



Westlock
COUNTY

growing opportunity

2019 – 2021
Operating Budget

Amended & Approved May 14, 2019

Provisional Budget Approved December 14, 2018



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WESTLOCK COUNTY 2019 - 2021 BUDGET

BUDGET 2019 - 2021 BY OBJECT

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
Revenues						
Municipal Taxes	11,074,587	6,120	6,120	-	6,120	6,120
Requisitions	3,279,327	3,197,516	3,355,597	158,081	3,299,441	3,398,244
Sales of Goods & Services	1,617,071	1,185,892	1,198,594	12,702	1,213,723	1,235,311
Other Revenues from Own Sources	913,895	741,590	808,450	66,860	813,285	817,040
Internal Charges Revenue	580,438	605,394	602,694	(2,700)	603,384	607,152
Loan Recovery	508,313	508,313	508,313	-	508,313	508,313
Conditional Grants	2,580,183	2,443,494	2,081,350	(362,144)	1,934,119	1,830,162
Transfers from Reserves	522,583	755,657	671,309	(84,348)	255,000	263,600
	<u>21,076,397</u>	<u>9,443,976</u>	<u>9,232,427</u>	<u>(211,549)</u>	<u>8,633,385</u>	<u>8,665,942</u>
Expenses						
Salaries, Wages & Benefits	4,967,633	5,294,032	5,261,756	(32,276)	5,421,061	5,520,425
Contracted & General Services	3,702,272	4,165,849	4,028,227	(137,622)	3,710,978	3,820,993
Purchases From Other Governments	118,236	114,800	108,175	(6,625)	147,491	150,614
Materials, Goods, Supplies & Utilities	3,890,936	3,939,838	4,064,428	124,590	4,177,602	4,301,612
Internal Charges	572,915	605,394	602,694	(2,700)	603,384	607,152
Transfer Payments to Others	3,997,964	3,883,682	4,162,093	278,411	4,367,607	4,492,265
Transfers to Reserves & Capital	1,357,634	922,350	960,695	38,345	996,876	1,113,544
Contributions	68,435	28,400	24,150	(4,250)	21,255	21,400
Interest, Principal, Charges	1,541,739	1,542,025	1,376,350	(165,675)	1,369,463	1,484,768
Other Expenses	858,588	6,700	109,740	103,040	84,740	80,750
	<u>21,076,352</u>	<u>20,503,070</u>	<u>20,698,308</u>	<u>195,238</u>	<u>20,900,457</u>	<u>21,593,523</u>
Tax Levy Required	45	(11,059,094)	(11,465,881)	(406,787)	(12,267,072)	(12,927,581)
Tax Levy Increase from Previous Year (%)				3.68%	6.99%	5.38%

BUDGET 2019 - 2021 BY OBJECT

Revenues

Municipal Taxes - Local Improvement Tax for installation of water infrastructure in the Hamlet of Dapp.

Requisitions - Amounts collected on tax notices on behalf of the province or legislated by the province and includes education tax, senior housing and designated industrial property assessments by the province. These amounts are collected by the County and flowed through to the province or Homeland Housing. These funds are not available for County operations.

Sales of Goods & Services - Includes sale of products, camping fees, sale of water, sewer charges, custom work and cost recovery charges.

Other Revenues from Own Sources - Includes lease revenue, development fees, permit fees, fines, interest and penalties.

Internal Charges Revenue - Revenue for PW and Agricultural Services for work that is done for other departments. There is an equal total of expenses in various departments. The net amount is always zero and has no impact on the tax levy requirement.

Loan Recovery - Amounts received from Westlock Seed Cleaning Plant and Homeland Housing to cover debenture costs on loans that were taken by the County. There is an equal amount of expenses and has no impact on the tax levy requirements.

Conditional Grants - Grants from the province including MSI and Agricultural Service Board grant that have conditions on how the grant is spent.

Transfers from Reserves - Transfers from operating reserves to fund projects either in current year or carried forward from previous years.

Expenses

Salaries, Wages & Benefits - includes all full time and seasonal staff as well as council remuneration and benefits.

Contracted & General Services - Costs provided by third parties including postage, telephone, advertising, training, audit fees, legal, assessment, IT services and engineering fees, repairs & maintenance, rentals, trucking, permitting services, garbage collection and other contract work.

Purchases From Other Governments - includes designated (linear and machinery & equipment) assessment services from the province, purchase of water from the Commission, administration services provided by the County to the airport.

Materials, Goods, Supplies & Utilities - purchase of supplies, PPE equipment, equipment parts, fuel & oil, gravel, utilities and IT hardware and software.

Internal Charges - Costs from PW work done for various departments including shop work on equipment, mowing, PW equipment and labour. Offset by internal charges revenue and so no impact on the tax levy.

Transfer Payments to Others - includes requisition payments for education tax, senior housing, payments to FCSS, recreation grant to the Town, grants to organizations and individuals.

Transfers to Reserves & Capital - transfers to operating and capital reserves for future projects and transfer to capital to fund 2019 projects.

Contributions - payments to the fire departments for costs associated to call outs to fires, motor vehicle accidents and training.

Interest, Principal, Charges - Debenture principal and interest, bank charges and POS fees.

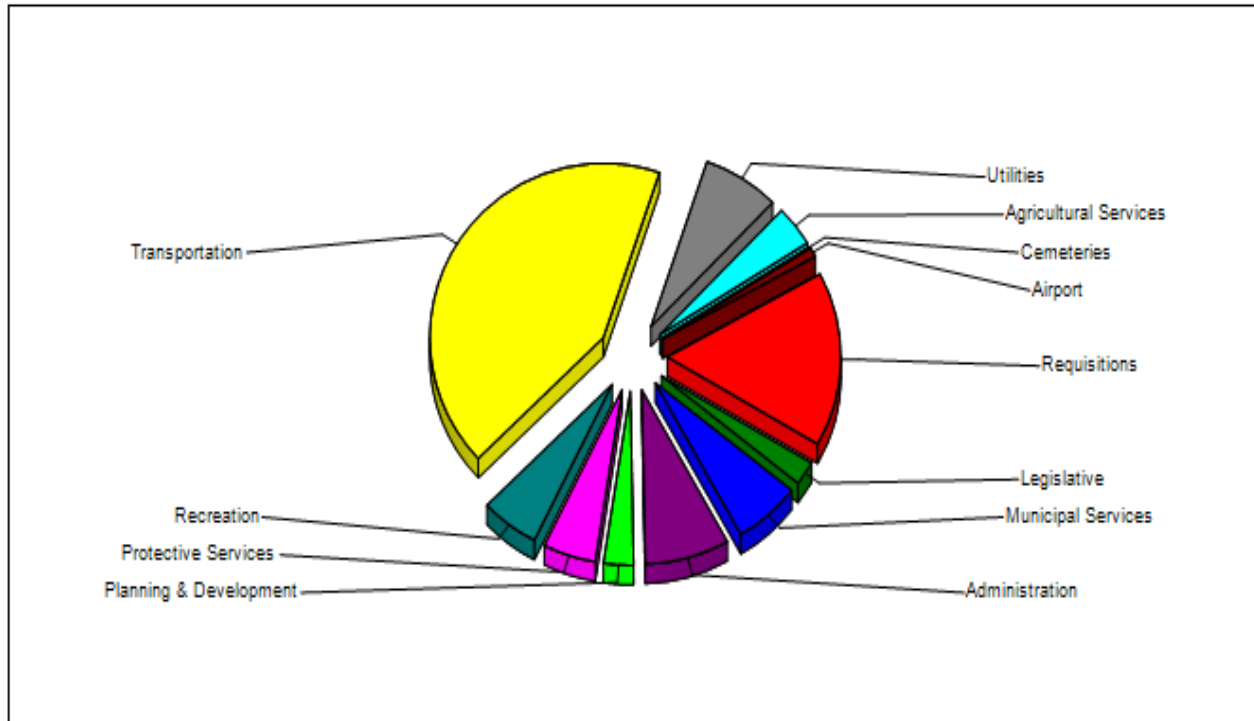
Other Expenses - Includes bad debt expense and tax rebates & cancellations.

