

## MEMORANDUM

**To:** Summer Village of White Sands Municipal Council  
**From:** Administration  
**Date:** May 23<sup>rd</sup>, 2019  
**Re:** 2019 Operating Budget, Tax Rate Bylaw & Special Tax Bylaw

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The Tax (Mill) Rate Bylaw #169-19 and the Special Tax Bylaw #170-19 have been prepared based on the 2019 Interim Operating Budget approved December 21<sup>st</sup>, 2018 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 2019 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 2019 taxation purposes increased by \$1,341,460 or 1.25% over 2018. Of this amount \$2,760,970 is due to new residential construction growth while \$1,419,510 was deflation in residential property assessment values.

The 2019 Operating Budget includes "Tax" revenue changes (from 2018) as follows:

| 2019 Tax revenue changes                  | New        | Total     |
|---|------------|-----------|
| New residential development growth        | + \$4,057  | \$4,057   |
| Existing residential properties (+ 3%)    | + \$5,422  | \$164,896 |
| New previously minimum tax                | \$0        | \$0       |
| Erosion of minimum tax @ \$300 per parcel | + \$3,055  | \$24,300  |
| Special Tax @ \$252 per parcel (+ \$16)   | + \$10,948 | \$101,808 |
| Linear assessment (+ 3%)                  | + \$65     | \$2,224   |
| Total:                                    | + \$23,549 | \$297,285 |

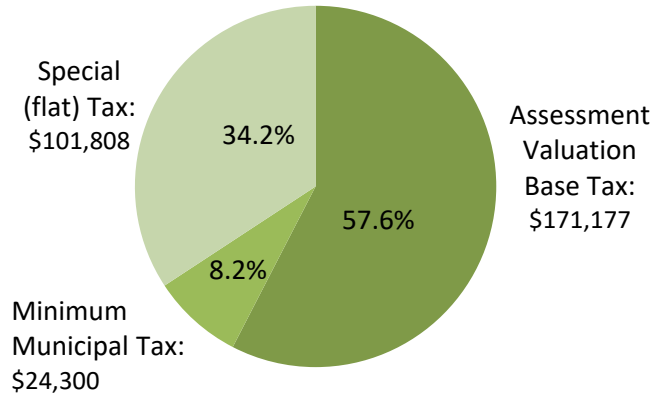
Combined this contributes to a 5.4% overall increase in taxes (from 2018) collected by the Summer Village with an approximate 3% municipal property tax increase from existing residential properties in 2019.

The Summer Village of White Sands will continue to generate needed tax revenues in 2019 from the minimum residential municipal tax of \$300 per parcel, and by the flat Special Tax per parcel of \$252 (an increase of \$16 from 2018). The Special Tax is required to pay for equally shared operational water commission related costs of \$21 (2018-\$20), operational costs associated with the maintenance of roads, boulevards & ditches in the Village of \$141 (2017-\$122), as well as to pay for regional standby fire protection apportionment of \$90 (2018-\$94). The decrease in water costs are related to a redistribution of administrative costs within the Shirley McClellan Water Commission.

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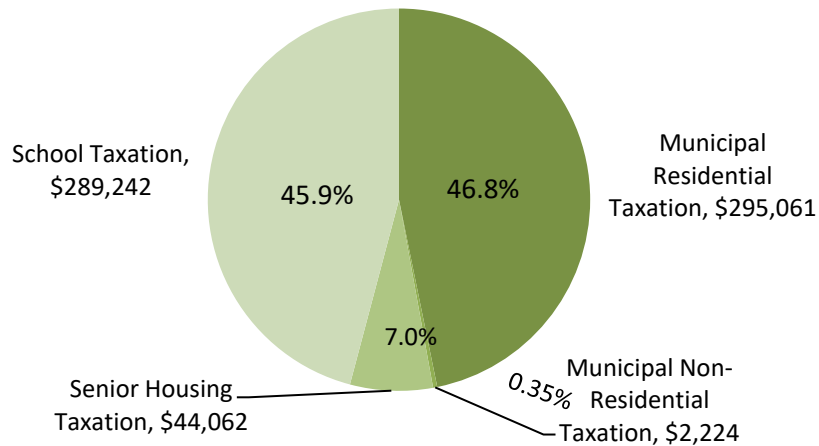
Council considers it appropriate to generate some municipal tax revenue on an assessment valuation basis and some on an equally shared (flat) basis given the seasonal recreational use/nature of most parcels (including those that are vacant). In 2019 there are 404 taxable properties in the Summer Village 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 = \$297,285**



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 2019:

**2019 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

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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 has not yet received a residential equalized assessment valuation for 2019. This is the number upon which school tax is computed:

| 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 | forthcoming                 |             |       |

A 2% increase in payment was estimated 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%  |

### 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 | %     |
|------|-------------|----------|-------|
| 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%  |

### 4. Other Requisitions \*

- (a) Stettler Waste Management Authority (SWMA) 2019 requisition estimate is \$15,860 representing an increase of \$3 from last year to \$65 per capita.

\* For the purposes of the SWMA requisition the per capita population for White Sands is calculated based on a revised SWMA formula as follows:

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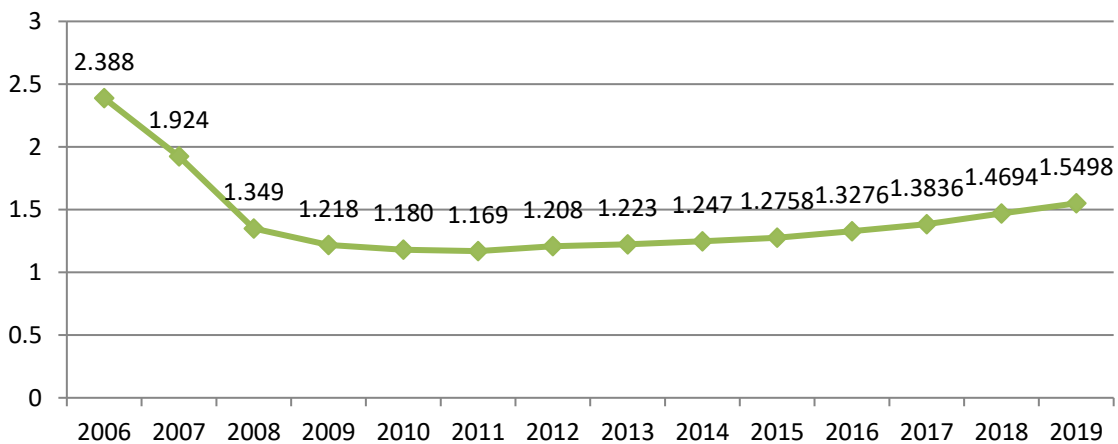
(307 built properties – 53 occupied buildings)/2 + 120 permanent population equals White Sand’s “Allocated Population” for 2019 being 244.

