

MOUNTAIN VIEW COUNTY

COUNTY COUNCIL

2004 BUDGET MEETING

MONDAY, APRIL 19, 2004

10:00 A.M.

AGENDA

Budget presentation

Supplementary items not in Budget:

Sundre Fire Hall

Friends of Recuing Carstairs Elevator

Personnel Discussion – In Camera

Possible adoption of Budget with respective bylaws

Mountain View County

2004 BUDGET

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April 15, 2004

To County Council:

The 2004 budget, to a large extent, is a continuation of initiatives begun in 2003. In 2003 there were a number of significant changes to Public Works programs, for which only part of the impact was seen in 2003. When preparing the budget, the instructions from the Finance Committee and Council was, if possible, to only increase taxes to cover the increased expenses related to the Mountain View Regional Waste Commission through a special tax rate. The 2004 budget is balanced without tax rate increases other than the new MVRWC Tax Levy. The details of the budget follow.

Tax Rates and Tax Revenues:

For 2004 the funding provided by the County to the MVRWC increased to \$212,000 from \$70,000. The direction from Council was to create a separate Tax Levy to fund the operations of MVRWC. In creating this separate Levy the amount of funding previously taken out of Municipal Tax Revenues to fund MVRWC (i.e. \$70,000) was moved from Municipal Revenue to the new Levy. This resulted in a 1.1% decrease in the Residential Tax Rate, a 0.7% decrease in the Farmland Tax Rate, and a 0.4% decrease in the Non Residential Tax Rate. The new Levy Rate for MVRWC is 0.12 which generates a net additional \$150,000 in tax revenue. The real (new property or improvements to existing property) and market value growth in the County's tax assessment base accounted for an additional \$555,000 (\$484,000 as detailed below plus \$70,000 which was moved to MVRWC Levy) in revenue.

The Alberta Government has increased the education taxes by just under \$400,000 for 2004. The growth in the assessment base allows for education tax rates to be decreased by 7.6% for Residential and Farmland, and 2.6% for Commercial/Industrial and Linear properties.

Municipal and total tax rates are shown in the following schedule:

MUNICIPAL TAX RATES

	2003	2004	Change %
Residential	3.76	3.72	(1.1)
Farmland	5.45	5.41	(0.7)
Non-residential:			
Commercial/Industrial	7.30	7.27	(0.4)
Machinery & Equipment	7.30	7.27	(0.4)
Linear	7.30	7.27	(0.4)

TOTAL TAX RATES

	2003	2004	Change %
Residential	9.07	8.75	(3.5)
Farmland	10.76	10.44	(3.0)
Non-residential:			
Commercial/Industrial	15.17	15.05	(0.8)
Machinery & Equipment	7.47	7.55	1.1
Linear	15.17	15.05	(0.8)

DISTRIBUTION OF TAX REVENUE INCREASE (DECREASE)

	Municipal \$	Total \$
Residential	367,831	710,624
Farmland	(12,144)	(62,650)
Non-residential:		
Commercial/Industrial	27,005	51,840
Machinery & Equipment	(19,675)	6,993
Linear	121,636	216,844
Total	<u>484,653</u>	<u>923,651</u>

Significant Budget Items

Some significant revenue and expenditure items in the 2004 budget are as follows:

General

- **Salary & Wage Increase** – Salary and benefit costs increased by \$67,000. This reflects a normal cost of living adjustment of 1.75%. Benefits have increased compared to 2003 due to increased premiums for the Local Authorities Pension Plan, Dental Coverage, Workers Compensation Board, and Extended Health Care.
- **Election** – Included in the 2004 budget is \$40,000 to cover the cost of this year's municipal election.
- **Communications** – In order to increase the effectiveness of communications between the County and rate payers, a communications strategy was proposed in 2002. The strategy includes web page development as well as general communications. The plan continues in 2004. In 2004 an annual report will be added to the County's communications. This is expected to cost an additional \$16,500 and is funded from general revenues. The web site is nearing completion and \$25,000 which was originally budgeted in 2003 is expected to be paid in 2004. The web site development is funded through the Tax Rate Stabilization Reserve.
- **Other Capital (excluding Public Works equipment)** – The amount transferred to the Other Capital Fund was reduced by \$80,000 in 2003. This reduction was carried over to 2004. This reflects balances carried forward from 2003 and anticipated lower capital demands in 2004. \$600,000 for the sale of land is included in the capital fund additions in 2004. Sale of land was also budgeted in 2003 but the market conditions weren't favorable. When the sale occurs, it will bring the land component of the capital fund back to a positive balance. This is consistent with the County's practice of funding land purchases through the sale of existing land.
- **Miscellaneous Revenues** – Miscellaneous Revenues are expected to have a net decrease in 2004. Besides Interest Income, which is discussed below, the decrease can be attributed to the timber sales that occurred last year. The timber sales flow through the Tax Rate Stabilization fund so there is no net impact to the bottom line of the budget. As an offset to the decrease from timber sales there is expected to be an increase in the amount of Public Works projects that are charged out. This is based on last year's results. In addition, there will be increased revenue from providing administrative services for Mountain View Regional Waste Commission.
- **Interest Income** – Interest income for 2004 is projected to be \$350,000 compared to \$500,000 for 2003. Of the \$350,000, \$250,000 is related to reserve fund balances and will be added to reserves. In 2003 the County had \$1.4 million of investments, which had favorable interest rates, called by the issuer. When these investments were called the County received one time gains which will not necessarily be repeated in 2004. Interest rates continue to decline resulting in reduced revenue on the County's short term investments. As well, reserve funds have been drawn down over the last few years resulting in less cash to invest. It is expected that the County will continue to draw down reserves during the construction of the administration building.

- **Debenture** – In 2003 the County obtained a \$3 million dollar debenture from the Alberta Capital Finance Authority. This money was loaned to Mountain View Senior's Housing for the construction of the Senior's lodge in Didsbury. In relation to this debenture there is \$175,000 in interest expense with offsetting interest income from Senior's Housing.
- **GST Rebate** – In February of 2004 the Federal Government announced that municipalities would receive a full refund of GST, rather than the partial refund received to date. This refund is expected to provide \$225,000 of additional funds in 2004.
- **Administration Building** – In 2004 the County will begin construction of a new administration building at an estimated cost of \$5.5 million. The construction of the building will be funded primarily by drawing on reserves (\$5 million) with the balance expected to come from various grants. Of the amount drawn from reserves it is expected that \$1.7 million will be replaced by selling County owned land and the existing administration building.

Public Works

- **Equipment Rate Changes** – In 2004 there are a number of increases to equipment charge out rates. These rate changes are intended to better reflect the increased costs of operating the equipment and are based on the Road Builder's rate after excluding profit, overhead costs and the capital cost of the equipment. The change in the equipment rates has no bottom line impact as it results in more charges to the various Public Works projects but also an offsetting increase in the revenue generated by equipment. The amount redistributed is expected to be \$230,000.
- **Undistributed Employee Expenses** – In previous years there were a number of employee related expenses that were not distributed to Public Works projects. With some changes to how payroll is processed the logistics of this distribution are expected to be easier, allowing for these expenses to be distributed in 2004. This distribution will give a clearer picture of true project costs. Since this is a redistribution of existing expenses there is no bottom line impact.
- **Road Maintenance** – In 2003 there was an increase from 7 to 10 grader beats to help address concerns over the level of road maintenance. 2003 was only a partial year with the three additional beats, so last year it was expected that there would need to be \$85,000 added to the 2004 budget to cover a full year of operations. In 2004 the County is expecting to realize some operational efficiencies in this area, so only an additional \$30,000 has been added to this budget in 2004 (another \$15,000 was added related to equipment rate changes and the distribution of previously undistributed employee expenses).
- **Public Works Administration** – In relation to the increased grader beats and other demands to better organize and manage increased Public Works initiatives, two Regional Supervisors were added to Public Works mid year in 2003. To fund a full year for these positions an additional \$135,000 has been added to the Public Works budget.

- **Public Works Capital Budget** – This amount has been increased by \$55,000 to reflect the increased Public works activity and the rising costs of heavy equipment. The long range equipment replacement schedule indicates that this amount should be increased even more in order to fully fund future planned equipment purchases. Rather than dramatically increase this amount in 2004 it is recommended that equipment purchases be analyzed in 2004 and then addressed in the 2005 budget, if necessary.
- **GIS Project** – Council has approved the development of a Geographic Information System. The GIS project is expected to span 3 years at a total implementation cost of \$254,000. \$68,000 was spent in 2003 and it is expected that \$79,500 will be spent in 2004. This project is funded from the Tax Rate Stabilization Fund. Ongoing costs for the GIS will be funded from general revenues. In 2004, \$40,000 in recurring costs have been added to the General Administration budget.
- **Equipment Net Revenue** - We have budgeted \$3,000 net cost for Equipment Net Revenue. The recommended increases to equipment rates result in \$230,000 net cost recovery but this recovery is offset by last years net cost of \$55,000 and the distribution of employee expenses of \$178,000 to equipment. The overall equipment costs should be reviewed at the same time the Public Works Capital Budget is reviewed to determine if there are areas of possible cost savings.
- **Re-gravelling** – Gravel costs are budgeted to be \$6/yard which is a decrease from \$6.25/yard. In 2004 the County is planning to change from primarily using contracted gravel haulers to using County owned belly dump trailers. This move is expected to save approximately \$0.50/yard. The equipment rate changes are expected to cost an additional \$0.25/yard for a net cost savings per yard of \$0.25. Overall with a 29,000 yard increase in re-gravelling, the re-gravelling budget has increased by \$130,000. This increase is partially offset by \$65,000 from reserves that was carried over from 2003.
- **Re-chipping** – In 2003 an additional budget line was created for costs associated with road re-chipping. The original amount was \$650,000 per year. This amount has been adjusted to \$673,000 in 2004. The increase is a result of adjustments for the distribution of employee expenses and equipment rate changes. This is expected to allow for the re-chipping of approximately 55 miles of road.
- **Patching** – Since 2003 Patching is no longer budgeted by division. In 2003 the budget was set at the base level of \$300,000 per year and there was a reserve of \$150,000 at the beginning of the year. The weather in 2003 was unusually hard on roads so \$56,000 had to be drawn from the reserve in 2003. In 2004 the base level has been adjusted to \$325,000 to account for the distribution of employee expenses and equipment rate changes.
- **Divisional Projects** – In 2003 with the establishment of a separate Re-chipping budget the annual allotment was reduced by \$450,000 to \$2,059,000. \$105,000 has been added to the base allotment to offset employee expense distribution and equipment rate changes.

