



2015 Operating Budget

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MEMORANDUM

To: Summer Village of White Sands Municipal Council
From: Administration
Date: June 15, 2015
Re: 2015 Operating Budget, Tax Rate Bylaw & Special Tax Bylaw

The Tax (Mill) Rate Bylaw #149-15 and the Special Tax Bylaw #150-15 have been prepared based on the 2015 Interim Operating Budget approved December 10th, 2014 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, and Sections 382 to 387 of the *MGA* allow a Council to raise revenue to pay for a specific service or purpose by imposing a special tax on each non-exempt parcel of land.

Administration recommends that the 2015 Operating Budget be adopted by Council prior to the Tax Rate Bylaw and the Special Tax Bylaw being given all required readings.

1. Property Assessment Values

Residential property values for 2015 taxation purposes increased by \$2.99 million or 3.03% over 2014. Of this amount \$1.185 million or 1.20% is due to new residential construction growth with the remaining \$1.80 million or 1.83% being appreciation/inflation.

The 2015 Operating Budget includes “Tax” revenue changes (from 2014) as follows:

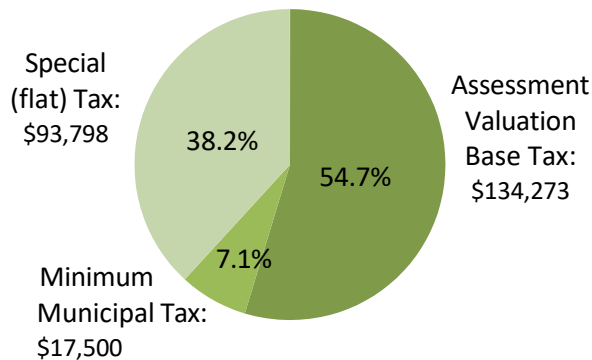
2015 Tax revenue changes	New	Total
New residential development growth	+ \$2,504	\$2,504
Existing residential properties (+ 2%)	+ \$2,892	\$129,329
New previously minimum tax	+ \$483	\$483
Erosion of minimum tax @ \$250 per parcel	- \$654	\$17,500
Special Tax @ \$243 per parcel (+ \$11)	+ \$4014	\$93,798
Linear assessment (+ 2%)	+ \$38	\$1,957
Total:	+ \$9,277	\$245,571

Combined this represents the collection of approximately 3.9% more municipal taxes in 2015 than were collected in 2014.

The Summer Village of White Sands will continue to generate needed tax revenues in 2015 by maintaining the minimum residential municipal tax at \$250 per parcel, and by increasing the flat Special Tax per parcel to \$243 (an increase of \$11 from 2014). This increase is required to pay for equally shared operational water commission related costs of \$22 (2014- \$23), operational costs associated with the maintenance of roads, boulevards & ditches in the Village of \$123 (2014- \$120), as well as to pay for regional standby fire protection apportionment of \$98 (2014- \$89).

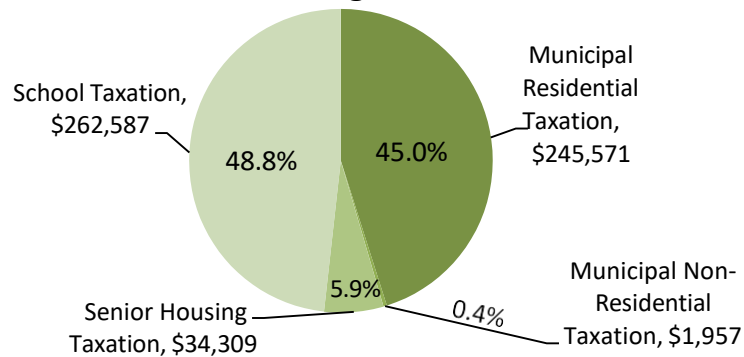
Council considers it appropriate to generate some municipal tax revenue on an assessment valuation basis and some on an equally shared (flat) basis given the seasonal recreational use/nature of most parcels (including those that are vacant). In 2015 there are 386 taxable properties in the Summer Village of White Sands. In order to share the operational/service costs amongst all properties on a fair and equitable basis, the following three types of taxation are employed:

Total Municipal Taxation = \$245,571



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 2015:

2015 Village Taxation



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.