- (b) Stettler Regional Fire Department Agreement 2019 requisition estimate is \$36,000 representing \$92 per parcel based on 392 (taxable & exempt) parcels.
- (c) The Designated Industrial Property Requisition from the Province to pay for expenses associated with Industrial Assessment is \$36.31.

**5. Municipal Property Taxes with Historical Comparisons**

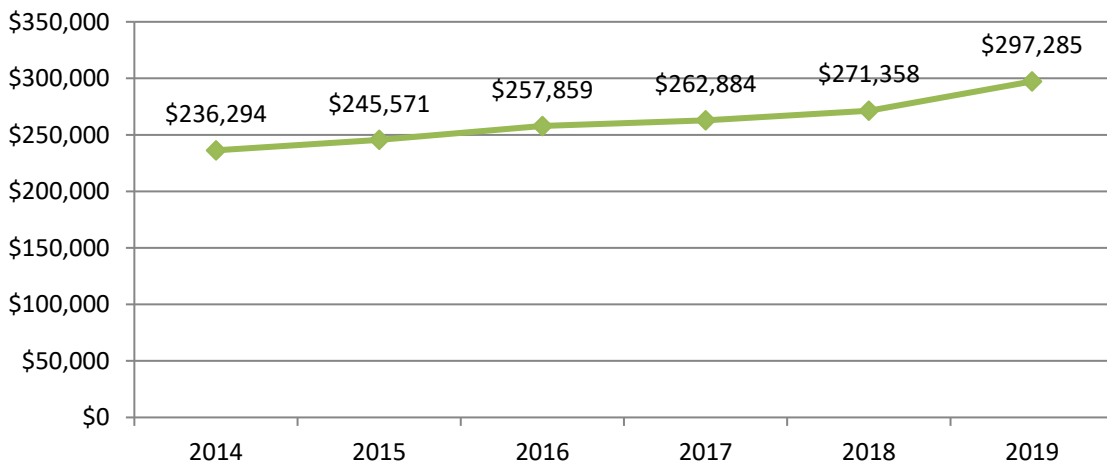
The 2019 Operating Budget establishes a residential municipal tax (mill) rate of \$1.5498 per \$1,000 of assessed value. Historically, the mill rate has been:

**Municipal Tax (Mill) Rate**



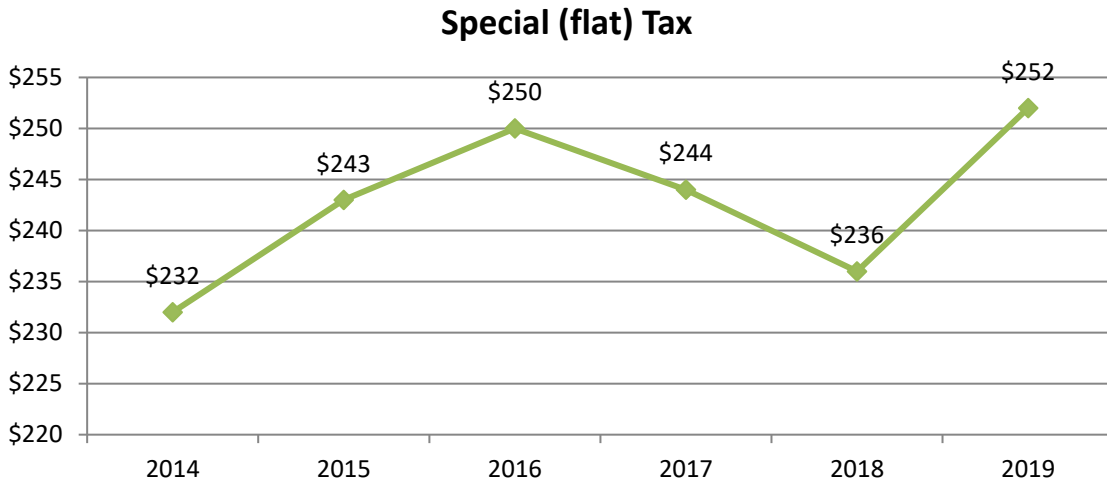
The 2019 Operating Budget includes \$297,285 in municipal tax revenue for 2019. Since 2013, the total municipal tax revenues have been as follows:

**Total Municipal Tax Revenue**



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There is a 3% municipal assessment valuation tax percentage increase included in the 2019 Operating Budget. Each property will also see a \$16 increase in the Special (flat) Tax to \$252. Historically, this tax has been established as follows:



The current minimum property tax is staying at \$300 for 2019. It is estimated that \$24,300 will be generated from this minimum municipal property tax. This is a significant amount of tax revenue (7.0% 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 \$461,930. The 2019 Operating Budget includes revenue from a non-residential tax (mill) rate of 4.8146 generating \$2,224. This represents the same 3% tax increase as applied to all residential properties.

| Year | Assessment | Non-residential tax (mill) rate | Taxes generated |
|------|------------|---------------------------------|-----------------|
| 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         |
| 2018 | \$445,280  | 4.849                           | \$2,159         |
| 2019 | \$461,930  | 4.8146                          | \$2,224         |

