

Village of Minburn **Viability Review**

Viability Plan

February 2015

A report concerning the viability of the Village of Minburn
by the Village of Minburn Viability Review Team

Village of Minburn Viability Review Team

Alberta Municipal Affairs

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Project Background

Village of Minburn Viability Review

In July 2012, the Minister of Municipal Affairs received a petition from the electors of Village of Minburn, requesting the Minister to undertake a dissolution study for the Village of Minburn. The petition was found to be sufficient and in January 2013, the Minister initiated the dissolution study using the viability review process.

Viability Review Team

Each viability review is led by a Viability Review Team composed of representatives from Alberta Municipal Affairs, elected officials and administrators from the affected municipalities, and municipal associations.

Viability Review Team	
Alberta Municipal Affairs (chair)	Coral Murphy (2013) Bill Diepeveen (2014-15)
Village of Minburn (elected official)	Mayor Tom Rafuse
Village of Minburn (administrative official)	Brian Overly (2013-14) Karen MacQuarrie (2014) Rita Prince (2014-15) Tom Lysyk (2015)
County of Minburn (elected official)	Reeve Eric Anderson
County of Minburn (administrative official)	David Marynowich
Alberta Association of Municipal Districts and Counties	Soren Odegard
Alberta Urban Municipalities Association	Jenelle Saskiw
Alberta Rural Municipal Administrators Association	Sheila Kitz
Local Government Administration Association	Debra Moffatt

Viability Review Team Mandate

The Viability Review Team was given the mandate to collaboratively:

- evaluate the viability of the Village of Minburn;
- lead public engagement of local residents, property owners, and other stakeholders in the affected municipalities;
- if required, develop a viability plan for Village of Minburn that focuses on partnerships between neighbouring municipalities, municipal associations, and Municipal Affairs;
- develop an implementation plan for the selected viability option; and
- provide feedback to Alberta Municipal Affairs on the municipal viability review process.

Based on the direction set by the Viability Review Team, information concerning the Village of Minburn's finances, governance, infrastructure, and programs and services was collected from village administration

and from provincial records. The information was analyzed and reviewed by the Viability Review Team and the results led to the development of the Village of Minburn Viability Review Initial Findings Report. The Initial Findings Report was used for stakeholder engagement with residents in July 2014. Feedback and input from stakeholders were compiled into the What We Have Heard and Viability Determination Report. From November 2014 to February 2015, the Viability Review Team developed the Viability Plan.

How Viability is Assessed

The Municipal Sustainability Strategy specified eight broad areas in which a municipality's viability may be assessed. The eight broad areas outlined in the graphic below, form the foundation from which the viability review process and the self-assessment questionnaire were developed.

The eight broad areas in which to assess the viability of a municipality are:



Sustainable governance addresses topics such as council practices and procedures, compliance with legislation, citizen engagement, and strategic planning.

Regional co-operation addresses the municipality's approach to collaborating with neighbours for the benefit of local and regional residents.

Operational and administrative capacity addresses the capacity of the municipality to operate on a daily basis and support council decisions.

Financial stability addresses the municipality's capacity to generate and manage revenues sufficient to provide necessary infrastructure and services to the public.

Infrastructure addresses the municipality's capacity to effectively and efficiently manage public infrastructure on behalf of residents.

Service delivery addresses the capacity of the municipality to provide essential services that meet residents' expectations and any appropriate standards.

Community well-being addresses local community characteristics that contribute to the vitality of the community and the long-term viability of the municipality.

Risk management addresses the capacity of the municipality to identify and manage key risks on behalf of residents.

The Viability Plan was developed based on these eight broad areas. Throughout this report, the potential changes that may occur in the Village of Minburn are outlined under each of the eight broad areas.

Viability Determination for the Village of Minburn

Based on the information analyzed by the Viability Review Team and the input collected from residents, the Viability Review Team determined that the Village of Minburn is trending towards non-viability.