The Summer Village will see its residential equalized assessment valuation, upon which school tax is computed, increase by 3.69%:

Year	Residential Equalized Value	Variance	%
2014	\$100,577,197		
2015	\$104,287,420	\$3,710,223	3.69%

Overall this will result in a 3.14% increase in payment to the Alberta School Foundation:

Year	Requisition	Variance	%
2014	\$254,460		
2015	\$262,439	\$7,979	3.14%

3. County of Stettler Housing Authority

The Housing Authority requisition is based on the 2015 equalized assessment. Comparative figures are as follows:

Year	Requisition	Variance	%
2011	\$22,800		
2012	\$25,172	\$2,372	10.4%
2013	\$27,364	\$2,192	8.7%
2014	\$30,720	\$3,356	12.3%
2015	\$34,284	\$3,564	11.6%

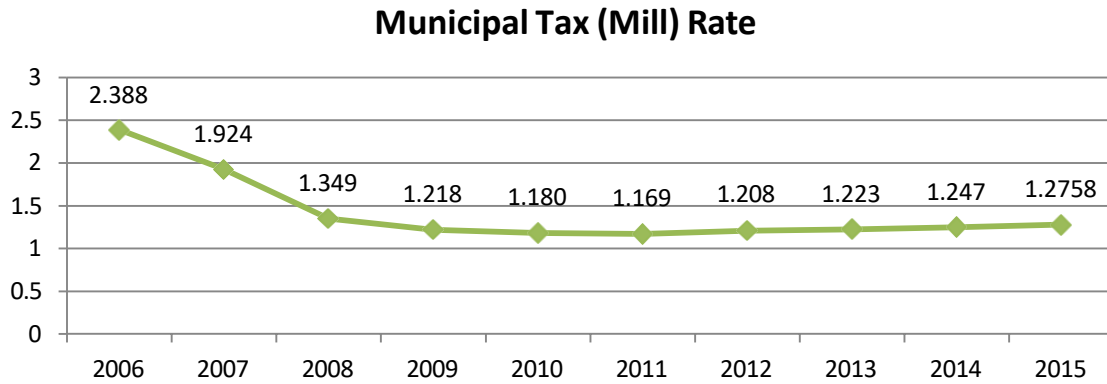
4. Other Requisitions *

- (a) Stettler Waste Management Authority (SWMA) 2015 requisition estimate is \$10,712 representing an increase of \$6 from last year to \$52 per capita.
- (b) Stettler Regional Fire Department Agreement 2015 requisition is \$37,828 representing \$96 per parcel based on 393 (taxable & exempt) parcels.

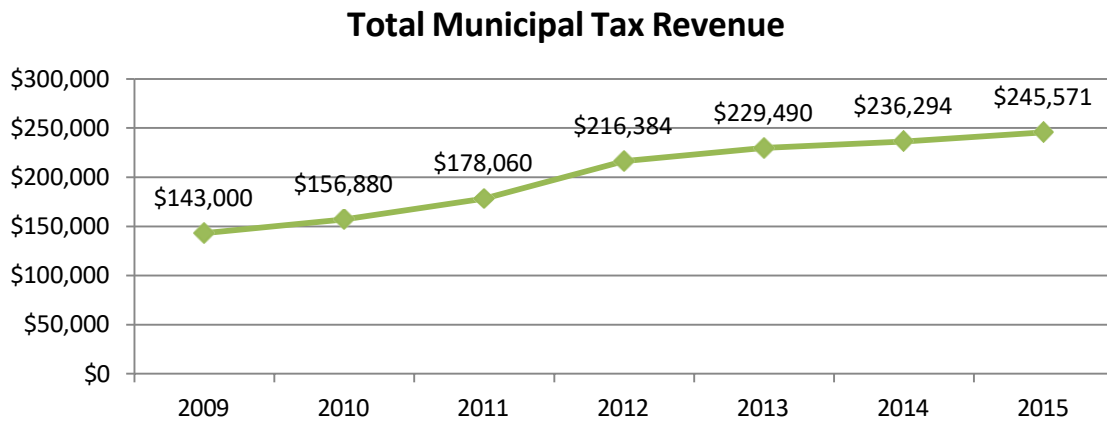
* For the purposes of the SWMA requisition the per capita population for White Sands is calculated based on a revised SWMA formula as follows:
 $(273 \text{ built properties} - 44 \text{ occupied buildings}) / 2 + 91 \text{ permanent population}$ equals White Sand's "Allocated Population" for 2015 being 206.

5. Municipal Property Taxes with Historical Comparisons

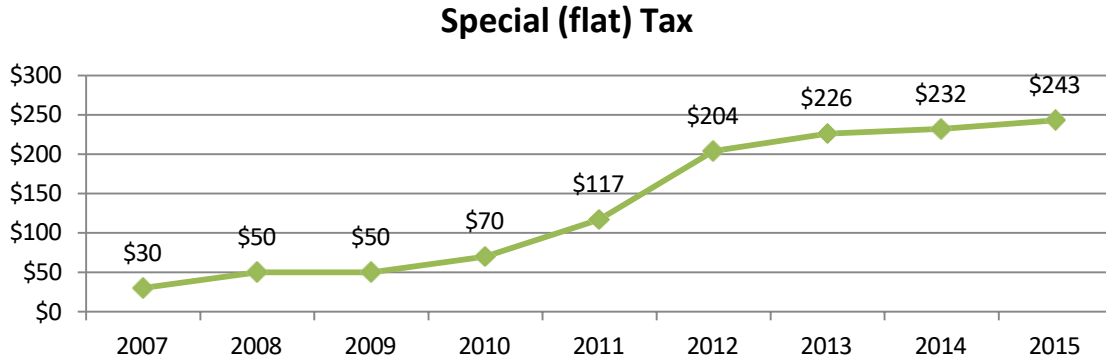
The 2015 Operating Budget established a residential municipal tax (mill) rate of \$1.2758 per \$1,000 of assessed value. Historically, the mill rate has been:



