

A photograph of a wheat field with a barn in the background under a clear blue sky. The wheat is golden-brown and in the foreground, slightly out of focus. A single wheat stalk is in sharp focus on the right side. The barn is made of weathered wood and is in the background, also slightly out of focus. The sky is a clear, solid blue.

Big Lakes County 2020 Final Budget

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Big Lakes County
2020 Final Operating Budget - by Object

	2019 Final Budget	2019 Actual (unaudited)	2020 Interim Budget	2020 Final Budget	Change: 2019 to 2020	Change: Interim to Final	Notes
REVENUES							
Property taxes	(28,743,724)	(28,532,158)	(29,661,994)	(28,525,527)	218,197	1,136,467	1
User fees and sales of goods	(2,645,270)	(2,586,534)	(2,510,000)	(2,388,150)	257,120	121,850	2
Government transfers for operating	(1,042,527)	(962,192)	(792,281)	(715,474)	327,053	76,807	3
Interest and investment income	(400,000)	(668,079)	(500,000)	(500,000)	(100,000)	-	
Oil well drilling taxes	(250,000)	(220,622)	(250,000)	(150,000)	100,000	100,000	4
Penalties and costs on taxes	(557,000)	(1,167,632)	(757,000)	(607,000)	(50,000)	150,000	5
Other	(104,315)	(42,885)	(102,815)	(101,815)	2,500	1,000	
Fines	(3,000)	(2,679)	(14,000)	(14,000)	(11,000)	-	
		-				-	
TOTAL REVENUES	(33,745,835)	(34,182,782)	(34,588,090)	(33,001,966)	743,870	1,586,124	
EXPENSES							
Materials, goods and contracted and general services	14,870,440	11,259,308	15,445,023	11,490,231	(3,380,209)	(3,954,793)	6
Salaries, wages and benefits	6,240,601	5,585,542	6,350,549	5,418,109	(822,492)	(932,440)	7
Transfers for other governments	10,427,403	9,753,137	10,285,872	8,762,400	(1,665,003)	(1,523,472)	8
Bad Debt, Write-offs and Contingencies	500,000	6,846,681	2,150,000	8,050,000	7,550,000	5,900,000	
Repairs and maintenance	769,000	432,664	633,500	485,800	(283,200)	(147,700)	9
Utilities	437,400	490,065	489,000	505,100	67,700	16,100	10
Interest on long-term debt	122,182	120,558	102,311	102,311	(19,871)	-	
Insurance	211,920	204,015	226,150	226,650	14,730	500	
						-	
TOTAL EXPENSES	33,578,946	34,691,970	35,682,404	35,040,600	1,461,654	(641,804)	
		-					
(SURPLUS)/DEFICIT FROM REGULAR OPERATIONS	(166,890)	509,188	(1,055,686)	2,038,634	2,205,524	3,094,320	
Repayment of principal on long-term debt							
	783,446	754,871	472,385	472,385	(311,061)	-	
Transfers to/from reserves							
Contributions to capital reserves	1,607,500	8,754,082	1,607,500	1,607,500	-	-	
Contributions to operating reserves	52,000	91,390	52,000	52,000	-	-	
Drawn from capital reserves for operating	(250,000)	-	(250,000)	(250,000)	-	-	
Drawn from operating reserves	(1,526,057)	(43,605)	(826,199)	(3,920,519)	(2,394,463)	(3,094,320)	
Net (withdrawal from)/contribution to reserves	(116,557)	8,801,867	583,301	(2,511,019)	(2,394,463)	(3,094,320)	11
						-	
OTHER TRANSACTIONS - AMORTIZATION EXPENSE	7,952,658	8,642,413	8,100,000	8,621,575	668,918	521,575	

