



**2021  
BUDGET**

**A REPORT  
TO THE  
COMMUNITY**



**Mountain View  
COUNTY**

# 2021 BUDGET MESSAGE

From the Reeve



## Bruce Beattie

Reeve of  
Mountain View County

Revenues are still heavily reliant upon the energy sector, with over 50% of total tax receipts still coming from that very important but volatile industry. Provincial policies such as the three-year tax holiday on new wells and removal of the well drilling tax as well as reduced assessment, impact that revenue stream.

This year's property tax is forecast to be twenty-nine point eight million dollars (\$29,800,00). In addition, over 14 million must be collected through requisitions, including the Provincial Education Tax, and Seniors Housing. Payment to the Province for provincial policing has increased from last year's \$284K to \$522K, climbing to an expected 1 million dollar invoice in the next two years. Property taxes revenue requirements were adjusted to meet this increased funding commitment.

This year's budget also sees more operational efficiencies and some cuts. The total operational budget is thirty-four point two million dollars (\$34,228,552), a reduction of about \$6 million.

Council continues its commitment to the urban centres within the County to support recreation and culture, with a sum of over \$2.7 million spread across the five centres through a per capita calculation supporting pools, libraries, and other recreational facilities within the towns. In addition to significant capital investment in fire protection, the County also provides over \$1.1 million in annual operational funding spread across the fire departments in each of the towns.

Despite the current fiscal challenges, the County remains committed to providing ratepayers a high service level while doing what we can in providing stimulus to the economy. Infrastructure remains a high priority with over twenty million (\$20,598,508) dedicated to roads, facilities, and shops.

Over my ten years on Council, we have been successful at keeping annual tax increases to less than inflation, while maintaining service levels and ensuring our County remains financially healthy for the long term. Special thanks to our great staff and administration for their constant efforts to adopt ways to reduce costs without sacrificing quality of

# 2021 BUDGET MESSAGE

From the CAO



## Jeff Holmes

Chief Administrative  
Officer

The past year has presented a lot of challenges for the County and the overall community.

We have been faced with unprecedented economic adversity coupled with the global pandemic that continues on into 2021. In 2020 we were forced with a new way of doing business and in-person interactions were limited in keeping with Alberta Health Orders, but despite these challenges the County successfully met the performance objectives for 2020.

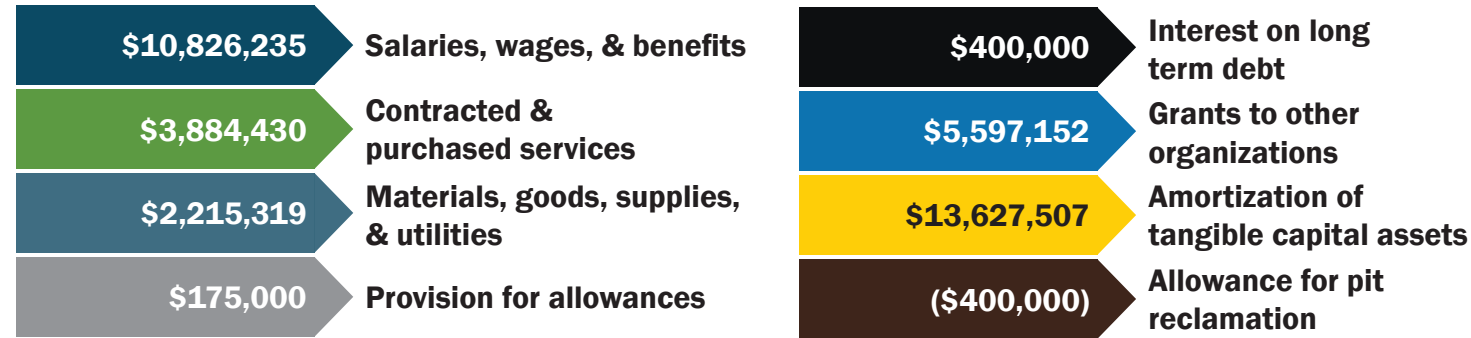
During the pandemic our focus has been on Business Continuity to ensure that if the Municipality is faced with a COVID-19 outbreak the spread will be compartmentalized. To date this strategy has served us well and we have been able to provide uninterrupted services to our residents.

