



---

**Table of Contents**

Message from the Reeve.....	3
Message from the CAO.....	4
Executive Summary.....	5
Revenue Sources.....	8
Departmental Summary.....	9
Process & Policy.....	24
Budget Summary.....	25
Tax Levy.....	31
Tax Rates.....	32
Expenditure Detail	
CAO's Office.....	33
Corporate Services.....	34
Planning & Development Services.....	35
Legislative & Community Services.....	37
Operational Services.....	45
Position Summary.....	52
Capital.....	53
Operating Reserves.....	56
Debt Limit.....	57
Live Assessment & Municipal Tax Calculation.....	58
 <b>Appendix 1:</b>	
Project Matrix.....	61
Detailed Project Sheets.....	65
 <b>Appendix 2:</b>	
10 Year Project Plan.....	183
 <b>Appendix 3:</b>	
Financial Controls Policy.....	185
 <b>Appendix 4:</b>	
Statistics & Supplemental Data.....	190



Setting a budget is about setting priorities, and this year is no exception. In 2008, Council has again striven to provide a balanced, responsible budget that is both fiscally prudent, and yet is reflective of the priorities of the people of Mountain View County.

As a Council, our top priority is obvious- it is the same priority we've heard from ratepayers at numerous County events and forums throughout the year- keep the County road network at a high standard. Starting in 2007, we shifted our Operational Service away from construction, back to road maintenance. We also finalized the designation of the County Collector Network, and worked with administration to develop a 10-year road plan for Mountain View County. In 2008, Council will continue to keep the focus on County roads, with over 60 per cent of our total budget expenditure allocation going towards road maintenance and projects- a reflection of our commitment towards maintaining and improving County infrastructure.

Building on the success of last year's Municipal Development Plan review, the County is moving ahead with a comprehensive review and update of our Land Use Bylaw in 2008, as well as an update of Commercial / Industrial Design Guidelines. We are also in the process of formulating a Parks, Recreation and Culture Master Plan, which will act as a guide for all public parks, recreation and cultural facilities operated by Mountain View County.

As Mountain View County continues to grow, we'll need policies that facilitate development in a

progressive manner, while preserving our natural areas for future generations. In 2008, we'll be working with residents in the Water Valley and Sundre areas to develop area structure plans, which will incorporate the aspirations of each community into a plan for long-term development.

Mountain View County is not an island, and development cannot occur without the cooperation of our urban partners. Council has identified the tremendous value in forging inter-governmental relationships, and we will continue to work with our neighbors through the Municipal Area Partnership, the South Central Rural Alliance, and numerous municipal advocacy groups as an active partner in a prosperous central Alberta. Our development at Netook Crossing is one example of how a collaborative approach with the Town of Olds will provide long-term benefit for ratepayers in both communities.

As our region, and our province, is transformed by the current economic boom, we mustn't lose sight of rural communities and western heritage that have made Mountain View County a great place to work, live and play. We have renewed our commitment to our rural base in 2008 through our Rural Community and Community Hall grant programs, and we will continue to take an active role in maintaining sustainable rural communities throughout Mountain View County.

On behalf of Council, I thank you for your support over the past year, and we look forward to working together with you, for you, in the year to come.

Al Kemmere  
Reeve,  
Mountain View County



Growth provides a broader tax base for Mountain View County, but it also means that as market values increase so do property assessments. The challenge for Mountain View County in 2008 is how we manage this growth and the 2008 Operating and Capital Budget shows how this will be accomplished. At the beginning of the development of the 2008 Budget, Council set a target that the 2008 Budget was to be presented with no more than an average increase of 5.00% in property tax bills. This has been accomplished; meaning the average increase of the tax bill on a residential property from 2007 to 2008 will be \$100.00. At the same time, we continue to improve services to our ratepayers, and improve our financial position.

In 2008, increasing property values and new growth resulted in an increase in total assessment of \$700 million across the County, except for farmland. Growth resulted in an additional 200 residences on our tax rolls, and with increasing property values residential assessment rose by just under \$500 million.

In order to achieve the target of an average increase of 5.00% in property tax bills in 2008, Council has held farmland tax rates steady for the third consecutive year, and has decreased other tax rates by up to 24.5 per cent, as is the case with the residential tax rate. With this 5.00% increase and the growth experienced in the County over the past year, municipal tax revenues for 2008 are up by \$2.4 million - a 12.8 per cent increase over 2007.

This additional revenue has been utilized in a number of ways. In 2008 the County will spend over 60% of its budget on our road infrastructure- this includes both maintenance and improvements. It was recognized in 2005 that Mountain View County had reduced its road maintenance budgets below

sustainable levels. The plan, endorsed by Council, to increase the road maintenance budgets by \$1,000,000 in 2007- and to add an additional increase of \$1,000,000 in 2008- has been achieved, and is now part of the ongoing expenditures of the County.

In order to restore reserves to the levels that were in place prior to the construction of the new County Office, the 2006, 2007 and 2008 Budgets have all taken a portion of the revenue from the growth of our assessment base and used that to increase reserves. Operating reserve funds in Mountain View County have nearly doubled in the last three years. However, in 2008, growth has required us to draw on these reserves, and our cash, on a temporary basis. Utilizing reserves allows us to undertake the expenses related to growth without increasing property tax bills, and future revenues from growth will benefit everyone in the County. Costs for planning studies and a number of related projects will be charged to developers and will be recovered over future years.

As Mountain View County grows, our organization must evolve to address the many challenges associated with growth. We have added 15 positions in 2008 to various departments, with a focus on meeting the impact of increasing development on our Planning and Development Services, and Operational Services Departments; and to meet the requirements for fiscal accountability coming from the Alberta government. Whether it be completing one of our rural paving or road rehabilitation projects, or keeping our commitment to chip seal 75 km of road a year, we can't do any of it without the right people for the job. We have the right people and look forward to continuing to improve the service we provide to our residents and businesses through 2008.

Doug Plamping  
Chief Administrative Officer  
Mountain View County



**Vision Statement**

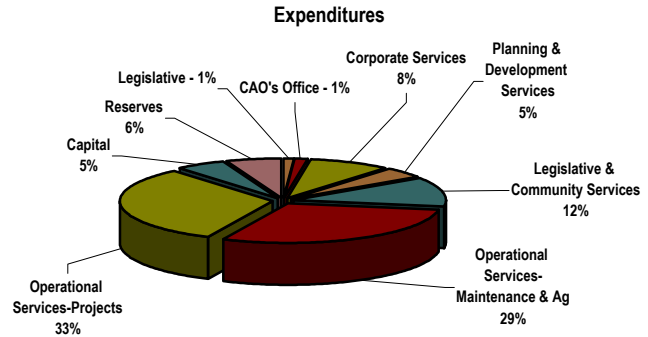
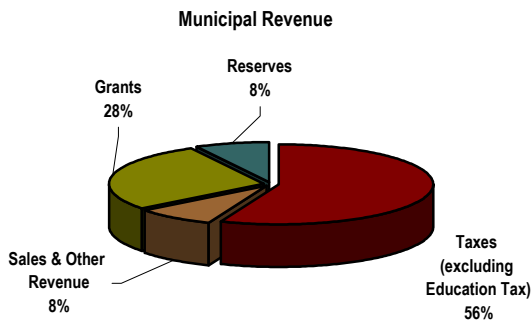
**A progressive rural community in which to safely live, work and play.**

**HIGHLIGHTS**

Presented here are the highlights of Mountain View County's 2008 Operating and Capital Budget. The Budget puts into concrete terms Council's direction to County staff and allocates the resources necessary to execute Council's plans.

