

MOUNTAIN VIEW COUNTY

COUNTY COUNCIL

2005 BUDGET MEETING

THURSDAY, APRIL 14, 2005

9:00 A.M.

AGENDA

Budget presentation

Possible adoption of Budget with respective bylaws

Mountain View County
2005 BUDGET
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Mountain View C O U N T Y

April 11, 2005

To County Council:

The 2005 budget has significant revenue and expenditure increases. After adjusting for the one time revenues and expenses related to the construction of the new administration building in the 2004 budget, there is a \$700,000 net increase in both revenue and expenditures compared with last year's budget. There is \$1.1 million more that is planned for expenditures relating to recurring Public Works initiatives. In order to balance the budget a 5% increase in the Non Residential Tax Rate was necessary. However, there is a 6% reduction in the Residential Tax Rate, which means that after accounting for market value assessment increases the average residential rate payer would pay the same amount of residential taxes as last year, if they made no improvements to their residences. This is excluding the residential tax adjustment that was made last year. There is no change in the Farmland Tax Rate. The details of the budget follow.

Tax Rates and Tax Revenues:

The Alberta Government is going to release its budget April 13 so I am unable to reflect actual education tax rates and amounts in the County's budget. When the actual amounts are known there will be no significant impact on the County's bottom line since the amount we collect in education taxes is flowed through to the Alberta Government. It will, however, change the total taxes collected and the combined tax rates shown below.

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

MUNICIPAL TAX RATES

	2004	2005	Change %
Residential	3.72	3.49	(6.2)
Farmland	5.41	5.41	-
Non-residential:			
Commercial/Industrial	7.27	7.63	5.0
Machinery & Equipment	7.27	7.63	5.0
Linear	7.27	7.63	5.0

TOTAL TAX RATES

	2004	2005	Change %
Residential	8.75	8.21	(9.5)
Farmland	10.44	10.13	(3.0)
Non-residential:			
Commercial/Industrial	15.05	14.91	(0.9)
Machinery & Equipment	7.55	7.87	4.2
Linear	15.05	14.91	(0.9)

DISTRIBUTION OF TAX REVENUE INCREASE (DECREASE)

	Municipal \$	Total \$
Residential	252,148	574,225
Farmland	(4,691)	(58,783)
Non-residential:		
Commercial/Industrial	79,657	80,718
Machinery & Equipment	263,434	259,254
Linear	702,584	847,885
Total	<u>1,293,132</u>	<u>1,703,299</u>

For 2005 there have been significant increases in the County's assessment base. Most of the increase comes from real growth (growth due to new additions to the tax roll) in Non Residential assessment values. This growth can be attributed to the high level of oil and gas activity in the County and the generally robust industrial business sector. Of the \$1.3 million in increased Municipal tax revenue approximately \$740,000 is generated by real and market growth in the Non-residential sector. This is an unusually high level of growth. The increased revenue from the Non-residential sector will help offset some of the pressure on the County's infrastructure, associated with increased activity in this sector. Another \$300,000 is generated from the 5% Non-residential rate increase. The \$250,000 Residential increase is from \$130,000 in real growth in the assessment base and \$120,000 from the exclusion of the residential tax adjustment that was given in 2004.

Significant Budget Items

Some significant revenue and expenditure items in the 2005 budget are as follows:

General

- **Salary & Wage Increase** – As expected salary costs increased from 2004 levels. This reflects a cost of living adjustment of 1.5% and normal annual increases.

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Benefits costs have increased approximately 7% compared to 2004. The increase is primarily due to increased premiums for the Local Authorities Pension Plan and Dental Coverage.

- **Administrative Support** - The equivalent of 1.4 positions has been added to cover increased administrative work loads in cash receipts, reception, secretarial and planning areas.
- **Safety Coordinator** - \$44,000 has been added to fund a part time Safety Coordinator. Included in the \$44,000 are personnel costs associated with the position as well as any related costs associated with providing safety training.
- **Bylaw Enforcement Officer** - During budget deliberations the need for a Bylaw Enforcement Officer was discussed. Although there is a recognized need for this position, the position has not been included in the 2005 budget. The needs in this area will be further analyzed in 2005 with possible budget implications in 2006.
- **Senior Planner** - To help deal with the increased work load pressure in the planning department \$37,000 has been added to the planning department to fund a Senior Planner position for part of 2005. This position may be filled by a contractor rather than an employee.
- **Bearberry Area Structure Plan** - \$25,000 has been included in the budget to fund the development of this ASP.
- **Land Use Bylaw** - A new land use bylaw needs to be developed. The total cost is expected to be \$100,000. \$25,000 has been budgeted in 2005 with the remaining amount to be funded in 2006.
- **Communications** - The communications strategy that was begun in 2002 is continuing. In 2004 a new web site for the County was launched and an annual report issued along with quarterly newsletters. In addition, Council meeting highlights are published in the Mountain View County News. These items will continue along with \$18,000 that has been budgeted for phase II of the website development.
- **Strategic Plan** - \$50,000 has been included in this years budget to fund the development of the County's strategic plan.
- **Corporate Review** - \$55,000 has been included in the budget for the corporate review that has already begun.
- **Gulbe Settlement** - Earlier this year a settlement agreement was reached concerning an on-going development dispute. The County's cost of this settlement was \$25,000.
- **GIS Project** - Council has approved the development of a Geographic Information System. The GIS project is a 3 year project with 2005 the final year. The total original implementation cost was expected to be \$254,000. \$68,000 was spent in 2003 and \$105,000 in 2004. \$53,000 has been budgeted for 2005 which brings the total 3 year project in slightly under budget. Past expenditures for this project were funded from the Tax Rate Stabilization Fund. This year's costs are funded from general revenues. Ongoing costs for the GIS will be funded from general revenues. In 2005, \$30,000 in recurring costs have been added to the General Administration budget.
- **Rural Addressing** - The rural addressing project was started in 2004. \$51,000 has been budgeted to complete the project in 2005.
- **Old/Didsbury Airport** - At the beginning of 2005 the County acquired the Olds/Didsbury Airport. Budgeted operating costs for the airport are \$17,000 and

\$22,000 has been budgeted to develop an operations manual. An additional \$45,000 will be spent on an airport development plan. This amount will be treated as a deferred development expense which will be recovered through future sales of airport lots.