Investment in Road infrastructure is a priority for Council again in 2021. The Base Stabilization program that is primarily focused on rehabilitating damaged chip-seal roads will be doubled in this year's budget with an objective of completing 19 km. Our 2021 Road maintenance changes also include moving the re-gravel program to a 4-year cycle versus the traditional 3-year cycle. Under a 4-year rotation, the entire gravel road network of 1975 km will be covered; this amounts to 488 km of re-gravel planned for 2021. In 2020 we also experienced a very difficult spring break up leaving many of our chip-sealed roads in disrepair. Fortunately, we received favourable weather late in the year which enabled us to complete more re-chipping kilometres than planned and offset some of the tough spring conditions. In 2021 we are forecasting to return to our traditional 7-year re-chipping cycle and have budgeted to complete 122 km of chip-seal surface restoration.

Grants received from both the Provincial Government and Federal Government have been trending down in recent years. For 2021 we are expecting to receive comparable amounts to 2020, however there is a significant reduction in Municipal Sustainability Funding (provincial) coming in 2022 and 2023 that will present a revenue challenge for the Municipality moving forward.

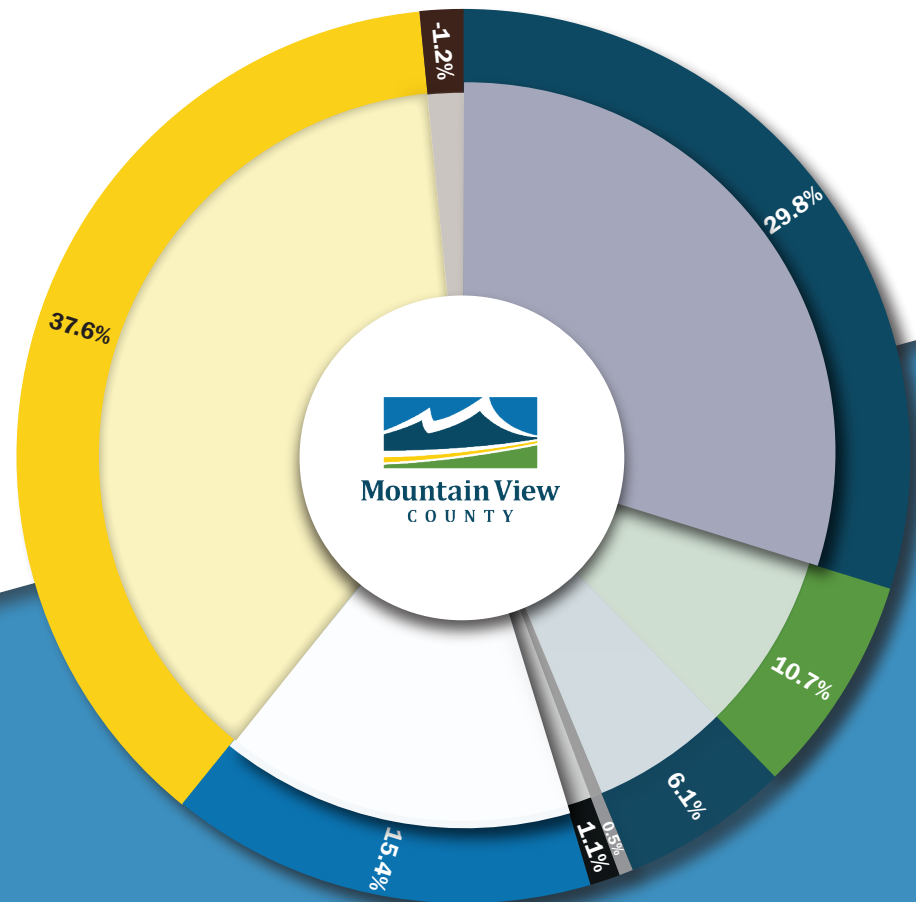
# OPERATING EXPENSES BY TYPE

**Mountain View County** Operating Expenses are the expected costs for conducting County business in 2021, delivering services and programs to County residents directly or through partners, including the four Towns and Village.