**Taxes**

Municipal tax revenue is up 12.8%, or \$2.4 million, in 2008. This is due to a combination of new properties added to the assessment base, market value increases in assessment, and tax rate changes. With market value increases partially offset by the combined municipal tax rate decrease, the average rate payer could expect the taxes they pay for their residence to increase by 5%. This means that a County ratepayer with a house that was assessed a value of \$300,000 in 2007 and has the 2008 assessed value increase by 38% (the average market value increase) would have paid \$2,127 in taxes in 2007 but can expect to pay \$2,227 in 2008.



Municipal Revenues & Expenditures	2007 Budget	2008 Budget	Change	% Change
<b>Revenues</b>				
Taxes (excluding Education Tax)	18,843,893	21,262,124	2,418,231	12.8%
Sales & Other Revenue	3,335,306	3,206,579	(128,727)	(3.9%)
Grants	7,634,804	10,481,802	2,846,998	37.3%
Reserves	4,034,203	2,958,075	(1,076,128)	(26.7%)
	<b>33,848,206</b>	<b>37,908,580</b>	<b>4,060,374</b>	<b>12.0%</b>
<b>Expenditures</b>				
Council	427,450	449,710	22,260	5.2%
CAO's Office	456,498	536,150	79,652	17.4%
Corporate Services	2,678,814	3,186,564	507,750	19.0%
Planning & Development Services	1,388,300	1,767,600	379,300	27.3%
Legislative & Community Services	1,883,723	2,313,237	429,514	22.8%
Third Party Services	2,275,528	2,222,033	(53,495)	(2.4%)
Operational Services-Maintenance	8,898,958	10,343,300	1,444,342	16.2%
Operational Services-Projects	8,822,076	12,056,936	3,234,860	36.7%
Agriculture & Parks	784,859	818,300	33,441	4.3%
Capital	2,441,200	2,055,550	(385,650)	(15.8%)
Reserves	3,790,800	2,159,200	(1,631,600)	(43.0%)
	<b>33,848,206</b>	<b>37,908,580</b>	<b>4,060,374</b>	<b>12.0%</b>

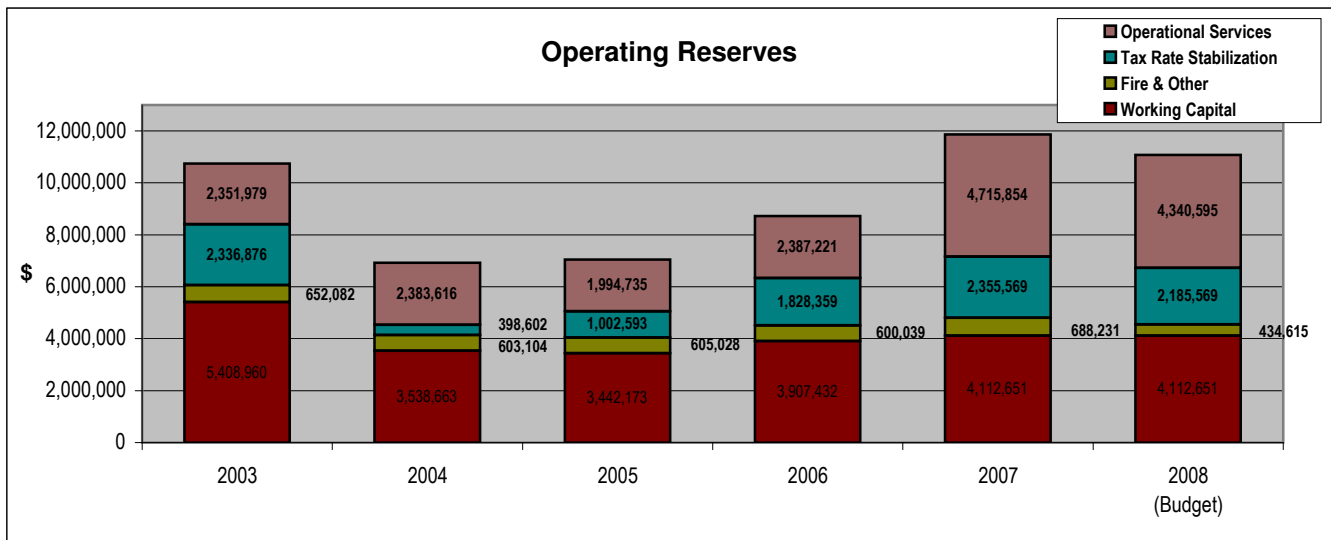


**Reserves**

In 2008 reserves overall are expected to decrease by \$800,000.

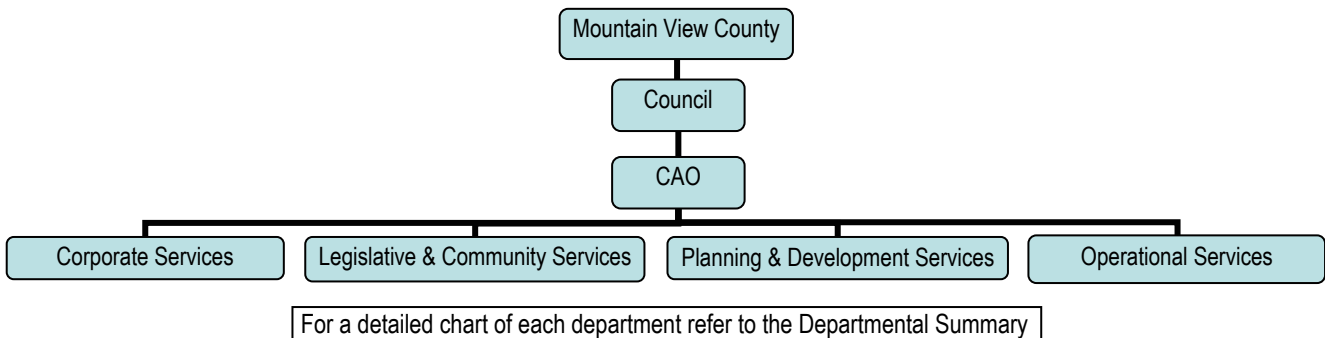
The main contributing items are a decrease in the Fire Equipment reserves to make planned purchases, a decrease in the Operational Services Project reserve to complete road projects, and a decrease in the Tax Rate Stabilization reserve to fund a number of projects. The projects funded by the Tax Rate Stabilization Reserve include \$180,000 planned for revising the Land Use Bylaw, new software to assist planning at a cost of \$200,000, a Regional Recreational Plan at a cost of \$70,000 and a review of environmentally sensitive areas at a cost of \$100,000.

Offsetting the draws from reserves are the addition of \$550,000 in tax revenue, which can be attributed to increased oil production in the County. The increased revenue started in 2007 with the spike in oil prices and continues in 2008. As well the County continues to add to the Road Network reserve to set aside funds for the development of the County Collector Road Network. The amount contributed has dropped from \$760,000 in 2007 to \$480,000 in 2008.



**Personnel Costs**

Last year the County experienced significant pressure from raising wage costs. Although still a factor in 2008 the more significant impact in 2008 comes from increased staffing necessary to address the many challenges associated with growth in the County. In 2008 fifteen new positions have been added throughout the various County departments. The combined increase in staffing costs is \$1.4 million.





