



Approved Final Operating Budget 2024 - 2026

April 2, 2024

Summary Operating Budget by Department

	2023	2024	2025	2026
	Budget	Budget	Budget	Budget
Revenue				
00-00 Taxation	40,356,010	42,127,024	43,140,098	43,553,338
11-00 Legislative	1,000	1,000	1,000	1,000
12-00 Administration	7,791,280	7,790,894	4,033,722	5,659,111
12-14 Assessment	215,682	215,975	227,100	236,525
21-00 Peace Officers	126,000	126,000	126,000	126,000
23-00 Fire	1,224,824	784,843	1,225,538	1,226,266
29-00 Safety	15,000	15,000	15,000	15,000
32-00	172,100	340,100	340,100	340,100
Public Works Road Construction and Repair				
41-00 Water General	4,500	4,500	4,590	4,682
41-01 Carseland Water	234,636	221,280	212,880	212,880
41-03 Gleichen Water	147,915	157,127	157,127	157,127
41-08 Speargrass Water	117,535	125,038	125,038	125,038
41-09 Rosebud Water	39,858	41,894	41,894	41,894
41-11 Muirfield Water	147,111	156,384	156,384	156,384
42-01 Carseland Sewer	196,895	208,894	208,894	208,894
42-02 Cluny Sewer	25,547	27,150	27,150	27,150
42-03 Gleichen Sewer	140,611	149,634	149,634	149,634
42-08 Speargrass Sewer	113,451	120,416	120,416	120,416
42-09 Rosebud Sewer	40,429	43,024	43,024	43,024
42-11 Muirfield Sewer	122,707	130,581	130,581	130,581
43-00 Solid Waste Management	50,500	54,668	54,121	53,559
54-00 Cemetery	2,200	2,200	3,000	3,000
61-00 Planning and Development	463,269	478,269	479,066	479,879
62-00 ASB General	623,637	665,977	499,731	499,729
62-10 ASB Operations	800	800	800	800
62-37 ASB ENVi	136,609	136,609	62,609	62,609
71-00 Community Services	35,000	35,000	45,000	45,000
Total Revenue	\$ 52,545,106	\$ 54,160,281	\$ 51,630,496	\$ 53,679,620

Summary Operating Budget by Department

	2023	2024	2025	2026
	Budget	Budget	Budget	Budget
Expenses				
00-00 Taxation	(12,356,128)	(13,452,266)	(13,432,766)	(13,436,441)
11-00 Legislative	(571,773)	(577,529)	(580,831)	(589,969)
12-00 Administration	(9,720,489)	(9,672,317)	(6,371,169)	(6,391,490)
12-06 Economic Development	(412,630)	(386,062)	(340,523)	(345,053)
12-14 Assessment	(477,781)	(504,645)	(538,802)	(562,507)
21-00 Peace Officers	(605,931)	(766,886)	(627,930)	(553,337)
23-00 Fire	(3,880,318)	(3,531,401)	(3,189,794)	(3,191,120)
24-00 Emergency Management	(119,932)	(128,622)	(121,782)	(121,782)
29-00 Safety	(244,767)	(274,508)	(265,229)	(271,080)
31-00 Public Works Hamlets	(719,516)	(1,038,372)	(1,059,060)	(1,084,218)
31-04 Public Works Shops	(1,836,569)	(2,061,203)	(2,087,209)	(2,111,997)
31-12 Public Works Administration	(1,408,730)	(1,660,343)	(1,464,332)	(1,476,130)
32-00 Public Works General	(11,778,413)	(11,823,866)	(11,713,866)	(11,563,866)
32-01 Public Works Road Construction and Repair	(1,406,887)	(1,610,861)	(1,627,452)	(1,641,699)
32-04 Public Works Dust Control & Road Maintenance	(1,785,771)	(2,050,148)	(2,085,192)	(2,119,917)
32-05 Public Works Gravel	(2,989,764)	(2,011,158)	(1,777,949)	(1,797,717)
32-06 Public Works Graders	(1,418,883)	(1,452,780)	(1,459,418)	(1,460,295)
32-07 Public Works Bridges	(617,000)	(607,000)	(607,040)	(607,081)
33-00 Fleet Equipment	(5,121,822)	(5,033,276)	(6,954,050)	(8,964,372)
40-00 Storm Drainage	(218,312)	(190,314)	(191,314)	(192,314)
41-00 Water General	(322,436)	(324,301)	(124,301)	(124,301)
41-01 Carseland Water	(369,463)	(370,321)	(330,976)	(331,550)
41-03 Gleichen Water	(398,477)	(416,275)	(416,275)	(416,275)
41-08 Speargrass Water	(447,007)	(597,138)	(567,658)	(572,324)
41-09 Rosebud Water	(132,871)	(141,373)	(148,533)	(148,532)
41-11 Muirfield Water	(348,567)	(497,330)	(506,186)	(508,364)
42-00 Sewer General	(36,047)	(17,307)	(17,307)	(17,307)
42-01 Carseland Sewer	(291,105)	(333,137)	(334,112)	(334,455)
42-02 Cluny Sewer	(38,542)	(40,576)	(35,685)	(35,797)
42-03 Gleichen Sewer	(143,452)	(154,535)	(154,535)	(154,535)
42-08 Speargrass Sewer	(136,701)	(151,535)	(152,314)	(153,119)
42-09 Rosebud Sewer	(202,577)	(185,060)	(185,060)	(185,060)
42-11 Muirfield Sewer	(239,778)	(249,550)	(250,329)	(251,134)
43-00 Solid Waste Management	(1,664,915)	(1,509,527)	(1,539,582)	(1,565,059)
54-00 Cemetery	(15,078)	(17,578)	(18,578)	(19,578)
61-00 Planning and Development	(1,610,643)	(1,651,002)	(1,682,686)	(1,712,046)
62-00 ASB General	(1,787,772)	(1,853,022)	(1,666,283)	(1,577,738)
62-10 ASB Operations	(197,650)	(197,650)	(200,803)	(204,019)
62-11 ASB Board	(33,466)	(33,466)	(33,885)	(34,313)
62-20 ASB Shop	(62,600)	(57,789)	(58,327)	(58,876)
62-37 ASB ENVi	(371,301)	(345,917)	(351,413)	(354,584)
71-00 Community Services	(1,505,814)	(1,693,329)	(1,870,958)	(1,949,263)
74-00 Library	(46,100)	(46,100)	(46,100)	(46,100)
Total Expenses	-\$ 68,093,782	-\$ 69,717,376	-\$ 67,187,592	-\$ 69,236,714
Less: amortization	-\$ 15,548,676	-\$ 15,557,095	-\$ 15,557,095	-\$ 15,557,095
Total Expenses less amortization	-\$ 52,545,106	-\$ 54,160,281	-\$ 51,630,497	-\$ 53,679,619
Difference	\$ -	\$ -	\$ -	\$ -