Budget Forecast by Department

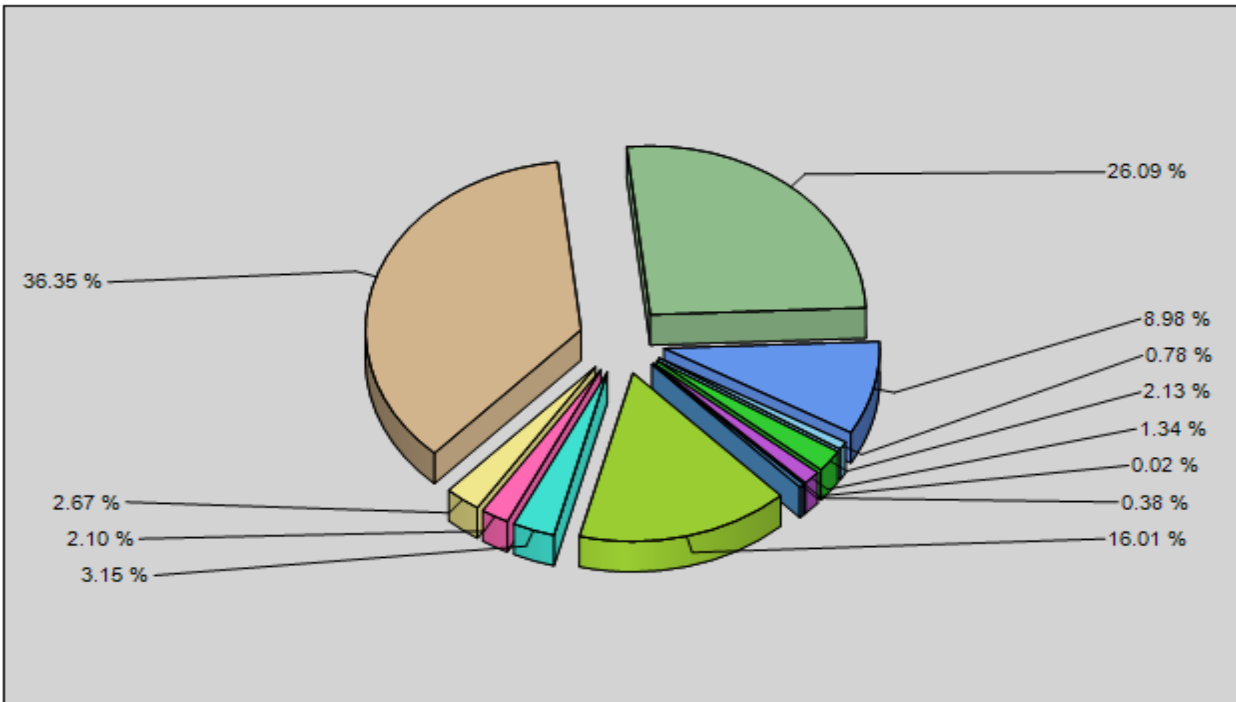
Budget Year 2019 to 2023

Department	2018 Budget	2019 Budget	2020 Budget Forecast	2021 Budget Forecast
Administration	1,641,291	1,634,800	1,609,439	1,637,753
Agricultural Services	769,724	789,380	821,148	840,377
Airport	169,760	177,280	184,208	179,685
Cemeteries	16,000	14,325	14,960	15,650
Legislative	516,884	465,584	456,334	482,738
Municipal Services	1,175,436	1,285,156	1,251,316	1,370,361
Planning & Development	581,366	577,031	589,516	622,709
Protective Services	959,016	1,017,173	963,669	974,520
Recreation	790,918	1,121,571	1,269,698	1,296,459
Requisitions	3,197,516	3,355,597	3,299,441	3,398,244
Transportation	9,259,646	8,782,062	8,880,110	9,176,083
Utilities	1,425,513	1,478,350	1,560,617	1,598,944
Total	20,503,070	20,698,309	20,900,457	21,593,523

2019 Expenses Estimates



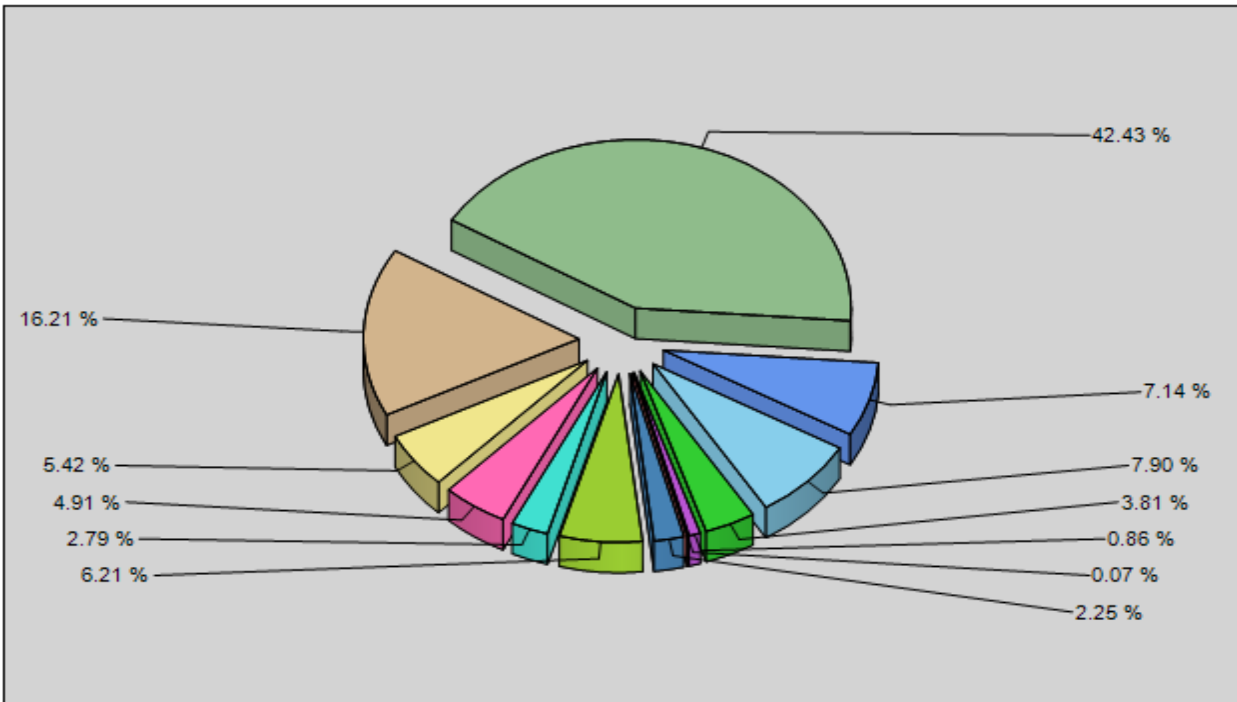
2019 Operating Revenue by Department



Administration	Legislative	Recreation	Utilities
Agricultural Services	Municipal Services	Requisitions	Transportation
Airport	Planning & Development		
Cemeteries	Protective Services		

Description	Value	Percent
Administration	72,150	0.78%
Agricultural Services	196,310	2.13%
Airport	123,930	1.34%
Cemeteries	1,750	0.02%
Legislative	35,000	0.38%
Municipal Services	1,477,843	16.01%
Planning & Development	290,730	3.15%
Protective Services	193,879	2.10%
Recreation	246,900	2.67%
Requisitions	3,355,597	36.35%
Transportation	2,409,134	26.09%
Utilities	829,204	8.98%
	9,232,427	

2019 Operating Expenses Departments



■ Administration	■ Legislative	■ Recreation	■ Utilities
■ Agricultural Services	■ Municipal Services	■ Requisitions	■ Transportation
■ Airport	■ Planning & Development	■ Cemeteries	■ Protective Services

Description	Value	Percent
Administration	1,634,800	7.90%
Agricultural Services	789,380	3.81%
Airport	177,280	0.86%
Cemeteries	14,325	0.07%
Legislative	465,584	2.25%
Municipal Services	1,285,156	6.21%
Planning & Development	577,031	2.79%
Protective Services	1,017,173	4.91%
Recreation	1,121,571	5.42%
Requisitions	3,355,597	16.21%
Transportation	8,782,062	42.43%
Utilities	1,478,350	7.14%
	20,698,309	

WESTLOCK COUNTY 2019 - 2021 BUDGET

0100 - General Municipal Function

Description:

General Municipal Function is not an active line department but is used to record the application of revenues or expenses that have a global Corporate impact and cannot be assigned to a particular function. The net revenue in this area is counter-balanced by deficits in other departments for which individual tax rates are not levied to derive revenues. Each year the budget is established in December using the previous year's assessment values, with a tentative Tax (Mill) Rate set. Once the current year Assessment values are received at the end of February, those numbers are updated and the Budget is given final approval in April or May, in time to approve the Tax Rate Bylaws and generate and mail out the annual Assessment and Tax Notices.

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
Municipal Taxes	11,067,867	11,059,094	11,465,881	406,787	12,267,072	12,927,581
Sales of Goods & Services	87,464	100,000	75,000	(25,000)	75,000	75,000
Other Revenues from Own Sources	495,493	362,600	430,500	67,900	430,500	430,500
Transfer from Other Governments	224,105	223,079	211,000	(12,079)	211,000	211,000
Transfer from Reserves	53,060	72,700	200,000	127,300	200,000	200,000
	11,927,990	11,817,473	12,382,381	564,908	13,183,572	13,844,081
EXPENSES						
Contracted & General Services	43,119	67,000	7,250	(59,750)	7,300	7,850
Bank Charges & Short-term Interest		-	7,500	7,500	7,500	7,500
Provision for Allowances	854,710	4,700	100,000	95,300	75,000	75,000
Transfer to Internal Fund		50,000	25,000	(25,000)	50,000	50,000
Transfer to Capital Fund	-	-	23,000	23,000	35,000	141,300
Transfers to Reserves	146,730	78,000	84,282	6,282	84,282	84,282
	1,044,560	199,700	247,032	47,332	259,082	365,932
Net Tax Requirement	10,883,430	11,617,773	12,135,349	517,576	12,924,490	13,478,149
<i>Percent Change from 2018 to 2019</i>				<i>4.46%</i>		

Budget Issues:

Revenue

- Other Revenues from Own Sources - Increase in investment income to reflect actuals and increasing interest rates.
- Transfer from Reserves - 2018 included funding for Service Capacity Review. The 2019 budget includes \$200,000 to reduce impact on tax levy increases

Expenses

- Contracted Services in 2018 included Service Capacity Review.
- Bad Debts - 2018 actuals include tax write off of \$850,000 for uncollectible linear taxes. 2019 increases the bad debt expense relating to linear tax rolls.
- Transfer to Capital Fund - Transfer to fund capital projects requiring tax levy as a funding source.

WESTLOCK COUNTY 2019 - 2021 BUDGET

1100 - LEGISLATIVE SERVICES

Description:

County Council is elected to represent the citizens of Westlock County. The main roles and responsibilities are to establish the general direction of the County by way of evaluating existing operational programs, establishing and reviewing operational policies and bylaws and to authorize annual operating and capital budgets. The Chief Administrative Officer is the sole employee reporting to Council. In addition to these general responsibilities for the County, the elected officials are also appointed to various internal Committees as well as external committees and autonomous organizations. Legislative Services encompasses all activities related to County Council. Includes memberships in political associations and related travel and associated costs to attend conferences.

