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**TO:** Committee of the Whole

**FROM:** Jennifer Taylor, Chief Administrative Officer  
Lovely Jane Magnaye, Manager of Finance

**DATE:** February 8, 2021

**RE:** **2021 Operating Revenues**

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**ISSUE:**

Administration has prepared the revenue portion of the 2021 budget for review of the Committee of the Whole (attached).

**BACKGROUND:**

Revenues are based on Bylaw No. 2021-01 Fees and Charges Bylaw adopted by Council on January 11, 2021 while Utilities revenues are based on Bylaw No. 05-18 Water and Sewer Rates Bylaw.

**ALTERNATIVES:**

1. Committee of the Whole can provide feedback and direction on proposed revenues.
2. Committee of the Whole can accept the proposal as presented.

**ANALYSIS:**

Property Taxes

Property taxes have not been adjusted and are the same rates and assessment as 2020. This will be discussed in a separate meeting after the assessment levy processing.

Fees and Charges

Fees and charges show a decrease in revenue of 16.7%. The loss is made up of decreased use of the Rec Centre, Hall, and Fitness Centre and the loss of revenue from the Kitchen Auxiliary. Revenue for the Aquatic Centre was based on 2019 because there was no activity last year.

Conditional Grants

Most of the conditional grant numbers are based on previous year. However, it shows a decrease in revenue for this year because the first part of the gas tax for 2021 was already provided to the Town in 2020. The said fund was set aside in the bank and can be withdrawn as needed.

Grants in Lieu of Taxes

Grants in lieu of taxes was based on last year's plus 5%. Exact figures will be provided after the levy processing. Surcharges from SaskPower and SaskEnergy are based on the average of the last three years.

Investment Income and Commissions

Investment Income and Commissions show a decrease in revenue of \$61,800 due to insurance claims from the previous year.

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#### Transfers from Reserves

Transfers from Reserves will be discussed in a separate meeting after considering the overall budget.

#### Utilities

There is a projected increase in revenue of \$32,000 due to the following rate increase from 2020:

- Residential Water and Sewer – 4.98%
- Commercial Water and Sewer – 5%
- Heavy Users Water and Sewer – 4.99%
- Residential and Commercial Infrastructure Fee – 3.75%
- Heavy Users Infrastructure Fee – 5%

#### **ADMINISTRATIVE RECOMMENDATION(S):**

Administration requests that the Committee provide feedback on the proposed revenues for 2021.

#### **ATTACHMENTS:**

2021 Operating Revenues DRAFT

Account Name	Total Budget	PY Actual	PY Budget	Increase (Decrease) in Budget
<b>2021</b>				
<b>TOWN OF WADENA</b>				
<b>REVENUE SUMMARY</b>	<b>\$ 2,927,628.14</b>	<b>\$ 3,049,311.85</b>	<b>\$ 3,244,818.00</b>	<b>-\$ 317,189.86</b>
PROPERTY TAXES	\$ 1,486,624.89	\$ 1,491,559.62	\$ 1,487,518.00	-\$ 893.11
FEES AND CHARGES	\$ 214,918.47	\$ 173,887.84	\$ 256,380.00	-\$ 41,461.53
MAINTENANCE AND DEVELOPMENT CHARGES	\$ -	\$ -	\$ -	\$ -
UTILITIES	\$ 580,639.00	\$ 610,741.67	\$ 548,500.00	\$ 32,139.00
UNCONDITIONAL TRANSFERS	\$ 293,622.00	\$ 370,456.00	\$ 293,622.00	\$ -
CONDITIONAL GRANTS	\$ 172,249.00	\$ 213,458.54	\$ 207,448.00	-\$ 35,199.00
GRANTS IN LIEU OF TAXES	\$ 161,373.77	\$ 149,401.10	\$ 164,900.00	-\$ 3,526.23
CAPITAL ASSET PROCEEDS	\$ -	-\$ 24,965.15	\$ -	\$ -
INVESTMENT INCOME AND COMMISSIONS	\$ 18,201.00	\$ 17,199.55	\$ 80,500.00	-\$ 62,299.00
OTHER REVENUES	\$ -	\$ 25.00	\$ -	\$ -
TRANSFERS	\$ -	\$ 47,547.68	\$ 205,950.00	-\$ 205,950.00

