



2024 BUDGET

A Report to our Community



Mountain View County

MOUNTAIN VIEW
COUNTY



2021 - 2025 COUNCIL



Deputy Reeve Dwayne Fulton
Division 1 - Rural Carstairs



Councillor Greg Harris
Division 2 - Rural Cremona;
Water Valley



Councillor Alan Miller
Division 3 - Rural Didsbury;
Lonepine



Councillor Gord Krebs
Division 4 - West Rural
Didsbury; Bergen



Councillor Peggy Johnson
Division 6 - Eagle Hill;
Harmattan



Councillor Jennifer Lutz
Division 7 - Rural Olds; Reed
Ranch

Mountain View County
Residents,

I am pleased to share with you a brief overview of our approved 2024 Operating and Project Budgets, endorsed at the December 13, 2023, Regular Council Meeting. Our Operating Budget has seen a moderate 1.7% increase to \$26.9

million, excluding amortization, while the Capital Budget stands at \$20.7 million. With projected municipal revenue reaching \$38.2 million, including \$32.6 million from property taxes, we anticipate a 3% tax revenue growth in alignment with historical assessment trends. For a more comprehensive understanding of the budget details, please refer to the December 13, 2023, Council Agenda on our website. Prioritizing essential services, our Operating Budget allocates 56% to maintaining 2,897 km of roads, with significant contributions to our urban partners and key infrastructure projects. In addressing inflation concerns and focusing on efficiency, we've approved a 3% cost-of-living adjustment (COLA) and allocated funds for vital capital replacements, ensuring the longevity of our county's assets. Despite the absence of a 2024 mill rate increase, we are dedicated to maintaining our financial stability while protecting our residents from abrupt tax hikes.

Thank you for your continued trust and support.

Sincerely,

Reeve Angela Aalbers
Division 5 Councillor - Rural Sundre; Bearberry



Mountain View County

Mountain View County's Budget Cycle

Annually, Corporate Services prepares the Operating and Capital Budget, a comprehensive document that consolidates the expenses associated with each department's programs. This process aims to establish the total program costs, which must be adequately financed from various revenue sources. Approximately three-quarters of the County's expenditures are sustained by tax revenue. The remaining funds are derived from diverse streams such as government grants, the provision of County services, and reserves.

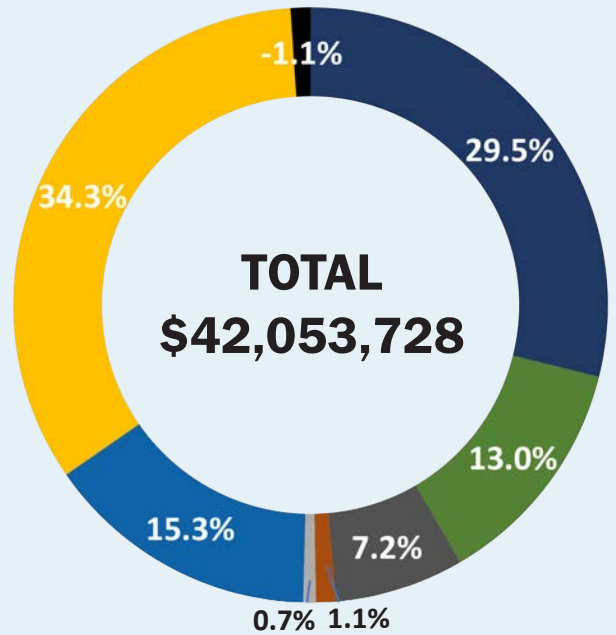
Following a thorough review of proposed capital and operating projects by the Audit Committee,* the budget and all proposed projects undergoes scrutiny and approval by Council. The determination of mill rates hinges on an evaluation of the required tax revenue, coupled with an analysis of the assessment base. A land owner's total tax bill is determined by multiplying the mill rate (set by Council) by the property's assessment, which is provincially regulated. This strategic approach ensures a sound financial framework to support the County's programs and initiatives.

