

MEMORANDUM

To: Stettler Town Council
From: Administration
Date: December 15, 2020
Re: 2021 – 2023 Interim Operating Budget

Recommendation:

That the Town of Stettler Council adopt, per Section 242(2) of the *Municipal Government Act*, the Interim 2021 – 2023 Operating Budget, with the following 2021 budget estimates; Expenditures totaling \$18,162,839, Revenues totaling \$18,811,688 and Amount Available for Capital of \$648,849 for the year 2021 as an Interim Operating Budget for that part of 2021 prior to the Operating Budget being adopted by Council.

Background

Section 242 of the *Municipal Government Act (MGA)* requires Council to adopt an operating budget for each calendar year. Section 242 further states that a Council may adopt an interim operating budget for part of a calendar year. Since the Town's 2021 Operating Budget will not be adopted until May 2021, an interim operating budget is required to provide legal expenditure authority per Section 248 of the MGA.

The interim operating budget is not used to set definitive property tax rates; rather it is used as the authority to provide services, programs and overall corporate continuity. It is further used by Council to justify the setting all municipal utility rates for the subsequent year. An interim operating budget ceases to have any effect when the operating budget and tax/mill rate bylaw is adopted.

2021-2023 proposed Interim budget summary from Council Budget Meeting December 8, 2020:

- Proposed **Municipal Tax** no change **0%** (\$29,865 Growth)
- Proposed **Water Rate** no change **\$0.00m³ (\$2.82)** (\$0.00)
- Proposed **Sewer Rate** no change **\$0.00 (\$22.75)** (\$0.00)
- Proposed **Garbage Rate** no change **\$0.00 (\$23.75)** (0.00)
- Proposed **Recycling Rate** no change **\$0.00 (\$6.50)** (\$0.00)
- Proposed Financial Impact on Average Residential Customer (**municipal only**) – **0%**

Revenues					
% Change	Difference from 2021 Budget to 2020 (pre COVID)	2021 Total Revenue	2020 Pre Covid (Interim Budget - Dec 2019)	2020 Post Covid (Tax Budget - May 2020)	0% - Tax Increase / \$0 - Utility Increase
-0.75%	-\$141,210	\$18,811,688	\$18,952,898	\$18,240,375	
Revenues					
	Difference (negative = loss)	2021 Budget	2020 Pre Covid (Dec 2019)	2020 Post Covid (May 2020)	
Clearview (pool payment)	-\$13,313	0	\$13,313	\$13,313	\$13,313
White Sands Admin Contract	-\$32,000	0	\$32,000	\$32,000	\$32,000
SRO (Clearview & County)	-\$98,267	0	\$98,267	\$98,267	\$52,825
Waste Management (40 new cust)	\$11,542	\$634,980	\$623,438	\$623,438	\$623,438
AE Kennedy Rental	\$6,450	\$204,400	\$197,950	\$197,950	\$197,950
SRC Rentals (Arena / Meeting)	-\$40,473	\$726,282	\$766,755	\$687,830	\$687,830
SRC Rentals (Fitness)	\$300	\$37,500	\$37,200	\$37,200	\$18,600
SRC Rentals (Pool)	-\$95,800	\$188,950	\$284,750	\$142,375	\$142,375
Campground	\$15,000	\$115,000	\$100,000	\$100,000	\$50,000
BOT (Brochure Adv)	\$9,205	\$232,125	\$222,920	\$149,585	\$149,585
Franchise Fee (Gas)	\$66,950	\$1,002,950	\$936,000	\$936,000	\$936,000
Franchise Fee (Power)	\$15,000	\$727,000	\$712,000	\$712,000	\$712,000
Return on Investments	\$10,000	\$140,000	\$130,000	\$130,000	\$130,000
Total Revenue Changes	-\$145,406				
Expenses					
% Change	Difference from 2021 Budget to 2020 (pre COVID)	2021 Total Expenses	2020 Pre Covid (Dec 2019)	2020 Post Covid (May 2020)	
1.31%	\$235,368	\$18,162,839	\$17,927,471	\$17,691,128	
Expenses					
	Difference (negative = reduction)	2021 Budget	2020 Pre Covid (Dec 2019)	2020 Post Covid (May 2020)	
Insurance	\$48,580	\$220,090	\$171,510	\$175,250	\$175,250
Natural Gas	\$16,068	\$201,464	\$185,396	\$179,822	\$179,822
Power	-\$31,660	\$830,097	\$861,757	\$838,489	\$838,489
Election 2021	\$7,000	\$7,000	\$0	\$0	\$0
Stettler Festival of Lights	\$1,500	\$1,500	\$0	\$0	\$0
RCMP Contract	\$124,409	\$1,080,481	\$956,072	\$956,072	\$956,072
Fire - Town Honorarium	\$6,000	\$71,000	\$65,000	\$65,000	\$65,000
Roads - Top Soil Screening	\$25,000	\$25,000	\$0	\$0	\$0
Water - Chemical	\$5,000	\$175,000	\$170,000	\$170,000	\$170,000
Sewer - Hired Equipment	\$22,000	\$35,000	\$13,000	\$13,000	\$13,000
Landfill - Collection Carts (55)	\$4,200	\$8,200	\$4,000	\$4,000	\$4,000
P & L - Software (scheduling)	\$13,750	\$27,750	\$14,000	\$14,000	\$14,000
SRC - Ice Plant Repair	\$12,200	\$22,500	\$10,300	\$10,300	\$10,300
SRC - UniForms	\$3,600	\$4,500	\$900	\$900	\$900
Pool - Equipment Repair	-\$9,000	\$15,000	\$24,000	\$24,000	\$24,000
Pool - Shut Down Supplies	-\$4,750	\$1,000	\$6,250	\$6,250	\$6,250
Pool - Programs	-\$5,070	\$338,870	\$343,940	\$343,940	\$343,940
Library Grant	-\$11,690	\$238,492	\$250,182	\$250,182	\$250,182
Ball and Soccer	-\$7,975	\$82,926	\$90,901	\$90,901	\$90,901
Total Expense Changes	\$219,162				
Amount Available for Capital					
% Change	Difference from 2021 Budget to 2020 (pre COVID)	2021 Total Available for Capital	2020 Pre Covid (Dec 2019)	2020 Post Covid (May 2020)	
-36.72%	-\$376,578	\$648,849	\$1,025,427	\$549,247	

Administration considers the 0% property tax increase and \$0.00 utility rate increases included in the 2021 Interim Operating Budget necessary given the current economic conditions and future obligations required in our community. The three-year forecast reflects Administration and Council's intent to be fiscally responsible and accountable to its residents.

The 2021 – 2023 Operating Budget enables Council to sustain the current high level of public services, facilities and utilities for all Stettler residents, as well as continue to renew existing infrastructure, in light of the current and future economic conditions due to COVID.

Consideration of this 2021 – 2023 Interim Operating Budget “Memorandum” alone affords Council a broad perspective highlighting an estimated **\$15,513,860** million or **85.42%** of the entire **\$18,162,839** million dollars in expenditures included in this budget:

	2019	2020 Post Covid - May 2020	2020 Pre Covid - Dec 2019	Budget 2021	Difference (2021 - Pre Covid Dec 2019)	2022	2023
Total Operational Budget Summary Memo							
Amount available for capital	\$1,076,350	\$549,247	\$1,025,427	\$648,849	-\$376,578	\$635,548	\$915,097
Minor capital in operations	\$517,530	\$528,300	\$528,300	\$534,300	\$6,000	\$518,200	\$523,100
Insurance	\$168,156	\$175,250	\$171,510	\$220,090	\$48,580	\$224,490	\$228,990
Community Partners	\$2,139,179	\$2,152,559	\$2,245,370	\$2,227,061	-\$18,309	\$2,272,619	\$2,332,232
Salaries and benefits	\$5,784,230	\$6,209,960	\$6,209,960	\$6,225,520	\$15,560	\$6,252,800	\$6,385,660
Labour Contingency	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0
Electricity (rate/MWh 2018 - \$58.29, 2019 & 2020 - \$53.10, 2021 & 2022 - \$43.92)	\$904,920	\$838,489	\$861,757	\$830,097	-\$31,660	\$846,220	\$862,347
Natural Gas (2018-2022) -\$2.67 from \$3.75 / include federal carbon tax -2.10/GJ - \$53,513	\$180,134	\$179,822	\$185,396	\$201,464	\$16,068	\$216,676	\$230,312
Electricity and natural gas contingency	\$30,000	\$0	\$0	\$0	\$0		
Debenture debt servicing (2018 - lagoon & 52ave)	\$760,003	\$691,596	\$691,596	\$694,400	\$2,804	\$660,920	\$653,360
Policing Contract - (2020 Based on Actual Budget Numbers from RCMP - allotment 8 members / budget for 7.5)	\$1,071,838	\$956,072	\$956,072	\$1,080,481	\$124,409	\$1,071,518	\$1,084,059
Assessment Contract	\$81,855	\$81,989	\$81,989	\$82,123	\$134	\$83,794	\$83,930
Bylaw enforcement contract	\$155,627	\$159,518	\$159,518	\$163,506	\$3,988	\$165,958	\$168,448
Garbage collection contract	\$185,910	\$171,624	\$207,210	\$173,424	-\$33,786	\$181,119	\$184,953
Recycling collection contract	\$111,975	\$104,521	\$123,457	\$105,243	-\$18,214	\$107,862	\$110,396
Operational Budget Summary	\$13,217,707	\$12,798,947	\$13,447,562	\$13,186,558	-\$261,004	\$13,237,724	\$13,762,884
ASFF	\$2,314,984	\$2,327,097	\$2,334,809	\$2,327,302	-\$7,507	\$2,368,633	\$2,416,079
Total Operational Budget Summary Memo	\$15,532,691	\$15,126,044	\$15,782,371	\$15,513,860	-\$268,511	\$15,606,357	\$16,178,963
Total Operational Budget Expenditures	\$17,677,384	\$17,691,128	\$17,927,471	\$18,162,839		\$18,544,401	\$18,588,495
	87.87%	85.50%	88.03%	85.42%		84.16%	87.04%

The 2021 – 2023 Interim Operating Budget ensures that a significant amount of internally generated funds are available for normal capital on an annual basis. Administration remains optimistic in the Town's ability to save for/invest in major capital equipment and infrastructure given substantial multi-year federal and provincial grant programs (MSI, FGTF, BMTG), however with the global, national & provincial pandemic economic recoveries uncertain, the Town will continue to be cautious and challenged in its ability to address all the community's needs on a timely basis.

