

2015 Proposed Revised Budget Summary

07-May-15

OPERATING BUDGET

DESCRIPTION	2013 ACTUAL	2014 APPROVED BUDGET	2015 BUDGET PRELIMINARY	2015 BUDGET REVISIONS	REVISION VS PRELIMINARY
Legislative	345,678	395,015	386,315	380,385	-5,930
Administration	2,048,917	2,262,795	2,263,590	2,354,840	91,250
Peace Officers	189,936	208,115	217,100	242,900	25,800
Fire Protection	374,019	469,600	465,200	465,600	400
Disaster Services	12,903	16,145	13,767	13,767	0
Health & Safety	157,337	195,100	195,850	196,600	750
Public Works	6,762,291	8,140,039	8,043,789	8,447,720	403,931
Airport Transportation	47,964	102,500	31,650	29,850	-1,800
Waste Disposal	660	2,500	0	0	0
F.F.C.S.	77,408	33,500	170,000	109,330	-60,670
Public Health	22,500	167,000	130,800	130,800	0
Environment (ASB)	690,806	849,300	846,800	829,500	-17,300
Economic Development	131,968	342,500	476,600	459,600	-17,000
Planning	76,878	99,500	194,350	195,500	1,150
Parks	56,035	101,300	108,650	147,650	39,000
Recreation	596,579	899,395	750,000	750,000	0
Culture	127,763	165,655	186,100	186,100	0
Revenue Own Source/Badt Debt	-558,351	-427,500	-392,500	-142,500	250,000
TOTAL OPERATING	\$11,161,291	\$14,022,459	\$14,088,061	\$14,797,642	\$709,581

CAPITAL, INVENTORY, GRANTS, RESERVES

Transfer from MSI Capital Grant	-322,241	-376,890	0	-841,181	-841,181
Federal Gas Tax Grant (2013)	-802,505	0	0	0	0
Sale of Equipment	-732,833	-758,878	-628,500	-637,000	-8,500
Transfer from Reserves Operating	38,300	-425,195	-162,500	-147,042	15,458
Transfers To/From Reserves	1,687,308	-997,205	1,550,000	1,513,150	-36,850
Capital - Equipment/Vehicles	2,305,095	2,382,030	2,520,833	2,481,404	-39,429
Capital - Buildings/Land/Improvem	64,133	777,590	547,800	697,800	150,000
Capital - Airport	76,706	133,100	0	36,850	36,850
Capital - Road Construction	3,411,155	3,303,715	300,000	300,000	0
Capital - Pavement	0	250,000	0	0	0
Capital - Bridges	214,968	191,500	741,700	904,780	163,080
Capital - Gravel	1,585,517	641,500	1,274,000	1,300,883	26,883
Capital - Recreation	0	110,390	0	0	0
TOTAL CAPITAL, INVENTORY, GRANTS, RESERVES	\$7,525,603	\$5,231,657	\$6,143,333	\$5,609,644	(\$533,689)

Total Cash Required	\$18,686,894	\$19,254,116	\$20,231,394	\$20,407,286	\$175,892
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Non Cash Items

Depreciation Expense	\$3,725,818	\$3,954,943	\$4,000,000	\$4,000,000	\$0
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SCENARIO #1 - Increase in Recreation Tax Rate

	LIVE ASSESSMENT	Grant In Lieu ASSESSMENT	TOTAL ASSESSMENT	REQUISITION	2015 TAX RATE	2014 TAX RATE	% CHANGE TAX RATE
Alberta School Foundation							
Residential & Farmland	438,984,429	155,880	439,140,309	\$1,063,905	2.4227	2.4211	0.07%
Non Residential & Linear	746,594,755	75,300	746,670,055	\$2,723,180	3.6471	3.6133	0.94%
School RCSSD #49							
Residential & Farmland	12,719,321		12,719,321	\$30,815	2.4227	2.4211	0.07%
Non Residential & Linear	9,405,575	9,690	9,415,265	\$34,338	3.6471	3.6133	0.94%
Flagstaff Foundation	1,424,190,600		1,424,190,600	\$340,500	0.2391	0.2449	-2.37%
Waste Management	1,424,190,600		1,424,190,600	\$387,000	0.2717	0.2223	22.22%
Municipal - Farmland	165,773,310		165,773,310	\$2,579,051	15.5577	15.1039	3.00%
Municipal - Residential	285,930,440	155,880	286,086,320	\$1,329,386	4.6468	4.5333	2.50%
Municipal - Linear and Non Res	972,245,980	84,990	972,330,970	\$15,775,973	16.2249	15.6769	3.50%
Recreation	1,424,190,600		1,424,190,600	\$750,000	0.5266	0.3049	72.71%
Minimum Tax				\$8,900			
TOTALS				\$25,023,049			

