

2013 Proposed Budget Summary

Revised Budget

OVERALL:

02-May-13

DESCRIPTION	2011 BUDGET	2012 APPROVED BUDGET	2013 BUDGET PRELIMINARY	2013 BUDGET REVISIONS	REVISION VS PRELIMINARY	Budget 13 vs 12	Budget % 13 vs 12
Legislative	321,600	326,680	337,650	376,255	38,605	10,970	3.36%
Administration	1,880,750	2,080,160	2,093,450	2,217,875	124,425	13,290	0.64%
Peace Officers	190,400	207,530	205,925	199,575	-6,350	-1,605	-0.77%
Fire Protection	377,600	404,900	411,950	444,650	32,700	7,050	1.74%
Disaster Services	8,600	9,200	12,880	16,825	3,945	3,680	40.00%
Health & Safety	158,135	172,255	219,700	188,300	-31,400	47,445	27.54%
Public Works Administration	694,950	590,495	770,500	714,200	-56,300	180,005	30.48%
Shop	1,826,050	2,431,105	2,283,210	2,384,110	100,900	-147,895	-6.08%
Road Recovery	259,900	160,450	247,400	288,300	40,900	86,950	54.19%
Oil Rehabilitation and Dust Control	477,269	604,669	567,154	486,254	-80,900	-37,515	-6.20%
Gravel	1,899,330	1,903,530	1,969,130	2,010,330	41,200	65,600	3.45%
Road Maintenance	700,110	1,405,060	1,449,100	1,354,500	-94,600	44,040	3.13%
Airport Transportation	20,000	20,000	41,100	71,150	30,050	21,100	105.50%
Waste Disposal	0	0	0	2,000	2,000	0	0.00%
Family / Community Services	26,000	281,602	35,500	88,830	53,330	-246,102	-87.39%
Public Health	132,000	202,000	92,000	20,000	-72,000	-110,000	-54.46%
Environment (ASB)	633,800	682,300	663,800	688,900	25,100	-18,500	-2.71%
Economic Development	147,850	162,550	186,350	185,650	-700	23,800	14.64%
Planning	66,000	81,125	162,350	82,110	-80,240	81,225	100.12%
Parks and Recreation	135,550	161,500	176,450	647,600	471,150	14,950	9.26%
Culture	103,000	163,000	120,000	113,620	-6,380	-43,000	-26.38%
Taxes, Grants, Revenue Own Source	-402,600	-310,000	-285,000	-335,000	-50,000	25,000	-8.06%
Federal Gas Tax Grant (2013)	0	-276,632	-775,780	-775,780	0	-499,148	180.44%
TOTALS OPERATING	\$9,656,294	\$11,740,111	\$10,984,819	\$11,470,254	\$485,435	-755,292	

CASH PURCHASES FOR FIXED ASSETS AND GRAVEL PURCHASES

Transfer from MSI Capital Grant	-1,624,131	-1,850,000	-1,313,057	-1,023,557	289,500	536,943	-29.02%
Sale of Equipment	-447,700	-988,900	-676,100	-709,450	-33,350	312,800	-31.63%
Transfers To/From Reserves	-1,140,000	-2,219,090	-386,000	790,700	1,176,700	1,833,090	-82.61%
Capital - Equipment/Vehicles	1,963,488	2,793,777	2,416,454	2,361,854	-54,600	-377,323	-13.51%
Capital - Buildings/Land/Improvements	3,530,200	375,000	79,200	204,600	125,400	-295,800	-78.88%
Capital - Road Construction	1,797,442	2,830,495	4,131,837	3,777,337	-354,500	1,301,342	45.98%
Capital - Road Oiling	445,981	862,562	516,250	0	-516,250	-346,312	-40.15%
Capital - Bridges	775,000	107,281	237,000	237,000	0	129,719	120.92%
Capital - Gravel	1,685,000	3,015,143	1,137,375	1,137,375	0	-1,877,768	-62.28%
Capital - Recreation	410,000	100,000	100,000	100,000	0	0	0.00%
TOTAL CAPITAL & REVENUE	\$7,395,280	\$5,026,268	\$6,242,959	\$6,875,859	\$632,900	1,216,691	

Total Cash Required	\$16,766,379	\$17,227,778	\$18,346,113	\$1,118,335	\$461,399
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Depreciation Expense	\$3,387,400	\$3,515,400	\$3,691,170	\$3,784,300
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2013 BUDGET MILL RATES

