



# **2020 BUDGET**

**Final**

**May 6, 2020**



# Agenda

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# ASSESSMENT BASE

Assessment Class	2018 Assessment for 2019 Tax Year (\$)	2019 Assessment for 2020 Tax Year (\$)
Farmland	114,199,250	114,179,070
Residential	633,073,380	626,913,800
Non-Residential	59,090,180	92,789,710
Non-Residential (DIP)	24,282,810	23,839,500
Linear (DIP)	281,279,040	266,296,540
Railway (DIP)	27,888,740	30,045,500
Machinery & Equipment	3,245,380	8,771,930
Machinery & Equipment (DIP)	74,743,990	69,044,560
Grants-in-Lieu	1,387,230	1,382,610
<b>TOTAL</b>	<b>1,219,190,000</b>	<b>1,233,263,220</b>

Residential BYMs decreased by 1.5%, offset by growth in acreage development.

East end grain elevator contributed to increase in non-residential, railway, and M & E assessment.

Permanent 35% shallow gas well adjustment decreased linear assessment base.

Continued decline in M & E assessment due to shut-in and abandoned wells.

Provincial government policy reduced assessment to NIL for bankrupt oil/gas companies that have unproductive wells.

# 2020 BUDGET SUMMARY

Department	Budget	Operating Revenue	Reserve Revenue	Grants & Other Revenue	Tax Levy	Actual 2019	Budget 2019	Tax Levy 2019	Budget 2020 - 2019	Levy 2020 - 2019
11 - Council	311,019	0	0	0	311,019	296,534	342,480	342,480	-31,461	-31,461
12 - Administration	6,205,619	615,680	1,813,624	1,149,134	2,627,181	3,827,870	4,118,746	2,172,433	2,086,873	454,748
21 - Public Safety	429,294	52,200	0	0	377,094	282,567	352,334	262,334	76,960	114,760
23 - Fire Protection	849,358	0	0	0	849,358	849,358	849,358	849,358	0	0
26 - Animal Control	11,000	0	0	0	11,000	9,647	11,000	11,000	0	0
32 - Public Works (DO/Capital)	2,790,130	596,994	69,541	280,000	1,843,595	3,206,115	3,301,738	1,759,743	-511,608	83,852
32 - Public Works (Graders)	1,987,015	0	30,000	0	1,957,015	1,879,802	1,975,116	1,945,116	11,899	11,899
32 - Public Works (Construction)	3,172,994	291,535	583,071	2,298,388	0	2,787,010	4,410,831	0	-1,237,837	0
32 - Public Works (Maintenance)	7,290,638	120,000	2,525,500	598,558	4,046,580	7,488,585	7,376,686	4,152,628	-86,048	-106,048
41 - Water	73,000	73,000	0	0	0	65,384	70,700	0	2,300	0
42 - Sewer	57,340	17,169	7,500	0	32,671	60,902	69,592	33,592	-12,252	-921
43 - Waste Management	36,320	4,300	0	31,320	700	10,523	12,200	700	24,120	0
51 - FCSS	137,626	0	0	20,000	117,626	137,245	137,626	117,626	0	0
53 - CALP	144,772	6,100	0	138,672	0	157,030	142,372	0	2,400	0
61 - Planning & Development	335,452	108,672	89,122	30,378	107,280	310,241	602,776	51,596	-267,324	55,684
63 - Agriculture	941,871	20,100	0	173,751	748,020	887,348	1,144,385	848,385	-202,514	-100,365
72 - Recreation & Parks	669,295	225,000	0	82,500	361,795	616,877	935,031	448,877	-265,736	-87,082
74 - Culture	258,670	0	0	2,500	256,170	230,898	235,057	235,057	23,613	21,113
<b>Grand Total</b>	<b>25,701,413</b>	<b>2,130,750</b>	<b>5,118,358</b>	<b>4,805,201</b>	<b>13,647,104</b>	<b>23,103,936</b>	<b>26,088,028</b>	<b>13,230,925</b>	<b>-386,615</b>	<b>416,179</b>