**Operational Services**

Road infrastructure maintenance and projects are where the County plans to spend over 60% of its 2008 budget. In 2008 an additional \$1 million more has been allocated to road maintenance. As well with the help of increased infrastructure funding from the Provincial and Federal Governments, the County is planning \$12 million in road improvements. Two of the more significant projects planned for 2008 are the completion of paving range road 20 between Didsbury and secondary highway 580 and the beginning of the rehabilitation of range road 23 north of highway 27.

**Tax Rates**

	2005	2006	2007	2008	% Change
<b>Residential</b>					
Municipal	3.49	3.89	3.35	2.68	
A.S.F.F. (School)	4.48	4.09	3.40	2.45	
Mountain View Seniors' Housing	0.15	0.14	0.13	0.10	
Mountain View Waste Management	0.09	0.09	0.09	0.06	
EMS Services			0.12	0.09	
<b>Total</b>	<b>8.21</b>	<b>8.21</b>	<b>7.09</b>	<b>5.38</b>	<b>-24.1%</b>
<b>Farmland</b>					
Municipal	5.41	5.41	5.99	7.03	
A.S.F.F. (School)	4.48	4.09	3.40	2.45	
Mountain View Seniors' Housing	0.15	0.14	0.13	0.10	
Mountain View Waste Management	0.09	0.09	0.09	0.06	
EMS Services			0.12	0.09	
<b>Total</b>	<b>10.13</b>	<b>9.73</b>	<b>9.73</b>	<b>9.73</b>	<b>0.0%</b>
<b>Commercial/Industrial/Linear</b>					
Municipal	7.63	8.82	8.93	9.00	
A.S.F.F. (School)	6.93	5.75	4.76	4.25	
Mountain View Seniors' Housing	0.15	0.14	0.13	0.10	
Mountain View Waste Management	0.09	0.09	0.09	0.06	
EMS Services			0.12	0.09	
<b>Total</b>	<b>14.80</b>	<b>14.80</b>	<b>14.03</b>	<b>13.50</b>	<b>-3.8%</b>
<b>Machinery &amp; Equipment</b>					
Municipal	7.63	8.82	8.93	9.00	
Mountain View Seniors' Housing	0.15	0.14	0.13	0.10	
Mountain View Waste Management	0.09	0.09	0.09	0.06	
EMS Services			0.12	0.09	
<b>Total</b>	<b>7.87</b>	<b>9.05</b>	<b>9.27</b>	<b>9.25</b>	<b>-0.2%</b>

**COUNCIL GOALS**

1. Set standards for road building and maintenance and develop a long range plan for road infrastructure.
2. To write the MDP and other Planning documents to reflect a response to growth in a progressive and environmentally responsible and sensitive way.
3. Develop a stronger relationship with municipal, provincial and federal governments.
4. Support individual rural communities through policy and grants to revive community identity and to enhance and sustain the rural culture.
5. Continue regional and community cooperation, collaboration and communication for long term prosperity.
6. To bring communal water and sewer to the more intensive residential and commercially developed areas.
7. Encourage ecologically friendly development through incentives to developers and builders who use water and sewer systems with minimal or no environmental impact.
8. To review the contracting of construction, maintenance, consulting and other services delivered by the County.
9. Develop a policy which will lead to controlled, carefully planned industrial/commercial park developments that visually fit into our rural setting.



### **Property Taxes**

The primary source of revenue for the County is municipal property taxes. In total these represent 65% of the total revenue, or \$31 million. The tax revenue is based on actual property assessments for 2008 and therefore actual revenues are not expected to vary significantly from the budget. Of the \$31 million just over \$20 million is retained by the County. \$9.7 million is sent to the Provincial government to provide educational services and the rest is sent to regional agencies that provide services to both the County and the urban municipalities within the County boundaries.

### **Grants**

The County receives various grants from other organizations. These grants represent 22% of the total revenue, or \$10 million. The primary source of grants is the Provincial government. Almost all of the grants are conditional and tied to the completion of specific projects.

### **Sales & Fees**

The County generates a small portion of its revenue from sales of goods and services, and fees. This represents 7% of the total revenue, or just over \$3 million.

### **Reserve Transfers**

For 2008 the County plans to transfer just under \$3 million or 6% of its revenues from reserves. These transfers will vary from year to year and are generally project specific and support non recurring or periodic expenditures. To support these non recurring or periodic draws from reserves the County adds consistent annual amounts to reserves as part of expenditures.



## Council

This includes the costs of the Policy and Priorities Meetings and the Municipal Planning Commission Meetings. It also includes Councilors involvement in committees, convention etc.

Council activities are funded with general tax revenue.

Councilors	
Gwen Day	Division One
Lana Yakimchuk	Division Two
Everett Page	Division Three
Kathy Blain	Division Four
Gerald Ingeveld	Division Five
Liz Negroportes	Division Six
Albert Kemmere	Division Seven



2007 BUDGET \$	2008 BUDGET \$	CHANGE \$	%
427,450	449,710	22,260	5.2%

### Changes from 2007

The primary drivers in the expense increase between 2007 and 2008 are:

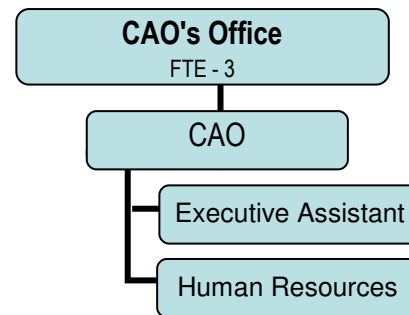
- Costs of running the 2007 municipal election. - (\$35,000)
- General cost increases. - \$17,000
- Recommendations for changes to Council remuneration were accepted. These changes moved Council to a monthly allowance plus per diems rather than compensation based solely on per diems. - \$40,000



### CAO's Office

The CAO's office is Council's direct link to administration. It is responsible for coordinating Council's agendas and providing recommendations on Council resolutions. In addition, Human Resources activities are coordinated by the CAO's office.

The CAO's office is funded from general tax revenue.



2007 BUDGET \$	2008 BUDGET \$	CHANGE \$	%
456,498	536,150	79,652	17.4%

### Changes from 2007

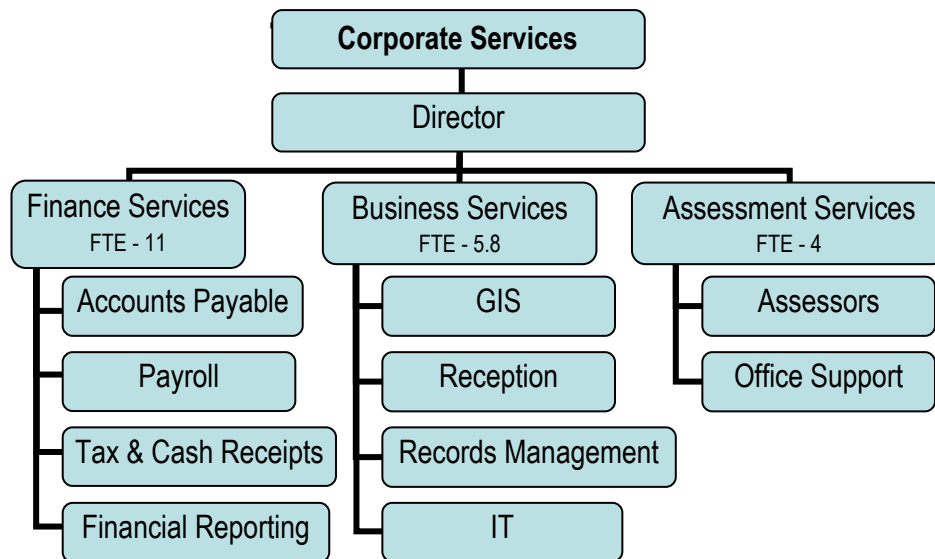
The primary drivers in the expense increase between 2007 and 2008 are:

- For 2008 a full time permanent Human Resources position has been added. In 2007 human resource support was provided under contract. - \$40,000
- To support the development of future municipal managers the County hired a municipal intern in 2007. This position was extended for another full year. The costs of the municipal intern program are partially paid for by a grant. - \$36,000



## Corporate Services

Corporate Services is responsible for all finance, accounting, tax collection, property assessment, information technology, geographic information services, records management and reception functions for the County.