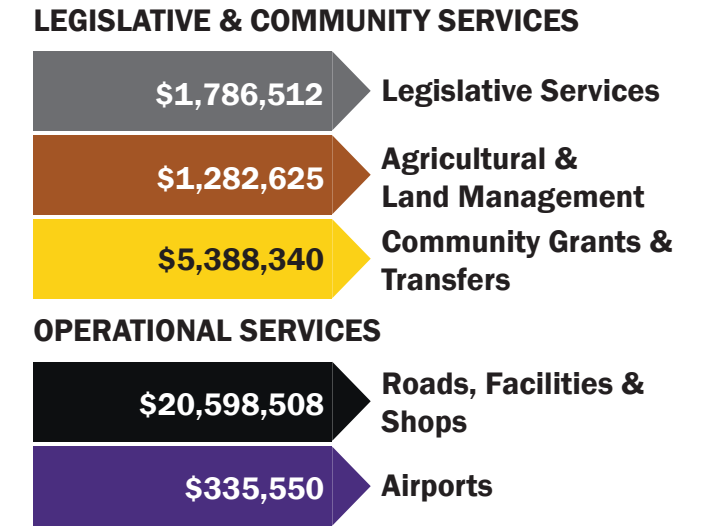
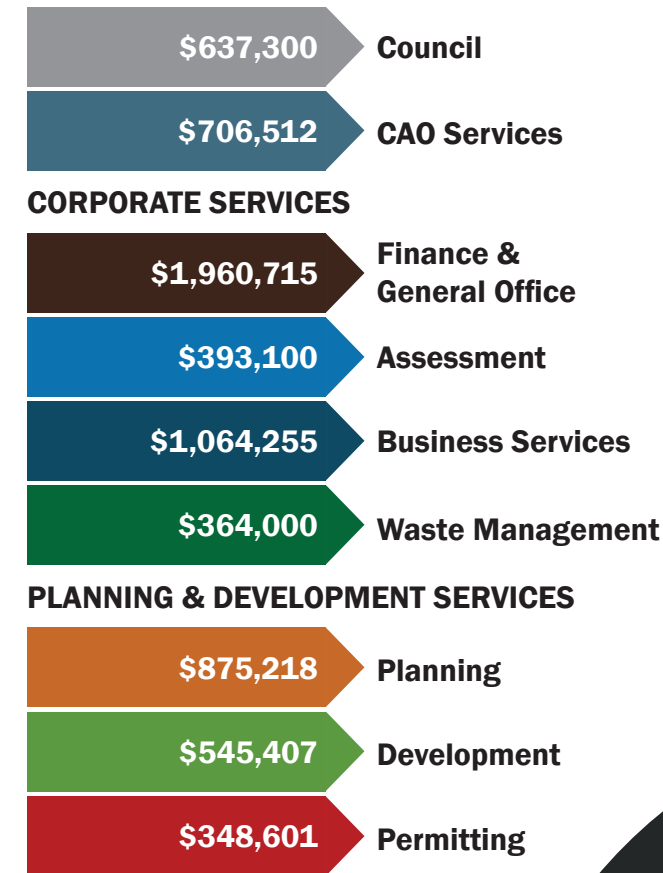