Wheatland County
April 2, 2024
Approved Final Operating Budget 2024 - 2026

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

		2024	2023
		Budget	Budget
Long term debt repayments		533,387	567,045
Requisitions and Other External Entities			
Wheatland Housing Requisition	Actual	483,588	412,353
Education Requisition	Actual	10,767,601	9,987,892
Designated Industrial Property Requisition	Actual	171,980	153,438
Provincial Royal Canadian Mounted Police Contribution	Estimate	901,985	817,351
Wheatland & Adjacent Districts Emergency Medical Services	Actual	69,904	69,904
Wheatland Family & Community Support Services	Actual	58,039	55,540
Drumheller & District Solid Waste Management Association	Actual	437,599	371,185
Marigold Library Contribution	Estimate	106,570	103,466
Total Requisitions and Other External Entities		\$ 12,997,266	\$ 11,971,128
Wages and Salaries		11,817,123	11,763,804
Employer paid Benefits (CPP, EI, LAPP, Health and Dental, WCB)		2,616,316	2,495,025
Total operating Wages and Benefits		\$ 14,433,439	\$ 14,258,829
Fire Funding (Policy 12.0 for Fire Associations - operating, small capital, large capital)		747,943	1,187,924
CERB Funding (.1 mil all classes less 44k for library funding)		434,190	389,518
Wheatland Community Fund		304,000	204,000
Fuel expenses (Gas and Diesel)		2,062,780	2,022,000
Legal		398,300	398,300
Insurance (Property, Equipment, General liability)		519,806	496,800
Utilities for all facilities (including internet)		613,592	578,382
Gravel Pit Payments		194,193	1,211,923
Donations and Contributions to Others		1,749,189	1,681,571
Total other budgeted expenses		\$ 7,023,993	\$ 8,170,418
Reserve Transfers			
Transfers from reserves		(6,635,910)	(7,065,136)
Transfers to reserves		4,521,054	4,253,719
Net transfers to (from) reserves		\$ (2,114,855)	\$ (2,811,417)
Total Summarized Expenses (incl. net transfers to reserves, wages & benefits, other budgeted Expenses)		\$ 38,975,752	\$ 38,654,094
Percentage of total operating budget		71.96%	73.56%
Amortization (non-cash expense)		15,557,095	15,548,676