- **Other Capital (excluding Public Works equipment)** – The amount transferred to the Other Capital Fund has been increased to \$200,000 from \$65,000 in 2004. \$45,000 is funded from general revenues and is intended to help fund \$115,000 of capital expenditures related to Public Works shops and \$80,000 office capital expenditures related to primarily to printer and photocopier upgrades. In 2006 this funding may be able to return to 2004 levels. The remaining \$90,000 is funded from the Working Capital Reserve. This funding is related to the construction of the new administration building and puts total funding at \$5,544,000 which is expected to fund the original \$5.5 million construction costs plus the additional costs related to development approval. In addition, the construction of a new County shop and a shared salt/sand facility in Sundre is anticipated in 2005. This project is still in the discussion phase but \$600,000 for the County's portion of the project has been included in the budget anticipating the project will get final approval. If the project proceeds, funding for the project is expected to come from long term borrowing. Details of the borrowing are yet to be determined and approved by Council. \$550,000 for the sale of land is included in the capital fund additions in 2005. Sale of land was also budgeted in previous years but the market conditions weren't favorable. The sale of the land has already been finalized and the land component of the Capital Fund is now back to small positive balance. These transactions are consistent with the County's practice of funding land purchases through the sale of existing land.
- **Miscellaneous Revenues** – Miscellaneous Revenues, with the exception of interest revenue (discussed below), are expected to have a net increase in 2005. The increase can be attributed primarily to permits and development fees associated with anticipated increased activity in the oil and gas sector.
- **Interest Income** – Interest income for 2005 is projected to be \$140,000 compared to \$350,000 for 2004. Of the \$140,000, \$60,000 is related to reserve fund balances and will be added to reserves. In 2004 the County had \$3 million of investments, which had favorable interest rates, called by the issuer. When these investments were called the County received one time gains which are not expected to be repeated in 2005. Interest rates continue to be low 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.
- **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. In 2004 this refund totaled \$205,000. In 2004 this amount was recorded as increased revenue. In 2005 and future years this amount will be reflected as reduced costs.
- **Administration Building** – In 2004 the County began construction of a new administration building at an estimated cost of \$5.5 million. The construction is now fully funded by amounts that have been transferred to the Capital Reserve plus just under \$500,000 in anticipated 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 2005 equipment charge out rates have been adjusted to reflect higher operating costs. The rates 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 expected net revenue that will be generated is budgeted to be \$90,000. This number is heavily dependant on the amount of time the equipment is operated and the operating costs. Fuel rates continue to increase and it is not known how high fuel rates will climb in 2005.
- **Road Maintenance** – In 2003 there was an increase from 7 to 10 grader beats to help address concerns over the level of road maintenance. This area continues to evolve. \$120,000 has been added to this area in 2005. GIS technology, monitoring overall road maintenance activity as well as possible restructuring of some of the grader beats will be considered in 2005 in order to increase service and reduce costs.
- **Approach Inspections** – The increased oil and gas activity within the County has created the need for more approach inspections. To cover this increased work load \$45,000 has been added to the Public Works budget in 2005. This additional cost is more than offset by the additional revenue generated from fees for the inspections.
- **Public Works Capital Budget** – The amount transferred from the operating fund to fund Public Works equipment purchases has been increased by \$75,000. This amount represents the amount necessary to fully fund the 7 years capital replacement schedule.
- **Re-gravelling** – Gravel costs are budgeted to be \$6.90/yard which is an increase from \$6.25/yard in 2004. The higher rate per yard is the result of cost increases for operating the equipment and increased gravel royalty charges. The items result in a \$65,000 increase in the re-gravelling budget.
- **Re-chipping** – To address increased pressure on the chip sealed roads the re-chipping budget has been increased by \$125,000. If there are additional roads that are deemed to be a high priority, funds may also be drawn from the Re-chipping reserve to further increase the amount spent on this program.
- **Patching** – Given that this spring has been unusually hard on roads this year \$75,000 has been added to the Road Patching budget and \$20,000 to the spring road repair budget. These budget increases are partially offset by a \$50,000 transfer from the Road Patching reserve.
- **Snow Removal** - \$50,000 has been added to the Snow Removal budget and \$65,000 to the Salt and Sand budget for a total increase of \$115,000. This increase is to cover increased equipment operating costs.
- **Divisional Projects** – \$700,000 has been carried over from 2004 for divisional projects. The annual allotment has remained at \$2,164,000.

Public Works Special Projects

- **Bridge Construction** –There are a large number of bridge projects scheduled for 2005 with expected costs of \$2.7 million. Since these projects are primarily contracted it is expected that Alberta Transportation will pay approximately 85% of the cost with the County's share to be funded from the Public Works Special Projects Reserve. In addition, \$50,000 is expected to be spent on deep culverts which will also be funded from the Special Projects Reserve.
- **Pit Stripping and Reclamation** - \$75,000 and \$450,000 has been budgeted for Pit Stripping and Pit Reclamation, respectively. Pit Reclamation is up \$190,000 from 2004 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 remain at \$475,000 in 2005. The amount withdrawn from this fund continues to be higher than this transfer. This reserve fund is expected to decrease to \$300,000. It is expected that after the 2005 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 2005.
- **Water Valley Road** - \$300,000 relating to the Water Valley Road project has been carried over from 2004. This amount will be funded from the Public Works Special Projects Reserve. Any project costs above \$300,000 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 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. Beginning April 1, 2005 the Province had planned to move the responsibility for funding ambulance services from municipalities to regional health authorities. This plan has now been delayed until at least April 1, 2006. To help municipalities that were not expecting to provide full funding for ambulance services, the Province provided a grant to municipalities for April 1, 2005 to March 31, 2006. The County's total grant was \$284,000 of which \$212,000 relates to 2005. In 2005 \$35,000 of this grant is going to be redistributed to the urban municipalities to help offset their funding short falls. The remaining \$180,000 will be used to partially fund the County's share of funding for the last 3 quarters of 2005 with an additional \$12,000 to be provided from general revenue.

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. For 2005 the funding has been decreased slightly from \$212,000 to \$200,000. This amount is funded by a separate tax levy.

Fire Service Agreements

The County has 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. These agreements are in the process of being renegotiated. The renegotiated agreements are expected to cost the County an additional \$50,000 in 2005. Also, the County's share of general operating expenses has increased by \$17,000.

\$250,000 has been budgeted for fire fighting equipment with a corresponding reduction of the General Fire Reserve in 2005. There has also been a request from the Fire Authorities for \$36,000 to purchase Wildland fire fighting coveralls. This amount has been funded out of general revenues. The Fire Capital Reserve has been funded with \$160,000 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.

Concluding Comments:

Besides the items indicated above, there is an assessment review of one of the industrial properties with a large assessed value. The outcome of this review is unknown and the budget has been prepared based on the current assessed value. When the review is complete tax revenues and some expenditures may need to be re-evaluated.

The main challenges facing Mountain View County in 2005 are the rising costs of upgrading and maintaining our road infrastructure, the pressure on departments to keep pace with growth, and the increased oil and gas activity in the County. The objective of this budget is to meet those challenges.

On behalf of the Finance Committee

Greg Wiens, CA•IT
Director of Finance

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**MOUNTAIN VIEW COUNTY
OPERATING FUND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2005**

	2004 ACTUAL \$	2004 BUDGET \$	2005 BUDGET \$
REVENUE	33,306,813	35,067,850	30,785,000
EXPENDITURES	<u>33,226,140</u>	<u>35,067,850</u>	<u>30,785,000</u>
SURPLUS (DEFICIT)	<u>80,673</u>	<u>0</u>	<u>0</u>

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**MOUNTAIN VIEW COUNTY
OPERATING FUND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2005**

VARIANCE CALCULATION: 2005 budget compared to 2004 actual.

	2004 ACTUAL \$	2004 BUDGET \$	2005 BUDGET \$	VARIANCE \$	%
TAXES:					
MUNICIPAL					
Real Property	6,205,786	6,370,284	6,796,334	590,548	9
Power & Pipeline	4,525,472	4,530,221	5,228,056	702,584	16
TOTAL MUNICIPAL	10,731,258	10,900,505	12,024,390	1,293,132	12
EDUCATION					
Real Property	5,135,566	5,321,678	5,423,534	287,968	5
Power & Pipeline	4,668,643	4,673,543	4,823,790	155,147	3
TOTAL EDUCATION	9,804,209	9,995,221	10,247,324	443,115	4
SENIORS LODGES					
Real Property	206,843	208,523	211,797	4,954	2
Power & Pipeline	99,598	99,702	102,780	3,182	3
TOTAL SENIORS LODGES	306,441	308,225	314,577	8,136	3
REGIONAL WASTE MANAGEMENT					
Real Property	155,133	156,392	127,079	(28,054)	(18)
Power & Pipeline	74,698	74,777	61,668	(13,030)	(17)
TOTAL REGIONAL WASTE MANAGEMENT	229,831	231,169	188,747	(41,084)	(18)
TOTAL CURRENT TAXES LEVIED	21,071,739	21,435,120	22,775,038	1,703,299	8
Plus: 2004 Net Underlevy		7,236			
Plus: 2004 A.S.F.F. Underlevy	189,832				
Less: 2004 A.S.F.F. Underlevy			189,832		
Plus: 2003 A.S.F.F. Overlevy	62,998	62,998			
Plus: 2004 Senior's Lodges Underlevy	6,328				
Less: 2003 Senior's Lodges Underlevy	3,614	3,614			
Less: 2004 Senior's Lodges Underlevy			6,328		
Plus: 2004 Regional Waste Management Overlevy			10,152		
Less: 2004 Regional Waste Management Overlevy	10,152				
TOTAL TAXES	21,317,131	21,487,268	22,589,030		
SUMMARY OF CURRENT TAXES LEVIED:					
Residential	6,606,391	6,916,256	7,180,616	574,225	8
Farmland	1,683,814	1,675,182	1,625,031	(58,783)	(4)
Commercial & Industrial	1,585,161	1,615,291	1,665,879	80,718	5
Machinery & Equipment	1,827,962	1,850,146	2,087,216	259,254	14
Linear	9,368,411	9,378,245	10,216,296	847,885	9
Total	21,071,739	21,435,120	22,775,038	1,703,299	8

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**MOUNTAIN VIEW COUNTY
OPERATING FUND BUDGET
REVENUE BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2005**

VARIANCE CALCULATION: 2005 budget compared to 2004 budget.