VARIOUS TAX RATES:	2015 Residential Seperate	2015 Farmland Seperate	2015 Residential Public	2015 Farmland Public	2015 Non residential	2015 Linear	2015 Machinery & Equipment
School Foundation	2.4227	2.4227	2.4227	2.4227	3.6471	3.6471	0.0000
Flagstaff Foundation	0.2391	0.2391	0.2391	0.2391	0.2391	0.2391	0.2391
Waste Management	0.2717	0.2717	0.2717	0.2717	0.2717	0.2717	0.2717
Recreation	0.5266	0.5266	0.5266	0.5266	0.5266	0.5266	0.5266
Municipal-General	4.6468	15.5577	4.6468	15.5577	16.2249	16.2249	16.2249
2015 RATES	8.1069	19.0178	8.1069	19.0178	20.9094	20.9094	17.2623
2014 RATES	7.7265	18.2971	7.7265	18.2971	20.0623	20.0623	16.4490
Overall % Change from 2014	4.92%	3.94%	4.92%	3.94%	4.22%	4.22%	4.94%
2013 RATES	7.7690	17.7807	7.7690	17.7807	19.4490	19.4490	15.6726

FARM LAND	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
MILLRATES	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	17.7807	18.2971

2015 PROPOSED BUDGET REVISIONS

OPERATING BUDGET

Legislative: \$380,385

Decreased by \$5,930

- Subdivision/Development Appeal Board
- Salaries/Benefits

Administration: \$2,354,840

Increased by \$91,250

- Decreases
 - Salary/Benefits - \$69,600 change in staffing
- Increases
 - **Revenue** - Miscellaneous - \$32,400
 - Postage – \$3,000
 - Telephone - \$2,500
 - Janitor - \$39,000 (reclassified to contracted services)
 - Assessment - \$46,000 (change in agreement due to no in-house assessor and annual rate increase)
 - Consultants - \$25,000 (Wage/Benefit review as per policy every three years)
 - Software - \$15,000 – Bellamy software upgrade
 - GIS - \$50,000 (Video data)
 - Computer Services - \$5,000 (Licensing)
 - Supplies - \$10,000

Peace Officers: \$242,900

Increased by \$25,800

- Decreases
 - **Revenue** Towns/Villages – \$18,000
- Increases
 - Vehicle Expenses - \$3,000 (fuel/insurance)
 - Communications - \$1,500
 - Uniforms/Other - \$3,500 (vests/uniforms)

Public Works: \$8,447,720

Increased by \$403,931

- Decreases
 - **Revenue** Basic Transportation Grant - \$640,781 (reclassified to MSI Capital)
 - Equipment Costing - \$247,200 (revised to reflect 3 year average)
 - Gravel Trucking - \$154,500 (revised to reflect 3 year average)
- Increases
 - **Revenue** MSI Operating - \$83,450 (Revised to actual amount receiving)
 - Wages/Benefits - \$103,600 (Revised to include PW Assistant Superintendent not in previous budget).
 - Communication - \$38,500 (Replacement of phones/equipment.
 - Shop Computer - \$9,000 (Upgrade software equipment diagnostics)
 - Machinery Repairs - \$6,500

- Small Tools - \$3,500
- ATCO Access Road - \$13,500 (Crack filling)
- Dust Control Product - \$64,500 (as per council resolution)
- Gravel Engineering - \$7,000.
- Bridges - \$21,700 (Inspections/Maintenance)

Flagstaff Family Services: \$109,330

Decreased by \$60,670

- Nights Alive Grant - \$60,000 (Based on proposal accepted by council).

Agricultural Service Board: \$829,300

Decreased by \$17,300

- Decreases
 - Small Tools - \$5,000
 - Biological Control - \$10,000 (Leafy Spurge).
- Increases
 - **Revenue** ASB Grant - \$10,000 (Based on 3 year average).
 - Telephone - \$3,500
 - Tank Loader Utilities - \$5,000

Economic Development: \$459,600

Decreased by \$17,000

- Decreases
 - Marketing - \$20,000
- Increases
 - Youth Development - \$3,000

Parks: \$147,650

Increased by \$39,000

- Decreases
 - Small Tools - \$3,000
- Increases
 - Parks Projects - \$40,000
 - Utilities - \$2,000

Revenue Own Sources: (\$142,500)

Decreased by \$250,000

- Bad Debt Taxes - \$250,000 (based on Companies that we have not been able to collect from but still have active assessment)

TOTAL OPERATING BUDGET INCREASE = \$709,581

CAPITAL BUDGET

REVENUE:

MSI Capital Grant: (\$841,181)

Increased by \$841,181

- This budget proposes utilizing MSI Capital funds for the following projects in 2015
 - \$150,000 – Tank Loader
 - \$691,181 – Bridges

Sale of Equipment: (\$637,000)

Increased revenue by \$8,500

- Adjusted sales revenue to actual for equipment sold.