# SUMMARY OF CHANGES SINCE INTERIM BUDGET

	Expense	Operating Revenue	Reserves	Grants & Other	Taxes
<b>Interim Budget</b>	<b>24,096,524</b>	<b>1,846,216</b>	<b>4,349,298</b>	<b>5,532,507</b>	<b>12,368,503</b>
<b><i>Budget Changes:</i></b>					
Addnl pay for RMA District Chair	3,868				3,868
Cancel RMA/FCM Conventions exp	(16,811)				(16,811)
Lower investment interest rates		(100,000)			100,000
Additional allowance for uncoll. taxes	1,800,000		1,452,448	(505,290)	852,842
Finalize aerial photos cost/funding	12,000		(58,000)	70,000	
Supplies for COVID-19	10,000				10,000
Finalize Business Incentive Grant	68,647				68,647
Share of Prairie Principal grant	335				335
Cancel taxes e.g. GIL+	3,565				3,565
Shop fuel system	35,000		35,000		
Land purchase – east end road	21,811	7,270	14,541		
East end road design/construction	(155,894)	291,535	(546,929)	99,500	
Finalize bridge construction cost	(208,500)			(208,500)	
					Continued →

# SUMMARY OF CHANGES SINCE INTERIM BUDGET (con't)

	Expense	Operating Revenue	Reserves	Grants & Other	Taxes
Finish 2019 bridge	7,388			7,388	
Finalize gravel program costs	172,175				172,175
Dust control program (private)	120,000	120,000			
Fund spot repairs from taxes				(118,904)	118,904
Supply of culverts	20,000				20,000
Adj sewer fees (delayed increase)		(2,131)			2,131
SDAB training	1,200	960			240
EIP lease + utilities	3,000	53,400			(50,400)
Reduce Ag Services fuel	(10,000)				(10,000)
Reduce ASB grant				(61,500)	61,500
Reduce cost/use of weed chemicals	(55,000)				(55,000)
Cancel Toxic Round-Up/ag activities	(23,700)	(1,500)		(12,500)	(9,700)
Close campgrounds in May/June		(85,000)			85,000
Reduce campground expenses	(93,500)				(93,500)
No campground capital projects	(128,000)		(128,000)		
					Continued →

# SUMMARY OF CHANGES SINCE INTERIM BUDGET (con't)

	Expense	Operating Revenue	Reserves	Grants & Other	Taxes
2019 Carena floor grant	2,500			2,500	
Finalize recreation SSF grants	(4,433)				(4,433)
Paragon Theatre repairs	11,000				11,000
Tofield Library SSF grant increase	8,238				8,238
<b>May 6, 2020 Budget</b>	<b>25,701,413</b>	<b>2,130,750</b>	<b>5,118,358</b>	<b>4,805,201</b>	<b>13,647,104</b>

# COVID-19 IMPACTS

- Office closed to public
- RMA Spring Convention cancelled
- FCM Convention cancelled
- Participation in partnership events (e.g. volunteer appreciation) cancelled
- Investment interest rate dropped
- Allowance for uncollectible taxes set at 25% (\$3.4 million) with funding from Contingency reserve (\$586,970), BMS Grant (\$1,960,188) and taxes (\$852,842). This is NOT sustainable in the long-term.
- PPE purchased and additional sanitation measures (office and field staff)
- Delay in implementation of revenue adjustment for cost-recoveries (e.g. sewage system fees)
- Adjustment to ag programs (brushing, roadside spraying, weed inspections) due to physical distancing requirements
- Cancellation of ag programs (grazing school, toxic round-up)
- Campgrounds closed in May and June (reduced revenue, but maintained expenses to compensate for additional sanitation requirements)



# BUDGET HIGHLIGHTS

## COUNCIL & GOVERNANCE

### Budget At-a-Glance:

Expenses	\$311,019	
Revenue	<u>\$ 0</u>	
Tax Levy	\$311,019	2019 = \$342,480

- ICFs completed
- No Spring RMA or FCM Conventions
- One Councillor is Chair of RMA District 5

# BUDGET HIGHLIGHTS

## ADMINISTRATION

### Budget At-a-Glance:

<i>Expenses</i>	<i>\$6,205,619</i>	
<i>Revenue</i>	<i><u>(\$3,578,438)</u></i>	
<i>Tax Levy</i>	<i>\$2,627,181</i>	<i>2019 = \$2,172,433</i>

- Contract one position, refine EE benefits
- Continue priority-based budgeting project (PBB)
- Contract to Provincial Gov't for DIP assessment (Year 3)
- Contract new aerial photos
- Replace computer server
- Continue Community Support Grant Program at a reduced level (\$75,000)
- NEW: Provide financial assistance for Viking Airport and Viking Cemetery operating expenses
- Allowance for uncollectible taxes is \$3.4 million (25% of tax revenue).