The Viability Review Team came to this determination due to the following factors:

1. The village's finances are trending negatively and the net financial assets have declined in every year in the past five years.
2. The village's finances are projected to show deficits due to anticipated cuts to provincial government grants for the village's operations. The impact of these cuts will result in future tax increases, or the eventual depletion of the village's financial reserves.
3. The village's aging infrastructure (mainly, the sewage lagoon) will require some upgrades which the village may not be able to afford with its limited financial capacity.
4. The village's population fluctuated between 65 and 105 residents for the 1991 to 2011 time period and has not grown in twenty years.
5. The village has very few non-residential (business) tax payers and the lack of development and growth in the municipality has led to a further dependence on the village's residential tax base.
6. The village has experienced difficulties in attracting and retaining qualified staff to maintain operations of the village's infrastructure systems. These personnel challenges continue to exist due to budget constraints and a tight labour market.

Council Decision on Village of Minburn Viability

A draft copy of the Viability Plan was presented to village council at a special council meeting on February 10, 2015. Following the presentation, village council voted in support of Viability Option 2, to dissolve the Village of Minburn and become a hamlet in the County of Minburn. As a result, a public vote on the viability options is proposed for March 12, 2015. Information about the vote is found on the Notice of the Vote which was distributed with this report.

Viability Plan Options

Viability Option One

The Village of Minburn remains as a village and implements changes to achieve viability

Option One would allow Minburn to continue as a village but would require significant changes to its finances and operations in order for the village to achieve viability. Based on the factors that led to the viability determination, the village will require major adjustments to its budget and finances in order to achieve viability. These adjustments will require reductions in village services, increases to utility fees and other user charges, as well as increases in property taxes in order to maintain the village.

If this option is chosen by either village council or village electors, the Viability Review Team will finalize recommendations that will be forwarded to the Minister of Municipal Affairs. The Minister may issue a directive and require village council to implement some or all of the Viability Review Team's recommendations over a specified period of time.

The potential benefits of this option (from the Viability Review Team's perspective) include the following:

- the village residents have more autonomy and more influence in the decision making capabilities regarding the ongoing governance and operations of the village; and
- the village office provides immediate and easy access for residents to pay bills and have questions answered by village staff.

The potential drawbacks of this option (from the Viability Review Team's perspective) include the following:

- increasing cost to village residents to maintain existing operations through tax rates and user fees; and
- the increased liability of not adequately addressing the maintenance of existing infrastructure and the potential costs of capital improvements.

Viability Option Two

Dissolve the Village of Minburn and Minburn becomes a hamlet in the County of Minburn

Option Two would see the orderly dissolution of the Village of Minburn and the community would become a hamlet in the County of Minburn. The dissolution would see the wind-down of village operations as of the dissolution date. Village council would be dissolved and village residents would be represented by the county councillor in the county division that encompasses Minburn. All of the village's assets, liabilities, functions and obligations would be vested in the County of Minburn.

If this option is chosen by both village council and village electors, the Minister of Municipal Affairs must recommend to the Lieutenant Governor in Council that the village be dissolved. The Lieutenant Governor in Council may set the date of the dissolution and the County of Minburn will assume control over Minburn on the date of dissolution.

The potential benefits of this option (from the Viability Review Team's perspective) include the following:

- immediate and long-term financial sustainability that would come from being part of a regional government;
- the additional level of experience that administration would bring to land-use planning; emergency response planning and ongoing operations of the hamlet;
- hamlet residents would have the ability to focus on their day-to-day operations rather than worrying about the ongoing operations of the village; and
- increased opportunities for coordinating economic development from a central location.

The potential drawbacks of this option (from the Viability Review Team's perspective) include the following:

- increased demand on County resources to administer the hamlet into the future, potential impacts to future villages that are found to be non-viable;
- loss of local decision making; decisions will be evaluated based on what is in the best interest all county residents;
- sense of loss of community and the potential for a division of remaining residents; and
- a potential reduction in the level, timeliness and type of municipal services being provided.

Potential Changes and Impacts to Minburn Residents

This section of the report outlines potential changes and impacts to Minburn residents and ratepayers that would allow village council, as well as village electors to compare the information as it pertains to both viability options summarized in the previous section.