	2004 ACTUAL \$	2004 BUDGET \$	2005 BUDGET \$	VARIANCE \$	%
Sales of Goods & Services					
Sale of Goods					
Gravel	116,218	90,000	100,000	10,000	11
Other	98,369	61,000	86,500	25,500	42
Sale of Services					
Other	308,293	276,700	321,300	44,600	16
	<u>162,681</u>	<u>122,500</u>	<u>130,000</u>	<u>7,500</u>	<u>6</u>
	<u>685,561</u>	<u>550,200</u>	<u>637,800</u>	<u>87,600</u>	<u>16</u>
Other Revenue From Own Sources:					
Other Licences & Permits	374,485	300,000	555,000	255,000	85
Rentals	157,384	151,397	156,606	5,209	3
Park Fees	238,324	241,025	266,055	25,030	10
Return on Investments	282,411	350,000	139,000	(211,000)	(60)
Revenue From Funds Loaned	211,551	175,000	180,000	5,000	3
Penalties & Costs on Taxes	139,382	121,000	126,500	5,500	5
Other	161,076	95,000	160,600	65,600	69
	<u>1,564,613</u>	<u>1,433,422</u>	<u>1,583,761</u>	<u>150,339</u>	<u>10</u>

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	2004 ACTUAL	2004 BUDGET	2005 BUDGET	VARIANCE	%
	\$	\$	\$	\$	
Unconditional Transfers From Other Gov'ts:					
Federal					
Additional GST Rebate	204,870	225,000	0	(225,000)	(100)
Provincial					
Public Transportation Assistance	31,769	31,769	31,769	0	0
Supernet Grant	4,000	4,000		(4,000)	(100)
Workers Compensation Board	0	0		0	0
	<u>240,639</u>	<u>260,769</u>	<u>31,769</u>	<u>-229,000</u>	<u>(88)</u>
Conditional Transfers From Other Gov'ts:					
Federal					
Agriculture - AESA	34,588	34,588	48,000	13,412	39
Prairie Grain Roads Program	259,730	440,000	0	(440,000)	(100)
Waterways	53,760		7,500	7,500	0
Provincial					
Transportation					
- Road Grant	520,723	520,723	520,723	0	0
- Special Grant	1,110,569	2,365,000	2,430,000	65,000	3
EMS Grant			212,948	212,948	-
Assessment Grant	14,466	11,000	14,000	3,000	27
Agriculture Serv. Comm.					
- Regular	61,875	61,875	61,875	0	0
- Special	33,954	3,000	13,000	10,000	333
- Waterways - various	26,709	85,716	34,000	(51,716)	(60)
Crown Lease		1,000		(1,000)	(100)
Alberta Career Development - PEP	9,200	9,000	9,000	0	0
Family & Community Services (FCSS)	166,824	160,525	167,850	7,325	5
Local					
Carstairs Annexation	9,000	9,000	9,000	0	0
	<u>2,301,398</u>	<u>3,701,427</u>	<u>3,527,896</u>	<u>(173,531)</u>	<u>(5)</u>
Transfers From Reserves					
Operating					
Public Works	186,056	186,056	748,847	562,791	302
Public Works Special Project	1,058,033	1,541,000	1,268,000	(273,000)	(18)
Tax Stabilization Reserve	2,071,743	1,951,500	0	(1,951,500)	(100)
Major Projects Reserve	1,570,554	1,486,423	0	(1,486,423)	(100)
Working-Capital Reserve	1,615,868	1,700,000	93,409	(1,606,591)	(95)
Public Transport	1,931	1,931	7,731	5,800	300
General Fire	404,428	550,000	226,725	(323,275)	(59)
Didsbury Fire	60,000	100,000	23,750	(76,250)	(76)
Snowplowing	110,357			0	0
Gravel	64,725	64,725	0	(64,725)	(100)
Rural Community Grants	8,750	7,850	20,300	12,450	159
Parks Reserve		1,200	5,000	3,800	317
Family & Comm Services	25,026	24,079	20,982	(3,097)	(13)
Administration Building-Mechanical	20,000	20,000	0	(20,000)	-
	<u>7,197,471</u>	<u>7,634,764</u>	<u>2,414,744</u>	<u>(5,220,020)</u>	<u>(68)</u>
	<u>33,306,813</u>	<u>35,067,850</u>	<u>30,785,000</u>		

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**MOUNTAIN VIEW COUNTY
OPERATING FUND BUDGET
EXPENDITURE BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2005**

VARIANCE CALCULATION: 2005 budget compared to 2004 budget.

	2004 ACTUAL \$	2004 BUDGET \$	2005 BUDGET \$	VARIANCE \$	%
LEGISLATIVE:					
Meetings	122,354	119,050	141,750	22,700	19
Committees & Special Tasks	128,024	135,150	150,150	15,000	11
Conventions	26,805	46,900	37,500	(9,400)	(20)
Other	61,169	73,300	34,000	(39,300)	(54)
	<u>338,352</u>	<u>374,400</u>	<u>363,400</u>	<u>(11,000)</u>	<u>(3)</u>
GENERAL ADMINISTRATION:					
General Office	1,469,733	1,476,600	1,717,509	240,909	16
Gulbe Settlement			25,000	25,000	-
Corporate Review			55,000	55,000	-
GIS Project	51,499	79,500	43,060	(36,440)	(46)
Assessment & Taxation	417,526	387,050	398,435	11,385	3
Economic Development	32,549	50,000	50,000	0	0
	<u>1,971,307</u>	<u>1,993,150</u>	<u>2,289,004</u>	<u>295,854</u>	<u>15</u>
PROTECTIVE SERVICES:					
Police Protection	170,814	177,500	183,800	6,300	4
Radio Communications	14,385	21,400	16,400	(5,000)	(23)
Rural Addressing Project	20,648	46,000	51,000	5,000	11
Safety			44,000	44,000	-
Fire Protection - Operating	282,512	307,396	374,352	66,956	22
Fire Protection - Capital	464,428	650,000	286,475	(363,525)	(56)
Emergency Services	256,190	256,571	291,499	34,928	14
	<u>1,208,977</u>	<u>1,458,867</u>	<u>1,247,526</u>	<u>(211,341)</u>	<u>(14)</u>
ENVIRONMENTAL DEVELOPMENT SERVICES:					
Agriculture Service Board	416,457	477,700	513,000	35,300	7
Planning & Development	501,959	513,900	586,400	72,500	14
Special Agriculture/Environmental Projects	132,795	153,918	112,500	(41,418)	(27)
	<u>1,051,211</u>	<u>1,145,518</u>	<u>1,211,900</u>	<u>66,382</u>	<u>6</u>