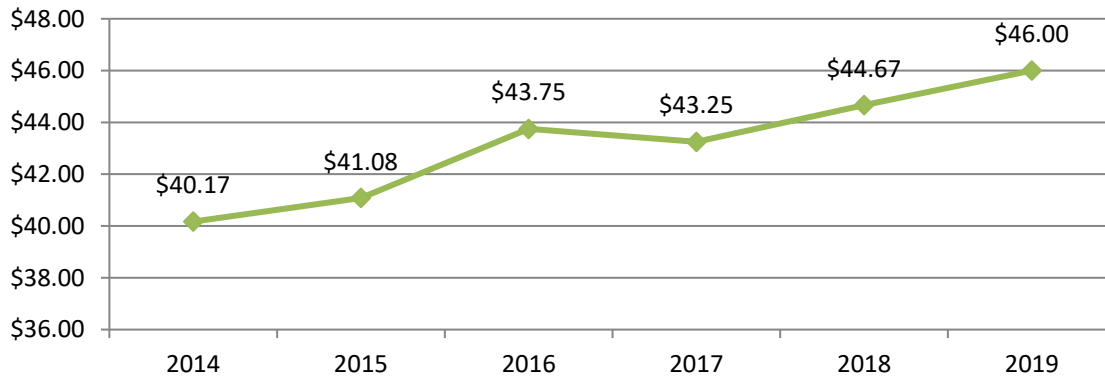
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**6. Summary**

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 \$16 flat increase in the Special Tax levy.

In 2019 a property paying only the minimum tax will contribute \$552 to the municipality (\$300 + \$252). The \$300 minimum tax represents municipal taxation on a \$193,573 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 3.3% property tax increase on residential properties the municipal tax rate has increased. This increase is needed since new property growth of 1.25% will not generate enough new education/housing tax revenue to offset the increases in requisitions and operating costs. Some new operating costs this year include moving from a Maintenance Contractor to a Summer Village Employee, maintaining extra summer labour and getting the contingency/capital reserve contribution back to historic levels.

The 2019 Operating Budget estimates that expenditures will increase 2.9% from last year with \$30,000 available as a contingency, savings or for capital expenditure purposes.

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**7. Property Tax Comparisons**

|                            | 2016          | 2017          | 2018          | 2019          | Variance      | %            |
|----------------------------|---------------|---------------|---------------|---------------|---------------|--------------|
| General Municipal          | 1.3276        | 1.3836        | 1.4694        | 1.5498        | 0.0858        | +5.47        |
| ASFF                       | 2.4697        | 2.5744        | 2.6171        | 2.6389        | 0.0427        | +0.83        |
| County of Stettler Housing | 0.3500        | 0.3838        | 0.4044        | 0.4026        | 0.0206        | -0.45        |
| <b>Total</b>               | <b>4.1473</b> | <b>4.3418</b> | <b>4.4909</b> | <b>4.5913</b> | <b>0.1004</b> | <b>+2.24</b> |

**Land Assessment Comparison**

| Roll # | 2017      | 2018      | Variance<br>2017 vs<br>2018 | 2019      | Variance<br>2019 vs<br>2018 | %<br>Variance |
|--------|-----------|-----------|-----------------------------|-----------|-----------------------------|---------------|
| 22     | \$340,770 | \$337,360 | -\$3,410                    | \$330,610 | -\$6,750                    | -2.00         |
| 131    | \$119,740 | \$119,740 | \$0                         | \$117,370 | -\$2,370                    | -1.98         |
| 172    | \$101,620 | \$102,400 | \$780                       | \$100,470 | -\$1,930                    | -1.88         |
| 168    | \$94,760  | \$95,570  | \$810                       | \$93,730  | -\$1,840                    | -1.93         |
| 254    | \$340,180 | \$340,180 | \$0                         | \$333,540 | -\$6,640                    | -1.95         |
| 690    | \$134,390 | \$134,390 | \$0                         | \$131,610 | -\$2,780                    | -2.07         |
| 835    | \$75,070  | \$75,820  | \$750                       | \$74,300  | -\$1,520                    | -2.00         |

Roll #22 at 20 Lakeview Avenue

Lakefront Lot with permanent residence built in 1993

\$  
337,360

|                     | 2018         | 2019         | \$ Change   | % Variance |
|---------------------|--------------|--------------|-------------|------------|
| Assessment          | \$601,480.00 | \$599,710.00 | -\$1,770.00 | -0.29      |
| Municipal - General | \$883.81     | \$929.43     | \$45.62     | 5.16       |
| Municipal - Special | \$236.00     | \$252.00     | \$16.00     | 6.78       |
| School              | \$1,574.13   | \$1,582.57   | \$8.44      | 0.54       |
| Seniors Housing     | \$243.24     | \$241.44     | -\$1.80     | -0.74      |
| Total Taxes         | \$2,937.19   | \$3,005.45   | \$68.26     | 2.32       |
| Average per Month   | \$244.77     | \$250.45     | \$5.69      | 2.32       |

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Roll #131 at 55 Lakeview Avenue  
Back Lot with older cabin

Land  
119740.00

|                     | 2018         | 2019         | \$ Change   | % Variance |
|---------------------|--------------|--------------|-------------|------------|
| Assessment          | \$139,640.00 | \$136,690.00 | -\$2,950.00 | -2.11      |
| Municipal - General | \$300.00     | \$300.00     | \$0.00      | 0.00       |
| Municipal - Special | \$236.00     | \$252.00     | \$16.00     | 6.78       |
| School              | \$365.45     | \$360.71     | -\$4.74     | -1.30      |
| Seniors             | \$56.47      | \$55.03      | -\$1.44     | -2.55      |
| Total Taxes         | \$957.92     | \$967.74     | \$9.82      | 1.03       |
| Average per Month   | \$79.83      | \$80.65      | \$0.82      | 1.03       |

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

Land  
102400.00

|                     | 2018         | 2019         | \$ Change  | % Variance |
|---------------------|--------------|--------------|------------|------------|
| Assessment          | \$291,710.00 | \$293,600.00 | \$1,890.00 | 0.65       |
| Municipal - General | \$428.64     | \$455.02     | \$26.38    | 6.15       |
| Municipal - Special | \$236.00     | \$252.00     | \$16.00    | 6.78       |
| School              | \$763.43     | \$774.78     | \$11.35    | 1.49       |
| Seniors             | \$117.97     | \$118.20     | \$0.24     | 0.20       |
| Total Taxes         | \$1,546.04   | \$1,600.01   | \$53.97    | 3.49       |
| Average per Month   | \$128.84     | \$133.33     | \$4.50     | 3.49       |