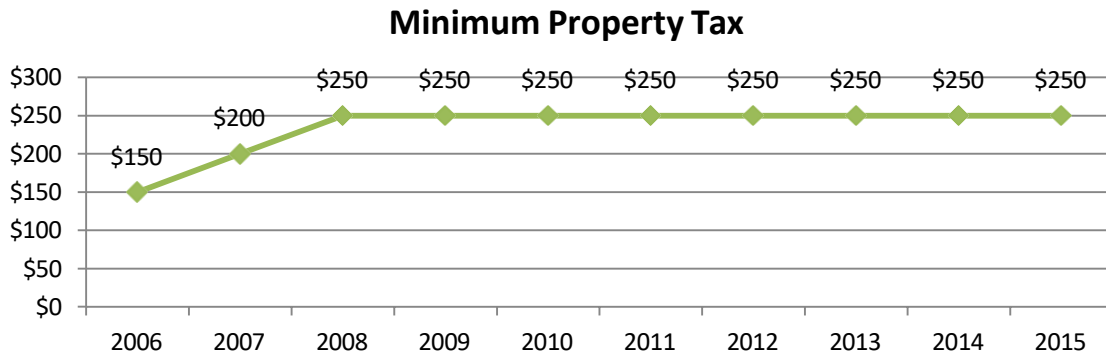
The 2015 Operating Budget includes \$245,571 in municipal tax revenue for 2015. Since 2009, the total municipal tax revenues have been as follows:



There is a 2% municipal assessment valuation tax percentage increase included in the 2015 Operating Budget, however each property will also see an \$11 increase in the Special (flat) Tax to \$243. Historically, this tax has been established as follows:



The current minimum property tax is set (and has been since 2008) at \$250. It is estimated that an additional \$17,500 will be generated from this minimum municipal property tax in 2015. This is a significant amount of tax revenue (7.1% of all taxes) that would otherwise need to come from assessed value taxation. This minimum tax was first set at \$50 in 1996 and has been increased as follows in recent years:



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 \$474,940. The 2015 Operating Budget includes revenue from a non-residential tax (mill) rate of 4.1205 generating \$1,957. This represents the same 2% tax increase as applied to all residential properties.

Year	Assessment	Non-residential tax (mill) rate	Taxes generated
2012	\$446,650	4.131	\$1,845
2013	\$451,550	4.169	\$1,882
2014	\$468,740	4.094	\$1,919
2015	\$474,940	4.1205	\$1,957

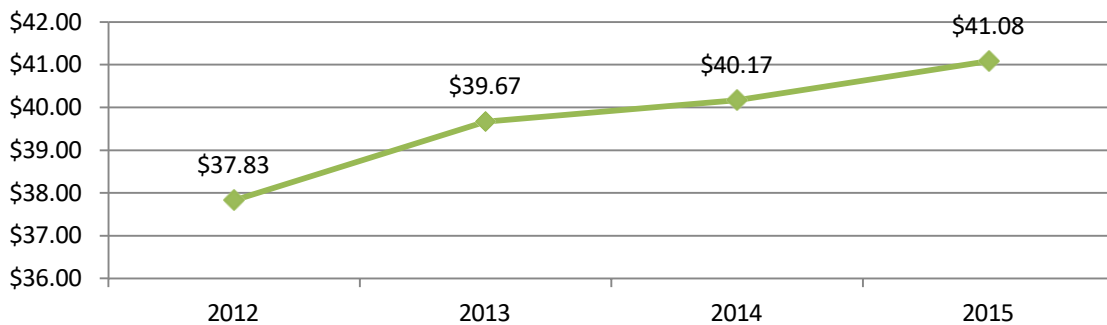
6. Summary

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, however all properties will see a \$11 flat increase in the Special Tax levy.

With a 2% property tax increase the municipal tax rate has increased slightly to compensate for the low average appreciation of 0.3% in assessed values. Most properties will also see a further combined property tax increase because new growth of 1.94% will not generate quite enough new education/housing tax revenue to offset the increases in these requisitions.

In 2015 a property paying only the minimum tax will contribute \$493 to the municipality (\$250 + \$243). The \$250 minimum tax represents municipal taxation on a \$195,956 property. 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)



The 2015 Operating Budget estimates that \$21,828 will be available as a contingency, savings or for capital expenditure purposes.