\$11K for bank charges and short term interest not shown in graph

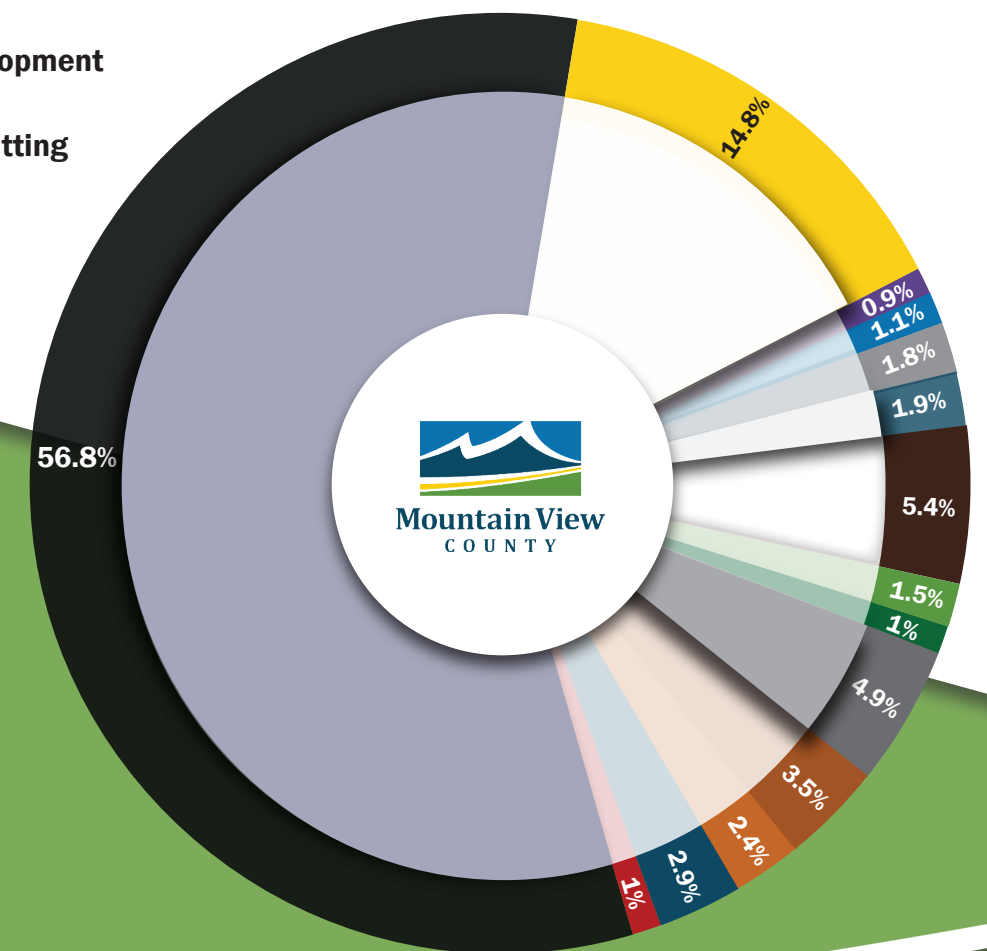
**TOTAL: \$36,286,643**



# OPERATING EXPENSES BY DEPARTMENT



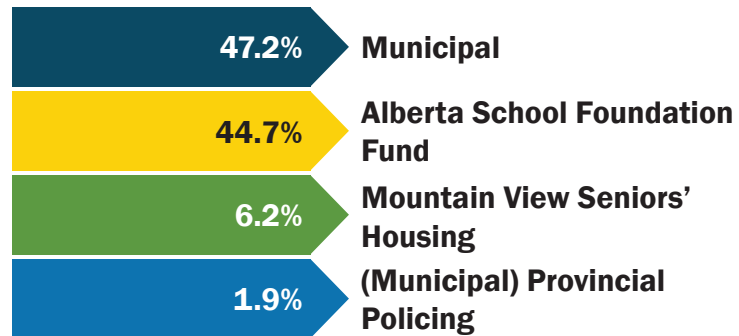
**TOTAL: \$36,286,643**



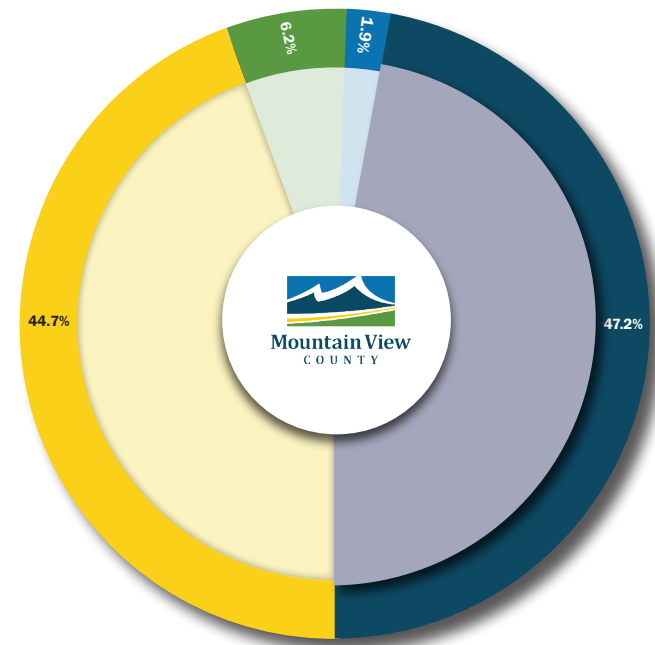
# RESIDENTIAL TAX DOLLARS

# POLICING COSTS BY YEAR

For residential taxpayers, the education requisition represents 44.7% of your total tax bill in 2021, while 47.2% of the typical residential property tax bill goes to municipal use.



