



# 2019 Budget Highlights



On April 17, 2019, Beaver County Council approved the 2019 budget. This is the budget upon which the 2019 tax notices are based.

The 2019 budget meets all requirements of the *Municipal Government Act* – it includes current year operating and capital expenditures, payment of legislated requisitions, and is balanced.

The budget reflects the priorities of Council as identified during budget and strategic planning discussions, and considers what it heard from you – the resident and taxpayer.

It also reflects Council's desire to keep the mill rate increase to a reasonable amount. The County's assessment decreased by over \$1.2 million and despite tax adjustments of \$310,000, a mill rate increase of 1.6% was needed to balance the budget.

Refer to the section titled *Understanding the tax rates* for a detailed explanation of all mill rates.



## **Information Regarding the 2019 Budget**

### ***Where is the money being spent?***

The County's 2019 budget is a total of \$26,088,029. The amount spent in various areas is as follows:

Council	342,480
General Administration	1,594,099
Assessment	510,443
Allowance for Uncollectible Taxes	915,000
Financial Services	484,564
Communication & Special Events	157,191
Health & Safety	104,124
Community Peace Officer	363,334
Fire Protection	849,358
Public Works & Utilities	17,216,863
FCSS	117,626
Community Adult Learning	142,372
Planning & Development	302,276
Industrial Parks	300,500
Agriculture	1,094,812
Campgrounds (incl capital)	570,675
Libraries	228,057
Partnerships with Other Groups	60,001
Grants to Towns and Villages (recreation)	283,699
Grants to Ag Societies (recreation)	90,657
Grants to Organizations	359,898
<b>Total</b>	<b>\$26,088,029</b>

### ***How are we going to pay for it?***

To fund the budget, the County will access grants (\$6,144,520), reserves (\$4,768,177), and operating revenue (\$1,964,406). The balance (\$13,230,926) will be raised by taxes.

Almost all properties must pay property taxes. There are a few exceptions such as Federal and Provincial lands. On all taxable properties, the following municipal taxes are levied:

<b>Tax Classification</b>	<b>Amount of Taxes</b>
<b>General Municipal</b>	
Residential	2,396,447
Non-Residential (businesses, shops, etc.)	1,039,266
Farmland	1,880,086
Designated Industrial Property	7,010,092
Machinery and Equipment (wellsites, etc.)	55,677
<b>Beaver Emergency Services Commission</b>	
Residential/Farmland	520,533
Non-Residential	42,163
Designated Industrial	284,403
Machinery & Equipment	2,259
<b>TOTAL</b>	<b>\$13,230,926</b>

## ***Understanding the tax rates***

Your property tax bill includes tax (mill) rates for a number of different taxing bodies.

The municipal mill rate is the rate set by County Council to raise funds to provide all the municipal services (details on these services are provided throughout this brochure). In 2019, the mill rate increased 1.6% over 2018.

New to 2019, is a separate mill rate for the grant paid to the Beaver Emergency Services Commission for fire protection and emergency management (disaster) services. Taxes collected are paid directly to the Commission.

In addition to the taxes raised to pay for municipal services, the total tax bill includes the taxes for seniors housing (Beaver Foundation) and education. The County is required to collect these taxes and then remit the funds directly to the Beaver Foundation and the Provincial Government.

In 2019, the Beaver Foundation mill rate increased almost 24% over 2018.

The education mill rate decreased by 1% for residential and farmland properties and increased by almost 4% for non-residential properties.

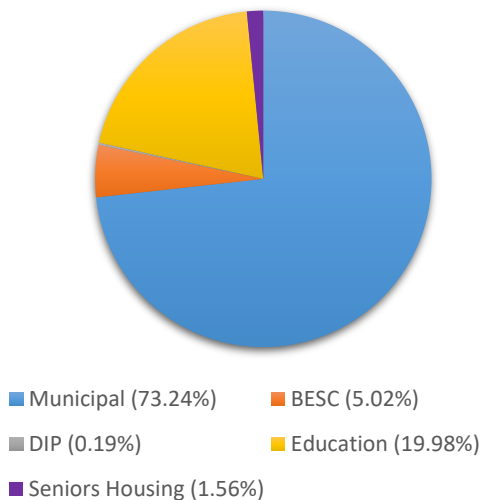
Note that the education mill rate is an estimate only. For the first time in history, the education mill rate has been estimated. The Provincial Government has not adopted a Provincial budget and has decided to delay approval until the Fall. This means that the Province could not provide any municipalities in Alberta with the information needed to calculate the 2019 education taxes.

On the recommendation of Alberta Municipal Affairs, the County is using the 2018 education requisition to calculate a mill rate, and will adjust for any difference (higher or lower) between the estimate and the actual education requisition in 2020.

