



2017 Operating Budget

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MEMORANDUM

To: Summer Village of White Sands Municipal Council
From: Administration
Date: June 9, 2017
Re: 2017 Operating Budget, Tax Rate Bylaw & Special Tax Bylaw

The Tax (Mill) Rate Bylaw #160-17 and the Special Tax Bylaw #161-17 have been prepared based on the 2017 Interim Operating Budget approved December 12th, 2016 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 2017 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 2017 taxation purposes increased by \$1,023,440 or 0.98% over 2016. Of this amount \$1.873 million or 1.77% is due to new residential construction growth with the remaining -\$0.83 million or -0.79% being deflation/inflation.

The 2017 Operating Budget includes “Tax” revenue changes (from 2016) as follows:

2017 Tax revenue changes	New	Total
New residential development growth	+ \$2,487	\$2,487
Existing residential properties (+ 3%)	+ \$4,788	\$143,711
New previously minimum tax	+ \$1,190	\$1,190
Erosion of minimum tax @ \$275 per parcel	- \$1,190	\$19,500
Special Tax @ \$275 per parcel (- \$6)	- \$2,310	\$93,940
Linear assessment (+ 3%)	+ \$60	\$2,056
Total:	+ \$5,025	\$262,884

Combined this contributes to a 3.8% overall increase in taxes (from 2016) collected by the Summer Village with an approximate 1.9% municipal tax increase in 2017 from 2016.

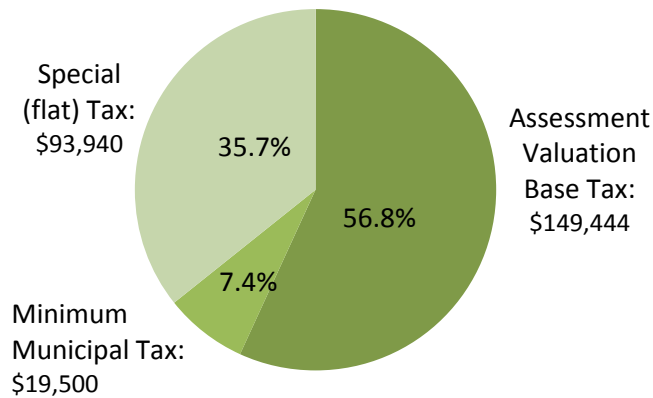
The Summer Village of White Sands will continue to generate needed tax revenues in 2017 by keeping the minimum residential municipal tax at \$275 per parcel, and by decreasing the flat Special Tax per parcel to \$244 (a decrease of \$6 from 2016). The Special Tax is required to pay for equally shared operational water commission related costs of \$20 (2016- \$26), operational costs associated with the maintenance of roads, boulevards & ditches in the Village of \$125 (2016- \$125), as well as to pay for regional standby fire protection apportionment of \$99 (2016- \$99). The

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decrease in water costs are related to a redistribution of administrative costs within the Shirley McClellan Water Commission.

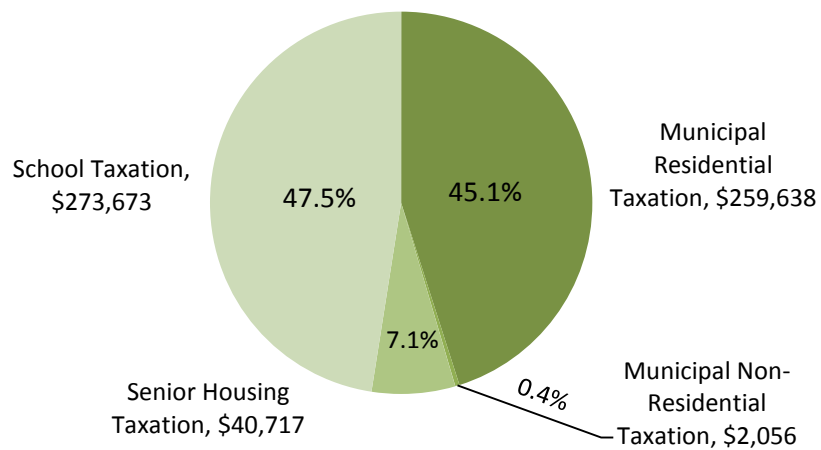
Council considers it appropriate to generate some municipal tax revenue on an assessment valuation basis and some on an equally shared (flat) basis given the seasonal recreational use/nature of most parcels (including those that are vacant). In 2017 there are 385 taxable properties in the Summer Village 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 = \$262,884



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 2017:

2017 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.