Account Number	Account Name	Total Budget	PY Actual	PY Budget	Increase (Decrease) in Budget
<b>REVENUE DETAIL SUMMARY</b>					
<b>TOTAL REVENUE</b>		<b>\$2,927,628.14</b>	<b>\$3,049,311.85</b>	<b>\$3,244,818.00</b>	<b>(\$317,189.86)</b>
<b>PROPERTY TAXES</b>		<b>\$1,486,624.89</b>	<b>\$1,491,559.62</b>	<b>\$1,487,518.00</b>	<b>(\$893.11)</b>
<b>Property Taxes</b>		<b>\$1,440,160.89</b>	<b>\$1,437,811.50</b>	<b>\$1,449,054.00</b>	<b>(\$8,893.11)</b>
410-110-100	General Municipal Levy	\$1,479,248.35	\$1,482,564.24	\$1,484,045.00	(\$4,796.65)
410-120-100	Abatements, Adjustments	(\$5,804.36)	(\$8,721.97)	(\$1,600.00)	(\$4,204.36)
410-130-100	Discount on Municipal Taxes	(\$33,283.09)	(\$36,030.77)	(\$33,391.00)	\$107.91
<b>Trailer License Fees</b>		<b>\$1,464.00</b>	<b>\$1,016.71</b>	<b>\$1,464.00</b>	<b>\$0.00</b>
410-300-100	Trailer License Fees	\$1,464.00	\$1,016.71	\$1,464.00	\$0.00
<b>Penalties on Tax Arrears</b>		<b>\$45,000.00</b>	<b>\$52,731.41</b>	<b>\$37,000.00</b>	<b>\$8,000.00</b>
410-400-210	Penalty on Municipal Taxes	\$45,000.00	\$52,731.41	\$37,000.00	\$8,000.00
<b>FEES AND CHARGES</b>					
<b>Custom Work</b>		<b>\$7,750.00</b>	<b>\$10,365.50</b>	<b>\$7,750.00</b>	<b>\$0.00</b>
420-100-100	TS Custom Work, Equipment Rental	\$1,500.00	\$3,578.00	\$1,500.00	\$0.00
420-520-800	RC Custom Work, Equipment Rental	\$6,250.00	\$6,787.50	\$6,250.00	\$0.00
<b>Sale of Supplies</b>		<b>\$1,000.00</b>	<b>\$873.94</b>	<b>\$1,300.00</b>	<b>(\$300.00)</b>
420-200-200	GG Sale of Supplies - Office	\$800.00	\$661.75	\$1,100.00	(\$300.00)
420-200-500	TS Sale of Supplies	\$200.00	\$212.19	\$200.00	\$0.00