7. Property Tax Comparisons

Residential Tax Rate Comparison

	2013	2014	2015	Variance	%
General Municipal	1.2234	1.2466	1.2758	0.0292	+2.342
ASFF	2.5290	2.5100	2.5153	0.0053	+0.0211
County of Stettler Housing	0.2772	0.3016	0.3293	0.0277	+9.184
Total	4.0296	4.0582	4.1204	0.0622	+1.533

Land Assessment Comparison

Roll #	2013	2014	Variance 2013 vs 2014	2015	Variance 2014 vs 2015	%
22	330,750	337,390	6,640	340,770	3,380	1.0
131	119,790	122,250	2,460	123,450	1,200	1.0
172	96,830	98,990	2,160	102,410	3,420	3.5
168	98,610	100,720	2,110	95,580	-5,140	-5.1
254	353,910	354,450	540	350,880	-3,570	-1.0
690	143,990	146,960	2,970	138,550	-8,410	-5.7
880	75,470	76,980	1,510	77,200	220	0.3

Roll #22 at 20 Lakeview Avenue

Land

Lakefront Lot with permanent residence built in 1993

347,770

	2014	2015	\$ Change	% Variance
Assessment	\$ 589,810	\$ 601,040	\$ 11,230	1.90%
Municipal - General	\$ 735.26	\$ 766.81	\$ 31.55	4.29%
Municipal - Special	\$ 232.00	\$ 243.00	\$ 11.00	4.74%
School	\$ 1,480.42	\$ 1,511.80	\$ 31.38	2.12%
Seniors	\$ 177.89	\$ 197.92	\$ 20.03	11.26%
Total Taxes	\$ 2,625.57	\$ 2,719.53	\$ 93.96	3.58%
Average per Month	\$ 218.80	\$ 226.63	\$ 7.83	

Roll #131 at 55 Lakeview Avenue

Land

Back Lot with older cabin

123,450

	2014	2015	\$ Change	% Variance
Assessment	\$ 140,390	\$ 142,370	\$ 1,980	1.41%
Municipal - General	\$ 250.00	\$ 250.00	\$ -	0.00%
Municipal - Special	\$ 232.00	\$ 243.00	\$ 11.00	4.74%
School	\$ 352.38	\$ 358.10	\$ 5.72	1.62%
Seniors	\$ 42.34	\$ 46.88	\$ 4.54	10.72%
Total Taxes	\$ 876.72	\$ 897.98	\$ 21.26	2.42%
Average per Month	\$ 73.06	\$ 74.83	\$ 1.77	

Roll #172 at 61 Lakeview Court
Pie Shaped Lot with a permanent residence

Land
102,410

	2014	2015	\$ Change	% Variance
Assessment	\$ 259,280	\$ 271,060	\$ 11,780	4.54%
Municipal - General	\$ 323.22	\$ 345.82	\$ 22.60	6.99%
Municipal - Special	\$ 232.00	\$ 243.00	\$ 11.00	4.74%
School	\$ 650.79	\$ 681.80	\$ 31.01	4.76%
Seniors	\$ 78.20	\$ 89.26	\$ 11.06	14.14%
Total Taxes	\$ 1,284.21	\$ 1,359.88	\$ 75.67	5.89%
Average per Month	\$ 107.02	\$ 113.32	\$ 6.30	

Vacant Residential Roll #168
Back Lot on Front Street

Land
95,580

	2014	2015	\$ Change	% Variance
Assessment	\$ 100,720	\$ 95,580	\$ -5,140	-5.10%
Municipal - General	\$ 250.00	\$ 250.00	\$ -	0.00%
Municipal - Special	\$ 232.00	\$ 243.00	\$ 11.00	4.74%
School	\$ 252.81	\$ 240.41	\$ -12.40	-4.90%
Seniors	\$ 30.38	\$ 31.47	\$ 1.09	3.59%
Total Taxes	\$ 765.19	\$ 764.88	\$ -0.31	-0.04%
Average per Month	\$ 63.77	\$ 63.74	\$ -0.03	

Residential Roll #254
Lakefront CJ Estates Amie Avenue

Land
350,880

	2014	2015	\$ Change	% Variance
Assessment	\$ 639,290	\$ 644,860	\$ 5,570	0.87%
Municipal - General	\$ 796.94	\$ 822.71	\$ 25.77	3.23%
Municipal - Special	\$ 232.00	\$ 243.00	\$ 11.00	4.74%
School	\$ 1,604.62	\$ 1,622.02	\$ 17.40	1.08%
Seniors	\$ 192.81	\$ 212.35	\$ 19.54	10.13%

Total Taxes	\$ 2,826.37	\$ 2,900.08	\$ 73.71	2.61%
Average per Month	\$ 235.53	\$ 241.67	\$ 6.14	