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	2004 ACTUAL \$	2004 BUDGET \$	2005 BUDGET \$	VARIANCE \$	%
RECREATION & CULTURAL SERVICES:					
Recreation Buildings & Facilities					
Westward Ho Park	248,909	261,225	291,175	29,950	11
Other Parks	9,440	8,550	6,550	(2,000)	(23)
Recreation Boards & Other Transfers	385,623	385,323	404,448	19,125	5
Libraries	57,866	56,180	65,888	9,708	17
	<u>701,838</u>	<u>711,278</u>	<u>768,061</u>	<u>56,783</u>	<u>8</u>
COMMUNITY SERVICES:					
Public Transportation	<u>33,700</u>	<u>33,700</u>	<u>39,500</u>	<u>5,800</u>	<u>17</u>
ENVIRONMENTAL HEALTH SERVICES:					
	<u>217,709</u>	<u>219,345</u>	<u>205,211</u>	<u>(14,134)</u>	<u>(6)</u>
FAMILY & COMMUNITY SUPPORT SERVICES:					
	<u>208,529</u>	<u>200,656</u>	<u>209,813</u>	<u>9,157</u>	<u>5</u>
PUBLIC WORKS RECURRING PROGRAMS					
PUBLIC WORKS SPECIAL PROJECTS	7,323,717	7,704,455	8,835,847	1,131,392	15
	1,851,763	3,876,000	3,173,000	(703,000)	(18)
FISCAL SERVICES:					
Debt Charges	15,287	15,705	17,208	1,503	10
Debt Interest (Loaned to MVSH)	211,551	175,000	180,000	5,000	3
Allowance for Bad Debt & Cancelled Taxes	27,115	36,000	36,000	0	0
Other Transfers & Requisitions	10,022,142	10,041,353	10,081,821	40,468	0
Transfer to Operating Reserves	1,783,255	886,000	703,300	(182,700)	(21)
Transfer to Capital Fund	6,259,687	6,196,423	1,423,409	(4,773,014)	(77)
	<u>18,319,037</u>	<u>17,350,481</u>	<u>12,441,738</u>	<u>(4,908,743)</u>	<u>(28)</u>
TOTAL OPERATIONAL EXPENDITURES	<u>33,226,140</u>	<u>35,067,850</u>	<u>30,785,000</u>		

**MOUNTAIN VIEW COUNTY
2005 TAX LEVY BUDGET**

	Requisition for Current Year \$	Allowances and Underlevies \$	Total \$	Total Assessed Valuation \$	Tax Rates	Tax Levy \$
MUNICIPAL:						
Residential				874,618,303	3.49	3,052,418
Farmland				160,417,651	5.41	867,859
Commercial/Industrial				111,728,958	7.63	852,492
Machinery & Equipment				265,211,638	7.63	2,023,565
Linear				685,197,417	7.63	5,228,056
EDUCATION:						
Alberta School Foundation Fund						
Residential & Farmland	4,395,919	234,845	4,630,764	1,035,035,954	4.48	4,636,961
Non-Residential	5,326,598	284,581	5,611,179	796,926,375	7.04	5,610,362
Mountain View Mgmt Board	300,504	16,515	317,019	2,097,173,967	0.15	314,576
Mountain View Regional Waste	200,211	-3,365	196,846	2,097,173,967	0.09	188,746
TOTAL LEVY						<u><u>22,775,035</u></u>

NOTE:

There was an underlevy of \$189,832 in 2004 for the Alberta School Foundation Fund and Mountain View Management Board. This is included in 2005 resulting in a corresponding increase in the 2005 levies.

**MOUNTAIN VIEW COUNTY
TAX RATE COMPARISON**

	2003	2004	2005	% Change
Municipal				
Residential	3.76	3.72	3.49	(6.2)
Farmland	5.45	5.41	5.41	0.0
Commercial/Industrial	7.30	7.27	7.63	5.0
Machinery & Equipment	7.30	7.27	7.63	5.0
Linear	7.30	7.27	7.63	5.0
Alberta School Foundation Fund (A.S.F.F.):				
Residential & Farmland	5.14	4.75	4.48	(5.7)
Commercial/Industrial	7.70	7.50	7.04	(6.1)
Linear	7.70	7.50	7.04	(6.1)
Mountain View Seniors' Housing	0.17	0.16	0.15	(6.3)
Mountain View Waste Management		0.12	0.09	(25.0)
<hr/>				
Total Tax Rates:				
Residential				
Municipal	3.76	3.72	3.49	(6.2)
A.S.F.F.	5.14	4.75	4.48	(5.7)
Mountain View Seniors' Housing	0.17	0.16	0.15	(6.3)
Mountain View Waste Management	0.00	0.12	0.09	(25.0)
Total	<u>9.07</u>	<u>9.07</u>	<u>8.21</u>	(9.5)
Farmland				
Municipal	5.45	5.41	5.41	0.0
A.S.F.F.	5.14	4.75	4.48	(5.7)
Mountain View Seniors' Housing	0.17	0.16	0.15	(6.3)
Mountain View Waste Management	0.00	0.12	0.09	(25.0)
Total	<u>10.76</u>	<u>10.44</u>	<u>10.13</u>	(3.0)
Commercial/Industrial	15.17	15.05	14.91	(0.9)
Machinery & Equipment	7.47	7.55	7.87	4.2
Linear	15.17	15.05	14.91	(0.9)

**MOUNTAIN VIEW COUNTY
2005 BUDGET**

FIRE PROTECTION	2004 ACTUAL \$	2004 BUDGET \$	2005 BUDGET \$
Payments to Fire Districts			
Operating			
Carstairs	40,000	45,000	48,369
Cremona/Water Valley	56,720	56,720	67,271
Didsbury	45,598	47,838	46,662
Olds	78,577	95,622	101,836
Sundre	60,260	61,216	58,714
Agreement Transition			50,000
Fire Warden Honorarium	1,357	1,000	1,500
Total Operating	282,512	307,396	374,352
Small Equipment Items			
Carstairs			
Didsbury			
Sundre			
Other		1,000	
Total Small Equipment Items	0	1,000	0
Sub Total	282,512	308,396	374,352
Capital Purchases			
Wildland Fire Fighting Coveralls			36,000
Cremona		40,000	
Carstairs (Tanker)	186,873	160,000	
Didsbury (Rescue Truck, Misc)	60,000	100,000	23,750
Olds - Tanker & Misc	184,668	250,000	161,500
Sundre (Tanker, Rapid Attack Vehicle)		50,000	15,225
Water Valley (Building, Pumper & Misc)	32,887		
Small Capital		50,000	50,000
Total Capital Purchases (From Reserves)	464,428	650,000	286,475
Sub Total	746,940	958,396	660,827
Transfer to Reserves			
General Fire	150,000	150,000	160,000
Didsbury Fire			
	896,940	1,108,396	820,827

**MOUNTAIN VIEW COUNTY
2004 BUDGET**

EMERGENCY SERVICES

	2004 ACTUAL \$	2004 BUDGET \$	2005 BUDGET \$
Ambulance Contract - operating	194,144	194,144	194,144
- capital	60,427	60,427	60,427
Equalizing Transfer			34,628
MVR Disaster Services Assoc			600
Other	<u>1,619</u>	<u>2,000</u>	<u>1,700</u>
	<u>256,190</u>	<u>256,571</u>	<u>291,499</u>

**MOUNTAIN VIEW COUNTY
AGRICULTURE SERVICE BOARD BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2005**

AGRICULTURE PROGRAMS	2004 Actual \$	2004 Budget \$	2005 Budget \$
1. Plant Industry (see note)			
a. Roadside Weed Control	102,897	135,000	140,000
b. Toad Flax Program	10,159	17,500	15,000
c. Brush Control	37,972	69,000	69,000
d. Tall Buttercup	5,017	13,000	15,000
e. Scentless Chamomile	16,104	12,000	15,000
f. Grass Control	9,804	5,000	7,000
g. Fusarium		2,000	2,000
h. Insect Control	938	1,500	1,500
	<u>182,891</u>	<u>255,000</u>	<u>264,500</u>
2. Weed Inspection	12,504	10,000	12,500
a. Urban weed control			7,500
3. Pest Control - Predators	1,934	2,000	2,000
a. Gopher Control	25,845	15,000	15,000
4. Roadside Seeding	6,257	15,000	15,000
5. Horticulture	3,749	8,500	8,500
6. Scales		1,500	1,500
7. Mowing	37,933	54,000	54,000
8. Agriculture Extension	1,934	3,000	3,000
9. West Nile	17,594		
10. General	<u>125,816</u>	<u>113,700</u>	<u>129,500</u>
TOTAL AGRICULTURE	<u>416,457</u>	<u>477,700</u>	<u>513,000</u>
TOTAL OPERATING EXPENDITURES	416,457	477,700	513,000
CAPITAL	<u>0</u>	<u>0</u>	<u>71,400</u>
TOTAL EXPENDITURES	<u>416,457</u>	<u>477,700</u>	<u>584,400</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, 2005**