Public Works Special Projects

- **Bridge Construction** –There are a large number of bridge projects scheduled for 2004. Many of the projects are carried over from 2003. The projects are expected to cost \$2.7 million. Since these projects are primarily contracted it is expected that Alberta Transportation will pay approximately 90% of the cost with the County's share to be funded from the Public Works Special Projects Reserve. In addition, \$108,000 is expected to be spent on deep culverts which will also be funded from the Special Projects Reserve.
- **Pit Stripping and Reclamation** - \$210,000 and \$260,000 has been budgeted for Pit Stripping and Pit Reclamation, respectively. Pit Reclamation is up \$60,000 from 2003 levels. The increase is to help address the backlog in Pit Reclamation.
- **Transfer to Reserve** – The transfer from general operating funds to the Special Projects Reserve will increase to \$475,000 in 2004. The increase is to adjust for employee expense distribution and equipment rate changes. The amount withdrawn from this fund continues to be higher than this transfer. This reserve fund is expected to decrease to \$600,000. It is expected that after the 2004 bridge projects are completed that bridge activity will decrease to normal levels for the following 3 to 5 years. However, given the extra pressure on this reserve fund from additional Bridge Construction, and Pit Stripping and Reclamation, this funding level may need to be adjusted in future years.
- **Railway Crossings** –\$83,000 has been budgeted for the County's share of railway crossing projects planned for 2004.
- **Water Valley Road** - \$300,000 relating to the Water Valley Road project has been added to the Special Projects section. This amount will be funded from the Public Works Special Projects Reserve. The total cost of the project is expected to be \$450,000. The remaining \$150,000 will be funded as a divisional project.

Shared Services Agreements:

County Council has endeavored to improve the quality and cost of services they deliver. To achieve this they have entered into a number of shared service agreements over the last couple of years. These include the Mountain View Regional Emergency Services Commission, Mountain View Regional Waste Management Commission and have entered into fire service agreements with the five urban municipalities within Mountain View County.

Mountain View Regional Emergency Services Commission

The MVRES requisition remains unchanged again this year at \$254,571. 2004 will possibly be a year of significant change for the Commission as the Province is changing how these commissions are funded. This will likely result in reduced funding from the County, in future years.

Mountain View Regional Waste Management Commission

This commission was created as of July 1, 2001 and consists of Mountain View County and the five urban centers within the County. The Commission is responsible for managing and operating the various transfer sites within the County and allows equal access by all residents of the area to the various sites. The Commission experienced significant operating difficulties in 2003 which resulted in unbudgeted funding of \$140,000 by the County. For 2004 the funding has been increased by \$140,000 to \$212,000, and a separate tax levy has been established.

Fire Service Agreements

Over the past two years the County entered into new funding agreements with the five urban centers for fire protection services. The general form of these agreements is that the County will pay a proportionate share of the budgeted annual operating expenses and will provide various levels of funding for large capital purchases based on the use of the equipment or predetermined funding formulas.

\$650,000 has been budgeted for fire fighting equipment with a corresponding reduction of the General Fire Reserve in 2004. The Fire Capital Reserve has been funded with \$150,000 from general revenues as per a 20 year replacement schedule for major capital items. Currently the Fire Reserve is in a deficit position and is borrowing from the Working Capital Reserve. This deficit will be recovered over a number of years as per the 20 year replacement schedule. Fire hall replacements are not included in the 20 year replacement schedule. Details of all the Fire Authorities' operating budgets have not yet been received. The final amounts are not expected to deviate significantly from the amounts in the budget.

Concluding Comments:

Besides the items indicated above there is a tax appeal from 2003 that is still to be heard by the Municipal Government Board (MGB). The County believes it has a strong position but there is the chance that the MGB decision will result in an assessment reduction. If it did, the County could lose up to \$30,000 in municipal tax revenue from 2003 and a similar amount for 2004. In this case, a budget deficit could be the result.

The Public Works department continues to be the largest budget area. This department is continuing a period of transition where there have been a number of changes but there is not enough history to fully analyze the impact. Even with these changes and the many other changes highlighted above, the County's tax rates continue to compare favorably with tax rates across Alberta. Residential rates are well below provincial averages, Farmland rates are generally below tax rates in other County's and the County's Commercial rates are comparable to provincial averages.

Greg Wiens, CA•IT
Director of Finance

**MOUNTAIN VIEW COUNTY
OPERATING FUND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2004**

	2003 ACTUAL \$	2003 BUDGET \$	2004 BUDGET \$
REVENUE	26,254,346	28,240,000	35,067,850
EXPENDITURES	<u>26,243,133</u>	<u>28,240,000</u>	<u>35,067,850</u>
SURPLUS (DEFICIT)	<u>11,213</u>	<u>0</u>	<u>0</u>

**MOUNTAIN VIEW COUNTY
OPERATING FUND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2004**

VARIANCE CALCULATION: 2004 budget compared to 2003 actual.

	2003 ACTUAL \$	2003 BUDGET \$	2004 BUDGET \$	VARIANCE \$	%
TAXES:					
MUNICIPAL					
Real Property	6,007,267	5,984,803	6,370,284	363,017	6
Power & Pipeline	4,408,585	4,381,285	4,530,221	121,636	3
TOTAL MUNICIPAL	10,415,852	10,366,088	10,900,505	484,653	5
EDUCATION					
Real Property	5,139,584	5,105,900	5,321,678	182,094	4
Power & Pipeline	4,650,151	4,621,355	4,673,543	23,392	1
TOTAL EDUCATION	9,789,735	9,727,255	9,995,221	205,486	2
SENIORS LODGES					
Real Property	203,216	202,548	208,523	5,307	3
Power & Pipeline	102,666	102,030	99,702	(2,964)	(3)
TOTAL SENIORS LODGES	305,882	304,578	308,225	2,343	1
REGIONAL WASTE MANAGEMENT					
Real Property			156,392	156,392	
Power & Pipeline			74,777	74,777	
TOTAL REGIONAL WASTE MANAGEMENT	0	0	231,169	231,169	
TOTAL CURRENT TAXES LEVIED	20,511,469	20,397,921	21,435,120	923,651	5
Less: 2004 Net Overlevy			7,236		
Less: 2002 A.S.F.F. Underlevy	116,842	116,842			
Less: 2003 A.S.F.F. Overlevy	62,998				
Plus: 2003 A.S.F.F. Overlevy			62,998		
Less: 2002 Senior's Lodges Underlevy	10,866	10,866			
Less: 2003 Senior's Lodges Underlevy			3,614		
Plus: 2003 Seniors Housing Underlevy	3,614				
TOTAL TAXES	20,324,377	20,270,213	21,487,268		
SUMMARY OF CURRENT TAXES LEVIED:					
Residential	6,205,632	6,188,943	6,916,256	710,624	11
Farmland	1,737,832	1,729,111	1,675,182	(62,650)	(4)
Commercial & Industrial	1,563,451	1,522,156	1,615,291	51,840	3
Machinery & Equipment	1,843,153	1,853,041	1,850,146	6,993	0
Linear	9,161,401	9,104,670	9,378,245	216,844	2
Total	20,511,469	20,397,921	21,435,120	923,651	5

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**MOUNTAIN VIEW COUNTY
OPERATING FUND BUDGET
REVENUE BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2004**

VARIANCE CALCULATION: 2004 budget compared to 2003 budget.