The Audit Committee

* The Audit Committee plays an important role in assuring Council that the County's key strategic business risk areas, internal controls, and financial reporting processes are functioning properly. This assurance is achieved by monitoring management reports and the findings of the external auditor. The Committee also ensures compliance with laws and regulations, ethical conduct in County business affairs, and effective controls against conflict of interest or fraud. While the primary responsibility for internal controls lies with County Administration, the Committee oversees the external auditor's work to provide assurance to Council Members', emphasizing the importance of ethical conduct and prevention of conflicts of interest or fraud. Mountain View County's Audit Committee is comprised of three members of Council and one Member-At-Large.

OPERATING EXPENSES BY TYPE

Mountain View County's 2024 Operating Expenses include the anticipated costs associated with conducting the County's affairs. These expenditures include the delivery of essential services and programs to County residents, whether provided directly or in collaboration with the four towns (Olds, Sundre, Didsbury and Carstairs) and village (Cremona) partners.



Amortization of Tangible Capital Assets
\$14,418,733

Salaries, Wages, & Benefits
\$12,387,198

Grants to Other Organizations
\$6,449,938

Contracted & Purchased Services
\$5,502,690

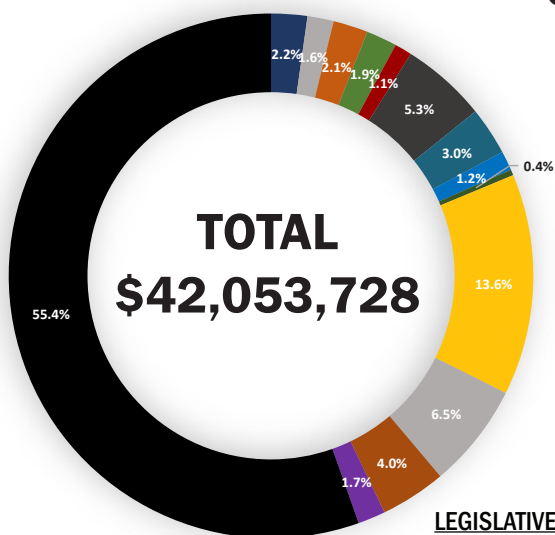
Materials, Goods, Supplies, & Utilities
\$3,009,410

Bank Charges & Interest on Debt
\$285,229

Provision for Allowances
\$450,530

Allowance for Pit Reclamation
(\$450,000)