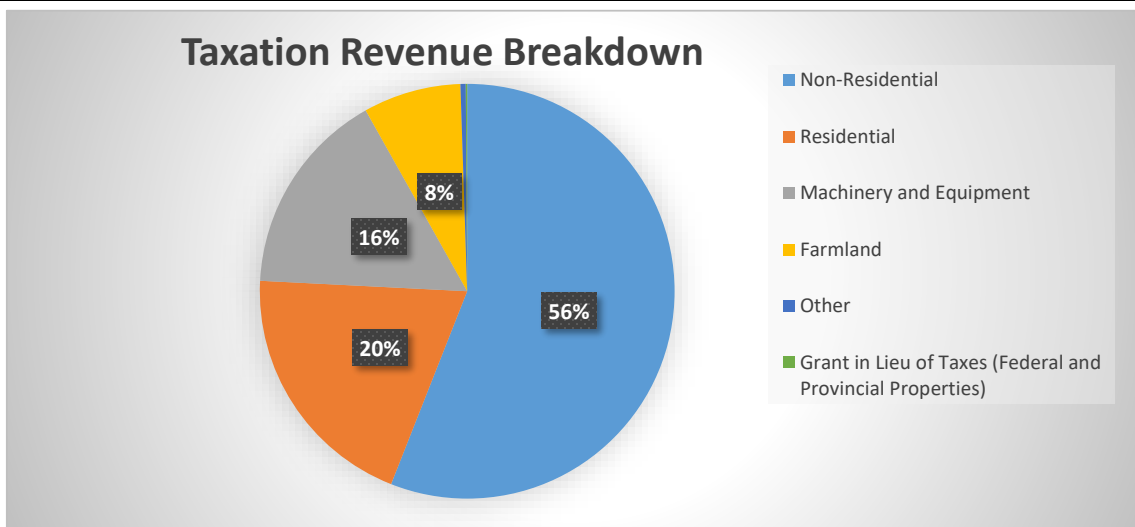
Wheatland County
April 2, 2024
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Purpose: To provide a summary of budgeted revenue sources and detail on taxation revenue

Type of Revenue	2024 Budget Year	Percentage of Revenue
Taxation ^(note 1)	41,820,139	77.22%
Transfers	6,635,910	12.25%
User Fees/Recoveries	2,235,620	4.13%
Penalties/Interest	1,712,570	3.16%
Capital Levy Revenue	524,232	0.97%
Grants (operating)	517,965	0.96%
Long-term Debt	303,552	0.56%
Permitting	301,073	0.56%
Fines	60,000	0.11%
Rentals	49,219	0.09%
Total Revenue in 2023 operating budget	\$ 54,160,281	100.00%

NOTE 1 - Taxation Revenue

Non-Residential	23,411,879	55.98%
Residential	8,289,840	19.82%
Machinery and Equipment	6,713,099	16.05%
Farmland	3,186,941	7.62%
Other	171,980	0.41%
Grant in Lieu of Taxes (Federal and Provincial Properties)	46,400	0.11%
Total Taxation Revenue	\$ 41,820,139	100.00%



Wheatland County
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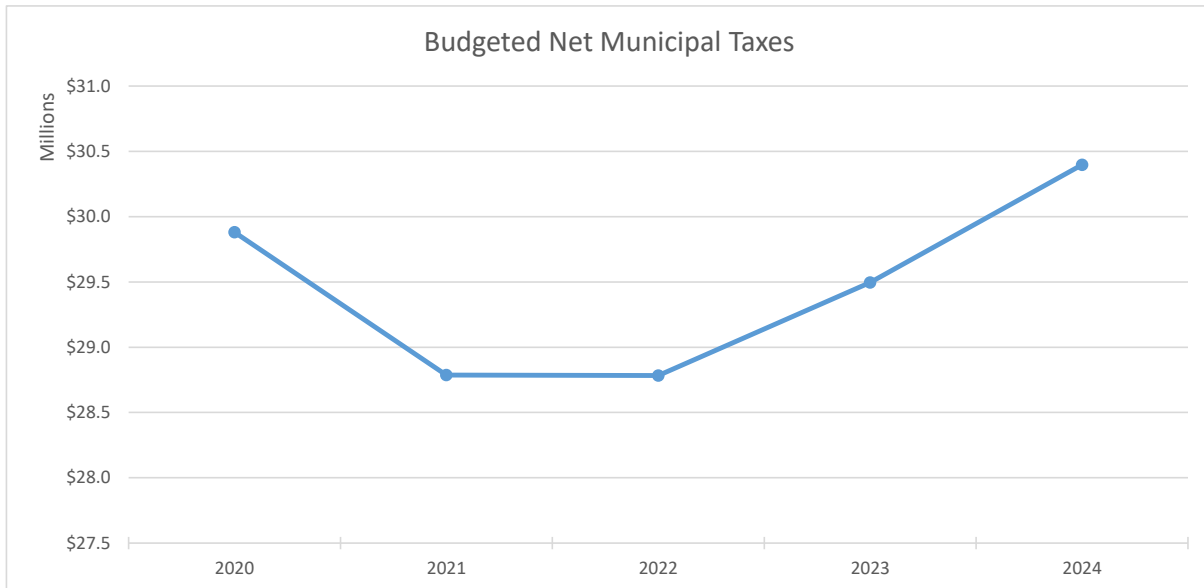
Purpose: To provide a 5 year summary of historical tax revenue budgeted.

