.00 | 0.00 | 2,000.00 |
| 2-42-00-250 | PURCHASED REPAIR & MAINTENANCE | 9,500.00 | 14,750.97 | 9,000.00 |
| 2-42-00-260 | RENTAL OF FIXED ASSETS | 2,000.00 | 50.00 | 1,000.00 |
| 2-42-00-274 | INSURANCE | 1,060.00 | 1,059.53 | 981.01 |
| 2-42-00-510 | GENERAL GOODS & SUPPLIES | 6,500.00 | 21,033.45 | 6,000.00 |
| 2-42-00-520 | EQUIPMENT, MACHINES, PARTS & SUPPLIES | 0.00 | 0.00 | 0.00 |
| 2-42-00-531 | CHEMICALS & SALTS, ETC | 4,500.00 | 2,596.45 | 3,000.00 |
| 2-42-00-540 | UTILITIES | 5,000.00 | 4,526.64 | 5,500.00 |
| 2-42-00-541 | UTILITIES - GAS | 4,000.00 | 3,250.85 | 4,200.00 |
| 2-42-00-831 | DEBENTURE INTEREST PAYMENTS | 2,248.55 | 562.91 | 1,788.73 |
| 2-42-00-850 | AMORTIZATION | 122,000.00 | 40,827.26 | 41,500.00 |
| | | 161,808.55 | 89,712.56 | 76,969.74 |

**NOTES:**

2-41-00-200 See 'Water Rev & Exp' supplementary sheet
2-41-00-230 Contract Vegreville for water services, Badger System
2-41-00-250 Water break supplies, repair valves, etc.
2-41-00-510 Supplies for water breaks
2-41-00-991 Indicitive Penalty for early payout on partial debenture
2-42-00-510 Supplies for sewer breaks
* Noted that all expenses for supplies, etc. were recorded by auditor under operating instead of capital

# TOWN OF TWO HILLS
## 2017 BUDGET

| ACCOUNT # | ACCOUNT DESCRIPTION | 2016 PROPOSED | 2016 ACTUAL (June 6, 2017) | 2017 PROPOSED |
|---|---|---|---|---|
| **GARBAGE COLLECTION & DISPOSAL** | | | | |
| 2-43-00-250 | PURCHASED REPAIRS AND MAINTENANCE | 500.00 | 4,315.00 | 500.00 |
| 2-43-00-350 | CONTRACT SERVICES WITH OTHER LOCA | 124,000.00 | 118,465.00 | 120,000.00 |
| 2-43-00-511 | TIPPAGE FEES | 100.00 | 20.00 | 100.00 |
| 2-43-00-831 | DEBENTURE INTEREST PAYMENTS | 0.00 | 0.00 | 0.00 |
| 2-43-00-850 | AMORTIZATION | 11,000.00 | 11,000.00 | 10,892.07 |
| 2-43-00-991 | BAD DEBT | 0.00 | 611.43 | 0.00 |
| | | 135,600.00 | 134,411.43 | 131,492.07 |

**NOTES:**

2-43-00-250 Repair or parts for bins; majority under Capital

2-43-00-350 Average $2,870 per month for collection + $2.00 extra per hour (estimated $2,000 more)
Requisition $60/capita (new population figures)

* Noted that all expenses for supplies, etc. were recorded by auditor under operating instead of capital