Another significant mill rate increase is for the Designated Industrial Properties (i.e. DIP). This mill rate affects only select industrial properties which are assessed by the Provincial Government. The taxes raised by the mill rate are paid to the Provincial Government to cover their costs to assess the properties. The Provincial Government is in the second year of the program and the mill rate has increased 130% over the 2018 rate.

Overall, the total mill rate (municipal, BESC, seniors foundation, and school) will increase up to 1.4% for residential and farmland properties, and up to 2.2% for non-residential and linear properties.

### ***Allocation of taxes collected***



## ***What's in the budget for me?***

The 2019 budget includes the following projects:

### **Public Works/Road Construction/Maintenance**

- ✓ Equipment and vehicles
- ✓ 560 miles of gravelling
- ✓ Dust control at intersections
- ✓ 6 miles of hard-surfacing (soil cement & chip seal)
- ✓ 6 miles of re-oiling
- ✓ 2 additional full-time grader operators
- ✓ Salt/sand shed design
- ✓ Road construction (east end development)
- ✓ Bridge design and replacement NW of Bruce

### **Public Safety**

- ✓ Crime prevention forum

### **Waste Management Programs**

- ✓ BMS waste bin program

### **Industrial Park Projects**

- ✓ EIP Promotions
- ✓ Viking grader shed lot/new subdivision
- ✓ Viking/Beaver Business Park waterline and road extension

### **Agricultural Services Projects**

- ✓ 1000 miles of weed control
- ✓ Roadside mowing and brushing in west end
- ✓ Mower
- ✓ Water management strategy

### **Campground Projects**

- ✓ Improvements at Black Nugget and Camp Lake

Capital expenses including road construction in the 2019 budget are \$6,777,831. Funding sources include reserves, grants from the government and Beaver Municipal Solutions, and taxes. The road upgrade for the large grain elevator in the east end of the County will be funded from reserve. Taxes received from the facility will replenish the reserve over time.

Capital expenses include:

- \$10,000 for radios for the Community Peace Officers
- \$1,893,000 for public works buildings, equipment, and vehicles
- \$1,010,000 for new bridges
- \$3,400,831 for road construction
- \$226,000 for development of the Viking grader shed and Viking/Beaver Business Park waterline/road extension
- \$30,000 for mowers
- \$208,000 for campground improvements

## ***How does the County partner to provide services to residents?***

Collaboration with other organizations can be an efficient way for the County to provide services to its residents. The County has a long history of working with its urban neighbours (towns and villages) and other organizations to provide essential as well as quality-of-life services including fire protection and emergency management, family and community support services, and library and recreation services.

The 2019 budget includes \$1,980,496 for grants to various organizations. The County provides some direct funding, but in the case of services that are used by both rural and urban residents, it shares costs using a population-based formula. The County has agreements with each urban municipality to share costs. Each agreement specifies the services that are cost-shared (not all are cost-shared). In the 2019 budget, the County will spend \$1,475,720 towards these partnerships.

The amount budgeted for 2019 in each Recreation area follows:

Town of Tofield and Ag. Society	\$88,708 or \$25.71 per County resident served
Village of Ryley and Beaver Heritage Ag. Society	\$36,991 or \$85.23 per County resident served
Village of Holden and Holden Ag. Society	\$43,903 or \$47.88 per County resident served
Town of Viking and Viking Ag. Society	\$149,000 or \$135.09 per County resident served

The cost distribution for recreation and library grants is:

**Population**

		County	Urban
Tofield Service Area	62.38%	3451	2081
Ryley Service Area	47.33%	434	483
Holden Service Area	74.95%	1047	350
	72.38% (recreation)	917	350
Viking Service Area	47.32% (library)	973	1083
	50.46% (recreation)	1103	1083

The County contributes to:

- ▶ Operating costs of specified shared services
- ▶ Operating and capital costs of Beaver Emergency Services Commission (BESC)

The formula for sharing operating costs and BESC capital is based on population within the service area. Capital cost-sharing for other shared services is determined on a request-by-request basis.

The cost distribution for the Beaver Foundation requisition and the BESC grant is:

**Population**

Beaver County	59.63%	5905
Town of Tofield	21.02%	2081
Village of Ryley	4.88%	483
Village of Holden	3.53%	350
Town of Viking	10.94%	1083

The cost distribution for FCSS (Family and Community Support Services) is:

**Tofield Service Area:**

**Population**

Tofield	32.34%	2081	41,362
Ryley	7.51%	483	9,600
Beaver County	60.15%	3870	76,920

**Viking Service Area:**

**Population**

Viking	24.69%	1083	13,888
Holden	6.22%	350	3,500
Beaver County	69.09%	2035	38,856



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