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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 0.97%:

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%

Overall this will result in a 5.19% increase 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%

3. County of Stettler Housing Authority

The Housing Authority requisition is based on the latest equalized assessment values. 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%
2016	\$36,788	\$2,504	7.3%
2017	\$40,717	\$3,929	10.7%

4. Other Requisitions *

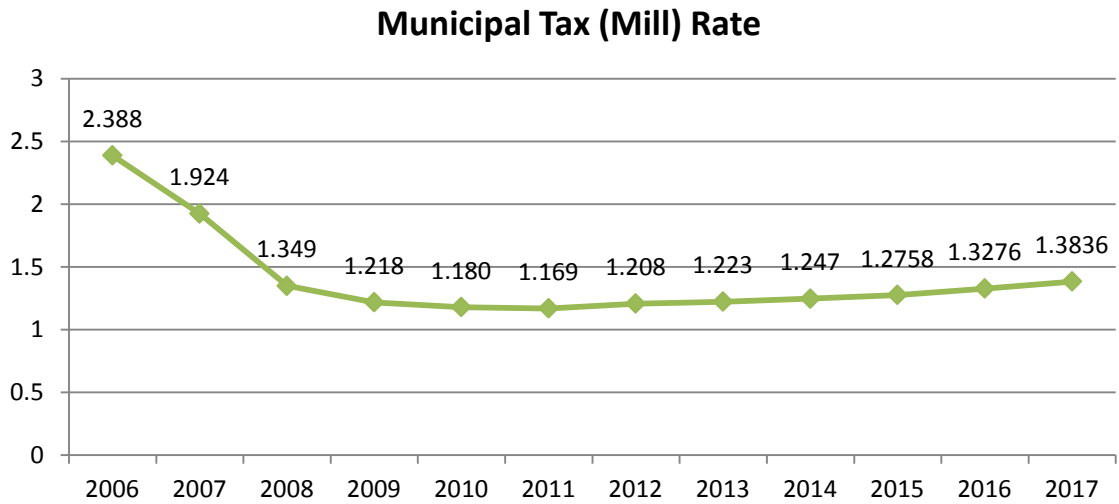
- (a) Stettler Waste Management Authority (SWMA) 2017 requisition estimate is \$14,884 representing an increase of \$3 from last year to \$61 per capita.
- (b) Stettler Regional Fire Department Agreement 2017 requisition estimate is \$38,000 representing \$97 per parcel based on 392 (taxable & exempt) parcels.

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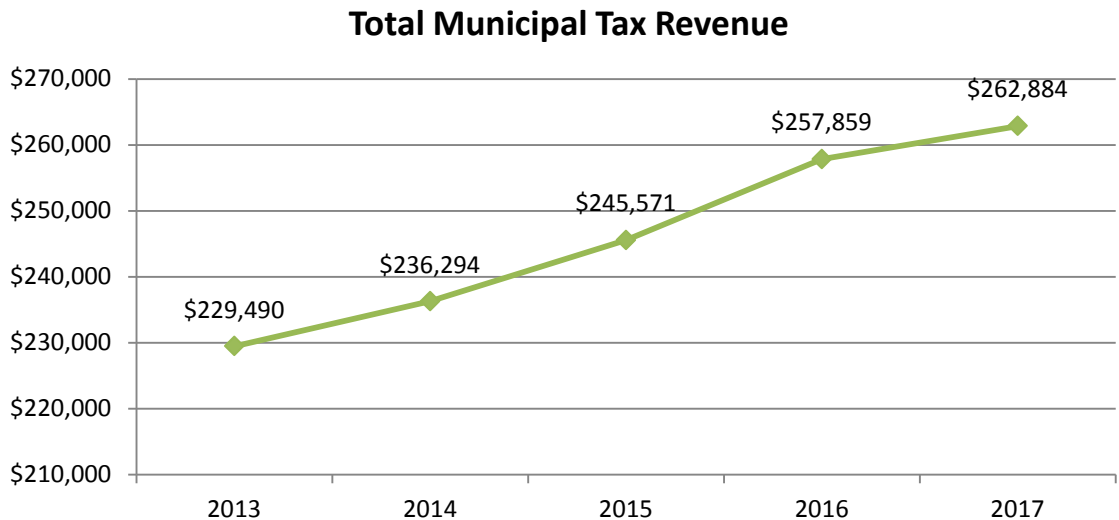
* For the purposes of the SWMA requisition the per capita population for White Sands is calculated based on a revised SWMA formula as follows:
(307 built properties – 53 occupied buildings)/2 + 120 permanent population equals White Sand’s “Allocated Population” for 2017 being 244.