Gross Property Tax Revenue*	2020	2021	2022	2023	2024
Non-Residential	23,610,676	23,021,945	22,506,422	22,379,124	23,411,879
Residential	7,575,171	7,494,361	7,517,305	7,700,218	8,289,840
Machinery and Equipment	6,320,924	6,116,074	6,114,895	6,673,800	6,713,099
Farmland	3,058,668	3,064,260	3,078,566	3,098,696	3,186,941
Other	224,824	159,391	144,619	153,438	171,980
Grant in Lieu of Taxes	45,000	46,522	44,976	43,850	46,400
Total Taxation Revenue	\$ 40,835,263	\$ 39,902,553	\$ 39,406,783	\$ 40,049,126	\$ 41,820,139

Requisitions (Other Entities)*	2020	2021	2022	2023	2024
Wheatland Housing Management Body	(310,748)	(298,350)	(296,728)	(412,353)	(483,588)
Designated Industrial Property (DIP)	(151,492)	(154,522)	(144,619)	(153,438)	(171,980)
Education Requisition	(10,491,959)	(10,663,489)	(10,182,197)	(9,987,892)	(10,767,601)
Total Tax Requisitions	\$ (10,954,199)	\$ (11,116,361)	\$ (10,623,544)	\$ (10,553,683)	\$ (11,423,169)

Net Municipal Taxes	\$ 29,881,064	\$ 28,786,192	\$ 28,783,239	\$ 29,495,443	\$ 30,396,970
Change (from prior year)		\$ (1,094,872)	\$ (2,953)	\$ 712,204	\$ 901,527

*Prior year budget values are based on the Final Budget as approved in April.



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Purpose: To project reserve and unrestricted surplus balances forward

Reserve Name	Opening Balance January 1, 2024	Interest on Reserves	Transfers to Reserves (Operating Budget)	Transfers from Reserves (Operating Budget)	Transfers from Capital Budget	Budgeted Ending Balance December 31, 2024
Municipal equipment	9,608,388	86,034			(4,028,239)	5,666,183
Lakes of Muirfield	8,774,716	78,569				8,853,285
Transportation - unpaved roads	5,784,458	51,794			(5,077,764)	758,489
Fire Capital	4,471,312	40,036	1,633,928	(747,943)	(172,000)	5,225,334
Transportation - paved roadways	2,409,422	21,574			(2,430,996)	0
Gravel reclamation	1,762,166	15,779				1,777,944
Brownfields	1,410,455	12,629				1,423,085
Municipal reserve	1,264,788	11,325	46,920			1,323,033
Operating Continuity	1,220,436	10,928	213,522	(1,066,702)		378,184
Agricultural Service Board	986,771	8,836	500,000		(532,000)	963,606
Capital Continuity	933,340	8,357	13,838		(328,138)	627,397
Community aggregate payment levy	812,084	7,271	70,000			889,355
Land Development	807,650	7,232			(814,882)	0
Utilities - Gleichen	707,343	6,334	54,097		(739,500)	28,274
Facility infrastructure	454,312	4,068			(270,000)	188,380
Tax stabilization	422,785	3,786				426,570
Recreation Reserve	406,834	3,643	300,000		(707,205)	3,272
Utilities - Carseland	361,152	3,234	64,077		(30,000)	398,463
Utilities - Speargrass	334,568	2,996	31,135			368,699
Cluny community infrastructure	278,274	2,492				280,765
Wheatland West Fire	262,329	2,349				264,678
Emergency preparedness	247,057	2,212				249,270
Storm Drainage	183,124	1,640			(30,000)	154,764
Waste	168,289	1,507			(100,000)	69,796
Utilities - Rosebud	124,721	1,117	12,398			138,236
Utilities - Cluny	117,820	1,055	12,197		(40,000)	91,072
Safety	110,555	990				111,545
Standard Site	80,285	719				81,004
Utilities - Muirfield	56,287	504	47,843			104,634
Rosebud Water and Wastewater	39,517	354				39,871
Gleichen community infrastructure	37,989	340				38,330
Community enhancement	24,919	223				25,142
Information Services	5,373	48	159,178		(164,600)	0
Library	2,366	21				2,387
Cenotaph	627	6				633
Transportation - bridges / culverts	0	0	961,921		(961,921)	0
Totals	\$44,672,514	\$400,000	\$4,121,054	(\$1,814,645)	(\$16,427,245)	\$30,951,679
Unrestricted Surplus	\$24,623,304	\$0	\$0	(\$4,821,265)	(\$5,774,676)	\$14,027,363