



The Summer Village of White Sands 2022 Operating & Capital Budget

Budget Overview:

The Summer Village of White Sands saw the following changes during the 2021 year:

- 1st quarter transition to New Shared CAO Contract and village office location from Town of Stettler to Summer Village of Rochon Sands at #1 Hall Street, Rochon Sands.
- White Sands municipal operations transition has now been fully completed through 2021 and is well on its way for 2022 with the New Municipal Software for municipal accounting and operations.
- Assessments have continued to grow at approximately 1% per year
- Municipal Policing Requisition Payment, Year 1 term of Five years
- Dust Control was completed for the entire village under the SIP Granting
- Gazebo Hill parking lot was completed for additional public parking for Beach Access #8 and Jack's Pond
- Bulletin Boards were redone to put on sliding plexiglass doors to prevent posters from littering the community.
- Land Use Bylaw review committee was created to review the Land Use Bylaw upgrades for 2022.
- Upgraded policies to reflect the operation needs of the community
- Four swimming area which has now been increased to five swimming areas in 2022

The 2021-year end Operating Budget shows that the Municipality for the year ending maintained a surplus of \$7,538.23 with a contingency reserve of \$37,300.

The TD investment account contains \$1,087,926.28, which contains the following: \$266303.22 of restricted grant funding. Grant Funding covered the following projects in 2021:

- Gazebo Hill Parking Lot, SIP
- Memorial Park, SIP
- Dust Control, SIP
- Jennifer Drive, SIP

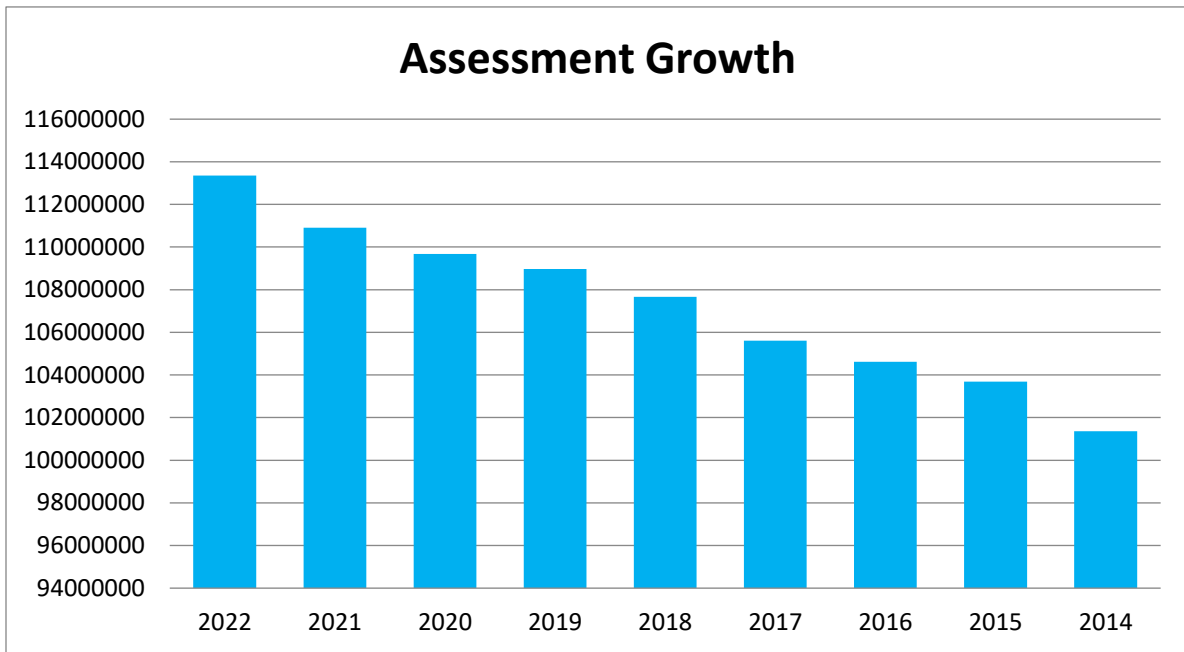
Non-Payment of Taxes

As of January 1, 2022, outstanding taxes are \$16,263.00. This is considered a manageable amount as the collection rate is about 96% of total taxes levied.

