

MEMORANDUM

To: Summer Village of White Sands Municipal Council
From: Administration
Date: June 13th, 2020
Re: 2020 Operating Budget & Tax Rate Bylaw

The Tax (Mill) Rate Bylaw #178-20 has been prepared based on the 2020 Interim Operating Budget approved November 4th, 2019 and with several adjustments to reflect improved forecasts.

Section 353 of the *Municipal Government Act (MGA)* authorizes a Council to impose a tax in respect of property in the municipality to raise revenue to be used toward the payment of the expenditures set out in the budget of the municipality. Section 357 of the *MGA* authorizes a Council to specify a minimum amount payable as a property tax.

Administration recommends that the 2020 Operating Budget be adopted by Council prior to the Tax Rate Bylaw being given all required readings.

1. Property Assessment Values

Residential property values for 2020 taxation purposes increased by \$697,100 or 0.64% over 2019. Of this amount \$551,230 is due to new residential construction growth while \$145,870 was inflation in residential property assessment values. This growth generates \$854 in taxes.

The 2020 Operating Budget includes "Tax" revenue changes (from 2019) as follows:

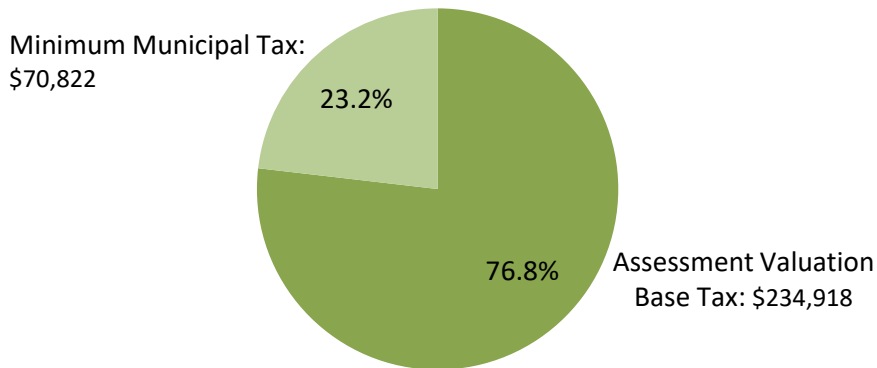
2020 Tax revenue changes	New	Total
Existing residential properties (+ 2%)	\$65,970	\$234,918
Minimum tax (\$600 per parcel)	\$46,507	\$70,822
Special Tax (was \$252 per parcel)	-\$101,808	\$0
Linear assessment (+ 2%)	\$44	\$2,268
Total:	\$10,713	\$308,008

Combined this contributes to a 0.5% overall decrease in taxes (from 2019) collected by the Summer Village with a 3.6% municipal property tax increase from existing residential properties in 2020. This decrease is mainly due to an over-levy of last year's education requisition since an estimate had to be used. The education requisition was not available because of delays from the Provincial election.

Council considers it appropriate to generate some municipal tax revenue on an assessment valuation basis and some on an equally shared (flat) basis given the seasonal recreational use/nature of most parcels (including those that are vacant). In 2020 there are 404 taxable properties in the Summer Village of White Sands. To share the operational/service costs amongst all properties on a fair and equitable basis, the following two types of taxation are employed:

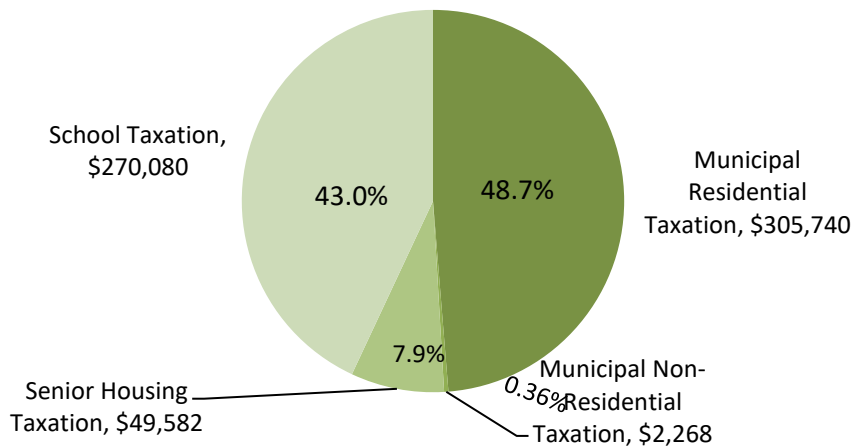
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Total Municipal Residential Taxation = \$305,740



The following chart shows the breakdown of total taxes (the above municipal, as well as schools and senior housing) being collected by the Village for 2020:

2020 Taxation = \$627,704



2. Residential Equalized Assessment/ School Requisition

Each year the province calculates the amount that every Alberta municipality must contribute towards the public education system. The calculation is based on a formula (using equalized assessment rather than taxable assessment) to compute the amount of taxation to be generated from each municipality.

Municipalities are notified of the total amount they must collect for education purposes and must then set an appropriate local education property tax rate. The local tax rate is then applied to the assessed taxable value of your property to determine your education taxes for the year. Municipalities collect education taxes from their ratepayers and must forward the requisitioned amount to the province on a quarterly basis.