	2003 ACTUAL \$	2003 BUDGET \$	2004 BUDGET \$	VARIANCE \$	%
Sales of Goods & Services					
Sale of Goods					
Gravel	97,979	90,000	90,000	0	0
Timber	241,121	230,000	0	(230,000)	-
Other	56,087	46,500	61,000	14,500	31
Sale of Services	319,244	219,800	276,700	56,900	26
Other	53,737	44,000	122,500	78,500	178
	<u>768,168</u>	<u>630,300</u>	<u>550,200</u>	<u>(80,100)</u>	<u>(13)</u>
Other Revenue From Own Sources:					
Other Licences & Permits	331,771	325,000	300,000	(25,000)	(8)
Rentals	168,854	151,500	151,397	(103)	0
Park Fees	217,397	223,500	241,025	17,525	8
Return on Investments	534,921	500,000	350,000	(150,000)	(30)
Revenue From Funds Loaned			175,000	175,000	
Penalties & Costs on Taxes	124,547	121,000	121,000	0	0
Other	132,715	81,565	95,000	13,435	16
	<u>1,510,205</u>	<u>1,402,565</u>	<u>1,433,422</u>	<u>30,857</u>	<u>2</u>

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	2003 ACTUAL \$	2003 BUDGET \$	2004 BUDGET \$	VARIANCE \$	%
Unconditional Transfers From Other Gov'ts:					
Federal					
Additional GST Rebate			225,000	225,000	
Provincial					
Public Transportation Assistance	31,769	31,769	31,769	0	0
Supernet Grant			4,000	4,000	
Workers Compensation Board	2,906			0	0
	<u>34,675</u>	<u>31,769</u>	<u>260,769</u>	<u>229,000</u>	<u>721</u>
Conditional Transfers From Other Gov'ts:					
Federal					
Agriculture - AESA	40,058	58,787	34,588	(24,199)	(41)
Prairie Grain Roads Program		5,000	440,000	435,000	8,700
Provincial					
Transportation					
- Road Grant	520,723	520,723	520,723	0	0
- Special Grant	391,641	1,613,500	2,365,000	751,500	47
Assessment Grant			11,000	11,000	
Agriculture Serv. Comm.					
- Regular	61,875	61,875	61,875	0	0
- Special	8,410	10,750	3,000	(7,750)	(72)
- Waterways - various	82,384	86,026	85,716	(310)	0
Crown Lease	548	1,000	1,000	0	0
Alberta Career Development - PEP	9,200	9,000	9,000	0	0
Municipal 2000 Sponsorship	3,435			0	
Family & Community Services (FCSS)	143,139	117,320	160,525	43,205	37
Local					
Carstairs Annexation	9,000		9,000	9,000	0
	<u>1,270,413</u>	<u>2,483,981</u>	<u>3,701,427</u>	<u>1,217,446</u>	<u>49</u>
Transfers From Reserves					
Operating					
Public Works	876,750	1,006,416	186,056	(820,360)	(82)
Public Works Special Project	420,224	1,192,500	1,541,000	348,500	29
Tax Stabilization Reserve	260,137	165,000	1,951,500	1,786,500	1,083
Major Projects Reserve			1,486,423	1,486,423	
Working Capital Reserve			1,700,000	1,700,000	
Public Transport	5,731	731	1,931	1,200	164
General Fire	504,141	898,200	550,000	(348,200)	(39)
Didsbury Fire		101,200	100,000	(1,200)	(1)
Snowplowing	232,995			0	0
Gravel			64,725	64,725	
Recreation	10,745	7,395	7,850	455	-
Parks Reserve			1,200	1,200	
Family & Comm Services	35,785	29,330	24,079	(5,251)	(18)
Administration Building-Mechanical			20,000	20,000	-
Municipal Cash-in-Lieu Reserve		20,400		(20,400)	-
	<u>2,346,508</u>	<u>3,421,172</u>	<u>7,634,764</u>	<u>4,213,592</u>	<u>123</u>
	<u>26,254,346</u>	<u>28,240,000</u>	<u>35,067,850</u>		

**MOUNTAIN VIEW COUNTY
OPERATING FUND BUDGET
EXPENDITURE BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2004**

VARIANCE CALCULATION: 2004 budget compared to 2003 budget.

	2003 ACTUAL \$	2003 BUDGET \$	2004 BUDGET \$	VARIANCE \$	%
LEGISLATIVE:					
Meetings	108,903	117,400	119,050	1,650	1
Committees & Special Tasks	127,436	134,150	135,150	1,000	1
Conventions	34,337	47,700	46,900	(800)	(2)
Other	20,138	21,000	73,300	52,300	249
	<u>290,814</u>	<u>320,250</u>	<u>374,400</u>	<u>54,150</u>	<u>17</u>
GENERAL ADMINISTRATION:					
General Office	1,353,160	1,373,000	1,476,600	103,600	8
GIS Project	67,583	90,000	79,500	(10,500)	-
Assessment & Taxation	339,956	374,500	387,050	12,550	3
Economic Development	17,947	50,000	50,000	0	0
	<u>1,778,646</u>	<u>1,887,500</u>	<u>1,993,150</u>	<u>105,650</u>	<u>6</u>
PROTECTIVE SERVICES:					
Police Protection	168,110	170,500	177,500	7,000	4
Radio Communications	19,560	21,500	21,400	(100)	0
Rural Addressing Project			46,000	46,000	
Fire Protection - Operating	296,785	298,860	307,396	8,536	3
Fire Protection - Capital	194,107	999,400	650,000	(349,400)	(35)
Emergency Services	257,688	259,371	256,571	(2,800)	(1)
	<u>936,250</u>	<u>1,749,631</u>	<u>1,458,867</u>	<u>(290,764)</u>	<u>(17)</u>
ENVIRONMENTAL DEVELOPMENT SERVICES:					
Agriculture Service Board	402,226	450,100	477,700	27,600	6
Planning & Development	492,744	506,200	513,900	7,700	2
Special Agriculture/Environmental Projects	105,521	176,313	153,918	(22,395)	(13)
	<u>1,000,491</u>	<u>1,132,613</u>	<u>1,145,518</u>	<u>12,905</u>	<u>1</u>

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	2003 ACTUAL \$	2003 BUDGET \$	2004 BUDGET \$	VARIANCE \$	%
RECREATION & CULTURAL SERVICES:					
Recreation Buildings & Facilities					
Westward Ho Park	246,811	251,650	261,225	9,575	4
Other Parks	16,133	6,000	8,550	2,550	43
Recreation Boards & Other Transfers	393,371	390,630	385,323	(5,307)	(1)
Libraries	56,180	56,180	56,180	0	0
	<u>712,495</u>	<u>704,460</u>	<u>711,278</u>	<u>6,818</u>	<u>1</u>
COMMUNITY SERVICES:					
Public Transportation	<u>37,500</u>	<u>32,500</u>	<u>33,700</u>	<u>1,200</u>	<u>4</u>
ENVIRONMENTAL HEALTH SERVICES:					
	<u>207,200</u>	<u>81,000</u>	<u>219,345</u>	<u>138,345</u>	<u>171</u>
FAMILY & COMMUNITY SUPPORT SERVICES:					
	<u>178,924</u>	<u>146,650</u>	<u>200,656</u>	<u>54,006</u>	<u>37</u>
PUBLIC WORKS:					
	<u>8,354,657</u>	<u>10,292,076</u>	<u>11,580,455</u>	<u>1,288,379</u>	<u>13</u>
FISCAL SERVICES:					
Debt Charges	16,016	7,049	15,705	8,656	123
Debenture Interest (Loaned to MVSH)	27,134	0	175,000	175,000	
Allowance for Bad Debt & Cancelled Taxes	-4,308	34,500	36,000	1,500	4
Other Transfers & Requisitions	9,626,844	9,636,430	10,041,353	404,923	4
Transfer to Operating Reserves	1,538,625	1,060,341	886,000	(174,341)	(16)
Transfer to Capital Fund	1,541,845	1,155,000	6,196,423	5,041,423	436
	<u>12,746,156</u>	<u>11,893,320</u>	<u>17,350,481</u>	<u>5,457,161</u>	<u>46</u>
TOTAL OPERATIONAL EXPENDITURES	<u>26,243,133</u>	<u>28,240,000</u>	<u>35,067,850</u>		

**MOUNTAIN VIEW COUNTY
2004 TAX LEVY BUDGET**

	Requisition for Current Year \$	Allowances and Underlevies \$	Total \$	Total Assessed Valuation \$	Tax Rates	Tax Levy \$
MUNICIPAL:						
Residential				790,429,274	3.72	2,940,397
Farmland				160,458,078	5.41	868,078
Commercial/Industrial				107,328,332	7.27	780,277
Machinery & Equipment				245,052,490	7.27	1,781,532
Linear				623,139,088	7.27	4,530,221
EDUCATION:						
Alberta School Foundation Fund						
Residential & Farmland	4,395,919	123,178	4,519,097	950,887,352	4.75	4,516,715
Non-Residential	5,326,598	149,251	5,475,849	730,467,420	7.50	5,478,506
Mountain View Mgmt Board	298,836	13,924	312,760	1,926,407,262	0.16	308,225
Mountain View Regional Waste	212,345	7,326	219,671	1,926,407,262	0.12	231,169
TOTAL LEVY						<u><u>21,435,120</u></u>

NOTE:

There was an overlevy of \$62,998 in 2003 for the Alberta School Foundation Fund and Mountain View Management Board. This is included in 2004 resulting in a corresponding decrease in the 2004 levies.