Assessments:

There were (26) twenty-six Development Permits issued. See the attached graph showing the assessment growth of the community over the years.

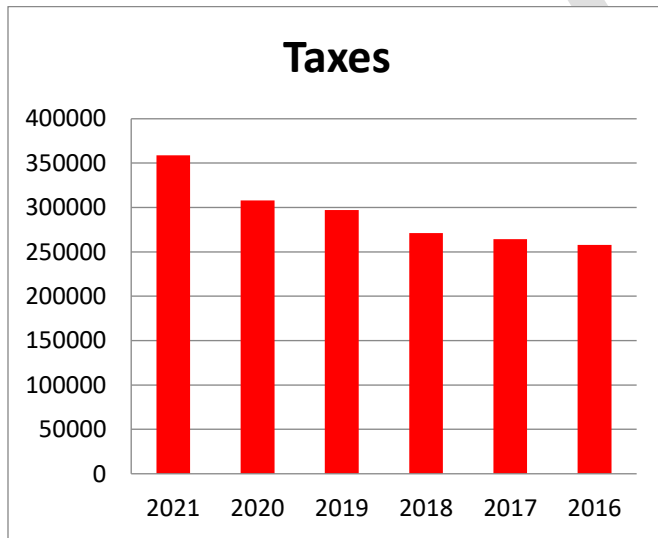
Assessment Growth



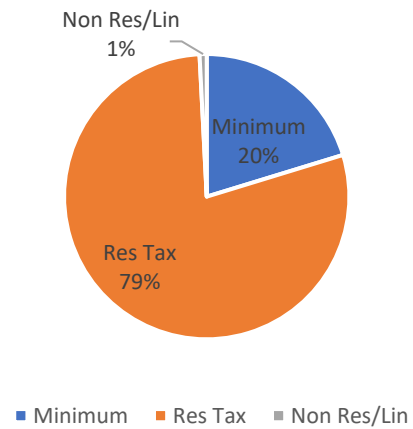
Residential Tax Rates:

Council has control of the amount of taxes collected in the tax year to address current and anticipated expenses. The Summer Village has limited Non-Residential and Linear Assessments to realize tax revenues. The bulk of taxation is residential property.