# TOWN OF TWO HILLS
# 2017 BUDGET

| ACCOUNT # | ACCOUNT DESCRIPTION | 2016 PROPOSED | 2016 ACTUAL (June 6, 2017) | 2017 PROPOSED |
|---|---|---|---|---|
| **FAMILY & COMMUNITY SUPPORT SERVICES** | | | | |
| 2-51-00-274 | INSURANCE & BOND PREMIUMS | 485.35 | 485.35 | 565.54 |
| 2-51-00-510 | GENERAL GOODS & SUPPLIES PURCHASED | 150.00 | -5,000.00 | 150.00 |
| 2-51-00-750 | CONTRIBUTION TO JOINT FCSS PROGRAM | 91,151.00 | 91,151.25 | 91,151.00 |
| | | 91,786.35 | 86,636.60 | 91,866.54 |
| **CEMETARIES & CREMATORIUMS** | | | | |
| 2-56-00-200 | GENERAL SERVICES | 0.00 | 38.45 | 40.00 |
| 2-56-00-274 | INSURANCE & BOND PREMIUMS | 105.04 | 105.04 | 95.43 |
| 2-56-00-510 | GENERAL GOODS & SUPPLIES PURCHASED | 30.00 | 0.00 | 30.00 |
| | | 135.04 | 143.49 | 165.43 |
| **REGIONAL COOPERATION** | | | | |
| 2-58-00-220 | JOINT ADVERTISING | 1,300.00 | 0.00 | 1,300.00 |
| 2-58-00-300 | DR. INCENTIVE PROGRAM | 20,000.00 | 14,647.16 | 20,000.00 |
| 2-58-00-410 | AIRPORT COMMISSION | 3,000.00 | 3,000.00 | 3,000.00 |
| 2-58-00-600 | REGIONAL EDO | 0.00 | 0.00 | 0.00 |
| | | 24,300.00 | 17,647.16 | 24,300.00 |
| **CULTURE: LIBRARY, MUSEUM** | | | | |
| 2-74-00-250 | PURCHASED REPAIRS & MAINTENANCE | 2,000.00 | 5,108.11 | 5,000.00 |
| 2-74-00-274 | INSURANCE & BOND PREMIUMS | 7,485.15 | 6,310.56 | 6,991.66 |
| 2-74-00-540 | UTILITIES | 2,600.00 | 2,191.45 | 2,600.00 |
| 2-74-00-541 | UTILITIES - GAS | 2,000.00 | 1,641.09 | 2,000.00 |
| 2-74-00-580 | NLLS LEVY | 6,246.24 | 7,255.17 | 7,255.17 |
| 2-74-00-770 | GRANTS TO NON-GOVERNMENT ORGANIZAT | 17,248.00 | 17,248.00 | 17,248.00 |
| 2-74-00-850 | AMORITIZATION | 600.00 | 600.00 | 502.44 |
| | | 38,179.39 | 40,354.38 | 41,597.27 |

**NOTES:**

| | |
|---|---|
| 2-51-00-510 | (2016) FCSS Contribution to sea-can; to be held in reserve |
| 2-51-00-750 | Total of FCSS contribution;$64,787 funded by Province and participating municipalities 1-51-00-840; Town Portion of 12,288.50 in Cash Flow Statement. 2015 there was an unmatched increase in contribution from the Province. |
| 2-74-00-274 | Insurance for Swimming Pool and Library Building |
| 2-74-00-000 | 17,248 annual contribution |