OPERATING EXPENSES BY DEPARTMENT



CAO Services
\$935,443

Council
\$681,139

PLANNING & DEVELOPMENT SERVICES

Planning
\$898,246

Development
\$799,232

Permitting
\$447,679

CORPORATE SERVICES

Finance & General Office
\$2,215,463

Business Services
\$1,247,604

Assessment
\$501,412

Waste Management
\$149,000

LEGISLATIVE, COMMUNITY & AGRICULTURAL SERVICES

OPERATIONAL SERVICES

Roads, Facilities & Shops
\$23,307,914

Community Grants & Transfers
\$5,734,922

Legislative Services
\$2,721,094

Airports
\$713,229

Agricultural & Land Management
\$1,701,351



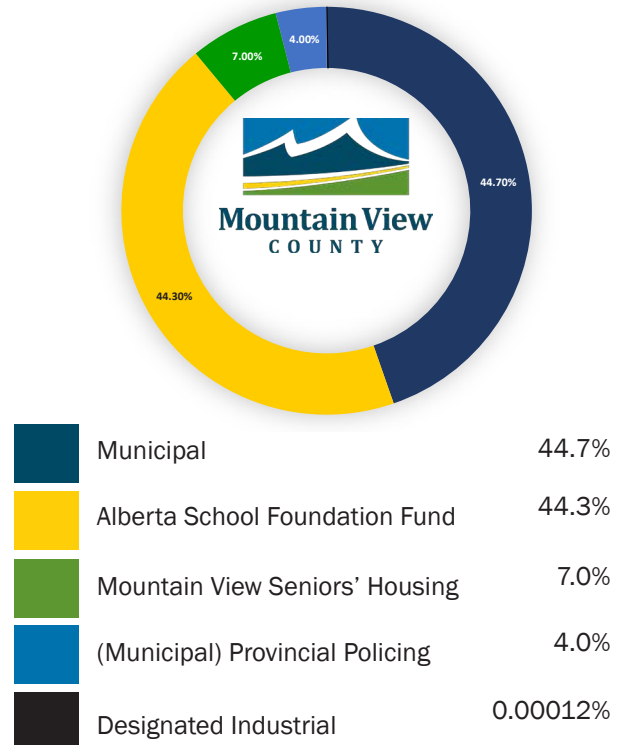
TOTAL REVENUES COLLECTED

The primary source of revenue for the County is municipal property taxes. The tax revenue is based on actual property assessments for the prior year.

\$32,638,575 Net Taxes	\$283,600 Sale of Goods
\$263,250 Sale of Services	\$664,500 Fees & Levies
\$229,350 Fines & Penalties	\$2,298,025 Return on Investment
\$381,565 Rentals & Recoveries	\$1,487,721 Gov't Transfers for Operating
TOTAL \$38,246,586	

RESIDENTIAL TAX DOLLARS

For residential taxpayers, the education requisition represents \$0.44 for every dollar of your total tax bill in 2024, while \$0.45 of every dollar for residential property tax goes to municipal use. The remaining \$0.11 is transferred for senior's requisitions and provincial policing costs.



2020 \$295,000 - Actual

2021 \$522,500 - Actual

2022 \$706,634 - Actual

2023 \$1,045,000 - Actual

2024 \$1,200,726 - Budget

POLICING COSTS PER YEAR

The 2024 budget for Provincial Policing is \$1,200,726, an increase of \$155,726 from the 2023 budget of \$1,045,000 with an actual 2023 expense of the same. This financial adjustment is in response to a new mandate imposed by the Province of Alberta since 2020.

Mountain View County's annual contribution to policing costs is determined by the Province of Alberta through a formula that considers both equalized assessment and population.



URBAN FUNDING

(Based on 2024 Budget Estimates)

URBAN FUNDING	TOWN OF CARSTAIRS	VILLAGE OF CREMONA	TOWN OF DIDSBURY	TOWN OF OLDS	TOWN OF SUNDRE	TOTAL
FCSS	\$ 30,744.00	\$ 57,808.00	\$ 43,110.00	\$ 51,210.00	\$ 62,478.00	\$ 245,350.00
Fire Operating	\$ 242,047.00	\$ 374,494.00	\$ 172,256.00	\$ 323,801.00	\$ 268,915.00	\$ 1,381,513.00
Fire - Capital Equipment	\$ 84,000.00	\$ -	\$ 249,213.00	\$ 64,712.00	\$ 835,678.00	\$ 1,233,603.00
Libraries	\$ 33,478.00	\$ 51,223.00	\$ 43,911.00	\$ 52,595.00	\$ 62,802.00	\$ 244,009.00
Recreation - Operating	\$ 228,075.00	\$ 249,259.00	\$ 464,181.00	\$ 555,984.00	\$ 663,882.00	\$ 2,161,381.00
Total	\$ 618,344.00	\$ 732,784.00	\$ 972,671.00	\$ 1,048,302.00	\$ 1,893,755.00	\$ 5,265,856.00

Note: for comparative purposes, \$109,161 of amortization has been removed from the Village of Cremona's Fire Operating Budget. Furthermore, the Village of Cremona library funding includes the amount allocated to Water Valley's library.



COMMUNITY COLLABORATIONS

MUNICIPAL PARTNERSHIPS

It is important to note that the County has many agreements in place with its urban partners to provide services to the greater community.

These agreements cover a wide range of service from Family and Community Support Services funding to Fire Protection. Besides these agreements, the County funds other projects for recreation and culture as well as funding Intermunicipal Collaboration Reserves annually, which the County's Urban Partners can access for capital projects.

FIRE SERVICES FUNDING

The County contributes both operating and capital funding to the five municipal Fire Departments that service Mountain View County.