	2004 Actual \$	2004 Budget \$	2005 Budget \$
TOTAL EXPENDITURES	<u>416,457</u>	<u>477,700</u>	<u>584,400</u>
LESS: REVENUE			
Grants - Regular	61,875	61,875	61,875
- Weed Control	5,482	3,000	5,500
- Urban Weed Control	7,500		7,500
Sales - Traps	147	400	400
Sales - Chemicals & Gopher Poison	23,989	15,000	15,000
Tree Planting	1,728	2,100	1,500
Scales	523	1,000	1,000
Weed Clean-up - Scentless Chamomile - Public Lands	11,168	11,800	10,000
Seeding - Public Works	<u>6,430</u>	<u>15,000</u>	<u>15,000</u>
TOTAL REVENUE	<u>118,842</u>	<u>110,175</u>	<u>117,775</u>
NET COST	<u>297,615</u>	<u>367,525</u>	<u>466,625</u>
NET COST EXCLUDING CAPITAL	<u>297,615</u>	<u>367,525</u>	<u>395,225</u>
CAPITAL			<u>71,400</u>
	<u>0</u>	<u>0</u>	<u>71,400</u>

**MOUNTAIN VIEW COUNTY
2005 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.

	2004 ACTUAL \$	2004 BUDGET \$	2005 BUDGET \$
EXPENSE SUMMARY:			
Operating			
Personnel	281,882	275,000	330,000
Employee Benefits	59,143	68,900	77,100
Services & Supplies	94,901	100,000	109,300
Building Inspections	66,031	70,000	70,000
	<u>501,957</u>	<u>513,900</u>	<u>586,400</u>
MPC/Public Hearings (Legislative)	31,460	21,900	30,000
	<u>533,417</u>	<u>535,800</u>	<u>616,400</u>
LESS: REVENUES			
Fees - Development	57,038	65,000	60,000
- Redesignation	48,900	40,000	45,000
- Compliance	6,660	5,000	5,500
- Subdivision Application	71,900	100,000	115,000
Building Permits	79,072	75,000	80,000
Contract Services		3,000	3,000
Other	3,150	4,500	4,500
Development Appeal Board	1,200	1,500	1,500
	<u>265,497</u>	<u>241,800</u>	<u>301,900</u>
NET COST (REVENUE)			
	<u>265,497</u>	<u>241,800</u>	<u>301,900</u>
PERSONNEL SUMMARY:	6.0	6.0	7.0

**MOUNTAIN VIEW COUNTY
2005 BUDGET**

FUNCTION: SPECIAL AGRICULTURE AND ENVIRONMENTAL PROJECTS

	2004 ACTUAL \$	2004 BUDGET \$	2005 BUDGET \$
Education and Extension			
Total Costs	37,767	39,088	68,000
Less: Grant AESA	34,588	34,588	48,000
Net Cost	3,179	4,500	20,000
Chemical Container Site			
	810		
Off-site Watering Demonstration Units			
Total Cost		2,500	
Less: Grant ASRPW Foundation			
Net Cost	-	2,500	-
Fencing Program			
Total Cost	1,487	2,000	28,500
Less: Grant DFO			7,500
Less: Grant ACA			20,000
Net Cost	1,487	2,000	1,000
Misc. MVWRG Initiatives			
Total Costs	744	4,622	2,000
Less: Donation Ducks Unlimited		3,122	
Less: Sundre Ag Society			1,000
Net Cost	744	1,500	1,000
Township 30 Project			
Total Costs	15,488	12,408	
Less: Eco Action Grant		2,294	
	15,488	10,114	-
Western Watersheds Initiatives			
Total Costs	48,574	60,300	14,000
Less: Grants Applied for	53,760	54,300	13,000
Net Cost	(5,186)	6,000	1,000
Watershed Coordinator			
Total Costs	27,925	29,000	
Less: Grant Applied For	26,709	26,000	
Net Cost	1,216	3,000	-
Total Projects Net Cost	17,738	29,614	23,000

**MOUNTAIN VIEW COUNTY
2005 BUDGET**

FUNCTION:

RECREATION BUILDINGS & FACILITIES

	2004 ACTUAL \$	2004 BUDGET \$	2005 BUDGET \$
EXPENSE SUMMARY:			
WESTWARD HQ PARK			
Personnel	109,812	107,900	116,500
Employee Benefits	22,026	21,650	23,500
Services & Supplies	<u>105,149</u>	<u>131,675</u>	<u>124,075</u>
	236,987	261,225	264,075
Maintenance & Capital Expenditures	<u>11,923</u>	<u>12,200</u>	<u>27,100</u>
	248,910	273,425	291,175
Less: Revenues			
Park Fees	238,324	241,025	266,055
Recoveries		0	
Building Rent	5,400	5,400	5,400
Roundup Centre	509	475	510
Centennial Building	2,682	1,535	2,200
Ball Diamonds	500	1,000	1,200
Ball Diamond Reserve			5,000
Municipal Cash-in-lieu Reserve	<u>12,262</u>	<u>11,000</u>	<u>22,100</u>
Net Cost	<u>(10,767)</u>	<u>(1,000)</u>	<u>(11,290)</u>
OTHER PARKS			
Services & Supplies	9,440	8,550	6,550
	<u>9,440</u>	<u>8,550</u>	<u>6,550</u>
TOTAL NET COST (REVENUE)	<u>(1,327)</u>	<u>5,000</u>	<u>(4,740)</u>

**MOUNTAIN VIEW COUNTY
2005 BUDGET**

FUNCTION:

RECREATION BOARDS AND OTHER

	2004 ACTUAL \$	2004 BUDGET \$	2005 BUDGET \$
Per Capita Grant	30.40	30.40	30.95
Recreation Board Grants			
Carstairs	52,227	52,227	53,172
Cremona	61,590	61,590	62,705
Didsbury	72,413	72,413	73,723
Olds	86,488	86,488	88,053
Sundre	96,155	96,155	97,895
Other			
	<u>368,873</u>	<u>368,873</u>	<u>375,548</u>
Olds Kiwanis	600	600	600
Historical Societies	8,000	8,000	8,000
Advertising	300		300
Rural Community Grants	<u>7,850</u>	<u>7,850</u>	<u>20,000</u>
	<u>16,750</u>	<u>16,450</u>	<u>28,900</u>
	<u>385,623</u>	<u>385,323</u>	<u>404,448</u>
Transfer to Rural Community Grant Reserve	10,000	10,000	10,000
 LIBRARIES			
Parkland Regional Library	<u>57,866</u>	<u>56,180</u>	<u>65,888</u>

(24)