### Changes from 2007

The primary drivers in the expense increase between 2007 and 2008 are:

- Under Fiscal Services short term borrowing costs are expected to decrease while bad debt costs are expected to increase slightly. - (\$15,000)
- In 2007 a contract IT support position was added. This position was made permanent for 2008 and primarily provides desk top support in the County office and helps support the Towns of Didsbury and Carstairs. - no additional cost in 2008
- Three other positions have been added to Corporate Services in 2008. - \$230,000
- General cost increases. - \$40,000



**Utilities:**

Currently solid waste collection is the only utility offered by the County.

Utilities	2007 BUDGET \$	2008 BUDGET \$	CHANGE \$	%
Revenue	224,400	300,000	75,600	33.7%
Expense	220,000	294,000	74,000	33.6%
Net Cost	<u>4,400</u>	<u>6,000</u>	1,600	36.4%

**Projects:**

2008 Projects will focus on completing the County map and aerial photography projects, implementing changes to allow assessors to collect information electronically in the field and work necessary to comply with new regulations on reporting tangible capital assets.

Projects				
Reserve				
Transfer	60,000	241,699	181,699	302.8%
Expense	60,000	241,699	181,699	302.8%
Net Cost	<u>0</u>	<u>0</u>	0	

**Fiscal Services**

	76,514	63,765	(12,749)	(16.7%)
--	--------	--------	----------	---------

**Operations**

Tax Allowances and Penalties	389,500	312,997	(76,503)	(19.6%)
Sales & Grants	218,900	236,700	17,800	8.1%
Total Revenue	<u>608,400</u>	<u>549,697</u>	(58,703)	(9.6%)
Total Expenses	2,152,300	2,420,600	268,300	12.5%
Net Cost	<u>(1,543,900)</u>	<u>(1,870,903)</u>	(327,003)	21.2%

**Capital:**

Included in capital purchases are general upgrades to office computer equipment, a new photocopier and modifications to Council Chambers to improve functionality. Improvements to remote access to County computer systems for satellite offices and employees when they are not in the main office, as well as, increasing disk space and new back up software are planned.

**Capital**

	2008	Funded From
Computers & Office Equipment	65,000	General Revenue
Council Chamber Upgrades	27,000	Reserves/Donations
Photocopier	25,000	General Revenue
Remote Access	41,500	Reserves
Back up Software	25,000	Reserves
Disk Space	55,000	Reserves

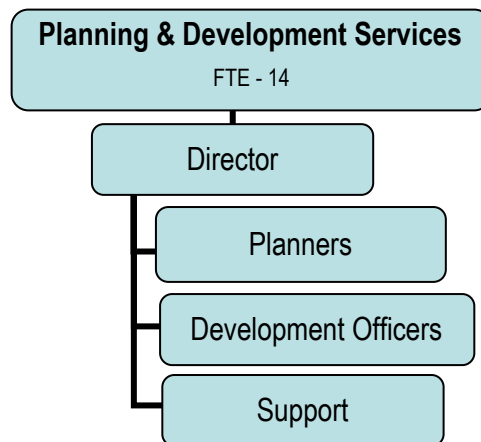


## Planning & Development Services

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. Re-designation 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 neighbouring municipalities. This department also deals with road crossings and pipelines.



The net cost of Planning is funded from general tax revenue.





**Projects and Other Non-Recurring Costs:**

2008 Projects will focus on revising the Land Use Bylaw and implementing planning software. There will be the addition of a planning intern (2 year training commitment partially offset by a grant). - \$57,000 in 2008. Also planned are Area Structure Plans for Water Valley and the Sundre Airport and completion of work started on the Bearberry and Bergen Area Structure Plans.

<b>Operations</b>	<b>2007 BUDGET \$</b>	<b>2008 BUDGET \$</b>	<b>CHANGE \$</b>	<b>%</b>
Revenue- Fees/Permits	541,000	536,000	(5,000)	(0.9%)
Expenses	913,300	1,300,200	386,900	42.4%
Net Cost	<u>(372,300)</u>	<u>(764,200)</u>	(391,900)	105.3%
<b>Projects/Non Recurring Costs</b>				
Reserve				
Transfer/Grants	475,000	438,667	(36,333)	(7.6%)
Project Expense	475,000	467,400	(7,600)	(1.6%)
Net Cost	<u>0</u>	<u>(28,734)</u>	(28,734)	

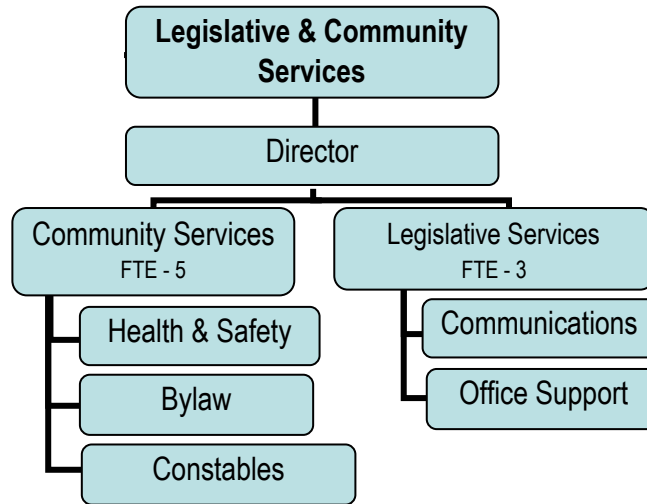
**Changes from 2007**

The primary drivers in the expense increase between 2007 and 2008 are:

- The re-organization of the department, moving Community Services and County constable and by-law officer duties and positions under Legislative Services (5 positions impacted).
- The addition of 6 new planning positions to help support the growing development pressures in the County. - \$340,000
- General cost increases. - \$47,000



## Legislative & Community Services



### Legislative Services

In 2007 Legislative Services was transferred from the CAO's office and combined with Community Services functions which were previously managed under Planning & Development. These two areas together now form a new department.

Legislative Services is responsible for drafting bylaws, policies and procedures. In addition, Communications are coordinated by Legislative Services.



2007 BUDGET \$	2008 BUDGET \$	CHANGE \$	%
442,817	583,038	140,221	32%

### Changes from 2007

The primary drivers in the expense increase between 2007 and 2008 are:

- Addition of one staff member (transferred from planning during re-organization) and general salary increases. - \$100,000
- Various increases to support communications (print, radio, and web based). - \$40,000



**Projects:**

**Legislative Services**

2008 projects include the continuation of the development of the Municipal Area Partnership (MAP) committee, development of a corporate logo, re-drawing the Electoral boundaries and re-developing the County website.