<b>Rentals</b>		<b>\$7,200.00</b>	<b>\$6,836.77</b>	<b>\$7,800.00</b>	<b>(\$600.00)</b>
420-300-100	GG Rental - Lots, Rooms, etc	\$1,100.00	\$1,055.00	\$1,500.00	(\$400.00)
420-300-107	GG Rentals - Storage Compound	\$4,600.00	\$3,516.77	\$4,000.00	\$600.00
420-300-200	GG Sign Corridor Advertisement	\$1,000.00	\$2,100.00	\$2,000.00	(\$1,000.00)
420-350-100	PD Wadena Promo Items	\$500.00	\$165.00	\$300.00	\$200.00
<b>Policing and Fire Fees</b>		<b>\$9,400.00</b>	<b>\$11,498.32</b>	<b>\$8,300.00</b>	<b>\$1,100.00</b>
420-400-110	PS Fines	\$8,500.00	\$11,498.32	\$8,000.00	\$500.00
420-400-700	PS Animal Control Fees	\$900.00	\$0.00	\$300.00	\$600.00
<b>Recreation Fees</b>		<b>\$175,318.47</b>	<b>\$132,014.76</b>	<b>\$215,600.00</b>	<b>(\$40,281.53)</b>
<b>Recreation Centre Fees</b>		<b>\$73,393.47</b>	<b>\$78,101.31</b>	<b>\$99,500.00</b>	<b>(\$26,106.53)</b>
420-500-100	RC Rec Centre Ice Rental	\$36,543.47	\$30,075.78	\$45,500.00	(\$8,956.53)
420-500-120	RC - Skate Sharpening	\$250.00	\$90.00	\$500.00	(\$250.00)
420-500-140	RC Rec Centre Mezzanine Rental	\$2,000.00	\$3,860.00	\$3,000.00	(\$1,000.00)
420-500-160	RC Rec Centre Advertising, Sponsorship	\$23,000.00	\$12,422.38	\$16,000.00	\$7,000.00
420-500-200	RC Rec Centre Concession	\$3,500.00	\$26,975.01	\$24,000.00	(\$20,500.00)
420-500-700	RC - Recycling, Other	\$600.00	\$432.40	\$1,000.00	(\$400.00)
420-500-800	RC Campground Fees	\$4,000.00	\$2,621.74	\$6,000.00	(\$2,000.00)
420-500-801	RC - Sportsgrounds Advertising	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
420-500-900	RC Sports Grounds Fees	\$2,500.00	\$624.00	\$2,500.00	\$0.00
420-500-950	RC Donations - Sports Grounds	\$0.00	\$0.00	\$0.00	\$0.00