	2004 ACTUAL \$	2004 BUDGET \$	2005 BUDGET \$	
Community Services				
Public Transportation				
Accredited Supports to the Community	2,500	2,500	2,500	
Aspen Ridge Lodge	1,700	1,700	3,000	
Carstairs & Comm. Half Century Assn.	2,000	2,000	2,000	
Chinook Winds Lodge	500	500	3,000	
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				
Mount View Lodge	2,000	2,000	3,000	
Padnoma Support Services	2,500	2,500	2,500	
Mtn. View Assoc. for Ment. Handi.				
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	3,000	
Shock Trauma Air Rescue Society	5,000	5,000	5,000	
	<u>33,700</u>	<u>33,700</u>	<u>39,500</u>	
Transfer to (from) Reserves	(1,931)	(1,931)	(7,731)	
Fiscal Services				
Requisitions and Grants:				
Alberta School Foundation Fund	9,717,940	9,722,517	9,722,517	0.0
Mountain View Seniors' Housing	298,836	298,836	300,504	0.6
Olds/Didsbury Airport			38,800	
Sundre Airport Commission(see below)	5,366	20,000	20,000	0.0
	<u>10,022,142</u>	<u>10,041,353</u>	<u>10,081,821</u>	0.4
Airport Operations				
		<u>Olds/Didsbury</u>	<u>Sundre</u>	
Chip Sealing			7,500	
Electrical			5,000	
Fog Coat & Paint			500	
Operations Manual		21,800		
Airport Commission Operations		<u>17,000</u>	<u>7,000</u>	
		<u>38,800</u>	<u>20,000</u>	

**MOUNTAIN VIEW COUNTY
2005 BUDGET**

FUNCTION:

ENVIRONMENTAL HEALTH SERVICES

EXPENSE SUMMARY:	2004 ACTUAL \$	2004 BUDGET \$	2005 BUDGET \$
OPERATING EXPENSES			
Chemical Dump			
Water Quality Testing	5,364	7,000	5,000
Other			
Mountain View Regional Waste Capital Reserve Assessment	212,345	212,345	200,211
TOTAL	<u>217,709</u>	<u>219,345</u>	<u>205,211</u>

**MOUNTAIN VIEW COUNTY
FAMILY AND COMMUNITY SERVICES BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2005**

	2004 Actual \$	2004 Budget \$	2005 Budget \$
PAYMENT TO AGENCIES:			
Preventative Program Co-Ordinator	75,000	75,000	75,000
Didsbury & District Home Help	1,000	1,000	2,000
Olds Before & After School Assoc.	6,900	6,900	10,000
Sundre Playschool	2,644	2,644	1,812
Chinook Arch Victims Service Society	4,500	4,500	5,000
Olds Neighbourhood Place	22,922	22,922	29,933
Mountain View Community Literacy	4,905	4,905	7,495
Aurora Personnel Services	5,523	6,500	6,500
Children & Youth Clubs of Didsbury	2,742		
Didsbury Pre-School Society			
Sundre & District Bike Safety	375	375	225
Water Valley Playschool Society	5,057	5,057	4,590
Sundre and District Nutrition	2,730	2,730	6,000
Sundre Family and Community	16,375	16,375	19,218
Greenwood Neighbourhood Place	26,026	26,026	21,900
Mountain View Seniors Housing			
Town of Sundre Fun Seekers	1,722	1,722	2,200
Healthy Families	15,000	15,000	
Sundre Grief Support	1,000		
TM Initiatives/Carstairs Activity	2,265		
Accredited Supports to the Community			6,480
Cremona Rural Women in Business			1,500
Cremona Youth Council			9,960
ADMINISTRATION COST	11,843	9,000	
TOTAL EXPENDITURE	208,529	200,656	209,813
LESS: Provincial Grant (80%)	166,824	160,525	167,850
MUNICIPAL CONTRIBUTION (20%)	41,705	40,131	41,963

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
2005 PUBLIC WORKS BUDGET**

	2004 ACTUAL	2004 BUDGET	2005 BUDGET
	\$	\$	\$
Public Works Administration	168,844	160,000	215,000
Regional Supervisors	193,121	185,000	195,000
Re-Gravelling (Page 28)	850,644	911,000	975,000
Brushing	92,713	82,000	100,000
Road Patching & Cold Mix	340,206	325,000	400,000
Road Maintenance			
Road Blading	791,309	689,000	810,000
Snow Removal	610,961	597,000	650,000
Salt and Sand	306,396	210,000	275,000
Culvert Steaming	9,442	15,000	15,000
Spring Road Repair	19,125	40,000	60,000
Culvert Installation	102,560	133,000	100,000
Line Painting			20,000
General			
Equipment Moving	101,810	105,000	105,000
Snow Fencing	36,428	35,000	40,000
Pit Stripping	207,022	210,000	75,000
Pit Reclamation	376,522	260,000	450,000
Signs	81,250	70,000	100,000
Undistributed Foreman Time			
Undistributed Employee Benefits			
Equipment Net Revenue	162,809	3,400	(90,000)
Railway Crossings & Street Lighting	29,046	33,000	33,000
Beaver Dams	33,201	28,000	35,000
Cost of Gravel Sold	50,632	45,000	50,000
Miscellaneous	401,699	359,000	310,000
Work Charged Out	223,179	186,000	250,000
Re-Chipping	483,590	673,000	800,000
Divison Projects (Page 29)			
Division 1	404,032	584,903	522,216
Division 2	135,039	270,119	431,345
Division 3	255,699	308,924	429,131
Division 4	249,574	340,821	376,778
Division 5	180,929	240,832	319,460
Division 6	207,543	283,198	347,946
Division 7	218,392	321,258	435,971
TOTAL - RECURRING PROGRAMS	7,323,717	7,704,455	8,835,847
Special Projects			
Pioneer Road	396,577	660,000	
Water Valley Road		300,000	300,000
Railway Crossings	0	83,000	83,000
Bridge Repairs - Province	1,064,312	2,365,000	2,430,000
Bridge Repairs - County	363,761	360,000	310,000
Other Bridges - General	27,113	108,000	50,000
	1,851,763	3,876,000	3,173,000
Total Public Works Budget	9,175,480	11,580,455	12,008,847
Transfer to Reserve			
Public Works Special Projects	475,000	475,000	475,000

**MOUNTAIN VIEW COUNTY
2005 PUBLIC WORKS BUDGET
RE-GRAVELLING BUDGET**

Yards of Gravel Allotted and Used:

2004 Allotment:	141,856
2004 Usage	
2004 Allotment	131,856
Add: Overages	0
Add: Additional Allotment	2,587
Less: Allotment Not Used	<u>1,723</u>
Yards Used	<u><u>132,720</u></u>
2005 Allotment:	
2005 Basic	121,500
2005 Special	10,000
Add: 2004 Allotment Carried Forward	0
Less: 2004 Unapproved Overages Carried Forward	<u>0</u>
	<u><u>131,500</u></u>
COST PER YARD:	
2004 Cost	\$ 850,644
2004 Yards (132,720 + Pit Run/Screenings - 3,491)	136,211
2004 Cost/Yard	\$ 6.25
2005 Cost/Yard	\$ 6.90
2005 Yards (131,500+ Pit Run/Screening - 10,000)	141,500
2004 Projected Cost	\$ 976,350

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

**MOUNTAIN VIEW COUNTY
2005 PUBLIC WORKS BUDGET**

DISTRIBUTION OF DIVISIONAL PROJECT BUDGET

Division	Mileage Percentage %	2005 Base \$	Provincial Highway Adjustment \$	Adjusted 2005 Base \$	2004 Surplus (Deficit) \$	2005 Budget \$
1	15.78	389,245	(47,900)	341,345	180,871	522,216
2	13.62	335,965	(39,700)	296,265	135,080	431,345
3	17.25	425,506	(49,600)	375,906	53,225	429,131
4	12.82	316,231	(30,700)	285,531	91,247	376,778
5	11.99	295,757	(36,200)	259,557	59,903	319,460
6	12.49	308,091	(35,800)	272,291	75,655	347,946
7	16.05	395,905	(62,800)	333,105	102,866	435,971
TOTAL	100.00	2,466,700	(302,700)	2,164,000	698,847	2,862,847

DIVISIONAL PROJECT BUDGET HISTORY

	Base \$	Previous Year's Surplus (Deficit) \$	Budget \$
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
2005	2,164,000	698,847	2,862,847