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
Transfer from Other Governments	17,730	15,415	-	(15,415)	-	-
Transfer from Reserves	-	6,000	35,000	29,000	20,000	-
	17,730	21,415	35,000	13,585	20,000	-
EXPENSES						
Salaries, Wages & Benefits	311,862	295,964	321,067	25,103	330,099	336,198
Contracted & General Services	83,290	184,370	125,332	(59,038)	105,665	93,910
Materials, Supplies & Utilities	16,558	27,700	6,935	(20,765)	6,320	8,305
Transfers to Reserves	2,250	2,250	2,250	-	2,250	2,325
	413,960	510,284	455,584	(54,700)	444,334	440,738
Net Tax Requirement	(396,230)	(488,869)	(420,584)	68,285	(424,334)	(440,738)
Percent Change from 2018 to 2019				-13.97%		

Expenses by Division

	Division 1	Division 3	Division 4	Division 5	Division 6	Division 7	Total
2018 Actual	48,635	56,671	45,741	47,252	53,027	47,581	298,907
2018 Budget	54,235	63,025	53,820	54,853	56,568	54,990	337,491
2019 Budget	52,178	62,123	53,077	48,912	55,442	53,596	325,328
2020 Forecast	53,118	63,282	54,021	51,395	58,040	54,566	334,422
2021 Forecast	54,074	64,418	54,988	52,361	59,066	55,558	340,465

Budget Issues:

Revenue

Transfer from Other Governments - 2018 budget included a grant for IDP's with neighbouring municipalities. Not included in 2019 budget.

Expenses

Contracted & General Services - 2018 included for mediation services and now split between 2019 & 2020.

Materials, Supplies & Utilities - 2018 included \$20,000 for 75th Anniversary celebration.

WESTLOCK COUNTY 2019 - 2021 BUDGET

1200 - ADMINISTRATIVE SERVICES

Description:

Overall management and administration services required primarily to administer the municipality as a whole and operate the Municipal Office. Activities include central office operations, customer service, A/R and A/P, assessment & taxation, payment and collection for all services provided by the County, Payroll and HR, sale of information, pins, maps etc. In contributing to the achievement of this objective, the CAO's Office and the Corporate Services Department focus on Policy Development and Review, Bylaw Administration, enhanced customer service, improved communications both internally with Staff and Council, and externally with the public at large.

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
Sale of Goods & Services	9,121	12,800	9,850	(2,950)	9,850	9,850
Other Revenues from Own Sources	50,564	35,000	27,300	(7,700)	27,600	27,900
Transfer from Other Governments	4,471	-	-	-	-	-
Transfer from Reserves	52,641	147,500	35,000	(112,500)	10,000	10,000
	116,797	195,300	72,150	(123,150)	47,450	47,750
EXPENSES						
Salaries, Wages & Benefits	843,882	904,219	960,893	56,674	1,014,812	1,026,855
Contracted & General Services	437,610	594,783	495,192	(99,591)	410,307	423,141
Materials, Supplies & Utilities	106,187	87,289	125,475	38,186	131,080	134,517
Provision for Allowances	-	2,000	2,000	-	2,000	2,000
Transfer to Other Governments	1,508	7,200	7,200	-	7,200	7,200
Bank Charges & Short-term Interest	6,861	7,500	-	(7,500)	-	-
Transfers to Reserves	66,692	38,300	44,040	5,740	44,040	44,040
	1,462,740	1,641,291	1,634,800	(6,491)	1,609,439	1,637,753
Net Tax Requirement	(1,345,943)	(1,445,991)	(1,562,650)	(116,659)	(1,561,989)	(1,590,003)
Percent Change from 2018 to 2019				8.07%		
General	(1,345,943)	(1,445,991)	(562,130)	883,861	(514,003)	(525,218)
CAO's Office	-	-	(367,011)	(367,011)	(392,635)	(397,704)
Corporate Services	-	-	(633,509)	(633,509)	(655,351)	(667,081)
Net Tax Requirement	(1,345,943)	(1,445,991)	(1,562,650)	(116,659)	(1,561,989)	(1,590,003)

Budget Issues:

Revenue

Transfer from Reserves - 2018 included c/f funds for negotiations and contracted capacity assistance.

Expenses

Salaries, Wages & Benefits - Includes a new position in Corporate Services partially funded in 2018 budget.

General - In 2018, General included CAO's Office and Corporate Services.

Contracted & General Services - 2018 included contracted capacity assistance and union negotiations.

Materials, Supplies & Utilities - Increases to IT Software for licenses for server, security and budget software.

WESTLOCK COUNTY 2019 - 2021 BUDGET

1400 - BUILDING MAINTENANCE

Description:

This area includes costs for the general upkeep and maintenance of the Administration building including utilities, janitorial and repairs and maintenance.

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
Transfer from Reserves	-	19,750	23,000	3,250	-	-
	-	19,750	23,000	3,250	-	-
EXPENSES						
Contracted & General Services	53,696	71,177	82,585	11,408	59,625	61,465
Materials, Supplies & Utilities	25,966	31,600	30,750	(850)	30,450	34,150
Transfers to Reserves	44,800	21,800	21,800	-	22,500	23,300
	124,462	124,577	135,135	10,558	112,575	118,915
Net Tax Requirement	(124,462)	(104,827)	(112,135)	(7,308)	(112,575)	(118,915)
<i>Percent Change from 2018 to 2019</i>				6.97%		

Budget Issues:

Revenue

Transfer from Reserves in 2019 is carry forward funds not fully utilized in 2018.

Expenses

Contracted & General Services - 2018 included upgrades to lighting fixtures to improve energy efficiency. 2019 is continuing with building maintenance including roofing, HVAC system and some internal modifications.

WESTLOCK COUNTY 2019 - 2021 BUDGET

1900 - ELECTIONS, CENSUS & REFERENDUMS

Description:

Westlock County is partitioned into seven electoral areas called divisions. Each division has a Councillor that is elected by vote-eligible citizens within the divisional boundaries. The Reeve and Deputy Reeve are elected from within Council on an annual basis. Each Councillor serves a four-year term. This portion of the budget is solely committed to election costs; referendum costs, should Council chose or be compelled by petition to hold a referendum; and census costs, should Council chose to conduct their own census of the municipality.

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
Transfer from Reserves	-	-	-	-	-	28,600
	-	-	-	-	-	28,600
EXPENSES						
Contracted & General Services	-	-	-	-	-	38,650
Materials, Supplies & Utilities	-	-	-	-	-	3,350
Transfers to Reserves	6,600	6,600	10,000	3,400	12,000	-
	6,600	6,600	10,000	3,400	12,000	42,000
Net Tax Requirement	(6,600)	(6,600)	(10,000)	(3,400)	(12,000)	(13,400)
<i>Percent Change from 2018 to 2019</i>				51.52%		

Budget Issues:

Revenue

Transfer from Reserves - There is a municipal election in 2021 and the transfer from reserve covers a portion of the costs.

Expenses

Each year, funds are transferred to reserves to cover part of the costs of an election each 4 years. This assists in evening out the costs over time.

WESTLOCK COUNTY 2019 - 2021 BUDGET

2300 Fire Protection Services

Description:

The Westlock County Fire Departments exists to enhance the quality of life within our community by providing innovative protection and safety to life, property and the environment. To manage and provide a professional organization that accomplishes our mission through prevention, emergency response services, education and training.

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
Sale of Goods & Services	88,661	90,000	90,000	-	83,000	83,000
Transfer from Other Governments	33,523	49,000	49,000	-	-	-
Transfer from Reserves	9,791	-	6,370	6,370	-	-
	131,975	139,000	145,370	6,370	83,000	83,000
EXPENSES						
Salaries, Wages & Benefits	91,344	102,592	104,017	1,425	105,764	107,681
Contracted & General Services	221,776	205,580	228,958	23,378	183,422	175,724
Materials, Supplies & Utilities	139,198	147,680	153,238	5,558	146,468	147,957
Transfer Payments to Others	68,435	28,400	24,150	(4,250)	21,255	21,400
Debtenture Payments	38,981	39,205	39,205	-	39,205	39,205
Internal Charges	12,332	17,750	18,250	500	18,595	18,877
Transfers to Reserves	47,500	47,500	47,500	-	47,500	47,500
	619,566	588,707	615,318	26,611	562,209	558,344
Net Tax Requirement	(487,591)	(449,707)	(469,948)	(20,241)	(479,209)	(475,344)
Percent Change from 2018 to 2019				4.50%		
By Fire Department						
2301 General	(169,215)	(178,202)	(162,766)	15,436	(171,707)	(177,515)
2303 Fawcett	(83,405)	(81,805)	(90,301)	(8,496)	(89,097)	(85,106)
2304 Jarvie	(21,683)	(25,200)	(32,572)	(7,372)	(30,904)	(31,245)
2305 Pickardville	(76,307)	(41,500)	(59,314)	(17,814)	(61,957)	(56,923)
2306 Busby	(57,789)	(45,300)	(57,370)	(12,070)	(56,837)	(54,943)
2307 Clyde	(16,793)	(17,700)	(26,707)	(9,007)	(27,092)	(27,335)
2308 Westlock Rural	(44,102)	(45,900)	(25,200)	20,700	(25,436)	(25,622)
2309 Fire Guardian	(18,297)	(14,100)	(15,718)	(1,618)	(16,179)	(16,655)
	(487,591)	(449,707)	(469,948)	(20,241)	(479,209)	(475,344)

Budget Issues:

Revenue

FireSmart grant received in 2018 and not fully expended and to be completed in 2019.

Expenses

Contracted & General Services - Aging equipment required additional maintenance.

WESTLOCK COUNTY 2019 - 2021 BUDGET

2400 - Emergency Management

Description:

Ensure that all municipalities and collaborative groups within the County work together in the prevention, preparedness and response to disasters and emergencies. This ensures the delivery of vital services during a crisis as well as detailed planning to prepare for emergency situations.