# BUDGET HIGHLIGHTS

## COMMUNITY PEACE OFFICER/ANIMAL CONTROL

### Budget At-a-Glance:

Expenses	\$440,294	
Revenue	<u>(\$ 52,200)</u>	
Tax Levy	\$388,094	2019 = \$273,334

- Provincial Government retains 40% of fine revenue (was 27%)
- Contribute to new rural RCMP cost-sharing model (Apr – Dec only)
  - ✓ Value = \$104,429

# BUDGET HIGHLIGHTS

## FIRE PROTECTION/EMERGENCY MANAGEMENT

### Budget At-a-Glance:

Expenses	\$849,358	
Revenue	<u>(\$ 0)</u>	
Tax Levy	\$849,358	2019 = \$849,358



# BUDGET HIGHLIGHTS

## PUBLIC WORKS OFFICE & CAPITAL

### Budget At-a-Glance:

<i>Expenses</i>	\$2,790,130	
<i>Revenue</i>	<u>(\$ 946,535)</u>	
<i>Tax Levy</i>	\$1,843,595	2019 = \$1,759,743

- Planned purchases:
  - ✓ 2 graders (reduced one group size and saved \$15,000 per grader)
  - ✓ PW tandem truck (funded from MSI Capital)
  - ✓ PW 3-ton truck (funded from MSI Capital)
- New fuel system at Shop
- Purchasing extended warranty for 3<sup>rd</sup> grader to enable deferral of purchase for two years

# BUDGET HIGHLIGHTS

## PUBLIC WORKS GRADER OPERATIONS

### Budget At-a-Glance:

Expenses	\$1,987,015	
Revenue	<u>(\$ 30,000)</u>	
Tax Levy	\$1,957,015	2019 = \$1,945,116

- Maintain 2600± km gravel, oiled, and paved roads
- Clear driveways (average 400-500 requests annually)
- Provide limited road maintenance to Tofield and Viking

# BUDGET HIGHLIGHTS

## PUBLIC WORKS ROAD CONSTRUCTION

### Budget At-a-Glance:

Expenses	\$3,172,994	
Revenue	<u>(\$3,172,994)</u>	
Tax Levy	\$ 0	2019 = \$0

- Road construction funded from reserves and grants
- Construct 2 miles of road for east end development
- Apply hard surface (terracem) to 6 miles
  - ✓ RR 182 (3 miles)
  - ✓ TR 514 (2 miles)
  - ✓ 2<sup>nd</sup> Avenue in Bruce (0.5 mile)
  - ✓ Queen Street in Bruce (0.1 mile)
  - ✓ 1<sup>st</sup> Avenue in Bruce (0.1 mile)
  - ✓ RR 145 (0.3 mile)
- 3 miles of oiling
- Defer road construction recovery transfer (re: east end road development)
- Replace bridge at NW 8-48-15-W4 (RR 155 south of TR 482)
- Bridge design at SW 30-46-13-W4 (TR 464 east of RR 140)

# BUDGET HIGHLIGHTS

## PUBLIC WORKS ROAD MAINTENANCE

### Budget At-a-Glance:

<i>Expenses</i>	\$7,290,638	
<i>Revenue</i>	<u>(\$3,244,058)</u>	
<i>Tax Levy</i>	\$4,046,580	2019 = \$4,152,628

- Gravel 560± miles of road
- Spread 116,500 tonnes of gravel over 900± km of road
- Spot repairs and oil patching
- Maintain or replace culverts as needed
- Maintain bridges and bridge-sized culverts as needed
- Discontinue dust control at intersections and collector roads
- Moving towards full cost-recovery of private dust control



# BUDGET HIGHLIGHTS

## WEST END TRUCK FILL

### Budget At-a-Glance:

Expenses	\$73,000	
Revenue	<u>(\$73,000)</u>	
Tax Levy	\$ 0	2019 = \$0

- Lease west end truck fill to Highway 14 Regional Water Services Commission
- Revenue returned to reserve to repay cost of construction