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The Summer Village will see its residential equalized assessment valuation, upon which school tax is computed, increase by 1.02% from 2018 when we last budgeted with a known equalization value from the Province:

Year	Residential Equalized Value	Variance	%
2014	\$100,577,197		
2015	\$104,287,420	\$3,710,223	3.69%
2016	\$104,641,320	\$353,900	0.34%
2017	\$105,664,760	\$1,023,440	0.97%
2018	\$110,121,047	\$4,456,287	4.22%
2019	estimated as per province		
2020	\$112,500,114	\$2,379,067	1.02%

Overall, this will result in a 0.22% decrease in payment to the Alberta School Foundation:

Year	Requisition	Variance	%
2014	\$254,460		
2015	\$262,439	\$7,979	3.14%
2016	\$260,165	-\$2,274	-1.01%
2017	\$273,673	\$13,508	5.19%
2018	\$283,571	\$9,898	3.6%
2019	\$289,242	\$5,671	2.00%
2020	\$288,608	-\$634	-0.22%

3. County of Stettler Housing Authority

The Housing Authority requisition is based on the latest equalized assessment values. The increase is largely a result of assessment values going down for the County of Stettler, and so the share for White Sands increased beyond the average amount for the region. Comparative figures are as follows:

Year	Requisition	Variance	%
2014	\$30,720	\$3,356	12.3%
2015	\$34,284	\$3,564	11.6%
2016	\$36,788	\$2,504	7.3%
2017	\$40,717	\$3,929	10.7%
2018	\$43,744	\$3,027	7.4%
2019	\$44,062	\$318	0.7%
2020	\$49,606	\$5,544	12.6%

4. Other Requisitions *

- (a) Stettler Waste Management Authority (SWMA) 2020 requisition estimate is \$16,056 representing \$65 per capita which remains the same as 2019.

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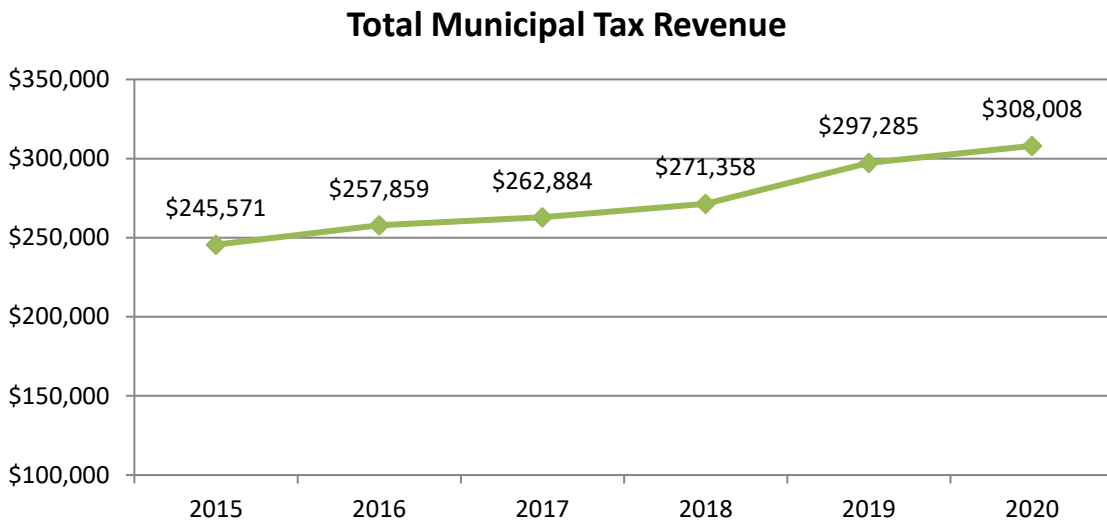
* For the purposes of the SWMA requisition the per capita population for White Sands is calculated based on a revised SWMA formula as follows:
 $(("X" \text{ built properties}) - 53 \text{ occupied buildings}) / 2 + 120 \text{ permanent population}$ equals White Sand's "Allocated Population" for 2020 being 247.

- (b) Stettler Regional Fire Department Agreement 2020 requisition estimate is \$37,168 representing \$92 per parcel based on 404 (taxable & exempt) parcels.
- (c) The Designated Industrial Property Requisition from the Province to pay for expenses associated with Industrial Assessment is \$35.

5. Municipal Property Taxes with Historical Comparisons

The 2020 Operating Budget establishes a residential municipal tax (mill) rate of \$2.142 per \$1,000 of assessed value.

The 2020 Operating Budget includes \$308,008 in municipal tax revenue for 2020. This represents a 3.6% municipal assessment valuation tax percentage increase. Since 2015, the total municipal tax revenues have been as follows:



The current minimum property tax is set at \$600 for 2020. It is estimated that \$70,822 will be generated from this minimum municipal property tax. This is a significant amount of tax revenue (23.2% of municipal taxes) that would otherwise need to come from assessed value taxation. This minimum tax was first set in 1996.