Big Lakes County							
2020 Final Operating Budget - by Function							
	2019 Final Budget	2019 Actuals (unaudited)	2020 Interim Budget	2020 Final Budget	Difference: 2019 to 2020	Change: Interim to Final	Notes
Revenue - general	(29,970,024)	(30,615,125)	(31,187,794)	(29,800,327)	169,697	1,387,467	1
Council	646,500	589,265	601,500	477,000	(169,500)	(124,500)	6
Administration/corporate services	3,432,306	3,073,782	3,459,475	2,956,373	(475,933)	(503,102)	6, 7
Cost-sharing	2,746,894	2,347,899	2,756,778	1,190,520	(1,556,374)	(1,566,258)	8
Planning & development	491,407	385,527	459,249	373,020	(118,387)	(86,229)	6
Community/Protective Services/Economic Development	254,075	240,867	205,469	128,725	(125,350)	(76,744)	6
Bad debts/writeoffs/contingencies	500,000	6,846,681	2,150,000	8,050,000	7,550,000	5,900,000	8
Clearing Accounts	-	(625)	-	-	-	-	
Clearing Accounts	-	(588)	-	-	-	-	
Administration Services	(21,898,842)	(17,132,317)	(21,555,323)	(16,624,689)	5,274,153	4,930,634	
		-				-	
Public works administration and labour	795,704	242,743	649,743	388,262	(407,442)	(261,482)	6, 7
Roads	9,909,928	7,896,319	9,596,589	8,443,859	(1,466,069)	(1,152,730)	6, 7
Airports	176,340	156,967	113,650	82,150	(94,190)	(31,500)	
Drainage	139,000	19,325	87,000	23,500	(115,500)	(63,500)	6
Land sales	8,000	8,261	15,500	12,000	4,000	(3,500)	
Transportation Services	11,028,972	8,323,616	10,462,482	8,949,770	(2,079,201)	(1,512,712)	
		-				-	
Safety	106,083	86,875	108,666	102,735	(3,348)	(5,932)	
Fire	1,050,486	791,813	975,637	873,178	(177,308)	(102,460)	6, 7
Emergency management	29,700	(10,339)	27,500	15,000	(14,700)	(12,500)	
Bylaw enforcement	437,629	460,765	228,804	200,039	(237,590)	(28,765)	
Protective Services	1,623,898	1,329,114	1,340,608	1,190,951	(432,946)	(149,657)	
		-				-	
Water	512,178	495,810	496,477	624,272	112,094	127,796	12
Sewer	163,270	171,161	191,821	134,184	(29,086)	(57,636)	
Utility Services	675,449	666,971	688,297	758,457	83,008	70,159	
		-				-	
Grants - operating	1,276,357	1,275,459	1,210,884	1,116,396	(159,961)	(94,487)	
Grants - capital	128,793	111,469	93,358	77,054	(51,739)	(16,304)	
Libraries	313,843	303,748	296,468	295,008	(18,835)	(1,460)	
Recreation and Culture Services	1,718,993	1,690,677	1,600,710	1,488,458	(230,534)	(112,251)	
		-				-	
Waste management	759,982	631,023	668,338	649,791	(110,191)	(18,547)	
FCSS	378,025	250,349	370,346	226,399	(151,626)	(143,947)	
Cemeteries	1,400	(26,816)	1,350	(300)	(1,700)	(1,650)	
Agriculture and Ag Service Board	424,069	284,051	448,153	347,015	(77,054)	(101,138)	13
Seniors requisition	285,015	285,022	292,140	499,545	214,530	207,405	14
School requisition	5,119,597	4,988,524	5,119,597	5,025,621	(93,977)	(93,977)	
All Other	6,968,088	6,412,153	6,899,925	6,748,071	(220,017)	(151,854)	
		-				-	
(SURPLUS)/DEFICIT from Operations, including Principal Repayment on Debt	116,557	1,290,212	(563,301)	2,511,019	2,394,463	3,074,320	
		-				-	
Contribution to Capital Reserves	1,607,500	8,754,082	1,607,500	1,607,500	-	-	
Contribution to Operating Reserves	52,000	91,390	52,000	52,000	-	-	
Drawn from capital reserves for operating	(250,000)	-	(250,000)	(250,000)	-	-	
Drawn from operating reserves	(1,526,057)		(826,199)	(3,920,519)	(2,394,463)	(3,094,320)	
Net withdrawal from reserves	(116,557)	8,845,472	583,301	(2,511,019)	(2,394,463)	(3,094,320)	
		-				-	
	7,733,750	8,642,413	8,100,000	8,621,575	887,825	521,575	
		-				-	