**MOUNTAIN VIEW COUNTY
TAX RATE COMPARISON**

	2002	2003	2004	% Change
Municipal				
Residential	3.69	3.76	3.72	(1.1)
Farmland	5.45	5.45	5.41	(0.7)
Commercial/Industrial	6.82	7.30	7.27	(0.4)
Machinery & Equipment	6.82	7.30	7.27	(0.4)
Linear	6.82	7.30	7.27	(0.4)
Alberta School Foundation Fund (A.S.F.F.):				
Residential & Farmland	4.95	5.14	4.75	(7.6)
Commercial/Industrial	7.31	7.70	7.50	(2.6)
Linear	7.31	7.70	7.50	(2.6)
Mountain View Seniors' Housing	0.17	0.17	0.16	(5.9)
Mountain View Waste Management			0.12	
Total Tax Rates:				
Residential				
Municipal	3.69	3.76	3.72	(1.1)
A.S.F.F.	4.95	5.14	4.75	(7.6)
Mountain View Seniors' Housing	0.17	0.17	0.16	(5.9)
Mountain View Waste Management	<u>0.00</u>	<u>0.00</u>	<u>0.12</u>	
Total	<u><u>8.81</u></u>	<u><u>9.07</u></u>	<u><u>8.75</u></u>	(3.5)
Farmland				
Municipal	5.45	5.45	5.41	(0.7)
A.S.F.F.	4.95	5.14	4.75	(7.6)
Mountain View Seniors' Housing	0.17	0.17	0.16	(5.9)
Mountain View Waste Management	<u>0.00</u>	<u>0.00</u>	<u>0.12</u>	
Total	<u><u>10.57</u></u>	<u><u>10.76</u></u>	<u><u>10.44</u></u>	(3.0)
Commercial/Industrial	14.30	15.17	15.05	(0.8)
Machinery & Equipment	6.99	7.47	7.55	1.1
Linear	14.30	15.17	15.05	(0.8)

**MOUNTAIN VIEW COUNTY
2004 BUDGET**

FIRE PROTECTION

	2003 ACTUAL \$	2003 BUDGET \$	2004 BUDGET \$
Payments to Fire Districts			
Operating			
Carstairs	43,890	43,890	45,000
Cremona/Water Valley	56,720	56,720	56,720
Didsbury	47,266	47,266	47,838
Olds	94,921	94,921	95,622
Sundre	52,563	52,563	61,216
Fire Warden Honorarium	750	2,500	1,000
	<hr/>	<hr/>	<hr/>
Total Operating	296,110	297,860	307,396
Small Equipment Items			
Carstairs			
Didsbury			
Sundre			
Other		1,000	
	<hr/>	<hr/>	<hr/>
Total Small Equipment Items	0	1,000	0
Sub Total			
	<hr/>	<hr/>	<hr/>
	296,110	298,860	307,396
Capital Purchases			
Equipment Purchases - to be determined			
Cremona	14,208	0	40,000
Carstairs (Tanker)	91,531	253,550	160,000
Didsbury (Rescue Truck, Misc)		101,200	100,000
Olds - Tanker & Misc		237,150	250,000
Sundre (Tanker, Rapid Attack Vehicle)	88,368	135,000	50,000
Water Valley (Building,Pumper & Misc)		272,500	
Small Capital			50,000
	<hr/>	<hr/>	<hr/>
Total Capital Purchases (From Reserves)	194,107	999,400	650,000
Sub Total			
	<hr/>	<hr/>	<hr/>
	490,217	1,298,260	957,396
Transfer to Reserves			
General Fire	255,134	150,000	150,000
Didsbury Fire	15,320		
	<hr/>	<hr/>	<hr/>
	760,671	1,448,260	1,107,396
	<hr/>	<hr/>	<hr/>

**MOUNTAIN VIEW COUNTY
2004 BUDGET**

EMERGENCY SERVICES

	2003 ACTUAL \$	2003 BUDGET \$	2004 BUDGET \$
Ambulance Contract - operating	194,144	194,144	194,144
- capital	60,427	60,427	60,427
Other	<u>3,117</u>	<u>4,800</u>	<u>2,000</u>
	<u>257,688</u>	<u>259,371</u>	<u>256,571</u>

**MOUNTAIN VIEW COUNTY
AGRICULTURE SERVICE BOARD BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2004**

AGRICULTURE PROGRAMS	2003 Actual \$	2003 Budget \$	2004 Budget \$
1. Plant Industry (see note)			
a. Roadside Weed Control	100,571	138,000	135,000
b. Toad Flax Program	9,829	21,000	17,500
c. Brush Control	38,512	69,000	69,000
d. Tall Buttercup	2,171	13,000	13,000
e. Scentless Chamomile	11,978	9,500	12,000
f. Grass Control	6,346	4,000	5,000
g. Fusarium		7,500	2,000
h. Insect Control	<u>349</u>	<u>2,500</u>	<u>1,500</u>
	169,756	264,500	255,000
2. Weed Inspection	7,343	11,000	10,000
a. Urban weed control	6,659		
3. Pest Control - Predators	484	3,000	2,000
a. Gopher Control	14,034	0	15,000
4. Roadside Seeding	16,380	13,500	15,000
5. Horticulture	8,081	5,000	8,500
6. Scales		1,500	1,500
7. Mowing	37,580	54,000	54,000
8. Agriculture Extension	3,081	2,000	3,000
9. General	<u>111,576</u>	<u>95,600</u>	<u>113,700</u>
TOTAL AGRICULTURE	<u>374,974</u>	<u>450,100</u>	<u>477,700</u>
TOTAL OPERATING EXPENDITURES	374,974	450,100	477,700
CAPITAL	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>374,974</u>	<u>450,100</u>	<u>477,700</u>

Note: Council must be notified if expenditures in Plant Industry categories will vary more than 50% from budget.

**MOUNTAIN VIEW COUNTY
 AGRICULTURE SERVICE BOARD BUDGET (con't)
 FOR THE YEAR ENDED DECEMBER 31, 2004**

	2003 Actual \$	2003 Budget \$	2004 Budget \$
TOTAL EXPENDITURES	<u>374,974</u>	<u>450,100</u>	<u>477,700</u>
LESS: REVENUE			
Grants - Regular	61,875	61,875	61,875
- Weed Control	2,318	10,750	3,000
- Urban Weed Control	6,091		
Sales - Traps	541	400	400
Sales - Chemicals & Gopher Poison	8,547	0	15,000
Tree Planting	875	1,500	2,100
Scales	621	1,000	1,000
Weed Clean-up - Scentless Chamomile - Public Lands	13,495	2,000	11,800
Seeding - Public Works	<u>14,985</u>	<u>12,500</u>	<u>15,000</u>
TOTAL REVENUE	<u>109,348</u>	<u>90,025</u>	<u>110,175</u>
NET COST	<u>265,626</u>	<u>360,075</u>	<u>367,525</u>
NET COST EXCLUDING CAPITAL	<u>265,626</u>	<u>360,075</u>	<u>367,525</u>
CAPITAL	<u>0</u>	<u>0</u>	<u>0</u>

**MOUNTAIN VIEW COUNTY
2004 BUDGET**

PLANNING AND DEVELOPMENT

The Planning and Development Department receives location and development permit applications, does site inspections for proposed developments and makes recommendations to the Municipal Planning Commission. It also receives and evaluates subdivision applications with subsequent recommendations to the Municipal Planning Commission. Redesignation applications are received and processed for County Council as well as completion of Compliance Certificate Approvals for financial institutions. This department coordinates long range planning for use of county land and is contracting services to neighboring municipalities. This department also deals with road crossings and pipelines.

	2003 ACTUAL	2003 BUDGET	2004 BUDGET
	\$	\$	\$
EXPENSE SUMMARY:			
Operating			
Personnel	267,828	288,000	275,000
Employee Benefits	57,782	65,600	68,900
Services & Supplies	104,152	82,600	100,000
Building Inspections	<u>62,982</u>	<u>70,000</u>	<u>70,000</u>
Total Operating	492,744	506,200	513,900
MPC/Public Hearings (Legislative)	<u>29,681</u>	<u>21,800</u>	<u>21,900</u>
Total Costs	<u>522,425</u>	<u>528,000</u>	<u>535,800</u>
LESS: REVENUES			
Fees - Development	63,047	65,000	65,000
- Redesignation	48,250	40,000	40,000
- Compliance	4,500	5,000	5,000
- Subdivision Application	96,050	115,000	100,000
Building Permits	76,753	85,000	75,000
Contract Services	6,273	4,000	3,000
Other	6,819	4,500	4,500
Development Appeal Board	1,800	1,500	1,500
Transfer from Reserve	<u> </u>	<u> </u>	<u> </u>
NET COST (REVENUE)	<u>218,933</u>	<u>208,000</u>	<u>241,800</u>
PERSONNEL SUMMARY:	6.0	6.0	6.0

**MOUNTAIN VIEW COUNTY
2004 BUDGET**

FUNCTION: **SPECIAL AGRICULTURE AND ENVIRONMENTAL PROJECTS**

	2003 ACTUAL \$	2003 BUDGET \$	2004 BUDGET \$
Education and Extension			
Total Costs	47,848	64,787	39,088
Less: Grant AESA	40,058	58,787	34,588
Net Cost	<u>7,790</u>	<u>6,000</u>	<u>4,500</u>
Water Monitoring:			
Rosebud/Lonepine		7,500	
Little Red Deer River		2,000	
Dogpound Creek		4,000	
Net Cost	<u>5,784</u>	<u>13,500</u>	<u>4,000</u>
Chemical Container Site	<u>986</u>		
Off-site Watering Demonstration Units			
Total Cost	1,363	3,000	2,500
Less: Grant ASRPW Foundation		2,000	
Net Cost	<u>1,363</u>	<u>1,000</u>	<u>2,500</u>
Fencing Program			
Total Cost	1,422	6,000	2,000
Less: Grant		4,000	
Net Cost	<u>1,422</u>	<u>2,000</u>	<u>2,000</u>
Misc. MVWRG Initiatives			
Total Costs	6,901	3,622	4,622
Less : Donation Ducks Unlimited		1,622	3,122
Net Cost	<u>6,901</u>	<u>2,000</u>	<u>1,500</u>
Township 30 Project			
Total Costs	8,299	27,404	12,408
Less: Eco Action Grant	17,775	26,404	2,294
	<u>(9,476)</u>	<u>1,000</u>	<u>10,114</u>
Western Watersheds Initiatives			
Total Costs	32,452	32,000	60,300
Less: Grants Applied for	39,609	30,000	54,300
Net Cost	<u>(7,157)</u>	<u>2,000</u>	<u>6,000</u>
Watershed Coordinator			
Total Costs	27,717	26,000	29,000
Less: Grant Applied For	25,000	26,000	26,000
Net Cost	<u>2,717</u>	<u>-</u>	<u>3,000</u>
Total Projects Net Cost	<u>10,330</u>	<u>27,500</u>	<u>33,614</u>

