

# Big Lakes County

## 2022 Final Budget - by Summary Object

	2021 Actual	2021 Final Budget	2022 Interim Budget	2022 Final Budget	2022 Final Budget Change	2023 Projected Budget	2024 Projected Budget
<b>REVENUES</b>							
Property taxes	(28,259,985)	(28,268,497)	(28,216,476)	(28,016,929)	199,547	(28,577,267)	(29,148,813)
User fees and sales of goods	(2,648,265)	(3,265,765)	(3,157,632)	(3,158,132)	(500)	(3,158,132)	(3,158,132)
Government transfers for operating	(608,063)	(871,806)	(689,756)	(770,323)	(80,567)	(770,323)	(770,323)
Interest and investment income	(70,412)	(400,000)	(300,000)	(301,000)	(1,000)	(301,000)	(301,000)
Penalties and costs on taxes	(348,210)	(607,000)	(207,000)	(207,000)	-	(207,000)	(207,000)
Other	(242,120)	(113,965)	(108,415)	(108,415)	-	(108,415)	(108,415)
Fines	(12,803)	5,000	(10,000)	(10,000)	-	(10,000)	(10,000)
<b>TOTAL REVENUES</b>	<b>(32,189,858)</b>	<b>(33,522,034)</b>	<b>(32,689,279)</b>	<b>(32,571,799)</b>	<b>117,480</b>	<b>(33,132,137)</b>	<b>(33,703,683)</b>
<b>EXPENSES</b>							
Materials, goods & contracted and general services	10,403,588	12,823,873	12,398,206	13,449,874	1,051,668	13,718,871	13,993,249
Salaries, wages and benefits	5,470,138	5,357,493	5,684,882	5,395,335	(289,547)	5,503,242	5,613,306
Transfers for other governments	8,007,058	8,953,795	9,777,285	9,654,836	(122,449)	9,654,836	9,654,836
Bad Debt, Write-offs and Contingencies	334,200	4,450,000	750,000	350,000	(400,000)	350,000	350,000
Repairs and maintenance	456,070	589,850	509,400	509,400	-	519,588	529,980
Utilities	478,909	501,600	510,200	510,200	-	520,404	530,812
Interest on long-term debt	76,585	76,896	78,455	78,455	-	70,609	63,548
Insurance	239,186	221,400	264,220	257,991	(6,229)	263,151	268,414
<b>TOTAL EXPENSES</b>	<b>25,465,733</b>	<b>32,974,908</b>	<b>29,972,647</b>	<b>30,206,090</b>	<b>233,443</b>	<b>30,500,700</b>	<b>31,004,145</b>
<b>(SURPLUS)/DEFICIT FROM REGULAR OPERATIONS</b>	<b>(6,724,124)</b>	<b>(547,126)</b>	<b>(2,716,632)</b>	<b>(2,365,709)</b>	<b>350,923</b>	<b>(2,531,437)</b>	<b>(2,699,538)</b>
Repayment of principal on long-term debt	470,121	469,809	559,839	559,839	-	567,684	574,745
<b>Reserve Transfers</b>							
Contributions to capital reserves	1,702,500	1,682,500	1,832,500	1,832,500	-	1,832,500	1,832,500
Contributions to operating reserves	52,000	52,000	52,000	52,000	-	52,000	52,000
Drawn from capital reserves for operating	(250,000)	(250,000)	-	(162,000)	(162,000)	-	-
Contributions to/(withdrawal from) operating reserves	4,749,503	(1,407,183)	272,293	83,370	(188,923)	79,253	240,293
Net contribution to reserves - Operating Activities	6,254,003	77,317	2,156,793	1,805,870	(350,923)	2,047,123	2,124,793
Withdrawal from reserves - Capital Activities		2,887,938	5,771,062	8,467,445	2,696,383	3,278,000	2,385,000
<b>OTHER TRANSACTIONS - AMORTIZATION EXPENSE</b>	<b>8,840,793</b>	<b>8,700,000</b>	<b>8,890,000</b>	<b>8,890,000</b>	<b>-</b>	<b>8,890,000</b>	<b>8,890,000</b>

