



WHEATLAND COUNTY

Where There's Room to Grow



Wheatland County

Unapproved Interim Operating Budget 2021-2023

December 15, 2020

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Summary Operating Budget by Department

	2020	2021	2022	2023
	Budget	Budget	Budget	Budget
Revenue				
00-00 Taxation	(40,955,487)	(40,168,343)	(40,971,138)	(41,789,989)
11-00 Legislative	(8,000)	(8,000)	(8,000)	(8,000)
12-00 Administration	(1,359,829)	(878,879)	(869,587)	(885,609)
12-06 Economic Development	(8,400)	(30,600)	(2,200)	-
12-14 Assessment	(233,033)	(229,827)	(12,546)	(12,797)
21-00 Peace Officers	(313,000)	(175,000)	(178,280)	(181,626)
23-00 Fire	(960,300)	(960,300)	(961,000)	(961,714)
24-00 Emergency Management	-	-	-	-
29-00 Safety	-	-	-	-
31-00 Public Works Hamlets	(2,081)	-	-	-
31-04 Public Works Shops	-	-	-	-
31-12 Public Works Administration	-	-	-	-
32-00 Public Works Road Construction	(156,379)	(169,400)	(172,788)	(176,244)
32-04 Public Works Dust Control & Road Maintenance	-	-	-	-
32-05 Public Works Gravel	-	-	-	-
32-06 Public Works Graders	-	-	-	-
32-07 Public Works Bridges	-	-	-	-
33-00 Fleet Equipment	-	-	-	-
40-00 Storm Drainage	-	-	-	-
41-00 Water General	(100,574)	(102,000)	(104,040)	(106,121)
41-01 Carseland Water	(171,984)	(200,421)	(203,756)	(207,158)
41-03 Gleichen Water	(743,796)	(136,592)	(139,084)	(141,626)
41-08 Speargrass Water	(72,574)	(92,441)	(94,290)	(96,176)
41-09 Rosebud Water	(31,517)	(34,712)	(35,244)	(35,786)
41-11 Muirfield Water	-	(66,700)	(68,034)	(69,395)
42-00 Sewer General	-	-	-	-
42-01 Carseland Sewer	(142,244)	(154,845)	(157,744)	(160,701)
42-02 Cluny Sewer	(15,944)	(22,156)	(22,600)	(23,052)
42-03 Gleichen Sewer	(94,050)	(119,492)	(121,882)	(124,319)
42-08 Speargrass Sewer	(72,970)	(95,636)	(97,453)	(99,307)
42-09 Rosebud Sewer	(23,194)	(32,987)	(33,647)	(34,320)
42-11 Muirfield Sewer	-	(300,424)	(306,432)	(312,561)
43-00 Solid Waste Management	(46,818)	(50,000)	(51,000)	(52,020)
54-00 Cemetery	(2,200)	(2,200)	(2,200)	(2,200)
61-00 Planning and Development	(413,750)	(436,837)	(454,554)	(465,683)
62-00 ASB	(1,024,779)	(780,027)	(834,483)	(639,744)
71-00 Community Services	-	(40,200)	(41,004)	(41,824)
74-00 Library	-	-	-	-
Total Revenue	\$ (46,952,903)	\$ (45,288,019)	\$ (45,942,985)	\$ (46,627,970)
Expenses				
00-00 Taxation	11,796,731	12,411,110	12,797,944	13,302,745
11-00 Legislative	627,720	612,138	624,380	636,868
12-00 Administration	5,950,681	5,192,118	5,315,615	5,335,894
12-06 Economic Development	228,441	328,851	364,501	236,769