**MOUNTAIN VIEW COUNTY
2004 BUDGET**

FUNCTION:

RECREATION BUILDINGS & FACILITIES

	2003 ACTUAL	2003 BUDGET	2004 BUDGET
	\$	\$	\$
EXPENSE SUMMARY:			
WESTWARD HO PARK			
Personnel	98,225	104,800	107,900
Employee Benefits	25,040	14,800	21,650
Services & Supplies	<u>123,547</u>	<u>132,050</u>	<u>131,675</u>
	246,812	251,650	261,225
Capital Expenditures	<u>526</u>	<u></u>	<u>12,200</u>
	247,338	251,650	273,425
Less: Revenues			
Park Fees	215,966	223,500	241,025
Recoveries	35	250	0
Building Rent	5,400	5,400	5,400
Roundup Centre	421	500	475
Centennial Building	1,402	1,600	1,535
Ball Diamonds		1,000	1,000
Municipal Cash-in-lieu Reserve	<u>15,144</u>	<u>20,400</u>	<u>11,000</u>
Net Cost	<u>8,970</u>	<u>(1,000)</u>	<u>12,990</u>
OTHER PARKS			
Services & Supplies	16,133	6,000	8,550
	<u>16,133</u>	<u>6,000</u>	<u>8,550</u>
TOTAL NET COST (REVENUE)	<u>25,103</u>	<u>5,000</u>	<u>21,540</u>
CAPITAL - WESTWARD HO PARK			
Miscellaneous	<u>526</u>	<u>20,400</u>	<u>12,200</u>
	<u>526</u>	<u>20,400</u>	<u>12,200</u>

**MOUNTAIN VIEW COUNTY
2004 BUDGET**

FUNCTION:

RECREATION BOARDS AND OTHER

	2003 ACTUAL \$	2003 BUDGET \$	2004 BUDGET \$
Per Capita Grant	30.05	30.05	30.40
Recreation Board Grants			
Carstairs	51,626	51,626	52,227
Cremona	60,881	60,881	61,590
Didsbury	71,579	71,579	72,413
Olds	85,492	85,492	86,488
Sundre	95,048	95,048	96,155
Other			
	<u>364,626</u>	<u>364,626</u>	<u>368,873</u>
Olds Kiwanis	600	600	600
Historical Societies	8,000	8,000	8,000
Rural Community Grants	<u>20,145</u>	<u>17,404</u>	<u>7,850</u>
	<u>28,745</u>	<u>26,004</u>	<u>16,450</u>
	<u>393,371</u>	<u>390,630</u>	<u>385,323</u>
Transfer to Rural Community Grant Reserve	4,791	10,000	10,000
LIBRARIES			
Parkland Regional Library	<u>56,180</u>	<u>56,180</u>	<u>56,180</u>

	2003 ACTUAL \$	2003 BUDGET \$	2004 BUDGET \$	
Community Services				
Public Transportation				
Accredited Supports to the Community			2,500	
Aspen Ridge Lodge			1,700	
Carstairs & Comm. Half Century Assn.	2,000	2,000	2,000	
Chinook Winds Lodge	2,000	2,000	500	
Cremona Gold & Silver Society	2,000	2,000	2,000	
Didsbury 5-0 Club	2,000	2,000	2,000	
Mountain View Health Care Centre	1,500	1,500	1,500	
Olds & District Evergreens	2,000	2,000	2,000	
Olds General & Aux Nursing Home	1,500	1,500	1,500	
Olds Association for Community Living	2,000	2,000	2,000	
Olds Sunshine Bus	5,000			
Mount View Lodge	2,000	2,000	2,000	
Padnoma Support Services	2,000	2,000	2,500	
Mtn. View Assoc. for Ment. Handi.	2,000	2,000		
Sundre West Country Centre	1,500	1,500	1,500	
Sundre Community Van	3,000	3,000	3,000	
Foothills Lodge, Sundre	2,000	2,000	2,000	
Shock Trauma Air Rescue Society	5,000	5,000	5,000	
	<u>37,500</u>	<u>32,500</u>	<u>33,700</u>	
Transfer to (from) Reserves	(5,731)	(731)	(1,931)	
Fiscal Services				
Requisitions and Grants:				
Alberta School Foundation Fund	9,329,998	9,329,998	9,722,517	4.2
Mountain View Seniors' Housing	289,932	289,932	298,836	3.1
Sundre Airport Commission(see below)	6,914	16,500	20,000	21.2
	<u>9,626,844</u>	<u>9,636,430</u>	<u>10,041,353</u>	4.2
Sundre Airport Commission:				
Chip Sealing		4,000	7,500	
Development Plan				
Crack Filling & Patching				
Electrical	2,208	5,000	5,000	
Fog Coat & Paint		500	500	
Misc.				
Grant to Airport Commission	4,706	7,000	7,000	
	<u>6,914</u>	<u>16,500</u>	<u>20,000</u>	

**MOUNTAIN VIEW COUNTY
2004 BUDGET**

FUNCTION:

ENVIRONMENTAL HEALTH SERVICES

EXPENSE SUMMARY:	2003 ACTUAL \$	2003 BUDGET \$	2004 BUDGET \$
OPERATING EXPENSES			
Chemical Dump	212		
Water Quality Testing	3,384	11,025	7,000
Other	156		
Mountain View Regional Waste	203,449	45,707	212,345
Capital Reserve Assessment		24,268	
TOTAL	<u><u>207,201</u></u>	<u><u>81,000</u></u>	<u><u>219,345</u></u>

**MOUNTAIN VIEW COUNTY
FAMILY AND COMMUNITY SERVICES BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2004**

	2003 Actual \$	2003 Budget \$	2004 Budget \$
PAYMENT TO AGENCIES:			
Preventative Program Co-Ordinator	75,000	75,000	75,000
Didsbury & District Home Help			1,000
Olds Before & After School Assoc.	7,300	7,300	6,900
Sundre Playschool			2,644
Chinook Arch Victims Service Society	4,000	4,000	4,500
Olds Neighbourhood Place	20,000	20,000	22,922
Mountain View Community Literacy	6,000	6,000	4,905
Aurora Personnel Services	7,000		6,500
Children & Youth Clubs of Didsbury	1,750	1,750	
Didsbury Pre-School Society	3,000	3,000	
Sundre & District Bike Safety			375
Water Valley Playschool Society	2,000	2,000	5,057
Sundre and District Nutrition	7,000	7,000	2,730
Sundre Family and Community	9,700	9,700	16,375
Greenwood Neighbourhood Place	7,900	7,900	26,026
Mountain View Seniors Housing	23,000		
Town of Sundre Fun Seekers			1,722
Healthy Families			15,000
ADMINISTRATION COST	5,274	3,000	9,000
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURE	178,924	146,650	200,656
LESS: Provincial Grant (80%)	143,139	117,320	160,525
	<hr/>	<hr/>	<hr/>
MUNICIPAL CONTRIBUTION (20%)	35,785	29,330	40,131
	<hr/>	<hr/>	<hr/>

NOTES:

The FCSS Provincial Grant is conditional. It covers 80% of approved agency expenditures with the remaining 20% funded by local municipal funds. Mountain View County previous to 2004 was drawing its 20% from the F.C.S.S. reserve. This reserve is beginning to run low so over the next 5 budget years the reserve will be drawn to zero and the amount drawn from general revenues, versus reserves, will be increased. 60%, 50%, 40%, 18%, 0% will come from reserves in 2004, 2005, 2006, 2007, 2008 respectively.