APPROVED - May 9, 2013

	LIVE ASSESSMENT	Grant In Lieu ASSESSMENT	TOTAL ASSESSMENT	REQUISITION	2013 MILL RATE	2012 MILL RATE	% CHANGE MILL RATE
Alberta School Foundation							
Residential & Farmland	400,251,267		400,251,267	\$1,010,274	2.5241	2.3373	7.99%
Non Residential & Linear	719,564,865	200,050	719,764,915	\$2,718,120	3.7764	3.8669	-2.34%
School RCSSD #49							
Residential & Farmland	13,340,243		13,340,243	\$33,672	2.5241	2.3373	7.99%
Non Residential & Linear	9,466,775	12,610	9,479,385	\$35,798	3.7764	3.8669	-2.34%
Flagstaff Foundation	1,377,735,320		1,377,735,320	\$288,907	0.2097	0.2010	4.33%
Waste Management	1,377,735,320		1,377,735,320	\$302,689	0.2197	0.2128	3.24%
Municipal - Farmland	165,878,170		165,878,170	\$2,408,933	14.5223	13.9583	4.04%
Municipal - Residential	247,713,340		247,713,340	\$1,117,336	4.5106	4.4864	0.54%
Municipal - Linear and Non Res	963,931,150	212,660	964,143,810	\$14,402,669	14.9383	14.2974	4.48%
Recreation	1,377,735,320		1,377,735,320	\$420,071	0.3049	0.3049	0.00%
TOTALS				\$22,738,470			

VARIOUS MILL RATES:	2013 Residential Seperate	2013 Farmland Seperate	2013 Residential Public	2013 Farmland Public	2013 Non residential	2013 Linear	2013 Machinery & Equipment
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School Foundation	2.5241	2.5241	2.5241	2.5241	3.7764	3.7764	0.0000
Flagstaff Foundation	0.2097	0.2097	0.2097	0.2097	0.2097	0.2097	0.2097
Waste Management	0.2197	0.2197	0.2197	0.2197	0.2197	0.2197	0.2197
Recreation	0.3049	0.3049	0.3049	0.3049	0.3049	0.3049	0.3049
Municipal-General	4.5106	14.5223	4.5106	14.5223	14.9383	14.9383	14.9383
2013 RATES	7.7690	17.7807	7.7690	17.7807	19.4490	19.4490	15.6726

2012 RATES	7.5424	17.0143	7.5424	17.0143	18.8830	18.8830	15.0161
Overall % Change from 2012	3.00%	4.50%	3.00%	4.50%	3.00%	3.00%	4.37%

2011 RATES	7.3322	16.1388	7.3322	16.1388	18.2997	18.2997	14.2639
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FARM LAND	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
MILLRATES	18.039	15.684	16.153	16.153	16.153	15.2092	15.2142	15.2317	15.2317	15.2317	15.2317	15.7643	15.7643	16.3162	16.0977	16.1388	17.0143

2013 PROPOSED BUDGET REVISIONS

OPERATING BUDGET

Legislative: \$376,255

Increased by \$38,605

- Salary & Benefits Council – \$31,105
- Equipment \$7,500 for purchase of tablets to replace laptops

Administration: \$2,217,875

Increased by \$124,425

- Legal Fees - \$10,000
- Computer Services & Software – \$47,425
- Assessment - \$35,000
- Building Maintenance - \$12,000
- GIS Development - \$20,000

Fire: \$444,650

Increased by \$32,700

- Due to Towns/Villages fire budget increases (County pays 50% of operating budgets)

Rescue Unit/Disaster Services: \$16,825

Increased by \$3,945

- Increase due to legal fees for new agreement for Rescue Unit.

Health & Safety: \$188,300

Decreased by \$31,400

- Decrease in Safety Program /Training – no longer doing video as well as some other changes to the program. Occupational Hygiene Monitoring also decreased.

Public Works Administration: \$714,200

Decreased by \$56,300

- Salary & Benefits decreased

Shop: \$2,384,110

Increased by \$100,900

- Increased due to fuel prices and usage, this winter we used double the fuel in the first three months due to the weather.

Road Recovery: \$288,300

Increased by \$40,900

- Increase in wages due to plan to increase the amount of projects completed in 2013.

Oil/Dust Suppressant: \$486,254

Decreased by \$80,900

- Decrease in equipment rental \$20,000
- Decrease in dust control product \$78,000, County is only using Canola oil for residential dust controls
- Increase in wages for dust control \$16,900

Gravel: \$2,010,330

Increased by \$41,200

- Increase due to gravel site rental (Hinkey Pit) and addition of loader operator for summer gravel haul.

Road Maintenance: \$1,354,500

Decreased by \$94,600

- Increase in revenue for Bridges provincial grants.
- Increase in Other wages for miscellaneous work.

AIRPORT TRANSPORTATION: \$71,150

Increased by \$30,050

- Airport/Runway Repairs - \$20,050.
- Building Maintenance - \$10,000.

Waste Management: \$2,000

Increased by \$2,000

- Increase due to approval of no tipping fees for spring cleanup weekend.

Family / Community Services: \$88,830

Increased by \$53,330

- Childcare Program Funding - \$50,000. This project was previously approved by council and will be funded from Special Projects Reserve.

Public Health: \$ 20,000

Decreased by \$72,000

- Physician Recruitment – budget revision proposes funding this initiative using MSI Operating Grant.

Agricultural Service Board: \$688,900

Increased by \$25,100

- Increase in Weed control chemical.

Planning/Development: \$82,110

Decreased by \$80,240

- Air Photo Project – there was a decrease of \$15,000 in project costs. The remaining cost of \$65,000 we are recommending using MSI Operating Grant funds.