Readers of this report may want to review the Village of Minburn Viability Review Initial Findings Report (July 2014) that was previously sent to Minburn residents for information about how the village is currently governed, how services are currently provided and how the village is currently funded. The Initial Findings Report can also be found on the Municipal Affairs website at: www.municipalaffairs.alberta.ca/1330.cfm.

1. Sustainable Governance

Option One The Village of Minburn remains as a village and implements changes to achieve viability	Option Two Dissolve the Village of Minburn and Minburn becomes a hamlet in the County of Minburn
Council Representation and Local Decision Making	
Council representation would not change with this option. Minburn residents would continue to be represented by a three-member council elected by village electors. Minburn residents may run for one of three council positions on village council.	Village council would be dissolved and Minburn residents and ratepayers would be represented by the county councillor representing Division 1. Decisions about Minburn will be made by the County of Minburn council. Minburn residents may run for the county's Division 1 position.
Municipal Bylaws and Policies	
Village council will continue to develop bylaws and policies that govern Minburn. No changes to bylaws are proposed although village council may review its Land-use Bylaw from 1998 to ensure that it still reflects development in the municipality and that the bylaw and all amendments have been passed through bylaw readings in accordance with the <i>Municipal Government Act (MGA)</i> .	The county has indicated that bylaws will be consistent throughout the county, therefore, village bylaws are expected to be repealed and/or replaced by county council following dissolution. It is anticipated that all county bylaws will apply to Minburn, including bylaws that specifically address hamlet matters such as utilities and land-use planning and development. Existing developments may be grandfathered from compliance with county bylaws.
Bylaw Enforcement	
As enforcement of existing bylaws is an ongoing issue, additional resources must be allocated to ensure that village bylaws are enforced consistently throughout the municipality.	The county would enforce village bylaws until they are repealed or replaced. Bylaw enforcement in Minburn would be consistent with other parts of the county.
Communications and Community Engagement	
No changes are anticipated in the area of communications and community engagement if the Village of Minburn remains as a village. Village residents will continue to receive information through the village newsletter.	Residents can expect to receive information from the County of Minburn through hamlet organizations, the county councillor representing Division 1, the county's website, and public notices issued in local newspapers.

2. Regional Co-operation

Option One The Village of Minburn remains as a village and implements changes to achieve viability	Option Two Dissolve the Village of Minburn and Minburn becomes a hamlet in the County of Minburn
Intermunicipal Relationships	
No changes are anticipated in the intermunicipal relationships between the village and its municipal neighbours.	Minburn would be represented by the county in its relationships with other municipalities such as the villages of Innisfree and Mannville.
Membership in Regional Organizations	
No changes are anticipated in the area of membership in regional organizations if the Village of Minburn remains as a village. The Village of Minburn will likely continue to be a member of regional organizations in order to access services provided by these regional organizations or to represent Minburn's interests at these organizations.	Membership in regional organizations will continue under the County of Minburn. The only significant change is that Minburn will no longer be a regular member of the Alberta Urban Municipalities Association for political advocacy. Minburn will be part of the county, who is an associate member of the Alberta Urban Municipalities Association, as well as a regular member of the Alberta Association of Municipal Districts and Counties.

3. Operational and Administrative Capacity

Option One The Village of Minburn remains as a village and implements changes to achieve viability	Option Two Dissolve the Village of Minburn and Minburn becomes a hamlet in the County of Minburn
Administration Office	
The village will continue to be administered from the village office. Office hours open to the public may be further reduced in order to allow the administrator to conduct his or her work.	The county's policy is to not operate satellite or sub-offices in county hamlets. As such, the village office in Minburn will be closed and all municipal administration will be handled by county staff in the county administration office in Vegreville, 54 kilometres away. The county's administration office is open Monday to Friday, 8:30a.m. to 12:00p.m. and 1:00p.m. to 4:30p.m.
Human Resources and Contracted Services	
The village's ability to attract and retain qualified administrators and staff is a major factor in the viability of the Village of Minburn. Council needs to explore alternatives for the administration of the village, including consideration of contracting administration services or personnel from other municipalities in order to reduce the cost of administration.	Village staff and contractors will be retained for a transition period following dissolution. The provision of municipal services will be handled by county staff and/or contractors. All employment records and all employee liabilities are transferred to the county.