**Projects**

Reserve Transfer/ Grants	33,450	250,000	216,550
Project Expense	33,450	250,000	216,550
Net cost	<u>0</u>	<u>0</u>	

**Community Services**

Community Services includes County Policing, Health & Safety, Rural Community grants, Libraries and Rural Addressing Coordination. Community Services also coordinates the County Support for FCSS, Public Transportation grants, Fire, Emergency Medical Services (EMS), Senior's Housing, Solid Waste Collection and Recreation Facilities (operated by the urban centres in the County).

Grants are available to help support FCSS programs and Public Transportation. As well the costs of Policing and Bylaw control are partially offset by fine revenue. EMS, Senior's Housing and Solid Waste Collection are funded by separate tax rates.

The remaining cost of Community Services is funded from general tax revenue.

Operations	2007 BUDGET \$	2008 BUDGET \$	CHANGE \$	%
Grants	358,909	306,491	(52,418)	(14.6%)
Fines	110,000	125,000	15,000	13.6%
Total Revenue	<u>468,909</u>	<u>431,491</u>	(37,418)	(8.0%)
Expenses	1,060,757	1,113,100	52,343	4.9%
Net Cost	<u>(591,848)</u>	<u>(681,609)</u>	(89,761)	15.2%

**Projects:**

**Community Services**

2008 will focus on developing a regional recreation plan (carried over from 2007) and performing a County wide fire services review. As well, the County is providing \$300,000 in funding for the Campus Learning Centre.

**Projects**

Reserve/CIL Transfer	370,000	410,000	40,000	10.8%
Project Expense	370,000	410,000	40,000	10.8%
Net Cost	<u>0</u>	<u>0</u>	0	



**Changes from 2007**

**Community Services**

- The Health and Safety coordinator has been moved from a contract position to an employee. There is no significant budget implications other than a reclassification of expenses.
- There were increases to the County's support of both Libraries and the Prairies to Peaks Tourism group. - Just under \$10,000 each

**FCSS**

- FCSS spending has increased \$13,000 due to increased funding received from the Province.

**Third Party Services**

There are a number of services that the County supports but which they do not operate directly. These include: senior's housing, solid waste collection, ambulance services, fire services and recreational facilities. Mountain View Senior's Housing, Mountain View Regional Waste Management Commission and Mountain View Regional EMS Commission have separate tax rates. The Fire Authorities and Recreational Funding are funded with general tax revenue.

Note that for EMS the amount shown is the net amount after the Provincial EMS grant.

	<b>2007</b>	<b>2008</b>		
	<b>BUDGET</b>	<b>BUDGET</b>	<b>CHANGE</b>	<b>%</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	
Senior's Housing	343,613	339,835	(3,778)	(1.1%)
Waste Management	222,295	200,240	(22,055)	(9.9%)
Fire	702,374	764,261	61,887	8.8%
Recreation	601,733	800,756	199,023	33.1%
EMS	323,282	299,040	(24,242)	(7.5%)
<b>Total Cost</b>	<u><u>2,193,297</u></u>	<u><u>2,404,133</u></u>	210,835	9.6%

**Changes from 2007**

The primary drivers in the expense increase between 2007 and 2008 are:

- General cost increases for fire authorities. \$60,000
- Cost decreases for Senior's Housing, Waste Collection and EMS totaling \$55,000.
- Recreation costs increased \$200,000 related to the planned increase in support to the urban municipalities who provide these services. Similar increases are expected for the next three years as the new recreation agreements come into full effect.



**Fire Capital**

The County's share of fire equipment purchases is funded from a reserve account. Each year the County contributes to this reserve and then draws the current year expenditures from the reserve. The contribution to the reserve is included in the Fire expenses above. The amount the County contributes to purchases is governed by agreements with each of the towns for joint provision of fire services.

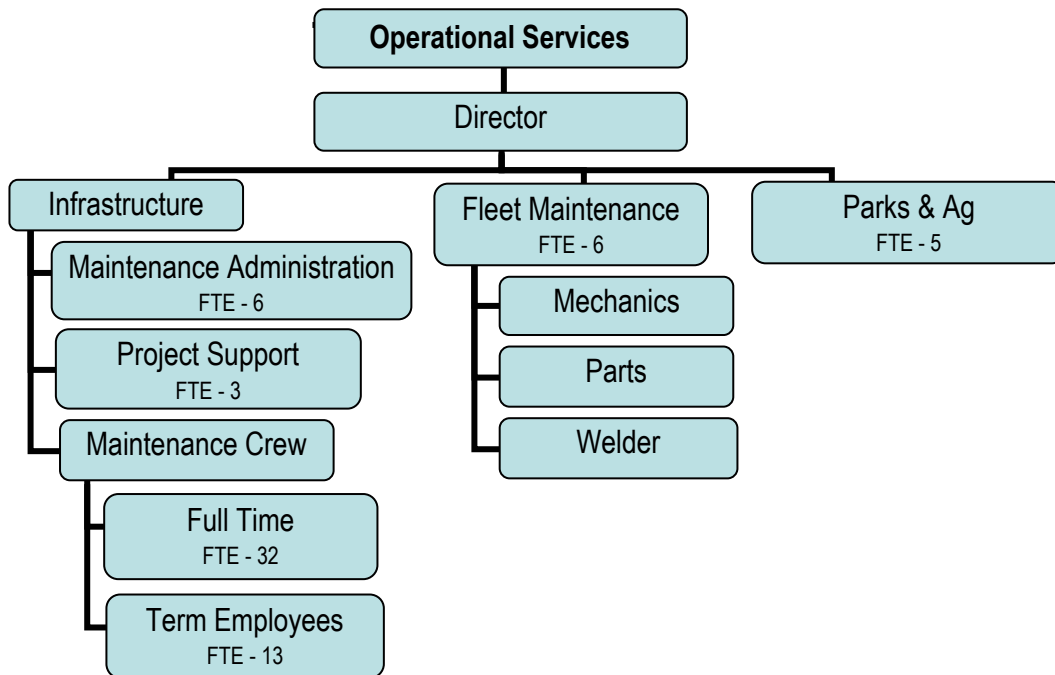
Planned purchases for 2008 are a pumper truck for the Didsbury Fire Authority and a tanker truck for the Sundre Fire Authority.



2007 BUDGET \$	2008 BUDGET \$	CHANGE \$	%
740,000	460,750	(279,250)	(37.7%)



## Operational Services



### Infrastructure Maintenance

Infrastructure Maintenance is involved in the development and maintenance of the County's road infrastructure. This is the area where the majority of the County budget is spent.

There are some sales revenue and grants but the majority of maintenance work is funded from general tax revenue.





**Infrastructure Maintenance cont'd**

	<b>2007 BUDGET \$</b>	<b>2008 BUDGET \$</b>	<b>CHANGE \$</b>	<b>%</b>
Sales	759,000	804,000	45,000	6%
Grants	520,723	520,723	0	0%
Total Revenue	<u>1,279,723</u>	<u>1,324,723</u>	45,000	4%
Recurring Maintenance	8,426,608	9,673,500	1,246,892	15%
Net Cost	<u>(7,146,885)</u>	<u>(8,348,777)</u>	(1,201,892)	17%

**Changes from 2007**

The primary drivers in the expense increase between 2007 and 2008 are:

- The sales revenue increase is almost entirely offset by increased costs.
- Infrastructure Maintenance offers a number of services to rate payers at/near cost.
- \$1 million was added to maintenance to help address maintenance needs. These funds have been distributed across the various maintenance areas.
- Payroll expenses for Infrastructure Maintenance have increased by \$145,000.
- The increased spending in this area demonstrates the County's commitment to road maintenance.