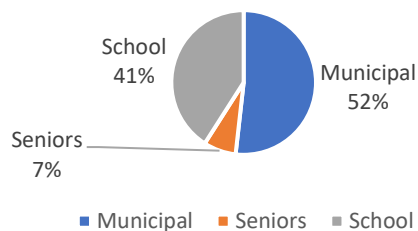
Taxes

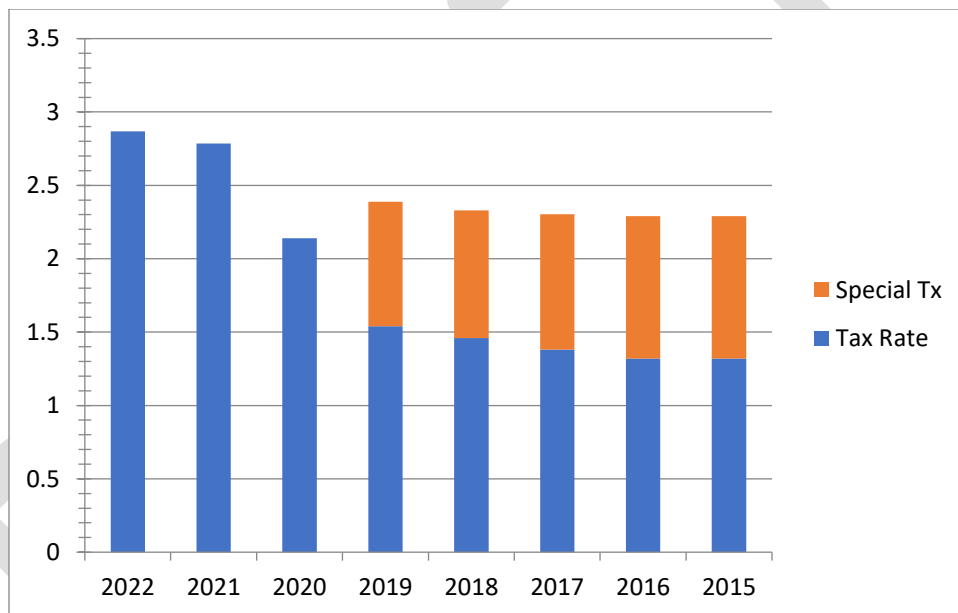
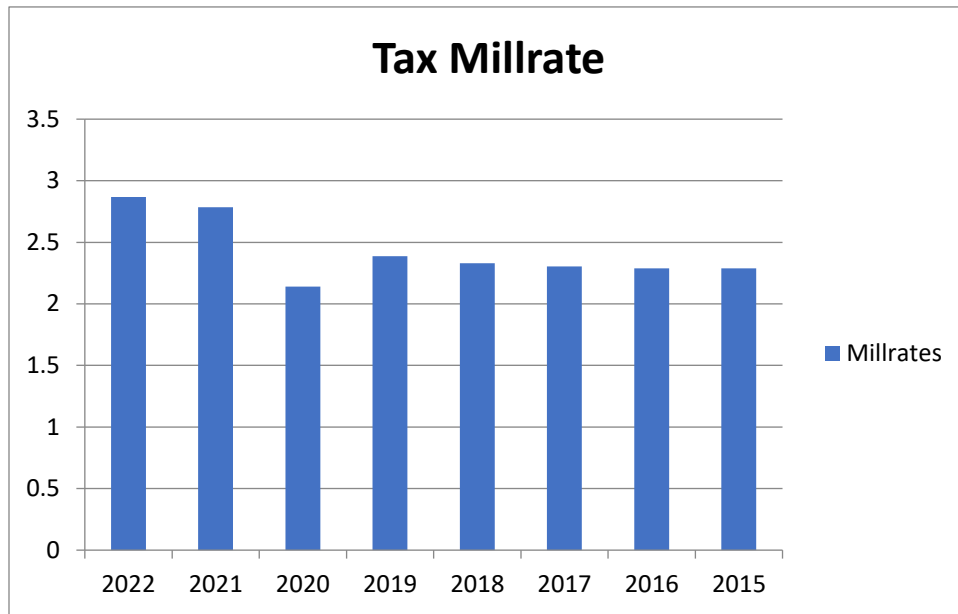