Residential Roll #690
Aspen Ridge Estates

Land
138,550

	2014	2015	\$ Change	% Variance
Assessment	\$ 438,230	\$ 439,190	\$ 960	0.22%
Municipal - General	\$ 546.30	\$ 560.32	\$ 14.02	2.57%
Municipal - Special	\$ 232.00	\$ 243.00	\$ 11.00	4.74%
School	\$ 1,099.96	\$ 1,104.69	\$ 4.73	0.43%
Seniors	\$ 132.17	\$ 144.63	\$ 12.46	9.43%
Total Taxes	\$ 2,010.43	\$ 2,052.64	\$ 42.21	2.10%
Average per Month	\$ 167.54	\$ 171.05	\$ 3.51	

Vacant Residential Roll #880
Buffalo Lake Ranch Estates

Land
77,200

	2014	2015	\$ Change	% Variance
Assessment	\$ 76,980	\$ 105,570	\$ 28,590	37.14%
Municipal - General	\$ 250.00	\$ 250.00	\$ -	0.00%
Municipal - Special	\$ 232.00	\$ 243.00	\$ 11.00	4.74%
School	\$ 193.22	\$ 265.54	\$ 72.32	37.43%
Seniors	\$ 23.22	\$ 34.76	\$ 11.54	49.70%
Total Taxes	\$ 698.44	\$ 793.30	\$ 94.86	13.58%
Average per Month	\$ 58.20	\$ 66.11	\$ 7.91	

**SUMMER VILLAGE OF WHITE SANDS
BUDGET SETTING REPORT
AS OF JUNE 12, 2015**

Account Number	Description	2014 Actual	2014 Budget	2015 Estimated
1-12-01-00-00-300	Admin - Sales to Other Governments	-	-	-
1-12-01-00-00-520	Admin - Lot Sale Fees	1,000.00	-	-
1-12-01-00-00-590	Admin - Other Revenue	1,090.02	50	50
1-12-01-00-00-840	Admin - Provincial Grant	9,140.00	9,140	10,569
1-12-01-00-01-490	Admin - Tax Information/Certificates	515.00	300	300
1-12-01-00-01-590	Admin - GST Interest	-	-	-
	Total General Administration	11,745.02	9,490	10,919
1-23-99-91-00-920	Fire - Drawn fr. Op Reserve	-	-	-
	Total Fire Department	-	-	-
1-25-00-00-00-560	Ambulance - Other Revenue	714.00	710	710
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	250
	Total Protective Services	714.00	960.00	960.00
1-31-99-91-00-920	Common Services - Drawn from Op. Reserve	-	-	-
	Total Common Services	-	-	-
1-32-00-00-00-550	Trans - Returns on Investments	364.56	700	250
1-32-00-00-00-590	Trans - Multi-Purpose Room	450.00	500	500
1-32-00-00-00-840	Trans - Conditional Grants	-	-	-
1-32-00-00-01-840	Trans - Road Grants	-	11,030	11,033
1-32-99-91-00-920	Trans - Drawn from Operating Reserve	27,937.50	-	-
1-32-99-92-00-940	Trans - Drawn from Capital	-	-	-
1-32-99-94-00-990	Trans - Contributed from Surplus	-	-	-
	Total Transportation	28,752.06	12,230	11,783
1-61-00-00-00-520	Planning & Dev - Planning Permits	1,660.00	2,000	1,700
1-61-00-00-01-520	Planning & Dev - Building Permits	1,371.46	2,000	1,800
1-61-00-00-02-520	Planning & Dev - RV Permit	-	-	18,000
1-61-00-00-05-520	Planning & Dev - PGE Permits	2,026.89	1,000	1,200
1-61-00-00-00-840	Planning & Dev - Provincial Grant	-	-	-
1-61-99-91-00-920	Planning & Dev - Drawn from Op Reserve	-	-	-
	Total Planning & Dev	5,058.35	5,000	22,700
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 Recreation & Parks	-	-	-