\*Designated Industrial 0.0001%  
Not a significant amount to be shown in chart

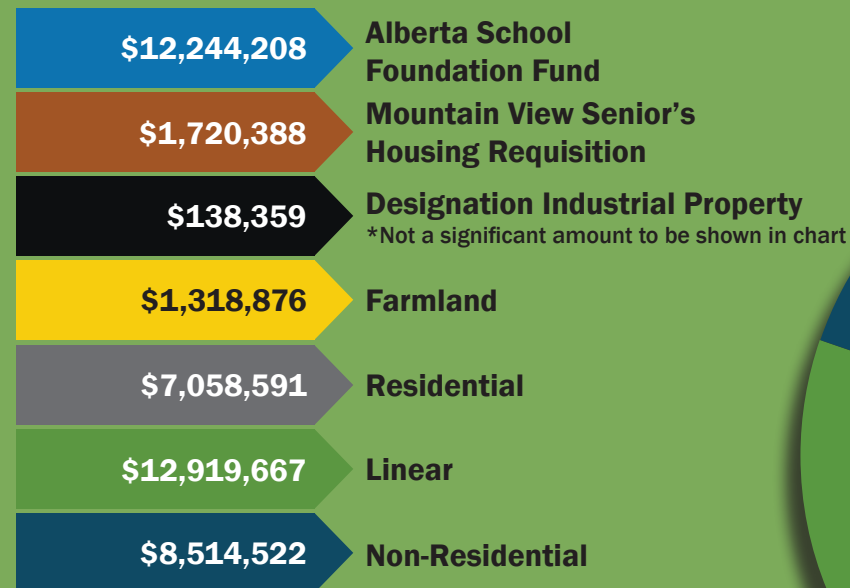


The 2021 budget for Provincial Policing is \$522,500, an increase of \$238,500 from the 2020 budget of \$284,000. This contribution directly to policing costs was a new requirement from the Province of Alberta beginning in 2020. Mountain View County's 2021 Property Tax revenues were increased by \$238,500 to meet this increased funding commitment.