# BUDGET HIGHLIGHTS

## HAMLET AND INDUSTRIAL PARKS SEWAGE SYSTEMS

### Budget At-a-Glance:

<i>Expenses</i>	\$57,340	
<i>Revenue</i>	<u>(\$24,669)</u>	
<i>Tax Levy</i>	\$32,671	2019 = \$33,592

- 100 users in Bruce, Kinsella, and EIP
- Purchase back-up pump for Kinsella sewage system
- Provide 40 hours cost-free sewage system monitoring to Village of Holden

# BUDGET HIGHLIGHTS

## WASTE DISPOSAL

### Budget At-a-Glance:

Expenses	\$36,320	
Revenue	<u>(\$35,620)</u>	
Tax Levy	\$ 700	2019 = \$700

- Provide waste disposal in Hamlet of Bruce via contract with BMS
- Expanded waste bin benefit area near Ryley landfill (pay residents' monthly fees). Total subscribers to date = 40, with more expected throughout 2020.



# BUDGET HIGHLIGHTS

## SOCIAL SUPPORT SERVICES

### Budget At-a-Glance:

<i>Expenses</i>	<i>\$137,626</i>	
<i>Revenue</i>	<i><u>(\$ 20,000)</u></i>	
<i>Tax Levy</i>	<i>\$117,626</i>	<i>2019 = \$117,626</i>

- Provide financial assistance to Tofield and Viking FCSS
- Provide financial assistance to Tofield and Viking Health Foundations (funded by BMS grant)

# BUDGET HIGHLIGHTS

## ADULT LITERACY

### Budget At-a-Glance:

Expenses	\$144,772	
Revenue	<u>(\$144,772)</u>	
Tax Levy	\$ 0	2019 = \$0

- Host Community Adult Learning Program
- Funded by users and Government grants

# BUDGET HIGHLIGHTS

## PLANNING & ECONOMIC DEVELOPMENT

### Budget At-a-Glance:

<i>Expenses</i>	\$335,452	
<i>Revenue</i>	<u>(\$228,172)</u>	
<i>Tax Levy</i>	\$107,280	2019 = \$51,596

- Retain 33% of revenue generated from safety codes application fees
- Process 70 development and 20 subdivision applications per year
- Lease lot in EIP
- Service EIP (NW 3) to enable sale of lots
- Fencing and surveying grader shed lot in VBBP
- Business Incentive Grant (Year 1 for one business, Year 2 for one business)

# BUDGET HIGHLIGHTS

## AGRICULTURE

### Budget At-a-Glance:

<i>Expenses</i>	\$941,871	
<i>Revenue</i>	<u>(\$193,851)</u>	
<i>Tax Levy</i>	\$748,020	2019 = \$848,385

- Provincial grant reduced by 1/3
- Weed control + custom spraying
- Roadside mowing in west end and certain roadsides
- Roadside brushing in east end
- Weed and pest inspections
- Contract beaver control (County-related infrastructure only)
- Maintain drainage structures/licenses (per Policy)
- Offer extension programs to agricultural community
- Provide grants to Holden Seed Cleaning Plant and various agricultural-related organizations

# BUDGET HIGHLIGHTS

## RECREATION, PARKS, AND CULTURE

### Budget At-a-Glance:

<i>Expenses</i>	\$927,965	
<i>Revenue</i>	<u>(\$310,000)</u>	
<i>Tax Levy</i>	\$617,965	2019 = \$683,934

- Contract campground operations (delayed opening until late June)
- Provide grants to urban partners for recreation and library services (grants frozen at 2019 level)
- Provide grants to urban and hamlet Ag Societies and community halls
- Lease Paragon Theatre to local performing arts organization (Village of Holden provides \$2500 grant to County)
- Member of Northern Lights Library System



# BUDGET HIGHLIGHTS

## OTHER

- 1% increase to wages
- STEP grant eliminated
- Use investment income for operating expenses (note: this is contrary to policy)
- New ICF agreements result in:
  - ✓ Cost-recovery of pest control and weed inspections
  - ✓ Cost-recovery of annual road maintenance and future road upgrades in Tofield and Viking
  - ✓ Cemetery grants to Ryley and Viking
  - ✓ Airport grant to Viking
  - ✓ Assistance from Holden for Paragon Theatre costs