# Big Lakes County

## 2022 Final Budget - By Department

	2021 Actual	2021 Final Budget	2022 Interim Budget	2022 Final Budget	2022 Final Budget Change
00 Revenue - general	(28,703,415)	(29,302,797)	(28,750,776)	(28,551,229)	199,547
11 Council	412,888	551,000	573,000	573,000	-
12 Administration/corporate services	2,692,088	2,930,543	3,068,399	3,075,899	7,500
15 Cost-sharing	959,536	1,130,500	1,865,000	1,865,000	-
61 Planning & development	314,603	424,367	424,865	424,865	-
69 Community/Protective Services/Economic Development	160,971	163,773	193,870	188,620	(5,250)
97 Bad debts/writeoffs/contingencies	334,185	4,450,000	750,000	350,000	(400,000)
98 Clearing Accounts	-	-	-	-	-
99 Clearing Accounts	(31,612)	-	-	-	-
Administration Services	(23,860,756)	(19,652,614)	(21,875,642)	(22,073,845)	(198,203)
31 Public works administration and labour	396,875	236,758	189,853	143,807	(46,047)
32 Roads	7,961,717	8,763,018	8,756,029	9,413,059	657,030
33 Airports	106,404	120,550	129,550	142,532	12,982
37 Drainage	3,758	29,500	29,500	32,400	2,900
66 Land sales	(5,625)	(638,100)	(655,100)	(655,100)	-
Transportation Services	8,463,129	8,511,726	8,449,833	9,076,698	626,865
20 Safety	96,949	130,182	115,696	115,696	-
23 Fire	706,513	1,027,137	953,784	965,539	11,755
24 Emergency management	96,049	24,000	44,000	54,000	10,000
26 Bylaw enforcement	313,850	347,478	410,244	415,316	5,072
Protective Services	1,213,361	1,528,798	1,523,725	1,550,551	26,827
41 Water	370,112	851,350	977,601	999,051	21,450
42 Sewer	122,193	128,013	187,647	193,547	5,900
Utility Services	492,306	979,363	1,165,248	1,192,598	27,350
71 Grants - operating	956,835	1,155,625	1,161,218	1,343,218	182,000
72 Grants - capital	40,973	131,585	144,519	144,519	-
74 Libraries	269,076	285,383	290,262	260,362	(29,900)
Recreation and Culture Services	1,266,883	1,572,593	1,596,000	1,748,100	152,100
43 Waste management	585,260	572,408	580,491	599,821	19,331
51 FCSS	297,520	323,305	364,401	366,367	1,966
56 Cemeteries	(304)	(300)	(300)	(300)	-
63 Agriculture and Ag Service Board	88,129	369,272	321,319	313,289	(8,030)
84 Seniors requisition	458,962	459,681	459,681	475,346	15,665
85 School requisition	4,741,505	5,258,452	5,258,452	4,945,504	(312,948)
All Other	6,171,073	6,982,818	6,984,044	6,700,027	(284,016)
<b>(SURPLUS)/DEFICIT from Operations, including Principal Repayment on Debt</b>	(6,254,003)	(77,317)	(2,156,793)	(1,805,870)	350,923
<b>TRANSFERS TO/FROM RESERVES FOR OPERATING</b>					
Contribution to Capital Reserves	1,702,500	1,682,500	1,832,500	1,832,500	-
Contribution to Operating Reserves	52,000	52,000	52,000	52,000	-
Drawn from capital reserves for operating	(250,000)	(250,000)	-	(162,000)	(162,000)
Drawn from operating reserves	4,749,503	(1,407,183)	272,293	83,370	(188,923)
<b>Net (withdrawal from)/contribution to reserves</b>	6,254,003	77,317	2,156,793	1,805,870	(350,923)
<b>OTHER TRANSACTIONS - AMORTIZATION EXPENSE</b>	8,840,793	8,700,000	8,890,000	8,890,000	-

# Big Lakes County - 2022 Final Capital Budget

Department	Total Cost	Previous	2022	2023	2024	2025	2026	Future Years
Administration								
Fire	64,000	-	64,000	-	-	-	-	-
	4,145,000	-	1,020,000	725,000	570,000	485,000	650,000	695,000
Public Works Bridges	9,621,626	1,264,109	2,772,517	450,000	950,000	2,685,000	600,000	900,000
Public Works Land Projects	2,372,000	-	1,312,000	512,000	512,000	12,000	12,000	12,000
Public Works Roads	12,163,586	16,147	8,427,439	700,000	220,000	-	-	2,800,000
Public Works Vehicles & Equipment	10,828,500	-	1,847,000	2,747,000	1,603,000	1,828,500	644,000	2,159,000
Public Works Airports	80,021	54,451	25,570	-	-	-	-	-
Utilities	7,950,000	-	75,000	75,000	75,000	75,000	7,575,000	75,000
	<b>47,224,733</b>	<b>1,334,707</b>	<b>15,543,526</b>	<b>5,209,000</b>	<b>3,930,000</b>	<b>5,085,500</b>	<b>9,481,000</b>	<b>6,641,000</b>

<b>Project costs</b>	<b>15,543,526</b>	5,209,000	3,930,000	5,085,500	9,481,000	6,641,000
From Reserves	(8,467,445)	(3,278,000)	(2,385,000)	(2,658,570)	(4,916,000)	(5,485,500)
From Grants	(6,535,097)	(1,407,500)	(1,212,500)	(2,013,750)	(4,450,000)	(675,000)
From Other	(540,984)	(523,500)	(332,500)	(413,180)	(115,000)	(480,500)