<i>Recreation Program Fees</i>		\$101,925.00	\$53,913.45	\$116,100.00	(\$14,175.00)
<i>Pool</i>		\$43,950.00	\$802.52	\$43,950.00	\$0.00
420-520-300	RC Pool - Lessons	\$20,000.00	\$0.00	\$20,000.00	\$0.00
420-520-310	RC Pool - Season Tickets	\$8,000.00	\$0.00	\$8,000.00	\$0.00
420-520-320	RC Pool - Daily Admissions	\$7,500.00	\$0.00	\$7,500.00	\$0.00
420-520-330	RC Pool - Rentals	\$3,500.00	\$0.00	\$3,500.00	\$0.00
420-520-340	RC Pool - Other Revenue	\$750.00	\$0.00	\$750.00	\$0.00
420-520-350	RC Pool - Concession	\$2,200.00	\$0.00	\$2,200.00	\$0.00
420-520-360	RC Pool - Donations	\$0.00	\$0.00	\$0.00	\$0.00
420-520-400	RC Playground Program	\$2,000.00	\$802.52	\$2,000.00	\$0.00
<i>Museum/Hall/Fitness Centre</i>		\$57,975.00	\$53,110.93	\$72,150.00	(\$14,175.00)
420-520-120	RC Museum - Co-op Cash Back	\$75.00	\$182.04	\$50.00	\$25.00
420-530-100	RC Museum - Admissions, Souvenirs, Other	\$400.00	\$128.00	\$400.00	\$0.00
420-530-110	RC Museum - Donations	\$500.00	\$200.00	\$500.00	\$0.00
420-530-115	RC Museum - Fundraising	\$5,000.00	\$4,700.75	\$5,000.00	\$0.00
420-530-116	RC Museum - Crop Income	\$1,000.00	\$2,967.58	\$1,000.00	\$0.00
420-530-140	RC Museum - Refunds, Interest, etc	\$100.00	\$92.44	\$100.00	\$0.00
420-530-200	RC Hall - Rental	\$30,000.00	\$27,647.32	\$38,000.00	(\$8,000.00)
420-530-210	RC Hall - Other Revenue	\$0.00	\$769.25	\$500.00	(\$500.00)
420-540-230	RC Fitness Centre Memberships	\$18,000.00	\$13,988.55	\$22,000.00	(\$4,000.00)
420-540-236	RC Fitness Centre - Keycard	\$400.00	\$0.00	\$400.00	\$0.00
420-540-237	RC Fitness Centre - Rentals	\$2,500.00	\$2,405.00	\$2,500.00	\$0.00
420-540-240	RC Fitness Centre Other	\$0.00	(\$20.00)	\$1,000.00	(\$1,000.00)
<i>Cemetery Fees</i>		<b>\$4,200.00</b>	<b>\$3,200.00</b>	<b>\$4,000.00</b>	<b>\$200.00</b>
420-600-100	HW Cemetery - Sale of Plots, Fees	\$4,200.00	\$3,200.00	\$4,000.00	\$200.00
<i>Licenses and Permits</i>		<b>\$6,400.00</b>	<b>\$5,387.00</b>	<b>\$8,700.00</b>	<b>(\$2,300.00)</b>
420-700-200	GG Licenses - Business	\$3,500.00	\$3,250.00	\$5,000.00	(\$1,500.00)
420-700-210	GG Licenses - Pets	\$1,900.00	\$1,685.00	\$2,200.00	(\$300.00)
420-710-100	GG Permits	\$1,000.00	\$452.00	\$1,500.00	(\$500.00)
<i>Other</i>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>General Office Services Provided</i>		<b>\$3,350.00</b>	<b>\$2,246.43</b>	<b>\$1,930.00</b>	<b>\$1,420.00</b>
420-800-101	GG Other Fees & Penalties	\$50.00	\$25.00	\$50.00	\$0.00
420-800-220	GG Appeal Fees	\$500.00	\$75.00	\$100.00	\$400.00
420-100-130	GG Tax Enforcement	\$2,000.00	\$547.43	\$1,000.00	\$1,000.00
420-800-100	GG Tax Certificate	\$800.00	\$945.00	\$700.00	\$100.00
<i>Landfill/Waste Collection Fees</i>		<b>\$300.00</b>	<b>\$1,465.12</b>	<b>\$1,000.00</b>	<b>(\$700.00)</b>
420-850-135	EH Scrap Metal	\$300.00	\$1,465.12	\$1,000.00	(\$700.00)