Total Municipal Tax Breakdown



Tax Collection Breakdown



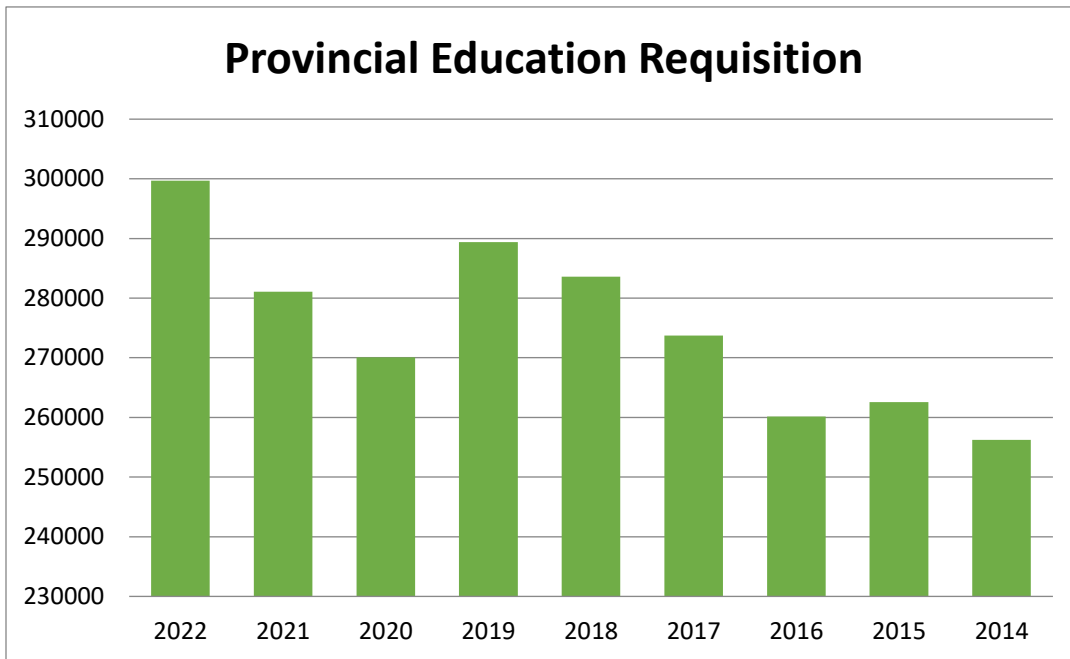


Franchise Fees:

Council has historically decided not to implement franchise fees for APEX or ATCO Electric as additional revenues for the Summer Village as both remain at 0% fees.

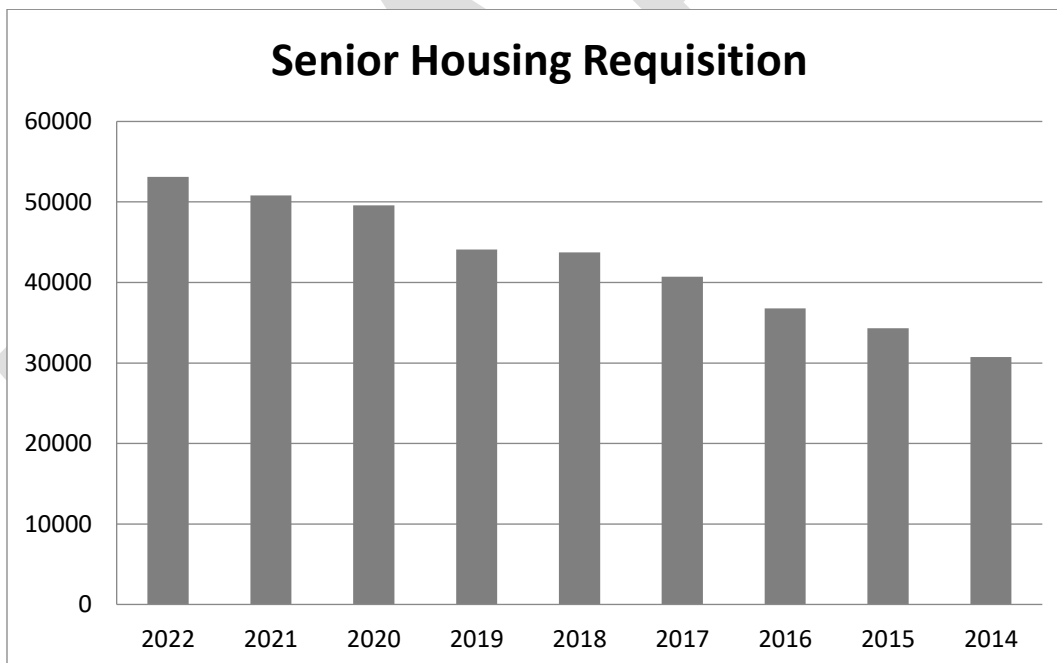
School Tax Requisitions:

The Summer Village of White Sands will see an increase in School Foundation Taxes in accordance with the Alberta Government Budget 2022, which received a 1.5% increase overall in the provincial budget. See attached chart.