**SUMMER VILLAGE OF WHITE SANDS
BUDGET SETTING REPORT
AS OF JUNE 12, 2015**

Account Number	Description	2014 Actual	2014 Budget	2015 Estimated
1-97-00-00-00-990	Excess Collection of Requisitions	-	-	-
1-97-00-00-01-990	Under Collection of Requisitions	<u>34.38</u>	<u>-</u>	<u>-</u>
	Subtotal Excess Collections	34.38	-	-
1-99-01-00-01-111	Taxes - Municipal	146,438.05	146,510	151,855
1-99-01-00-01-120	Taxes - Municipal - Special Tax	<u>89,784.00</u>	<u>89,780</u>	<u>93,798</u>
	Subtotal Municipal Taxes	236,222.05	236,290	245,653
1-99-01-00-02-111	Taxes - School - Residential	254,432.12	254,460	260,720
1-99-01-00-03-111	Taxes - School - Non-Residential	1,679.78	1,680	1,720
1-99-01-00-04-111	Taxes - Ambulance	-	-	-
1-99-01-00-05-111	Taxes - Senior Housing	<u>30,713.80</u>	<u>30,720</u>	<u>34,284</u>
	Subtotal Non-Municipal Taxes	286,825.70	286,860	296,724
1-99-02-00-01-510	Penalties & Cost on Taxes	4,128.54	4,500	4,500
1-99-02-00-02-550	Return on Investments	4,656.89	4,000	4,000
1-99-02-00-04-740	Unconditional Provincial Grant	<u>-</u>	<u>-</u>	<u>-</u>
	Subtotal Other Revenue	8,785.43	8,500	8,500
	Total Revenue	578,136.99	559,330.00	597,239.00
2-11-00-00-00-151	Council - Honoraria	6,067.46	5,500	6,000
2-11-00-00-00-211	Council - Travel & Subsistence	<u>7,283.15</u>	<u>6,500</u>	<u>6,500</u>
	Total Council & Legislative	13,350.61	12,000	12,500
2-12-00-00-00-200	Admin - Contracted Services	30,000.00	30,000	30,000
2-12-01-00-00-211	Admin - Travel & Subsistence	1,112.98	200	1,200
2-12-01-00-00-214	Admin - Association Memberships	2,288.39	1,850	2,300
2-12-01-00-00-225	Admin - Land Titles	40.00	50	50
2-12-01-00-00-227	Admin - Web Site Maintenance	1,900.00	2,200	2,200
2-12-01-00-00-231	Admin - Accounting & Audit	3,400.00	4,000	4,000
2-12-01-00-00-232	Admin - Legal Fees	1,481.60	2,000	2,000
2-12-01-00-00-260	Admin - Rentals	-	-	-
2-12-01-00-00-274	Admin - Insurance & Bond	2,953.52	3,860	3,950
2-12-01-00-00-731	Admin - Contr. to Other Government	-	-	-
2-12-01-00-00-810	Admin - Bank Charges & Interest	129.17	200	200
2-12-01-00-00-991	Admin - Cash Over/Short	<u>(0.03)</u>	<u>-</u>	<u>-</u>
	Subtotal Administration	43,305.63	44,360	45,900

**SUMMER VILLAGE OF WHITE SANDS
BUDGET SETTING REPORT
AS OF JUNE 12, 2015**

Account Number	Description	2014 Actual	2014 Budget	2015 Estimated
2-12-02-00-00-221	Office - Advertising	-	250	250
2-12-02-00-00-222	Office - Telephone	207.08	400	400
2-12-02-00-00-223	Office - Postage	926.52	1,200	1,200
2-12-02-00-00-510	Office - Goods & Services	<u>1,055.70</u>	<u>1,700</u>	<u>1,700</u>
	Subtotal Office	2,189.30	3,550	3,550
2-12-11-00-00-239	Assessor	10,079.11	9,630	10,379
2-12-11-00-02-239	Regional ARB	<u>-</u>	<u>2,000</u>	<u>2,000</u>
	Subtotal Assessor	10,079.11	11,630	12,379
2-12-12-00-00-227	Municipal Election	<u>-</u>	<u>-</u>	<u>-</u>
	Subtotal Election	-	-	-
	Total General Administration	55,574.04	59,540	61,829
2-23-00-00-00-158	Fire - Regional Chief	-	-	-
2-23-00-00-00-200	Fire - Fire Agreement	34,584.00	34,585	37,828
2-23-00-00-00-350	Fire - Fire Fighting	-	2,000	2,000
2-23-99-91-00-764	Fire - Transfer to Reserve	-	-	-
2-24-00-00-00-158	Disaster Services - Coordinator	500.00	500	500
2-25-00-00-00-765	Ambulance - Levy	-	-	-
2-25-99-92-00-762	Ambulance - Contributed to Capital	-	-	-
2-26-00-00-00-158	Bylaw - Regional Officer	-	-	-
2-26-00-00-00-200	Bylaw - Enforcement	3,530.00	5,000	5,000
2-26-99-91-00-764	Bylaw - Transfer to Reserve	<u>-</u>	<u>-</u>	<u>-</u>
	Total Protective Services	38,614.00	42,085	45,328
2-31-00-00-00-562	Common Services - Small Equip/Tools	365.64	2,000	2,000
2-31-99-91-00-764	Common Services - Trsf to Reserve	364.56	-	-
2-31-99-92-00-762	Common Services - Contributed to Capital	<u>-</u>	<u>-</u>	<u>-</u>
	Total Common Services	730.20	2,000	2,000
2-32-00-00-00-112	Trans - Wages	-	-	-
2-32-00-00-00-158	Trans - Regional Employee Safety	-	500	500
2-32-00-00-00-200	Trans - Contracted Services	32,611.91	31,360	32,000
2-32-00-00-00-222	Trans - Telephone	-	-	-
2-32-00-00-00-252	Trans - Building Pumpout	1,565.00	2,000	2,000
2-32-00-00-00-274	Trans - Insurance	1,175.79	1,040	1,250
2-32-00-00-00-510	Trans - Goods & Services	18,277.13	16,000	17,000
2-32-00-00-00-521	Trans - Fuel	-	-	-
2-32-00-00-00-540	Trans - Street Lights	-	-	-

