



2021 BUDGET

**Final Budget
April 21, 2021**



AGENDA

- ▶ Assessment Base
- ▶ Claystone Waste Grant
- ▶ MSI Capital and FGT Grants
- ▶ Capital & Road Construction and Source of Funding
- ▶ Reserve Statement
- ▶ Grants to Organizations
- ▶ Final Budget Summary
- ▶ Mill Rate Changes

ASSESSMENT BASE

Assessment Class	2019 Asst for 2020 Tax Year (\$)	2020 Asst for 2021 Tax Year (\$)	
Farmland	114,162,670	114,509,640	Well sites, formerly assessed at market land values, now assessed as farmland
Residential	628,777,650	637,986,690	New development permits and progressive residential growth from previous year
Non-Residential	69,575,950	93,566,640	Claystone Waste properties now taxable (\$9.2 million) PLUS new asst of \$8.5 million
Small Business *	22,850,020	19,960,320	New assessment category
Non-Residential (DIP)	23,791,320	20,700,940	At idle sites, DIP structures were reduced by 60% for functional depreciation
Linear (DIP)	266,151,980	267,929,430	New enhanced CO ² carbon capture pipeline
Railway (DIP)	30,045,500	30,271,860	Inflation to BYM
Mach & Eqpment	8,771,930	9,070,810	Large commercial grain dryer added
Mach & Eqpment (DIP)	69,044,560	67,571,390	Additional suspended accounts
Grants-in-Lieu	1,382,610	1,522,310	New warehouse for plow truck storage at highway maintenance yard
TOTAL	1,234,554,190	1,263,090,030	

* The Small Business assessment class is new in 2021 tax year. The 2019 assessment is shown for comparison purposes only.

CLAYSTONE WASTE GRANT

2021 Source and Use of Funds	
Balance, December 31, 2020	1,668,690
Grant expected in 2021	1,429,066
Available for 2021	3,097,756
Budgeted Expenditures	
Community support grants	(75,000)
Waste bin benefit program	(34,560)
EIP promotions	(5,878)
Service requests app	(11,500)
Direct phone lines	(11,730)
Website update	(50,000)
Electronic filing systems	(166,000)
Printers/scanners	(1,500)
AV system	(18,515)
Increase # of advance voting stations	(1,600)
Allowance for uncollectible taxes	(887,099)
Drainage issues	(50,000)
Bridge project	(150,000)
Total	(1,463,382)
Available for Future Years	1,634,374

MSI CAPITAL & FGT GRANTS

2021 Source and Use of Funds		
	MSI Capital	FGT
Estimated Carry-Over from 2020	338,026	0
Grants expected in 2021	2,077,412	567,628
Available for 2021	2,415,438	567,628
Expenditures		
Farmland polygons	(33,600)	
Road construction	(656,714)	(550,000)
Road Gravelling	(598,558)	
Equipment	(450,697)	
Total Expenditures	(1,739,569)	(550,000)
Available for Future Years	675,869	17,628

The Provincial Government has provided additional funding in 2021, but will be reducing it significantly in 2022 and 2023 (approximate reduction of 50% compared to 2020 level).

Administration does NOT recommend that Council allocate the unused MSI capital grant in the 2021 budget. Funds should be set aside to assist with eligible projects in subsequent years.

CAPITAL & ROAD CONSTRUCTION AND SOURCE OF FUNDING

	Amount	Claystone	Reserve	MSI	FGT	Other	Tax Levy
Administration							
Farmland polygons	33,600			33,600			
Direct phone lines	14,111	11,730	2,381				
Website update	50,000	50,000					
A/V Equipment	18,515		18,515				
Electronic filing/payroll	116,000	116,000					
Public Safety							
E-ticketing system	18,000		18,000				
Public Works							
Graders (2)	940,000						940,000
Exhaust fan (Shop)	10,000		10,000				
Thumb for trackhoe	15,000		15,000				
Backhoe	175,697			175,697			
Plow truck	275,000			275,000			
Vehicles	450,000		450,000				
Bridge construction (NW 8-48-15-W4)	600,000	150,000				450,000	
East end road construction (surfacing)	349,567		233,045			116,522	
Shoulder pulls	701,922					701,922	
Road construction	1,206,714			656,714	550,000		
Sewage Treatment							
Pump alarm	5,000		5,000				
Planning & Development							
EIP servicing	125,000		125,000				
VBBP subdivision	19,000		18,000				1,000
Recreation							
Campgrounds	200,000		152,319				47,681
	5,323,126	327,730	1,047,260	1,141,011	550,000	1,268,444	988,681

RESERVE STATEMENT

	Opening Balance Jan 1/21	Budgeted Transfers In	Budgeted Transfers Out	Estimated Dec 31/21 Balance
Administration (incl. unused Claystone)	2,531,335	45,250	(405,569)	2,171,016
Public Works	6,077,433	4,398,900	(5,222,256)	5,254,077
Water & Sewer	464,111	65,000	(5,000)	524,111
Industrial Parks	1,077,902		(157,122)	920,780
Agriculture	250,642	30,000		280,642
Recreation/Parks	210,976		(152,319)	58,657
Contingency	42,145	205,995		248,140
Legislated Reserves	180,891			180,891
Total	10,835,435	4,745,145	(5,942,266)	9,638,314