4. Financial Stability

Option One The Village of Minburn remains as a village and implements changes to achieve viability	Option Two Dissolve the Village of Minburn and Minburn becomes a hamlet in the County of Minburn
Financial Position	
<p>The village is at risk of depleting its cash and financial reserves with its current levels of revenues and expenses. In the five years from 2009 to 2013, the village depleted \$69,262, or 33 per cent of its financial assets.</p> <p>If Minburn remains as a village, the village must raise its revenues through increased property taxes and user fees, or considerably reduce its spending through reduction in services and/or service levels.</p>	<p>As part of dissolution, all village assets will be transferred to the county. Assets may include, but are not limited to cash, investments, reserves, buildings, infrastructure, machinery and equipment, and vehicles.</p> <p>All money transferred from the village to the county and all money received from the sale of any village assets must be used to pay off or reduce liabilities of the former village, or for projects in the former area of the village.</p>
Municipal Borrowing and Debt	
<p>The village's lack of current debt will be a positive contributor to its long-term viability. If necessary, the village may borrow up to \$260,325 (based on 2013 revenues) for future projects.</p>	<p>The county will receive any debt that may be present on the date of dissolution. If the liabilities of the village exceed the assets of the village, the county may impose an additional tax to pay for those excess liabilities.</p>
Municipal Revenues	
<p>Two factors are contributing to the need for greater revenues at the Village of Minburn. First, increasing expenses have increased the need for greater revenues. Second, the Government of Alberta began a three-year phase out of the Municipal Sustainability Initiative (MSI) operating funding in 2013 and this grant is scheduled to be completely phased out by 2016.</p> <p>With these revenue demands, the village will have to make up the revenue gap through significant increases in property taxes, user fees, or find new sources of revenue. Appendix A shows one potential scenario for what property taxes may have to be increased by to maintain 2014 levels of spending and one scenario where property taxes may be moderately increased with some reductions in village services and spending.</p>	<p>The county will receive the village's rights to revenues on the date of dissolution. In addition, the county may be able to levy additional taxes (such as special taxes referenced in Section 382 of the <i>MGA</i>) or local improvement levies to supplement revenues received for the hamlet.</p> <p>Any previously allocated grants that have not been spent will also be transferred to the county. The county may also receive grants to assist with the costs associated with the dissolution of the village, subject to the conditions of the grant guidelines.</p>

Option One The Village of Minburn remains as a village and implements changes to achieve viability	Option Two Dissolve the Village of Minburn and Minburn becomes a hamlet in the County of Minburn
Municipal Expenses	
<p>Since 2009 administration expenses have risen 45 per cent and in 2013 administration expenses accounted for 42 per cent of municipal expenses.</p> <p>With the rising costs of providing services, depleting reserves and elimination of MSI funding, in order for the village to comply with Section 243(1) of the <i>MGA</i>, village residents may face reductions in service delivery and/or tax increases.</p>	<p>The costs associated with administering the hamlet would be the responsibility of the county.</p> <p>The county would assume the assets, liabilities, rights, duties, functions and obligations of the village of Minburn upon dissolution. To ensure compliance with Section 243(1) of the <i>MGA</i>, the county may use proceeds of the sale of hamlet assets to ensure hamlet revenues offset hamlet expenses.</p>
Property Assessment	
<p>The village may have to implement stricter penalties for property owners. The current rate of six per cent is lower than many municipalities across the province. In addition, changes to the minimum tax rate may also need to be considered. Currently the minimum tax rate is set at \$250.</p>	<p>The county's assessor would be used to ensure equitability across all property owners. The assessor would provide recommendations to county council on the assessed value of the residential and non-residential properties. The assessment could be higher or lower than those previously determined by village assessors, potentially resulting in an increase or decrease in how the tax rate and/or special levies would be calculated for hamlet residents.</p>
Municipal Taxes	
<p>The majority of the village's municipal taxes come from residential properties. Tax collection and recovery continues to be a concern within the village. The village will need to implement stronger measures to collect on unpaid accounts.</p>	<p>All taxes owed to the village will be owed to the county and may be collected and dealt with by the county. Currently the residents/business tax rate is same throughout the county unless an improvement is done by debenture or special levy for that area or hamlet.</p>
Special Taxes and Local Improvement Levies	
<p>The village may have to implement special taxes or local improvement levies to cover the expenses in providing the services that village residents request.</p>	<p>The county will receive the village's rights to revenues on the date of dissolution. In addition, the county may be able to levy additional taxes (such as special taxes referenced in Section 382 of the <i>MGA</i>) or local improvement levies to supplement revenues received for the hamlet.</p>