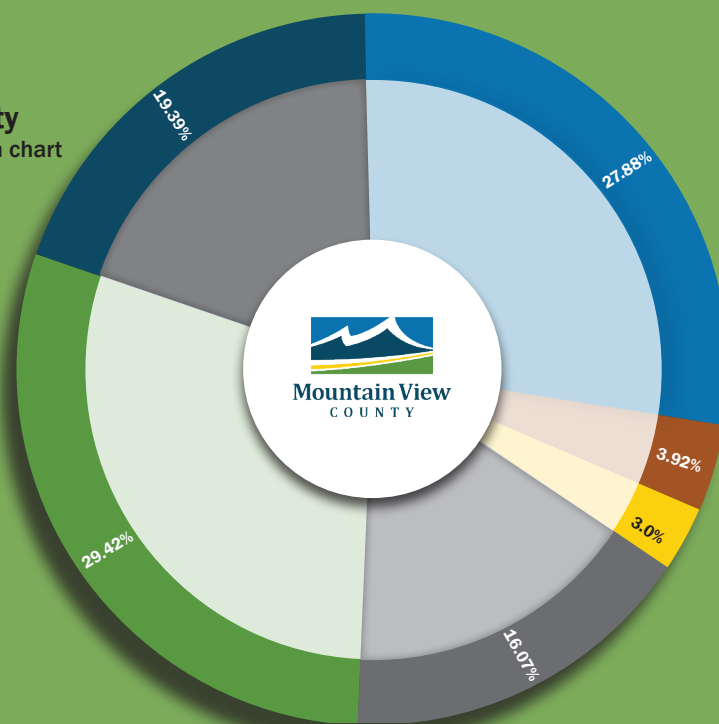
The amount Mountain View County pays annually is formulated based on an equal combination of equalized assessment and population.

## TOTAL PROPERTY TAXES COLLECTED

Just over 68.2% of all property taxes (industrial, commercial, agricultural and residential) collected by Mountain View County is used to provide infrastructure, and services to County residents. The remaining 31.8% is split between the Province to fund education (A.S.F.F.) and Mountain View Seniors Housing.



Total Taxation Including Requisitions **\$43,914,611**



<b>2020</b>	<b>\$295,000</b> (Actual)
<b>2021</b>	<b>\$522,500</b>
<b>2022</b>	<b>\$712,500</b>
<b>2023</b>	<b>\$1,045,000</b>
<b>2024</b>	<b>\$1,140,000</b>

## 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.

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

The operating expenses are divided on a mutually agreed upon percentage with the Urban Municipalities and 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 MVC paying much 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.

## FIRE SERVICES FUNDING

## LIBRARY FUNDING

Library Funding is also distributed to Urban Municipalities annually, to maintain and operate each municipal library located within their jurisdiction. In 2021 the per capita rate for libraries is calculated at \$16.43 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 2021, the County has budgeted for \$111,783 which Parkland uses to fund the system, including 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 residents of both municipalities. 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). Following are the 2021 per capita rates:

\$173.66/per capita with pool    \$111.92/per capita with no pool

Cremona Recreation funding is calculated on a per capita rate of \$79.94, and distributed through the Cremona & District Recreation Board, as per Policy and Procedure No. 8016. An additional per capita rate of \$31.98 is placed in the Cremona Intermunicipal Collaboration Reserve that is intended to support non-recreation intermunicipal Capital projects that occur within the Village of Cremona that Mountain View County deems to have mutual benefit.

Additionally, the County sets aside a capital recreation fund annually that, at County Council's discretion, can be provided to Urban Municipalities on an as-needed basis. 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.

