



Approved Interim Operating Budget 2024 - 2026

December 19, 2023

Summary Operating Budget by Department

	2023	2024	2025	2026
	Budget	Budget	Budget	Budget
Revenue				
00-00 Taxation	40,356,010	41,796,872	42,091,927	43,124,757
11-00 Legislative	1,000	1,000	1,000	1,000
12-00 Administration	7,791,280	6,861,182	4,415,875	5,439,080
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	1,224,824	1,225,538	1,226,266
29-00 Safety	15,000	15,000	15,000	15,000
32-00 Public Works Road Construction and Repair	172,100	330,100	330,100	330,100
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	50,000	50,000	50,000
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	\$ 53,325,730	\$ 50,950,358	\$ 53,017,448

Summary Operating Budget by Department

	2023	2024	2025	2026
	Budget	Budget	Budget	Budget
Expenses				
00-00 Taxation	(12,356,128)	(13,008,468)	(12,978,030)	(12,979,030)
11-00 Legislative	(571,773)	(577,479)	(580,781)	(589,920)
12-00 Administration	(9,720,489)	(9,695,763)	(6,380,228)	(6,400,370)
12-06 Economic Development	(412,630)	(385,729)	(340,183)	(344,705)
12-14 Assessment	(477,781)	(504,003)	(538,148)	(561,776)
21-00 Peace Officers	(605,931)	(765,996)	(627,026)	(552,412)
23-00 Fire	(3,880,318)	(3,344,667)	(3,137,022)	(3,138,346)
24-00 Emergency Management	(119,932)	(121,614)	(121,614)	(121,614)
29-00 Safety	(244,767)	(274,179)	(264,898)	(270,749)
31-00 Public Works Hamlets	(719,516)	(1,037,365)	(1,057,860)	(1,082,800)
31-04 Public Works Shops	(1,836,569)	(2,058,669)	(2,084,636)	(2,109,390)
31-12 Public Works Administration	(1,408,730)	(1,643,313)	(1,461,548)	(1,473,340)
32-00 Public Works General	(11,778,413)	(11,713,413)	(11,603,413)	(11,453,413)
32-01 Public Works Road Construction and Repair	(1,406,887)	(1,608,709)	(1,625,140)	(1,639,193)
32-04 Public Works Dust Control & Road Maintenance	(1,785,771)	(2,048,764)	(2,083,603)	(2,118,114)
32-05 Public Works Gravel	(2,989,764)	(2,010,015)	(1,776,698)	(1,796,283)
32-06 Public Works Graders	(1,418,883)	(1,449,674)	(1,456,299)	(1,457,176)
32-07 Public Works Bridges	(617,000)	(607,000)	(607,040)	(607,081)
33-00 Fleet Equipment	(5,121,822)	(5,095,076)	(7,015,841)	(9,026,163)
40-00 Storm Drainage	(218,312)	(189,312)	(190,312)	(191,312)
41-00 Water General	(322,436)	(327,136)	(127,136)	(127,136)
41-01 Carseland Water	(369,463)	(346,690)	(307,344)	(307,918)
41-03 Gleichen Water	(398,477)	(430,393)	(430,393)	(430,393)
41-08 Speargrass Water	(447,007)	(673,180)	(643,611)	(648,184)
41-09 Rosebud Water	(132,871)	(133,130)	(140,290)	(140,289)
41-11 Muirfield Water	(348,567)	(574,853)	(583,706)	(585,882)
42-00 Sewer General	(36,047)	(16,047)	(16,047)	(16,047)
42-01 Carseland Sewer	(291,105)	(291,299)	(292,273)	(292,616)
42-02 Cluny Sewer	(38,542)	(38,047)	(33,155)	(33,267)
42-03 Gleichen Sewer	(143,452)	(147,256)	(147,256)	(147,256)
42-08 Speargrass Sewer	(136,701)	(128,281)	(129,059)	(129,864)
42-09 Rosebud Sewer	(202,577)	(183,825)	(183,825)	(183,825)
42-11 Muirfield Sewer	(239,778)	(226,296)	(227,074)	(227,879)
43-00 Solid Waste Management	(1,664,915)	(1,507,476)	(1,537,467)	(1,562,936)
54-00 Cemetery	(15,078)	(17,578)	(18,578)	(19,578)
61-00 Planning and Development	(1,610,643)	(1,648,827)	(1,680,491)	(1,709,831)
62-00 ASB General	(1,787,772)	(1,824,534)	(1,642,450)	(1,553,844)
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)	(345,461)	(350,950)	(354,113)
71-00 Community Services	(1,505,814)	(1,539,884)	(1,738,492)	(1,838,772)
74-00 Library	(46,100)	(46,100)	(46,100)	(46,100)
Total Expenses	-\$ 68,093,782	-\$ 68,874,406	-\$ 66,499,034	-\$ 68,566,124
Less: amortization	-\$ 15,548,676	-\$ 15,548,676	-\$ 15,548,676	-\$ 15,548,676
Total Expenses less amortization	-\$ 52,545,106	-\$ 53,325,730	-\$ 50,950,358	-\$ 53,017,448
Difference	\$ -	\$ -	\$ -	\$ -