EXPENDITURES:

Capital Equipment/ Vehicles: - TOTAL of \$2,481,404

Decreased by \$39,429

- Decrease in equipment/vehicle purchases.

Capital Building/Land Improvements: - TOTAL of \$697,800

Increased by \$150,000

- Addition of Tank Loader \$150,000 (not included in original budget brought over from 2014).

Airport: Total of \$36,850

Increased by \$36,850

- Completion of capital projects not completed in 2014 to be completed in 2015.

Bridges: Total of \$904,780

Increased by \$163,080

- Bridge File #9054 and #9462 projects not completed in 2014 carried forward to 2015.

Gravel Inventory: Total of \$1,300,883

Increased by \$26,883

- Reflects tenders received, previously approved by council.

TOTAL CAPITAL BUDGET DECREASE = \$512,297

RESERVE CHANGES

Reserves: Total of \$1,366,108

Operating Reserve 2015 – (\$147,042): (Decrease of \$15,458)

- Nights Alive Program Utilize \$85,000 (decrease of \$60,000)
- Administration (Software Upgrade) Utilize \$44,542
- Cemetery Grants Utilize \$17,500

Capital Reserve 2015 \$1,513,150: (Decrease of \$36,850)

- Gravel Inventory Utilize \$650,000
- Airport Utilize \$36,850
- Road Construction \$2,200,000 (Raise funds for 2016 project)

Reserves Summary:

- Reserves to be used to fund 2015 projects – **(\$833,892)**
- Reserves to be added to fund future projects - \$2,200,000
 - **NET CHANGE IN RESERVES** \$1,366,108

TOTAL PROPOSED INCREASE REVISED BUDGET = \$175,892

Operating Budget Increase -	\$709,581
Capital Budget Decrease -	(\$512,297)
Reserve Decrease -	(\$21,392)
Total 2015 Proposed Revisions	\$175,892

ASSESSMENT

The assessment has an overall increase of 2.0350% from 2014. Listed below is the comparison:

	2014	2015	Difference	%
Farmland	165,789,060	165,773,310	-15,750	-0.0095%
Residential	266,248,980	286,086,320	19,837,340	7.4507%
Non Res / Linear	963,748,960	972,330,970	8,582,010	0.8905%
TOTAL	1,395,787,000	1,424,190,600	28,403,600	2.0350%

TAX RATES:

Proposed Overall Rates would increase as listed:

CLASS	2015 vs 2014 Scenario #1	2015 vs 2014 Scenario #2	2014 vs 2013 % Change
Residential	4.92%	2.05%	-0.55%
Farmland	3.94%	2.73%	2.90%
Non Residential / Linear	4.22%	3.12%	3.15%
Machinery & Equipment	4.94%	3.60%	4.95%

The difference between the two scenarios is the recreation tax rate:

In the past we have raised funds to support the recreation grants provided by Flagstaff County with a recreation tax rate. Due to the increase in the grant program for 2015 we have provided the following two scenarios.

Scenario #1 – Raise \$750,000 (Recreation Grants) by increasing recreation tax rate.

Scenario #2 – Raise \$434,236 via taxes, keep recreation tax rate the same as 2014; remaining funds of \$315,764 utilize recreation reserves for a total of \$750,000 (Recreation Grants). *There is currently \$539,326 in recreation reserves.*

This overall increase in the rates includes the following changes:

Alberta School Foundation:

Res/Farmland increase of 0.07%

Non Res/Linear increase of 0.94%

Flagstaff Foundation – decrease of 2.37%

Waste Management – increase of 22.22%

Municipal Farmland – increase of 3.00% (No change from budget presented in December)

Municipal Residential – increase of 2.50% (No change from budget presented in December)

Municipal Non Res/Linear – increase of 3.50% (No change from budget presented in December)

Recreation (Scenario #1) – increase of 72.71% (No change from budget presented in December)
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Recreation (Scenario #2) – no change same as 2014 and previous years