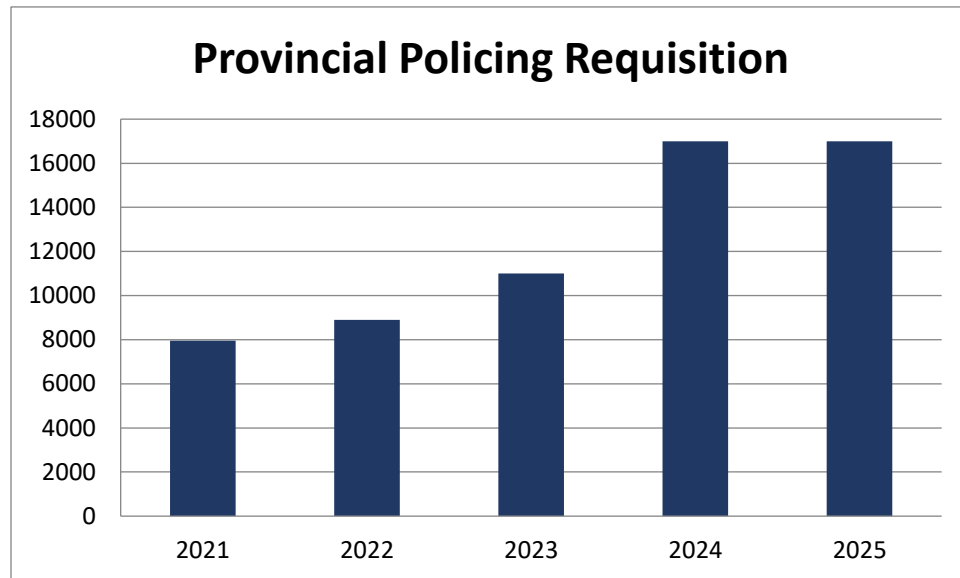
Seniors Requisitions:

The Stettler Housing Authority has a minor increase of \$2,340 in 2022.



Provincial Policing:

The first requisition was submitted in 2021 and will continue to increase for the next four years which is shown in the below graph and will affect future budgets moving forward.



Staffing:

The Municipality has applied for the annual Canada Summer Student Grants that will allow the municipality to hire 3 Summer Students, 1-Office Clerk (May to Sept), and 2-Municipal Park Maintenance (July to August) to help with grass cutting, outhouse maintenance, garbage, beach clean up, etc. This grant helps offset wages for the additional staff. The municipality has 1 full-time year-round contracted Maintenance Foreman and 1 Seasonal Staff (May-Oct) to help with the busy summer months.

Expenses:

2022 Operating budget reflects the increased costs in salaries, and overall operating expenses, such as:

- Inflation (Cost of Living increased by 4.8%, Energy increased by 32%, Transportation costs increased by 10.3%)
- Carbon Tax (increased April 1st to 25%, which increased 2.2 cents per litre of gas for a total of 11.05 cents per litre.)
- Insurance
- Equipment repairs
- Municipal Policing Requisition, Year 2 increase out of five years. (noted in the 3-year Operating budget)

Administration:

Increases in operating budget for inflationary increases are accounted for in all categories and for the increased costs for the new CAO, benefits, etc. The draft budget for 2022 includes the summer grant funding for additional support for administration clerk help which is a shared cost between both municipalities.

Insurance:

Insurance premiums are expected to increase with the industry predicting higher premiums.

Roads and Streets:

All other categories have been maintained with slight increases such as contracted services, fuel, and equipment repairs, based on inflation and supply and demand issues. Equipment ages are starting to demand higher maintenance costs for operations.