5. Infrastructure

Option One The Village of Minburn remains as a village and implements changes to achieve viability	Option Two Dissolve the Village of Minburn and Minburn becomes a hamlet in the County of Minburn
Municipal Buildings and Facilities	
<p>No changes are anticipated in the area of municipal buildings and facilities if the Village of Minburn remains as a village. Alberta Municipal Affairs has approved a grant for the village to conduct an infrastructure assessment of all of the village's infrastructure systems. The infrastructure assessment's findings will be used to develop long-term capital plans for the village.</p>	<p>The county will complete an infrastructure assessment of infrastructure in Minburn prior to any development, repair or replacement in the community. If critical infrastructure repairs or replacements are required following dissolution, the county may be eligible to apply for grants to pay for these projects. Further, the county may impose special taxes or local improvement levies on hamlet ratepayers to pay for infrastructure in the hamlet.</p>
Wastewater Collection and Treatment Systems	
<p>The village has identified that the wastewater lagoon may be in need of maintenance. The infrastructure assessment slated for 2015 will determine if additional work on the village's wastewater collection and treatment system is required.</p>	<p>The county will complete an infrastructure assessment of infrastructure in Minburn prior to any development, repair or replacement in the community. If critical infrastructure repairs or replacements are required following dissolution, the county may be eligible to apply for grants to pay for these projects. Further, the county may impose special taxes or local improvement levies on hamlet ratepayers to pay for infrastructure in the hamlet.</p>
Road Network, Streets and Sidewalks	
<p>No changes are anticipated in the area of roads and sidewalk infrastructure. The infrastructure assessment slated for 2015 will determine if additional work on the village's roads and sidewalks is required.</p>	<p>No immediate changes are anticipated in the area of roads and sidewalks infrastructure. The county will complete an infrastructure assessment of infrastructure in Minburn prior to any development, repair or replacement in the community. If critical infrastructure repairs or replacements are required following dissolution, the county may be eligible to apply for grants to pay for these projects. Further, the county may impose special taxes or local improvement levies on hamlet ratepayers to pay for infrastructure in the hamlet.</p>

6. Service Delivery

Option One The Village of Minburn remains as a village and implements changes to achieve viability	Option Two Dissolve the Village of Minburn and Minburn becomes a hamlet in the County of Minburn
Wastewater (Sewer) Services	
No changes are anticipated to the wastewater services provided by the village if the Village of Minburn remains as a village. However, utility fees for wastewater services may be further increased to account for the full cost of providing the service, and to ensure that sufficient money is set aside in a reserve to pay for future repairs and replacements of the wastewater infrastructure.	The county will review how wastewater services are provided and the infrastructure assessment prior to making any changes to how Minburn’s wastewater services are provided.
Waste Management (Garbage) Services	
No changes are anticipated to the village’s waste management services. Waste management services will continue to be provided through the regional waste management group.	No changes are anticipated to Minburn’s waste management services. As the county is a member of the regional waste management group, waste management services will continue to be provided through the regional waste management group.
Land Use Planning and Development	
Land-use planning will continue in Minburn. Development permits will continue to be issued by the village office. Changes are expected once the new land-use bylaw is adopted by council. Further, the village needs to examine whether offsite levies are necessary to fund future infrastructure projects.	Land-use planning will be handled by the county. The county’s planning and development department will handle all development and subdivision matters. All new developments in Minburn will have to comply with the county’s land-use bylaw.
Road Maintenance	
No changes are proposed for road maintenance.	County council and staff will have to review road maintenance priorities with reference to county policies on snowplowing and emergent road repair/gravelling. These service levels may be different than those of the Village of Minburn.