# Big Lakes County - Reserve Statement

Account	Reserve Name	PROJECTED Ending Balance, December 31, 2021 **	ADJUSTMENTS/ Transfers	Contributions	Withdrawals	PROJECTED Ending Balance December 31, 2022
6-00-00-00-711	WORKING CAPITAL RESERVE	(4,087,171)	1,000,000	(83,370)		(3,170,541)
6-12-00-00-712	MEDICAL EQUIPMENT RESERVE	(258,500)				(258,500)
6-24-20-00-760	DISASTER FUNDS (NEW PROVINCIAL REQUIREMENT)	(50,000)				(50,000)
6-26-10-00-712	BY-LAW - RCMP RESERVE	(82,000)				(82,000)
6-32-10-00-712	WINTER CONTROL OPERATING RESERVE	(104,387)				(104,387)
6-32-90-00-712	ROAD SURFACING RESERVE	(645,786)				(645,786)
6-41-00-00-712	RESERVE-OFFSITE LEVY-WATER	(39,400)				(39,400)
6-42-00-00-712	RESERVE-OFFSITE LEVY-SEWER	(25,400)				(25,400)
6-51-00-00-712	FCS OPERATING RESERVE	(6,955)				(6,955)
6-51-10-00-712	FCS YOUTH OPERATING RESERVE	(82,162)				(82,162)
6-51-20-00-712	FCS CHRISTMAS ANGELS DONATION RESERVE	(9,506)				(9,506)
6-61-00-00-712	PLANNING RESERVE	(10,000)		(2,000)		(12,000)
6-56-00-39-712	SWAN VALLEY CEMETERY RESERVE	(26,700)				(26,700)
6-69-10-00-712	TOURISM & ECONOMIC DEV RESERVE	(100,000)				(100,000)
6-71-00-00-712	HP RECREATION CAPITAL GRANT-RESERVE	(269,915)		(50,000)	162,000	(157,915)
6-72-10-00-712	COMMUNITY CAPITAL FACILITIES RESERVE	(384,142)				(384,142)
6-74-00-00-712	CULTURE RESERVE (GROUARD)	(99,479)				(99,479)
6-97-00-00-712	OPERATING CONTINGENCY RESERVE	(293,913)				(293,913)
<b>Total Operating Reserves</b>		<b>(6,575,417)</b>	<b>1,000,000</b>	<b>(135,370)</b>	<b>162,000</b>	<b>(5,548,787)</b>
6-12-00-00-760	COMPUTER EQUIP RESERVE	(243,031)		(50,000)	44,944	(248,087)
6-23-00-00-760	FIRE EQUIPMENT RESERVE	(1,465,599)		(512,500)	1,374,028	(604,071)
6-23-10-00-760	FIRE FACILITY RESERVE	(1,580,847)			-	(1,580,847)
6-31-00-00-760	EQUIPMENT REPLACEMENT RESERVE	(3,094,264)		(900,000)	1,306,016	(2,688,248)
6-32-00-00-760	GENERAL TRANSPORTATION RESERVE	(7,613,374)	(5,000,000)	(270,000)	6,698,403	(6,184,971)
6-32-20-00-760	GRAVEL PIT RECLAMATION RESERVE	(2,422,839)		-	-	(2,422,839)
6-32-40-00-760	GRAVEL SOURCE DEVT RESERVE	(399,019)				(399,019)
6-32-60-00-760	Joussard 2nd Ave Reserve	(5,543)				(5,543)
6-33-00-00-760	HP AIRPORT RESERVE	(362,267)		(100,000)	66,298	(395,970)
6-41-00-00-760	WATER SYSTEM UPGRADING RESERVE	(521,635)			97,251	(424,385)
6-41-10-30-760	Big Meadow Water Co-op Reserve	(78,917)			108	(78,809)
6-42-00-00-760	SEWER SYSTEM UPGRADING RESERVE	(78,539)			25,000	(53,539)
6-43-00-00-760	WASTE TRANSFER SITES RESERVE	(239,684)				(239,684)
6-63-00-00-760	ASB EQUIPT RESERVE	(37,226)			-	(37,226)
6-66-00-00-760	BUILDING RESERVE	(258,731)			86,675	(172,056)
6-69-00-00-760	ECONOMIC DEVELOPMENT RESERVE	(118,241)				(118,241)
6-72-00-00-760	REC'N & CULTURAL FACILITY RESERVE	(255,710)				(255,710)
<b>Total Capital Reserves</b>		<b>(18,775,466)</b>	<b>(5,000,000)</b>	<b>(1,832,500)</b>	<b>9,698,723</b>	<b>(15,909,243)</b>
<b>Grand Total Reserves</b>		<b>(25,350,883)</b>	<b>(4,000,000)</b>	<b>(1,967,870)</b>	<b>9,860,723</b>	<b>(21,458,030)</b>

\*\* The 2021 final reserve transactions will not be complete until after the audit. Estimates of these transactions have been included in this statement.