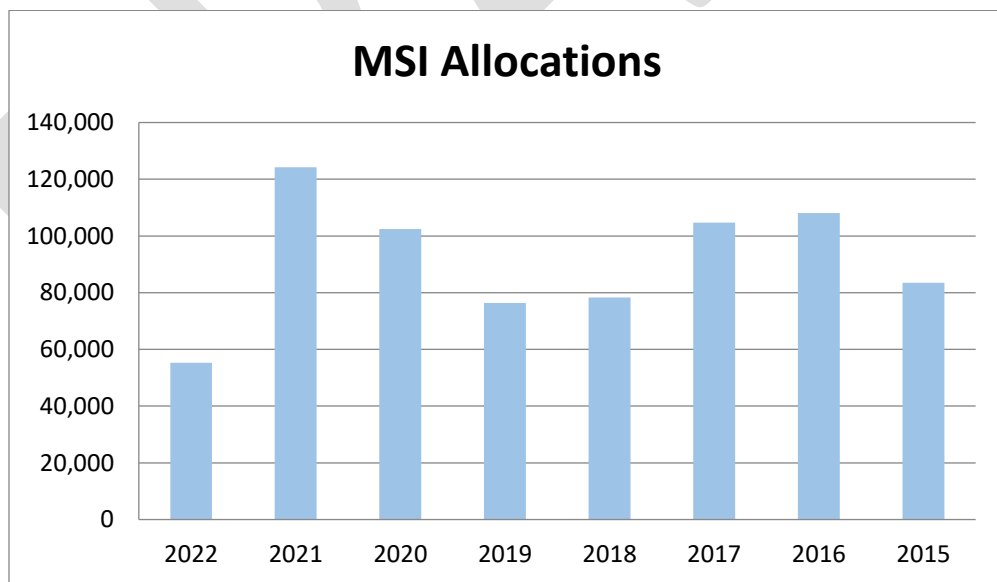
Water and Wastewater:

SMRWSC costs are increasing, therefore requisitions will increase as the regional water line is extended into the Summer Village of Rochon Sands in 2022.

MSI Grant Funding:

The MSI grant funding will see a decrease of over 50% from 2022 to 2024. The municipality has MSI grant funding that it has received and not fully spent in the bank account and still needs to receive more funding once Council approves projects in the 2022-2025 Capital plan.

Description	2021 Funds Deferred	2021 Available to Receive	Total Available	2022 Funding	2023 Funding	2024 Funding
Grants - MSI	\$157,568.00	\$490,293.00	\$647,861.00	\$55,258.00	\$55,258.00	\$55,258.00
Grants - Federal Gas Tax	\$31,360.00	\$132,035.00	\$163,395.00	\$12,191.00	\$12,191.00	\$12,191.00
Grants - Basic Municipal	\$38,828.00	\$0.00	\$38,828.00	\$0.00	\$0.00	\$0.00
Deferred Revenue	\$257,703.00	\$0.00	\$257,703.00	\$0.00	\$0.00	\$0.00
Operating Reserve	\$560,991.00	\$0.00	\$560,991.00	\$0.00	\$0.00	\$0.00
Public Land Reserve	\$152,000.00	\$0.00	\$152,000.00	\$0.00	\$0.00	\$0.00
SIP (old Funding)	\$83,941.00	\$37,060.00	\$37,060.00	\$0.00	\$0.00	\$0.00
Total:	\$1,282,391.00	\$659,388.00	\$1,857,838.00	\$67,449.00	\$67,449.00	\$67,449.00