# BMS GRANT

	Dividend (County)	Dividend (Grants)	Good N'bour	GIL of Taxes	Total
Dec 31/19 Balance	1,054,123	407,859	30,044	132,034	1,624,060
Re-allocation of unspent funds	569,937	(407,859)	(30,044)	(132,034)	0
Estimated 2020 grants	464,229	464,230	36,559	132,453	1,097,471
<b>Estimated total available</b>	<b>2,088,289</b>	<b>464,230</b>	<b>36,559</b>	<b>132,453</b>	<b>2,721,531</b>
<b>Budgeted expenses:</b>					
Priority-based budgeting project	(13,600)				(13,600)
Community support grants		(75,000)			(75,000)
Allowance for doubtful taxes	(1,956,923)			(3,265)	(1,960,188)
Bridge costs (finish 2019 project)	(7,388)				(7,388)
Waste bin program			(31,320)		(31,320)
Health Foundation Support grant		(20,000)			(20,000)
EIP promo/VBBP grader shed lot	(30,378)				(30,378)
Agriculture grants (incl Seed Plant)		(51,751)			(51,751)
Campground maintenance	(80,000)				(80,000)
Carena floor grant (2019 approval)		(2,500)			(2,500)
<b>Total budgeted expenses</b>	<b>(2,088,289)</b>	<b>(149,251)</b>	<b>(31,320)</b>	<b>(3,265)</b>	<b>(2,272,125)</b>
<b>Estimated available, Dec 31/20</b>	<b>0</b>	<b>314,979</b>	<b>5,239</b>	<b>129,188</b>	<b>449,406</b>

Administration does NOT recommend that Council allocate the unused BMS grant in the 2020 budget. Council will need this funding in future years to buffer the shortfall in taxes and potential reduction in Provincial grants.

# MSI CAPITAL

2020 Source and Use of Funds	
<b>Estimated Carry-Over from 2019</b>	224,739
2020 MSI capital grant	1,568,510
<b>Available for 2020</b>	<b>1,793,249</b>
<b>Expenditures</b>	
2020 Equipment	(280,000)
2020 Road construction	(1,075,000)
2020 Aerial photos+	(70,000)
2021 Equipment (applied in advance)	(333,000)
<b>Total Expenditures</b>	<b>(1,758,000)</b>
<b>Available for Future Years</b>	<b>35,249</b>

Administration does NOT recommend that Council allocate the unused MSI capital grant in the 2020 budget.

# RESERVE STATEMENT

	Opening Balance Jan 1/20	Budgeted Transfers In	Budgeted Transfers Out	Estimated Dec 31/20 Balance
Administration (incl. unused BMS)	2,180,459	40,250	(1,226,654)	994,055
Public Works	4,580,347	3,470,895	(3,208,112)	4,843,130
Water & Sewer	359,823	73,000	(7,500)	425,323
Industrial Parks	946,768		(89,122)	857,646
Agriculture	171,529	66,000		237,529
Recreation/Parks	85,765	35,000		120,765
Contingency	586,970		(586,970)	0
Legislated Reserves	163,281			163,281
<b>Total</b>	<b>9,074,942</b>	<b>3,685,145</b>	<b>(5,118,358)</b>	<b>7,641,729</b>

Note that a total of \$1,761,624 was used to fund the Allowance for Uncollectible Taxes (BMS Reserve + Contingency Reserve). This is NOT sustainable in the long-term.

## CAPITAL EXPENDITURES & ROAD CONSTRUCTION AND SOURCE OF FUNDING

	Amount	BMS	Reserve	MSI	FGT	Other	Tax Levy
<b>Administration</b>							
Orthophotos	70,000			70,000			
Server	25,000		25,000				
<b>Public Works</b>							
Grader (2) & warranty	960,000		20,000				940,000
Tandem & 3 Ton Trucks	280,000			280,000			
Fuel System	35,000		35,000				
East end land purchase (re: road construction)	21,811		14,541			7,270	
Bridge design	206,888	7,388			49,875	149,625	
Bridge construction	591,500				147,875	443,625	
East end road design	198,423		132,282			66,141	
East end road construction	676,183		450,789			225,394	
Road construction	1,500,000			1,075,000	425,000		
<b>Planning &amp; Development</b>							
EIP servicing	75,000		75,000				
	<b>4,639,805</b>	<b>7,388</b>	<b>752,612</b>	<b>1,425,000</b>	<b>622,750</b>	<b>892,055</b>	<b>940,000</b>