Vacant Residential Roll #168  
Back Lot on Front Street

Land  
95570.00

|                     | 2018        | 2019        | \$ Change   | % Variance |
|---------------------|-------------|-------------|-------------|------------|
| Assessment          | \$95,570.00 | \$93,730.00 | -\$1,840.00 | -1.93      |
| Municipal - General | \$300.00    | \$300.00    | \$0.00      | 0.00       |
| Municipal - Special | \$236.00    | \$252.00    | \$16.00     | 6.78       |
| School              | \$250.12    | \$247.34    | -\$2.77     | -1.11      |
| Seniors             | \$38.65     | \$37.74     | -\$0.91     | -2.36      |
| Total Taxes         | \$824.76    | \$837.08    | \$12.32     | 1.49       |
| Average per Month   | \$68.73     | \$69.76     | \$1.03      | 1.49       |

Land



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Residential Roll #254

Lakefront Amie Avenue

340180.00

|                     | 2018         | 2019         | \$ Change    | % Variance |
|---------------------|--------------|--------------|--------------|------------|
| Assessment          | \$639,420.00 | \$588,120.00 | -\$51,300.00 | -8.02      |
| Municipal - General | \$939.56     | \$911.47     | -\$28.10     | -2.99      |
| Municipal - Special | \$236.00     | \$252.00     | \$16.00      | 6.78       |
| School              | \$1,673.43   | \$1,551.99   | -\$121.44    | -7.26      |
| Seniors             | \$258.58     | \$236.78     | -\$21.80     | -8.43      |
| Total Taxes         | \$3,107.57   | \$2,952.24   | -\$155.34    | -5.00      |
| Average per Month   | \$258.96     | \$246.02     | -\$12.94     | -5.00      |

Residential Roll #690

Aspen Ridge Close

Land

134390.00

|                     | 2018         | 2019         | \$ Change  | % Variance |
|---------------------|--------------|--------------|------------|------------|
| Assessment          | \$440,400.00 | \$445,160.00 | \$4,760.00 | 1.08       |
| Municipal - General | \$647.12     | \$689.91     | \$42.79    | 6.61       |
| Municipal - Special | \$236.00     | \$252.00     | \$16.00    | 6.78       |
| School              | \$1,152.57   | \$1,174.73   | \$22.16    | 1.92       |
| Seniors             | \$178.10     | \$179.22     | \$1.12     | 0.63       |
| Total Taxes         | \$2,213.79   | \$2,295.86   | \$82.07    | 3.71       |
| Average per Month   | \$184.48     | \$191.32     | \$6.84     | 3.71       |

Vacant Residential Roll #835

Ranch Rd.

Land

75820.00

|                     | 2018        | 2019        | \$ Change   | % Variance |
|---------------------|-------------|-------------|-------------|------------|
| Assessment          | \$75,820.00 | \$74,300.00 | -\$1,520.00 | -2.00      |
| Municipal - General | \$300.00    | \$300.00    | \$0.00      | 0.00       |
| Municipal - Special | \$236.00    | \$252.00    | \$16.00     | 6.78       |
| School              | \$198.43    | \$196.07    | -\$2.36     | -1.19      |
| Seniors             | \$30.66     | \$29.91     | -\$0.75     | -2.44      |
| Total Taxes         | \$765.09    | \$777.98    | \$12.89     | 1.69       |
| Average per Month   | \$63.76     | \$64.83     | \$1.07      | 1.69       |

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| REVENUES                            |                                      |             |             |             |                |                |
|-------------------------------------|--------------------------------------|-------------|-------------|-------------|----------------|----------------|
| Account Number                      | Description                          | 2018 Actual | 2018 Budget | 2019 Budget | 2020 projected | 2021 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                | \$1,200.00  | \$50.00     | \$50.00     | \$50.00        | \$50.00        |
| 1-12-01-00-00-840                   | Admin - Provincial Grant             | \$11,369.00 | \$11,369.00 | \$10,000.00 | \$11,369.00    | \$11,369.00    |
| 1-12-01-00-01-490                   | Admin - Tax Information/Certificates | \$110.00    | \$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        | \$10,000.00 | \$10,000.00 | \$7,200.00  |                |                |
| <b>Total General Administration</b> |                                      | \$22,679.00 | \$21,669.00 | \$17,500.00 | \$11,669.00    | \$11,669.00    |

|                              |                             |        |        |        |        |        |
|------------------------------|-----------------------------|--------|--------|--------|--------|--------|
| 1-23-99-91-00-920            | Fire - Drawn fr. Op Reserve |        |        |        |        |        |
| <b>Total Fire Department</b> |                             | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

|                                  |                                |            |          |          |          |          |
|----------------------------------|--------------------------------|------------|----------|----------|----------|----------|
| 1-25-00-00-00-560                | Ambulance - Other Revenue      | \$824.00   | \$700.00 | \$700.00 | \$700.00 | \$700.00 |
| 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                  | \$500.00   | \$250.00 | \$250.00 | \$250.00 | \$250.00 |
| <b>Total Protective Services</b> |                                | \$1,324.00 | \$950.00 | \$950.00 | \$950.00 | \$950.00 |

|                              |  |        |        |        |        |        |
|------------------------------|--|--------|--------|--------|--------|--------|
| 1-31-99-91-00-920            | Common Services - Drawn from Op. Reserve |        |        |        |        |        |
| <b>Total Common Services</b> |  | \$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           | \$1,000.00  | \$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                  | \$12,000.00 | \$12,000.00 | \$12,000.00 | \$12,000.00 | \$12,000.00 |
| 1-32-99-91-00-920           | Trans - Drawn from Operating Reserve | \$35,980.00 |             |             |             |             |
| 1-32-99-92-00-940           | Trans - Drawn from Capital           |             |             |             |             |             |
| 1-32-99-94-00-990           | Trans - Contributed from Surplus     |             |             |             |             |             |
| <b>Total Transportation</b> |                                      | \$48,980.00 | \$12,750.00 | \$12,750.00 | \$12,750.00 | \$12,750.00 |

|                    |                          |        |        |        |        |        |
|--------------------|--------------------------|--------|--------|--------|--------|--------|
| 1-41-00-00-00-840  | Water - Provincial Grant |        |        |        |        |        |
| <b>Total Water</b> |                          | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