5. Municipal Property Taxes with Historical Comparisons

The 2017 Operating Budget establishes a residential municipal tax (mill) rate of \$1.3836 per \$1,000 of assessed value. Historically, the mill rate has been:

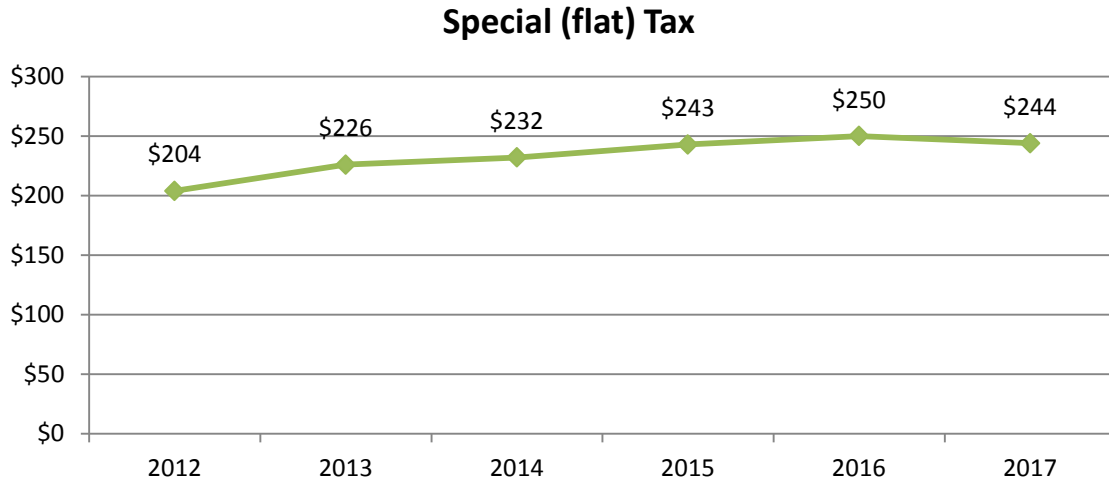


The 2017 Operating Budget includes \$262,884 in municipal tax revenue for 2017. Since 2013, the total municipal tax revenues have been as follows:



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There is a 3% municipal assessment valuation tax percentage increase included in the 2017 Operating Budget. Each property will also see a \$6 decrease in the Special (flat) Tax to \$244. Historically, this tax has been established as follows:



The current minimum property tax is staying at \$275 for 2017. It is estimated that an additional \$19,500 will be generated from this minimum municipal property tax in 2017. This is a significant amount of tax revenue (7.5% of all 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 \$441,790. The 2017 Operating Budget includes revenue from a non-residential tax (mill) rate of 4.6538 generating \$2,056. This represents the same 3% 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
2016	\$465,510	4.288	\$1,996
2017	\$441,790	4.6538	\$2,056

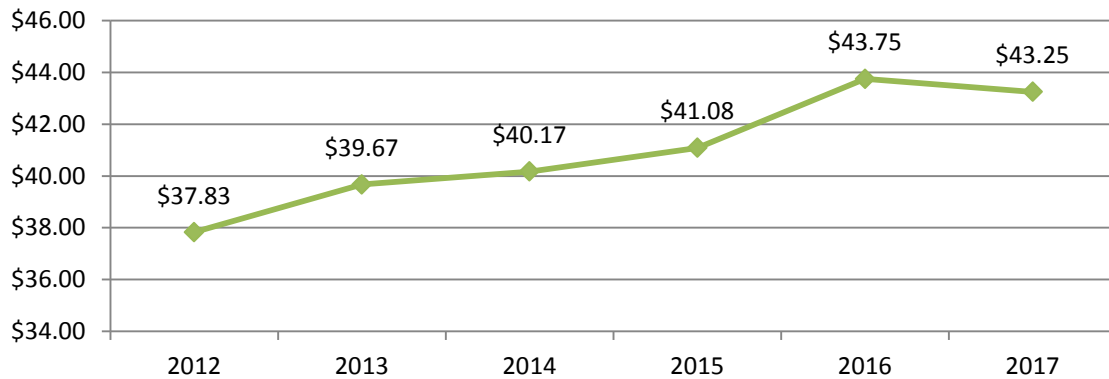
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6. Summary