**SUMMER VILLAGE OF WHITE SANDS
BUDGET SETTING REPORT
AS OF JUNE 12, 2015**

Account Number	Description	2014 Actual	2014 Budget	2015 Estimated
2-32-00-00-00-552	Trans - Bldg - Power	1,611.77	2,000	2,000
2-32-00-00-00-581	Trans - Bldg - Gas	1,497.55	1,300	1,600
2-32-00-00-00-583	Trans - Bldg - Water	490.00	600	600
2-32-15-00-00-263	Trans - Project 1 - Hired Equipment	-	-	-
2-32-15-00-00-532	Trans - Project 1 - Gravel	28,410.00	11,030	11,030
2-32-15-00-00-554	Trans - Project 1 - Materials	-	-	-
2-32-99-91-00-764	Trans - Transfer to Reserve	-	-	-
2-32-99-92-00-762	Trans - Contributed to Capital	-	-	-
	Total Transportation	85,639.15	65,830	67,980
2-41-00-00-00-200	Water - SMRWSC Debt	1,562.64	3,690	3,660
2-41-00-00-00-214	Water - SMRWSC Membership	4,884.86	5,140	4,870
2-41-00-00-00-510	Water - General Goods & Services	-	-	-
2-41-00-00-00-582	Water - Power	1,456.81	1,800	1,800
2-41-99-92-00-762	Water - Contributed to Capital	-	-	-
	Total Water	7,904.31	10,630	10,330
2-43-00-00-00-112	Landfill - Wages	-	-	-
2-43-00-00-00-200	Landfill - Contracted Services	2,685.00	2,450	2,500
2-43-00-00-00-239	Landfill - Requisition	9,476.00	9,480	10,720
2-43-99-91-00-764	Landfill - Transfer to Reserve	-	-	-
	Total Landfill	12,161.00	11,930	13,220
2-61-00-00-00-158	Planning & Dev - DAB Fees	-	-	-
2-61-00-00-01-158	Planning & Dev - Honorarium	-	-	18,000
2-61-00-00-00-200	Planning & Dev - Dev. Officer Contract	16,408.87	10,500	12,000
2-61-00-00-00-211	Planning & Dev - Travel & Subs.	-	-	-
2-61-00-00-00-221	Planning & Dev - Advertising	-	300	300
2-61-00-00-00-232	Planning & Dev - Buffalo Lake Plan	-	-	-
2-61-00-00-00-519	Planning & Dev - Other Supplies	29.20	200	200
	Total Planning & Dev	16,438.07	11,000	30,500
2-72-00-00-00-112	Parks & Rec - Wages	11,020.47	12,160	12,500
2-72-00-00-00-200	Parks & Rec - Contracted Services	15,550.00	15,190	15,500
2-72-00-00-00-272	Parks & Rec - Damage Claims	300.00	1,000	1,000
2-72-00-00-00-274	Parks & Rec - Insurance	322.88	420	500
2-72-00-00-00-510	Parks & Rec - General Goods & Services	3,791.49	3,000	3,500
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	-	1,500	1,500
2-72-99-91-00-764	Parks & Rec - Transfer to Reserve	-	-	-
2-72-99-92-00-762	Parks & Rec - Contributed to Capital	-	-	-
	Total Parks & Recreation	30,984.84	33,270	34,500

**SUMMER VILLAGE OF WHITE SANDS
BUDGET SETTING REPORT
AS OF JUNE 12, 2015**

Account Number	Description	2014 Actual	2014 Budget	2015 Estimated
2-99-99-91-00-764	Contingency - Transfer to Reserve	<u>23,685.00</u>	<u>23,685</u>	<u>21,828</u>
	Total Contingency	23,685.00	23,685	21,828
2-99-01-00-00-743	Requisitions - Alberta School Foundation Fund	256,140.08	256,140	262,440
2-99-01-00-00-746	Requisitions - Senior Housing	<u>30,720.00</u>	<u>30,720</u>	<u>34,284</u>
	Total Non-Municipal Requisitions	286,860.08	286,860	296,724
	Total Expenditures	571,941.30	558,830	596,739
	Grand Total Revenues	578,136.99	559,330	597,239
	Surplus/(Deficit)	6,195.69	500	500

BYLAW 149-15

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE SUMMER VILLAGE OF WHITE SANDS OF ALBERTA FOR THE 2015 TAXATION YEAR.