The Summer Village does not have any commercial or industrial assessment. The only non-residential assessments are linear for telecommunication, pipelines and electric power which include 3 assessments totaling \$459,560. The 2020 Operating Budget includes revenue from a non-residential tax (mill) rate of 4.9352 generating \$2,268. This represents the same percentage tax increase as applied to the residential property tax.

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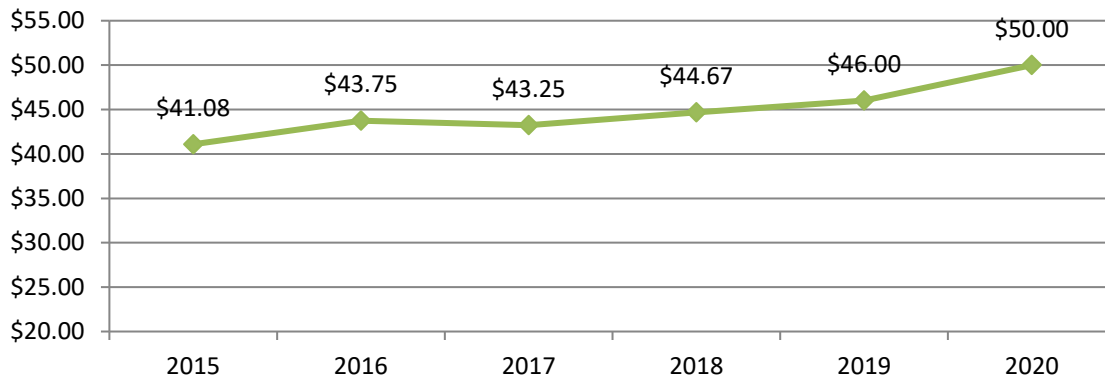
Year	Assessment	Non-residential tax (mill) rate	Taxes generated
2015	\$474,940	4.1205	\$1,957
2016	\$465,510	4.288	\$1,996
2017	\$441,790	4.6538	\$2,056
2018	\$445,280	4.849	\$2,159
2019	\$461,930	4.8146	\$2,224
2020	\$459,560	4.9352	\$2,268

6. Summary

Residential tax changes will vary from property to property based on market value forces which greatly influence assessments on land and improvements independently within areas of the Summer Village.

In 2020 a property paying the minimum tax will contribute \$600 to the municipality. The minimum tax represents municipal taxation on a \$200,112 residence (assuming the lot is assessed at \$80,000). School and Housing taxation are in addition to this amount. Although most of these properties are vacant, they should continue to contribute their fair share towards basic municipal/infrastructure costs that add value to their property and enable them to be accessed and utilized.

Taxes on property paying minimum tax (monthly)



With a 3.6% property tax increase (0.5% overall decrease) while getting rid of the \$252 per property special tax and RV permits, both the minimum tax and the mil rate have increased. Our Summer Village has seen a significant increase in our housing requisition, new costs for Provincial policing, as well as an increase in cost for Regional Emergency services. Some new operating costs this year include increases in insurance, fuel, maintaining extra summer labour and expected increases to planning and legal services. It is expected that some of these costs will come from reserves.

The 2020 Operating Budget estimates that expenditures will increase 4.15% from last year with \$20,629 coming from operating reserves.

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7. Property Tax Comparisons

	2017	2018	2019	2020	Variance	%
General Municipal	1.3836	1.4694	1.5498	2.142	0.5922	38.2
ASFF	2.5744	2.6171	2.6389	2.447	-0.1919	-7.3
County of Stettler Housing	0.3838	0.4044	0.4026	0.4502	0.0476	11.8
Total	4.3418	4.4909	4.5913	5.0392	0.4479	9.8

Land Assessment Comparison

Roll #	2018	2019	Variance 2019 vs 2018	2020	Variance 2020 vs 2019	% Variance
22	\$337,360	\$330,610	-\$6,750	\$330,610	\$0	0.00
131	\$119,740	\$117,370	-\$2,370	\$117,370	\$0	0.00
172	\$102,400	\$100,470	-\$1,930	\$100,470	\$0	0.00
168	\$95,570	\$93,730	-\$1,840	\$93,730	\$0	0.00
254	\$340,180	\$333,540	-\$6,640	\$320,200	-\$13,340	-4.00
270	\$101,690	\$97,740	-\$3,950	\$97,740	\$0	0.00
502	\$240,100	\$235,300	-\$4,800	\$235,300	\$0	0.00
690	\$134,390	\$131,610	-\$2,780	\$131,610	\$0	0.00
835	\$75,820	\$74,300	-\$1,520	\$74,300	\$0	0.00

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Roll #22 at 20 Lakeview Avenue

Land

Lakefront Lot with permanent residence built in 1993 \$
330,610

	2019	2020	\$ Change	% Variance
Assessment	\$599,710.00	\$599,370.00	-\$340.00	-0.06
Municipal - General	\$929.43	\$1,283.85	\$354.42	38.13
Municipal - Special	\$252.00	\$0.00	-\$252.00	-100.00
School	\$1,582.57	\$1,466.66	-\$115.92	-7.32
Seniors Housing	\$241.44	\$269.84	\$28.39	11.76
Total Taxes	\$3,005.45	\$3,020.35	\$14.90	0.50
Average per Month	\$250.45	\$251.70	\$1.24	0.50