Depending on the department, the operating expenses are either divided on a mutually agreed upon percentage or are funded by the County through a lump sum contribution. The capital expenses are agreed to in a Capital Replacement Plan between the County and the corresponding Urban Municipality. The County directly operates the Cremona and District Emergency Services Department which results in paying 80% of the operating and all capital expenses. The Village contributes 20% of operating costs and provides the Cremona Fire Hall as part of the partnership.

LIBRARY FUNDING

Library funding is also distributed to Urban Municipalities annually to maintain and operate each municipal library located within their jurisdiction. In 2024, the per capita rate for libraries is calculated at \$18.80 based on the rural population in each recreation district. Library funding in the Cremona Recreation District is distributed on a 70/30 percent per capita split between the Cremona Library and the Water Valley Library, respectively. The per capita rate is increased annually based on the Consumer Price Index (CPI).

The County also pays a requisition amount to the Parkland Library System based on a per capita formula. In 2024, the County has budgeted for \$127,391 which Parkland uses to fund the system, providing funding back into the local libraries, all of which are members of the Parkland system.

RECREATION FUNDING

Urban Municipalities work collaboratively with the County to plan and provide facilities and services for the benefit of all residents. County funding for recreation and culture is based on a per-capita rate for the rural population in each recreation district. The per capita funding is higher for those communities which have a swimming pool located within their jurisdiction. Annually, the per-capita amount is increased based on the Consumer Price Index (CPI). The 2024 per-capita rates are as follows: \$198.71/per-capita with pool and \$128.06/per-capita with no pool.

Cremona recreation funding is calculated on a per-capita rate of \$91.47, and distributed through the Cremona & District Recreation Board, as per Policy and Procedure No. 8016. An additional per-capita rate of \$36.60 is placed in the Cremona Intermunicipal Collaboration Reserve that is intended to support non-recreation capital projects that occur within the Village of Cremona which Mountain View County deems to have a mutual benefit.

Additionally, the County sets aside a capital recreation fund annually that, at County Council's discretion, can be provided to Urban Municipalities for major Capital Projects. This fund is comprised of the remaining funds from the 9% of net tax revenue collected, minus the annual per capita operating contributions that is designated for recreation funding to the towns.

COMMUNITY GRANT FUNDING

Each year, Mountain View County has Community Grant Funding available that's directly provided to organizations (such as the Museum Grant, and STARS grant) or is applied for by community groups to provide programs or services that benefit County residents. Some of the grant programs allow groups from the Urban Municipalities within Mountain View County to apply, provided the program and/or service is available and deemed beneficial to County residents.

\$28,500 Cemetery Grants	\$6,000 Citizenship Awards	\$10,000 Community Engagement Sites	\$98,262 Community Halls	\$64,905 Health Funding	\$24,000 Museums
\$51,924 STARS	\$13,538 Rural Crime Reduction Initiative	\$1,135 Music Education (Strings & Keys)	\$49,131 Public Transportation	\$76,426 Rural Community Grants	\$24,000 * Other Misc. Grants

**includes one-time \$20,000 grant payment to Reed Ranch School for playground upgrades*

TOTAL \$447,821

AGRICULTURAL SERVICES EXPENSES

Mountain View County Council prioritizes agriculture and land management in its strategic plan. This involves creating policies and bylaws to preserve agricultural land and support business development. Additionally, Council allocates a budget to the Agricultural Services Department and Agricultural Service Board to ensure resources are available for achieving goals and maintaining service levels.

For 2024, Mountain View County has approved a budget for Agricultural, Lands & Parks Services totalling \$1,701,351. Broken down, the services provided include:

- \$196,363 for land management, covering maintenance of the County's land inventory, business park upkeep, and other general land management needs.
- \$120,751 for parks management, including maintenance of day-use areas and Water Valley Campground. County's recreational parks: Westward Ho, Watervalley, and day-use parks like Bagnall, Hillers Dam, Davidson, and Winchell Lake.
- The majority of the Ag Services Budget, totaling \$1,384,237, supports operations under the Ag Service Board's guidance. This includes brushing, mowing, and spraying (Right of Way management). The budget encompasses various programs listed to the right.

