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The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Mountain View County, Alberta for the annual budgets in 2009, 2010 and 2011. 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 2012 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 "Budget Overview" page. 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

## 2012 Budget

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### *2012 Budget Sustains County's Strong Financial Position*

Your Council and Administration have worked hard over the past year to create a budget document that reflects what we believe is a common sense approach to the management of Mountain View County. The process started early last year, as the new Council came to grips with the reality of an economy exhibiting little growth while still creating increasing demands upon the entire organization. Starting last spring, each department was examined both from a monetary and operational perspective, along with working towards developing long term funding plans for our capital asset base. It was a year of restructuring and evaluation of each sector of our operations, while at the same time we wrestled with a major revision to the Municipal Development Plan. Substantial increases in oil and gas activity created stress on both our infrastructure and ratepayers. The impact of major climatic events also created difficulty for our operational department, from road repair to flood protection. This year's budget stays the course with no significant new initiatives but with an eye to future demands of a growing community. Our County is in good financial shape. We are able to maintain our tax rates at relatively low levels while still setting money aside for future demands. In the second year of our three year mandate, Councillors recognize the need to focus on a longer term vision of what Mountain View County could look like in the coming years. Our situation is unique, straddling the provinces' major corridor and set between the three major population centres of the province. The 2012 budget is set, but the process is only beginning. Work on 2013's budget will start almost immediately, beginning with a strategic planning session in late April that will set the stage for next year's budget and possible future initiatives. We must set a clear course that looks to the future while maintaining a solid financial base. That will be the challenge for this Council in the coming year.

On behalf of Council.

Bruce Beattie  
Reeve  
Mountain View County

Developing the 2012 Budget presented both Council and Administration with some interesting challenges.

Not only was the County already positioned to absorb amortization expenses to the tune of \$1.7 million in the 2012 Budget, but the requisition by the Alberta School Foundation Fund increased 8.2 per cent bringing the total increase in overall operating expenses to \$2,159,000. This has resulted in a 4.1 per cent increase in taxes for the average residential ratepayers and a 2.7 per cent increase for farmland.

However, on the plus side the increase in municipal expenses is just \$292,600, which is driven by new properties added to the County's assessment base. Suffice to say, property owners who've made no improvements to their properties can expect - on average - to pay the same amount of taxes to support County activities as they did last year.

It is fair to say that the increases in 2012 taxes were largely driven by the increase in education taxes. As usual, any property improvements that results in an increase in assessed value for your property, could also result in an increase to your overall tax bill.

On the expenditure side, there are always some variance in increases and decreases from year to year, but some of the major expenditures include:

- The aforementioned \$1.7 million in amortization expense
- The \$983,000 in Education Requisition
- An increase of \$270,000 related to a 3 per cent cost of living adjustment
- \$108,000 increase to support recreation funding and library facilities.
- An increase of \$385,100 for Operational Services road maintenance programs.

Balancing this out somewhat is the savings of \$1,096,000 related to non-recurring projects and \$405,000 in cost-savings due to re-organization.

Council and Administration want to stress the overall health of the County's financial position. Cash balances are expected to increase \$2 million in 2012, bringing the balance to \$26.7 million. This increase is via deferred grant funds which are expected to accumulate over 2011 and 2012 to fund a \$6.1 million upgrade to the Acme Road in 2013.

For 2012 Operating reserves are expected to decrease by \$959,000 while Capital Reserves are expected to increase by \$1.1 million.

In any year it is fair to say that the County's budget sees a large portion dedicated to road infrastructure. Road maintenance and the amortization of assets related to the County's road network accounts for 43 per cent of the operating budget and 97 per cent of the planned capital expenditures.

The County has budgeted \$18.3 million towards its 2012 capital program, including \$3.1 for bridge replacements; with the majority dedicated toward the replacement of the Big Prairie Bridge. Local road projects will total \$3.2 million including resurfacing Township Road 332 and road base work on RR 12. This year's re-gravelling and re-chipping programs will cost \$1.9 million and \$3 million respectively.



**Mountain View**  
C O U N T Y

**Message from the CAO**

**2012 Budget**

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In the coming years, the budgeting process will be supported and directed by Council's Strategic Plan and Strategic Priorities, which set the course for the future based on what the ratepayers have told Council and Administration are their priorities. Both Council and Administration believes this budget will leave the municipality well positioned and follows the mandate given during the 2010 municipal election.

Tony Martens,  
Chief Administrative Officer  
Mountain View County