Wheatland County
December 19, 2023
Approved Interim 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			
Wheatland Housing Requisition	Estimate	450,000	412,353
Education Requisition	Estimate	10,500,000	9,987,892
DIP Requisition	Estimate	153,438	153,438
Police Requisition	Estimate	901,985	817,351
WADMSA Dispatch	Estimate	69,904	69,904
Wheatland FCSS Contribution	Estimate	55,540	55,540
Drumheller Waste Requisition	Estimate	386,032	371,185
Marigold Library Contribution	Estimate	106,570	103,466
Total Requisitions		\$ 12,623,468	\$ 11,971,128
Wages and Salaries		11,817,123	11,763,804
Employer paid Benefits (CPP, EI, LAPP, Health and Dental, WCB)		2,588,947	2,495,025
Total operating Wages and Benefits		\$ 14,406,070	\$ 14,258,829
Fire Funding (Policy 12.0 for Fire Associations - operating, small capital, large capital)		705,172	1,187,924
CERB Funding (.1 mil all classes less 44k for library funding) - estimate		389,518	389,518
Wheatland Community Fund		204,000	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		1,724,095	1,681,571
Total other budgeted expenses		\$ 6,811,456	\$ 8,170,418
Reserve Transfers			
Transfers from reserves		(6,285,038)	(7,065,136)
Transfers to reserves		4,317,090	4,253,719
Net transfers to (from) reserves		\$ (1,967,948)	\$ (2,811,417)
Total Summarized Expenses (incl. net transfers to reserves, wages & benefits, other budgeted Expenses)		\$ 38,158,085	\$ 38,654,094
Percentage of total operating budget		71.56%	73.56%
Amortization (non-cash expense)		15,548,676	15,548,676