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
Transfer from Reserves	144,426	-	-	-	-	-
	144,426	-	-	-	-	-
EXPENSES						
Salaries, Wages & Benefits	25,218	18,771	18,661	(110)	18,971	19,329
Contracted & General Services	118,483	3,500	2,550	(950)	6,400	10,100
Materials, Supplies & Utilities	725	1,000	1,000	-	800	1,500
Transfers to Reserves	-	-	-	-	-	-
	144,426	23,271	22,211	(1,060)	26,171	30,929
Net Tax Requirement	-	(23,271)	(22,211)	1,060	(26,171)	(30,929)
<i>Percent Change from 2018 to 2019</i>				<i>-4.56%</i>		

Budget Issues:

Revenue

Transfer from Reserves - transfer from Genral Operating Reserve to replenish the Emergency Management Reserve which was fully depleted in 2018 due to flooding and wildfire.

Expenses

2018 costs for fighting wildfires.

WESTLOCK COUNTY 2019 - 2021 BUDGET

2600 - Regulatory Services

Description:

Responsible for the overall interpretation and enforcement of Provincial Statutes and Municipal Bylaws within the County. Activities include infrastructure protection, road safety, inspections, investigations, public education and assistance to other municipal and emergency services. Regulatory services achieve success through collaboration, cooperation and communication with other municipal, provincial and federal departments to evaluate and deliver effective law enforcement and bylaw services to the residents of the County and public at large. Support is also provided to Development Services in permit compliance monitoring and serving of orders.

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
Other Revenues from Own Sources	45,351	30,000	37,000	7,000	35,000	35,000
	45,351	30,000	37,000	7,000	35,000	35,000
EXPENSES						
Salaries, Wages & Benefits	108,448	110,283	111,543	1,260	113,419	115,598
Contracted & General Services	24,623	25,655	36,339	10,684	34,198	35,504
Materials, Supplies & Utilities	11,790	12,800	13,834	1,034	14,470	15,025
Internal Charges	1,594	2,500	2,500	-	2,575	2,650
Transfers to Reserves	12,000	12,000	15,650	3,650	16,120	16,602
	158,455	163,238	179,866	16,628	180,782	185,379
Net Tax Requirement	(113,104)	(133,238)	(142,866)	(9,628)	(145,782)	(150,379)
Percent Change from 2018 to 2019				7.23%		

Budget Issues:

Revenue

Only source of revenue is fine revenue.

Expenses

Contracted & General Services - Insurance costs for liability distributed to other departments from Administrative Services.

WESTLOCK COUNTY 2019 - 2021 BUDGET

2700 Health & Safety Program

Description:

Responsible for all aspects of the County's Health & Safety Program for all staff, contractors and volunteers in order to help prevent injuries and workplace incidents and reduce risk through education and awareness. The department strives to develop and maintain a superior program that is proactive in preventing work place accidents.

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
Sale of Goods & Services	-	12,000	-	(12,000)	12,000	12,000
Transfer from Reserves	15,927	35,000	11,509	(23,491)	-	-
	15,927	47,000	11,509	(35,491)	12,000	12,000
EXPENSES						
Salaries, Wages & Benefits	84,985	85,743	103,866	18,123	105,516	107,438
Contracted & General Services	11,468	40,400	39,467	(933)	30,902	30,226
Materials, Supplies & Utilities	53,537	53,657	52,445	(1,212)	54,089	58,204
Internal Charges	238	1,500	1,500	-	1,500	1,500
Transfers to Reserves	2,500	2,500	2,500	-	2,500	2,500
	152,728	183,800	199,778	15,978	194,507	199,868
Net Tax Requirement	(136,801)	(136,800)	(188,269)	(51,469)	(182,507)	(187,868)
Percent Change from 2018 to 2019				37.62%		

Budget Issues:

Revenue

Sale of Goods & Services - Revenue source is from an estimated WCB rebate received from reduced claims which was not received in 2018

Transfer from Reserves - Carry forward funds from 2017 as start of H & S program delayed into 2018.

Expenses

Salaries, Wages & Benefits - Increase in percent allocation to H & S Program indicative of the time requirement of the position.

WESTLOCK COUNTY 2019 - 2021 BUDGET

Total Transportation Services

Description:

The Westlock County Transportation Services strives to provide the best to residents and visitors through the delivery of responsive, efficient, and high quality public services.

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
Sale of Goods & Services	120,426	65,350	77,050	11,700	70,050	74,840
Internal Charges	569,194	595,844	592,084	(3,760)	593,224	596,992
Transfer from Other Governments	2,079,363	1,937,000	1,600,000	(337,000)	1,500,000	1,400,000
Transfer from Reserves	206,151	386,000	140,000	(246,000)	-	-
	2,975,134	2,984,194	2,409,134	(575,060)	2,163,274	2,071,832
EXPENSES						
Salaries, Wages & Benefits	2,401,508	2,614,402	2,499,222	(115,180)	2,541,623	2,589,733
Contracted & General Services	1,561,578	1,721,087	1,474,886	(246,201)	1,395,098	1,435,251
Materials, Supplies & Utilities	3,051,888	3,093,399	3,143,552	50,153	3,276,288	3,366,032
Debt Payments	804,361	806,664	633,818	(172,846)	633,817	749,003
Internal Charges	509,379	512,594	519,084	6,490	521,784	524,565
Transfers to Reserves	527,850	511,500	511,500	-	511,500	511,500
	8,856,564	9,259,646	8,782,062	(477,584)	8,880,110	9,176,084
Net Tax Requirement	(5,881,430)	(6,275,452)	(6,372,928)	(97,476)	(6,716,836)	(7,104,252)
<i>Percent Change from 2018 to 2019</i>				<i>1.55%</i>		

Budget Issues:

See each cost centre for details on revenue and expenses.

WESTLOCK COUNTY 2019 - 2021 BUDGET

3200 - Transportation Services - General

Description:

General administration includes all aspects of administering current County transportation services.

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
Sale of Goods & Services	28,070	17,000	22,000	5,000	17,000	17,000
Internal Charges	271,412	30,500	307,834	277,334	308,554	311,965
Transfer from Reserves	17,810	50,000	-	(50,000)	-	-
	317,292	97,500	329,834	232,334	325,554	328,965
EXPENSES						
Salaries, Wages & Benefits	541,022	530,999	529,239	(1,760)	537,991	547,782
Contracted & General Services	175,267	220,791	158,468	(62,323)	123,770	126,857
Materials, Supplies & Utilities	11,624	12,750	21,850	9,100	24,365	20,696
Debenture Payments	137,990	137,990	-	(137,990)	-	-
Transfers to Reserves	452,500	452,500	452,500	-	452,500	452,500
	1,318,403	1,355,030	1,162,057	(192,973)	1,138,626	1,147,835
Net Tax Requirement	(1,001,111)	(1,257,530)	(832,223)	425,307	(813,072)	(818,870)
<i>Percent Change from 2018 to 2019</i>				-33.82%		

Budget Issues:

Revenue

Internal Charges - 2019 budget reflects actuals in 2018.

Transfer from Other Governments - FCM grant for Asset Management. Project will not proceed if grant is not received.

Expenses

Debenture Payments - 2018 was final year of payments for road project debenture.

WESTLOCK COUNTY 2019 - 2021 BUDGET

3201 - Public Works Shop

Description:

Westlock County owns and maintains an extensive fleet of equipment in order to provide services to Westlock County. The shop strives for timely and cost effective maintenance in order to minimize downtime of equipment. All maintenance costs are recorded and tracked and used to make short term and long term equipment replacement strategies.

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
Sale of Goods & Services	12,843	2,000	11,000	9,000	9,000	11,000
Internal Charges	297,782	553,344	284,250	(269,094)	284,670	285,027
	310,625	555,344	295,250	(260,094)	293,670	296,027
EXPENSES						
Salaries, Wages & Benefits	249,554	266,671	271,450	4,779	275,973	281,225
Contracted & General Services	51,819	40,896	66,184	25,288	69,606	69,133
Materials, Supplies & Utilities	315,186	330,000	341,130	11,130	340,222	350,038
Debenture Payments	84,039	84,177	84,177	-	84,177	84,177
Transfers to Reserves	50,350	34,000	34,000	-	34,000	34,000
	750,948	755,744	796,941	41,197	803,978	818,573
Net Tax Requirement	(440,323)	(200,400)	(501,691)	(301,291)	(510,308)	(522,546)
Percent Change from 2018 to 2019				150.34%		

Budget Issues:

Revenue

Sale of Goods & Services - 2019 budget includes custom work performed for WRWMC by the PW Shop.

Internal Charges - 2019 budget adjusted to reflect 2018 actuals. Changes to internal charges has no impact on the tax levy. Any revenue is offset by equal expenses in other cost centres.

Expenses

Contracted & General Services - increase in training identified as deficiencies during safety audit and Alberta Transportation audit. Increase in septic tank clean out to 2018 actuals.

Materials, Supplies & Utilities - Includes purchase of safety supplies identified as deficiencies in shop inspection. The 2019 budget includes explosion proof cabinets. Also includes increase in fuel & oil as prices are unstable and likely to increase.

WESTLOCK COUNTY 2019 - 2021 BUDGET

3203 - Road Graveling

Description:

The Westlock County gravel program represents the commitment of Westlock County Council to provide a safe and reliable road network within Westlock County. The biggest component of the gravel program is the 3 year rotational graveling of County roads. The goal of the program is that every municipally controlled gravel road will receive gravel once every three years. This is to ensure County infrastructure is kept to an acceptable standard. Graveling maps will be created and shared with Council and the public so that everyone has full knowledge of which roads will be receiving gravel in which years. The gravel being used in 2017 will meet or exceed Alberta Transportation specifications for 3/4 and 1-1/4 inch road crush.