7. Community Well-being

Option One The Village of Minburn remains as a village and implements changes to achieve viability	Option Two Dissolve the Village of Minburn and Minburn becomes a hamlet in the County of Minburn
Community Groups and Volunteerism	
Community groups and volunteerism is not expected to change if Minburn remains a village.	Community groups and volunteerism is not expected to change if Minburn became a hamlet.
Family and Community Support Services	
The village would continue to provide Family and Community Support Services through the Mannville-Minburn-Innisfree FCSS, no changes are expected as these programs are regional in nature.	The county would continue to support FCSS services provided by Mannville-Minburn-Innisfree FCSS.

Option One The Village of Minburn remains as a village and implements changes to achieve viability	Option Two Dissolve the Village of Minburn and Minburn becomes a hamlet in the County of Minburn
Parks and Recreation	
The village's playground, park and ball diamonds would continue to be maintained and available to residents. No recreational programming would be offered.	The county allocates funding through their recreation budget. County council supports community groups to own and operate their recreation and culture facilities.

8. Risk Management

Option One The Village of Minburn remains as a village and implements changes to achieve viability	Option Two Dissolve the Village of Minburn and Minburn becomes a hamlet in the County of Minburn
Fire and Emergency Services	
The village would continue to be reliant on the volunteer fire departments from the neighbouring municipalities of Innisfree or Mannville to respond to fires in the village. The village would continue the joint fire services agreement with the County of Minburn, and the villages of Innisfree and Mannville where services are jointly provided and cost-shared by the partners.	The county would provide fire services to hamlet residents through agreements with the fire departments in the villages of Innisfree and Mannville.

Next Steps

Public Information Session

Municipal Affairs staff and members of the VRT will host a public information session prior to the vote to provide residents with an opportunity to ask questions about the viability plan options and the vote process. The Public Information Session is scheduled for March 10, 2015 in the Village of Minburn Community Hall.

Public Vote

A cover letter accompanying the Viability Plan will include the notice of a public vote as well as the date and time for the public information session.

Municipal Affairs staff not affiliated with the Minburn Viability Review will be appointed as the returning officer and deputy returning officers for the vote. The date of the vote will be determined based on legislated requirements found in the *Local Authorities Election Act*, *Municipal Government Act* and the *Interpretations Act*. The requirements specify that the date of the vote is a minimum of two weeks from the date that public notices of a vote are sent.

Questions

For further information, please contact:

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Toll-free in Alberta by dialing: 310-0000 and entering 780-427-2225

Appendix A: Operating Revenues and Expenses

Table 1: Municipal Operating Revenues and Expenses for the Village of Minburn from 2010 to 2014

Revenues	2010	2011	2012	2013	2014 Unaudited*
Property Taxes	\$38,981	\$51,378	\$61,960	\$62,209	\$72,619
Sales and User Fees	\$43,852	\$50,277	\$53,666	\$26,028	\$7,901
Government Transfers	\$71,560	\$25,748	\$0	\$61,874	\$0
Other	\$26,267	\$25,716	\$24,437	\$23,439	\$24,482
Total	\$180,660	\$153,119	\$140,063	\$173,550	\$105,001
Expenses					
Legislative	\$6,750	\$4,835	\$7,414	\$9,995	\$11,536
Administration	\$80,517	\$103,174	\$109,870	\$177,785 ¹	\$129,643
Protective Services	\$12,481	\$4,196	\$6,518	\$3,537	\$9,625
Roads and Streets	\$26,193	\$33,171	\$53,013	\$76,414	\$74,196
Wastewater	\$8,203	\$8,807	\$9,447	\$14,721	\$7,667
Waste Management	\$40,362	\$24,443	\$21,087	\$19,408	\$37,069
Culture	\$40,635	\$3,135	\$3,135	\$6,073	\$680
Other	\$425	\$10,389	\$3,097	\$3,569	\$30,000
TOTAL²	\$215,566	\$192,150	\$213,581	\$311,502	\$300,415
Net Revenue (Expenses)	(34,906)	(39,031)	(73,518)	(-137,952)	(-195,414)