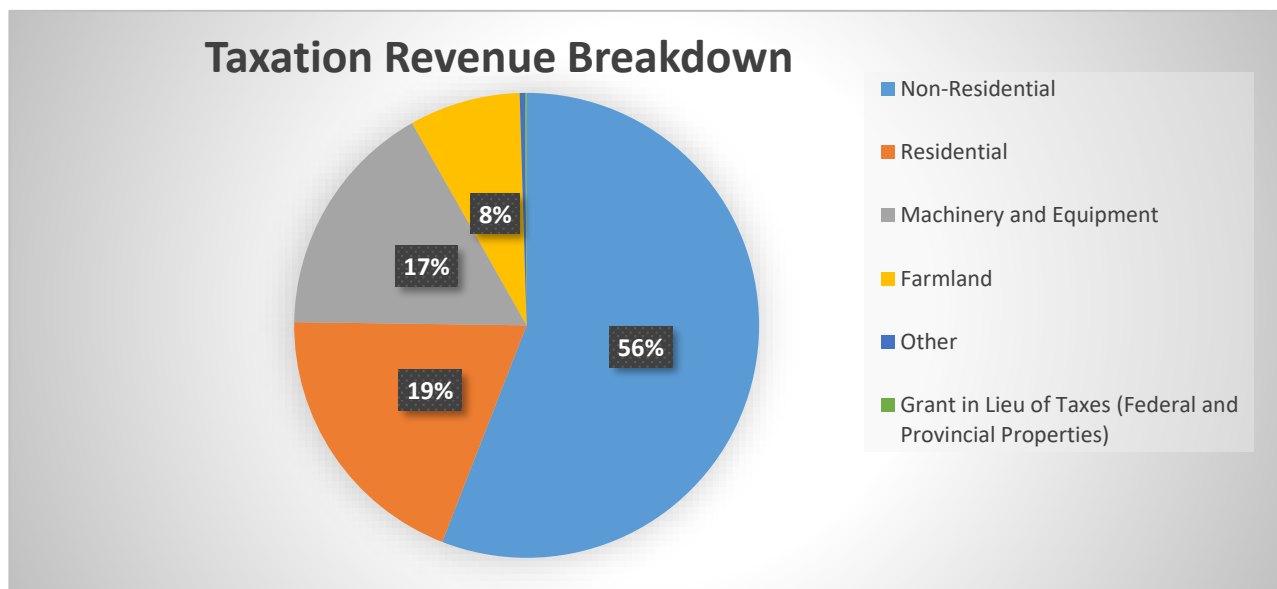
Wheatland County
 December 19, 2023
 Approved Interim Operating Budget 2024 - 2026

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)	41,489,987	77.80%
Transfers	6,285,038	11.79%
User Fees/Recoveries	2,225,620	4.17%
Penalties/Interest	1,712,570	3.21%
Capital Levy Revenue	524,232	0.98%
Grants (operating)	379,106	0.71%
Long-term Debt	298,884	0.56%
Permitting	301,073	0.56%
Fines	60,000	0.11%
Rentals	49,219	0.09%
Total Revenue in 2023 operating budget	\$ 53,325,730	100.00%

NOTE 1 - Taxation Revenue

Non-Residential	23,199,596	55.92%
Residential	8,009,776	19.31%
Machinery and Equipment	6,878,694	16.58%
Farmland	3,203,002	7.72%
Other	153,438	0.37%
Grant in Lieu of Taxes (Federal and Provincial Properties)	45,481	0.11%
Total Taxation Revenue	\$ 41,489,987	100.00%



Wheatland County
December 19, 2023
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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 Interim Budget
Non-Residential	23,610,676	23,021,945	22,506,422	22,379,124	23,199,596
Residential	7,575,171	7,494,361	7,517,305	7,700,218	8,009,776
Machinery and Equipment	6,320,924	6,116,074	6,114,895	6,673,800	6,878,694
Farmland	3,058,668	3,064,260	3,078,566	3,098,696	3,203,002
Other	224,824	159,391	144,619	153,438	153,438
Grant in Lieu of Taxes	45,000	46,522	44,976	43,850	45,481
Total Taxation Revenue	\$ 40,835,263	\$ 39,902,553	\$ 39,406,783	\$ 40,049,126	\$ 41,489,987

Requisitions (Other Entities)*	2020	2021	2022	2023	2024 Interim Budget
Wheatland Housing Management Body	(310,748)	(298,350)	(296,728)	(412,353)	(450,000)
Designated Industrial Property (DIP)	(151,492)	(154,522)	(144,619)	(153,438)	(153,438)
Education Requisition	(10,491,959)	(10,663,489)	(10,182,197)	(9,987,892)	(10,500,000)
Total Tax Requisitions	\$ (10,954,199)	\$ (11,116,361)	\$ (10,623,544)	\$ (10,553,683)	\$ (11,103,438)

Net Municipal Taxes	\$ 29,881,064	\$ 28,786,192	\$ 28,783,239	\$ 29,495,443	\$ 30,386,549
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*Prior year budget values are based on the Final Budget as approved in April.