<b>Capital</b>	<b>2007</b>	<b>2008</b>	<b>Funded From</b>
Heavy Equipment	1,931,500	2,117,200	Reserves
Light Trucks	145,000	305,000	Reserves

**Capital:**

Equipment to support the activities of Infrastructure Maintenance in the past was based on a seven year schedule. With the change in focus in Operational Services from being directly involved in both road construction and road maintenance to contracting out road construction and focusing County staff on maintenance activities, the types and quantity of equipment is changing. In 2008 the County plans to dispose of equipment that was used primarily in road construction and purchase equipment that is suitable for maintenance activities. The seven year purchasing schedule will be revised for this new focus.

To support these purchases \$1,335,000 will be transferred from general revenue to the Capital Reserve.



# Mountain View COUNTY

## 2008 BUDGET Departmental Summary

### Infrastructure Maintenance cont'd

PROJECT NUMBER	PROJECT	DELIVERY		2008 FUNDING		
		CONTRACT	MVC	RESERVES	GRANT	GEN REV
<b>OPERATIONAL SERVICES</b>						
OS-01-08	2008 Road Network Update (Recurring each year)	\$ 5,000	\$ 5,000			\$ 5,000
OS-03-08	Acme Road Hill Cut Pavement	\$ 420,000	\$ 420,000		\$ 420,000	
OS-04-08	Intersection of Sh:584 and Twp Rd 33.4 (ENG)	\$ 10,000	\$ 10,000			\$ 10,000
OS-05-08	Shell Gas Plant and RR Rd 5.2 and Runway Study	\$ 30,000	\$ 30,000			\$ 30,000
OS-06-08	Dogpound Creek Retaining Wall	\$ 200,000	\$ 200,000		\$ 130,000	\$ 70,000
OS-07-08	Red Lodge Road	\$ 12,710,000	\$ 12,710,000		\$ 4,210,000	
OS-08-08	RR 5.2 Low Level Crossing	\$ 55,000	\$ 55,000			\$ 55,000
OS-44-08	<b>Coal Camp Road</b>	\$ 415,000	\$ 415,000		\$ 415,000	
OS-09-08	Asphalt Patching	\$ 400,000	\$ 400,000			\$ 200,000
OS-10-08	TWP 29.0 (Dear Springs)	\$ 1,330,000	\$ 1,330,000		\$ 100,000	
OS-11-08	TWP 33.4 Reconstruction (RR 2.0 to 1.5)	\$ 780,000	\$ 780,000			\$ 600,000
OS-12-08	Grid Road Study****revise sheet(Recurring each year)	\$ 10,000	\$ 10,000			\$ 10,000
OS-13-08	Guard Rail Anderson Valley	\$ 50,000	\$ 50,000			\$ 50,000
OS-14-08	Range Road 28.2 & Hwy 27 Intersection(ENG)	\$ 10,000	\$ 10,000			\$ 10,000
OS-15-08	Minor Projects****revise (Recurring Each Year)	\$ 100,000		\$ 100,000		\$ 100,000
OS-16-08	RR 3.2 Realignment (Clarks Bridge)	\$ 110,000	\$ 110,000			\$ 110,000
OS-18-08	Twp Rd 29.0 Alignment (west of Hwy 22)	\$ 50,000	\$ 50,000			\$ 50,000
OS-19-08	Twp Rd 33.4 Base & Chip ( RR 1.4 to 1.5) (Additional Funds)	\$ 80,000		\$ 80,000		\$ 50,000
OS-20-08	Winchell Lake Rockslide (\$150,000 spent in 2007)	\$ 300,000	\$ 300,000		\$ 150,000	
OS-21-08	Bridge Repairs (OS-22-07)	\$ 175,000	\$ 175,000			\$ 175,000
	Contract Re-chipping	\$ 700,000	\$ 700,000		\$ 350,000	
OS-47-08	Calcuim Projects (Dust Control)	\$ 350,000		\$ 350,000		\$ 350,000
OS-27-08	Dogpound Creek HydroSeed	\$ 20,000	\$ 20,000			\$ 20,000
OS-28-08	<b>Moineac Subdivision Armoring</b>	\$ 1,300,000	\$ 1,300,000		\$ 300,000	
OS-30-08	Phase II Didsbury Yard	\$ 2,402,436	\$ 2,402,436			\$ 50,000
OS-32-08	Rural Subdivision Servicing Guidelines	\$ 60,000	\$ 60,000	\$ 60,000		
OS-35-08	Municipal Sustainability Plan Preparation	\$ 15,000	\$ 15,000		\$ 15,000	
OS-37-08	Didsbury Bus Shop Study	\$ 5,000	\$ 5,000			\$ 5,000
OS-38-08	Utility Corporation Search Fees	\$ 10,000	\$ 10,000			\$ 10,000
OS-39-08	Sundre Shop Environmental Assessment	\$ 30,000	\$ 30,000			\$ 30,000
OS-41-08	South Red Deer Regional Waste Water Comm	\$ 15,000	\$ 15,000			\$ 15,000
OS-42-08	Shop Building Maintenance	\$ 365,400	\$ 365,400			\$ 167,800
OS-46-08	Sundre Airport Legal Survey	\$ 40,000	\$ 40,000			\$ 40,000
OSC-03-07	Offsite Levy Study	\$ 75,000	\$ 75,000			\$ 75,000
OSC-11-07	<b>Admin Building Signage</b>	\$ 15,000	\$ 15,000			\$ 15,000
OS-16-07	Paving of Range Road 2.0	\$ 2,610,000	\$ 2,610,000		\$ 2,610,000	
OS-20-07	Chip Seal River Road - 2007 app project	\$ 275,000		\$ 275,000		\$ 200,000
OS-13-07	Twp Rd 33.4 Base & Chip ( RR 1.4 to 1.5) (Orig Funds)	\$ 100,000		\$ 100,000		\$ 100,000
OS-19-07	TWP 32.0/HWY 760	\$ 390,000	\$ 390,000		\$ 195,000	\$ 195,000
	Bridge Repairs - Province	\$ 122,636	\$ 122,636		\$ 122,636	
	Bridge Repairs - County	\$ 181,500	\$ 41,500	\$ 140,000		\$ 181,500
	<b>TOTAL</b>	\$ 26,321,972	\$ 25,276,972	\$ 1,045,000	\$ 60,000	\$ 9,017,636
						\$ 2,979,300
						<b>Total 2008 Funding \$ 12,056,936</b>

### Infrastructure Support Services

Infrastructure Support Services is responsible for managing County infrastructure that includes buildings, airports, and and inspections related to 3rd parties connecting to our road infrastructure.

Infrastructure Support Services is funded from general tax revenue.

2007 BUDGET	2008 BUDGET	CHANGE	%
\$	\$	\$	
472,350	502,300	29,950	6%

### Capital

	2008	Funded From
Office Trailer Didsbury Shop	224,000	Grant
Olds/Didsbury Nav Beacon & Voice Activated Counter	36,000	Reserves
Sundre Shop	582,856	Grant
Admin Building Paving - Parking Lot	600,000	Grant
Admin Building Landscaping	60,000	Grant
Admin Building Sign	15,000	Reserves
Didsbury Yard Fence	7,500	Reserves



**Infrastructure Support Services cont'd**

**Capital:**

In 2008 there are a number of projects planned. An office trailer at the Didsbury yard, navigation beacon and air traffic counter to keep technology current at the Olds/Didsbury Airport, a shop was purchased jointly with the Town of Sundre in 2007 and in 2008 further construction and modifications will be made to make the facility suitable for County operations. The paving, signage and landscaping projects complete the planned site work at the County Administration office, and Taxiway upgrades to aid further development around the Olds/Didsbury airport is also planned.