|   |  |             |             |             |            |            |
|---|--|-------------|-------------|-------------|------------|------------|
| 1-61-00-00-00-520                       | Planning & Dev - Planning Permits      | \$1,520.00  | \$1,000.00  | \$1,200.00  | \$1,000.00 | \$1,000.00 |
| 1-61-00-00-01-520                       | Planning & Dev - Building Permits      | -\$811.85   | \$2,500.00  | \$2,500.00  | \$2,500.00 | \$2,500.00 |
| 1-61-00-00-02-520                       | Planning & Dev - RV Permit             | \$9,300.00  | \$11,000.00 | \$8,000.00  |            |            |
| 1-61-00-00-05-520                       | Planning & Dev - PGE Permits           | \$409.80    | \$1,200.00  | \$1,200.00  | \$1,200.00 | \$1,200.00 |
| 1-61-00-00-00-840                       | Planning & Dev - Provincial Grant      |             |             |             |            |            |
| 1-61-99-91-00-920                       | Planning & Dev - Drawn from Op Reserve |             |             |             |            |            |
| <b>Total Planning &amp; Development</b> |  | \$10,417.95 | \$15,700.00 | \$12,900.00 | \$4,700.00 | \$4,700.00 |

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|   |   |            |        |        |        |        |
|---|---|------------|--------|--------|--------|--------|
| 1-72-00-00-00-590                       | Recreation - Recycling Revenue            |            |        |        |        |        |
| 1-72-00-00-00-840                       | Parks - Provincial Grant                  | \$1,454.04 |        |        |        |        |
| 1-72-99-91-00-920                       | Recreation - Drawn from Operating Reserve |            |        |        |        |        |
| 1-72-99-92-00-940                       | Parks & Rec - Drawn fr. Capital           |            |        |        |        |        |
| <b>Total for Recreation &amp; Parks</b> |   | \$1,454.04 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

|                                    |                                   |          |        |        |        |        |
|------------------------------------|-----------------------------------|----------|--------|--------|--------|--------|
| 1-97-00-00-00-990                  | Excess Collection of Requisitions | \$2.36   |        |        |        |        |
| 1-97-00-00-01-990                  | Under Collection of Requisitions  | \$142.95 |        |        |        |        |
| <b>Subtotal Excess Collections</b> |                                   | \$145.31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

|                                 |                                 |              |              |              |              |              |
|---------------------------------|---------------------------------|--------------|--------------|--------------|--------------|--------------|
| 1-99-01-00-01-111               | Taxes - Municipal               | \$181,616.95 | \$180,498.00 | \$195,477.00 | \$213,069.93 | \$217,331.33 |
| 1-99-01-00-01-120               | Taxes - Municipal - Special Tax | \$90,860.00  | \$90,860.00  | \$101,808.00 | \$106,898.40 | \$109,036.37 |
| <b>Subtotal Municipal Taxes</b> |                                 | \$272,476.95 | \$271,358.00 | \$297,285.00 | \$319,968.33 | \$326,367.70 |

|                                     |                                  |              |              |              |              |              |
|-------------------------------------|----------------------------------|--------------|--------------|--------------|--------------|--------------|
| 1-99-01-00-02-111                   | Taxes - School - Residential     | \$281,786.31 | \$281,910.00 | \$281,909.88 | \$290,367.18 | \$299,078.19 |
| 1-99-01-00-03-111                   | Taxes - School - Non-Residential | \$1,661.12   | \$1,661.00   | \$1,661.13   | \$1,710.96   | \$1,762.29   |
| 1-99-01-00-04-111                   | Taxes - Ambulance                |              |              |              |              |              |
| 1-99-01-00-05-111                   | Taxes - Senior Housing           | \$43,722.26  | \$43,744.00  | \$44,062.00  | \$45,383.86  | \$46,745.38  |
| 1-99-01-00-06-111                   | Taxes - DIP                      | \$15.23      | \$15.00      | \$36.31      | \$15.00      | \$15.00      |
| <b>Subtotal Non-Municipal Taxes</b> |                                  | \$327,184.92 | \$327,330.00 | \$327,669.32 | \$337,477.00 | \$347,600.86 |

|                               |                                |             |             |             |             |             |
|-------------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|
| 1-99-02-00-01-510             | Penalties & Cost on Taxes      | \$6,368.14  | \$4,500.00  | \$4,500.00  | \$4,500.00  | \$4,500.00  |
| 1-99-02-00-02-550             | Return on Investments          | \$11,919.35 | \$6,000.00  | \$6,000.00  | \$6,000.00  | \$6,000.00  |
| 1-99-02-00-04-740             | Unconditional Provincial Grant |             |             |             |             |             |
| <b>Subtotal Other Revenue</b> |                                | \$18,287.49 | \$10,500.00 | \$10,500.00 | \$10,500.00 | \$10,500.00 |

|                      |  |                     |                     |                     |                     |                     |
|----------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>TOTAL REVENUE</b> |  | <b>\$702,949.66</b> | <b>\$660,257.00</b> | <b>\$679,554.32</b> | <b>\$698,014.33</b> | <b>\$714,537.56</b> |
|----------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|

Summer Village of White Sands  
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| EXPENDITURES                           |                                |             |             |             |                |                |
|--|--------------------------------|-------------|-------------|-------------|----------------|----------------|
| Account Number                         | Description                    | 2018 Actual | 2018 Budget | 2019 Budget | 2020 projected | 2021 projected |
| 2-11-00-00-151                         | Council - Honoraria            | \$7,725.00  | \$7,000.00  | \$8,000.00  | \$8,200.00     | \$8,400.00     |
| 2-11-00-00-211                         | Council - Travel & Subsistence | \$3,328.96  | \$7,000.00  | \$6,000.00  | \$6,200.00     | \$6,400.00     |
| <b>Total Council &amp; Legislative</b> |                                | \$11,053.96 | \$14,000.00 | \$14,000.00 | \$14,400.00    | \$14,800.00    |