Roll #131 at 55 Lakeview Avenue

Land

Back Lot with older cabin \$
117,370

	2019	2020	\$ Change	% Variance
Assessment	\$136,690.00	\$136,410.00	-\$280.00	-0.20
Municipal - General	\$300.00	\$600.00	\$300.00	100.00
Municipal - Special	\$252.00	\$0.00	-\$252.00	-100.00
School	\$360.71	\$333.80	-\$26.92	-7.46
Seniors	\$55.03	\$61.41	\$6.38	11.59
Total Taxes	\$967.74	\$995.21	\$27.46	2.84
Average per Month	\$80.65	\$82.93	\$2.29	2.84

Roll #172 at 61 Lakeview Court

Land

Pie Shaped Lot with a permanent residence \$
100,470

	2019	2020	\$ Change	% Variance
Assessment	\$293,600.00	\$293,260.00	-\$340.00	-0.12
Municipal - General	\$455.02	\$628.16	\$173.14	38.05
Municipal - Special	\$252.00	\$0.00	-\$252.00	-100.00
School	\$774.78	\$717.61	-\$57.17	-7.38
Seniors	\$118.20	\$132.03	\$13.82	11.69
Total Taxes	\$1,600.01	\$1,477.80	-\$122.21	-7.64
Average per Month	\$133.33	\$123.15	-\$10.18	-7.64

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Vacant Residential Roll #168

Land
\$
93,730

Back Lot on Front Street

	2019	2020	\$ Change	% Variance
Assessment	\$93,730.00	\$93,730.00	\$0.00	0.00
Municipal - General	\$300.00	\$600.00	\$300.00	100.00
Municipal - Special	\$252.00	\$0.00	-\$252.00	-100.00
School	\$247.34	\$229.36	-\$17.99	-7.27
Seniors	\$37.74	\$42.20	\$4.46	11.82
Total Taxes	\$837.08	\$871.55	\$34.47	4.12
Average per Month	\$69.76	\$72.63	\$2.87	4.12

Residential Roll #254

Land
\$
320,200

Lakefront Amie Avenue

	2019	2020	\$ Change	% Variance
Assessment	\$588,120.00	\$574,380.00	-\$13,740.00	-2.34
Municipal - General	\$911.47	\$1,230.32	\$318.85	34.98
Municipal - Special	\$252.00	\$0.00	-\$252.00	-100.00
School	\$1,551.99	\$1,405.51	-\$146.48	-9.44
Seniors	\$236.78	\$258.59	\$21.81	9.21
Total Taxes	\$2,952.24	\$2,894.42	-\$57.82	-1.96
Average per Month	\$246.02	\$241.20	-\$4.82	-1.96

Roll #270 at 13 Destini Drive

Land
\$
97,740

	2019	2020	\$ Change	% Variance
Assessment	\$470,760.00	\$474,740.00	\$3,980.00	0.85
Municipal - General	\$729.58	\$1,016.89	\$287.31	39.38
Municipal - Special	\$252.00	\$0.00	-\$252.00	-100.00
School	\$1,242.29	\$1,161.69	-\$80.60	-6.49
Seniors Housing	\$189.53	\$213.73	\$24.20	12.77
Total Taxes	\$2,413.40	\$2,392.31	-\$21.09	-0.87
Average per Month	\$201.12	\$199.36	-\$1.76	-0.87

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Roll #502 at 85 Buffalo Road

Land

\$
235,300

	2019	2020	\$ Change	% Variance
Assessment	\$496,340.00	\$496,020.00	-\$320.00	-0.06
Municipal - General	\$769.23	\$1,062.47	\$293.25	38.12
Municipal - Special	\$252.00	\$0.00	-\$252.00	-100.00
School	\$1,309.79	\$1,213.76	-\$96.03	-7.33
Seniors Housing	\$199.83	\$223.31	\$23.48	11.75
Total Taxes	\$2,530.85	\$2,499.54	-\$31.30	-1.24
Average per Month	\$210.90	\$208.30	-\$2.61	-1.24

Residential Roll #690

Land

Aspen Ridge Close

\$
131,610

	2019	2020	\$ Change	% Variance
Assessment	\$445,160.00	\$408,120.00	-\$37,040.00	-8.32
Municipal - General	\$689.91	\$874.19	\$184.28	26.71
Municipal - Special	\$252.00	\$0.00	-\$252.00	-100.00
School	\$1,174.73	\$998.67	-\$176.06	-14.99
Seniors	\$179.22	\$183.74	\$4.51	2.52
Total Taxes	\$2,295.86	\$2,056.60	-\$239.26	-10.42
Average per Month	\$191.32	\$171.38	-\$19.94	-10.42

Vacant Residential Roll #835

Land

Ranch Rd.