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
Sale of Goods & Services	15,564	-	-	-	-	-
Internal Charges	-	12,000	-	(12,000)	-	-
Transfer from Other Governments	1,937,000	1,937,000	1,600,000	(337,000)	1,500,000	1,400,000
Transfer from Reserves	129,109	216,000	80,000	(136,000)	-	-
	2,081,673	2,165,000	1,680,000	(485,000)	1,500,000	1,400,000
EXPENSES						
Salaries, Wages & Benefits	184,550	125,289	117,196	(8,093)	119,175	121,403
Contracted & General Services	1,020,698	1,138,400	974,926	(163,474)	930,710	966,494
Materials, Supplies & Utilities	1,650,000	1,640,780	1,527,890	(112,890)	1,562,094	1,597,642
Internal Charges	147,403	100,000	125,000	25,000	125,000	125,000
Transfers to Reserves	25,000	25,000	25,000	-	25,000	25,000
	3,027,651	3,029,469	2,770,012	(259,457)	2,761,979	2,835,539
Net Tax Requirement	(945,978)	(864,469)	(1,090,012)	(225,543)	(1,261,979)	(1,435,539)
<i>Percent Change from 2018 to 2019</i>				<i>26.09%</i>		

Policy for graveling program is to apply gravel on a three year cycle which is approx 560 km of roads annually.

Budget Issues:

Revenue

Overall revenue is down 22.4% due to the 2 items:

Transfer from Other Governments - 2018 grant topped up from unspent funds in 2017 to complete additional kilometers in 2018.

Transfer from Reserves - 2017 graveling program not completed due to unfavorable weather and funds were carried forward to 2018 to complete 2017 program.

Expenses

Overall, expenses have decreased by 8.6%.

Materials, Supplies & Utilities - Includes cost of gravel.

WESTLOCK COUNTY 2019 - 2021 BUDGET

3204 - General Road Maintenance

Description:

General road maintenance captures all repairs and services to County controlled roads that are not covered by other defined programs in the County budget. Items include things such as street level lighting for hamlets, sand and salt materials for the County's paved road surfaces.

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
No Revenue	-	-	-	-	-	-
EXPENSES						
Salaries, Wages & Benefits	368,606	539,151	503,104	(36,047)	511,424	521,242
Contracted & General Services	43,421	52,000	49,500	(2,500)	33,800	34,109
Materials, Supplies & Utilities	268,660	351,000	315,600	(35,400)	343,070	373,580
Internal Charges	267,324	265,915	230,500	(35,415)	230,500	230,500
	948,011	1,208,066	1,098,704	(109,362)	1,118,794	1,159,431
Net Tax Requirement	(948,011)	(1,208,066)	(1,098,704)	109,362	(1,118,794)	(1,159,431)
<i>Percent Change from 2018 to 2019</i>				-9.05%		

Budget Issues:

Revenue

None

Expenses

Salaries, Wages & Benefits - Budget software provides more accurate calculation of benefits and overall better management of overtime. There will be variances between various areas within Transportation and is dependent of work completed.

WESTLOCK COUNTY 2019 - 2021 BUDGET

3205 - Grader Program

Description:

Divisional graders and the people who operate them are the life blood of the County road network. Westlock County is divided into 11 grader beats with each beat consisting of approximately 110 miles of road. Westlock County has established policy 8.01 which sets out the standards and priorities for road grading and maintenance within the County. Public Works strives to align work with this policy.

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
Sale of Goods & Services	2,465	4,500	2,200	(2,300)	2,200	2,200
	2,465	4,500	2,200	(2,300)	2,200	2,200
EXPENSES						
Salaries, Wages & Benefits	942,381	997,864	923,459	(74,405)	939,153	956,629
Contracted & General Services	26,218	50,000	50,000	-	50,000	50,000
Materials, Supplies & Utilities	589,517	524,815	704,000	179,185	739,200	744,144
Debenture Payments	582,332	584,497	549,641	(34,856)	549,640	664,826
	2,140,448	2,157,176	2,227,100	69,924	2,277,993	2,415,599
Net Tax Requirement	(2,137,983)	(2,152,676)	(2,224,900)	(72,224)	(2,275,793)	(2,413,399)
Percent Change from 2018 to 2019				3.36%		

Budget Issues:

Revenue

Expenses

Debenture Payments - A grader debenture matured in 2018 and had only one semi-annual payment of \$34,858 in 2018. In 2021, there is a proposed new grader debenture in the amount of \$759,000 with a 5 year term, estimated interest rate of 4% and annual payments of \$168,994. In 2021 another grader debenture matures and had only one semi-annual payment of \$53,807. The draft capital plan phases out borrowing for the purchase of graders.

WESTLOCK COUNTY 2019 - 2021 BUDGET

3206 - Culvert Program

Description:

This program removes and replaces worn out and damaged culverts to protect County infrastructure from the damaging effects of water to gravel roads. Public requests for culvert replacements will be inspected and prioritized based on budget and resource availability. This program uses County personnel and equipment to complete the projects. Some work is contracted for spring steaming and for specialized equipment as required.

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
No Revenue	-	-	-	-	-	-
EXPENSES						
Salaries, Wages & Benefits	55,257	61,693	58,217	(3,476)	59,316	60,565
Contracted & General Services	6,008	5,000	5,800	800	5,800	5,800
Materials, Supplies & Utilities	45,762	92,250	89,958	(2,292)	94,997	99,279
Internal Charges	26,883	30,000	32,500	2,500	33,400	34,327
	133,910	188,943	186,475	(2,468)	193,513	199,971
Net Tax Requirement	(133,910)	(188,943)	(186,475)	2,468	(193,513)	(199,971)
<i>Percent Change from 2018 to 2019</i>				-1.31%		

Budget Issues:

Revenue

None

Expenses

Materials, Supplies & Utilities - Culvert purchases are based on 60 sites and anticipates an increase in costs due to increased steel tariffs and the US\$ exchange rate.

WESTLOCK COUNTY 2019 - 2021 BUDGET

3207 - Brush Control Program

Description:

Roadside brushing is conducted annually to remove trees and brush growth along County roads to improve sightlines for increased safety of the road network. Brushing also has side benefits including improved drainage in County ditches and aesthetics of the County. Requests are prioritized based on project severity as well as budget and resource availability. The County utilizes a combination of mechanical removal with a track hoe and brush attachment, County bulldozers, and a hand slashing crew.

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
No Revenue	-	-	-	-	-	-
EXPENSES						
Salaries, Wages & Benefits	24,663	46,538	43,782	(2,756)	44,647	45,621
Materials, Supplies & Utilities	115	10,000	7,000	(3,000)	7,000	7,000
Internal Charges	23,656	50,000	60,000	10,000	61,800	63,654
	48,434	106,538	110,782	4,244	113,447	116,275
Net Tax Requirement	(48,434)	(106,538)	(110,782)	(4,244)	(113,447)	(116,275)
<i>Percent Change from 2018 to 2019</i>				3.98%		

Budget Issues:

Revenue

None

Expenses

2019 plans increase the efforts to the brush control program.

WESTLOCK COUNTY 2019 - 2021 BUDGET

3208 - Drainage Program

Description:

Water management includes all aspects of ensuring County owned ditches are maintained so they do not impede water flow. Natural drainage courses cannot be modified without Alberta Environment review and approval. Requests from the public will be inspected and prioritized based on budget and resource availability. Drainage management projects typically take place between June 1st and October 1st depending on weather.

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
No Revenue	-	-	-	-	-	-
EXPENSES						
Salaries, Wages & Benefits	10,924	24,571	32,676	8,105	33,285	33,993
Contracted & General Services	-	-	27,808	27,808	28,642	29,501
Internal Charges	8,829	40,585	12,000	(28,585)	12,000	12,000
	19,753	65,156	72,484	7,328	73,927	75,494
Net Tax Requirement	(19,753)	(65,156)	(72,484)	(7,328)	(73,927)	(75,494)
<i>Percent Change from 2018 to 2019</i>				11.25%		

Budget Issues:

Revenue

None

Expenses

Contracted & General Services

New in 2019 - 2 Contracted gravel tandem with tridem pup at roadbuilders rate for 10 days

WESTLOCK COUNTY 2019 - 2021 BUDGET

3209 - Bridge Maintenance Program

Description:

Westlock County has 208 bridges under its care and control. The County is responsible for the maintenance, repairs, upgrade, and eventual replacement of these bridge structures. The regular bridge inspection cycle is about 57 months. Based on the number of the bridges and inspection cycle, each and every year the County needs to inspect around 30-40 bridges. Based on the inspection, the low rated bridges specially rated 2 require replacement and bridges rated 3 to 4 require repairs to extend the service life. Due to the budget constraints, some of the bridges which are rated as 2 are also repaired immediately for the public safety. Bridge replacements are included in the capital budget.

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
No Revenue	-	-	-	-	-	-
EXPENSES						
Salaries, Wages & Benefits	1,653	3,911	3,757	(154)	3,865	3,982
Contracted & General Services	83,921	89,000	70,000	(19,000)	60,570	61,157
Materials, Supplies & Utilities	16,547	15,680	21,200	5,520	21,200	21,200
Internal Charges	432	5,000	15,000	10,000	15,000	15,000
	102,553	113,591	109,957	(3,634)	100,635	101,339
Net Tax Requirement	(102,553)	(113,591)	(109,957)	3,634	(100,635)	(101,339)
Percent Change from 2018 to 2019				-3.20%		

Budget Issues:

Revenue

None

Expenses

Contracted & General Services - Engineering Fees for two level 2 coring inspections. The 2018 budget included additional funds for bridge inspections not included in 2019 budget.