**Changes from 2007**

The primary drivers in the expense increase between 2007 and 2008 are:

- Increased spending on operating costs at the two airports operated by the County - Sundre and Olds/Didsbury - \$30,000.

**Parks**

The main item under Parks is the operation of Westward Ho Campground. 2008 will be the second year the park has been operated by a contractor rather than directly by the County.



	<b>2007 BUDGET \$</b>	<b>2008 BUDGET \$</b>	<b>CHANGE \$</b>	<b>%</b>
Park Revenues	25,700	39,000	13,300	51.8%
Expenses	95,125	19,630	(75,495)	(79.4%)
Net Cost	<u>(69,425)</u>	<u>19,370</u>	88,795	



**Parks cont'd**  
**Changes from 2007**

The primary drivers in the expense increase between 2007 and 2008 are:

- During 2007 there were some costs associated with the transition to a contractor operating the park. The reduced costs seen in 2008 are more indicative normal operations.

**Agriculture**

The Agriculture area encompasses the Agricultural Services Board as well as environmental programs.



	2007 BUDGET \$	2008 BUDGET \$	CHANGE \$	%
Sales	45,600	59,000	13,400	29.4%
Grants	233,070	200,600	(32,470)	(13.9%)
Total Revenue	<u>278,670</u>	<u>259,600</u>	(19,070)	(6.8%)
Expenses	689,734	798,670	108,936	15.8%
Net Cost	<u>(411,064)</u>	<u>(539,070)</u>	(128,006)	31.1%

**Changes from 2007**

The primary drivers in the expense increase between 2007 and 2008 are:

- Increase in spending on grass mowing in the road right of way. - \$40,000
- Introduction of a tall butter cup management program. - \$20,000
- Introduction of joint weed inspection with the urban municipalities. - \$20,000
- General program and cost increases. - \$31,000



Under the Municipal Government Act (MGA) for each calendar year a Council must adopt an operating and capital budget. If desired an interim budget may be passed which is in effect for part of the year. The budget as passed must be a balanced budget but can include transfers from reserves and/or previous year's surpluses. If a municipality has had an actual net deficit over the previous three years the current year's budget must include an expenditure which will recover the deficit over the next three budget years.

### **Policies**

The municipality's expenditures are governed by the Financial Controls Policy. The County holds a number of reserves and the purpose of reserves and use of reserves is governed by the Reserves Policy.

### **Budget Process**

Although the process will vary from year to year, for the 2008 budget the following process was used to prepare the budget.

In the late fall of 2007, after the municipal election, Council reviewed proposed projects, capital purchases, staffing increases and service level changes along with projections of tax revenue. In early December Council gave final approval to these changes and passed an interim budget for 2008. In early May, after receiving information on Education Tax revenue that is required to be collected by the County on behalf of the Province, Council reviewed the final budget and passed the Tax Rate Bylaw.

### **Basis of Accounting**

Revenues are recognized in the period the transactions or events occurred that gave rise to the revenues. Funds from external parties and earnings thereon restricted by agreement or are accounted for as deferred revenue until used for the purpose specified. Expenditures are recognized in the period the goods and services are acquired and a liability is incurred or transfers are due, with the exception of pension expenditures. Pension contributions for current and past service pension benefits are recorded as expenditures in the year in which they become due.

Capital Assets are non-financial assets having physical substance that, are used on a continuous basis by the County, have useful economic lives extending beyond one year and are not for resale in the ordinary course of operations. Capital assets are reported as expenditures in the period they are acquired. Capital assets are reported at cost except for donated assets, which are reported at estimated fair value. The County's capitalization threshold is \$1,000. Subsequent expenditures on a recorded TCA that, increase output or service capacity, increase the service life, lower associated operating costs and/or improve the quality of the output are classified as betterments and capitalized accordingly.

The cost of road construction and road maintenance are not capitalized in the accounts and are included in the annual expenditures of Mountain View County.

Government contributions for the acquisition of capital assets are recorded as capital revenue and do not reduce the related capital asset costs.

Capital assets for government purposes are not depreciated. For financial reporting years starting in 2009 municipalities will be required to depreciate capital assets.

The County's annual financial statements use the same basis of accounting.

**MOUNTAIN VIEW COUNTY  
2008 TAX LEVY BUDGET**

	<b>2007 ACTUAL \$</b>	<b>2007 BUDGET \$</b>	<b>2008 BUDGET \$</b>
REVENUE	41,135,684	43,505,000	47,695,000
EXPENDITURES	<u>41,200,906</u>	<u>43,505,000</u>	<u>47,695,000</u>
SURPLUS (DEFICIT)	<u>(65,223)</u>	<u>0</u>	<u>(0)</u>

**MOUNTAIN VIEW COUNTY  
2008 BUDGET**

VARIANCE CALCULATION: 2008 budget compared to 2007 budget.

	2007 ACTUAL \$	2007 BUDGET \$	2008 BUDGET \$	VARIANCE \$	%
TAXES:					
MUNICIPAL					
Real Property	9,028,281	8,957,842	10,787,695	1,829,853	17
Power & Pipeline	8,747,320	8,693,390	9,584,580	891,191	9
<b>TOTAL MUNICIPAL</b>	<b>17,775,601</b>	<b>17,651,232</b>	<b>20,372,276</b>	<b>2,721,044</b>	<b>13</b>
EDUCATION					
Real Property	5,202,222	5,166,069	5,195,144	29,075	1
Power & Pipeline	4,662,625	4,633,878	4,526,052	(107,827)	(2)
<b>TOTAL EDUCATION</b>	<b>9,864,847</b>	<b>9,799,947</b>	<b>9,721,196</b>	<b>(78,752)</b>	<b>(1)</b>
SENIORS HOUSING					
Real Property	233,496	231,863	239,203	7,340	3
Power & Pipeline	127,341	126,556	106,495	(20,061)	(19)
<b>TOTAL SENIORS HOUSING</b>	<b>360,837</b>	<b>358,419</b>	<b>345,698</b>	<b>(12,721)</b>	<b>(4)</b>
REGIONAL WASTE MANAGEMENT					
Real Property	161,656	160,519	143,521	(16,998)	(12)
Power & Pipeline	88,159	87,615	63,897	(23,718)	(37)
<b>TOTAL REGIONAL WASTE MANAGEMENT</b>	<b>249,815</b>	<b>248,134</b>	<b>207,418</b>	<b>(40,716)</b>	<b>(20)</b>
EMS SERVICES					
Real Property	215,536	214,027	215,282	1,255	1
Power & Pipeline	117,545	116,820	95,846	(20,974)	(22)
<b>TOTAL EMS SERVICES</b>	<b>333,081</b>	<b>330,847</b>	<b>311,128</b>	<b>(19,719)</b>	<b>(6)</b>
<b>TOTAL CURRENT TAXES LEVIED</b>	<b>28,584,181</b>	<b>28,388,579</b>	<b>30,957,716</b>	<b>2,569,137</b>	<b>8</b>
Net Over/Under Levy	<b>(47,048)</b>	112,108	90,828	(21,280)	(23)
<b>TOTAL TAXES</b>	<b>28,537,133</b>	<b>28,500,687</b>	<b>31,048,544</b>	<b>2,547,857</b>	<b>8</b>
SUMMARY OF CURRENT TAXES LEVIED:					
Residential	8,304,826	8,256,333	8,874,661	618,328	7
Farmland	1,568,642	1,559,925	1,557,165	(2,760)	(0)
Commercial & Industrial	1,979,298	1,950,235	2,419,255	469,020	19
Machinery & Equipment	2,988,426	2,963,824	3,729,765	765,941	21
Linear	13,742,988	13,658,261	14,376,870	718,609	5
<b>Total</b>	<b>28,584,181</b>	<b>28,388,578</b>	<b>30,957,716</b>	<b>2,569,138</b>	<b>8</b>

**MOUNTAIN VIEW COUNTY  
2008 BUDGET**

**REVENUE BUDGET**

VARIANCE CALCULATION: 2008 budget compared to 2007 budget.