|                                |                                    |             |             |             |             |             |
|--------------------------------|------------------------------------|-------------|-------------|-------------|-------------|-------------|
| 2-12-00-00-200                 | Admin - Contracted Services        | \$32,000.00 | \$32,000.00 | \$32,000.00 | \$37,000.00 | \$42,000.00 |
| 2-12-01-00-211                 | Admin - Travel & Subsistence       | \$1,460.88  | \$1,250.00  | \$1,400.00  | \$1,500.00  | \$1,600.00  |
| 2-12-01-00-214                 | Admin - Association Memberships    | \$2,132.51  | \$2,700.00  | \$2,500.00  | \$2,600.00  | \$2,700.00  |
| 2-12-01-00-225                 | Admin - Land Titles                | \$104.00    | \$50.00     | \$50.00     | \$50.00     | \$50.00     |
| 2-12-01-00-227                 | Admin - Web Site Maintenance       | \$1,900.00  | \$1,900.00  | \$1,900.00  | \$1,900.00  | \$1,900.00  |
| 2-12-01-00-231                 | Admin - Accounting & Audit         | \$3,400.00  | \$4,000.00  | \$4,000.00  | \$4,000.00  | \$4,000.00  |
| 2-12-01-00-232                 | Admin - Legal Fees                 | \$17,643.84 | \$14,000.00 | \$4,000.00  | \$4,000.00  | \$4,000.00  |
| 2-12-01-00-260                 | Admin - Rentals                    |             |             |             |             |             |
| 2-12-01-00-274                 | Admin - Insurance & Bond           | \$2,785.03  | \$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    | \$108.72    | \$150.00    | \$150.00    | \$150.00    | \$150.00    |
| 2-12-01-00-991                 | Admin - Cash Over/Short            |             |             |             |             |             |
| <b>Subtotal Administration</b> |                                    | \$61,784.98 | \$59,250.00 | \$49,200.00 | \$54,464.00 | \$59,729.28 |

|                        |                           |            |            |            |            |            |
|------------------------|---------------------------|------------|------------|------------|------------|------------|
| 2-12-02-00-221         | Office - Advertising      | \$281.65   | \$250.00   | \$300.00   | \$300.00   | \$300.00   |
| 2-12-02-00-222         | Office - Telephone        | \$269.68   | \$300.00   | \$300.00   | \$300.00   | \$300.00   |
| 2-12-02-00-223         | Office - Postage          | \$1,277.64 | \$1,500.00 | \$1,500.00 | \$1,500.00 | \$1,500.00 |
| 2-12-02-00-510         | Office - Goods & Services | \$1,852.86 | \$1,700.00 | \$1,900.00 | \$1,900.00 | \$1,900.00 |
| <b>Subtotal Office</b> |                           | \$3,681.83 | \$3,750.00 | \$4,000.00 | \$4,000.00 | \$4,000.00 |

|                          |              |             |             |             |             |             |
|--------------------------|--------------|-------------|-------------|-------------|-------------|-------------|
| 2-12-11-00-239           | Assessor     | \$11,289.00 | \$12,000.00 | \$12,500.00 | \$13,000.00 | \$13,500.00 |
| 2-12-11-00-02-239        | Regional ARB |             | \$2,000.00  | \$2,000.00  | \$2,000.00  | \$2,000.00  |
| <b>Subtotal Assessor</b> |              | \$11,289.00 | \$14,000.00 | \$14,500.00 | \$15,000.00 | \$15,500.00 |

|                                     |                    |             |             |             |             |             |
|-------------------------------------|--------------------|-------------|-------------|-------------|-------------|-------------|
| 2-12-12-00-227                      | Municipal Election |             |             |             |             | \$2,200.00  |
| <b>Subtotal Election</b>            |                    | \$0.00      | \$0.00      | \$0.00      | \$0.00      | \$2,200.00  |
| <b>Total General Administration</b> |                    | \$76,755.81 | \$77,000.00 | \$67,700.00 | \$73,464.00 | \$81,429.28 |

|  |                              |             |             |             |             |             |
|--|------------------------------|-------------|-------------|-------------|-------------|-------------|
| 2-23-00-00-158                                 | Fire - Regional Chief        |             |             |             |             |             |
| 2-23-00-00-200                                 | Fire - Fire Agreement        | \$35,185.92 | \$36,000.00 | \$36,000.00 | \$36,720.00 | \$37,454.40 |
| 2-23-00-00-264                                 | Fire - Access Road Agreement | \$238.83    |             |             |             |             |
| 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   |             |             |             |             |             |
| <b>Subtotal Fire Fighting &amp; Preventive</b> |                              | \$35,424.75 | \$38,000.00 | \$38,000.00 | \$38,720.00 | \$39,454.40 |

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|                                   |                                 |          |          |          |          |          |
|-----------------------------------|---------------------------------|----------|----------|----------|----------|----------|
| 2-24-00-00-158                    | Disaster Services - Coordinator | \$500.00 | \$500.00 | \$500.00 | \$500.00 | \$500.00 |
| <b>Subtotal Disaster Services</b> |                                 | \$500.00 | \$500.00 | \$500.00 | \$500.00 | \$500.00 |

|                                    |                                    |        |        |        |        |        |
|------------------------------------|------------------------------------|--------|--------|--------|--------|--------|
| 2-25-00-00-765                     | Ambulance - Levy                   |        |        |        |        |        |
| 2-25-99-92-00-762                  | Ambulance - Contributed to Capital |        |        |        |        |        |
| <b>Subtotal Ambulance Services</b> |                                    | \$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         | \$871.00    | \$3,000.00  | \$3,000.00  | \$3,000.00  | \$3,000.00  |
| 2-26-99-91-00-764                 | Bylaw - Transfer to Reserve |             |             |             |             |             |
| <b>Subtotal Bylaw Enforcement</b> |                             | \$871.00    | \$3,000.00  | \$3,000.00  | \$3,000.00  | \$3,000.00  |
| <b>Total Protective Services</b>  |                             | \$36,795.75 | \$41,500.00 | \$41,500.00 | \$42,220.00 | \$42,954.40 |

|                              |  |          |            |            |            |            |
|------------------------------|--|----------|------------|------------|------------|------------|
| 2-31-00-00-562               | Common Services - Small Equip/Tools      | \$390.95 | \$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 |          |            |            |            |            |
| <b>Total Common Services</b> |  | \$390.95 | \$1,000.00 | \$1,000.00 | \$1,000.00 | \$1,000.00 |