TOWN OF TWO HILLS
2017 BUDGET

| ACCOUNT # | ACCOUNT DESCRIPTION | 2016 PROPOSED | 2016 ACTUAL (June 6, 2017) | 2017 PROPOSED |
|---|---|---|---|---|
| **MUNICIPAL PLAN, ZONING & DEVELOPMENT** | | | | |
| 2-61-00-200 | GENERAL SERVICES CONTRACTED | 0.00 | 1,072.00 | 0.00 |
| 2-61-00-510 | GENERAL GOODS & SUPPLIES PURCHASED | 0.00 | | 0.00 |
| | | 0.00 | 1,072.00 | 0.00 |
| **COMMUNITY SERVICES** | | | | |
| 2-62-00-850 | CHAMBER OF COMMERCE | 0.00 | | 0.00 |
| 2-62-00- | ADULT LEARNING COUNCIL | | | |
| 2-62-00-880 | CENTENNIAL HALL/ COMMUNITY DESIGN | 3,000.00 | 3,000.00 | 2,500.00 |
| | | 3,000.00 | 3,000.00 | 2,500.00 |
| **(NEW) MUNICIPAL BUILDING** | | | | |
| 2-63-00- | SALARIES & WAGES | | | |
| 2-63-00- | EMPLOYER CONTRIBUTIONS | | | |
| 2-63-00- | FREIGHT, POSTAGE, PHONE | | | |
| 2-63-00- | PURCHASED SERVICES | | | |
| 2-63-00- | INSURANCE | | | |
| 2-63-00- | GENERAL GOODS & SUPPLIES | | | |
| 2-63-00- | UTILITIES - ELECTRICAL | | | |
| 2-63-00- | UTILITIES - GAS | | | |
| 2-63-00-570 | OTHER | 0.00 | 1,440.78 | 0.00 |
| 2-63-00-750 | CONTRIBUTIONS TO OTHER ORGANIZATIONS | | 200,000.00 | |
| 2-63-00-831 | DEBENTURE INTEREST PAYMENTS | 21,033.35 | 16,086.18 | 10,719.49 |
| | | 21,033.35 | 217,526.96 | 10,719.49 |
| **SUBDIVISION LAND & DEVELOPMENTS** | | | | |
| 2-66-00-200 | GENERAL SERVICES CONTRACTED | 15,000.00 | 0.00 | 0.00 |
| 2-66-00-510 | GENERAL GOODS & SERVICES PURCHASED | | | 0.00 |
| | | 15,000.00 | 0.00 | 0.00 |

2-61-00-200 Services for Annexation
2-66-00-200 Services for Subdividing

| ACCOUNT # | ACCOUNT DESCRIPTION | 2016 PROPOSED | 2016 ACTUAL (June 6, 2017) | 2017 PROPOSED |
|---|---|---|---|---|
| **REC/PARKS FACILITIES & PROGRAM** | | | | |
| 2-72-00-250 | PURCHASED TECH SERVICES | 0.00 | 0.00 | 0.00 |
| 2-72-00-510 | GENERAL GOODS AND SUPPLIES | 1,200.00 | 14.50 | 1,200.00 |
| 2-72-00-850 | AMORTIZATION | 16,000.00 | 22,196.22 | 25,000.00 |
| | | 17,200.00 | 22,210.72 | 26,200.00 |
| **HALL** | | | | |
| 2-72-01-215 | FREIGHT, POSTAGE, PHONE | 1,000.00 | -560.05 | 900.00 |
| 2-72-01-250 | PURCHASED SERVICES | 20,000.00 | 42,480.80 | 28,529.94 |
| 2-72-01-274 | INSURANCE | 7,674.15 | 8,228.15 | 7,076.28 |
| 2-72-01-510 | GENERAL GOODS & SUPPLIES | 6,000.00 | 7,018.69 | 6,000.00 |
| 2-72-01-540 | UTILITIES | 8,500.00 | 9,738.82 | 10,500.00 |
| 2-72-01-541 | UTILITIES - GAS | 10,000.00 | 8,415.39 | 9,300.00 |
| 2-72-01-560 | HALL - OTHER | 0.00 | 480.00 | 0.00 |
| 2-72-01-900 | AMORTIZATION | 8,000.00 | 7,703.68 | 8,000.00 |
| | | 61,174.15 | 83,505.48 | 70,306.22 |
| **ARENA** | | | | |
| 2-72-02-250 | PURCHASED SERVICES | 2,000.00 | -70.41 | 2,000.00 |
| 2-72-02-251 | PURCHASED MAINTENANCE & REPAIR | 14,000.00 | 5,096.39 | 6,000.00 |
| 2-72-02-274 | INSURANCE | 31,270.00 | 31,269.72 | 28,457.67 |
| 2-72-02-510 | GENERAL GOODS & SERVICES PURCHASED | 0.00 | 0.00 | 0.00 |
| 2-72-02-850 | AMORTIZATION | 21,000.00 | 22,557.54 | 22,557.54 |
| | | 68,270.00 | 58,853.24 | 59,015.21 |
| **CURLING RINK** | | | | |
| 2-72-03-215 | FREIGHT, POSTAGE, PHONE | | 691.04 | |
| 2-72-03-250 | PURCHASED SERVICES | | 4,570.50 | |
| 2-72-03-251 | PURCHASED MAINTENANCE & REPAIR | | 43.99 | |
| 2-72-03-274 | INSURANCE | 20,000.00 | 2,895.56 | 32,285.19 |
| 2-72-03-510 | GENERAL GOODS & SUPPLIES PURCHASED | 50.00 | 35,749.13 | |
| 2-72-03-540 | UTILITIES | | 26,557.95 | |
| 2-72-03-541 | GAS | | 17,444.12 | |
| 2-72-03-831 | DEBENTURE INTEREST | | 6,028.48 | 9,505.96 |
| 2-72-03-850 | AMORTIZATION | 0.00 | 68,847.39 | 105,000.00 |
| | | 20,050.00 | 162,828.16 | 146,791.15 |
| **PARKS** | | | | |
| 2-72-06-250 | PURCHASED SERVICES | 1,000.00 | 3,695.81 | 1,000.00 |
| 2-72-06-274 | INSURANCE | 2,970.00 | 2,969.19 | 2,699.35 |
| 2-72-06-350 | PARK CONSTRUCTION W NON GOVT | 900.00 | | 900.00 |
| 2-72-06-351 | PARK CONSTRUCTION W OTHER GOVT | 0.00 | | 0.00 |
| 2-72-06-510 | GENERAL GOODS & SERVICES PURCHASED | 3,500.00 | 12,014.74 | 10,000.00 |
| 2-72-06-540 | UTILITIES | 3,200.00 | 3,302.16 | 3,500.00 |
| 2-72-06-541 | UTILITIES - GAS | 150.00 | 0.00 | |
| 2-72-06-850 | AMORTIZATION | 0.00 | 0.00 | 0.00 |
| | | 11,720.00 | 21,981.90 | 18,099.35 |
| | | 178,414.15 | 349,379.50 | 320,411.93 |