A summary of the overall revenue and expenditure levels included in the three-year Interim Operating Budget 2021 – 2023 are as follows:

	2014	2015	2016	2017	2018	2019	2020 Pre Covid - Dec 2019	2020 Post Covid - May 2020	2021	2022	2023
Total Revenues	\$15,787,405	\$16,344,323	\$17,475,500	\$17,785,191	\$18,345,659	\$18,753,734	\$18,952,898	\$18,240,375	\$18,811,688	\$19,179,949	\$19,503,592
Total Expenditures *	\$14,817,975	\$15,421,559	\$16,184,230	\$16,801,224	\$17,318,754	\$17,677,384	\$17,927,471	\$17,691,128	\$18,162,839	\$18,544,401	\$18,588,495
Net Revenue Generated	\$969,430	\$922,764	\$1,291,270	\$983,967	\$1,026,905	\$1,076,350	\$1,025,427	\$549,247	\$648,849	\$635,548	\$915,097
Available for Capital											
Utility Source Capital	\$561,500	\$629,283	\$579,417	\$523,839	\$445,438	\$396,822	\$389,930	\$301,588	\$413,331	\$421,620	\$414,261
General Source Capital	\$407,930	\$293,481	\$711,854	\$460,128	\$581,467	\$679,528	\$635,497	\$247,659	\$235,518	\$213,928	\$500,836
Net Revenue Generated	\$969,430	\$922,764	\$1,291,271	\$983,967	\$1,026,905	\$1,076,350	\$1,025,427	\$549,247	\$648,849	\$635,548	\$915,097
Plus External Grants (pending)											
Basic Municipal Transportation Grant	\$344,880	\$344,880	\$344,880	\$344,880	\$357,120	\$357,120	\$357,120	\$357,120	\$357,120	\$357,120	\$357,120
Federal Gas Tax (FGTF)	\$325,631	\$301,327	\$309,892	\$310,904	\$328,277	\$672,579	\$346,344	\$340,465	\$340,465	\$340,465	\$340,465
MSI Operating - Police	\$54,446	\$54,445	\$53,284	\$52,513	\$53,680	\$54,199	\$53,391	\$52,856	\$52,856	\$52,856	\$52,856
MSI Capital	\$1,063,495	\$1,125,861	\$1,043,475	\$1,947,237	\$561,531	\$566,378	\$945,165	\$943,458	\$867,570	\$867,570	\$867,570
Total Grants	\$1,788,452	\$1,826,513	\$1,751,531	\$2,655,534	\$1,300,608	\$1,650,276	\$1,702,020	\$1,693,899	\$1,618,011	\$1,618,011	\$1,618,011
Total New Available Funds	\$2,757,882	\$2,749,277	\$3,042,802	\$3,639,501	\$2,327,513	\$2,726,626	\$2,727,447	\$2,243,146	\$2,266,860	\$2,253,559	\$2,533,108

* Other notable Maintenance Spending Allocations within the 2021-2023 Operating Budget

Ongoing Annual Maintenance	2014	2015	2016	2017	2018	2019	2020 Post Covid - May 2020	2020 Pre Covid - Dec 2019	2021	2022	2023
Water Meter Replacements	\$46,000	\$46,000	\$46,000	\$46,000	\$46,500	\$47,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Sidewalk Replacements	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Gravel Road Oiling	\$27,000	\$27,500	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Well Abandonment	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire Protective Clothing	\$57,300	\$57,300	\$57,300	\$57,300	\$57,300	\$59,000	\$60,800	\$60,800	\$62,600	\$64,500	\$66,400
Physician Recruitment	\$22,500	\$22,500	\$22,500	\$22,500	\$22,500	\$22,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
BOT Community Development	\$45,900	\$44,000	\$44,000	\$44,000	\$44,000	\$44,000	\$0	\$44,000	\$44,000	\$44,000	\$44,000
Land Development Reserve (LDR) / Lot Sales	\$116,110	\$102,050	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Economic Incentives	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Stettler Recreation Centre Annual Repairs	\$78,500	\$93,600	\$93,600	\$94,210	\$74,720	\$75,030	\$75,000	\$75,000	\$87,200	\$70,200	\$73,200
Water treatment Plant Annual Repairs	\$102,920	\$105,500	\$107,100	\$109,600	\$111,400	\$133,100	\$135,100	\$135,100	\$127,100	\$126,100	\$126,100
Computer Capital Replacement	\$26,900	\$26,900	\$26,900	\$26,900	\$26,900	\$26,900	\$26,900	\$26,900	\$26,900	\$26,900	\$26,900
Total Generated In/From Operations	\$633,130	\$610,350	\$507,400	\$510,510	\$493,320	\$517,530	\$484,300	\$528,300	\$534,300	\$518,200	\$523,100
									\$6,000	SRC - Ice Plant Repairs	

Land Development

The Town of Stettler's Land Development portfolio has an approximate fair market value at December 31st, 2020 as estimated below:

Realized:

Land Development Reserve @ Dec. 31/20	\$1,071,555
Projected additions to Dec. 31/21	\$0.00
Projected deletions to Dec. 31/21	<u>\$0.00</u>
Total Land Development Reserve @ Dec 31/21	\$1,071,555

Unrealized:

Meadowlands – (68 acres undeveloped)	\$700,000	
Meadowlands (5 lots unsold)	\$308,250	(\$61,650 per lot)
Emmerson (1 duplex lot unsold)	\$74,900	(\$74,900 per lot)
Emmerson (partially serviced 53 lots)	\$530,000	(@ \$10,000 per lot)
NE Industrial (128 acres undeveloped)	<u>\$1,280,000</u>	(@ \$10,000 per acre)
Net Fair Value	\$3,964,705	



Administration, being conservative, has not forecast any sales of our remaining serviced residential lots/undeveloped lands in 2021. Although Town lots are priced competitively, local lot sales/home construction is being predominantly driven privately in Meadowlands by the Park.

Normally the Town's unrealized Land Development properties, through relatively consistent annual lot sales, would have provided this Interim Operating Budget with approximately \$55,270 towards Subdivision Administration departmental costs and a further \$40,000 (ROI like) contribution. However, with no forecasted municipal lot sales in 2021, the Operating Budget is now absorbing this combined \$95,270 revenue loss. Subdivision Administration will now be paid by other enhanced revenue sources included in this Budget.

In 2016 Council accepted that all future lot/land sale proceeds upon realization be transferred fully into the Land Development Reserve to mitigate the further erosion of this saving fund for future considerations.

This decision will help preserve the significant value of our (dormant for now) Land Development holdings. Down the road Administration believes that the Town will be in a better position to ultimately expend these funds on valued major infrastructure expansion, community projects/facilities, or to re-enter the land development environment, if necessary.

Community Program Partners

The 2021 – 2023 Interim Operating Budget includes continued funding for our community program partners and regional joint collaborative initiatives as follows:

		2019	2020 (Post Covid - Tax Budget - May 2020)	2020 (Pre Covid - Interim Budget - Dec 2019)	2021 Budget	2021-2020 Difference	2022	2023
1	Family Community Support Services (FCSS-2017-Botha)	\$196,435	\$196,435	\$196,435	\$196,435	\$0	\$196,435	\$196,435
	Provincial Funding (80%) - \$157,148							
	Municipal Funding (20%) - \$39,287							
2	Museum	\$34,000	\$34,000	\$34,000	\$34,000	\$0	\$34,000	\$34,000
3	Board of Trade (net) website design - \$25,000 + Advertising Increase - \$12,000)	\$244,217	\$259,110	\$287,210	\$323,805	\$36,595	\$299,384	\$308,034
	Community Event	\$5,000	\$5,000	\$5,000	\$5,000		\$5,000	\$5,000
	Community Event - Steel Wheel Stampede	\$10,000	\$0	\$10,000	\$10,000		\$10,000	\$10,000
	Community Event - Adult Learning Council	\$3,000	\$0	\$3,000	\$3,000		\$3,000	\$3,000
	Community Development (\$44,000 - Programs)	\$31,000	\$0	\$31,000	\$31,000		\$31,000	\$31,000
4	Beautification - HBC (grant)	\$22,200	\$22,200	\$22,200	\$22,200	\$0	\$22,200	\$22,200
5	Public Library 2-74-11-00-00-765	\$245,702	\$250,182	\$250,182	\$238,492	-\$11,690	\$262,058	\$265,766
6	Parkland Reg Library (requisition)	\$49,104	\$50,890	\$50,890	\$50,890	\$0	\$51,907	\$52,946
7	Senior Handi Bus Society (grant-2-62)	\$25,000	\$25,000	\$25,000	\$25,000	\$0	\$25,000	\$25,000
8	Senior Housing Authority (req) (0% - Equal Assess Update)	\$331,307	\$350,318	\$347,873	\$368,792	\$20,919	\$387,232	\$406,594
9	Solid Waste Management (\$65-swma req/pop inc 5952)	\$386,880	\$386,880	\$404,736	\$386,880	-\$17,856	\$404,736	\$422,592
10	Heartland Youth Centre (playground program)	\$50,000	\$50,000	\$50,000	\$50,000	\$0	\$50,000	\$50,000
11	Fire Protection (Honorarium)	\$465,511	\$486,451	\$491,751	\$444,812	-\$46,939	\$453,472	\$461,829
13	Airport (net)	\$39,823	\$36,094	\$36,094	\$36,755	\$661	\$37,195	\$37,836
Total Community Partners		\$2,139,179	\$2,152,559	\$2,245,370	\$2,227,061	-\$18,310	\$2,272,619	\$2,332,232
14	Education (ASFF)	\$2,314,984	\$2,327,097	\$2,334,809	\$2,327,302	-\$7,507	\$2,368,632	\$2,416,079
15	Recreation (net) (Less SRC revenue due to COVID)	\$2,202,951	\$2,793,829	\$2,480,729	\$2,565,716	\$84,987	\$2,487,956	\$2,527,359

Major Budget Impacts and Constraints

Cost of Labor

A significant share (40.39%) of the overall 2021 – 2023 Interim Operating Budget is committed to human resources. Town Council understands and appreciates that our most valuable resource is people: energetic, innovative employees who care equally about providing great service for municipal residents while working safe and effectively with others. Employees who are constantly striving to be the best they can be in the performance of their jobs and responsibilities. Senior Administration works hard at promoting a healthy, civil, respecting and appreciative culture in the workplace, and Council assists greatly in being a genuine champion for its employees.