|                             |                                     |             |             |             |             |             |
|-----------------------------|-------------------------------------|-------------|-------------|-------------|-------------|-------------|
| 2-32-00-00-112              | Trans - Wages                       | \$782.50    | \$2,000.00  | \$2,000.00  | \$2,040.00  | \$2,080.80  |
| 2-32-00-00-158              | Trans - Regional Employee Safety    |             | \$500.00    | \$500.00    | \$500.00    | \$500.00    |
| 2-32-00-00-200              | Trans - Contracted Services         | \$31,969.32 | \$32,000.00 | \$37,800.00 | \$38,556.00 | \$39,327.12 |
| 2-32-00-00-222              | Trans - Telephone                   | \$571.44    | \$650.00    | \$650.00    | \$650.00    | \$650.00    |
| 2-32-00-00-252              | Trans - Building Pumpout            | \$98.60     | \$500.00    | \$500.00    | \$500.00    | \$500.00    |
| 2-32-00-00-254              | Trans - Purchase Equip Repair       | \$4,605.10  | \$4,000.00  | \$4,000.00  | \$4,080.00  | \$4,161.60  |
| 2-32-00-00-274              | Trans - Insurance                   | \$1,360.52  | \$1,500.00  | \$1,600.00  | \$1,500.00  | \$1,500.00  |
| 2-32-00-00-510              | Trans - Goods & Services            | \$12,398.13 | \$9,000.00  | \$12,000.00 | \$12,240.00 | \$12,484.80 |
| 2-32-00-00-521              | Trans - Fuel                        | \$7,141.75  | \$4,800.00  | \$4,800.00  | \$4,896.00  | \$4,993.92  |
| 2-32-00-00-529              | Trans - Equip Repair Parts          | \$643.02    | \$2,000.00  | \$1,000.00  | \$1,020.00  | \$1,040.40  |
| 2-32-00-00-540              | Trans - Street Lights               |             |             |             |             |             |
| 2-32-00-00-552              | Trans - Bldg - Power                | \$632.74    | \$750.00    | \$750.00    | \$765.00    | \$780.30    |
| 2-32-00-00-581              | Trans - Bldg - Gas                  | \$798.05    | \$700.00    | \$700.00    | \$714.00    | \$728.28    |
| 2-32-00-00-583              | Trans - Bldg - Water                | \$60.00     | \$100.00    | \$100.00    | \$102.00    | \$104.04    |
| 2-32-00-01-237              | Trans - Bldg - Janitor              |             |             |             |             |             |
| 2-32-15-00-00-263           | Trans - Project 1 - Hired Equipment | \$2,233.00  |             |             |             |             |
| 2-32-15-00-00-532           | Trans - Project 1 - Gravel          | \$675.00    | \$12,000.00 | \$12,000.00 | \$12,000.00 | \$12,000.00 |
| 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      |             |             |             |             |             |
| <b>Total Transportation</b> |                                     | \$63,969.17 | \$70,500.00 | \$78,400.00 | \$79,563.00 | \$80,851.26 |

|                |                     |            |            |            |            |            |
|----------------|---------------------|------------|------------|------------|------------|------------|
| 2-41-00-00-200 | Water - SMRWSC Debt | \$1,967.57 | \$4,316.00 | \$5,078.24 | \$5,000.00 | \$5,000.00 |
|----------------|---------------------|------------|------------|------------|------------|------------|

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|                    |                                  |                   |                   |                    |                    |                    |
|--------------------|----------------------------------|-------------------|-------------------|--------------------|--------------------|--------------------|
| 2-41-00-00-214     | Water - SMRWSC Membership        | \$3,270.92        | \$3,242.00        | \$3,223.21         | \$3,242.00         | \$3,242.00         |
| 2-41-00-00-274     | Water - Insurance                | \$250.00          |                   |                    |                    |                    |
| 2-41-00-00-510     | Water - General Goods & Services |                   |                   |                    |                    |                    |
| 2-41-00-00-582     | Water - Power                    | \$1,892.56        | \$1,900.00        | \$2,000.00         | \$2,040.00         | \$2,080.80         |
| 2-41-99-92-00-762  | Water - Contributed to Capital   |                   |                   |                    |                    |                    |
| <b>Total Water</b> |                                  | <b>\$7,381.05</b> | <b>\$9,458.00</b> | <b>\$10,301.45</b> | <b>\$10,282.00</b> | <b>\$10,322.80</b> |

|                       |                                |                    |                    |                    |                    |                    |
|-----------------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 2-43-00-00-112        | Landfill - Wages               |                    |                    |                    |                    |                    |
| 2-43-00-00-200        | Landfill - Contracted Services | \$3,899.16         | \$2,500.00         | \$3,150.00         | \$3,213.00         | \$3,277.26         |
| 2-43-00-00-239        | Landfill - Requisition         | \$15,128.00        | \$15,128.00        | \$15,860.00        | \$17,000.00        | \$17,340.00        |
| 2-43-99-91-00-764     | Landfill - Transfer to Reserve |                    |                    |                    |                    |                    |
| <b>Total Landfill</b> |                                | <b>\$19,027.16</b> | <b>\$17,628.00</b> | <b>\$19,010.00</b> | <b>\$20,213.00</b> | <b>\$20,617.26</b> |

|   |  |                    |                    |                    |                    |                    |
|---|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| 2-61-00-00-158                          | Planning & Dev - DAB Fees              | \$409.29           |                    |                    |                    |                    |
| 2-61-00-00-01-158                       | Planning & Dev - Honorarium            | \$3,762.96         | \$11,000.00        | \$8,000.00         |                    |                    |
| 2-61-00-00-200                          | Planning & Dev - Dev. Officer Contract | \$19,370.79        | \$19,000.00        | \$19,000.00        | \$19,000.00        | \$19,000.00        |
| 2-61-00-00-211                          | Planning & Dev - Travel & Subs.        |                    |                    |                    |                    |                    |
| 2-61-00-00-221                          | Planning & Dev - Advertising           |                    | \$300.00           | \$300.00           | \$306.00           | \$312.12           |
| 2-61-00-00-232                          | Planning & Dev - Buffalo Lake Plan     |                    |                    |                    |                    |                    |
| 2-61-00-00-519                          | Planning & Dev - Other Supplies        | \$575.00           | \$500.00           | \$500.00           | \$500.00           | \$500.00           |
| <b>Total Planning &amp; Development</b> |  | <b>\$24,118.04</b> | <b>\$30,800.00</b> | <b>\$27,800.00</b> | <b>\$19,806.00</b> | <b>\$19,812.12</b> |