Notes:

1 - The 2013 administration expenses were significantly higher than past years due to a one-time expense of \$45,272 spent on renovations of the village office.

2 - The total amount includes amortization expenses.

* - figures within this column may be adjusted following the completion of the 2014 financial audit

Table 2: Projected Municipal Operating Revenues and Expenses for the Village of Minburn

Revenues	Budget A ¹		Budget B ²	
	2015	2016	2015	2016
Property Taxes	\$178,500	\$202,800	\$82,820	\$107,120
Sales and User Fees	\$29,980	\$29,980	\$31,360	\$31,360
Government Transfers	\$24,300	-	\$24,300	-
Other	\$16,000	\$16,000	\$16,000	\$16,000
TOTAL	\$248,780	\$248,780	\$154,480	\$154,480
Expenses				
Legislative	\$12,000	\$12,000	\$3,000	\$3,000
Administration	\$101,100	\$101,100	\$67,800	\$67,800
Protective Services	\$10,000	\$10,000	\$8,000	\$8,000
Roads and Streets	\$77,000	\$77,000	\$49,000	\$49,000
Wastewater	\$8,000	\$8,000	\$3,000	\$3,000
Waste Management	\$40,000	\$40,000	\$23,000	\$23,000
Culture	\$680	\$680	\$680	\$680
Other	-	-	-	-
TOTAL	\$248,780	\$248,780	\$154,480	\$154,480
Net Revenue (Expenses)	-	-	-	-

¹ Budget estimates were calculated based on the 2014 unaudited figures provided by the Village of Minburn. Budget A maintains the same level of service that residents have received in 2014, assumes 2015 MSI Operating remains at 2014 levels and in 2016 MSI no longer available.

² Budget B significantly reduces the level of service that residents will receive in 2015 and 2016. Budget B assumes 2015 MSI Operating remains at 2014 levels and in 2016 MSI no longer available.

Appendix B: County Service Level/Practice Policy for Hamlets

The following is a copy of the County of Minburn's policy for hamlets. This policy, along with the other information provided by the County, forms the responses as they apply to Option Two throughout the Viability Plan.

18-September-2014

COUNTY SERVICE LEVEL/PRACTICE POLICY FOR HAMLETS

- Residence / business tax rate is the same throughout the county unless an improvement is done by debenture or special levy specifically for that area or hamlet.
- All bylaws are consistent throughout the county.
- The county has no sub office at the hamlets, everything is central. Administration is at the main office.
- Hamlets residents were incorporated into the county as county residents and not distinguished separately.
- If the county does not have the personnel or equipment to carry out a service, the county will contract out.
- Community groups carry on as usual in the hamlets. They own and operate their recreation and culture facilities.
- The hamlet is represented by the Councillor of the Division.
- The same garbage collection will be carried out and paid by the hamlet residents unless they decide to haul it themselves to the Transfer site.
- The county hires a contractor to cut grass on county properties and park areas in the hamlet.
- County utilities including hamlets are invoiced monthly to residents. Water/wastewater services are provided according to availability and in a cost effective way.
- All essential services are provided to county residents including hamlets such as road repair, snowplowing, grading, gravelling, sanding, etc.
- All other services such as library, FCSS, recreation, fire/emergency services are provided in agreement with the urban municipalities for all residents including hamlets.