**MOUNTAIN VIEW COUNTY
2004 PUBLIC WORKS BUDGET**

**New Equipment
Rates**

	2003 ACTUAL	2003 BUDGET	2004 BUDGET
	\$	\$	\$
Public Works Administration	155,000	140,000	160,000
Regional Supervisors	126,818	70,000	185,000
Re-Gravelling (Page 28)	779,250	905,000	911,000
Brushing	72,712	71,000	82,000
Road Patching & Cold Mix	356,389	300,000	325,000
Road Maintenance			
Road Blading	678,054	644,000	689,000
Snow Removal	802,445	413,000	597,000
Salt and Sand	184,501	210,000	210,000
Culvert Steaming	12,610	15,000	15,000
Spring Road Repair	93,661	35,000	40,000
Culvert Installation	81,425	151,000	133,000
General			
Equipment Moving	119,970	88,000	105,000
Snow Fencing	28,355	30,000	35,000
Pit Stripping	245,971	210,000	210,000
Pit Reclamation	48,456	200,000	260,000
Signs	61,642	65,000	70,000
Undistributed Foreman Time	53,811	42,000	
Undistributed Employee Benefits	303,728	237,000	
Equipment Net Revenue	53,648	(90,000)	3,400
Railway Crossings & Street Lighting	25,067	33,000	33,000
Beaver Dams	26,077	23,000	28,000
Cost of Gravel Sold	42,422	45,000	45,000
Miscellaneous	236,118	285,500	359,000
Work Charged Out	262,431	140,000	186,000
Re-Chipping	552,775	650,000	673,000
Divison Projects (Page 29)			
Division 1	53,893	297,451	584,903
Division 2	679,105	652,959	270,119
Division 3	547,102	480,120	308,924
Division 4	200,088	255,378	340,821
Division 5	259,549	240,824	240,832
Division 6	303,821	314,728	283,198
Division 7	351,463	339,616	321,258
TOTAL - RECURRING PROGRAMS	7,798,358	7,493,576	7,704,455
Special Projects			
Pioneer Road	2,628	7,500	660,000
Water Valley Road			300,000
Dyck Pit Road	11,539		
Long Range Rd Plan	24,016	75,000	
Acme Road	680		
Railway Crossings			83,000
Unallocated Projects		320,000	
Bridge Repairs - Province	391,640	1,613,500	2,365,000
Bridge Repairs - County	61,960	691,500	360,000
Other Bridges - General	63,837	91,000	108,000
Total Public Works Budget	8,354,657	10,292,076	11,580,455
Transfer to Reserve			
Public Works Special Projects		445,000	475,000

Note: Budgets have been adjusted to reflect new equipment rates and the allocation of Undistributed Foreman Time and Employee Benefits.

**MOUNTAIN VIEW COUNTY
2004 PUBLIC WORKS BUDGET
RE-GRAVELLING BUDGET**

Yards of Gravel Allotted and Used:

2003 Allotment:	134,876
2003 Usage	
2003 Allotment	124,876
Add: Overages	0
Add: Additional Allotment	7,810
Less: Allotment Not Used	<u>11,348</u>
Yards Used	<u><u>121,338</u></u>
2004 Allotment:	
2004 Basic	121,500
2004 Special	10,000
Add: 2003 Allotment Carried Forward	10,356
Less: 2003 Unapproved Overages Carried Forward	<u>0</u>
	<u><u>141,856</u></u>
COST PER YARD:	
2003 Cost	\$ 779,250
2003 Yards (121,338 + Pit Run/Screenings - 1,548)	122,886
2003 Cost/Yard	\$ 6.34
2004 Cost/Yard	\$ 6.00
2004 Yards (141,856+ Pit Run/Screening - 10,000)	151,856
2004 Projected Cost	\$ 911,136

NOTE: 2 yards of Pitrun/Screenings = 1 Allotment Yard

**MOUNTAIN VIEW COUNTY
2004 PUBLIC WORKS BUDGET**

DISTRIBUTION OF DIVISIONAL PROJECT BUDGET

Division	Mileage Percentage %	2004 Base \$	Provincial Highway Adjustment \$	Adjusted 2004 Base \$	2003 Surplus (Deficit) \$	2004 Budget \$
1	15.78	389,245	(47,900)	341,345	243,558	584,903
2	13.62	335,965	(39,700)	296,265	(26,146)	270,119
3	17.25	425,506	(49,600)	375,906	(66,982)	308,924
4	12.82	316,231	(30,700)	285,531	55,290	340,821
5	11.99	295,757	(36,200)	259,557	(18,725)	240,832
6	12.49	308,091	(35,800)	272,291	10,907	283,198
7	16.05	395,905	(62,800)	333,105	(11,847)	321,258
TOTAL	100.00	2,466,700	(302,700)	2,164,000	186,055	2,350,055

DIVISIONAL PROJECT BUDGET HISTORY

	Previous Year's		
	Base \$	Surplus (Deficit) \$	Budget \$
1988	2,412,901	(124,901)	2,288,000
1989	2,993,527	(323,527)	2,670,000
1990	2,226,027	359,973	2,586,000
1991*	2,019,018	253,982	2,273,000
1992	1,995,000	304,485	2,299,485
1993	2,136,000	94,794	2,230,794
1994	2,136,000	44,830	2,180,830
1995	2,136,000	242,871	2,378,871
1996	2,136,000	438,125	2,574,125
1997	2,036,000	135,110	2,171,110
1998	2,136,000	342,070	2,478,070
1999	2,509,000	433,657	2,942,657
2000	2,509,000	378,315	2,887,315
2001	2,509,000	522,519	3,031,519
2002	2,509,000	335,784	2,844,784
2003	1,859,000	637,735	2,581,076
2004	2,164,000 *	186,055	2,350,055
	2,164,000 *		
Plus Transfer to Re-chipping	450,000		
Base Allotment	<u>2,614,000</u>		

Note: Base Allotment has been adjusted to reflect equipment rate changes and allocation of Employee Benefits.

**MOUNTAIN VIEW COUNTY
CAPITAL FUND BUDGET - SUMMARY
FOR THE YEAR ENDED DECEMBER 31, 2004**

	2003 BUDGET \$	2004 BUDGET \$
Beginning of Year		
Unexpended (Overexpended) Funds		
Public Works	49,327	464,632
Truck Fleet	14,625	72,022
Other Capital	99,946	-32,232
Reserves		
Public Works	2,600,000	930,000
Truck Fleet	0	0
Other Capital	-592,125	(491,463)
	<u>2,171,773</u>	<u>942,959</u>
Add: Transfers from Operating Fund		
Public Works	970,000	1,025,000
Truck Fleet	120,000	120,000
Other Capital	65,000	65,000
Equipment Sales & Trade-Ins	1,528,000	857,233
Transfer from Reserves		4,986,423
Rent - Cremona Shop	24,000	24,000
Grants		504,300
	<u>2,707,000</u>	<u>7,581,956</u>
Less: Expenditures		
Public Works	2,602,000	1,224,078
Truck Fleet	105,000	140,000
Administration Building		5,500,000
Other Capital	273,900	101,200
	<u>2,980,900</u>	<u>6,965,278</u>
End of Year		
Unexpended Funds	12,998	157,905
Reserves		
Public Works	1,642,000	1,300,000
Truck Fleet	30,000	0
Other Capital	212,875	101,732
	<u>1,897,873</u>	<u>1,559,637</u>

**MOUNTAIN VIEW COUNTY
CAPITAL FUND - DETAIL
FOR THE YEAR ENDED DECEMBER 31, 2004**

	\$	\$
PUBLIC WORKS/AGRICULTURE:		
Unexpended Funds, January 1, 2004		464,632
Reserves, January 1, 2004		<u>930,000</u>
		1,394,632
Add: Transfers from Operating Fund		1,025,000
Equipment Sales & Trade-Ins		<u>156,400</u>
		2,576,032
Less: Expenditures		
Grader -John Deere 772 CHII	241,750	
2-5th Wheel Tractor Trucks -Sterling LT 9500	185,796	
Steamer Truck -F550 Truck	45,711	
Hydraulic Tilt Deck	6,000	
Snow Plow	6,875	
Portable Steamer	13,900	
2 Yard Bolt on sander	5,350	
2-2 Way Plows	84,300	
Tandem Gravel Truck	92,498	
Gravel Box	13,000	
Pup Hitch	3,500	
2-Way Plow	12,400	
1 Ton 4x4 Crew cab	35,820	
8'x11' Deck	6,000	
2-Heavy Duty Bottom Dump Gravel Trailers	50,000	
2-Tri-Axle Pintle hitch Gravel Pup Trailers	60,000	
Integrated Tool Carrier (IT28G or similar)	151,536	
Quick Attach Broom Assembly	16,790	
Used Forks	1,500	
Roto Screener	103,000	
Rock Rake	10,000	
2-Plows & 2 Sanders (carried over from 2003)	78,352	
		<u>1,224,078</u>
Reserve		1,300,000
Unexpended Funds, December 31, 2004		<u><u>51,954</u></u>

**MOUNTAIN VIEW COUNTY
CAPITAL FUND - DETAIL (con't)
FOR THE YEAR ENDED DECEMBER 31, 2004**

TRUCK FLEET:		\$
Unexpended Funds, January 1, 2004		72,022
Reserves, January 1, 2004		<u>72,022</u>
Add: Transfer from Operating Fund		120,000
Equipment Sales and Trade-ins		<u>192,022</u>
Less: Expenditures		
Welding Truck	35,000	
Service truck	40,000	
Police Vehicle	45,000	
Used Car Assess/Planning/Office	20,000	
		<u>140,000</u>
Unexpended Funds, December 31, 2004		<u><u>52,022</u></u>
OTHER CAPITAL:		
Unexpended Funds, January 1, 2004		
General		(32,232)
Reserves, January 1, 2003		
Administration Building		6,805
Salt/Sand Pad - Didsbury Yard		0
Land		<u>(498,268)</u>
		(523,695)
Add: Transfer from Operating Fund - General		65,000
Sale of Land		600,000
Transfer from Reserves (Admin Building)		4,986,423
Capital Grants (Admin Building)		504,300
Sale of Rural Bins		100,833
Rent on Cremona Shop		<u>24,000</u>
		5,756,861
Less: Expenditures		
Salt Pad-Luft Pit	37,000	
Eagle Hill Shop Fencing	20,000	
Administration - General Equipment	15,000	
- Computers	25,000	
Police Equipment	4,200	
Administration Building	5,500,000	
		<u>5,601,200</u>
		<u><u>155,661</u></u>
Unexpended Funds, December 31, 2004		
General		53,929
Reserves, December 31, 2004		
Administration Building		0
Land		<u>101,732</u>
		<u><u>155,661</u></u>