FUNDING TYPE	TOWN OF CARSTAIRS	VILLAGE OF CREMONA	TOWN OF DIDSBURY	TOWN OF OLDS	TOWN OF SUNDRE	
FCSS	\$29,036	\$55,152	\$40,698	\$48,365	\$59,007	\$232,258
Fire - Operating	\$165,502	\$282,260	\$169,798	\$235,038	\$165,412	\$1,018,010
Fire - Capital Equipment	-	-	-	-	\$400,000	\$400,000
Library	\$28,064	\$43,640	\$39,335	\$46,745	\$57,030	\$214,814
Recreation - Operating	\$191,157	\$212,333	\$415,738	\$494,058	\$602,768	\$1,916,054
Other - Capital*	-	\$414,000	-	-	-	\$414,000
	\$413,759	\$1,007,385	\$665,569	\$824,206	\$1,284,217	\$4,195,136

Note: For comparative purposes \$115K of amortization has been removed from the Village of Cremona Fire Operating Budget

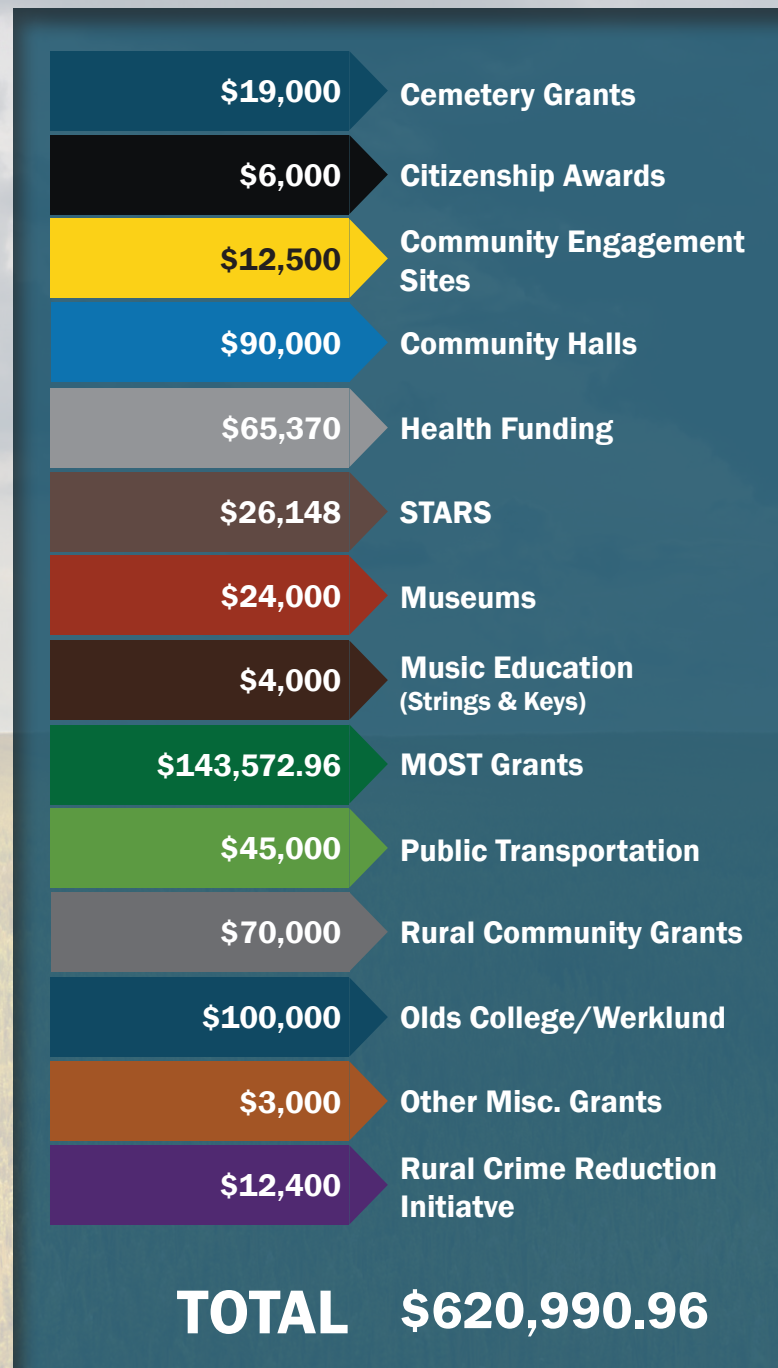
\*Other Capital is comprised of LS-20-02 Cremona Sports Park \$180K and LS-20-06 Center Ave N Project \$234K

## COMMUNITY GRANT FUNDING

Every year Mountain View County has Community Grant Funding available that's directly provided to organizations (such as the Museums Grants, STARS grant or the Olds College Werklund Institute Grant) or is applied for by community groups to provide programs or services that benefit County residents.