General \$361,487	Extension Services \$13,902
Invasive Plant Management \$126,832	Right of Way Management \$521,139
Environment \$234,421	Recurring Projects \$1,500
Town Weed Inspection \$21,123	Pest Control \$32,095

The Agricultural Service Board budget is funded by just over \$281,250 in grants and other revenues, with funding requirements of roughly \$1,031,249 in municipal tax revenue.

CAPITAL & OPERATING PROJECTS

In 2024, Council approved \$26,096,774 in Capital Projects and \$2,773,960 in Operating/Inventory projects for a total Project Budget of \$28,870,734. These projects include:

Capital Bridge Program (includes carry forwards)	\$4,495,449
Equipment Replacement Program (includes carry forwards)	\$8,442,545
Annual Capital Road Projects	\$5,995,393
Cremona Shop Replacement	\$3,075,000
Olds Shop Equipment Storage and Wash Bay	\$450,000
Sundre Airport Capital Projects (contingent on grant funding)	\$844,000
Rail Safety Improvement Program Funding (includes carry forwards)	\$696,555

ANNUAL CAPITAL PROGRAMS

Mountain View County's Operational Services implements several strategic programs to ensure the longevity and quality of its road infrastructure. The **RE-CHIPPING PROGRAM**, an annual initiative, focuses on selecting 122 km of chip-sealed roads for re-chipping, following a seven-year life cycle. The **BASE STABILIZATION PROGRAM**, known as Rip and Chip, addresses repair issues on chip-sealed roads, optimizing cost efficiency and extending the roadway's life cycle. The **RE-GRAVEL PROGRAM** targets 488 km of re-graveling per year for gravel roads, aiming for an assumed spread of 222 tonnes/km. The **LONG PATCHING PROGRAM** strategically addresses critical sections of hard surface roads, applying asphalt patches to enhance road integrity temporarily. Lastly, the **SUBDIVISION CHIP PROGRAM** annually re-chips the roadways within County Subdivisions based on need. Each program is meticulously designed to meet specific maintenance and enhancement goals, ensuring a resilient and reliable County road network. Further details on each program are provided on the following page.

RE-CHIPPING PROGRAM

Mountain View County Operational Services annually selects 122 km of hard surfaced, chip sealed roads for re-chipping. The re-chipping is scheduled on a seven year life cycle. This program's major cost driver is paving oil, making it subject to the volatility of crude oil pricing.

2024 Re-Chipping Program Budget: \$1,957,000

BASE STABILIZATION PROGRAM

The Base Stabilization program (nicknamed Rip and Chip) is meant to address repair issues on chip sealed roads, to allow sealing of multiple kilometers of roads either by contract work or by County staff. Roads requiring base stabilization are selected to be ripped in year one and then chipped in year two. Each year, the budget includes both the current year's selected roads for ripping and the chipping of the prior year's rips. The program is designed to maximize cost efficiency and to achieve the maximum life cycle for the roadway.

2024 Base Stabilization Program Budget: \$1,236,000

RE-GRAVEL PROGRAM

Graveled roadways require re-gravelling, on average, once every four years. The Regravel Program targets 488 km of re-gravel per year, based on an assumed spread of 222 tonnes/km.

2024 Re-Gravel Program Budget: \$1,957,000

LONG PATCHING PROGRAM

Operational Services evaluates hard surface roads and selects the most critical sections for long patching, which entails treating a section of chip sealed or paved road that is failing. The program applies asphalt patches to a large section rather than spot patching potholes and cracks. Long patching is a temporary solution to enhance the integrity of the road and prolong its life and to protect the road until it can be improved or rebuilt. On average, the County completes 0.4 km of long patching per year.

2024 Long Patching Program Budget: \$618,000

SUBDIVISION CHIP PROGRAM

A program to re-chip the portion of roadway within County Subdivisions on an annual basis. The program is based on need.