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, 2005**

	2004 BUDGET \$	2005 BUDGET \$
Beginning of Year		
Unexpended (Overexpended) Funds		
Public Works	464,632	556,062
Truck Fleet	72,022	147,797
Other Capital	-32,232	119,837
Reserves		
Public Works	930,000	930,000
Truck Fleet	0	0
Other Capital	-491,463	2,242,384
	<u>942,959</u>	<u>3,996,080</u>
Add: Transfers from Operating Fund		
Public Works	1,025,000	1,100,000
Truck Fleet	120,000	120,000
Other Capital	65,000	203,409
Equipment Sales & Trade-Ins	257,233	164,500
Land Sales	600,000	546,803
Loan Proceeds		600,000
Transfer from Reserves	4,986,423	
Rent - Cremona Shop	24,000	24,000
Grants	504,300	464,300
	<u>7,581,956</u>	<u>3,223,012</u>
Less: Expenditures		
Public Works	1,224,078	1,378,728
Truck Fleet	140,000	196,021
Administration Building	5,500,000	3,291,556
Other Capital	101,200	801,500
	<u>6,965,278</u>	<u>5,667,805</u>
End of Year		
Unexpended Funds	157,905	245,947
Reserves		
Public Works	1,300,000	1,250,000
Truck Fleet	0	0
Other Capital	101,732	55,340
	<u>1,559,637</u>	<u>1,551,287</u>

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**MOUNTAIN VIEW COUNTY
CAPITAL FUND - DETAIL
FOR THE YEAR ENDED DECEMBER 31, 2005**

	\$	\$
PUBLIC WORKS/AGRICULTURE:		
Unexpended Funds, January 1, 2005		556,062
Reserves, January 1, 2005		<u>930,000</u>
		1,486,062
Add: Transfers from Operating Fund		1,100,000
Equipment Sales & Trade-Ins		<u>164,500</u>
		2,750,562
Less: Expenditures		
Grader -John Deere 772 CHII	255,450	
D7R Crawler Tractor	437,125	
Integrated Tool Carrier (IT28G)	142,878	
Used:		
MCB 621 Heavy Duty Soil/Gravel Screener	240,625	
Extra Drum	16,750	
36"X80" Radial Stacker	49,500	
150 HP 4 Wheel drive Tractor	75,000	
2 Job Site Trailers	10,000	
16,000 to 20,000 lb All Terrain Forklift	30,000	
10' Heavy-Duty Breaking Disc	20,000	
Misc Equipment	30,000	
Agriculture:		
Kuhn Disc Mower 700HD	12,600	
Pasture Sprayer	10,800	
Rate Controller	4,000	
Tandem Spray Truck #1	36,500	
Tandem Spray Truck #2	7,500	
		<u>1,378,728</u>
Reserve		1,250,000
Unexpended Funds, December 31, 2005		<u><u>121,834</u></u>

**MOUNTAIN VIEW COUNTY
CAPITAL FUND - DETAIL (con't)
FOR THE YEAR ENDED DECEMBER 31, 2005**

TRUCK FLEET:		\$
Unexpended Funds, January 1, 2005		147,797
Reserves, January 1, 2005		<u>147,797</u>
Add: Transfer from Operating Fund		120,000
Equipment Sales and Trade-ins		<u>267,797</u>
Less: Expenditures		
GMC Sierra 2500HD 3/4 Ton Crew Cab Truck	34,992	
GMC Sierra 1500HD 1/2 Ton 4x4 Truck (Ag Dept)	30,198	
GMC Sierra 3500HD 1 Ton Truck	28,831	
Hydraulic Till Deck	7,000	
Welding Truck (used)	35,000	
Service Truck (used)	40,000	
Used Car Assess/Planning/Office	20,000	
		<u>196,021</u>
Unexpended Funds, December 31, 2005		<u><u>71,776</u></u>
OTHER CAPITAL:		
Unexpended Funds, January 1, 2005		
General		119,837
Reserves, January 1, 2005		
Administration Building		6,805
New Administration Building		2,733,847
Land		<u>(498,268)</u>
		2,362,221
Add: Transfer from Operating Fund - General		203,409
Sale of Land		546,803
Sundre Shop Loan Proceeds		600,000
Capital Grants (Admin Building)		464,300
Sale of Rural Bins		
Rent on Cremona Shop		<u>24,000</u>
		4,200,733
Less: Expenditures		
Salt Pad-Luft Pit	45,000	
Eagle Hill Shop Fencing	15,000	
Didsbury Salt Sand	25,000	
Sundre Shop	600,000	
Cremona Salt Sand	30,000	
Administration - General Equipment	47,500	
- Computers	32,500	
Police Equipment	6,500	
Administration Building	3,291,556	
		<u>4,093,056</u>
Unexpended Funds, December 31, 2005		<u><u>107,677</u></u>
General		52,337
Reserves, December 31, 2005		
Administration Building		6,805
Land		<u>48,535</u>
		107,677

**MOUNTAIN VIEW COUNTY
2005 BUDGET
LIVE ASSESSMENT AND MUNICIPAL TAX RATE CALCULATION**

1. LIVE ASSESSMENTS:	2004 Actual \$	2005 Budget \$	Increase (Decrease) %
Residential/Farm:			
Residential	320,823,240	354,695,590	10.56
Residential Farm	404,819,270	458,033,206	13.15
Residential Acreage	<u>59,168,520</u>	<u>61,889,507</u>	4.60
Total Residential	<u>784,811,030</u>	<u>874,618,303</u>	11.44
Agricultural Rated	<u>161,284,650</u>	<u>160,417,651</u>	(0.54)
Total Residential/Farm	<u>946,095,680</u>	<u>1,035,035,954</u>	9.40
Commercial/Industrial	104,412,020	111,728,958	7.01
Machinery & Equipment	242,262,300	265,211,638	9.47
Linear	<u>622,485,790</u>	<u>685,197,417</u>	10.07
Total Live Assessment	<u><u>1,915,255,790</u></u>	<u><u>2,097,173,967</u></u>	9.50

2. FARMLAND AND RESIDENTIAL TAX REVENUE SCHEDULE:

	2004 Actual \$	2005 Budget \$	Increase (Decrease) %
Residential:			
Municipal	2,800,270	3,052,418	9.00
A.S.F.F.	3,586,363	3,918,289	9.26
Seniors' Lodges	125,570	131,193	4.48
Regional Waste Management	<u>94,177</u>	<u>78,716</u>	(16.42)
Total Residential	<u>6,606,380</u>	<u>7,180,616</u>	8.69
Farmland:			
Municipal	872,550	867,859	(0.54)
A.S.F.F.	766,116	718,671	(6.19)
Seniors' Lodges	25,806	24,063	(6.75)
Regional Waste Management	<u>19,354</u>	<u>14,438</u>	(25.40)
Total Farmland	<u>1,683,825</u>	<u>1,625,031</u>	(3.49)
Total Residential and Farmland:	<u><u>8,290,205</u></u>	<u><u>8,805,647</u></u>	6.22

3. MUNICIPAL TAX REVENUE:

Residential	2,800,270	3,052,418	9.00
Farmland	872,550	867,859	(0.54)
Commercial & Industrial	772,835	852,492	10.31
Machinery & Equipment	1,760,131	2,023,565	14.97
Linear	<u>4,525,472</u>	<u>5,228,056</u>	15.53
Total Municipal Tax Revenue	<u>10,731,258</u>	<u>12,024,390</u>	12.05

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))