WESTLOCK COUNTY 2019 - 2021 BUDGET

3211 - Dust Control - Residential Program

Description:

Dust control is an important service provided in Westlock County. It is important for the safety of the road users and it is important for the health and safety of the residents who live along the roads, especially the high use roads. Policy #8.07 covers all aspects of dust control within the County.

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
Sale of Goods & Services	61,485	41,850	41,850	-	41,850	44,640
Other Revenues from Own Sources				-		
	61,485	41,850	41,850	-	41,850	44,640
EXPENSES						
Salaries, Wages & Benefits	5,347	10,910	9,929	(981)	10,184	10,465
Materials, Supplies & Utilities	64,568	45,015	59,348	14,333	62,937	66,544
Internal Charges	3,545	10,105	8,944	(1,161)	8,944	8,944
	73,460	66,030	78,221	12,191	82,065	85,953
Net Tax Requirement	(11,975)	(24,180)	(36,371)	(12,191)	(40,215)	(41,313)
<i>Percent Change from 2018 to 2019</i>				<i>50.42%</i>		

Budget Issues:

Revenue

2019 charge is \$450/100meters x 93 locations to recover MG-30 cost based on the 5 year average of 9,300 meters. Total cost recovery charge would be \$825/100 m.

Expenses

Materials, Supplies & Utilities - Inflationary increases on product.

WESTLOCK COUNTY 2019 - 2021 BUDGET

3212 - Dust Control - General Program

Description:

Dust control is important for the safety of the road users and it is important for the health and safety of the residents who live along the roads, especially the high use roads. Westlock County has developed Policy 8.07 which covers all aspects of dust control within the County.

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
No Revenue	-	-	-	-	-	-
EXPENSES						
Salaries, Wages & Benefits	295	1,051	985	(66)	1,002	1,021
Materials, Supplies & Utilities	15,776	17,429	16,576	(853)	17,403	18,255
Internal Charges	893	989	5,140	4,151	5,140	5,140
	16,964	19,469	22,701	3,232	23,545	24,416
Net Tax Requirement	(16,964)	(19,469)	(22,701)	(3,232)	(23,545)	(24,416)
<i>Percent Change from 2018 to 2019</i>				16.60%		

Budget Issues:

Revenue

None

Expenses

Immaterial

WESTLOCK COUNTY 2019 - 2021 BUDGET

3217 - Hamlet Streets Program

Description:

Westlock County maintains streets in 7 hamlets by way of supplying equipment and manpower to grade, re-work and apply oil dust suppressant to roads within the hamlets. Line painting, crack sealing and other maintenance work on paved surfaces in the County is covered in this budget area.

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
Transfer from Reserves	59,232	120,000	60,000	(60,000)	-	-
	59,232	120,000	60,000	(60,000)	-	-
EXPENSES						
Salaries, Wages & Benefits	946	5,754	5,427	(327)	5,609	5,804
Contracted & General Services	127,327	125,000	72,200	(52,800)	92,200	92,200
Materials, Supplies & Utilities	1,289	53,680	39,000	(14,680)	65,800	67,654
Internal Charges	4,104	10,000	30,000	20,000	30,000	30,000
	133,666	194,434	146,627	(47,807)	193,609	195,658
Net Tax Requirement	(74,434)	(74,434)	(86,627)	(12,193)	(193,609)	(195,658)
<i>Percent Change from 2018 to 2019</i>				16.38%		

Budget Issues:

Revenue

Carry forward funds from 2017 project for Pibroch repairs.

Expenses

Contracted & General Services - The 2018 budget included additional costs for Pibroch repairs.

WESTLOCK COUNTY 2019 - 2021 BUDGET

3226 - Emergency Events

Description:

This area is associated with costs that are a result of an emergency events that may be eligible for Disaster Relief Funding from the province. Westlock does not budget for these events.

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
Transfer from Other Governments	142,363			-		
	142,363	-	-	-	-	-
EXPENSES						
Salaries, Wages & Benefits	16,311	-	-	-	-	-
Contracted & General Services	26,899	-	-	-	-	-
Materials, Supplies & Utilities	72,843	-	-	-	-	-
Internal Charges	26,310	-	-	-	-	-
	142,363	-	-	-	-	-
Net Tax Requirement	-	-	-	-	-	-

WESTLOCK COUNTY 2019 - 2021 BUDGET

3300 - Airport Operating

Description:

Westlock County maintains the Westlock airport in joint cooperation with the Town of Westlock and a third party contractor who is responsible for the day to day maintenance. Westlock County and the Town of Westlock have an agreement for cost sharing the operations of the airport.

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
Sale of Goods & Services	146,667	65,760	68,580	2,820	71,970	75,361
Other Revenues from Own Sources	2,036	2,000	2,000	-	2,000	2,000
Transfer from Other Governments	51,000	51,000	53,350	2,350	55,119	51,162
	199,703	118,760	123,930	5,170	129,089	128,523
EXPENSES						
Contracted & General Services	84,304	80,130	96,509	16,379	102,187	94,259
Materials, Supplies & Utilities	84,573	69,930	59,600	(10,330)	60,430	63,402
Transfer to Other Governments	15,000	15,000	15,300	300	15,606	15,919
Bank Charges & Short-term Interest	5,968	3,700	3,871	171	3,985	4,105
Internal Charges	-	1,000	2,000	1,000	2,000	2,000
Transfers to Reserves	60,858	-	-	-	-	-
	250,703	169,760	177,280	7,520	184,208	179,685
Net Tax Requirement	(51,000)	(51,000)	(53,350)	(2,350)	(55,119)	(51,162)
<i>Percent Change from 2018 to 2019</i>				<i>4.61%</i>		

Budget Issues:

Revenue

Transfer from Other Governments - Contribution from the Town of Westlock for 50% of operating costs.

Expenses

Contracted & General Services - Increase for share of insurance costs including liability coverage. Increased costs for maintenance of building, equipment and ground maintenance.

Transfer to Other Governments - Administrative fees paid to Westlock County for management services.

WESTLOCK COUNTY 2019 - 2021 BUDGET

4100 - Water Treatment & Distribution

Description:

This department is responsible for the operations and maintenance of the water distribution and treatment systems within the hamlets, subdivisions and individual connections. Strict government standards must be followed in order to provide a safe and high quality potable water to our residents. Daily, monthly and annual monitoring and testing is done to ensure we meet all drinking water guidelines. Upgrades are continuously being done in order to comply with AEP regulations as well as ensure infrastructure integrity.

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
Municipal Taxes	6,720	6,120	6,120	-	6,120	6,120
Sale of Goods & Services	527,611	542,300	550,856	8,556	558,474	562,148
Other Revenues from Own Sources	22,980	17,900	14,820	(3,080)	15,265	12,965
Transfer from Reserves	-	31,207	-	(31,207)	-	-
	557,311	597,527	571,796	(25,731)	579,859	581,233
EXPENSES						
Salaries, Wages & Benefits	236,800	264,466	259,206	(5,260)	267,545	275,412
Contracted & General Services	69,130	109,000	81,505	(27,495)	83,500	84,856
Materials, Supplies & Utilities	75,679	81,300	82,350	1,050	75,448	76,474
Provision for Allowances	3,878	-	7,740	7,740	7,740	3,750
Transfer to Other Governments	101,466	92,600	85,675	(6,925)	124,685	127,495
Transfer Payments	10,758	9,420	9,420	-	9,420	9,420
Bank Charges & Short-term Interest	295	-	-	-	-	-
Internal Charges	1,679	2,000	2,500	500	2,500	2,500
Transfers to Reserves	81,500	81,500	81,500	-	81,500	81,500
	581,185	640,286	609,896	(30,390)	652,338	661,407
Net Tax Requirement	(23,874)	(42,759)	(38,100)	4,659	(72,479)	(80,174)
Percent Change from 2018 to 2019				-10.90%		

Budget Issues:

Revenue

Municipal Taxes - This is a local improvement for Dapp for installation of water services.

Expenses

Contracted & General Services - Costs for repairs from water line breaks reduced to reflect actuals over the past years. Other minor adjustments made to reflect actuals.

Transfer to Other Governments - Purchase of water from the Westlock Regional Water Commission.

Transfer Payments - Receipts from local improvements, infrastructure fees and water connection fees in Dapp are applied to internal debt created when the infrastructure was installed.

WESTLOCK COUNTY 2019 - 2021 BUDGET

4200 - Waste Water Management

Description:

Responsible to provide operations and maintenance of the sewer treatment and collection systems within the hamlets. Strict government standards must be followed in order to provide a safe and high quality effluent to be discharged into the environment. Monitoring and testing is done to ensure we meet all government guidelines. Upgrades are continuously being done in order to comply with provincial regulations as well as ensure infrastructure integrity.

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
Sale of Goods & Services	92,789	95,074	100,320	5,246	102,537	104,819
Other Revenues from Own Sources	8,069	18,000	13,000	(5,000)	13,000	13,000
Transfer from Reserves	10,000	10,000	-	(10,000)	-	-
	110,858	123,074	113,320	(9,754)	115,537	117,819
EXPENSES						
Salaries, Wages & Benefits	78,254	88,606	84,984	(3,622)	88,061	90,979
Contracted & General Services	22,850	36,475	21,100	(15,375)	20,275	22,456
Materials, Supplies & Utilities	5,068	8,575	14,265	5,690	14,365	14,469
Internal Charges	3,060	3,300	2,300	(1,000)	2,300	2,300
Transfers to Reserves	11,279	-	-	-	-	-
	120,511	136,956	122,649	(14,307)	125,001	130,204
Net Tax Requirement	(9,653)	(13,882)	(9,329)	4,553	(9,464)	(12,385)
<i>Percent Change from 2018 to 2019</i>				<i>-32.80%</i>		

Budget Issues:

Revenue

Expenses

WESTLOCK COUNTY 2019 - 2021 BUDGET

4300 Solid Waste Management

Description:

Solid Waste Services manages and operates 4 Transfer Sites: Vimy, Busby, Pibroch and Jarvie. Each site is open 1 day/week year round with the exception of Jarvie opening for 2 days/week during the summer season. At these sites, waste is collected from residential permit holders and transferred to the Westlock Regional Landfill. Household recycling is collected in trailers and hauled to the landfill. Hamlet waste is collected and disposed at the landfill by contractors bi-weekly. Hamlet residents are charged for garbage pickup and disposal on their monthly utility bills.