<b>MAINTENANCE AND DEVELOPMENT CHARGES</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>Development Charges</i>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>UTILITIES</b>		<b>\$580,639.00</b>	<b>\$610,741.67</b>	<b>\$548,500.00</b>	<b>\$32,139.00</b>
<i>Water</i>		<b>\$449,704.00</b>	<b>\$489,923.32</b>	<b>\$425,000.00</b>	<b>\$24,704.00</b>
440-110-100	UW Water Charges, Sales	\$221,510.00	\$217,633.70	\$201,000.00	\$20,510.00
440-110-101	UW Infrastructure Fees	\$222,944.00	\$216,645.58	\$219,000.00	\$3,944.00
440-110-102	UW Interest Revenue	\$1,200.00	\$1,158.61	\$1,200.00	\$0.00
440-120-200	UW Custom Work, Equipment Rental	\$2,000.00	\$917.18	\$2,000.00	\$0.00
440-130-100	UW Pumphouse Water Sales	\$800.00	\$1,117.00	\$800.00	\$0.00
440-140-100	UW Connection/Disconnection Fees	\$1,250.00	\$1,900.00	\$1,000.00	\$250.00
440-140-400	UW Sale of Supplies	\$0.00	\$0.00	\$0.00	\$0.00
440-190-900	UW Other Revenue	\$0.00	\$50,551.25	\$0.00	\$0.00
<i>Sewer</i>		<b>\$130,935.00</b>	<b>\$120,818.35</b>	<b>\$123,500.00</b>	<b>\$7,435.00</b>
440-220-100	US Sewer Charges	\$125,435.00	\$117,134.24	\$118,000.00	\$7,435.00
440-230-100	US Custom Work, Equipment Rental	\$5,500.00	\$3,684.11	\$5,500.00	\$0.00
<b>UNCONDITIONAL TRANSFERS</b>		<b>\$293,622.00</b>	<b>\$370,456.00</b>	<b>\$293,622.00</b>	<b>\$0.00</b>
<i>Unconditional Transfers</i>		<b>\$293,622.00</b>	<b>\$370,456.00</b>	<b>\$293,622.00</b>	<b>\$0.00</b>
450-105-100	Municipal Revenue Sharing	\$293,622.00	\$293,622.00	\$293,622.00	\$0.00
450-430-130	Grants - Unconditional - Other	\$0.00	\$76,834.00	\$0.00	\$0.00
<b>CONDITIONAL GRANTS</b>		<b>\$172,249.00</b>	<b>\$213,458.54</b>	<b>\$207,448.00</b>	<b>(\$35,199.00)</b>
<i>Federal</i>		<b>\$69,596.00</b>	<b>\$91,117.00</b>	<b>\$113,792.00</b>	<b>(\$44,196.00)</b>
450-200-070	Fed Grant - Gas Tax Fund	\$37,996.00	\$53,348.00	\$75,992.00	(\$37,996.00)
450-240-100	Fed Grant - Other	\$31,600.00	\$37,769.00	\$37,800.00	(\$6,200.00)
<i>Provincial</i>		<b>\$100,153.00</b>	<b>\$119,841.54</b>	<b>\$93,656.00</b>	<b>\$6,497.00</b>
450-300-102	Prov Grant - TAPD	\$2,000.00	\$3,466.00	\$3,466.00	(\$1,466.00)
450-300-103	Prov Grant - TUHP	\$14,508.00	\$14,508.00	\$14,510.00	(\$2.00)
450-305-100	Prov Grant - Sask. Lotteries	\$14,380.00	\$14,444.00	\$14,380.00	\$0.00
450-315-100	Prov Grant - Canada Summer Jobs	\$10,995.00	\$3,170.00	\$9,500.00	\$1,495.00
450-315-110	Prov Grant - Summer Students - Museum	\$19,200.00	\$8,478.58	\$19,200.00	\$0.00
450-315-150	Prov Grant - MEEP	\$0.00	\$37,613.00	\$0.00	\$0.00
450-315-160	Prov Grant - CIF	\$5,000.00	\$6,000.00	\$6,000.00	(\$1,000.00)
450-315-161	Prov Grant - SPRA	\$3,500.00	\$0.00	\$0.00	\$3,500.00
450-345-113	Prov Grant - MMSW Recycling Program	\$18,570.00	\$16,161.96	\$15,600.00	\$2,970.00
450-350-115	Prov Grant - Museum	\$12,000.00	\$16,000.00	\$11,000.00	\$1,000.00
<i>Local</i>		<b>\$2,500.00</b>	<b>\$2,500.00</b>	<b>\$0.00</b>	<b>\$2,500.00</b>
450-400-100	Local Grant - Other Municipal	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00