# GRANTS TO ORGANIZATIONS

Department	Description	Amount
<b>Administration</b>	Beaver Hills Initiative	20,000
	Youth Outstanding Achievement Awards	2,500
	Youth Education in Government Awards	2,000
	Cemetery support requests	16,000
	Community support requests	75,000
	Guaranteed grants (community support) *	31,855
	Stelmach scholarship	2,000
	Viking Airport grant	5,046
	Prairie Principal contribution	335
	Business Incentive Grant	481,263
<b>Fire Protection</b>	BESC grant	849,358
<b>FCSS</b>	FCSS grants	115,776
	Health Foundation grants	20,000

\* Victim Services, Seniors Fair, Cloverlodge Stampede Assoc., Coal Creek, Kalyna Country, Kinsella Bullarama, STARS, Tofield & Viking Christmas Hampers, Tofield Bull Bash, Viking Bull Bash

# GRANTS TO ORGANIZATIONS (cont'd)

Department	Description	Amount
<b>Agriculture</b>	Seed Cleaning Plant grant	30,000
	Battle River Research Group grant	10,001
	ASB Scholarships	1,000
	Beaver District 4-H Council contribution	1,000
	Alberta Farm Safety Centre contribution	4,500
	North Saskatchewan Watershed Alliance contribution	2,500
	Battle River Watershed Alliance contribution	500
	Grazing School for Women contribution	250
	<b>Recreation &amp; Parks</b>	Town of Tofield grant *
	Village of Ryley grant	22,991
	Village of Holden grant *	22,858
	Town of Viking grant ** (2019 Carena floor + 2020 rec + Carena)	132,875
	Tofield Agricultural Society grant *	26,200
	Beaver Heritage Agricultural Society grant	14,000
	Holden Agricultural Society grant	17,857

\* Grant request received

\*\* Grant request (excluding Carena) received

# GRANTS TO ORGANIZATIONS (cont'd)

Department	Description	Amount
<b>Recreation &amp; Parks</b>	Viking Agricultural Society grant	15,000
	Bruce Agricultural Society grant	5,600
	Kinsella Agricultural Society grant	12,740
	Rural Community Hall grants	15,000
<b>Culture</b>	Tofield Library grant *	107,950
	Ryley Library grant	21,392
	Holden Library grant *	13,012
	Viking Library grant *	29,600
	Beaverhill Players grant	7,000
	Northern Lights Library System	61,766
	<b>Total</b>	<b>2,255,799</b>

\* Grant request received



# FIVE-YEAR FINANCIAL PLAN

The County's 5-Year Financial Plan, which was accepted by Council on December 18, 2019, projected the following deficits:

Year 2020	\$ 0
Year 2021	\$ 725,808
Year 2022	\$ 840,301
Year 2023	\$ 767,204
Year 2024	\$ 767,547
Cumulative	\$3,100,860

The 5-Year Financial Plan anticipated a continued trend in uncollectible taxes, however in the current economic climate, these estimates may be conservative.

An updated Five-Year Financial Plan will be presented to Council in December 2020.

Administration recommends that Council set aside unused grant funds (BMS, MSI Capital, etc.) to mitigate sharp increases in future mill rates.

# PRIORITY-BASED BUDGETING

Administration will continue to work with Council on the Priority-Based Budgeting project.

The following initiatives have already been implemented:

- Reduced grants to organizations (from \$250,000 to \$75,000)
- Extend replacement schedule for 1 grader
- Increase dust control fees

The following service areas may be explored:

## Council

- Change Council remuneration to salary. Budget becomes fixed and predictable. Payroll effort is reduced.
- Establish travel/expense/conference budget for each Councillor. Set maximum. Budget becomes fixed and finite.
- Establish a sponsorship budget for each Councilor (e.g. door prizes, promotional items). Budget becomes fixed and finite.