GRANTS TO ORGANIZATIONS

Description	Amount
Beaver Hills Initiative	20,000
Cemetery support requests	10,000
Community support requests *	75,000
Guaranteed grants (community support) **	31,855
Viking Airport grants (2020 and 2021)	9,246
Ryley truckfill station upgrade	56,667
Business Incentive Grants	319,017
BESC grant	849,358
FCSS grants	115,776
Health Foundation grants	20,000

* Funding pool may be insufficient in 2021 due to pandemic impacts and Provincial Government grant reductions to community groups

** 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)

Description	Amount
Seed Cleaning Plant grant	30,000
Urban recreation grants (Tofield, Ryley, Holden, Viking) *	234,328
Agricultural Society grants (urban and rural) * **	129,735
Rural Community Hall grants	15,000
Friends of Ryley School Society	50,000
Library grants (including NLLS) *	239,519
Beaverhill Players grant	7,000
Various youth grants/scholarships	7,500
Various Agricultural grants	18,751
TOTAL	2,238,752

*Not all grant requests have been received

** Includes one-time pandemic relief

FINAL BUDGET SUMMARY

	Expense	Operating Revenue	Reserve Revenue	Grants & Other Rev	Tax Levy	2020 Actual (unaudited)	2020 Tax Levy	Difference in Tax Levy 2021-2020
Council	290,527				290,527	250,563	311,019	-20,492
Administration	2,741,693	499,150	87,563	573,425	1,581,555	2,292,278	1,293,076	288,479
Major Fin. Trans.								
Bus. Incentive	319,017				319,017	483,349	481,263	-162,246
Allow. for Taxes	1,975,000		15,801	871,298	1,087,901	2,949,877	852,842	235,059
Bvr Fdn Debt	261,419	261,419			0		(Not recorded)	
Enforcement								
Cmty Peace Off.	335,845	80,400	18,000		237,445	273,898	272,665	-35,220
RCMP	191,566				191,566	104,429	104,429	87,137
Animal Control	10,750				10,750	9,353	11,000	-250
Fire Protection	849,358		234,205		615,153	615,153	849,358	-234,205
Public Works								
Admin & Capital	3,650,250	703,658	475,000	512,197	1,959,395	2,626,275	1,849,595	109,800
Graders	2,104,146	6,000			2,098,146	1,817,208	1,951,015	147,131
Construction	2,858,203	116,522	233,045	2,508,636	0	2,473,093	0	0
Maintenance	8,938,132	151,936	4,514,211	598,558	3,673,427	7,505,961	4,046,580	-373,153
								Continued →

FINAL BUDGET SUMMARY

	Expense	Operating Revenue	Reserve Revenue	Grants & Other Rev	Tax Levy	2020 Actual (unaudited)	2020 Tax Levy	Difference in Tax Levy 2021-2020
Utilities								
Water	65,000	65,000			0	71,190	0	0
Sewer	54,985	17,169	5,000		32,816	58,160	32,670	146
Waste Mgt.	39,560	4,300		34,560	700	20,520	700	0
FCSS	137,626				137,626	136,846	117,626	20,000
CALP	147,338	6,100		141,238	0	135,305	0	0
Land Dev't								
Planning	212,541	75,916			136,625	155,675	78,620	58,005
Industrial Parks	195,200	2,200	157,122	5,878	30,000	115,810	28,660	1,340
Agriculture	961,185	24,600		242,000	694,585	767,263	748,021	-53,436
Rec & Parks								
Rec Grants	429,063		50,000		379,063	346,513	376,695	2,368
Campgrounds	518,511	310,000	152,319		56,192	206,847	-14,900	71,092
Culture	253,711	2,500			251,211	245,115	256,170	-4,959
Grand Total	27,540,626	2,326,870	5,942,266	5,487,790	13,783,700	23,660,681	13,647,104	136,596

MILL RATE CHANGES

The municipal mill rate is made up of the following:

Beaver Emergency Services Commission

- Estimated 2020 surplus will reduce tax burden for 2021 grant
- Mill rate for all assessment classes will decrease by 29%

Policing (RCMP Cost-Sharing)

- Year 2 of phased-in cost-sharing program (mandated by the Provincial Government)
- Contribution has increase by 83%
- Mill rate will increase by 79%. Impact is buffered by decrease in BESC mill rate.

General

- Funds all other municipal services
- 0% increase in 2021 for all assessment classes, except small business
- Small business mill rate will be 25% less than non-residential mill rate

MILL RATE CHANGES (con't)

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 1%
- Due to higher assessment base, mill rate for all assessment classes will decrease 1.6%

Education

- Requisition has increased 3%
- Provincial mill rates have increased by 0.3% to 0.4%
- Due to higher assessment base, mill rate for farmland and residential properties will decrease 3% and mill rate for non-residential properties will decrease by 0.8%

Designated Industrial Property

- Requisition only applies to non-residential properties assessed by the Provincial Government
- Mill rate will be set by Municipal Affairs by March 31

MILL RATE CHANGES (con't)

- Mill rates for requisitioning bodies are decreasing
- Mill rate for BESC grant is decreasing
- Mill rate for Policing (RCMP cost-sharing) is increasing
- Municipal mill rate does not change
- Net result of all mill rate increases/decreases is a reduction in total mill rates as follows:
 - Residential 2-3% decrease
 - Farmland 1% decrease
 - Non-residential 0.8% decrease
 - Small business 21% decrease
- Effect on property taxes depends on changes to individual assessments