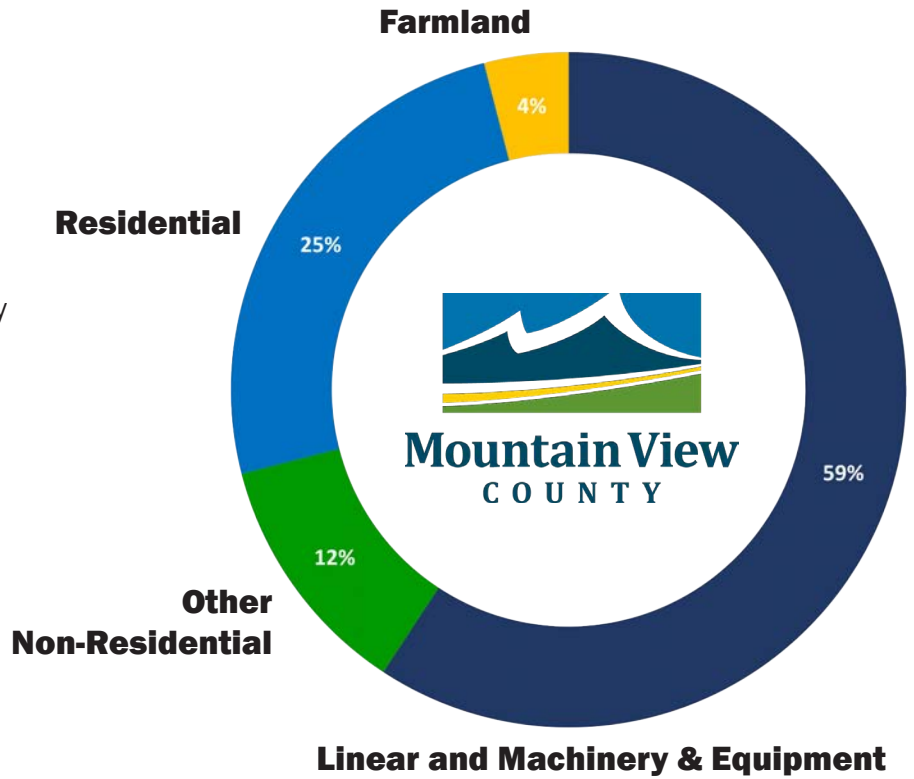
2024 Subdivision Chip Program Budget: \$227,393

PERCENTAGE OF MUNICIPAL SERVICES FUNDED BY EACH ASSESSMENT CLASS

Of the total taxes collected, 59% comes from the Linear and Machinery & Equipment property classes.

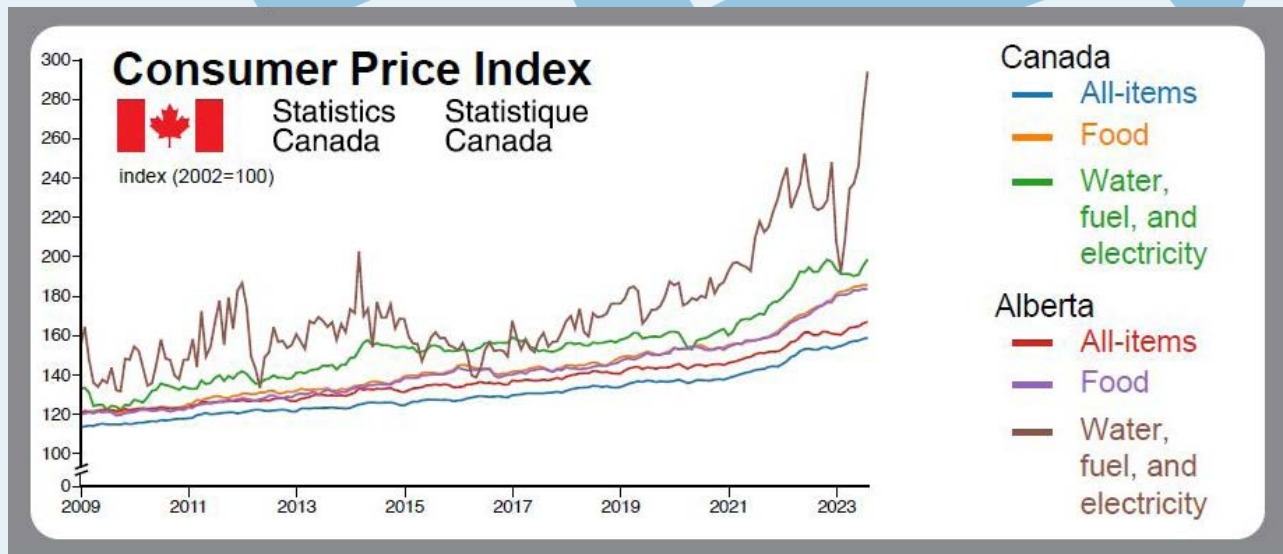
The remaining Non-Residential property class contributes 12%.