Parks and Recreation: \$647,600

Increased by \$471,150

- Parks Seasonal Wages - \$5,000.
- Recreation Programmer and expenses - \$66,150

The Recreation Grants in the amount of \$400,000 are now included in the operating budget instead of a separate requisition. It is not a requisition; it is simply funds raised for grant purposes.

Revenue Own Sources: (\$335,000)

Increase in revenue of \$50,000

- Increased due to change in interest earned and penalties three year average.

TOTAL OPERATING BUDGET INCREASE = \$485,435

(Includes Recreation Grant Transfer of \$400,000)

CAPITAL BUDGET

MSI Capital Grant: (\$1,023,557)

Decreased by \$289,500

- We will be utilizing less grant money for our Road Construction in 2013 due to the lower than budget tenders received.
- This budget proposes utilizing MSI Capital funds for the following projects in 2013:
 - \$501,557 – Road Construction
 - \$120,000 – Fire Truck
 - \$ 65,000 – Tank Loader
 - \$237,000 – Bridges
 - \$100,000 - Recreation

Sale of Equipment: (\$709,450)

Increased revenue by \$33,350

- Adjusted sales revenue to actual for equipment sold.

Capital Equipment/ Vehicles: - TOTAL of \$2,361,854

Decreased by \$ 54,600

- Includes the purchases of capital in the approved 2013 capital budget. The purchases have been adjusted to reflect actual costs that were lower than the budgeted amounts.
- Includes and increase for purchase of mower and fuel system at Airport \$41,500. Proposal is to utilize Economic Development reserves to fund these items.
- Includes a decrease in equipment for packers that will not be purchased in 2013.
- Includes an increase in equipment and furniture of \$35,000 to setup “C” Wing in administration building.

Capital Building/Land Improvements: - TOTAL of \$204,600

Increased by \$125,400

- Includes Tank Loader (funded using MSI Capital)
- Includes replacement of IT Equipment.
- Includes an increase in the landscaping budget for the new administration building and property \$34,000.
- Includes the addition of Storage garage at Administration Building.
- Includes renovation to Airport Terminal of \$10,000 funded using Economic Dev Reserves.

Road Construction Assets: -Total of \$3,777,337

Decreased by \$354,500

- The budget has been changed to reflect the tenders received for road construction.

Road Oiling: Total of \$0

Decreased by \$516,250

- Decrease is due to the proposed change in the Oiling Sub-grade prep project south of Forestburg. We are proposing to hold off on this project due to the recommendations in the Rural Road study.

TOTAL CAPITAL BUDGET DECREASE = \$543,800

RESERVE CHANGES

Reserves: Total of \$557,000 (Net Increase)

Propose the following changes in Reserves for 2013

- Economic Development Reserve Utilize \$105,000 – (Improvements at Airport)
- General Reserves Utilize \$12,000 — Bursaries (funds not used in 2012)
- Special Projects Utilize \$50,000 — Day Home Project previously approved by council
- Facility Enhancement Recreation Add \$250,000 – (Raise funds for 2014 program)
- Public Works Capital Add \$733,700 – (Raise funds for future projects from Rural Road Study)
- Shop/Grader Sheds Add \$360,000 – (Raise funds for future projects)

Reserves Summary:

- Reserves to be used to fund 2013 projects – (\$553,000)
- Reserves to be added to fund future projects - \$1,343,700
 - **NET CHANGE IN RESERVES** **\$790,700**

TOTAL PROPOSED INCREASE REVISED BUDGET = \$884,635

Operating Budget Increase -	\$485,438
Capital Budget Decrease -	\$543,800
Reserve Increase -	<u>\$1,176,700</u>
Proposed Revisions Total	\$1,118,338

Note: \$400,000 of the total increase is our Recreation Budget (Grants). Last year this budget was considered a “requisition”, but the “proper” accounting method is to place the budget within our **Total Municipal Operating Budget**. Therefore the actual overall increase is \$484,635.

ASSESSMENT

The assessment has an overall increase of 3.005% from 2012. Listed below is the comparison:

	2012	2013	Difference	%
Farmland	165,886,000	165,878,170	-7,830	-0.005%
Residential	228,885,710	247,713,340	18,827,630	8.226%
Non Res / Linear	942,775,230	964,143,810	21,368,580	2.267%
TOTAL	1,337,546,940	1,377,735,320	40,188,380	3.005%

In 2013 the increase in assessment is estimated to raise an additional \$1,303,892 in revenue of which \$1,119,592 will be used for municipal operations.

MILLRATES:

Proposed Overall Rates would increase as listed:

CLASS	2013 vs 2012	2012 vs 2011
Residential	3.00%	2.87%
Farmland	4.50%	5.42%
Non Residential / Linear	3.00%	3.19%
Machinery & Equipment	4.37%	5.27%

This overall increase in the rates includes the following changes:

Alberta School Foundation:

Res/Farmland increase of 7.99% /Non Res/Linear decrease of 2.34%

Flagstaff Foundation – increase of 4.33%

Waste Management – increase of 3.24%

Municipal Farmland – increase of 4.04%

Municipal Residential – increase of 0.54%

Municipal Non Res/Linear – increase of 4.48%