Some of the grant programs do allow groups from the Urban Municipalities within Mountain View County to apply, provided the program and/or service is available to County residents.

The Strings & Keys Music Education Funding is available to residents from the County and the five urban municipalities.



## AGRICULTURAL, LANDS & PARKS SERVICES FUNDING

Mountain View County Council has made agriculture and land management one of the cornerstones of its strategic plan. Developing policies and bylaws that help preserve agricultural land and support the continuation and development of agricultural business is one part of seeing the strategy through. The other is providing a budget to the Agricultural Services Department and the Agricultural Service Board to ensure those policies have the resources needed to achieve Council's goals and service levels.



For 2021, Mountain View County has approved a budget for Agricultural, Lands & Parks Services totalling \$1.26 Million. Broken down, the services provided include:

- \$55,300 for Land Management which includes maintenance of the County's land inventory, and business park maintenance, plus some other general land management needs.
- \$58,000 for Parks management, including maintaining the County's day-use areas and Water Valley campground. Additionally there are 3 non-recurring projects in 2021 (PK-21-02 Hillers Dam Maintenance \$7.5K, PK-21-03 Campbell CE Park Development \$20K and PK-21-01 Bagnall Park Expansion \$15K) for a total of \$110,500.

The largest portion of the Ag Services Budget is for the operations under the advisement of the Ag Service Board; a total of \$1.15 Million. Included within this budget are the following services:



The Agricultural Service Board budget is funded by just over \$300,000 in grants and other revenues, with funding requirements of roughly \$800,000 from municipal tax revenue.

Right of Way Management includes roadside spraying, brush control, grass seeding, grass mowing, and the Toad Flax Program, among others.

# CAPITAL AND OPERATING PROJECTS

Every year Mountain View County Council approves a Projects Budget to address the capital and infrastructure needs of the municipality. Typically, projects are funded through a combination of tax revenue, reserves, and grants from other levels of government.

In 2021 Council approved Capital Projects for a total of \$21,634,151. Council also approved \$1,320,675 for Operating Projects. The annual Projects budget is approved before the turn of the year to facilitate the tendering of large projects in order to ensure competitive pricing and having contractors for project work.

## PROJECTS OF NOTE:

- \$6,055,830** Bergen Road Construction
- \$3,829,092** Capital Bridge Program (includes carry-over projects from 2019 & 2020)
- \$3,796,050** Equipment Replacement Program (includes carry-over from 2020)
- \$1,319,568** Coal Camp Bank Protection
- \$170,00** Gravel Pit Reclamation
- \$180,000** Cremona Sports Park Funding (includes carry-over from 2020)
- \$234,000** Centre Ave N
- \$15,000** Bagnall Park Enhancements

Mountain View County also includes annual programs within the capital portion of the Projects Budget. These programs are dedicated towards maintaining and enhancing County road infrastructure and are based on service levels approved by County Council.

These programs include:

## 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.

**2021 Re-chipping Program budget: \$1,500,000**

## 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 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.

**2021 Base Stabilization Program Budget: \$1,100,000**

## RE-GRAVEL PROGRAM

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

**2021 Re-gravel Program Budget: \$1,687,500**

## 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.

**Long Patching Program (carried forward from 2020) budget: \$391,376**

## 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.

**2021 Subdivision Chip Program Budget: \$120,000**

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