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
Sale of Goods & Services	65,133	81,008	94,088	13,080	96,222	98,503
Transfer from Reserves	18,635	25,000	50,000	25,000	25,000	25,000
	83,768	106,008	144,088	38,080	121,222	123,503
EXPENSES						
Salaries, Wages & Benefits	122,655	111,771	105,980	(5,791)	107,729	109,716
Contracted & General Services	346,178	484,300	580,984	96,684	618,991	640,677
Materials, Supplies & Utilities	9,205	22,000	25,441	3,441	23,759	24,140
Internal Charges	28,342	17,200	20,400	3,200	19,800	19,800
Transfers to Reserves	50,000	13,000	13,000	-	13,000	13,000
	556,380	648,271	745,805	97,534	783,279	807,333
Net Tax Requirement	(472,612)	(542,263)	(601,717)	(59,454)	(662,057)	(683,830)
<i>Percent Change from 2018 to 2019</i>				<i>10.96%</i>		
Hamlets	(209,063)	(248,552)	(287,442)	(38,890)	(359,139)	(373,032)
Transfer Stations	(263,549)	(293,711)	(314,275)	(20,564)	(302,918)	(310,798)
	(472,612)	(542,263)	(601,717)	(59,454)	(662,057)	(683,830)

Budget Issues:

Revenue

Transfer from Reserves - 50% funding for old landfill reclamation costs carried forward from 2017.

Expenses

Contracted & General Services

Increase due to new charge by the Westlock Regional Waste Management Commission of \$30 per residence by \$106,530.

The 2019 budget includes cleanup of burn pits at 4 transfer stations for \$18,100 not included in 2018.

WESTLOCK COUNTY 2019 - 2021 BUDGET

5201 - Loans to Other Agencies

Description:

Through Alberta Capital Finance Authority, Westlock County authorized the lending of funds to the Westlock Foundation and the Westlock Seed Cleaning Co-op. At December 31, 2017 the Westlock Foundation owes \$ 6,313,636 with payments made through the County to ACFA in the amount of \$ 454,256 annually. This loan matures in September of 2036. At December 31, 2017 the Westlock Seed Cleaning Co-op owes \$ 366,834, a combination of two separate loans with one maturing in September of 2022 and the other maturing in September of 2028. Total made through the County to ACFA are \$54,057 annually.

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
Transfer from Other Organizations	508,313	508,313	508,313	-	508,313	508,313
	508,313	508,313	508,313	-	508,313	508,313
EXPENSES						
Debenture Payments	508,313	508,313	508,313	-	508,313	508,313
	508,313	508,313	508,313	-	508,313	508,313
Net Tax Requirement	-	-	-	-	-	-
<i>Percent Change from 2018 to 2019</i>				<i>0.00%</i>		

Budget Issues:

Revenue

No Change

Expenses

No Change

WESTLOCK COUNTY 2019 - 2021 BUDGET

5500 - FCSS

Description:

Westlock County supports initiatives that contribute to the overall well-being of County Residents. FCSS is a regional initiative with the other area Municipalities and is funded 80% by the Province and 20% by the partner Municipalities. The amount below represents the County's 20% of the partnership share.

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
No Revenue	-	-	-	-	-	-
EXPENSES						
Transfer Payments to Other Organizations	56,319	55,220	55,200	(20)	57,000	59,000
	56,319	55,220	55,200	(20)	57,000	59,000
Net Tax Requirement	(56,319)	(55,220)	(55,200)	20	(57,000)	(59,000)
<i>Percent Change from 2018 to 2019</i>				-0.04%		

Budget Issues:

Revenue

None

Expenses

WESTLOCK COUNTY 2019 - 2021 BUDGET

5600 - Cemetery Services

Description:

Cemetery Services manages 4 county owned cemeteries including Halach, Tawatinaw, Shoal Creek and Pickardville. The programs ensure the cemeteries are operated and administered according to policy, procedure and the Cemeteries Act. Agriculture Services is responsible for the maintenance and administration of Tawatinaw and Pickardville. Indirectly Agriculture Services oversees the administration and maintenance of all other cemeteries which are maintained by the local community groups.

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
Sale of Goods & Services	1,050	4,000	1,750	(2,250)	1,750	1,750
Other Revenues from Own Sources	-	300	-	(300)	-	-
	1,050	4,300	1,750	(2,550)	1,750	1,750
EXPENSES						
Contracted & General Services	9,825	11,500	12,075	575	12,710	13,400
Materials, Supplies & Utilities	-	500	500	-	500	500
Transfers to Reserves	1,050	4,000	1,750	(2,250)	1,750	1,750
	10,875	16,000	14,325	(1,675)	14,960	15,650
Net Tax Requirement	(9,825)	(11,700)	(12,575)	(875)	(13,210)	(13,900)
<i>Percent Change from 2018 to 2019</i>				7.48%		

Budget Issues:

Revenue

Sale of plots adjusted in 2019 to reflect a more realistic amount.

Expenses

Transfers to Reserves - All plot sale revenue is transferred to the Cemetery Reserve for future perpetual care.

WESTLOCK COUNTY 2019 - 2021 BUDGET

6100 - Planning and Development

Description:

To administer all aspects of rural development planning, land administration and interpretation of the County's Land Use Bylaw and Municipal Development Plan. The acceptance and processing of all development, subdivision and rezone applications and enforcement of the Land Use Bylaw and Municipal Development Plan. Thorough administration of the processing of all safety code permits, management of Rural Addressing, main contact for all GIS/AVL concerns. Contract for Safety Code Permit Services is also contained in this area.

	Budget 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
Sale of Goods & Services	3,707	1,200	2,400	1,200	2,500	2,600
Other Revenues from Own Sources	184,407	188,535	196,575	8,040	202,545	208,180
Transfer from Reserves	-	-	4,500	4,500	-	-
	188,114	189,735	203,475	13,740	205,045	210,780
EXPENSES						
Salaries, Wages & Benefits	292,006	295,356	296,112	756	303,659	309,442
Contracted & General Services	116,191	168,411	134,693	(33,718)	130,208	134,929
Materials, Supplies & Utilities	61,153	54,208	63,308	9,100	65,195	67,140
Bank Charges & Short-term Interest	-	-	7,000	7,000	-	-
Internal Charges	-	4,000	5,000	1,000	5,150	5,300
Transfers to Reserves	22,671	-	-	-	-	-
	492,021	521,975	506,113	(15,862)	504,212	516,811
Net Tax Requirement	(303,907)	(332,240)	(302,638)	29,602	(299,167)	(306,031)
<i>Percent Change from 2018 to 2019</i>				<i>-8.91%</i>		

Budget Issues:

Revenue

Expenses

Contracted & General Services - Reduction of legal fees from 2018 of \$25,000 and reduction of surveying costs to reflect actuals in previous years.

WESTLOCK COUNTY 2019 - 2021 BUDGET

6200 - Agricultural Services

Description:

Agriculture Services delivers programs which directly relate to the Provincial acts relating to Agriculture which set out the framework for service levels. The programming provides for Weed and Pest control, Soil and Water conservation programming, encouraging sustainable agriculture all to improve the economic viability of producers and promoting agriculture policies which meet the needs of the municipality. The programs promote, enhance and protect viable and sustainable agriculture with a view to improving the economics of farming. Agriculture programs are partially grant funded by Alberta Agriculture and Food.

The weed control programs have been developed from the framework of the Provincial Weed Control Act. The programming includes a Roadside Spray program, Brush Spraying Program, Restricted Weed program, Bridge Spraying Program and the proposal of a Fenceline Program.

The Pest Control programs have been developed from the framework of the Agricultural Pests Act and are in place to manage, control and eradicate various pests and nuisances within our Municipality. Our programs focus on beaver management and coyote predation.

The weed inspection program focuses on education and awareness of invasive weed pressures, weed inspections and enforcement on private land and the Tansy Incentive Program.

The mowing program provides an aesthetically pleasing and cultural component to vegetation management. Ther programs focus on mowing County owned property such as lagoons, transfer sites and hamlets. New for 2018 is the proposed initiation of the roadside mowing program which focuses on mowing select resources roads controlling unwanted vegetation and providing safer roads for motorists.

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
Sale of Goods & Services	19,670	14,100	17,700	3,600	12,370	12,440
Internal Charges	11,245	9,550	10,610	1,060	10,160	10,160
Transfer from Other Governments	169,991	168,000	168,000	-	168,000	168,000
Transfer from Reserves	7,865	-	-	-	-	-
	208,771	191,650	196,310	4,660	190,530	190,600
EXPENSES						
Salaries, Wages & Benefits	334,571	365,554	353,284	(12,270)	359,226	366,240
Contracted & General Services	107,769	135,270	130,661	(4,609)	152,562	157,603
Materials, Supplies & Utilities	215,213	203,000	241,235	38,235	244,840	251,684
Transfer Payments to Others	7,130	20,000	15,000	(5,000)	15,000	15,000
Internal Charges	13,369	11,000	14,300	3,300	14,620	14,950
Transfers to Reserves	34,900	34,900	34,900	-	34,900	34,900
	712,952	769,724	789,380	19,656	821,148	840,377
Net Tax Requirement	(504,181)	(578,074)	(593,070)	(14,996)	(630,618)	(649,777)
<i>Percent Change from 2018 to 2019</i>				<i>2.59%</i>		

WESTLOCK COUNTY 2019 - 2021 BUDGET

6200 - Agricultural Services

Net Tax Requirement by Cost Centre

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
General	(208,962)	(195,634)	(218,352)	(22,718)	(233,593)	(239,807)
Weed Control	(210,694)	(227,696)	(241,113)	(13,417)	(255,438)	(262,921)
Beaver & Pest Control	(59,586)	(78,010)	(74,800)	3,210	(85,220)	(89,370)
Weed Inspection	(18,534)	(43,659)	(38,889)	4,770	(35,268)	(35,691)
Roadside Mowing	(6,405)	(33,075)	(19,916)	13,159	(21,099)	(21,988)
	<u>(504,181)</u>	<u>(578,074)</u>	<u>(593,070)</u>	<u>(14,996)</u>	<u>(630,618)</u>	<u>(649,777)</u>

Budget Issues:

Revenue

Expenses

Contracted & General Services - leased vehicles have been added in 2018 as the County does not have a surplus of suitable vehicles.