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	2020	2021	2022	2023
	Budget	Budget	Budget	Budget
12-14 Assessment	453,244	457,061	448,468	457,437
21-00 Peace Officers	847,094	626,092	594,054	605,935
23-00 Fire	2,310,964	2,475,502	2,487,199	2,504,592
24-00 Emergency Management	65,777	83,941	85,620	87,332
29-00 Safety	208,987	226,736	231,271	235,896
31-00 Public Works Hamlets	682,836	830,385	846,321	863,187
31-04 Public Works Shops	1,487,913	1,620,958	1,603,227	1,635,141
31-12 Public Works Administration	1,071,800	1,042,660	1,062,493	1,083,743
32-00 Public Works Road Construction	15,253,200	14,179,933	12,754,229	13,009,313
32-04 Public Works Dust Control & Road Maintenance	736,052	862,331	879,577	897,169
32-05 Public Works Gravel	2,716,362	2,563,168	2,586,383	2,609,959
32-06 Public Works Graders	1,844,365	1,695,147	1,727,112	1,761,654
32-07 Public Works Bridges	35,000	41,827	42,663	43,517
33-00 Fleet Equipment	8,837,681	6,177,824	7,699,055	7,942,047
40-00 Storm Drainage	186,000	110,446	112,255	114,100
41-00 Water General	242,387	327,154	330,167	334,770
41-01 Carseland Water	484,923	341,346	347,500	353,776
41-03 Gleichen Water	1,169,119	460,883	470,101	479,503
41-08 Speargrass Water	176,557	361,795	369,031	376,411
41-09 Rosebud Water	103,173	151,780	154,659	157,595
41-11 Muirfield Water	-	238,701	242,941	247,266
42-00 Sewer General	47,500	29,187	29,760	30,346
42-01 Carseland Sewer	276,651	287,010	292,466	298,030
42-02 Cluny Sewer	37,251	39,282	40,067	40,869
42-03 Gleichen Sewer	116,141	151,212	154,236	157,321
42-08 Speargrass Sewer	100,923	112,559	114,811	117,107
42-09 Rosebud Sewer	101,160	111,044	113,265	115,530
42-11 Muirfield Sewer	-	276,974	282,514	288,164
43-00 Solid Waste Management	1,206,027	1,313,119	1,338,810	1,365,014
54-00 Cemetery	24,500	16,971	16,991	17,010
61-00 Planning and Development	2,041,957	1,424,855	1,454,449	1,484,116
62-00 ASB	1,983,294	2,028,225	2,135,482	1,893,385
71-00 Community Services	914,492	1,006,155	1,020,398	1,040,026
74-00 Library	45,000	45,000	45,900	46,818
Total Expenses	\$ 64,411,903	\$ 60,261,479	\$ 61,215,914	\$ 62,206,358
Less: amortization	\$ 17,459,000	\$ 14,973,460	\$ 15,272,929	\$ 15,578,388
Total Expenses less amortization	\$ 46,952,903	\$ 45,288,019	\$ 45,942,985	\$ 46,627,970
Difference	\$ -	\$ -	\$ -	\$ -
Transfers to Reserves	\$ 7,486,993	\$ 5,358,237	\$ 6,805,385	\$ 6,971,790
Transfers from Reserves	-\$ 1,545,220	-\$ 925,100	-\$ 925,100	-\$ 925,100

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Purpose: To identify items required for operating budget under MGA (Municipal Government Act) section 243

Residential and Farmland	0.00%
All other classes of property	0.00%

	2021	2020
	Budget	Budget
Long term debt repayments	567,045	547,260

Requisitions	Increase based on estimates		
Wheatland Housing Requisition	Estimate received	316,963	310,748
Education Requisition	Estimate received	10,701,798	10,491,959
DIP Requisition	Estimate received	154,522	151,492
Police Requisition	Estimate received	413,356	225,335
WADEMSA Dispatch	Estimate received	70,304	70,304
Wheatland FCSS Contribution	Estimate received	88,863	88,863
Drumheller Waste Requisition	Estimate received	370,920	363,647
Marigold Library Contribution	Estimate received	94,383	94,383
Total Requisitions		\$ 12,211,110	\$ 11,796,731
Wages and Salaries		10,635,021	10,019,918
Employer paid Benefits (CPP, EI, LAPP, Health and Dental, WCB)		2,455,601	2,331,594
Less: Capital Wages and benefits		-	(1,159,153)
Total operating Wages and Benefits		\$ 13,090,623	\$ 11,192,359
Fire Funding (.2 mil of all classes)		973,050	611,050
CERB Funding (.1 mil all classes less 50k for library funding)		350,000	356,566
CRISP Funding (.25 mil non-residential)		-	662,551
New Community Services Program		200,000	-
Fuel expenses (Gas and Diesel)		1,140,500	1,900,000
Legal		391,800	411,040
Insurance (Property, Equipment, General liability)		583,700	547,755
Utilities for all facilities (including internet)		565,487	481,600
Gravel Pit Payments		1,211,923	1,211,923
Donations and Contributions to Others		268,576	1,006,696
Total other budgeted expenses		\$ 5,685,036	\$ 7,189,182
Reserve Transfers			
Transfers from reserves		(925,100)	(1,545,220)
Transfers to reserves		5,358,237	7,486,993
Net transfers to reserves		\$ 4,433,138	\$ 5,941,773

Total Summarized Expenses (incl. Transfers to reserves, wages & benefits, Other budgeted Expenses)	\$ 36,345,006	\$ 37,665,265
Percentage of total operating budget	80.25%	79.08%
Amortization (non-cash expense)	14,973,460	17,459,000