<b>GRANTS IN LIEU OF TAXES</b>		<b>\$161,373.77</b>	<b>\$149,401.10</b>	<b>\$164,900.00</b>	<b>(\$3,526.23)</b>
<b><i>Federal</i></b>		<b>\$19,800.00</b>	<b>\$15,424.74</b>	<b>\$19,800.00</b>	<b>\$0.00</b>
450-500-100	GIL - R.C.M.P., C.M.H.C., C.P	\$19,800.00	\$15,424.74	\$19,800.00	\$0.00
<b><i>Provincial</i></b>		<b>\$57,942.49</b>	<b>\$52,203.13</b>	<b>\$60,100.00</b>	<b>(\$2,157.51)</b>
450-600-100	GIL - Sask Tel, Housing, L.B	\$20,942.49	\$15,425.63	\$20,100.00	\$842.49
450-620-100	GIL - Sask. Energy	\$37,000.00	\$36,777.50	\$40,000.00	(\$3,000.00)
<b><i>Other</i></b>		<b>\$83,631.28</b>	<b>\$81,773.23</b>	<b>\$85,000.00</b>	<b>(\$1,368.72)</b>
450-800-100	GIL - Sask. Power Surcharge	\$80,000.00	\$78,381.46	\$80,000.00	\$0.00
450-800-200	GIL - Sask. Power Taxes	\$3,631.28	\$3,391.77	\$5,000.00	(\$1,368.72)
<b>CAPITAL ASSET PROCEEDS</b>		<b>\$0.00</b>	<b>(\$24,965.15)</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b><i>Capital Asset Proceeds</i></b>		<b>\$0.00</b>	<b>(\$24,965.15)</b>	<b>\$0.00</b>	<b>\$0.00</b>
460-200-100	GG Land Sales - Gain/Loss	\$0.00	(\$24,965.15)	\$0.00	\$0.00
460-250-600	RC Sale of Equipment, Supplies	\$0.00	\$0.00	\$0.00	\$0.00
<b>INVESTMENT INCOME AND COMMISSIONS</b>		<b>\$18,201.00</b>	<b>\$17,199.55</b>	<b>\$80,500.00</b>	<b>(\$62,299.00)</b>
<b><i>Investment and Income Revenue</i></b>		<b>\$18,201.00</b>	<b>\$17,199.55</b>	<b>\$80,500.00</b>	<b>(\$62,299.00)</b>
470-100-100	Interest, Investment Income	\$15,000.00	\$13,089.98	\$15,000.00	\$0.00
470-100-105	Interest - A.R	\$1,000.00	\$1,092.25	\$1,000.00	\$0.00
470-100-110	GG - Commissions, Dividends, Refunds	\$2,000.00	\$3,017.32	\$2,500.00	(\$500.00)
470-100-141	GG - Credit Recovery (Collections)	\$200.00	\$0.00	\$200.00	\$0.00
470-200-200	GG Insurance Claims	\$1.00	\$0.00	\$61,800.00	(\$61,799.00)
<b>OTHER REVENUES</b>		<b>\$0.00</b>	<b>\$25.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b><i>Other Revenue</i></b>		<b>\$0.00</b>	<b>\$25.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
480-150-100	Donations - General	\$0.00	\$0.00	\$0.00	\$0.00
480-150-119	Donations - Rec Centre	\$0.00	\$0.00	\$0.00	\$0.00
480-150-126	Donations - Parks / Playgrounds	\$0.00	\$45.00	\$0.00	\$0.00
480-150-128	Donation - In-Kind General	\$0.00	\$0.00	\$0.00	\$0.00
<b>TRANSFERS</b>		<b>\$0.00</b>	<b>\$47,547.68</b>	<b>\$205,950.00</b>	<b>(\$205,950.00)</b>
<b><i>INTERNAL TRANSFERS IN</i></b>		<b>\$0.00</b>	<b>\$47,547.68</b>	<b>\$205,950.00</b>	<b>(\$205,950.00)</b>
490-100-100	Transfer from Reserves	\$0.00	(\$10,452.32)	\$0.00	\$0.00
490-100-105	Transfer from Reserves - Museum	\$0.00	\$0.00	\$26,950.00	(\$26,950.00)
490-100-107	Transfer from Reserves - Utilities	\$0.00	\$58,000.00	\$179,000.00	(\$179,000.00)
490-100-108	Transfer from Reserves - Transportation	\$0.00	\$0.00	\$0.00	\$0.00
490-150-100	Transfer from Capital Trust Fund	\$0.00	\$0.00	\$0.00	\$0.00