Materials, Supplies & Utilities - increase for purchase of chemicals (\$16,000) and fuel and oil of (\$36,100) as a result of a budgeting error in 2018.

WESTLOCK COUNTY 2019 - 2021 BUDGET

6400 - Marketing & Economic Development

Description:

Economic development initiatives and programs, advertising, marketing and brochures.

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
No Revenue	-	-	-	-	-	-
EXPENSES						
Contracted & General Services	12,903	18,555	4,500	(14,055)	2,500	2,500
Materials, Supplies & Utilities	3,458	5,000	7,000	2,000	7,500	9,000
	16,361	23,555	11,500	(12,055)	10,000	11,500
Net Tax Requirement	(16,361)	(23,555)	(11,500)	12,055	(10,000)	(11,500)
<i>Percent Change from 2018 to 2019</i>				-51.18%		

Budget Issues:

Revenue

None

Expenses

Contracted & General Services - The 2018 budget included \$2,000 for advertising and 2019 - 2021 does not include any amount for advertising. 2018 budget included membership in GROWTH and removed in 2019.

Materials, Supplies & Utilities - Budgets are for promotional items.

WESTLOCK COUNTY 2019 - 2021 BUDGET

6600 - Property Management

Description:

Management and services of the County owned property including Industrial Park south of the Town.

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
Sale of Goods & Services	344,160			-		
Other Revenues from Own Sources	105,678	87,255	87,255	-	87,375	87,495
	449,838	87,255	87,255	-	87,375	87,495
EXPENSES						
Contracted & General Services	180,557	15,386	21,945	6,559	19,770	20,353
Transfer Payments	-	1,500	-	(1,500)	-	-
Internal Charges	-	450	450	-	-	-
Transfers to Reserves	197,311	18,500	37,023	18,523	55,534	74,045
	377,868	35,836	59,418	23,582	75,304	94,398
Net Tax Requirement	71,970	51,419	27,837	(23,582)	12,071	(6,903)
<i>Percent Change from 2018 to 2019</i>				<i>-45.86%</i>		

Budget Issues:

Revenue

Other Revenues from Own Sources - Lease income from County owned properties.
 Sale of Goods & Services includes sale of lots at industrial park

Expenses

Transfer Payments - Surplus from property rental budgeted to transfer to outstanding property taxes. In 2019, there is no surplus expected.

Transfers to Reserves - Increase transfers to Industrial Park Reserve annually to replenish reserve for costs to develop lot and for future maintenance in the Industrial Park. This amount also includes any surplus from the sale of lots in the industrial park.

WESTLOCK COUNTY 2019 - 2021 BUDGET

7200 - Recreation Services

Description:

Management and Operation of County facilities including Long Island Lake Municipal Campground, Rainbow Park, \$10 Campground, Echo Lake Campground, Spruce Island Quad Park, Tawatinaw Ski Hill. Includes park maintenance, campground caretaker contract, day use camping and contracted management of ski hill. This area includes a contribution to Town of Westlock for recreation costs.

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
Sale of Goods & Services	109,929	102,300	111,000	8,700	118,000	123,000
Transfer from Reserves	3,587	22,500	135,900	113,400	-	-
	113,516	124,800	246,900	122,100	118,000	123,000
EXPENSES						
Salaries, Wages & Benefits	36,100	36,305	42,922	6,617	64,638	65,803
Contracted & General Services	196,866	193,270	451,696	258,426	385,357	388,140
Materials, Supplies & Utilities	31,054	40,200	43,500	3,300	25,600	25,763
Transfer Payments	361,382	312,400	362,400	50,000	572,400	592,400
Debenture Payments	176,959	176,643	176,643	-	176,643	176,643
Internal Charges	2,922	32,100	14,410	(17,690)	12,560	12,710
Transfers to Reserves	-	-	30,000	30,000	32,500	35,000
	805,283	790,918	1,121,571	330,653	1,269,698	1,296,459
Net Tax Requirement	(691,767)	(666,118)	(874,671)	(208,553)	(1,151,698)	(1,173,459)
<i>Percent Change from 2018 to 2019</i>				<i>31.31%</i>		
Net Tax Requirement by Cost Centre						
General	(353,225)	(365,305)	(372,732)	(7,427)	(666,037)	(687,354)
Long Island Lake Campground	17,913	(3,410)	(16,645)	(13,235)	(114)	1,700
Tawatinaw Recreation Area	(356,455)	(297,403)	(485,294)	(187,891)	(485,547)	(487,805)
	(691,767)	(666,118)	(874,671)	(208,553)	(1,151,698)	(1,173,459)

Budget Issues:

Revenue

Increased revenue from Long Island Lake Campground as proposed capital projects are completed resulting in increased usage.

Expenses

Contracted Services

Tawatinaw Recreation Area - New contract in late 2018 for operations at the ski hill and development into an all season recreation area in the amount of \$200,000.

The 2019 budget includes the development of a Recreation Master Plan estimated at \$80,000 funded from reserves.

Transfer Payments

The 2019 budget includes a grant of \$50,000 for capital purchases for the Tawatinaw Recreation Area.

WESTLOCK COUNTY 2019 - 2021 BUDGET

7300 - Community Grants & Promotions

Description:

The County offers support through the community organizations to promote and encourage cultural programs, facilities and events within the county. The proceeds go towards the upkeep of cultural facilities as well as cultural programs offered through these facilities and by community groups. This area of the budget also includes donations to various organizations and support for the physician recruitment program.

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
Transfer from Reserves	500	-	30,030	30,030	-	-
	500	-	30,030	30,030	-	-
EXPENSES						
Transfer Payments	91,744	124,580	146,030	21,450	117,000	117,000
Transfers to Reserves	41,144	-	-	-	-	-
	132,888	124,580	146,030	21,450	117,000	117,000
Net Tax Requirement	(132,388)	(124,580)	(116,000)	8,580	(117,000)	(117,000)
<i>Percent Change from 2018 to 2019</i>				-6.89%		

Budget Issues:

Revenue

Transfer from Reserve - Carry forward funds from previous year.

Expenses

Transfer Payments - payments to community organizations increased in 2019 for unallocated funds from 2018.

WESTLOCK COUNTY 2019 - 2021 BUDGET

7400 - Library Boards

Description:

Westlock County provides funding to both the Westlock Municipal Library and the Yellowhead Regional Library.

	Budget 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
No Revenue	-	-	-	-	-	-
EXPENSES						
Westlock Library	160,000	132,000	162,400	30,400	165,650	169,000
Yellowhead Regional Library	31,046	31,046	31,046	-	31,696	32,201
	191,046	163,046	193,446	30,400	197,346	201,201
Net Tax Requirement	(191,046)	(163,046)	(193,446)	(30,400)	(197,346)	(201,201)
<i>Percent Change from 2018 to 2019</i>				18.65%		

Budget Issues:

Revenue

None

Expenses

Westlock Library - Increase in costs in 2018 and reflected in 2018 actuals and future budgets.

WESTLOCK COUNTY 2019 - 2021 BUDGET

8000 Other Government Requisitions

Description:

This function serves to represent the portion of the overall Tax Levy which is required to be collected by Westlock County on behalf of other authorities and redistributed back to those authorities. Education and Senior's Foundation requisitions are in this area. The values represented in the Draft Budget represent the same numbers as the prior year, in terms of dollars, tax rates and assessment values. Tax rate, assessment values and dollar amounts are all subject to change once hard assessment numbers are finalized in March/April and the current year Actual Requisition numbers are also received in March/April.

	Actual 2018	Budget 2018	Budget 2019	Dollar Change	Forecast 2020	Forecast 2021
REVENUE						
Provincial Education Requisition	2,737,733	2,669,170	2,792,685	123,515	2,749,245	2,831,722
Homeland Housing Seniors Requisition	536,550	528,346	556,912	28,566	544,196	560,522
Designated Industrial Property Requisition	5,045	-	6,000	6,000	6,000	6,000
	3,279,328	3,197,516	3,355,597	158,081	3,299,441	3,398,244
EXPENSES						
Provincial Education Requisition	2,737,928	2,669,170	2,792,685	123,515	2,749,245	2,831,722
Homeland Housing Seniors Requisition	536,641	528,346	556,912	28,566	544,196	560,522
Designated Industrial Property Requisition	5,016	-	6,000	6,000	6,000	6,000
	3,279,585	3,197,516	3,355,597	158,081	3,299,441	3,398,244
Net Tax Requirement	(257)	-	-	-	-	-
<i>Percent Change from 2018 to 2019</i>				<i>0.00%</i>		

Budget Issues:

Revenue

Requisitions are a legislative requirement that Westlock County collect taxes on behalf of the Province and Homeland Housing.

Expenses

All requisition tax revenue is transferred to the Province or to Homeland Housing.