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 \$6 flat decrease in the Special Tax levy.

In 2017 a property paying only the minimum tax will contribute \$519 to the municipality (\$275 + \$244). The \$275 minimum tax represents municipal taxation on a \$198,757 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)



With a 3% property tax increase the municipal tax rate has increased slightly. This increase is needed since new property growth of 1.77% will not generate enough new education/housing tax revenue to offset the increases in requisitions, the depreciation of 0.79% in existing assessment values, operating costs, or the decrease in provincial grant dollars for municipalities. Some new operating costs this year include eight extra weeks of summer help, purchasing a pin finder for the village, paying for Wi-Fi at the Hall, cleaning costs for the Hall, Canada Day costs, running an election and allowing for training of new Councilors after an election.

The 2017 Operating Budget estimates that expenditures will increase 4% from last year with \$12,000 available as a contingency, savings or for capital expenditure purposes.

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7. Property Tax Comparisons

Residential Tax Rate Comparison

	2013	2014	2015	2016	2017	Variance	%
General Municipal	1.2234	1.2466	1.2758	1.3276	1.3836	0.056	+4.22
ASFF	2.5290	2.5100	2.5153	2.4697	2.5744	0.1147	+4.64
County of Stettler Housing	0.2772	0.3016	0.3293	0.3500	0.3838	0.0338	+9.70
Total	4.0296	4.0582	4.1204	4.1473	4.3418	0.1945	+4.69

Land Assessment Comparison

Roll #	2015	2016	Variance 2015 vs 2016	2017	Variance 2016 vs 2017	% Variance
22	\$340,770	\$340,770	0	\$340,770	0	0%
131	\$123,450	\$121,010	-2,440	\$119,740	-1270	-1.05%
172	\$102,410	\$102,410	0	\$101,620	-790	-0.77%
168	\$95,580	\$95,580	0	\$94,760	-820	-0.85%
254	\$350,880	\$344,070	-6,810	\$340,180	-3890	-1.13%
690	\$138,550	\$135,780	-2,770	\$134,390	-1390	-1.02%
835	\$75,830	\$75,830	0	\$75,070	-760	-1.00%

Roll #22 at 20 Lakeview Avenue

Land

Lakefront Lot with permanent residence built in 1993

340,770

	2016	2017	\$ Change	% Variance
Assessment	\$ 601,990.00	\$ 601,520.00	-\$ 470.00	-0.08%
Municipal - General	\$ 799.20	\$ 832.26	\$ 33.06	4.14%
Municipal - Special	\$ 250.00	\$ 244.00	-\$ 6.00	-2.40%
School	\$ 1,486.73	\$ 1,548.55	\$ 61.82	4.16%
Seniors	\$ 210.70	\$ 230.74	\$ 20.04	9.51%
Total Taxes	\$ 2,746.63	\$ 2,855.56	\$ 108.93	3.97%
Average per Month	\$ 228.89	\$ 237.96	\$ 9.07	3.96%

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Roll #131 at 55 Lakeview Avenue

Land

Back Lot with older cabin

119,740

	2016	2017	\$ Change	% Variance
Assessment	\$ 140,230	\$ 139,150.00	-\$ 1,080.00	-0.77%
Municipal - General	\$ 275.00	\$ 275.00	\$ -	0.00%
Municipal - Special	\$ 250.00	\$ 244.00	-\$ 6.00	-2.40%
School	\$ 346.33	\$ 358.23	\$ 11.90	3.44%
Seniors	\$ 49.08	\$ 53.38	\$ 4.30	8.76%
Total Taxes	\$ 920.41	\$ 930.61	\$ 10.20	1.11%
Average per Month	\$ 76.70	\$ 77.55	\$ 0.85	1.11%