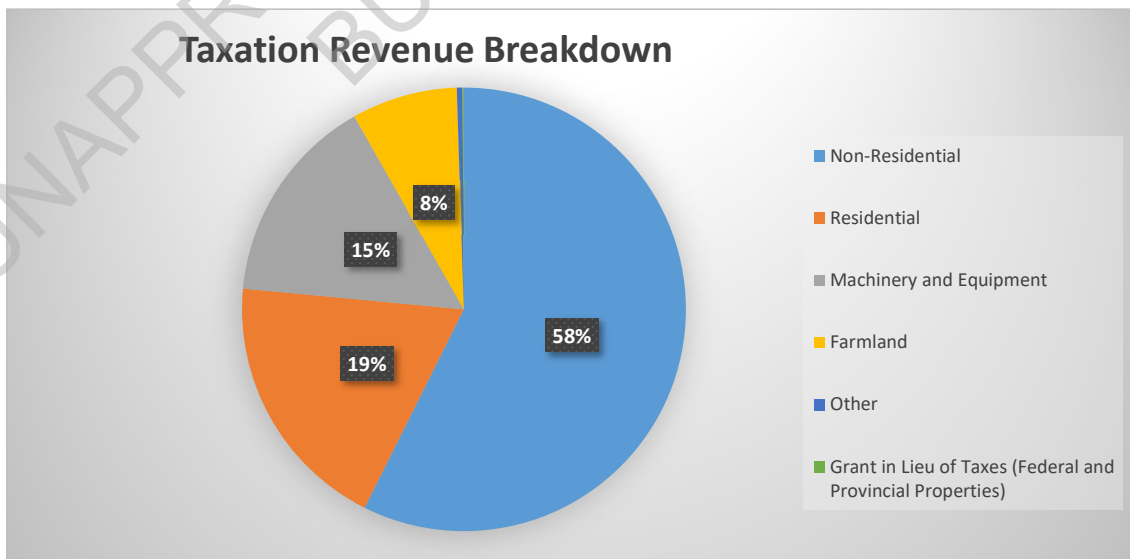
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Purpose: To provide a summary of budgeted revenue sources and detail on taxation revenue

Type of Revenue	2021 budget year	Percentage of Revenue
Taxation (note 1)	39,691,843	87.64%
User fees / Recoveries	2,286,604	5.05%
Transfers	925,100	2.04%
Penalties / Interest	568,200	1.25%
Grants (operating)	247,999	0.55%
Permitting	223,300	0.49%
Long term Debt	538,862	1.19%
Capital Levy Revenue	265,658	0.59%
Fines	452,914	1.00%
Rentals	87,540	0.19%
Total Revenue in 2020 operating budget	45,288,019	100.00%

NOTE 1 - Taxation Revenue

Non-Residential	(22,784,790)	57.40%
Residential	(7,575,171)	19.08%
Machinery and Equipment	(6,068,087)	15.29%
Farmland	(3,058,668)	7.71%
Other	(160,127)	0.40%
Grant in Lieu of Taxes (Federal and Provincial Properties)	(45,000)	0.11%
Total Taxation Revenue	(39,691,843)	100.00%



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Purpose: To summarize historical and budgeted salary costs vs. full-time equivalency (FTE) count by Division

Division #	Division Name	2018 Actual	2019 Actual	2020 Budget (Interim Prior to COVID-19)	2020 Budget (Amended for COVID-19)	2021 Budget
11-00	Legislative	0.15	0.21	0.15	0.15	0.15
12-00	Administration	12.70	12.88	16.18	15.52	16.80
12-06	Economic Development	-	0.66	1.15	1.15	1.15
12-14	Assessment	3.00	3.00	3.00	3.00	3.00
21-00	Peace Officers	4.11	4.75	4.50	4.50	4.00
23-00	Fire	2.32	2.37	1.21	1.21	1.10
24-00	Emergency Management	0.05	0.09	0.04	0.04	0.30
29-00	Safety	1.37	1.00	1.00	1.00	1.00
31-00	Public Works Hamlets	4.05	5.76	5.92	4.49	6.76
31-04	Public Works Shops	8.52	7.81	7.75	7.75	7.75
31-12	Public Works Administration	7.55	8.36	8.63	8.63	8.13
32-00	Public Works Road Construction	13.44	21.60	25.38	10.00	17.06
32-04	Public Works Dust Control & Road Maintenance	4.10	2.11	2.00	2.00	1.06
32-05	Public Works Gravel	10.38	9.05	10.00	10.00	8.00
32-06	Public Works Graders	15.87	15.99	15.82	15.00	14.17
32-07	Public Works Bridges	0.06	0.06	-	-	0.06
33-00	Fleet Equipment	2.23	2.24	2.23	2.23	2.23
41-00	Water General	0.78	1.00	1.00	1.00	1.00
41-01	Carseland Water	0.11	-	-	-	-
41-03	Gleichen Water	0.13	-	-	-	-
41-08	Speargrass Water	0.11	-	-	-	-
41-09	Rosebud Water	0.05	-	-	-	-
42-01	Carseland Sewer	0.06	-	-	-	-
42-03	Gleichen Sewer	0.01	-	-	-	-
42-08	Speargrass Sewer	0.00	-	-	-	-
42-09	Rosebud Sewer	0.00	-	-	-	-
42-11	Muirfield Sewer	-	-	-	-	1.00
43-00	Solid Waste Management	8.20	7.69	8.05	8.05	8.05
61-00	Planning and Development	7.42	7.15	8.20	8.20	6.35
62-00	ASB	5.96	5.90	7.50	6.33	7.15
62-37	ASB - AESA	1.69	1.67	1.70	1.70	1.70
71-00	Community Services	0.97	1.44	1.15	1.15	1.49
Total FTE		115.39	122.80	132.55	113.09	119.46

	2018 Actual	2019 Actual	2020 Budget (Interim Prior to COVID-19)	2020 Budget (Amended for COVID-19)	2021 Budget
Total Salary Expense	\$ 10,120,880	\$ 11,235,776	\$ 11,512,716	\$ 10,019,918	\$ 10,635,021

