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Forward

2011 Budget

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Mountain View County, Alberta for both the annual budgets beginning January 1, 2009 and 2010. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our 2011 budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

The goal of the County is to produce a comprehensive budget document which captures the information that Council has considered. A comprehensive document of this type, by its very nature, is a large document. Our hope is that the size of the document does not deter our citizens from using the document. We expect that very few people will want to read it from cover to cover. It's our hope though, that citizens will open the document and be able to find the sections that are relevant to them. To help those who want an overview of the budget they can refer to the 2 page "Budget Overview" section. For those who would like slightly more detail an "Executive Summary" is available.

If a paper copy of the document is being reviewed the Table of Contents will be a valuable tool for finding sections that are of interest. If an electronic copy of the budget is being reviewed the table of contents has hyperlinks. As well electronic book marks have been imbedded to quickly navigate from section to section.

Citizens and rate payers of the County, which includes oil and gas companies, are the main source of revenue. They are also the ones that receive the benefits of the programs that result from the expenditures. As such they have a need to be informed. This document is intended to be their main source of information so that they can know how the County is raising revenue and how those funds are being spent to provide services.





Mountain View COUNTY

Message from the Reeve

2011 Budget

Spend tax dollars wisely—that's the call to action your Council heeded in development of the 2011 County Budget

On February 16th the 2011 Budget was passed. This followed an intense review of all aspects of Mountain View County's financial picture. As a new Council, the process was interesting and it offered perspective on the challenge of balancing short term realities with long term goals.

Last fall, you handed us a clear mandate for change. You have our commitment to act on it however it takes time to turn a big ship around. In the interim, we have a rural municipality to operate responsibly and cost effectively. The 2011 Budget addresses both immediate objectives for change; and it lays the foundation for our Strategic Directions Initiative – the long term vision for Mountain View County.

Moreover, it's a financial plan that recognizes our economy is recovering, albeit slowly. So prudence was our watchword as we explored ways to stimulate business activity, maintain the integrity of County infrastructure and provide real value to taxpayers.

That's why you will see:

- 0% property tax increase for residential ratepayers and farmers; and a slight decrease for nonresidential rate payers (for the second year in a row)
- Increased investment for recreational facilities, communications and government relations
- Increases to cash and reserve balance to prepare for the next major road upgrade in 2013
- A \$1.5 Million investment in the Olds-Didsbury Airport

As a complete package, we believe the 2011 Budget will ensure Mountain View County sustains a strong financial position. With our new CAO in place, we are now positioned to initiate long term planning in all aspects of our organization. As we identify operational changes that can improve value and service delivery we'll revisit our financial options.

As always, your comments and questions are welcomed. Thank you for the opportunity to be of service.

Paddy Munro
Reeve
Mountain View County



Message from the CAO

2011 Budget

With a mandate for change, resulting from the 2010 election, Council and Administration were challenged to develop a 2011 Budget that balances short term operating realities with an emerging long term vision. The Budget has materialized as the result of a thorough operational review to:

- Identify where and how to improve rate payer value in terms of service delivery
- Stimulate responsible growth and development – business and residential
- Maintain and protect the integrity of County infrastructure; in particular the County Road Network
- Enhance community and urban partnerships
- Ensure sustainable financial stability for the County

Everything has been on the table. Most everyone at the table is new in some capacity. The result is a progressive working budget that positions the County to run responsibly in 2011 and lay the groundwork for the long term strategic plan Council will be developing early in 2011.

For the second year running, residents and farmers will not see a property tax increase unless they've made improvements that might increase their property assessment value. Non-residents should expect a slight decrease. New properties added to the assessment base will increase overall tax revenues by \$ 465,000 this year.

Cash balances which increase by \$4.1 Million because of deferred grants funds, will now start to accumulate over the next two budget years to fund the Acme Road Upgrade (\$6.1 Million). The County expects to receive close to \$4 Million under the Alberta Municipal Sustainability Initiatives (same as 2010, but lower than originally forecast). As well, we continue to be eligible for the Federal Gas Tax Program which provides \$700,000 this year.

Because the County is now using tangible capital asset reporting, we're able to see a clearer picture of our assets and their performance. Like most municipalities, we're challenged to sustain infrastructure with just tax revenue as our primary revenue source. We've added \$ 850,000 in funding to our reserves to support the renewal of County infrastructure. From both an operating and capital expenditure perspective the focus continues to be the County's road infrastructure. In fact, 84% of the Capital Program budget is road related. This year is the final of the three year resurfacing and chip sealing program. Other initiatives include: \$1.7 Million for bridge replacements including Big Prairie Bridge; \$1.5 Million to address surface and surface issues on chip sealed roads and \$1.5 Million on the Olds-Didsbury Airport.

Without the impact of amortization, overall operating expenses are budgeted to decrease by \$95,000 this year. Changes on the administrative front include \$125,000 for a planner and planning intern (which will be partially offset by increased planning revenue); \$180,000 in Legislative Services to support recreational facilities and libraries with our urban partners, and a \$140,000 increase for communications and government relations.

As we move ahead with the *Strategic Directions* Initiative we'll start to build the operational platform and fiscal framework to achieve Mountain View County's long term vision. In the interim, ratepayers can rest assured every number in the 2011 Budget is the result of careful deliberation with a view to *Building Rural Better*—right now.

Tony Martens,
Chief Administrative Officer
Mountain View County