Big Lakes County
2020 Final Operating Budget - Multi-Year

	2019 Actuals (unaudited)	2020 Final Budget	2021 Projection	2022 Projection	Notes
REVENUES					
Property taxes	(28,532,158)	(28,525,527)	(29,503,685)	(30,519,342)	15
User fees and sales of goods	(2,586,534)	(2,388,150)	(2,290,832)	(2,313,740)	
Government transfers for operating	(962,192)	(715,474)	(877,579)	(703,332)	
Interest and investment income	(668,079)	(500,000)	(505,000)	(510,050)	
Oil well drilling taxes	(220,622)	(150,000)	(250,000)	(252,500)	
Penalties and costs on taxes	(1,167,632)	(607,000)	(613,070)	(619,201)	
Other	(42,885)	(101,815)	(102,833)	(103,861)	
Fines	(2,679)	(14,000)	(14,140)	(14,281)	
	-				
TOTAL REVENUES	(34,182,782)	(33,001,966)	(34,157,139)	(35,036,308)	
EXPENSES					
Materials, goods and contracted and general s	11,259,308	11,490,231	11,934,322	11,961,514	16
Salaries, wages and benefits	5,585,542	5,418,109	5,526,421	5,883,325	
Transfers for other governments	9,753,137	8,762,400	10,588,356	10,744,079	17
Bad Debt, Write-offs and Contingencies	6,846,681	8,050,000	4,051,000	2,051,510	
Repairs and maintenance	432,664	485,800	480,216	489,341	
Utilities	490,065	505,100	515,202	524,679	
Interest on long-term debt	120,558	102,311	76,896	51,730	
Insurance	204,015	226,650	231,183	235,710	
TOTAL EXPENSES	34,691,970	35,040,600	33,403,596	31,941,887	
	-				
(SURPLUS)/DEFICIT FROM REGULAR OPERATIONS	509,188	2,038,634	(753,543)	(3,094,421)	
Repayment of principal on long-term debt	754,871	472,385	469,809	489,197	
Transfers to/from reserves					
Contributions to capital reserves	8,754,082	1,607,500	1,607,500	1,607,500	
Contributions to operating reserves	91,390	52,000	52,000	52,000	
Drawn from capital reserves for operating	-	-	-	-	
(Drawn from)/Contribution to operating reserve	(43,605)	(4,170,519)	(1,375,766)	945,724	
Net contribution to/(withdrawal from) reserves	8,801,867	(2,511,019)	283,734	2,605,224	
OTHER TRANSACTIONS - AMORTIZATION EXPENSE	8,642,413	8,621,575	8,700,000	8,800,000	

Notes

- 1 Tax revenue includes a 1.4% mill rate increase for residential and farmland properties, and no mill rate change for non-residential properties. Overall revenue decreased from interim budget due to a change in final assessment numbers.
- 2 Expect lower revenue for user fees and sales of goods due to elimination of user fees for Seal Lake Road. This will offset lower expenses.
- 3 Change in government transfers for operating from 2019 budget is due to non-recurring projects being eliminaged (i.e., ICF/IDP, CARES, etc.). These will be offset by lower expenses
- 4 Reduced oil well drilling tax revenue, as limited new drilling activity is expected in 2020.
- 5 Reduced budget for penalties and costs on taxes - assuming that uptake on tax installment payment plan will reduce penalty revenue assessed.
- 6 Several changes in this group as follows:
 - reduced expected travel/mileage/accommodations/memberships cost by \$206K from interim
 - reduced professional and contracted services by \$344K from interim budget, and \$1.1M from prior year budget. These reductions relate partially to non-recurring projects, but also to delayed or cancelled projects.
 - fuel costs reduced by \$164K from interim due to less expected travel as well as lower fuel prices.
 - reduced projects by \$978K from interim due to delaying or cancelling projects including Little Smoky gravel pit reclamation (\$250K, delayed to 2021), Seal Lake Road maintenance (\$194K), grading (\$182K), gravelling (\$295K) and other small reductions
- 7 Salaries and benefits adjusted for:
 - COLA roll-back
 - elimination of step increases effective May 1
 - temporary layoffs for some non-essential staff
 - elimination of summer seasonal positions where possible
 - part-year position vacancies
- 8 Eliminated capital grants to both High Prairie and Swan Hills. Swan Hills operating grant still intact. Reduced operating funding to recreation groups by 10%
- 9 Repairs and maintenance scaled back - non-essential spending removed.
- 10 Utilities costs increased slightly from interim and prior year due to expected rate increases as well as additional utility costs for new Joussard water treatment plant.
- 11 Particular emphasis: net withdrawal from reserves for operating activities is \$2.4M.
- 12 Overall department cost increased due to inclusion of reclamation project
- 13 Overall department cost decreased due to smaller board, as well as elimination of grants to external organizations. Extension work will be completed in-house using existing resources.
- 14 Seniors requisition increased due to Heart River Housing capital expansion plan.
- 15 Multi-year tax increase is based on estimated 2% growth in assessment + 2% growth in mill rate
- 16 Multi-year budget assumes bad debt expense decreases to \$4M in 2021 and \$2M in 2022
- 17 Multi-year budget assumes resumption of capital grants in 2021