Roll #172 at 61 Lakeview Court

Land

Pie Shaped Lot with a permanent residence

101,620

	2016	2017	\$ Change	% Variance
Assessment	\$ 289,980.00	\$ 288,690.00	-\$ 1,290.00	-0.44%
Municipal - General	\$ 384.98	\$ 399.43	\$ 14.45	3.75%
Municipal - Special	\$ 250.00	\$ 244.00	-\$ 6.00	-2.40%
School	\$ 716.16	\$ 743.20	\$ 27.04	3.78%
Seniors	\$ 101.49	\$ 110.74	\$ 9.25	9.11%
Total Taxes	\$ 1,452.63	\$ 1,497.38	\$ 44.75	3.08%
Average per Month	\$ 121.05	\$ 124.78	\$ 3.73	3.08%

Vacant Residential Roll #168

Land

Back Lot on Front Street

94,760

	2016	2017	\$ Change	% Variance
Assessment	\$ 95,580.00	\$ 94,760.00	-\$ 820.00	-0.86%
Municipal - General	\$ 275.00	\$ 275.00	\$ -	0.00%
Municipal - Special	\$ 250.00	\$ 244.00	-\$ 6.00	-2.40%
School	\$ 236.05	\$ 243.95	\$ 7.90	3.35%
Seniors	\$ 33.45	\$ 36.35	\$ 2.90	8.67%
Total Taxes	\$ 794.50	\$ 799.30	\$ 4.80	0.60%
Average per Month	\$ 66.21	\$ 66.61	\$ 0.40	0.60%

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Residential Roll #254

Land

Lakefront Amie Avenue

340,180

	2016	2017	\$ Change	% Variance
Assessment	\$ 639,430.00	\$ 635,280.00	-\$ 4,150.00	-0.65%
Municipal - General	\$ 848.91	\$ 878.97	\$ 30.06	3.54%
Municipal - Special	\$ 250.00	\$ 244.00	-\$ 6.00	-2.40%
School	\$ 1,579.20	\$ 1,635.47	\$ 56.27	3.56%
Seniors	\$ 223.80	\$ 243.69	\$ 19.89	8.89%
Total Taxes	\$ 2,901.91	\$ 3,002.13	\$ 100.22	3.45%
Average per Month	\$ 241.83	\$ 250.18	\$ 8.35	3.45%

Residential Roll #690

Land

Aspen Ridge Close

134,390

	2016	2017	\$ Change	% Variance
Assessment	\$ 437,810.00	\$ 436,180.00	-\$ 1,630.00	-0.37%
Municipal - General	\$ 581.24	\$ 603.50	\$ 22.26	3.83%
Municipal - Special	\$ 250.00	\$ 244.00	-\$ 6.00	-2.40%
School	\$ 1,081.26	\$ 1,122.90	\$ 41.64	3.85%
Seniors	\$ 153.23	\$ 167.32	\$ 14.09	9.20%
Total Taxes	\$ 2,065.73	\$ 2,137.72	\$ 71.99	3.48%
Average per Month	\$ 172.14	\$ 178.14	\$ 6.00	3.49%

Vacant Residential Roll #835

Land

Ranch Rd.

75,070

	2016	2017	\$ Change	% Variance
Assessment	\$ 75,830.00	\$ 75,070.00	-\$ 760.00	-1.00%
Municipal - General	\$ 275.00	\$ 275.00	\$ -	0.00%
Municipal - Special	\$ 250.00	\$ 244.00	-\$ 6.00	-2.40%
School	\$ 187.28	\$ 193.26	\$ 5.98	3.19%
Seniors	\$ 26.54	\$ 28.80	\$ 2.26	8.52%
Total Taxes	\$ 738.82	\$ 741.06	\$ 2.24	0.30%
Average per Month	\$ 61.57	\$ 61.75	\$ 0.18	0.29%