\$
74,300

	2019	2020	\$ Change	% Variance
Assessment	\$74,300.00	\$74,300.00	\$0.00	0.00
Municipal - General	\$300.00	\$600.00	\$300.00	100.00
Municipal - Special	\$252.00	\$0.00	-\$252.00	-100.00
School	\$196.07	\$181.81	-\$14.26	-7.27
Seniors	\$29.91	\$33.45	\$3.54	11.82
Total Taxes	\$777.98	\$815.26	\$37.28	4.79
Average per Month	\$64.83	\$67.94	\$3.11	4.79

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REVENUES						
Account Number	Description	2019 Actual	2019 Budget	2020 Budget	2021 projected	2022 projected
1-12-01-00-00-300	Admin - Sales to Other Governments					
1-12-01-00-00-520	Admin - Lot Sale Fees					
1-12-01-00-00-590	Admin - Other Revenue	\$760.00	\$50.00	\$50.00	\$50.00	\$50.00
1-12-01-00-00-840	Admin - Provincial Grant	\$11,698.00	\$10,000.00	\$9,830.00	\$11,369.00	\$11,369.00
1-12-01-00-01-490	Admin - Tax Information/Certificates	\$555.00	\$250.00	\$250.00	\$250.00	\$250.00
1-12-01-00-01-590	Admin - GST Interest					
1-12-99-91-00-920	Admin - Drawn from Op Reserve		\$7,200.00			
Total General Administration		\$13,013.00	\$17,500.00	\$10,130.00	\$11,669.00	\$11,669.00
1-23-99-91-00-920	Fire - Drawn fr. Op Reserve					
Total Fire Department		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1-25-00-00-00-560	Ambulance - Other Revenue	\$824.00	\$700.00	\$824.00	\$824.00	\$824.00
1-25-00-00-00-840	Ambulance - Provincial Grant					
1-25-99-92-00-940	Ambulance - Drawn from Capital					
1-26-00-00-00-530	Bylaw - Fines		\$250.00	\$250.00	\$250.00	\$250.00
Total Protective Services		\$824.00	\$950.00	\$1,074.00	\$1,074.00	\$1,074.00
1-31-99-91-00-920	Common Services - Drawn from Op. Reserve					
Total Common Services		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1-32-00-00-00-550	Trans - Returns on Investments					
1-32-00-00-00-590	Trans - Multi-Purpose Room	\$1,800.00	\$750.00	\$750.00	\$750.00	\$750.00
1-32-00-00-00-840	Trans - Conditional Grants					
1-32-00-00-01-840	Trans - Road Grants	\$40,746.44	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00
1-32-99-91-00-920	Trans - Drawn from Operating Reserve					
1-32-99-92-00-940	Trans - Drawn from Capital					
1-32-99-94-00-990	Trans - Contributed from Surplus					
Total Transportation		\$42,546.44	\$12,750.00	\$12,750.00	\$12,750.00	\$12,750.00
1-41-00-00-00-840	Water - Provincial Grant	\$10,399.49				
Total Water		\$10,399.49	\$0.00	\$0.00	\$0.00	\$0.00
1-61-00-00-00-520	Planning & Dev - Planning Permits	\$1,440.00	\$1,200.00	\$1,200.00	\$1,000.00	\$1,000.00
1-61-00-00-01-520	Planning & Dev - Building Permits	-\$758.59	\$2,500.00	\$2,000.00	\$2,500.00	\$2,500.00
1-61-00-00-02-520	Planning & Dev - RV Permit	\$8,832.00	\$8,000.00			
1-61-00-00-05-520	Planning & Dev - PGE Permits	\$938.46	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00
1-61-00-00-00-840	Planning & Dev - Provincial Grant					

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REVENUES						
Account Number	Description	2019 Actual	2019 Budget	2020 Budget	2021 projected	2022 projected
1-61-99-91-00-920	Planning & Dev - Drawn from Op Reserve					
Total Planning & Development		\$10,451.87	\$12,900.00	\$4,400.00	\$4,700.00	\$4,700.00
1-72-00-00-00-590	Recreation - Recycling Revenue					
1-72-00-00-00-840	Parks - Provincial Grant					
1-72-99-91-00-920	Recreation - Drawn from Operating Reserve					
1-72-99-92-00-940	Parks & Rec - Drawn fr. Capital					
Total for Recreation & Parks		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1-97-00-00-00-990	Excess Collection of Requisitions	\$18,590.13		\$18,554.00		
1-97-00-00-01-990	Under Collection of Requisitions	-\$142.95				
Subtotal Excess Collections		\$18,447.18	\$0.00	\$18,554.00	\$0.00	\$0.00
1-99-01-00-01-111	Taxes - Municipal	\$195,429.59	\$195,477.00	\$308,008.00	\$314,168.16	\$320,451.52
1-99-01-00-01-120	Taxes - Municipal - Special Tax	\$101,808.00	\$101,808.00			
Subtotal Municipal Taxes		\$297,237.59	\$297,285.00	\$308,008.00	\$314,168.16	\$320,451.52
1-99-01-00-02-111	Taxes - School - Residential	\$287,574.77	\$281,910.00	\$268,372.00	\$276,423.16	\$284,715.85
1-99-01-00-03-111	Taxes - School - Non-Residential	\$1,694.35	\$1,661.00	\$1,713.00	\$1,764.39	\$1,817.32
1-99-01-00-04-111	Taxes - Ambulance					
1-99-01-00-05-111	Taxes - Senior Housing	\$44,059.36	\$44,062.00	\$49,577.00	\$51,064.31	\$52,596.24
1-99-01-00-06-111	Taxes - DIP	\$36.31	\$36.00	\$35.00	\$35.00	\$35.00
Subtotal Non-Municipal Taxes		\$333,364.79	\$327,669.00	\$319,697.00	\$329,286.86	\$339,164.42
1-99-02-00-01-510	Penalties & Cost on Taxes	\$8,009.29	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00
1-99-02-00-02-550	Return on Investments	\$13,771.97	\$6,000.00	\$8,000.00	\$6,000.00	\$6,000.00
1-99-02-00-04-740	Unconditional Provincial Grant					
Subtotal Other Revenue		\$21,781.26	\$10,500.00	\$12,500.00	\$10,500.00	\$10,500.00
TOTAL REVENUE		\$748,065.62	\$679,554.00	\$687,113.00	\$684,148.02	\$700,308.94