Incremental changes include market adjustments, annual inflation and merit adjustments considered necessary to remain competitive. The inherent inflation factor built into past and future year labor budgets is as follows:

	(Jan 1)	AB CPI (Jan1)
2016	3%	2.1%
2017	3%	2.5%
2018	1.5%	1.4%
2019	1.5%	1.2%
2020	2.5%	3.0%
2021	0% (subject to CUPE negotiations)	1.1% (oct 2020)
2022	1% (subject to CUPE negotiations)	
2023	1% (subject to CUPE negotiations)	

The Town is a service provider and the provision of municipal services is enhanced by employing and maintaining a well-trained, experienced and dedicated team. Employees are considered our most valuable asset and the retention of knowledgeable staff is considered a very high priority within our organization.

The creation of new positions and/or salary grid changes must be approved by Council. Eliminated for the 2021-2023 is the payroll contingency of \$50,000. Administratively a contingency allocation was considered appropriate as the organization was experiencing some internal restructuring due to key retirements, as well ensuring some funds for seasonal emergent (enhanced) services. Conservative FTE/PT/OT employee costs are now better reflected with department labour budgets across the entire organization.

2015	\$50,000 (transferred to General Reserves)
2016	\$50,000 (transferred to General Reserves)
2017	\$50,000 (transferred to General Reserves)
2018	\$50,000 (transferred to General Reserves)
2019	\$50,000 (to be transferred to General Reserves at Year End)
2020	\$0.00
2021	\$0.00
2022	\$0.00
2023	\$0.00

Salaries and benefits for employees are summarized below:

				Total Salary & Benefits	General Salaries	41-42-43 Utilities Salaries	Utility % of Total Salaries & Benefits		
				2014 Payroll Budget	4,814,270	3,662,480	23.92%		
				2015 Payroll Budget	5,042,160	3,858,430	23.48%		
				2016 Payroll Budget	5,231,370	4,005,360	23.44%		
				2017 Payroll Budget	5,530,020	4,226,160	23.58%		
				2018 Payroll Budget	5,717,710	4,432,770	22.47%		
				2019 Payroll Budget	5,784,230	4,413,610	23.70%		
				2020 Payroll Budget	6,209,960	4,841,990	22.03%		
2021 Changes									
	Benefits	WCB Claims Experience		(180)					
		Equitable Life - (Dental / Ext Health)		(4,207)					
		LAPP (increase in contribution rates)		2,170					
		Change in Bi-weekly Salary Formula (26.0893 - Leap year 27PP)		(17,759)					
	Admin	Move from Corporate Comm Cord to Comm Officer		16,795					
		Re-hire 2 Clerks at lower steps (AR & Tax Clerk)		(29,356)					
		Contingency in Training (Succession Planning)		20,000					
		Retirement Payout		10,000					
	Planning	Maternity Leave		0					
	GIS	SVWS		(6,000)					
		2021 Municipal Election Returning Officer		6,000					
	BOT	Re-hire Office Asst at lower step		(2,000)					
	Planning / Engineering	Vacancy of Temp Clerk		(23,711)					
	Pool	Pre-COVID Staffing Level		0					
	COLA - 0%	Merit, Benefit Volume/Rate Increases		43,808					
		2021 Payroll Budget		6,225,520	4,866,610	1,358,910	21.83%		
		2020 - 7.36%		0.25%	15,560				
		2022 Payroll Budget (est 1%)		6,252,800	27,280	0.44%			
		2023 Payroll Budget (est 1%)		6,385,660	132,860	2.12%			
Total Municipal Expenses									
						2020 (Pre Covid - Dec 2019)			
		2016	2017	2018	2019	2021	2022	2023	
Total GL Expense		\$16,184,230	\$16,801,224	\$17,318,754	\$17,677,384	\$17,927,471	\$18,162,839	\$18,544,401	\$18,588,495
Less ASFF & Senior & DIP		-\$2,501,331	-\$2,511,755	-\$2,572,301	-\$2,746,995	-\$2,683,612	-\$2,697,012	-\$2,756,781	-\$2,823,590
Less LDR Transfer		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Less MSI Operating		-\$54,446	-\$53,284	-\$52,513	-\$53,680	-\$53,391	-\$52,856	-\$52,856	-\$52,856
Total Municipal Expenses		\$13,628,453	\$14,236,185	\$14,693,940	\$14,876,709	\$15,190,468	\$15,412,971	\$15,734,764	\$15,712,049
Salaries and Benefits									
Year	Salaries & Benefits	Change	Municipal Budget	%					
2016	\$5,231,370	\$189,210	\$13,628,453	38.39%					
2017	\$5,530,020	\$298,650	\$14,236,185	38.84%					
2018	\$5,717,710	\$187,690	\$14,693,940	38.91%					
2019	\$5,784,230	\$66,520	\$14,876,709	38.88%					
2020	\$6,209,960	\$425,730	\$15,190,468	40.88%					
2021	\$6,225,520	\$15,560	\$15,412,971	40.39%					
2022	\$6,252,800	\$27,280	\$15,734,764	39.74%					
2023	\$6,385,660	\$132,860	\$15,712,049	40.64%					
Merit Increases, Market Adjustments, Annual Inflation				Additional Wage Contingencies					
2014	3%			2014	\$90,000				
2015	3%			2015	\$50,000				
2016	3%			2016	\$50,000				
2017	3%			2017	\$50,000				
2018	2%			2018	\$50,000				
2019	1.5%			2019	\$50,000				
2020	2.5%			2020	\$0				
2021	0.0%			2021	\$0				
2022	1.0%			2022	\$0				
2023	1.0%			2023	\$0				

Cost of Electricity and Natural Gas

The Town will consume approximately **5028 mWh** (5,028,000 kWh) of electricity in 2021 (**2020-4684 mWh**) at the contracted rate with CAPITAL POWER of \$43.92 per mWh (2 years: 2021-2022). The difference in mWh is the overall usage at the SRC, lagoons, campground and traffic lights. A summary of the Electrical Rate paid by the Town of Stettler is as follows:

- 2013 - 2018 - \$58.29 mWh – ENMAX / 2019 - 2020 - \$53.10 mWh - ENMAX
- 2021 – 2022 - \$43.92 mWh – CAPITAL POWER

The Town's energy contractor Energy Associates International (EAI) was integral in procuring our future retail electricity requirements in 2013 - 2022. They're fees are \$3 per mWh (approximately \$14,400 annually which is included in the commodity cost).

Combining both commodity retail fees (CAPITAL POWER & EAI **\$241,477 - 29%**) with wire service provider charges (ATCO **\$588,620 – 71%**), the 2021 Interim Operating Budget includes **\$830,097** (**2020 Pre Covid (Dec 2019) - \$861,757 (decrease of \$31,660 / -3.67%)**) for electricity. In 2021 there is decrease in Commodity Charges of **-\$22,367 due to the lower rate of \$43.92 mWh**, plus a decrease of **-9,293** in Delivery Costs, Rate Riders and Local Access Fees. Approximately **71%** (or **\$587,965**) of the Town's entire cost of electricity is attributed to the following three types of consumption: WTP 21.93% (**\$182,004**), the SRC 18.51% (**\$153,614**), and Street Lights 30.40% (**\$252,347**).

In addition, the Town will consume approximately **23,824 GJ** of natural gas in 2021 (**22,661 in 2020**) at the contracted rate with ACCESS Gas of \$2.67+ UFG (Unaccounted for Gas lost through the distribution system)+ applicable administration fees per GJ (5-year 2018 – 2022 - Hybrid Purchase (75% equivalent of weather normalized volumes) plus the EAI fee of \$0.30 per GJ. The 2021 Interim Operating Budget includes **\$201,464** (**2020 - \$185,396 increase of \$16,069 / (8.67%)**) for natural gas. The Provincial Carbon Tax has been repealed effective June 1, 2019; however, the 2021 Interim Budget foresees an increase of the Federal Carbon Tax in Alberta from \$1.58/GJ to \$2.10/GJ effective April 1, 2021. As such there is an increase in the Carbon Tax cost in 2021 of \$10,324 with the remaining \$5,745 from the increased usage in Town owned facilities. The Federal Carbon Tax currently makes up approximately **22%** (**\$44,700**), Commodity charges **37%** (**\$73,339**) and Transportation / Local Access Fee **41%** (**\$83,425**) of the Total \$201,464

Given provincial uncertainty, as well as confidence in the budget estimates, Administration has eliminated the \$30,000 utility contingency in the 2021 – 2023 Interim Operating Budget.

Of note, the Town has included "Affiliated Sites" in both of our long-term utility supply contracts with CAPITAL POWER & ACCESS GAS. These external community organizations benefit by realizing the same rates as the Town, while being responsible for their own bills. These sites include:

- Stettler Regional Board of Trade and Community Development
- Stettler Curling Club
- Stettler Community Support Centre (FCSS)
- Royal Canadian Legion
- Stettler Regional Child Care Centre
- Superfluity
- Gear-up
- Summer Village of White Sands
- Stettler Museum (added 2016)
- Stettler Golf Course (added 2019-2020)

Franchise Agreements

The AltaGas Franchise Agreement was also renegotiated in 2015. This reflects a change in the franchise fee from 18% to 30%, **2021 – \$1,002,950** (2020 - \$936,000 - \$66,950 increase). The difference is based on an increase in Delivery Revenues, not retail revenues.