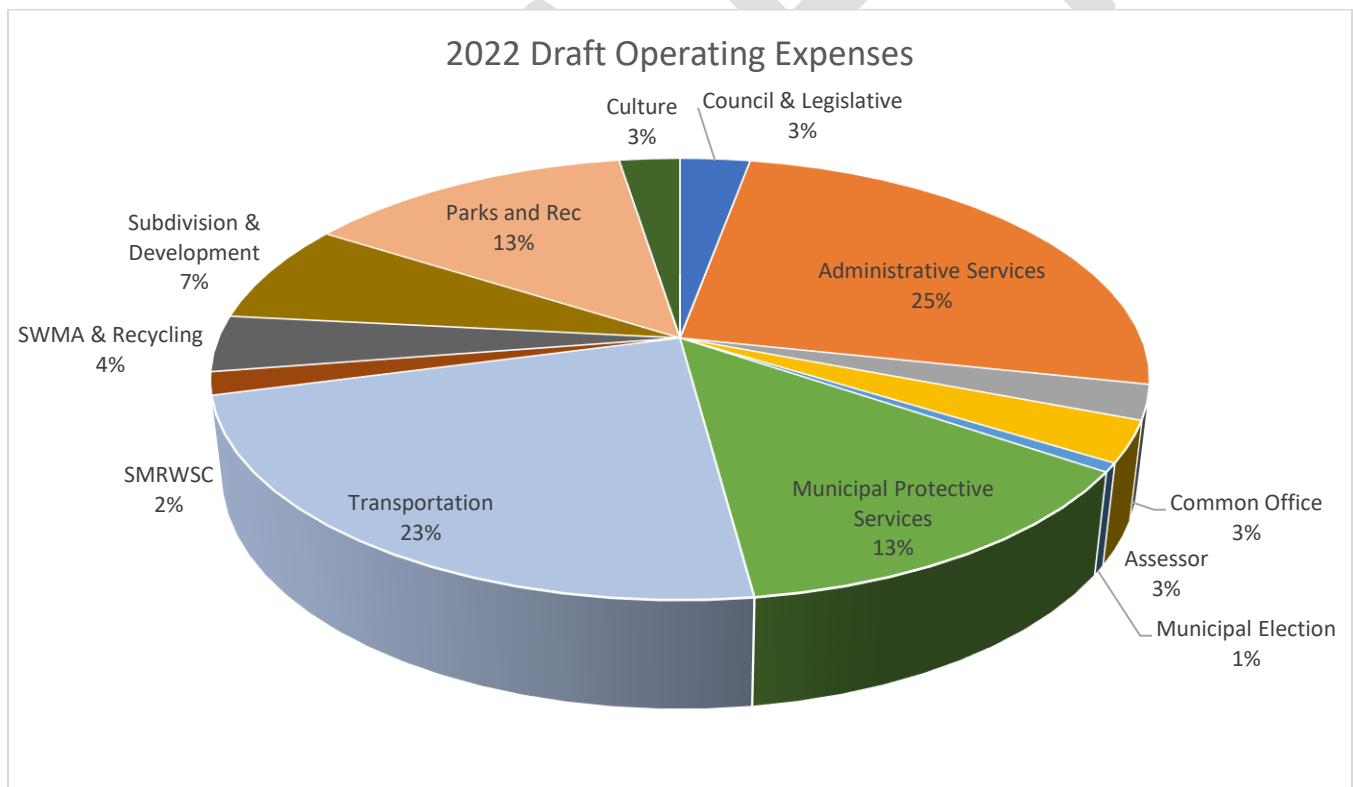


Recreation and Culture:

All costs are predicted to remain stable for 2022.