**MOUNTAIN VIEW COUNTY
2004 BUDGET
LIVE ASSESSMENT AND MUNICIPAL TAX RATE CALCULATION**

1. LIVE ASSESSMENTS:	2003 Actual \$	2004 Budget \$	Increase (Decrease) %
Residential/Farm:			
Residential	284,049,360	323,811,099	14.00
Residential Farm	345,718,610	407,591,999	17.90
Residential Acreage	<u>54,425,030</u>	<u>59,026,176</u>	8.45
Total Residential	<u>684,193,000</u>	<u>790,429,274</u>	15.53
Agricultural Rated	<u>161,510,500</u>	<u>160,458,078</u>	(0.65)
Total Residential/Farm	<u>845,703,500</u>	<u>950,887,352</u>	12.44
Commercial/Industrial	103,060,450	107,328,332	4.14
Machinery & Equipment	246,740,670	245,052,490	-0.68
Linear	<u>604,120,370</u>	<u>623,139,088</u>	3.15
Total Live Assessment	<u><u>1,799,624,990</u></u>	<u><u>1,926,407,262</u></u>	7.04
2. FARMLAND AND RESIDENTIAL TAX REVENUE SCHEDULE:			
	2003 Actual \$	2004 Budget \$	Increase (Decrease) %
Residential:			
Municipal	2,573,488	2,940,397	14.26
A.S.F.F.	3,515,810	3,754,539	6.79
Seniors' Lodges	116,313	126,469	8.73
Regional Waste Management	<u> </u>	<u>94,852</u>	
Total Residential	<u>6,205,612</u>	<u>6,916,257</u>	11.45
Farmland:			
Municipal	880,232	868,078	(1.38)
A.S.F.F.	830,164	762,176	(8.19)
Seniors' Lodges	27,457	25,673	(6.50)
Regional Waste Management	<u> </u>	<u>19,255</u>	
Total Farmland	<u>1,737,852</u>	<u>1,675,182</u>	(3.61)
Total Residential and Farmland:	<u><u>7,943,464</u></u>	<u><u>8,591,439</u></u>	8.16

3. MUNICIPAL TAX REVENUE:

Residential	2,573,488	2,940,397	14.26
Farmland	880,232	868,078	(1.38)
Commercial & Industrial	752,341	780,277	3.71
Machinery & Equipment	1,801,207	1,781,532	(1.09)
Linear	<u>4,408,585</u>	<u>4,530,221</u>	2.76
Total Municipal Tax Revenue	<u>10,415,852</u>	<u>10,900,505</u>	4.65

4. COMMENTS AND QUESTIONS:

- * Residential and Farmland cannot have different tax rates for A.S.F.F. (M.G.A. 359.1(4))
- * Commercial & Industrial, Machinery & Equipment and Linear must have the same municipal tax rate(MGA 354(3.1))

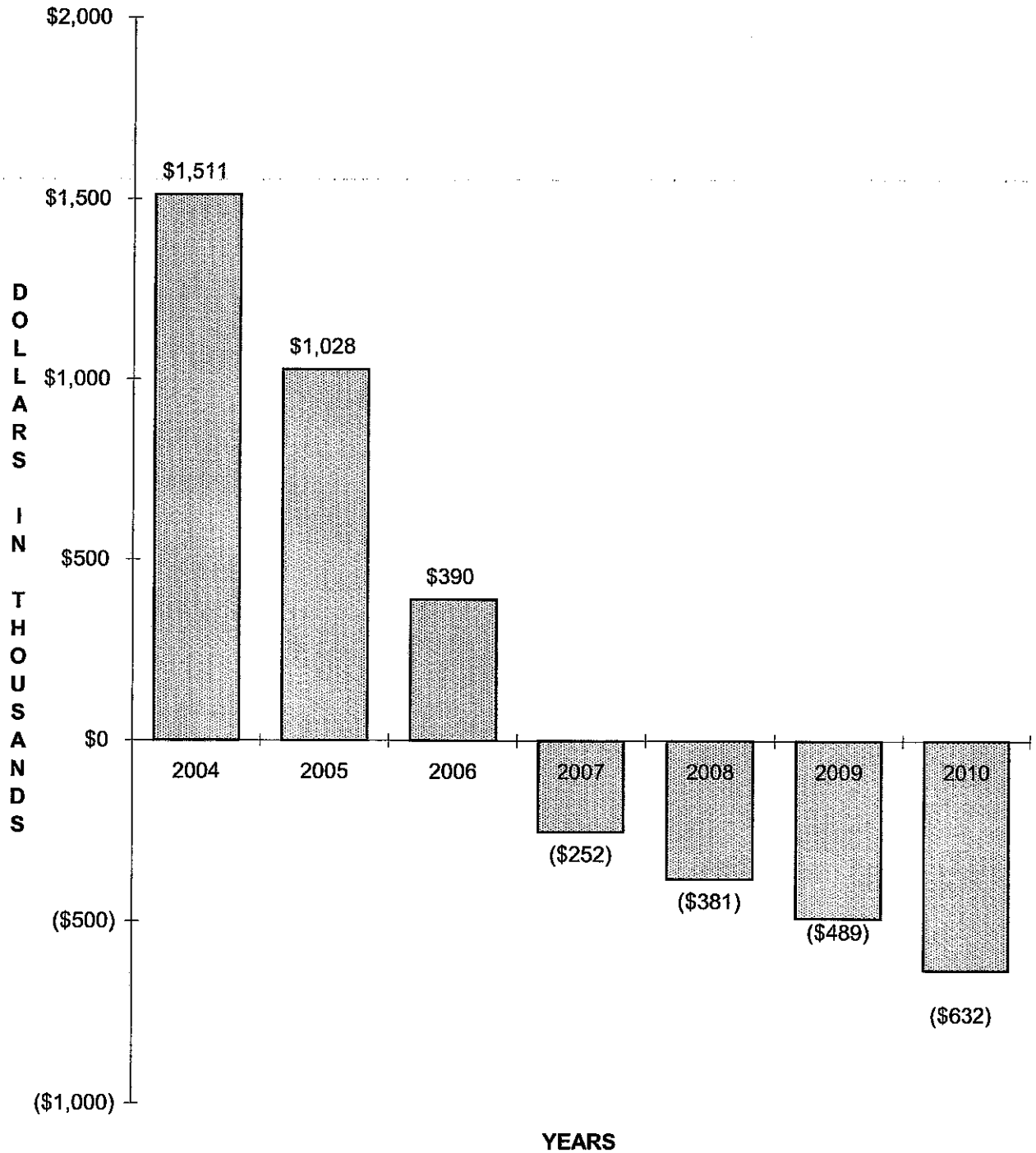
**MOUNTAIN VIEW COUNTY
2004 BUDGET
OPERATING RESERVES**

	Beginning of Year \$	Additions \$	Deletions \$	End of Year \$
Administration Building-Mechanical	20,000		20,000	
Public Transport	207,765		1,931	205,834
Public Works:				
Divisional Projects	186,056		186,056	
Road Patching	93,611			93,611
Snowplowing	331,000			331,000
Public Works Special Projects / S.H.	1,672,974	475,000	1,541,000	606,974
Gravel	64,725		64,725	
Re-Chipping	97,225			97,225
Family & Community Support Services	67,624		24,079	43,545
Major Projects	1,486,423		1,486,423	
Tax Rate Stabilization	2,336,876		1,951,500	385,376
Rural Community Grant	78,692	10,000	7,850	80,842
Parks	12,008	1,000	1,200	11,808
General Fire	(91,040)	150,000	550,000	(491,040)
Didsbury Fire	285,992		100,000	185,992
Interest on Funded Reserves		250,000		250,000
Working Capital	<u>5,500,000</u>		<u>1,700,000</u>	<u>3,800,000</u>
 Total Operating Reserves	 <u><u>12,349,931</u></u>	 <u><u>886,000</u></u>	 <u><u>7,634,764</u></u>	 <u><u>5,601,168</u></u>
 Trust Accounts:				
Municipal Cash-in-lieu Reserve	332,556		11,000	321,556
Cremona Rec Board	<u>16,983</u>			<u>16,983</u>
 Total Trust Accounts	 <u><u>349,539</u></u>		 <u><u>11,000</u></u>	 <u><u>338,539</u></u>

**MOUNTAIN VIEW COUNTY
PUBLIC WORKS LONG RANGE CAPITAL BUDGET**

YEAR	EXPENDITURES (2004 DOLLARS) \$	EXPENDITURES (5% INFLATED DOLLARS) \$	OPERATING FUND TRANSFER TO CAPITAL FUND (5% ANNUAL INCREASE) \$
2004	1,224,078	1,224,000	1,010,000
2005	2,014,000	2,115,000	1,061,000
2006	2,286,000	2,400,000	1,114,000
2007	2,364,000	2,482,000	1,170,000
2008	1,772,586	1,861,000	1,229,000
2009	1,824,000	1,915,000	1,290,000
2010	<u>1,954,000</u>	<u>2,052,000</u>	<u>1,355,000</u>
	<u>13,438,664</u>	<u>14,049,000</u>	<u>8,229,000</u>
 Less:			
27% Salvage Value		<u>3,793,230</u>	
		<u>10,255,770</u>	
Unexpended Funds, January 1, 2004			1,394,632
Add: Transfer from Operating Fund			<u>8,229,000</u>
			9,623,632
Less: Net Expenditures			<u>10,255,770</u>
Overexpended Funds, December 31, 2010			(632,138)