The ATCO Electric Franchise Agreement was also renegotiated in 2017. This reflects a change in the franchise fee from 6.1% to 11.1%. **2021 - \$727,000** (2020 - \$712,000 - \$15,000 increase). Franchise Fees are calculated upon the estimated distribution component of customer bills and not upon the retail (consumption) component.

Debenture Debt

Debenture Debt outstanding at the end of 2020 will be approximately \$5.0 million. Included in this debt are borrowings for local improvement purposes of which \$1.364 million is being repaid through frontage levies on abutting properties. Therefore, these local improvement borrowings will be paid 100% by benefiting property owners and have no operating budget impacts.

Year	Total Debentures
2016	\$6,969,966.00
2017 *LI*	\$6,979,181.00
2018	\$6,502,626.00
2019	\$6,004,089.82
2020	\$5,482,521.43
2021	\$5,004,358.85
2022	
2023	

In accordance with the Town's 2019 Audited Financial Statements the Town's maximum debt limit per provincial legislation is approximately \$24.3 million. The 2021 Interim Operating Budget includes annual debt servicing costs as follows:

	Utilities	General	Total
Principle	\$276,321.52	\$223,192.36	\$499,513.88
Interest	\$119,934.73	\$74,946.38	\$194,881.11
Total	\$396,256.25	\$298,138.74	\$694,394.99
			\$694,394.99
		2021 Budget	\$694,400.00

County of Stettler Revenue Contributions included in the Interim Operating Budget

	2019	2020 (Post Covid - Tax Budget - May 2020)	2020 (Pre Covid - Interim Budget - Dec 2019)	2021	2022	2023
County of Stettler Contributions						
Fire Department (Joint 50% / County Honorarium - 100%)	\$176,998	\$185,924	\$191,774	\$232,779	\$241,669	\$244,743
Regional Fire Chief & Deputy (50%)	\$148,580	\$151,865	\$151,865	\$151,680	\$152,665	\$154,815
RCMP - Community Resource Officer (25%)	\$28,690	\$0	\$0	\$0	\$0	\$0
Airport Operations	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500
Recreation Cost Sharing (originally \$513,300)	\$470,980	\$431,500	\$431,500	\$431,500	\$435,845	\$476,300
Stettler Board of Trade (funding on project by project basis)	\$0	\$0	\$0	\$0	\$0	\$0
Total County of Stettler Contributions	\$829,748	\$773,789	\$779,639	\$820,459	\$834,679	\$880,358

County of Stettler Equitable Recreation Cost Sharing Contribution:

The 2021 Interim Operating Budget includes **\$431,500** in recreation support from the County of Stettler. The Administrative assumptions incorporated are as follows:

PLS Revenue:	\$431,500	
PLS Expenditures:		
Transfer to SRC Capital Reserve -Town	\$173,600	(represents 65% of \$4M deemed debt)
Transfer to SRC Capital Reserve -County	<u>\$93,300</u>	(represents 35% of \$4M deemed debt)
	\$266,900	
Remains as net operational support	\$46,200	(to support property tax mitigation)
Remains as new net operational support	<u>\$118,400</u>	(enhances available for Capital Budget)
	\$164,600	

Council will consider the 2021 allotment of \$118,400 for any purpose within the Capital Budget.

Either way the availability of these new funds is welcome and certainly helps to soften the budgetary impacts of the proposed 0% property tax increase.

	Assessment	Agreement %	% (\$ Amount)	Town of Stettler Budget	Actual Paid by County of Stettler	Assessment Diff	Budget Diff	% Diff	Capital (35% \$93,300) + (65% \$173,600)	Available for Capital	Operating
2015	1,619,422,100	0.03170%	\$513,356.81	\$513,300.00	\$513,451.54	0	0	0.00%	\$266,900	\$118,400	\$128,000
2016	1,564,948,030	0.03170%	\$496,088.53	\$496,000.00	\$495,612.29	-54,474,070	-17,300	-3.37%	\$266,900	\$118,400	\$110,700
2017	1,486,850,730	0.03170%	\$471,331.68	\$471,500.00	\$471,008.25	-78,097,300	-24,500	-4.94%	\$266,900	\$118,400	\$86,200
2018	1,497,109,550	0.03170%	\$474,583.73	\$474,000.00	\$473,521.29	10,258,820	2,500	0.53%	\$266,900	\$118,400	\$88,700
2019	1,487,837,630	0.03170%	\$471,644.53	\$471,600.00	\$470,979.71	-9,271,920	-2,400	-0.51%	\$266,900	\$118,400	\$86,300
2020	1,361,294,500	0.03170%	\$431,530.36	\$431,500.00		-126,543,130	-40,100	-8.50%	\$266,900	\$118,400	\$46,200
2021	1,361,294,500	0.03170%	\$431,530.36	\$431,500.00		0	0	0.00%	\$266,900	\$118,400	\$46,200
2022	1,374,907,445	0.03170%	\$435,845.66	\$435,845.00		13,612,945	4,345	1.01%	\$266,900	\$118,400	\$50,545
2023	1,388,656,519	0.03170%	\$440,204.12	\$440,204.00		13,749,074	4,359	1.00%	\$266,900	\$118,400	\$54,904

Family and Community Support Services (FCSS)

The Town will continue to fund the maximum 20% share (**\$39,287**) to access the maximum 80% available funding from the Provincial Government (**\$157,148**). Total FCSS contribution including provincial funding is **\$196,435** in 2021.

Miscellaneous 2021 Budget impacts

- Fire Agreements with Villages (50% Town share) will generate \$29,788
- AE Kennedy rental income to increase by \$6,450 to \$204,400 (2020 - \$197,950)
 - Current agreement expires 2023
- Ambulance Station rental income will generate \$20,100.
- Library rental income \$42,000.
- Physician recruitment included at \$1,500 per year. (decrease of \$21,000 from 2019)
- Minor Sport Associations within Town facilities continues to be subsidized at 50%.
- Seniors Centre (HUB) - \$20,875 income / \$13,330 expense

Property Assessment and Taxation

Property Assessment Growth Estimates due to New Construction

Growth in our assessment base, due to new construction, is expected to generate additional municipal revenues as follows:

• 2016	\$8.8 million	\$67,315
• 2017	\$3 million	\$23,223
• 2018	\$2.7 million	\$18,763
• 2019	\$3.2 million	\$25,980
• 2020	\$3.4 million	\$28,290
• 2021	\$3.9 million	\$29,865
• 2022	\$2 million	\$16,100
• 2023	\$2 million	\$16,100

This new revenue from property taxation growth is welcome and vital to fund the budget challenges associated with sustainability and the ongoing uncertain Alberta economy.

Municipal Property Taxation

Municipal governments have few tools available to finance budgetary pressures. Property taxes are the primary and most substantial revenue source available. The three-year Operating Budget proposes the following municipal property tax increases to offset rising costs, yet remaining mindful of today's economic challenges.

	<u>Res/N-Res</u>	<u>New Tax \$ Generated</u>	<u>Each 1% equals</u>
2023	2% & 2%	\$138,622	\$61,161
2022	2% & 2%	\$135,707	\$59,803
2021	0% & 0%	\$0	\$59,505
2020	0% & -1%	-\$22,496	\$59,347
2019	2% & 2%	\$112,730	\$56,365
2018	2% & 2%	\$110,003	\$55,003
2017	2% & 2%	\$107,484	\$53,742
2016	2% & 2%	\$105,380	\$51,978
2015	3% & 3%	\$149,247	\$49,750
2014	3% & 4%	\$143,440	\$47,110
2013	3% & 3%	\$129,403	\$45,740
2012	3% & 3%	\$122,980	\$40,993
2011	3% & 3%	\$118,170	\$39,390
2010	1% & 2%	\$50,500	\$38,360
2009	.45% & 2.9%	\$45,660	\$37,167
2008	5.41% & 8.45%	\$213,585	
2007	5% & 10%	\$194,062	
2006	8%	\$215,750	

Historical "Municipal" new property tax revenue generation, including the approved tax increase and new growth:

2020	\$5,950,507	+\$16,949	0.29%	(0% residential / -1% non-residential)
2019	\$5,933,558	+\$151,304	2.6%	
2018	\$5,782,254	+\$137,033	2.4%	
2017	\$5,645,221	+\$126,857	2.3%	
2016	\$5,518,364	+\$181,244	3.4%	
2015	\$5,337,120	+\$224,547	4.4%	
2014	\$5,112,573	+\$270,245	5.6%	
2013	\$4,842,328	+\$403,747	9.1%	
2012	\$4,438,581	+\$224,337	5.3%	
2011	\$4,099,128	+\$159,729	3.9%	
	\$115,116	+\$115,116	-	Annexed Properties
2010	\$3,939,399	+\$105,589	2.7%	
2009	\$3,833,810	+\$117,858	3%	
2008	\$3,715,952	+\$362,792	11%	
2007	\$3,353,160	+\$352,551	12%	
2006	\$3,000,609	+\$308,537	11%	
2005	\$2,692,072	+\$177,009	7%	
2004	\$2,515,063	+\$97,883	4%	
2003	\$2,417,181	+\$101,837	4%	

Municipal Utility Services

Water Services:

A summary of the projected water rates included in the 2020 - 2022 Interim Operating Budget is as follows:

Year	Rate	Difference	Flate Rate / Month	Botha / m3	Hwy12-21 / m3	SMRWSC / m3	True-up / Estimate
2005	\$0.9000		\$10.00	\$0.9000	\$0.0000	\$0.0000	
2006	\$0.9900	\$0.09	\$10.00	\$0.9900	\$0.8365	\$0.0000	True-up
2007	\$1.0808	\$0.09	\$10.00	\$1.0808	\$1.0955	\$0.0000	True-up
2008	\$1.1717	\$0.09	\$10.00	\$1.1717	\$1.0862	\$0.0000	True-up
2009	\$1.7000	\$0.53	\$10.00	\$1.5500	\$1.0500	\$1.0200	True-up
2010	\$1.7700	\$0.07	\$10.00	\$2.0000	\$1.1800	\$1.2400	True-up
2011	\$2.0100	\$0.24	\$10.00	\$2.0500	\$1.2590	\$1.2880	True-up
2012	\$2.2900	\$0.28	\$10.00	\$2.0670	\$1.3840	\$1.4130	True-up
2013	\$2.5200	\$0.23	\$10.00	\$2.1000	\$1.3200	\$1.3500	True-up
2014	\$2.5900	\$0.07	\$10.00	\$2.1334	\$1.3228	\$1.3673	True-up
2015	\$2.7200	\$0.13	\$10.00	\$2.2272	\$1.3144	\$1.3543	True-up
2016	\$2.7300	\$0.01	\$10.00	\$2.2378	\$1.3429	\$1.3816	True-up
2017	\$2.7800	\$0.05	\$10.00	\$2.2320	\$1.3215	\$1.3617	True-up
2018	\$2.7900	\$0.01	\$10.00	\$0.0000	\$1.3900	\$1.4214	True-up
2019	\$2.8000	\$0.01	\$10.00	\$0.0000	\$1.3356	\$1.3681	True-up
2020	\$2.8200	\$0.02	\$10.00	\$0.0000	\$1.3960	\$1.4420	Estimate
2021	\$2.8200	\$0.00	\$10.00	\$0.0000	\$1.3960	\$1.4420	Estimate
2022	\$2.8400	\$0.02	\$10.00	\$0.0000	\$1.3900	\$1.4420	Estimate
2023	\$2.8500	\$0.01	\$10.00	\$0.0000	\$1.3900	\$1.4420	Estimate

For a typical Stettler residential customer using 17 m³ per month, water costs are projected to change by the following amounts:

2014 + \$1.19 per month or \$14.28 per year
 2015 + \$2.21 per month or \$26.52 per year

2016	+ \$0.17 per month or \$2.04 per year
2017	+ \$0.85 per month or \$10.20 per year
2018	+ \$0.17 per month or \$2.04 per year
2019	+ \$0.17 per month or \$2.04 per year
2020	+ \$0.34 per month or \$4.08 per year
2021	+ \$0.00 per month or \$0.00 per year
2022	+ \$0.34 per month or \$4.08 per year
2023	+ \$0.17 per month or \$2.04 per year

The water rates model originally prepared by Campbell Ryder and Associates has been updated for 2021 – 2022 estimates as included in this Budget. Administration is currently updating the Water Model to 2032.

The model allocates budgeted cash expenditures among all internal and external consumer groupings using various sharing mechanisms. The model does not allow for debenture debt repayments (both principal & interest) or capital expenditures however does allow for net depreciation of capital and for a rate of return on net capitalized assets at **8.300%**, actual debt at ACFA borrowing rate – 3.928%, and deemed debt at a hybrid rate of 4.500%.

The following is a summary of the gross expenditures being forecast in the rate model:

Total Operational Budget Summary	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenditures (per Town Budget)	\$2,743,105	\$2,794,070	\$2,829,677	\$2,816,041	\$3,033,843	\$3,095,880	\$3,092,209	\$3,094,833	\$3,114,628
minus - Non Cash Items (Debt, ROE)	-\$511,030	-\$501,780	-\$491,580	-\$488,400	-\$476,520	-\$471,440	-\$461,360	-\$446,170	-\$436,080
Total Cash Operating Expenditures	\$2,232,075	\$2,292,290	\$2,338,097	\$2,327,641	\$2,557,323	\$2,624,440	\$2,630,849	\$2,648,663	\$2,678,548
Net Depreciation	\$300,791	\$288,038	\$300,215	\$297,241	\$299,040	\$298,358	\$300,468	\$292,637	\$292,537
Return on Assets	\$271,000	\$260,000	\$250,000	\$240,000	\$235,000	\$230,000	\$220,000	\$210,000	\$200,000
Return on Debt	\$215,661	\$202,117	\$193,460	\$186,518	\$178,773	\$170,608	\$169,887	\$162,100	\$156,500
Total Gross Cost Allocated in Water Model	\$3,019,527	\$3,042,445	\$3,081,772	\$3,051,400	\$3,270,136	\$3,323,406	\$3,321,204	\$3,313,400	\$3,327,585

The consumption estimates projected in the water model and used to calculate customer rates are as follows:

	Actual m ³ Dec 31, 2019	m ³ <u>2020</u>	m ³ <u>2021</u>	m ³ <u>2022+</u>
In-Town Customers (Ave 2615)	632,598 43%	700,000 48.0%	700,000 48.0%	700,000 48.0%
Highway 12/21 Customers	235,842	250,000	250,000	250,000
SMRWSC Customers	<u>603,866</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
Total Out-of-Town Customers	839,708 57.0%	750,000 52.0%	750,000 52.0%	750,000 52.0%

With the dissolution of Botha, becoming part of the County of Stettler on September 1, 2017, the consumption for Botha in the water model has been included in the consumption for SWRWSC for 2018 onwards. For simplicity purposes the model does not assume any new growth either in Town or from external customers.

The additions of Bashaw, New Norway and Duhamel have also been included in the consumption amounts for Hwy 12/21 Regional Water Commission. Soon Mirror and Edberg will also be added to the Commission as funding has been allocated from the Provincial Government for regional water lines to be completed.

Our water treatment plant is currently producing at around 1/2 capacity which is considered an uneconomic production level. The good news is that production costs are not directly proportional to higher volumes, therefore higher consumption (in the longer term) should eventually result in more attractive rates. Staffing is a significant cost component that would only marginally increase with substantially higher consumption levels.

Members of Council should be reminded that the rates determined for out of town agencies represent their wholesale cost of purchasing water from the Town. Each must individually add their own distribution, maintenance and administration component costs before determining their price to their ultimate customer.

Utilizing a proven "Water Model" is an approved mechanism for calculating water rates to customers outside your boundaries, and is defensible to the Alberta Energy & Utilities Board.

Water Conclusion:

The 2021- 2023 Interim Operating Budget generates within the Municipal Water Utility the following annual "Cash" contributions towards water capital and other general municipal operations:

	\$2.72 m ³	\$2.73 m ³	\$2.78 m ³	\$2.79 m ³	\$2.80 m ³	\$2.82 m ³	\$2.82 m ³	\$2.84 m ³	2.85 m ³
Annual Contributions	2015	2016	2017	2018	2019	2020	2021	2022	2023
Administration Services Recovery	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Debtenture Payments	\$234,030	\$235,780	\$235,580	\$242,400	\$235,520	\$235,440	\$235,360	\$230,170	\$230,080
Water Meter Replacement Capital	\$46,000	\$46,000	\$46,000	\$46,000	\$46,000	\$75,000	\$75,000	\$75,000	\$75,000
Return on Investment to General (in lieu of Franchise Fee 8.30% of 40% Equity)	\$271,000	\$260,000	\$250,000	\$240,000	\$235,000	\$230,000	\$220,000	\$210,000	\$200,000
Available for Water Capital (in lieu of depreciation)	\$255,725	\$208,632	\$202,716	\$176,314	\$94,969	-\$63,562	\$55,149	\$60,410	\$46,517

Option: Any change to In-Town consumption rates will further increase or decrease the amount available for water capital purpose: For example, each \$0.01 per m³ rate increase/decrease results in an annual water revenue budget projection change of \$5,902 based on 590,000 m³ (plus commercial sewer revenue by an additional \$1,160).

Of note, the \$10 per month flat fee currently recovers 39.39% (\$297,120 / \$754,393) of the combined Water Billing (\$92,240) and Water Transmission (\$662,153) expenses in the 2021 Operational Budget totaling \$754,393. The remaining 60.61% of these costs are recovered through In-Town volume consumption rates.

The logic behind incorporating a monthly fixed rate fee is to share equitably amongst all customers those component costs that are considered predominantly fixed and not variable. Our current benchmark is to recover 40% to 50% of the billing and transmission component costs through the equal fixed fee. For comparison purposes, if our benchmark was increased to 100%, this would no longer be considered equitable as the residential class (with the most customers) would then be charged for 85% of these costs. Conversely if our benchmark was set to zero our variable water rate would increase to \$3.2857 and this would not be equitable to larger consuming commercial customers.

However, Council should be mindful that any change to the fixed component will generally affect the smallest consumers the most. For illustrative purposes a \$1 per month fixed increase generates \$29,712 in additional revenue, this is equivalent to a \$0.2263 m³ volume rate increase on a small household consuming 5 m³ per month, versus only a \$0.0565 m³ increase to an average household using 20 m³ per month.

- \$0.2263 x 5 m³ x 12 months = \$13.57
- \$0.0565 x 20m³ x 12 months = \$13.57

Option: A \$1.00 per month change in the fixed component rate will generate \$29,712 in additional revenue. At \$11 per month the Town would then recover an estimated 43.32% (\$326,832 / \$754,393) of the Billing and transmission costs.

Sanitary Sewer Services:

Year	Rate / Month	Increase / Month
2013	\$18.00	
2014	\$19.00	\$1.00
2015	\$21.00	\$2.00
2016	\$21.50	\$0.50
2017	\$22.00	\$0.50
2018	\$22.25	\$0.25
2019	\$22.50	\$0.25
2020	\$22.75	\$0.25
2021	\$22.75	\$0.00
2022	\$23.00	\$0.25
2023	\$23.25	\$0.25
2024	\$23.50	\$0.25
2025	\$23.75	\$0.25

Historically residential flat monthly sewer rates were as follows. Commercial sewer rates are calculated at 40% (Industry Standard - On average 40% of home water use is from the toilet, Canadian Mortgage and Housing) of the monthly water consumption charge or **\$22.75 (2021 proposed rate)** per month, whichever is the greater. Therefore, as water rates increase, commercial properties using more than approximately 20.17 m³ of water per month will pay more for sewage disposal as well.

The 2021 – 2023 Interim Operating Budget proposes no increase in the flat rate for residential customers. Each \$0.05 increase from the **2021 proposed rate of \$22.75** would generate an additional \$1,234 from residential customers while the \$0.01 per m³ proposed water rate increase will generate an additional \$1,160 in sewer revenues from commercial properties.