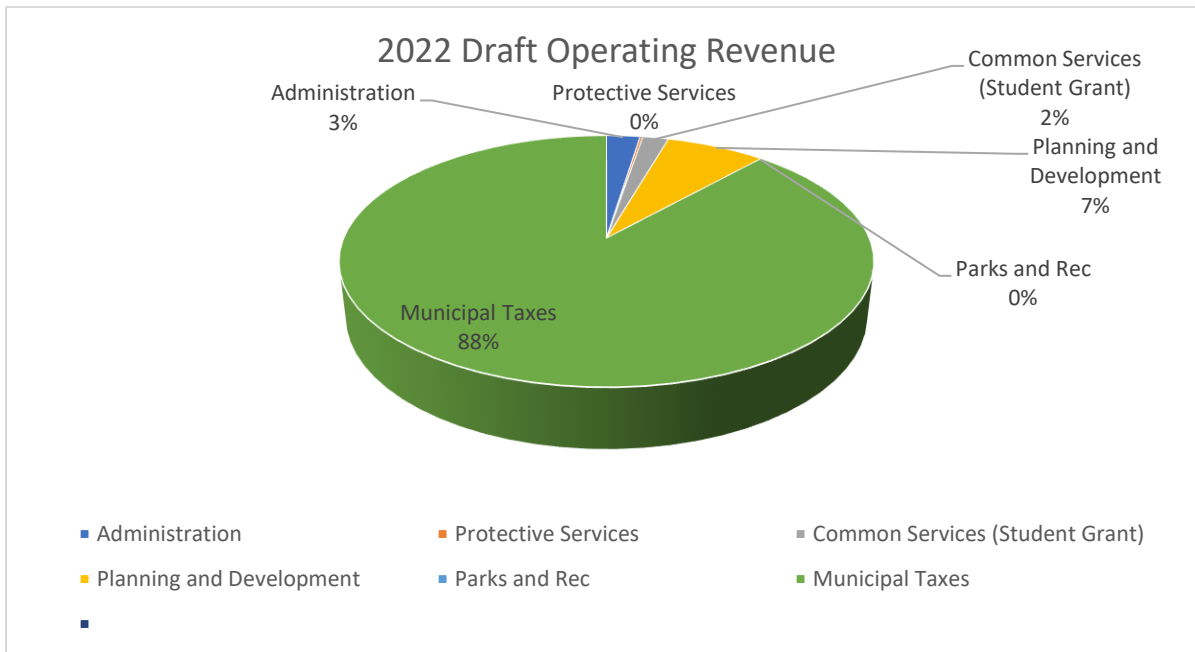
Requisitions:

- Requisitions are monies collected on behalf of other organizations or levels of government by the Summer Village and are costs calculated as expenses as part of the municipal budget for the following:
 - Alberta School Foundation (Provincial) and Stettler Housing Authority (Seniors) are separated rates on the tax notice and are not part of the municipal tax rate.
 - Municipally Shared Service agreements are part of the municipal tax rate, which are as follows:
 - Fire Service Agreements
 - Stettler Regional Waste Management
 - Stettler Regional Emergency Management Agency (SREMA) agreements
 - Stettler County Recreation Fund
 - Parkland Library
 - Shirley McClellan Water Commission (SMRWSC), Water Line
 - Parkland Regional Subdivision Development Appeal Board Agency
 - Capital Regional Assessment Review Board Agency
 - Parkland Community Planning and Development Agency for Planning Services
 - Assessment Services Agreement



Overall:

Deficit operating budgets are not allowed to be passed by Council. Council has recognized surplus budgets in the past years and kept a contingency reserve for emergency purposes.



(2022 Operating Budget Spreadsheet and Capital budget Spreadsheet)-
Attached for review

Council Discussion and Considerations of Requests that affect the Budget

- 1. RV Permit removal loss of revenue \$18,900.00
- 2. Hall Society Take it and leave it Shed \$874.00
- 3.24 Mackenzie Way Fence 50% Cost Share \$4,600.00
- 4. Volleyball, horseshoe pit & gaga ball pit Maintenance

Administration is recommending that Council consider a 3% municipal mill rate increase with a minimum flat tax increase from \$650 to \$750, which would provide a balanced draft budget as presented with a small surplus.

3% Municipal Mill Rate Change over 2021 based on assessment value would be as follows:

Assessment	2021 Tax rate	2022 Tx Rate 3% Increase	Difference	12 Monthly
50,000.00	139.23	143.41	4.18	\$0.35
100,000.00	278.46	286.81	8.35	\$0.70
200,000.00	556.92	573.63	16.71	\$1.39
300,000.00	835.38	860.44	25.06	\$2.09
400,000.00	1,113.84	1,147.26	33.42	\$2.78
500,000.00	1,392.30	1,434.07	41.77	\$3.48
600,000.00	1,670.76	1,720.88	50.12	\$4.18
700,000.00	1,949.22	2,007.70	58.48	\$4.87
800,000.00	2,227.68	2,294.51	66.83	\$5.57
900,000.00	2,506.14	2,581.32	75.18	\$6.27
1,000,000.00	2,784.60	2,868.14	83.54	\$6.96