# PRIORITY-BASED BUDGETING (con't)

## Finance & Administration

- Implement phone system with direct lines to staff. Efficiency in response to residents/clients and savings in staff time.
- Temporarily suspend Business Incentive Grant (for new businesses)
- Reduce A/P cheque run from two/month to one/month. Savings in staff time and Reeve's time.
- Increase non-residential mill rate to maximum allowed by Provincial law (ratio of 5:1 non-residential to residential). Current ratio is 4:1.

## Staff/Health & Safety

- Reduce staff events (savings in expenses and staff time)
- Reduce conference attendance/travel
- Reduce number of H & S auditors from 3 to 2

# PRIORITY-BASED BUDGETING (con't)

## Community Development

- Reduce participation in community events

## Protective Services

- Extend vehicle replacement schedule
- Consider contracted services to urban neighbours (if business case supports)

## Public Works and Transportation

- Extend replacement schedule for all vehicles and equipment
- Defer construction of salt/sand shed
- Restrict overtime (road maintenance). This may result in hiring more spare operators to reduce 1.5x overtime pay.
- Eliminate driveway clearing program (savings ~\$6000)
- Reduce amount of gravel placed on roads. Current Beaver County standard is 240 tonnes/mile. Many Counties spread at rate of 200 tonnes/mile.

# PRIORITY-BASED BUDGETING (con't)

## Public Works and Transportation (con't)

- Reduce/eliminate maintenance of machinery roads (*currently under review*)
- Reclassify some local roads to machinery roads (e.g. roads that serve no residences, are not bus routes, or only serve oil/gas installations) (*currently under review*)
- Reduce/discontinue road construction (savings up to \$1,500,000 annually)
- Contract road construction. If current program remains at current level, there are no savings; if program is reduced, it may be more economical to contract.
- Discontinue subsidy of approach construction (savings ~\$24,000 in 2019)
- Consider alternative solutions to gravel pit mining/reclamation
- Increase user fees (e.g. sewer) (*currently under review*)



# PRIORITY-BASED BUDGETING (con't)

## Agriculture

- Reduce/cancel back-sloping (savings of \$2500 per day per project)
- Reduce weed spraying program to one crew (savings ~\$35,000)
- Increase user fees (e.g. custom spraying, etc.) (*currently under review*)
- Reduce mulching to winter only (savings ~ \$57,000)
- Contract roadside mowing. Current level of service is mowing of 2 divisions/year. It may be more economical to contract and sell mowers.
- Defer purchase of mulcher (savings up to \$200,000 in 2020)
- Reduce/eliminate ag-related grants (e.g. BRRG, watersheds, etc.) (savings up to \$20,000)
- Reduce/eliminate Seed Cleaning Plant grant (savings up to \$30,000)

## Recreation/Parks/Culture

- Delay opening of campgrounds until June or July
- Reduce level of service at campgrounds
- Lease, sell, or discontinue campground operations
- Sell Paragon Theatre

# MILL RATE CHANGES

The following requisitions are not within the control of the County although the County is required to levy taxes on behalf of the requisitioning bodies:

## Beaver Foundation

- Requisition has increased 5.2%. Mill rate for all assessment classes will increase 4.1%.

## Education

- Requisition has increased
- Previous year's underlevy added \$71,317 to the 2020 requisition
- Mill rate for farmland and residential properties increased 6.5%
- Mill rate for non-residential properties decreased 6.1%

## Designated Industrial Property

- Requisition only applies to non-residential properties assessed by the Provincial Government
- Mill rate decreased 3.3%

# MILL RATE CHANGES (con't)

The municipal mill rate is made up of the following:

## Beaver Emergency Services Commission

- Grant did not change. Mill rate for all assessment classes will decrease by 1% due to increased assessment in 2020.

## Policing (RCMP Cost-Sharing)

- New expense in 2020 (mandated by the Provincial Government)
- Billed for 9/12 of year
- Mill rate is 0.0847 for all assessment classes

## General

- Funds all other municipal services
- 0% increase in 2020





# MILL RATE CHANGES (con't)

## Total Mill Rate (all mill rates)

- Farmland mill rate will increase 1.3%
- Residential mill rates will increase 2.2% - 3.5%
- Non-residential mill rate will decrease 0.7%
- M & E mill rate will increase 0.5%

The impact of the overall mill rate increase on property taxes will vary depending on an individual's property assessment – whether it increased, decreased, or stayed the same as 2019.