Big Lakes County
2020 Final Capital Budget

Department	Total Cost	Previous Spending	2020	2021	2022	2023	2024
Admininstration projects	550,240		513,240	22,000	15,000		
Economic Development projects	2,427,912	326,282	30,260	-	2,071,370	-	-
Fire projects	1,754,000	-	176,000	328,000	1,250,000	-	-
Public Works - Bridge Projects	7,572,907	163,965	3,773,942	585,000	950,000	600,000	900,000
Public Works - Drainage Projects	702,983	13,830	-	689,153	-	-	-
Public Works - Facilities Projects	804,257	665,257	139,000	-	-	-	-
Public Works - Land Projects	2,050,000	-	60,000	510,000	510,000	510,000	460,000
Public Works - Roads Projects	24,678,087	6,624,328	1,797,486	6,608,922	5,647,351	950,000	3,050,000
Public Works - Vehicles and Equipment	8,100,500	-	1,366,000	1,569,500	1,963,000	1,762,000	1,440,000
Public Works - Waste Management Projects	514,605	391,299	123,306	-	-	-	-
Public Works - Airports Projects	3,789,892	3,324,959	446,227	18,706	-	-	-
Utilities Projects	35,026,616	14,948,075	2,206,253	85,000	85,000	10,617,288	7,085,000
Project costs			10,631,714	10,416,281	12,491,721	14,439,288	12,935,000
From Reserves			(5,798,849)	(5,016,055)	(3,580,252)	(2,706,880)	(2,770,500)
From Grants			(4,441,265)	(5,067,726)	(3,330,073)	(4,930,000)	(7,486,666)
From Debt			-	-	(4,972,438)	(6,422,408)	(2,333,334)
From Operating			-	-	-	-	-
From Other			(391,600)	(332,500)	(608,958)	(380,000)	(344,500)

**Big Lakes County
Reserves Projection**

Reserve	Unaudited Ending Balance, December 31, 2019	Adjustments/ Transfers	Contributions	Withdrawals	Projected Ending Balance, December 31, 2020
WORKING CAPITAL RESERVE	(5,543,854)			3,920,519	(1,623,334)
MEDICAL EQUIPMENT RESERVE	(258,500)				(258,500)
BY-LAW - RCMP RESERVE	(82,000)				(82,000)
WINTER CONTROL OPERATING RESERVE	(104,387)				(104,387)
ROAD SURFACING RESERVE	(960,786)				(960,786)
RESERVE-OFFSITE LEVY-WATER	(39,400)				(39,400)
RESERVE-OFFSITE LEVY-SEWER	(25,400)				(25,400)
FCS OPERATING RESERVE	(6,955)				(6,955)
FCS YOUTH OPERATING RESERVE	(65,086)				(65,086)
FCS CHRISTMAS ANGELS DONATION RESERVE	(9,506)				(9,506)
PLANNING RESERVE	(6,000)		(2,000)		(8,000)
SWAN VALLEY CEMETERY RESERVE	(26,700)				(26,700)
INFRASTRUCTURE SUSTAINABILITY	-				-
TOURISM & ECONOMIC DEV Reserve	(100,000)				(100,000)
HP RECREATION CAPITAL GRANT-RESERVE	(55,626)		(50,000)		(105,626)
RESERVES-FUNDS IN LIEU OF MUN	(127,669)				(127,669)
COMMUNITY CAPITAL FACILITIES RESERVE	(384,142)				(384,142)
CULTURE RESERVE (GROUARD)	(92,865)				(92,865)
OPERATING CONTINGENCY RESERVE	(293,913)				(293,913)
Total Operating Reserves	(8,182,789)	-	(52,000)	3,920,519	(4,314,269)
COMPUTER EQUIP RESERVE	(292,396)		(50,000)	93,500	(248,896)
FIRE EQUIPMENT RESERVE	(1,042,518)		(300,000)	120,000	(1,222,518)
FIRE FACILITY RESERVE	(1,380,847)		(100,000)		(1,480,847)
FIRE EQUIPMENT RESERVE - SCBA	(153,052)		(12,500)	-	(165,552)
EQUIPMENT REPLACEMENT RESERVE	(2,295,137)		(805,000)	974,400	(2,125,737)
GENERAL TRANSPORTATION RESERVE	(8,451,610)			2,222,492	(6,229,118)
GRAVEL PIT RECLAMATION RESERVE	(2,022,839)		(200,000)	250,000	(1,972,839)
GRAVEL SOURCE DEVT RESERVE	(359,019)		(20,000)		(379,019)
Joussard 2nd Ave Reserve	(5,543)				(5,543)
HP AIRPORT RESERVE	(96,692)		(100,000)	50,000	(146,692)
WATER SYSTEM UPGRADING RESERVE	1,659,639	(3,900,000)		2,181,253	(59,108)
Big Meadow Water Co-op Reserve	(78,917)				(78,917)
RIVERBEND WATER CO-OP RESERVE	-				-
SEWER SYSTEM UPGRADING RESERVE	(4,016,234)	3,900,000		25,000	(91,234)
WASTE TRANSFER SITES RESERVE	(239,684)				(239,684)
ASB EQUIPT RESERVE	(71,669)		(20,000)		(91,669)
BUILDING RESERVE	(405,715)			101,944	(303,771)
SPRUCE POINT PARK MARINA RESERVE	-				-
ECONOMIC DEVELOPMENT RESERVE	(173,719)			30,260	(143,459)
REC'N & CUTURAL FACILITY RESERVE	(255,710)				(255,710)
Total Capital Reserves	(19,681,662)	-	(1,607,500)	6,048,849	(15,240,313)
Grand Total Reserves	(27,864,451)	-	(1,659,500)	9,969,368	(19,554,582)