**SUMMER VILLAGE OF WHITE SANDS
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Account Number	Description	2016 Actual	2016 Budget	2017 Estimated
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	253.68	50	500
1-12-01-00-00-840	Admin - Provincial Grant	9,180.00	9,180	9,066
1-12-01-00-01-490	Admin - Tax Information/Certificates	225.00	300	300
1-12-01-00-01-590	Admin - GST Interest	-	-	-
	Total General Administration	9,658.68	9,530	9,866
1-23-99-91-00-920	Fire - Drawn fr. Op Reserve	-	-	-
	Total Fire Department	-	-	-
1-25-00-00-00-560	Ambulance - Other Revenue	676.00	710	700
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	700.00	250	250
	Total Protective Services	1,376.00	960.00	950.00
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	-	700	-
1-32-00-00-00-590	Trans - Multi-Purpose Room	900.00	500	1,000
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	-	-	-
1-32-99-92-00-940	Trans - Drawn from Capital	-	-	-
1-32-99-94-00-990	Trans - Contributed from Surplus	-	-	-
	Total Transportation	900.00	12,230	12,033
1-41-00-00-00-840	Water - Provincial Grant	30,077.85	-	-
	Total Water	30,077.85	-	-
1-61-00-00-00-520	Planning & Dev - Planning Permits	1,320.00	1,700	1,500
1-61-00-00-01-520	Planning & Dev - Building Permits	3,797.98	2,000	2,500
1-61-00-00-02-520	Planning & Dev - RV Permit	11,800.00	11,000	11,000
1-61-00-00-05-520	Planning & Dev - PGE Permits	1,049.32	1,200	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	17,967.30	15,900	16,200

**SUMMER VILLAGE OF WHITE SANDS
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Account Number	Description	2016 Actual	2016 Budget	2017 Estimated
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	-	-	-
1-97-00-00-00-990	Excess Collection of Requisitions	(0.10)	-	-
1-97-00-00-01-990	Under Collection of Requisitions	51.16	-	-
	Subtotal Excess Collections	51.06	-	-
1-99-01-00-01-111	Taxes - Municipal	161,609.55	161,609	170,400
1-99-01-00-01-120	Taxes - Municipal - Special Tax	96,250.00	96,250	93,940
	Subtotal Municipal Taxes	257,859.55	257,859	264,340
1-99-01-00-02-111	Taxes - School - Residential	258,390.00	258,436	271,979
1-99-01-00-03-111	Taxes - School - Non-Residential	1,730.01	1,729	1,695
1-99-01-00-04-111	Taxes - Ambulance	-	-	-
1-99-01-00-05-111	Taxes - Senior Housing	36,781.37	36,788	40,717
	Subtotal Non-Municipal Taxes	296,901.38	296,953	314,391
1-99-02-00-01-510	Penalties & Cost on Taxes	5,529.05	4,500	4,500
1-99-02-00-02-550	Return on Investments	4,410.98	4,000	4,000
1-99-02-00-04-740	Unconditional Provincial Grant	-	-	-
	Subtotal Other Revenue	9,940.03	8,500	8,500
	Total Revenue	624,731.85	601,932.00	626,280.00
2-11-00-00-00-151	Council - Honoraria	5,837.33	6,200	7,000
2-11-00-00-00-211	Council - Travel & Subsistence	6,606.15	6,500	7,000
	Total Council & Legislative	12,443.48	12,700	14,000
2-12-00-00-00-200	Admin - Contracted Services	30,000.00	30,000	32,000
2-12-01-00-00-211	Admin - Travel & Subsistence	1,355.08	1,000	1,200
2-12-01-00-00-214	Admin - Association Memberships	2,823.64	2,700	2,700
2-12-01-00-00-225	Admin - Land Titles	15.00	50	50
2-12-01-00-00-227	Admin - Web Site Maintenance	1,900.04	2,000	1,950
2-12-01-00-00-231	Admin - Accounting & Audit	3,500.00	4,000	4,000
2-12-01-00-00-232	Admin - Legal Fees	159.30	2,000	2,000
2-12-01-00-00-260	Admin - Rentals	-	-	-
2-12-01-00-00-274	Admin - Insurance & Bond	2,433.95	4,150	4,000