The following is a summary the 2021 sewer revenue forecast by class of customer:

	#		2021 Water Consumption		2021 Sewer Revenue	
Commercial Properties	370	15.2%	275,000 m ³	46.6%	\$327,120	36.8%
Residential Properties:	2057	84.8%	315,000 m ³	53.4%	\$561,561	63.2%
	2427		590,000 m ³		\$888,681	(\$888,681 2021)

A summary of net revenue generated (for capital) within the 2021 – 2023 Interim Operating Budget from municipal sewer utility services is as follows:

	@\$21.00	@\$21.50	@\$22.00	@\$22.25	@\$22.50	@\$22.75	@\$22.75	@\$23.00	@\$23.25
	2015	2016	2017	2018	2019	2020	2021	2022	2023
Total Available for Capital Funding	\$260,370	\$262,889	\$224,218	\$193,937	\$226,583	\$263,356	\$243,836	\$245,009	\$261,721

As a result, the 2021 Interim Operating Budget proposes a \$0.00 increase in the monthly residential sewer rate of \$22.75 per month.

Option: each \$0.05 residential rate change from the proposed 2021 rate of \$22.75 per month flat residential sewer charge will impact the budget by \$1,234 per year.

Garbage Collection/Landfill Services and Recycling:

Garbage Collection (Weekly)

Historically residential flat garbage collection fees were as follows. Each \$0.05 increase from the **2021 proposed rate of \$23.75** would generate an additional \$1,337 from residential customers.

Year	Rate / Month	Increase / Month
2013	\$18.00	
2014	\$19.00	\$1.00
2015	\$21.00	\$2.00
2016	\$22.50	\$1.50
2017	\$23.00	\$0.50
2018	\$23.25	\$0.25
2019	\$23.50	\$0.25
2020	\$23.75	\$0.25
2021	\$23.75	\$0.00
2022	\$24.00	\$0.25
2023	\$24.25	\$0.25
2024	\$24.50	\$0.25
2025	\$24.75	\$0.25

Stettler Waste Management Association (SWMA) Per Capita

The 2021 Interim Operating Budget also anticipates an 0% increase to the SWMA per Capital of \$65.00

Budget 2021 also includes 55 new residential collection Bins at a cost of \$4200.00. Total residential bins in use 2228.

SWMA Historical		
Year	Rate / Month	Increase / Month
2013	\$43.00	
2014	\$46.00	\$3.00
2015	\$52.00	\$6.00
2016	\$58.00	\$6.00
2017	\$61.00	\$3.00
2018	\$62.00	\$1.00
2019	\$65.00	\$3.00
2020	\$65.00	\$0.00
2021	\$65.00	\$0.00
2022	\$68.00	\$3.00
2023	\$71.00	\$3.00
2024	\$74.00	\$3.00
2025	\$77.00	\$3.00

The Town of Stettler is currently under a 5-year contract with C&S Disposal for Residential collection of garbage (weekly), composting (bin locations) and recycling (bi-weekly) services.

	2020	2021	2022	2023	2024
Garbage Collection:		addition of Tower Rd			
# of Units:	2198	2228	2235	2240	2245
Budget estimate:	\$ 131,880.00	\$ 133,680.00	\$ 136,782.00	\$ 139,776.00	\$ 142,782.00
Municipal Waste Bins - 14 Bins					
Budget estimate:	\$ 21,840.00	\$ 21,840.00	\$ 22,276.80	\$ 22,722.00	\$ 23,177.28
Municipal Recycling per week					
Budget estimate:	\$ 240.24	\$ 240.24	\$ 244.92	\$ 249.60	\$ 254.76
Total Contracted Garbage Collection:	\$ 153,960.24	\$ 155,760.24	\$ 159,303.72	\$ 162,747.60	\$ 166,214.04
	2020	2021	2022	2023	2024
Composting Collection -					
# of Pick-up Days / year: (Tuesdays & Thursdays - April 1 to November 11)	64	64	64	64	64
# of bins:	23	23	23	23	23
Pro Rated Budget Estimate	\$ 17,664.00	\$ 17,664.00	\$ 18,017.28	\$ 18,370.56	\$ 18,738.56
Year Contract Budget Estimate	\$ 28,704.00	\$ 28,704.00	\$ 29,278.08	\$ 29,852.16	\$ 30,450.12
	2020	2021	2022	2023	2024
Recycling Collection:					
# of Units:	2173	2188	2195	2200	2205
Budget Estimate: (Bi-weekly)	\$ 104,521.30	\$ 105,242.80	\$ 107,862.30	\$ 110,396.00	\$ 112,940.10
Total Yearly Budget - All	\$ 287,185.54	\$ 289,707.04	\$ 296,444.10	\$ 302,995.76	\$ 309,604.26
Total Yearly Budget - pro-rated Composting	\$ 276,145.54	\$ 278,667.04	\$ 285,183.30	\$ 291,514.16	\$ 297,892.70
	Total 5 Year Contract				\$ 1,485,936.70

As a result, the 2021 Interim Operating Budget proposes a \$0.00 increase in the monthly residential garbage rate of \$23.75 per month.

A summary of net revenue generated in the 2021 – 2023 Interim Operating Budget from municipal garbage utility services as well as projected rate changes is as follows:

	@\$21.00	@\$22.50	@\$23.00	@\$23.25	@\$23.50	@\$23.75	@\$23.75	@\$24.00	@\$24.25
Net Landfill and Garbage Operations	2015	2016	2017	2018	2019	2020	2021	2022	2023
Total Available for Capital Funding	\$86,789	\$88,686	\$82,767	\$56,677	\$55,605	\$55,158	\$66,588	\$57,700	\$43,390
# of Users	2,170	2,175	2,180	2,185	2,190	2,190	2,228	2,235	2,240

Recycling (Bi-weekly)

Year	Rate / Month	Increase / Month
2013	\$6.00	
2014	\$6.00	\$0.00
2015	\$6.00	\$0.00
2016	\$6.00	\$0.00
2017	\$6.25	\$0.25
2018	\$6.25	\$0.00
2019	\$6.50	\$0.25
2020	\$6.50	\$0.00
2021	\$6.50	\$0.00
2022	\$7.00	\$0.25
2023	\$7.25	\$0.25
2024	\$7.50	\$0.25
2025	\$7.75	\$0.25

Historically residential flat recycling collection fees were as follows. Each \$0.05 increase from the **2021 proposed rate of \$6.50** would generate an additional \$1,313 from residential customers.

As a result, the 2021 Interim Operating Budget proposes no increase in the monthly residential recycling rate from \$6.50 per month.

A summary of net revenue generated in the 2020 – 2022 Interim Operating Budget from municipal recycling / composting utility services as well as projected rate changes is as follows:

	@\$6.00	@\$6.00	@\$6.25	@\$6.25	@\$6.50	@\$6.50	@\$6.50	@\$7.00	@\$7.00
Recycling /Composting Operations	2015	2016	2017	2018	2019	2020	2021	2022	2023
Total Available for Capital Funding	\$26,399	\$19,210	\$20,280	\$18,510	\$19,665	\$46,636	\$47,758	\$58,501	\$62,633
# of Users	2,135	2,145	2,150	2,160	2,160	2,160	2,188	2,195	2,200

These net contributions to the overall amount available for capital are based upon maintaining the same levels of service for both programs:

- Curbside residential garbage collection on a weekly basis.
- Curbside residential recycling collection on a bi-weekly basis.

Option: Each \$0.05 change in monthly residential garbage collection rates will impact the budget by +/- \$1,337 annually.

Option: Each \$0.05 change in monthly residential recycling collection rates will impact the budget by +/- \$1,313 annually.

2021 – 2023 Operating Budget Conclusion

	2017	2018	2019	2020	2021	2021	Diff
Assessment	\$265,140	\$265,140	\$265,140	\$265,140		\$265,140	
0% Tax (interim) 2021	\$1,766.27	\$1,801.60	\$1,837.63	\$1,856.01		\$1,856.01	\$0.00
Water Rate per Cubic Meter Based on 17 M3 per Month - (2017 - \$2.78 / 2018 - \$2.79 / 2019 - \$2.80 / 2020 - \$2.82 / 2021 - \$2.82)	\$567.12	\$569.16	\$571.20	\$575.28	\$2.82 x 17m3 x 12	\$575.28	\$0.00
Water Fixed Rate - \$10.00 per Month	\$120.00	\$120.00	\$120.00	\$120.00	\$10 x 12	\$120.00	\$0.00
Sewer Fixed Rate per Month - (2017 = \$22.00 / 2018 = \$22.25 / 2019 = \$22.50 / 2020 = \$22.75 / 2021 - \$22.75)	\$264.00	\$267.00	\$270.00	\$273.00	\$22.75 x 12	\$273.00	\$0.00
Garbage Fixed Rate per Month - (2017 = \$23.00 / 2018 = \$23.25 / 2019 = \$23.50 / 2020 = \$23.75 / 2021 - \$23.75)	\$276.00	\$279.00	\$282.00	\$285.00	\$23.75 x 12	\$285.00	\$0.00
Recycling Fixed Rate - (2017 - \$6.25 / 2018 - \$6.25 / 2019 - \$6.50 / 2020 = \$6.50 / 2021 - 6.50)	\$75.00	\$75.00	\$78.00	\$78.00	\$6.50 x 12	\$78.00	\$0.00
Total	\$3,068.39	\$3,111.76	\$3,158.83	\$3,187.29		\$3,187.29	\$0.00
	\$59.83	\$43.37	\$47.07	\$28.46		\$0.00	
Overall Percentage Change	1.99%	1.41%	1.51%	0.90%			0.00%

Alternative 2021 Incremental Financial Impacts on the Budget and on the Average Residential Customer:

<u>Incremental Financial Impact on Customer/ Property Owner:</u>	<u>Impact on Interim Budget</u>
Proposed Municipal Tax increase of 0%	+\$0
Each 1% Municipal Tax Increase	+\$9,505
Proposed Water Rate increase of \$0.00m³ (no change - \$2.82)	+\$0.00
Each \$0.01 Water Rate increase per month	+\$5,902
Generates automatic commercial Sewer Revenue	+\$1,160
Each \$1 fixed Water Rate increase per month = \$12/year	+\$29,712
Proposed Sewer Rate increase of \$0.00 (no change - \$22.75)	+\$0.00
Each \$0.05 fixed Sewer Rate increase per month = \$0.60/year/res	+\$1,234
Proposed Garbage Rate increase of \$0.00 (no change - \$23.75)	+\$0.00
Each \$0.05 fixed Garbage Rate increase per month = \$0.60 per year	+\$1,337
Proposed Recycling Rate increase of \$0.00 (no change - \$6.50)	+\$0.00
Each \$0.05 fixed Recycling Rate increase per month = \$0.60 per year	+\$1,313
2021 Funding Requests (from property tax base)	
<ul style="list-style-type: none"> • Stettler History Book - \$5000 - \$10,000 (or interest free loan) • Community Builders \$ _____ (BOT new recognition) • Transportation Subsidy \$ _____ 	

Water, Sewer, Garbage & Recycling							
Net Budget Impacts							
	2019	2020 Post COVID - May 2020	2020 Pre COVID - Dec 2019	2021	2022	2023	
	\$10/month plus 590,000 m ³ @ \$2.8000 m ³	\$10/month plus 590,000 m ³ @ \$2.8200m ³	\$10/month plus 590,000 m ³ @ \$2.8200m ³	\$10/month plus 590,000 m ³ @ \$2.8200m ³	\$10/month plus 590,000 m ³ @ \$2.8400 m ³	\$10/month plus 590,000 m ³ @ \$2.8500 m ³	
Revenue - Water	\$ 3,128,812	\$ 3,032,318	\$ 3,147,098	\$ 3,147,358	\$ 3,155,243	\$ 3,161,145	
Expenditures - Water	\$ 3,033,843	\$ 3,095,880	\$ 3,095,880	\$ 3,092,209	\$ 3,094,833	\$ 3,114,628	
Net Budget Impact	\$ 94,969	\$ (63,562)	\$ 51,218	\$ 55,149	\$ 60,410	\$ 46,517	
Net Depreciation, not included	\$ 299,040	\$ 298,358	\$ 298,358	\$ 300,468	\$ 292,637	\$ 289,846	
Debenture Principal, included	\$ 148,220	\$ 154,780	\$ 154,780	\$ 161,640	\$ 163,700	\$ 170,890	
Plus R.O.I. Included in Exp.	\$ 235,000	\$ 230,000	\$ 230,000	\$ 220,000	\$ 210,000	\$ 200,000	
Debenture Interest, included in Exp.	\$ 87,300	\$ 80,660	\$ 80,660	\$ 73,720	\$ 66,470	\$ 59,190	
	2019	2020	2020	2021	2022	2023	
	@ \$22.50/month	@ \$22.75/month	@ \$22.75/month	@ \$22.75/month	@ \$23.00/month	@ \$23.25/month	
Revenue - Sewer	\$ 941,490	\$ 905,963	\$ 950,675	\$ 950,701	\$ 956,872	\$ 963,043	
Expenditures - Sewer	\$ 714,907	\$ 642,607	\$ 642,607	\$ 706,865	\$ 711,863	\$ 701,322	
Net Budget Impact	\$ 226,583	\$ 263,356	\$ 308,068	\$ 243,836	\$ 245,009	\$ 261,721	
Debenture Princ & Int	\$ 226,280	\$ 160,940	\$ 160,940	\$ 160,900	\$ 160,860	\$ 153,500	
	2019	2020	2020	2021	2022	2023	
	2190/month	2190/month	2190/month	2228/month	2235/month	2240/month	
	@ \$23.50/month	@ \$23.75/month	@ \$23.75/month	@ \$23.75/month	@ \$24.00/month	@ \$24.25/month	
Revenue - Garbage	\$ 648,725	\$ 655,790	\$ 655,790	\$ 668,598	\$ 677,680	\$ 685,840	
Expenditures - Garbage	\$ 593,120	\$ 600,632	\$ 642,566	\$ 602,010	\$ 619,980	\$ 642,450	
Net Budget Impact	\$ 55,605	\$ 55,158	\$ 13,224	\$ 66,588	\$ 57,700	\$ 43,390	
	2019	2020	2020	2021	2022	2023	
	2160	2160	2160	2188	2195	2200	
	@ \$6.50/month	@ \$6.50/month	@ \$6.50/month	@ \$6.50/month	@ \$7.00/month	@ \$7.25/month	
Revenue - Recycling	\$ 168,480	\$ 168,870	\$ 168,870	\$ 170,665	\$ 184,380	\$ 191,400	
Expenditures - Recycling/Compost	\$ 148,815	\$ 122,234	\$ 151,450	\$ 122,907	\$ 125,879	\$ 128,767	
Net Budget Impact	\$ 19,665	\$ 46,636	\$ 17,420	\$ 47,758	\$ 58,501	\$ 62,633	
Combined Net Budget Impact:	\$ 396,822	\$ 301,588	\$ 389,930	\$ 413,331	\$ 421,620	\$ 414,261	
	\$ 679,528	\$ 247,659	\$ 635,497	\$ 235,518	\$ 213,928	\$ 500,836	
	\$ 1,076,350	\$ 549,247	\$ 1,025,427	\$ 648,849	\$ 635,548	\$ 915,097	
1/2% Municipal Tax Increase		\$ 29,753					
\$.01 increase in Municipal Water		\$ 5,902					
\$1 increase in Flat Fee Municipal WATER		\$ 29,712					
\$.01 increase in Municipal Water (COM SEWER)		\$ 1,160					
\$.05 increase in Flat Fee Municipal SEWER		\$ 1,234					
\$.05 increase in Flat Fee Municipal GARBAGE		\$ 1,337					
\$.05 increase in Flat Fee Municipal RECYCLING		\$ 1,313					

2021 Budget Summary

Revenue	2020 Post Covid - May 2020	2020 Pre Covid - Dec 2019	2021 Budget	Variance	%	Notes
Administration	\$317,333	\$317,333.00	\$272,020.00	-\$45,313.00	-14.28%	
	Clearview swimming pool - Agreement complete - (-\$13,315)					
	White Sands Contract - Contract complete - (-\$32,000)					
	Inter Dept Utility Transfer - \$250,000					
Police	\$520,024	\$565,466.00	\$466,391.00	-\$99,075.00	-17.52%	MSI Operating - \$52,856
	Traffic Fines - Budget - \$60,000 - 2019 Total Fines - \$51,442					
	Provincial Grant - \$347,208					
	Community Resource Program - Clearview 50% - County 25% - \$0.00 - no dedicated sro officer					
Fire	\$402,577	\$408,427.00	\$449,247.00	\$40,820.00	9.99%	change in budget process for County Honorarium - 100% county
Disaster Services	\$0	\$0.00	\$0.00	\$0.00		
Bylaw Enforcement	\$109,950	\$109,950.00	\$109,950.00	\$0.00	0.00%	
	Business Licenses Budget - \$86,250 / Animal License Budget \$21,700					
Roads, Streets, Walks, Lights	\$64,535	\$64,535.00	\$63,800.00	-\$735.00	-1.14%	
	Roads Frontage - Pavement (Budget - \$63,800)					
Airport	\$10,880	\$10,880.00	\$10,880.00	\$0.00	0.00%	
Drainage	\$0	\$0.00	\$0.00	\$0.00	#DIV/0!	
Water Supply & Distribution	\$3,032,318	\$3,147,098.00	\$3,147,358.00	\$260.00	0.01%	
	Metered sale of water (Budget - \$1,961,648)					
	Metered out of Town (Budget - \$1,070,000)					
	Bulk water (Budget - \$40,000)					
Sewer	\$905,963	\$950,675.00	\$950,701.00	\$26.00	0.00%	
	Sewer Service Charges (Budget - \$888,681)					
Garbage Collection & Disposal	\$824,660	\$824,660.00	\$839,263.00	\$14,603.00	1.77%	SWMA haul rebate - \$26,619
	Residential Garbage Revenue (2021 Budget - \$634,980 / 2020 Budget - \$623,438 - \$11,542 - increase in residential customers)					
	Recycling Revenue (Budget 2021 - \$170,664 / 2020 Budget - 168,870 = \$1,794 - Recycling rebate - \$26,619-25,352 = \$1,265)					
FCSS	\$157,148	\$157,148.00	\$157,148.00	\$0.00	0.00%	
Cemetery	\$23,600	\$23,600.00	\$23,600.00	\$0.00	0.00%	
Planning & Development	\$34,100	\$44,500.00	\$44,500.00	\$0.00	0.00%	
	Building Permits (Budget - \$30,000)					
Economic Development - BOT	\$149,585	\$222,920.00	\$232,125.00	\$9,205.00	4.13%	Brochure Adv / Event Rev
Subdivision Land	\$200	\$2,000.00	\$2,000.00	\$0.00	0.00%	Subdivision Fees
Land, Housing & Rentals	\$273,780	\$273,780.00	\$282,015.00	\$8,235.00	3.01%	
	AE Kennedy Health Unit - \$204,400 (\$6450 inc)					
	Ambulance Station - \$20,100					
	SRC - Library - Budget - \$42,000					
Recreation - General	\$3,000	\$3,000.00	\$3,000.00	\$0.00	0.00%	
Recreation Programs	\$3,500	\$24,460.00	\$22,700.00	-\$1,760.00	-7.20%	Ball / Soccer
Facilities	\$848,805	\$1,088,705.00	\$952,732.00	-\$135,973.00	-12.49%	County / Pool / SRC Rev (Covid)
Community Hall	\$20,000	\$40,000.00	\$30,000.00	-\$10,000.00	-25.00%	
Senior's Center	\$14,437	\$22,875.00	\$20,875.00	-\$2,000.00	-8.74%	
Parks	\$50,650	\$100,650.00	\$115,650.00	\$15,000.00	14.90%	
	Lions Campground - Budget - \$115,000 (\$15,000 Inc)					
Operating Contingency	\$100,146	\$0.00	\$0.00	\$0.00	0.00%	
Taxes / Penalties	\$8,527,784	\$8,704,836.00	\$8,677,383.00	-\$27,453.00	-0.32%	
Other Revenue	\$1,845,400	\$1,845,400.00	\$1,938,350.00	\$92,950.00	5.04%	
	Franchise Fee - GAS (Budget - \$1,002,950 / \$66,950 Increase)					
	Franchise Fee - ELECTRIC (Budget - \$727,000 / \$15,000 Increase)					
	Return on Investments (Budget - \$140,000 / \$10,000 Increase)					
Total Revenue	\$18,240,375	\$18,952,898.00	\$18,811,688.00	-\$141,210.00	-0.75%	