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EXPENDITURES						
Account Number	Description	2019 Actual	2019 Budget	2020 Budget	2021 projected	2022 projected
2-11-00-00-151	Council - Honoraria	\$6,648.17	\$8,000.00	\$8,000.00	\$8,200.00	\$8,400.00
2-11-00-00-211	Council - Travel & Subsistence	\$5,184.13	\$6,000.00	\$5,000.00	\$6,400.00	\$6,400.00
Total Council & Legislative		\$11,832.30	\$14,000.00	\$13,000.00	\$14,600.00	\$14,800.00

2-12-00-00-200	Admin - Contracted Services	\$32,000.00	\$32,000.00	\$32,000.00	\$32,000.00	\$42,000.00
2-12-01-00-211	Admin - Travel & Subsistence	\$127.14	\$1,400.00	\$600.00	\$1,600.00	\$1,600.00
2-12-01-00-214	Admin - Association Memberships	\$2,425.74	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
2-12-01-00-225	Admin - Land Titles	\$60.06	\$50.00	\$50.00	\$50.00	\$50.00
2-12-01-00-227	Admin - Web Site Maintenance	\$1,997.35	\$1,900.00	\$2,000.00	\$2,000.00	\$2,000.00
2-12-01-00-231	Admin - Accounting & Audit	\$4,500.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
2-12-01-00-232	Admin - Legal Fees	\$1,596.64	\$4,000.00	\$20,000.00	\$4,000.00	\$4,000.00
2-12-01-00-260	Admin - Rentals					
2-12-01-00-274	Admin - Insurance & Bond	\$2,752.10	\$3,200.00	\$3,200.00	\$3,264.00	\$3,329.28
2-12-01-00-731	Admin - Contr. to Other Government	\$250.00				
2-12-01-00-810	Admin - Bank Charges & Interest	\$146.56	\$150.00	\$150.00	\$150.00	\$150.00
2-12-01-00-920	Admin - Uncollectable Accounts	\$300.00				
2-12-01-00-991	Admin - Cash Over/Short	-\$0.04				
Subtotal Administration		\$46,155.55	\$49,200.00	\$64,500.00	\$49,564.00	\$59,629.28

2-12-02-00-221	Office - Advertising	\$471.31	\$300.00	\$400.00	\$300.00	\$300.00
2-12-02-00-222	Office - Telephone	\$100.00	\$300.00	\$200.00	\$300.00	\$300.00
2-12-02-00-223	Office - Postage	\$1,422.05	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
2-12-02-00-510	Office - Goods & Services	\$635.74	\$1,900.00	\$1,600.00	\$1,900.00	\$1,900.00
Subtotal Office		\$2,629.10	\$4,000.00	\$3,700.00	\$4,000.00	\$4,000.00

2-12-11-00-239	Assessor	\$12,033.20	\$12,500.00	\$12,500.00	\$13,500.00	\$13,500.00
2-12-11-02-239	Regional ARB		\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
Subtotal Assessor		\$12,033.20	\$14,500.00	\$14,500.00	\$15,500.00	\$15,500.00

2-12-12-00-227	Municipal Election				\$2,200.00	
Subtotal Election		\$0.00	\$0.00	\$0.00	\$2,200.00	\$0.00
Total General Administration		\$60,817.85	\$67,700.00	\$82,700.00	\$71,264.00	\$79,129.28

2-23-00-00-158	Fire - Regional Chief					
2-23-00-00-200	Fire - Fire Agreement	\$35,887.60	\$36,000.00	\$37,168.00	\$37,911.36	\$38,669.59
2-23-00-00-264	Fire - Access Road Agreement	\$254.89		\$260.00		
2-23-00-00-350	Fire - Fire Fighting		\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
2-23-99-91-00-764	Fire - Transfer to Reserve					
Subtotal Fire Fighting & Preventive		\$36,142.49	\$38,000.00	\$39,428.00	\$39,911.36	\$40,669.59