**SUMMER VILLAGE OF WHITE SANDS
BUDGET SETTING REPORT
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Account Number	Description	2016 Actual	2016 Budget	2017 Estimated
2-12-01-00-00-731	Admin - Contr. to Other Government	-	-	-
2-12-01-00-00-810	Admin - Bank Charges & Interest	137.12	150	150
2-12-01-00-00-991	Admin - Cash Over/Short	(3.51)	-	-
	Subtotal Administration	42,320.62	46,050	48,050
2-12-02-00-00-221	Office - Advertising	145.44	250	250
2-12-02-00-00-222	Office - Telephone	179.90	400	300
2-12-02-00-00-223	Office - Postage	1,462.15	1,000	1,200
2-12-02-00-00-510	Office - Goods & Services	1,333.24	1,500	1,500
	Subtotal Office	3,120.73	3,150	3,250
2-12-11-00-00-239	Assessor	10,667.98	11,630	12,000
2-12-11-00-02-239	Regional ARB	-	2,000	2,000
	Subtotal Assessor	10,667.98	13,630	14,000
2-12-12-00-00-227	Municipal Election	-	-	2,000
	Subtotal Election	-	-	2,000
	Total General Administration	56,109.33	62,830	67,300
2-23-00-00-00-158	Fire - Regional Chief	-	-	-
2-23-00-00-00-200	Fire - Fire Agreement	34,496.00	38,000	38,000
2-23-00-00-00-264	Fire - Access Road Agreement	252.62	-	-
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	1,553.00	5,000	3,000
2-26-99-91-00-764	Bylaw - Transfer to Reserve	-	-	-
	Total Protective Services	36,801.62	45,500	43,500
2-31-00-00-00-562	Common Services - Small Equip/Tools	1,082.99	2,000	1,000
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	1,082.99	2,000	1,000
2-32-00-00-00-112	Trans - Wages	858.36	1,200	1,200
2-32-00-00-00-158	Trans - Regional Employee Safety	-	500	500
2-32-00-00-00-200	Trans - Contracted Services	29,245.33	32,000	32,000
2-32-00-00-00-222	Trans - Telephone	714.30	600	700
2-32-00-00-00-252	Trans - Building Pumpout	1,675.00	1,800	300

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Account Number	Description	2016 Actual	2016 Budget	2017 Estimated
2-32-00-00-00-274	Trans - Insurance	1,658.15	1,700	1,900
2-32-00-00-00-510	Trans - Goods & Services	16,288.80	17,000	17,000
2-32-00-00-00-521	Trans - Fuel	2,277.31	3,000	3,000
2-32-00-00-00-540	Trans - Street Lights	-	-	-
2-32-00-00-00-552	Trans - Bldg - Power	2,102.95	2,000	500
2-32-00-00-00-581	Trans - Bldg - Gas	1,334.55	1,500	650
2-32-00-00-00-583	Trans - Bldg - Water	425.00	500	100
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	(2,523.50)	11,030	11,033
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	54,056.25	72,830	68,883
2-41-00-00-00-200	Water - SMRWSC Debt	31,847.72	4,345	4,316
2-41-00-00-00-214	Water - SMRWSC Membership	6,884.58	5,828	3,331
2-41-00-00-00-510	Water - General Goods & Services	-	-	-
2-41-00-00-00-582	Water - Power	1,799.33	1,800	1,800
2-41-99-92-00-762	Water - Contributed to Capital	-	-	-
	Total Water	40,531.63	11,973	9,447
2-43-00-00-00-112	Landfill - Wages	-	-	-
2-43-00-00-00-200	Landfill - Contracted Services	3,207.27	2,500	2,500
2-43-00-00-00-239	Landfill - Requisition	11,948.00	11,948	14,884
2-43-99-91-00-764	Landfill - Transfer to Reserve	-	-	-
	Total Landfill	15,155.27	14,448	17,384
2-61-00-00-00-158	Planning & Dev - DAB Fees	275.72	-	-
2-61-00-00-01-158	Planning & Dev - Honorarium	1,440.00	11,000	11,000
2-61-00-00-00-200	Planning & Dev - Dev. Officer Contract	15,437.81	12,000	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	-	200	1,200
	Total Planning & Dev	17,153.53	23,500	24,500
2-72-00-00-00-112	Parks & Rec - Wages	13,220.71	12,500	20,500
2-72-00-00-00-200	Parks & Rec - Contracted Services	13,497.91	16,000	15,000
2-72-00-00-00-272	Parks & Rec - Damage Claims	-	1,000	1,000
2-72-00-00-00-274	Parks & Rec - Insurance	118.08	400	400
2-72-00-00-00-510	Parks & Rec - General Goods & Services	5,493.17	3,500	6,500
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	71.73	1,500	1,500
2-72-99-91-00-764	Parks & Rec - Transfer to Reserve	-	-	-