Residential equates to 25% and Farmland at 4%.



INFLATION AND THE COST OF LIVING

The Consumer Price Index measures the cost of living. Good and supplies cost more each year. Just like our residents, Mountain View County faces these same cost increases.



Local Government Fiscal Framework Allocation Formula

The Government of Alberta has released the allocation formula for the Local Government Fiscal Framework (LGFF). Beginning in the 2024 - 2025 fiscal year, the LGFF will replace the Municipal Sustainability Initiative (MSI) as the primary provincially-funded capital grant for municipalities.

The formula determines how LGFF funding is distributed among all municipalities aside from Edmonton and Calgary.

The LGFF allocation formula is structured as follows:

- Population: 65% weighting
- Tangible capital assets: 15% weighting
- Amortization of tangible capital assets: 10% weighting
- Kilometres of local roads: 10% weighting
- Base amount: \$150,000 (\$60,000 for summer villages)
- Needs-based component: 3% of overall funding amount, allocated to municipalities with populations below 10,000 that have a limited local assessment base compared to their peers.

Allocation amounts for the 2024 - 2025 and the 2025 - 2026 fiscal years are available. Note that the total LGFF fund will change annually at the same proportion as provincial revenues, based on a three-year lag. Total funding for all municipalities (including Edmonton and Calgary) is \$722 million in 2024 -2025 and approximately \$820 million in 2025 - 2026.

Source: Rural Municipalities of Alberta website, retrieved from: <https://rmaalberta.com/wp-content/uploads/2023/12/12-15-23-Local-Government-Fiscal-Framework-Allocation-Formula-Released-1.pdf>

Preliminary LGFF Allocations:

2024 \$2,758,684
2025 \$3,096,588

Source: <https://open.alberta.ca/dataset/78ccc7d0-d79d-472a-b8bb-9ce42ed649d3/resource/94ddfceb-8a7e-419f-9e23-1debf0c8935d/download/ma-2024-2025-lgff-allocations-cap-funding.pdf>

Impact on Mountain View County

With provincial funding transitioning from MSI to LGFF, as detailed on the left, Mountain View County has witnessed a 25% decrease in funding from the province over the past 5 years. Concurrently, provincial requisitions and mandatory costs payable to the province by the County has surged by 24%, amounting to \$2,904,082, primarily due to a new requirement for Mountain View County to contribute to provincial policing, which equates to \$1,178,301 in 2024.

Over the same 5-year period, the Consumer Price Index in Alberta, a key inflation indicator, has risen by 18%.

Increases to assessment values, budget and service level efficiencies have allowed for Council to reduce tax rates by 12% for residential ratepayers over the same five year period, even while combating these external financial challenges.



Mountain View County



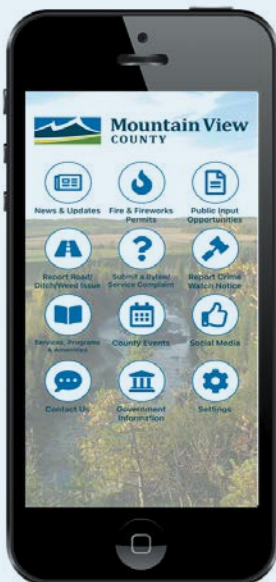
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Hours of Operation:
Mon - Fri 8:00am - 4:00pm
Closed Statutory Holidays



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