**NOTES:**

| | |
|---|---|
| 2-72-01-110 | Some public works wages; moving caretaker expenses to 2-72-00-250 |
| 2-72-01-250 | Caretaker Services; HVAC |
| 2-72-02-251 | HVAC and compressor |
| 2-72-06-250 | Tree trimming, gopher treatments, repairs to equipment |
| 2-72-06-350 | Seal Coat $500 Camping Stalls $5,000 Honor Box $2200 |
| 2-72-06-510 | Many items are small but actually are covered by capital (GP grant, Town grant funds towards GP) |

# TOWN OF TWO HILLS
# 2017 BUDGET

| ACCOUNT # | ACCOUNT DESCRIPTION | 2016 PROPOSED | 2016 ACTUAL (June 6, 2017) | 2017 PROPOSED |
|---|---|---|---|---|
| **GENERAL & ADMINISTATIVE (REQUISITIONS)** | | | | |
| 2-81-00-741 | SCHOOL FOUNDATION REQUISITION | 220,730.30 | 165,547.73 | 224,057.57 |
| 2-81-00-750 | SENIOR'S FOUNDATION REQUISITION | 65,602.43 | 46,191.00 | 47,178.00 |
| | | 286,332.73 | 211,738.73 | 271,235.57 |
| **RESERVES** | | | | |
| 2-63-00-764 | MUNICIPAL BUILDING RESERVES | | | |
| 2-97-00-762 | TRANSFERS TO CAPITAL RESERVES | 0.00 | 0.00 | |
| 2-97-00- | TRANSFERS TO OPERATING RESERVES | | | 15,000.00 |
| | | 0.00 | 0.00 | 15,000.00 |

**NOTES:**

2-97-00-762 Surplus of water/sewer infrastructure fees, garbage fees, and grants

**NOTES:** FCSS and Landfill are not requisitions; amounts have been moved to expenses.
Seniors Foundation's 2016 requisition is $46,191 however it was under-levied in 2015 by $19,411.43 = $65,602.43; underlevy collected in taxes