**SUMMER VILLAGE OF WHITE SANDS
BUDGET SETTING REPORT
AS OF JUNE 13, 2017**

Account Number	Description	2016 Actual	2016 Budget	2017 Estimated
2-72-99-92-00-762	Parks & Rec - Contributed to Capital	-	-	-
	Total Parks & Recreation	32,401.60	34,900	44,900
2-74-11-00-00-214	Library - Parkland Membership	-	-	900
2-74-14-00-00-237	Multipurpose - Janitor	-	-	500
2-74-14-00-00-252	Multipurpose - Building Pumpout	-	-	1,500
2-74-14-00-00-273	Multipurpose - Wifi	-	-	1,500
2-74-14-00-00-519	Multipurpose - Supplies	-	-	1,500
2-74-14-00-00-581	Multipurpose - Gas	-	-	650
2-74-14-00-00-582	Multipurpose - Power	-	-	1,500
2-74-14-00-00-583	Multipurpose - Water	-	-	400
	Total Culture	-	-	8,450
2-99-99-91-00-764	Contingency - Transfer to Reserve	31,298.00	23,798	12,000
	Total Contingency	31,298.00	23,798	12,000
2-99-01-00-00-743	Requisitions - Alberta School Foundation Fund	260,164.64	260,165	273,673
2-99-01-00-00-746	Requisitions - Senior Housing	36,788.00	36,788	40,717
	Total Non-Municipal Requisitions	296,952.64	296,953	314,390
	Total Expenditures	593,986.34	601,432	625,754
	Grand Total Revenues	624,731.85	601,932	626,280
	Surplus/(Deficit)	30,745.51	500	526

BYLAW 160-17

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 2017 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 23, 2017; and

Whereas, the estimated municipal expenditures and transfers set out in the budget for the Summer Village of White Sands of Alberta for 2017 total \$625,754; and

Whereas, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$47,549, and the balance of \$578,731 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	\$271,978.59
Non-Residential	\$1,694.46
County of Stettler Housing Authority	\$40,717.00; 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	105,665,390
Non-Residential	<u>441,790</u>
Total	\$106,107,180

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	146,199.00	105,665,390	1.3836
- Non-Residential	2,056.00	441,790	4.6538
ASFF - Residential/Farmland	272,025.00	105,665,390	2.5744
Non-Residential	1,695.00	441,790	3.8356
County of Stettler Housing	40,724.00	106,107,180	0.3838

2. The minimum amount payable as property tax for general municipal purposes on each residential property shall be \$275.00.
3. That this bylaw shall take effect on the date of the third and final reading.

Read a first time this 23rd day of June, 2017.

Read a second time this 23rd day of June, 2017.

Read a third time and passed this 23rd day of June, 2017.

Summer Village of White Sands

Mayor

Chief Administrative Officer

BYLAW 161-17

A BYLAW TO AUTHORIZE A SPECIAL TAX FOR THE 2017 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 23, 2017 has prepared and adopted a 2017 Operating Budget including detailed estimates of the municipal revenues and expenditures.

Whereas, the adopted 2017 Operating Budget for the Summer Village of White Sands includes estimated costs for the following services or purposes:

Waterworks, including Regional Commission costs:	\$7,700
Repair and Maintenance of roads, boulevards, water facilities and sewer facilities:	\$48,125
Regional Fire Protection	<u>\$38,115</u>
	\$93,940

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 \$93,940 in total. It is estimated that for the 2017 taxation year there are 385 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 2016 taxation year.

Waterworks, including Regional Commission costs:	\$20.00 (per parcel)
Repair and Maintenance of roads, boulevards, water facilities and sewer facilities:	\$125.00 (per parcel)
Regional Fire Protection	<u>\$99.00 (per parcel)</u>
	\$244.00 (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 23rd day of June, 2017.

Read a second time this 23rd day of June, 2017.

Read a third time and passed this 23rd day of June, 2017.

Summer Village of White Sands

Mayor

Chief Administrative Officer