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EXPENDITURES						
Account Number	Description	2019 Actual	2019 Budget	2020 Budget	2021 projected	2022 projected
2-24-00-00-158	Disaster Services - Coordinator	\$5,000.00	\$500.00	\$5,000.00	\$5,000.00	\$5,000.00
Subtotal Disaster Services		\$5,000.00	\$500.00	\$5,000.00	\$5,000.00	\$5,000.00
2-25-00-00-765	Ambulance - Levy					
2-25-99-92-00-762	Ambulance - Contributed to Capital					
Subtotal Ambulance Services		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2-26-00-00-158	Bylaw - Regional Officer					
2-26-00-00-200	Bylaw - Enforcement		\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
2-26-00-00-300	Bylaw - RCMP			\$6,011.00	\$9,023.00	\$12,022.00
2-26-99-91-00-764	Bylaw - Transfer to Reserve					
Subtotal Bylaw Enforcement		\$0.00	\$3,000.00	\$9,011.00	\$12,023.00	\$15,022.00
Total Protective Services		\$41,142.49	\$41,500.00	\$53,439.00	\$56,934.36	\$60,691.59
2-31-00-00-00-562	Common Services - Small Equip/Tools		\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
2-31-99-91-00-764	Common Services - Trsf to Reserve					
2-31-99-92-00-762	Common Services - Contributed to Capital					
Total Common Services		\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
2-32-00-00-00-112	Trans - Wages	\$942.90	\$2,000.00	\$26,837.73	\$45,470.55	\$46,379.96
2-32-00-00-00-158	Trans - Regional Employee Safety		\$500.00	\$500.00	\$500.00	\$500.00
2-32-00-00-00-200	Trans - Contracted Services	\$32,770.29	\$37,800.00	\$13,870.00		
2-32-00-00-00-222	Trans - Telephone	\$571.44	\$650.00	\$600.00	\$650.00	\$650.00
2-32-00-00-00-252	Trans - Building Pumpout	\$1,186.25	\$500.00	\$1,200.00	\$500.00	\$500.00
2-32-00-00-00-254	Trans - Purchase Equip Repair	\$4,512.60	\$4,000.00	\$4,500.00	\$4,590.00	\$4,681.80
2-32-00-00-00-274	Trans - Insurance	\$734.92	\$1,600.00	\$1,600.00	\$1,500.00	\$1,500.00
2-32-00-00-00-510	Trans - Goods & Services	\$14,484.73	\$12,000.00	\$15,000.00	\$15,300.00	\$15,606.00
2-32-00-00-00-521	Trans - Fuel	\$6,995.20	\$4,800.00	\$7,000.00	\$7,140.00	\$7,282.80
2-32-00-00-00-529	Trans - Equip Repair Parts		\$1,000.00	\$1,000.00	\$1,020.00	\$1,040.40
2-32-00-00-00-540	Trans - Street Lights					
2-32-00-00-00-552	Trans - Bldg - Power	\$560.84	\$750.00	\$750.00	\$765.00	\$780.30
2-32-00-00-00-581	Trans - Bldg - Gas	\$735.27	\$700.00	\$750.00	\$765.00	\$780.30
2-32-00-00-00-583	Trans - Bldg - Water		\$100.00	\$100.00	\$102.00	\$104.04
2-32-00-00-01-237	Trans - Bldg - Janitor					
2-32-15-00-00-263	Trans - Project 1 - Hired Equipment					
2-32-15-00-00-532	Trans - Project 1 - Gravel	\$1,300.00	\$12,000.00	\$10,000.00	\$10,000.00	\$10,000.00
2-32-15-00-00-554	Trans - Project 1 - Materials	\$700.49				
2-32-99-91-00-764	Trans - Transfer to Reserve	\$39,446.44				

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EXPENDITURES						
Account Number	Description	2019 Actual	2019 Budget	2020 Budget	2021 projected	2022 projected
2-32-99-92-00-762	Trans - Contributed to Capital					
Total Transportation		\$104,941.37	\$78,400.00	\$83,707.73	\$88,302.55	\$89,805.60

2-41-00-00-00-200	Water - SMRWSC Debt	\$1,916.18	\$5,078.00	\$4,410.00	\$5,000.00	\$5,000.00
2-41-00-00-00-214	Water - SMRWSC Membership	\$3,241.52	\$3,223.00			
2-41-00-00-00-274	Water - Insurance					
2-41-00-00-00-510	Water - General Goods & Services	\$81.10				
2-41-00-00-00-582	Water - Power	\$1,966.57	\$2,000.00	\$2,050.00	\$2,091.00	\$2,132.82
2-41-99-92-00-762	Water - Contributed to Capital					
Total Water		\$7,205.37	\$10,301.00	\$6,460.00	\$7,091.00	\$7,132.82

2-43-00-00-00-112	Landfill - Wages			\$1,910.59	\$3,340.81	\$3,407.63
2-43-00-00-00-200	Landfill - Contracted Services	\$4,090.81	\$3,150.00	\$1,480.00		
2-43-00-00-00-239	Landfill - Requisition	\$15,860.00	\$15,860.00	\$16,056.00	\$16,377.12	\$16,704.66
2-43-99-91-00-764	Landfill - Transfer to Reserve					
Total Landfill		\$19,950.81	\$19,010.00	\$19,446.59	\$19,717.93	\$20,112.29