|                                     |  |                    |                    |                    |                    |                    |
|-------------------------------------|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| 2-72-00-00-112                      | Parks & Rec - Wages                    | \$20,399.91        | \$19,400.00        | \$21,000.00        | \$21,420.00        | \$21,848.40        |
| 2-72-00-00-200                      | Parks & Rec - Contracted Services      | \$14,755.08        | \$15,000.00        | \$18,900.00        | \$19,278.00        | \$19,663.56        |
| 2-72-00-00-272                      | Parks & Rec - Damage Claims            |                    | \$1,000.00         | \$1,000.00         | \$1,000.00         | \$1,000.00         |
| 2-72-00-00-274                      | Parks & Rec - Insurance                | \$610.75           | \$650.00           | \$650.00           | \$663.00           | \$676.26           |
| 2-72-00-00-510                      | Parks & Rec - General Goods & Services | \$4,525.56         | \$5,000.00         | \$5,000.00         | \$5,100.00         | \$5,202.00         |
| 2-72-00-00-518                      | Parks & Rec - Other Contribution       | \$21.45            |                    |                    |                    |                    |
| 2-72-00-00-582                      | Parks & Rec - Power                    |                    |                    |                    |                    |                    |
| 2-72-15-00-00-263                   | Parks & Rec - Beach Improvements       | \$284.11           | \$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   |                    |                    |                    |                    |                    |
| <b>Total Parks &amp; Recreation</b> |  | <b>\$40,596.86</b> | <b>\$42,550.00</b> | <b>\$48,050.00</b> | <b>\$48,991.00</b> | <b>\$49,950.82</b> |

|                   |                               |          |          |          |            |            |
|-------------------|-------------------------------|----------|----------|----------|------------|------------|
| 2-74-11-00-00-214 | Library - Parkland Membership | \$943.40 | \$750.00 | \$990.00 | \$1,009.80 | \$1,030.00 |
| 2-72-00-00-00-274 | Multipurpose - Janitor        | \$495.00 | \$550.00 | \$550.00 | \$600.00   | \$600.00   |

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|                      |                                 |            |            |            |            |            |
|----------------------|---------------------------------|------------|------------|------------|------------|------------|
| 2-72-00-00-510       | Multipurpose - Building Pumpout | \$481.40   | \$1,500.00 | \$1,500.00 | \$1,500.00 | \$1,500.00 |
| 2-72-00-00-518       | Multipurpose - Wifi             | \$1,174.08 | \$1,200.00 | \$1,200.00 | \$1,200.00 | \$1,200.00 |
| 2-72-00-00-582       | Multipurpose - Supplies         | \$249.25   | \$1,500.00 | \$500.00   | \$500.00   | \$500.00   |
| 2-72-15-00-263       | Multipurpose - Gas              | \$797.98   | \$900.00   | \$900.00   | \$918.00   | \$936.36   |
| 2-72-99-91-00-764    | Multipurpose - Power            | \$1,898.16 | \$1,800.00 | \$1,900.00 | \$1,938.00 | \$1,976.76 |
| 2-72-99-92-00-762    | Multipurpose - Water            | \$291.94   | \$400.00   | \$400.00   | \$408.00   | \$416.16   |
| <b>Total Culture</b> |                                 | \$6,331.21 | \$8,600.00 | \$7,940.00 | \$8,073.80 | \$8,159.28 |

|                          |                                   |             |             |             |             |             |
|--------------------------|-----------------------------------|-------------|-------------|-------------|-------------|-------------|
| 2-99-99-91-00-764        | Contingency - Transfer to Reserve | \$85,280.00 | \$19,300.00 | \$30,000.00 | \$39,400.00 | \$37,300.00 |
| <b>Total Contingency</b> |                                   | \$85,280.00 | \$19,300.00 | \$30,000.00 | \$39,400.00 | \$37,300.00 |

|   |   |              |              |              |              |              |
|---|---|--------------|--------------|--------------|--------------|--------------|
| 2-99-01-00-00-743                       | Requisitions - Alberta School Foundation Fund | \$283,571.01 | \$283,571.00 | \$289,242.42 | \$295,027.27 | \$300,927.81 |
| 2-99-01-00-00-746                       | Requisitions - Senior Housing                 | \$43,744.00  | \$43,744.00  | \$44,062.00  | \$44,943.24  | \$45,842.10  |
| 2-99-01-00-00-747                       | Designated Industrial Property                | \$15.22      | \$15.00      | \$36.31      | \$37.04      | \$37.78      |
| <b>Total Non-Municipal Requisitions</b> |   | \$327,330.23 | \$327,330.00 | \$333,340.73 | \$340,007.54 | \$346,807.70 |

|                           |  |                     |                     |                     |                     |                     |
|---------------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>TOTAL EXPENDITURES</b> |  | <b>\$699,030.19</b> | <b>\$659,666.00</b> | <b>\$679,042.18</b> | <b>\$697,420.34</b> | <b>\$714,004.91</b> |
|---------------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|

|                    |              |              |              |              |              |
|--------------------|--------------|--------------|--------------|--------------|--------------|
| Total Expenditures | \$699,030.19 | \$659,666.00 | \$679,042.18 | \$697,420.34 | \$714,004.91 |
|--------------------|--------------|--------------|--------------|--------------|--------------|

|                      |              |              |              |              |              |
|----------------------|--------------|--------------|--------------|--------------|--------------|
| Grand Total Revenues | \$702,949.66 | \$660,257.00 | \$679,554.32 | \$698,014.33 | \$714,537.56 |
|----------------------|--------------|--------------|--------------|--------------|--------------|

|                   |            |          |          |          |          |
|-------------------|------------|----------|----------|----------|----------|
| Surplus/(Deficit) | \$3,919.47 | \$591.00 | \$512.14 | \$593.99 | \$532.65 |
|-------------------|------------|----------|----------|----------|----------|