Expense	2020 Post Covid - May 2020	2020 Pre Covid - Dec 2019	2021 Budget	Variance	%	Notes
Council & Legislative	\$208,300	\$221,300.00	\$221,630.00	\$330.00	0.15%	
Council Honorarium (Budget - \$152,630)						
Council per diem - Budget - \$27,000						
Council travel & subsistence - Budget - \$22,000)						
Council membership Conferences (Budget - \$16,000)						
Administration	\$1,230,121	\$1,215,838.00	\$1,302,597.00	\$86,759.00	7.14%	Salary (merit), Insurance, Election
Police	\$1,140,831	\$1,140,831.00	\$1,264,942.00	\$124,111.00	10.88%	
RCMP - Contract Billings (2021 Budget - \$1,080,481 / 2020 Budget - \$956,072 = \$124,409						
Fire	\$889,028	\$900,178.00	\$894,059.00	-\$6,119.00	-0.68%	Fire Fighter Honorariums
Disaster Services	\$32,068	\$20,068.00	\$33,080.00	\$13,012.00	64.84%	County Director of Emergency Man
Bylaw Enforcement	\$185,808	\$185,808.00	\$192,716.00	\$6,908.00	3.72%	Operational Increase
Common Services	\$150,597	\$150,597.00	\$156,733.00	\$6,136.00	4.07%	Operational Increase
Roads, Streets, Walks, Lights	\$1,903,345	\$1,903,345.00	\$1,947,877.00	\$44,532.00	2.34%	Top Soil Screening, Street lights
Airport	\$46,974	\$46,974.00	\$47,635.00	\$661.00	1.41%	Operational Increase
Water Supply & Distribution	\$3,095,880	\$3,095,880.00	\$3,092,209.00	-\$3,671.00	-0.12%	
Sewer	\$642,607	\$642,607.00	\$706,865.00	\$64,258.00	10.00%	Insurance, Utilities,
Garbage Collection & Disposal	\$722,866	\$794,016.00	\$724,917.00	-\$69,099.00	-8.70%	Hauling Contract / SWMA Req 0%
FCSS	\$196,435	\$196,435.00	\$196,435.00	\$0.00	0.00%	
Cemetery	\$64,668	\$64,668.00	\$65,790.00	\$1,122.00	1.74%	Operational Increase
Planning & Development	\$342,725	\$380,225.00	\$330,035.00	-\$50,190.00	-13.20%	(salary) / Safety Code Inspections
Comm Services -Handi Bus	\$25,000	\$25,000.00	\$25,000.00	\$0.00	0.00%	
Economic Development	\$532,150	\$633,150.00	\$679,030.00	\$45,880.00	7.25%	BOT Website and Advertising
Subdivison Land	\$55,270	\$55,270.00	\$55,820.00	\$550.00	1.00%	
Land, Housing & Rentals	\$43,900	\$43,900.00	\$44,890.00	\$990.00	2.26%	Insurance
Recreation - General	\$138,775	\$138,775.00	\$151,470.00	\$12,695.00	9.15%	Software Maintenance
Recreation Programs	\$82,280	\$82,280.00	\$84,740.00	\$2,460.00	2.99%	Operational Increase
Facilities	\$2,431,270	\$2,459,512.00	\$2,386,688.00	-\$72,824.00	-2.96%	Utility Decreases
Culture	\$345,812	\$345,812.00	\$334,162.00	-\$11,650.00	-3.37%	Parkland, Library, Museum
Community Hall	\$104,029	\$104,029.00	\$107,546.00	\$3,517.00	3.38%	Operational Increase
Senior's Center	\$13,310	\$13,310.00	\$13,330.00	\$20.00	0.15%	
Parks	\$618,745	\$614,051.00	\$625,631.00	\$11,580.00	1.89%	Operational Increase
Operating Contingency	-\$230,000	-\$230,000.00	-\$220,000.00	\$10,000.00	-4.35%	WTP Gross Recovery, Tran to Res
WTP gross recovery - (\$220,000) (JE made at end of year prior to Audit)						
Available for Capital from 2021 Operating Budget for 2021 Capital Budget - \$583,742 (Water \$55,149 + Utility \$358,182 (sewer, waste, recycling) + Total Available for Capital - \$235,518) = \$648,849						
Requisitions	\$2,678,334	\$2,683,612.00	\$2,697,012.00	\$13,400.00	0.50%	
ASFF (Budget - \$2,150,127)						
ASFF Separate School (Budget - \$177,176)						
County of Stettler Senior Lodges (2021 Budget - \$368,792 / 2020 Budget \$347,873 = \$20,919)						
Total Expense	\$17,691,128.00	\$17,927,471.00	\$18,162,839.00	\$235,368.00	1.31%	
Surplus / Deficit	\$549,247.00	\$1,025,427.00	\$648,849.00	-\$376,578.00		

Municipal Utility Comparison Summary

Municipality	Typical User /month	Water Total /month - 20m ³ per month	Sanitary Sewer Total /month	Storm Sewer /month	Solid Waste /month	Recycling /month	Yard Waste (Compost) /month	Year Bylaw Updated	Population
Bonnyville	\$76.71	\$50.28	\$12.55		\$10.25	\$3.63		2020	5,417
Bassano	\$80.63	\$48.00	\$13.75	\$5.00	\$10.25	\$3.63		2020	1,206
Delburne	\$89.76	\$57.35	\$13.00		\$16.00	\$3.41		2020	892
High River	\$99.07	\$34.78	\$47.44	\$2.86	\$11.16	\$2.83		2020	13,584
Brooks	\$99.32	\$62.98	\$18.53		\$14.27	\$3.54		2020	14,451
Claresholm	\$99.35	\$59.75	\$16.80		\$12.50	\$10.30		2020	3,780
Whitecourt	\$99.70	\$32.99	\$35.79		\$22.04	\$8.88		2020	10,204
Edson	\$101.40	\$28.83	\$46.07		\$17.50	\$9.00		2020	8,414
Banff	\$103.65	\$24.99	\$59.33		\$19.33			2020	7,851
Drumheller	\$106.28	\$54.91	\$48.62			\$2.75		2020	7,982
Jasper	\$116.37	\$48.20	\$18.20	\$5.98	\$28.31	\$15.68		2020	5,236
Cochrane	\$117.42	\$32.05	\$53.20	\$4.69	\$22.48	\$5.00		2020	25,853
Stettler	\$119.40	\$66.40	\$22.75		\$23.75	\$6.50		2021	5,952
Medicine Hat	\$124.69	\$50.75	\$47.66		\$18.77	\$7.51		2020	63,260
Redcliff	\$124.80	\$64.36	\$37.85		\$22.59			2020	5,600
Strathmore	\$129.93	\$65.89	\$28.72	\$11.16	\$24.16			2020	13,756
Taber	\$130.17	\$48.12	\$46.78	\$10.14	\$21.24	\$3.89		2020	8,428
Okotoks	\$131.64	\$47.50	\$54.25	\$6.93	\$22.96			2020	28,881
Camrose	\$132.53	\$65.43	\$43.09		\$15.21	\$6.00	\$2.80	2020	18,742
Wembley	\$132.79	\$48.62	\$64.67		\$17.00	\$2.50		2020	1,516
Leduc	\$133.99	\$61.24	\$44.10	\$5.00	\$15.50	\$8.15		2020	29,993
Westlock	\$136.36	\$78.70	\$24.96	\$2.00	\$28.70			2020	5,101
Sexsmith	\$136.89	\$48.62	\$64.67		\$17.00	\$6.60		2020	2,620
Airdrie	\$137.01	\$47.60	\$62.62		\$21.31	\$5.48		2020	61,581
Ponoka	\$137.11	\$74.74	\$35.85		\$19.92	\$6.60		2020	7,229
Three Hills	\$138.40	\$80.40	\$39.00		\$13.00	\$6.00		2020	3,212
Grande Prairie	\$138.42	\$48.62	\$59.41		\$20.21	\$10.18		2020	63,166
Fort Saskatchewan	\$142.50	\$62.84	\$52.40		\$27.26			2020	24,149
St. Albert	\$142.69	\$48.18	\$51.79	\$16.11	\$13.35	\$6.54	\$6.72	2020	65,589
Canmore	\$146.71	\$35.98	\$76.44		\$18.27	\$16.02		2020	13,992
Spruce Grove	\$146.95	\$68.70	\$53.00		\$25.25			2020	34,066
Penhold	\$151.15	\$42.00	\$81.90	\$4.25	\$23.00			2020	3,277
Devon	\$151.26	\$44.46	\$68.80	\$8.00	\$30.00			2020	6,578
Morinville	\$156.11	\$78.35	\$48.09	\$7.50	\$11.35	\$4.58	\$6.24	2020	9,848
Innisfail	\$157.00	\$60.00	\$74.00		\$18.00	\$5.00		2020	7,847
Wetaskiwin	\$158.53	\$81.08	\$58.04		\$19.41			2020	12,655
Stoney Plain	\$161.88	\$69.34	\$55.80	\$8.59	\$20.15		\$8.00	2020	17,189
Sherwood Park	\$166.57	\$59.16	\$74.16	\$7.80	\$25.45			2020	64,733
Lacombe	\$171.47	\$76.81	\$62.90		\$31.76			2020	13,057
Blackfalds	\$172.94	\$82.07	\$62.59		\$28.28			2020	9,328
Nanton	\$176.75	\$76.50	\$84.25	\$2.00	\$7.50	\$6.50		2020	2,130
Alix	\$198.38	\$96.20	\$71.25		\$25.00	\$5.93		2020	1,018
Olds	\$201.93	\$69.63	\$108.00		\$24.30			2020	9,184