**MOUNTAIN VIEW COUNTY
PUBLIC WORKS LONG RANGE CAPITAL BUDGET
PROJECTED FUNDS AT YEAR END**



**MOUNTAIN VIEW COUNTY
2004 FEE SCHEDULE**

Description	Unit	2003 \$	2004 \$
MATERIAL SALES & RENTALS:			
New Culverts & Couplers:			
Charge is updated as costs change, calculated using inventory valuation plus 5% and rounded up to nearest \$1.			
Used Culverts:			
50% of the listed price for the usable portion			
Gravel Sales:			
Crushed gravel	yd	4.50	4.50
Screenings	yd	1.75	1.75
Pitrun	yd	1.75	1.75
Recycled asphalt	yd	4.00	4.00
Salt/Sand Material	yd.	20.00	20.00
Equipment Rental:			
Public Works:			
Snow Plowing:			
Divisional Patrol	hr.	65.00	80.00
Snow Plow Trucks	hr	45.00	65.00
Other Equipment	Current Road Building Rate	hr	
Agriculture:			
Cattle Scale Rental	daily	35.00	35.00
Refundable deposit		150.00	150.00
Cleaning fee (if cleaned by County)		50.00	50.00
Miscellaneous:			
Used grader blades	ea.	1.00	1.00
County Maps	ea.	11.00	11.00
- mailed	ea.	15.00	15.00
Mole Traps	ea.	10.00	10.00
County Memorabilia:			
Buckles	ea.	7.00	at cost
Caps	ea.	5.00	at cost
Crests	ea.	3.50	at cost
Key Rings	ea.	3.50	at cost
County Pins	ea.	1.75	at cost
Pens	ea	0.75	at cost
Spoons	ea.	3.00	at cost
ADMINISTRATIVE FEES:			
Photocopying:			
Paper	copy	0.10	0.10
Transparencies	ea.	0.50	0.50
By-Laws, Minutes or Official Documents	page	1.00	1.00
Land Description Faxed	ea.	10.00	10.00

Description	Unit	2003 \$	2004 \$
Other Charges:			
Tax Certificates	ea.	15.00	15.00
Tax Certificates - Faxed	ea.	20.00	20.00
Assessment Certificates	ea	15.00	15.00
Assessment Summary and Detailed Sheets (\$5 minimum)	page	1.00	1.00
Assessment Complaints (refunded if appeal is successful)			
Residential/Farmland	parcel	25.00	25.00
Commercial/Industrial	parcel	50.00	50.00
General Municipal Plan	ea.	15.00	15.00
Land Use By-Law	ea.	35.00	35.00
Area Structure Plans	ea.	7.50	7.50
Separate pages of Planning documents	page	1.00	1.00
Request for Information under the new Municipal Government Act (\$15 minimum)	hour	50.00	50.00
Road Closure Administration Fee (if requested by adjacent land owner)		200.00	200.00
Road Crossing Application Fee	ea.	200.00	200.00
Access Road Inspections	ea.	n/a	200.00
Planning Department:			
Location Permits			
Country residential		200.00	200.00
Country residential - ancillary buildings		75.00	75.00
Farm residences & farm buildings		50.00	50.00
Industrial, Commercial		200.00	200.00
Development Permits			
Industrial, Commercial	\$1,000	2.50	2.50
(Min \$250)		Max-\$10,000	Max-\$10,000
Intensive Agriculture:			
Small Operation		500.00	500.00
Large Operation		1,000.00	1,000.00
Ancillary Uses/Buildings		250.00	250.00
Country residential & ancillary buildings		300.00	300.00
Farm residences & farm buildings		125.00	125.00
Others Not Deemed Approved		200.00	200.00
Subdivision Fees			
Application Fee			
First Parcel Out		500.00	500.00
All Others	lot	750.00	750.00
		Max - 50	Max - 50
Bare land condos - (cost per lot - up to 50)		750.00	750.00
Bare land condos - (cost per lot - 51 and up)		100.00	100.00
Approval Fee			
First Parcel Out		300.00	300.00
All Others	lot	300.00	300.00
		Max - 50	Max - 50
Bare land condos - (cost per lot - up to 50)		300.00	300.00
Bare land condos - (cost per lot - 51 and up)		150.00	150.00
Compliance Certificate Fee			
		60.00	60.00
Redesignation (Rezoning) Fee			
First Parcel Out	lot	400.00	400.00
Non-Residential			
1 or 2 lots	lot	750.00	750.00
3 or more or 80 acres+		2,000.00	2,000.00
Residential			
	lot	400.00	400.00

Description	Unit	2003 \$	2004 \$
Refund if unsuccessful on first reading		50%	50%
Direct Control - less than 80 acres		3,000.00	3,000.00
Direct Control - over 80 acres		5,000.00	5,000.00
Subdivision & Development Appeals			
Adjacent landowner		300.00	300.00
Developer (owner)		300.00	300.00
Time Extensions		250.00	250.00
Area Structure Plan/Land Use Bylaw			
Textual Amendments		2,000.00	2,000.00
New Area Structure Plan		10,000.00	10,000.00
Review of Area Structure Plans		5,000.00	5,000.00
Plan Cancellation		500.00	500.00
Discharge of Caveats	each	50.00	50.00
Planning Department File Searches (1/2 hour min)	hour	50.00	50.00
Development proceeded without necessary permits	5 times normal fee		5 times normal fee
Successful appeal - refund of fee		100%	100%
Park Fees:			
Westward Ho:			
Car - daily		5.00	5.00
- season		15.00	15.00
Camping - daily		18.00	20.00
- weekly		80.00	100.00
- season		580.00	600.00
- annual		735.00	775.00
Centennial Building	day	100.00	110.00
Round-up Centre	day	75.00	85.00
Other Parks:			
Car - Daily		5.00	5.00
Camping - daily		12.00	12.00
- weekly		60.00	60.00
- monthly		150.00	150.00

COMPENSATION RATE SCHEDULE

Land Acquisition/Disturbance and Fencing Allowance

Standard road widening	acre	2,000.00	2,000.00
Right of entry: Shall not exceed/disturbed acre	acre	400.00	400.00
Borrow pits: Shall not exceed/disturbed acre	acre	400.00	400.00
Fencing allowance if done by land owner: Maximum	mile	1,200.00	1,200.00
Minimum total compensation for land acquisition and disturbance excluding fencing:	project	200.00	200.00

Gravel Royalties:

Regular rate	yard	0.60	0.60
Payment in advance	yard	0.50	0.50
Special situation (lack of supply)	yard	0.80	0.80

Employee Tool Allowance:

Heavy duty mechanic	annum	500.00	500.00
Automotive mechanic and welder	annum	250.00	250.00
Foremen	annum	200.00	200.00
Divisional managers	annum	150.00	150.00

(41)

Description	Unit	2003 \$	2004 \$
Park warden	annum	150.00	150.00
Bridge inspector	annum	75.00	75.00
Contract Gravel Haul Rates:			
Body Job - Loading	yard	0.913	0.913
Body Job - Hauling	yard/mile	0.222	0.222
Belly Dump - Loading	yard	0.788	0.788
Belly Dump - Hauling	yard/mile	0.199	0.199

**MOUNTAIN VIEW COUNTY
2004 Bridge Files**

File	County	Alberta Transportation	Total	2003 Engineering	Adjusted AT
13078 Water Valley Road	37,291.10	707,791.15	745,082.25	15,734.30	707,791.15
6767 Bearberry Creeek	42,732.00	436,097.35	478,829.35	38,845.70	397,251.65
9588 Dog Pound Creek	69,297.00	439,528.00	508,825.00	31,582.31	407,945.69
72532 Big Prairie Creek	46,000.00	228,700.00	274,700.00	8,295.14	228,700.00
7805 Dog Pound Creek	64,100.00	521,200.00	585,300.00	2,832.00	521,200.00
75271 Bergen Road	25,000.00	25,000.00	50,000.00		25,000.00
71880 Bergen Road	25,000.00	25,000.00	50,000.00		25,000.00
74881 Eagle Hill	25,000.00	25,000.00	50,000.00		25,000.00
71735 Carstairs Creek	25,000.00	25,000.00	50,000.00		25,000.00
	<u>359,420.10</u>	<u>2,433,316.50</u>	<u>2,792,736.60</u>	<u>97,289.45</u>	<u>2,362,888.49</u>

Mountain View County Building Construction Cost Funding

Reserves		<u>Amount Remaining</u>
Major Project Reserve	1,486,423	-
Tax Rate Stabilization	1,800,000	500,000
Working Capital Reserve (See Note)	1,700,000	3,800,000
	4,986,423	
Grants		
CBIP (Energy Efficiency) \$60,000 gross with \$20,000 in increased expense	40,000	
Municipal Sponsorship (Council Chambers)	95,300	
Infrastructure Canada Alberta Program (ICAP)	369,000	
	504,300	
	5,490,723	

Budgeted Construction Cost 5.1 million - 5.5 million
(Does not include recovery from sale of existing building)

Note: The intention would be to refund the Working Capital Reserve through land sales and the sale of the existing administration building.