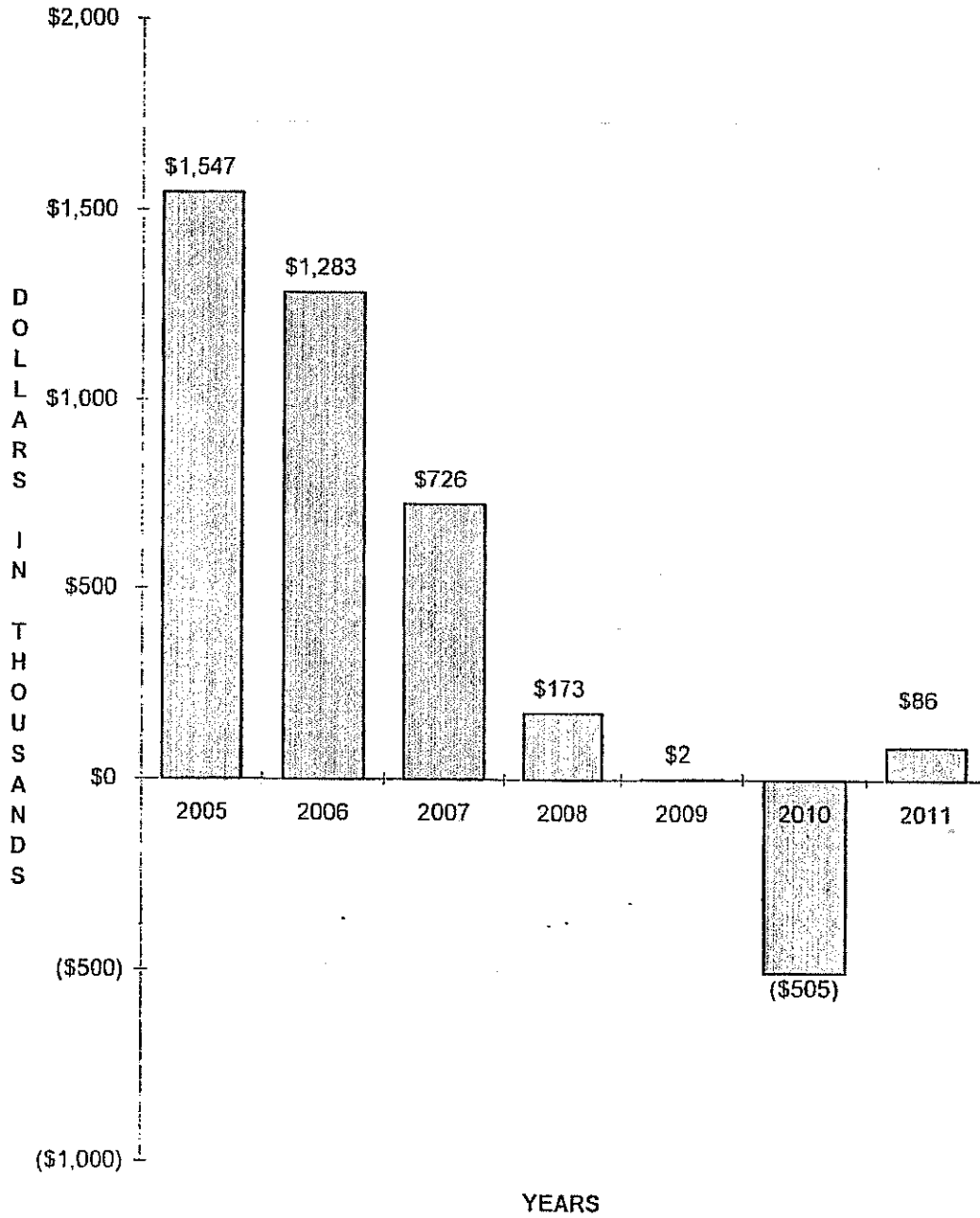
**MOUNTAIN VIEW COUNTY
2005 BUDGET
OPERATING RESERVES**

	Beginning of Year \$	Additions \$	Deletions \$	End of Year \$
Public Transport	217,594	12,500	7,731	222,363
Public Works:				
Divisional Projects	698,847		698,847	
Road Patching	99,280		50,000	49,280
Snowplowing	220,643			220,643
Public Works Special Projects / S.H.	1,089,941	475,000	1,268,000	296,941
Gravel				
Re-Chipping	286,635			286,635
Family & Community Support Services	46,426	2,700	20,982	28,144
Major Projects				
Tax Rate Stabilization	398,602	23,000		421,602
Rural Community Grant	84,396	14,900	20,300	78,996
Parks	12,508	1,200	5,000	8,708
General Fire	(345,468)	160,000	226,725	(412,193)
Didsbury Fire	242,179	14,000	23,750	232,429
Working Capital	<u>3,884,132</u>		<u>93,409</u>	<u>3,790,723</u>
Total Operating Reserves	<u>6,935,715</u>	<u>703,300</u>	<u>2,414,744</u>	<u>5,224,271</u>
Trust Accounts:				
Municipal Cash-in-lieu Reservé	302,472		72,100	230,372
Cremona Rec Board	<u>17,704</u>	<u>62,705</u>	<u>62,705</u>	<u>17,704</u>
Total Trust Accounts	<u>320,176</u>	<u>62,705</u>	<u>134,805</u>	<u>248,076</u>

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

YEAR	EXPENDITURES (2005 DOLLARS) \$	EXPENDITURES (2% INFLATED DOLLARS) \$	OPERATING FUND TRANSFER TO CAPITAL FUND (5% ANNUAL INCREASE) \$
2005	1,385,926	1,386,000	1,100,000
2006	1,854,500	1,892,000	1,155,000
2007	2,269,000	2,360,000	1,213,000
2008	2,298,000	2,436,000	1,274,000
2009	1,862,000	2,011,000	1,338,000
2010	2,318,200	2,550,000	1,405,000
2011	<u>1,051,706</u>	<u>1,178,000</u>	<u>1,475,000</u>
	<u>13,039,332</u>	<u>13,813,000</u>	<u>8,960,000</u>
Less:			
25% Salvage Value		<u>3,453,250</u>	
		<u>10,359,750</u>	
Unexpended Funds, January 1, 2005			1,486,062
Add: Transfer from Operating Fund			<u>8,960,000</u>
			10,446,062
Less: Net Expenditures			<u>10,359,750</u>
Overexpended Funds, December 31, 2011			86,312

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



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**MOUNTAIN VIEW COUNTY
2005 FEE SCHEDULE**

Description	Unit	2004 \$	2005 \$
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	4.90
Screenings	yd	1.75	2.00
Pitrun	yd	1.75	2.00
Recycled asphalt	yd	4.00	4.00
Salt/Sand Material	yd.	20.00	20.00
Equipment Rental:			
Public Works:			
Snow Plowing:			
Divisional Patrol	hr.	80.00	95.00
Snow Plow Trucks	hr	65.00	85.00
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 - Folded	ea.	11.00	15.00
- Flat	ea.		15.00
- mailed	ea.	15.00	22.00
Mole Traps	ea.	10.00	10.00
County Memorabilia:		at cost	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
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

Description	Unit	2004 \$	2005 \$
Separate pages of Planning documents	page	1.00	1.00
Request for Information under the new Municipal Government (\$15 minimum)	hour	50.00	50.00
Road Closure Administration Fee (if requested by adjacent land owner)		200.00	200.00
Road Crossing Application & 1 Inspection Fee (3 or less)	ea.	200.00	200.00
Road Crossing Application & 1 Inspection Fee (4 or more)	ea.	500.00	500.00
Road Crossing Re-Inspection	ea.	150.00	150.00
Access Road & 1 Inspection Application (Commercial)	ea.	150.00	150.00
Access Road Re-Inspections (Commercial)	ea.	150.00	150.00
Access Road & 1 Inspection Application (Farm)	ea.	0.00	0.00
Access Road Re-Inspections (Farm)	ea.	50.00	50.00
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			
Redesignation (Rezoning) Fee		60.00	60.00
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			
Refund if unsuccessful on first reading	lot	400.00	400.00
		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			
Area Structure Plan/Land Use Bylaw		250.00	250.00
Textual Amendments		2,000.00	2,000.00

Description	Unit	2004 \$	2005 \$
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		20.00	20.00
- weekly		100.00	100.00
- season		600.00	600.00
- annual		775.00	775.00
Centennial Building	day	110.00	110.00
Round-up Centre	day	85.00	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	Market Value
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
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