Whereas, the Summer Village of White Sands of Alberta has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the council meeting held on June 20, 2015; and

Whereas, the estimated municipal expenditures and transfers set out in the budget for the Summer Village of White Sands of Alberta for 2015 total \$596,739; and

Whereas, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$54,862, and the balance of \$542,377 is to be raised by general municipal taxation; and

Whereas, the requisitions including over & under levies from previous years are:

Alberta School Foundation Fund (ASFF)	
Residential/Farmland	\$260,870.71
Non-Residential	\$1,720.00
County of Stettler Housing Authority	\$34,304.93; and

Whereas, the Council of the Summer Village of White Sands is required each year to levy on the assessed value of all property, tax rates sufficient to meet the estimated expenditures and the requisitions; and

Whereas, the Council is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the Municipal Government Act, Chapter M26, Revised Statutes of Alberta, 2000 and amendments thereto; and

Whereas, the assessed value of all property in the Summer Village of White Sands of Alberta as shown on the assessment roll is:

	<u>Assessment</u>
Residential/Farmland	103,711,970
Non-Residential	<u>474,940</u>
Total	\$104,186,910

NOW THEREFORE under the authority of the Municipal Government Act, the Council of the Summer Village of White Sands, in the Province of Alberta, enacts as follows:

1. That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all property as shown on the assessment roll of the Summer Village of White Sands:

	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
General Municipal – Residential	132,311.00	103,711,970	1.2758
- Non-Residential	1,957.00	474,940	4.1205
ASFF - Residential/Farmland	260,870.71	103,711,970	2.5153
Non-Residential	1,720.00	474,940	3.6215
County of Stettler Housing	34,304.93	104,186,910	0.3293

BYLAW 150-15

A BYLAW TO AUTHORIZE A SPECIAL TAX FOR THE 2015 TAXATION YEAR AGAINST PARCELS OF LAND WITHIN THE SUMMER VILLAGE OF WHITE SANDS TO RAISE REVENUE TO PAY FOR WATERWORKS, AND TO COVER THE COST OF REPAIR AND MAINTENANCE OF ROADS, BOULEVARDS, SEWER FACILITIES AND WATER FACILITIES.

Whereas, the *Municipal Government Act*, Revised Statutes of Alberta 2000, Chapter M-26, as amended, or repealed and replaced from time to time authorizes a Council to raise revenue to pay for a specific service or purpose by imposing special taxes as follows:

- A waterworks tax, and
- A tax to cover part of the cost of repairs and maintenance of roads, boulevards, sewer facilities and water facilities.

Whereas, the Summer Village of White Sands, at the Council Meeting held on June 20, 2015 has prepared and adopted a 2015 Operating Budget including detailed estimates of the municipal revenues and expenditures.

Whereas, the adopted 2015 Operating Budget for the Summer Village of White Sands includes estimated costs for the following services or purposes:

Waterworks, including Regional Commission costs:	\$ 8,530
Repair and Maintenance of roads, boulevards, water facilities and sewer facilities:	\$47,500
Regional Fire Protection	<u>\$37,828</u>
	\$93,798

Whereas, it is deemed that all non-exempt properties in the municipality will benefit from the municipality's participation in the planning of a regional water system, and for repairs and maintenance to roads, boulevards, water facilities and sewer facilities.

Whereas, it is deemed to be just and equitable to set a special tax rate that will collect an equal amount of special tax from each non-exempt parcel of land within the municipality sufficient to raise \$93,798 in total. It is estimated that for the 2015 taxation year there are 386 non-exempt parcels of land in the Summer Village of White Sands and the *Municipal Government Act* does not allow a special tax rate to be imposed on exempt parcels of land.

NOW THEREFORE under the authority of the *Municipal Government Act*, the Council of the Summer Village of White Sands, in the Province of Alberta, enacts as follows:

1. That the Chief Administrative Officer is hereby authorized to levy the following special tax rates, per parcel of land, on each non-exempt parcel of land shown on the assessment roll of the Summer Village of White Sands for the 2015 taxation year.

Waterworks, including Regional Commission costs:	\$22.00 (per parcel)
Repair and Maintenance of roads, boulevards, water facilities and sewer facilities:	\$123.00 (per parcel)
Regional Fire Protection	<u>\$98.00 (per parcel)</u>
	\$243.00 (per parcel)

2. That the special taxes included in this Bylaw shall be levied and collected in the same manner and at the same time as general municipal taxes.
3. That this Bylaw shall take effect on the date of the third and final reading.

Read a first time this day of June, 2015.

Read a second time this day of June, 2015.

Read a third time and passed this day of June, 2015.

Summer Village of White Sands

Mayor

Chief Administrative Officer

2. The minimum amount payable as property tax for general municipal purposes on each residential property shall be \$250.00.
3. That this bylaw shall take effect on the date of the third and final reading.

Read a first time this day of June, 2015.

Read a second time this day of June, 2015.

Read a third time and passed this day of June, 2015.

Summer Village of White Sands

Mayor

Chief Administrative Officer