2-61-00-00-00-158	Planning & Dev - DAB Fees	\$310.72				
2-61-00-00-01-158	Planning & Dev - Honorarium	\$7,208.00	\$8,000.00	\$500.00	\$500.00	\$500.00
2-61-00-00-00-200	Planning & Dev - Dev. Officer Contract	\$13,612.00	\$19,000.00	\$20,000.00	\$19,000.00	\$19,000.00
2-61-00-00-00-211	Planning & Dev - Travel & Subs.					
2-61-00-00-00-221	Planning & Dev - Advertising		\$300.00	\$300.00	\$306.00	\$312.12
2-61-00-00-00-232	Planning & Dev - Buffalo Lake Plan					
2-61-00-00-00-519	Planning & Dev - Other Supplies		\$500.00	\$500.00	\$500.00	\$500.00
2-61-00-00-01-519	Planning & Dev - Safety Code Inspect	\$2,648.14				
Total Planning & Development		\$23,778.86	\$27,800.00	\$21,300.00	\$20,306.00	\$20,312.12

2-72-00-00-00-112	Parks & Rec - Wages	\$21,523.61	\$21,000.00	\$33,463.57	\$42,484.87	\$43,334.57
2-72-00-00-00-200	Parks & Rec - Contracted Services	\$15,124.73	\$18,900.00	\$6,400.00		
2-72-00-00-00-252	Parks & Rec - Outhouse Pumpout	\$700.00				
2-72-00-00-00-272	Parks & Rec - Damage Claims		\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
2-72-00-00-00-274	Parks & Rec - Insurance	\$1,432.03	\$650.00	\$2,000.00	\$2,040.00	\$2,080.80
2-72-00-00-00-510	Parks & Rec - General Goods & Services	\$10,519.45	\$5,000.00	\$6,000.00	\$6,120.00	\$6,242.40
2-72-00-00-00-518	Parks & Rec - Other Contribution					
2-72-00-00-00-582	Parks & Rec - Power					
2-72-15-00-00-263	Parks & Rec - Beach Improvements	\$223.98	\$1,500.00	\$1,500.00	\$1,530.00	\$1,560.60
2-72-99-91-00-764	Parks & Rec - Transfer to Reserve					
2-72-99-92-00-762	Parks & Rec - Contributed to Capital					

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EXPENDITURES						
Account Number	Description	2019 Actual	2019 Budget	2020 Budget	2021 projected	2022 projected
Total Parks & Recreation		\$49,523.80	\$48,050.00	\$50,363.57	\$53,174.87	\$54,218.37
2-74-11-00-00-214	Library - Parkland Membership	\$990.00	\$990.00	\$1,026.00	\$1,046.52	\$1,067.45
2-72-00-00-00-274	Multipurpose - Janitor	\$1,165.00	\$550.00	\$1,000.00	\$1,000.00	\$1,000.00
2-72-00-00-00-510	Multipurpose - Building Pumpout	\$518.75	\$1,500.00	\$550.00	\$550.00	\$550.00
2-72-00-00-00-518	Multipurpose - Wifi	\$1,399.88	\$1,200.00	\$1,400.00	\$1,400.00	\$1,400.00
2-72-00-00-00-582	Multipurpose - Supplies	\$465.91	\$500.00	\$500.00	\$500.00	\$500.00
2-72-15-00-00-263	Multipurpose - Gas	\$735.20	\$900.00	\$900.00	\$918.00	\$936.36
2-72-99-91-00-764	Multipurpose - Power	\$1,682.45	\$1,900.00	\$1,900.00	\$1,938.00	\$1,976.76
2-72-99-92-00-762	Multipurpose - Water	\$258.43	\$400.00	\$300.00	\$306.00	\$312.12
Total Culture		\$7,215.62	\$7,940.00	\$7,576.00	\$7,658.52	\$7,742.69
2-99-99-91-00-764	Contingency - Transfer to Reserve	\$30,000.00	\$30,000.00	\$9,371.00	\$20,000.00	\$30,000.00
Total Contingency		\$30,000.00	\$30,000.00	\$9,371.00	\$20,000.00	\$30,000.00
2-99-01-00-00-743	Requisitions - Alberta School Foundation Fund	\$270,969.39	\$289,243.00	\$288,608.00	\$294,380.16	\$300,267.76
2-99-01-00-00-746	Requisitions - Senior Housing	\$44,062.00	\$44,062.00	\$49,606.00	\$50,598.12	\$51,610.08
2-99-01-00-00-747	Designated Industrial Property		\$36.00	\$35.00	\$35.70	\$36.41
Total Non-Municipal Requisitions		\$315,031.39	\$333,341.00	\$338,249.00	\$345,013.98	\$351,914.26
TOTAL EXPENDITURES		\$671,439.86	\$679,042.00	\$686,612.90	\$705,063.21	\$736,859.02

Total Expenditures	\$671,439.86	\$679,042.00	\$686,612.90	\$705,063.21	\$736,859.02
Grand Total Revenues	\$679,554.00	\$679,554.00	\$687,113.00	\$684,148.02	\$700,308.94
Surplus/(Deficit)	\$8,114.14	\$512.00	\$500.10	-\$20,915.19	-\$36,550.08