	<b>2007 ACTUAL</b>	<b>2007 BUDGET</b>	<b>2008 BUDGET</b>	<b>VARIANCE</b>	<b>%</b>
	\$	\$	\$	\$	
Sales of Goods & Services					
Sale of Goods					
Gravel	204,845	175,000	190,000	15,000	9
Timber	0	15,000	0	(15,000)	-
Other	108,300	88,600	97,600	9,000	10
Sale of Services	907,108	861,700	1,026,700	165,000	19
Other	224,062	187,000	146,800	(40,200)	(21)
	<u>1,444,315</u>	<u>1,327,300</u>	<u>1,461,100</u>	<u>133,800</u>	10
Other Revenue From Own Sources:					
Other Licences & Permits	573,946	895,000	610,000	(285,000)	(32)
Rentals	85,326	81,100	77,500	(3,600)	(4)
Park Fees	31,114	19,000	30,000	11,000	58
Return on Investments	249,361	190,000	220,000	30,000	16
Revenue From Funds Loaned	169,785	170,000	166,500	(3,500)	(2)
Penalties & Costs on Taxes	133,893	156,500	131,500	(25,000)	(16)
Other	195,768	496,406	509,979	13,573	3
	<u>1,439,192</u>	<u>2,008,006</u>	<u>1,745,479</u>	<u>(262,527)</u>	(13)
Unconditional Transfers From Other Gov'ts:					
Provincial					
Public Transportation Assistance	31,769	31,769	31,769	0	-
	<u>31,769</u>	<u>31,769</u>	<u>31,769</u>	<u>0</u>	-

**MOUNTAIN VIEW COUNTY  
2008 BUDGET  
REVENUE BUDGET (Continued)**

	2007 ACTUAL	2007 BUDGET	2008 BUDGET	VARIANCE	%
	\$	\$	\$	\$	
Conditional Transfers From Other Gov'ts:					
Federal					
Federal Gas Tax Rebate	777,468	750,000	420,000	(330,000)	(44)
Waterways	14,897		0	0	-
Provincial					
Transportation					
- Road Grant	520,723	520,723	520,723	0	-
- Special Grant	136,129	30,256	732,636	702,380	2,321
- Municipal Infrastructure Grant	1,978,461	4,863,415	7,420,000	2,556,585	53
Municipal Sustainability Initiative	973,107		15,000	15,000	-
Alberta Water Management & Erosion Control			430,000	430,000	-
Disaster Recovery	1,223,950	400,000		(400,000)	-
EMS Grant	70,983	283,931		(283,931)	-
Regional Safety Coordinator Grant/Fire Truck		220,500		(220,500)	(100)
Municipal Sponsorship Grant			183,699	183,699	-
Agriculture Serv. Comm.					
- Regular	200,534	150,000	150,000	0	-
- Waterways - various	31,610	32,500	30,600	(1,900)	(6)
Agriculture - AESA	50,570	50,570	50,570	0	-
Municipal Co-operation Grant	258,740		150,000	150,000	-
Alberta Career Development - PEP	4,985	9,500	9,500	0	-
Municipal/Planning Intern	21,000	21,000	53,583	32,583	-
Family & Community Services (FCSS)	253,499	261,640	274,722	13,082	5
Local					
Carstairs Annexation	11,900	9,000	9,000	0	-
	<u>6,528,556</u>	<u>7,603,035</u>	<u>10,450,033</u>	<u>2,846,998</u>	<u>37</u>
Transfers From Reserves					
Operating					
Rechipping	473,521	400,000	0	(400,000)	-
Public Works Special Project	359,109	360,000	979,300	619,300	172
Tax Stabilization Reserve	357,811	842,155	856,000	13,845	2
Pit Stripping and Pit Reclamation	461,178	500,000	550,000	50,000	-
Working Capital Reserve	400,000	400,000	0	(400,000)	-
Public Transport	10,231	13,231	13,156	(75)	(1)
General Fire	462,780	540,000	242,000	(298,000)	(55)
Didsbury Fire		200,000	218,750	18,750	9
Gravel	228,362	228,362	32,675	(195,687)	(86)
Rural Community Grants	12,625	15,300	15,660	360	2
Family & Comm Services	4,909	5,155	0	(5,155)	(100)
Agriculture			50,534	50,534	-
Transfer From Capital Fund	384,193	530,000		(530,000)	(100)
	<u>3,154,719</u>	<u>4,034,203</u>	<u>2,958,075</u>	<u>(1,076,128)</u>	<u>(27)</u>
	<u><u>41,135,684</u></u>	<u><u>43,505,000</u></u>	<u><u>47,695,000</u></u>		

**MOUNTAIN VIEW COUNTY  
2008 BUDGET  
EXPENDITURE BUDGET**

VARIANCE CALCULATION: 2008 budget compared to 2007 budget.

	<b>2007 ACTUAL \$</b>	<b>2007 BUDGET \$</b>	<b>2008 BUDGET \$</b>	<b>VARIANCE \$</b>	<b>%</b>
<b>COUNCIL:</b>					
Meetings	114,689	160,700	210,100	49,400	31
Committees & Special Tasks	114,778	154,950	148,850	(6,100)	(4)
Conventions	35,746	41,500	45,560	4,060	10
Other Legislative	71,231	70,300	45,200	(25,100)	(36)
	<u>336,444</u>	<u>427,450</u>	<u>449,710</u>	<u>22,260</u>	5
<b>CAO SERVICES:</b>	382,978	456,498	536,150	79,652	17
<b>CORPORATE SERVICES:</b>					
Finance & General Office	1,420,545	1,374,100	1,675,300	301,200	22
Assessment & Taxation	445,563	454,900	474,000	19,100	4
Business Services	428,852	543,300	565,300	22,000	4
Projects	29,808	60,000	241,699	181,699	303
	<u>2,324,768</u>	<u>2,432,300</u>	<u>2,956,299</u>	<u>523,999</u>	22
<b>PLANNING &amp; DEVELOPMENT SERVICES:</b>					
Planning & Development	796,464	913,300	1,300,200	386,900	42
Planning & Development Projects	135,186	475,000	467,400	(7,600)	(2)
	<u>931,650</u>	<u>1,388,300</u>	<u>1,767,600</u>	<u>379,300</u>	27
<b>LEGISLATIVE &amp; COMMUNITY SERVICES:</b>					
Legislative Services	463,471	442,817	583,038	140,221	32
Community Services	607,214	665,407	685,143	19,736	3
Community Services Projects	53,583	403,450	660,000	256,550	64
Family & Community Support Services (FCSS)	269,614	327,050	340,132	13,082	4
Public Transportation	42,000	45,000	44,925	(75)	(0)
	<u>1,435,882</u>	<u>1,883,724</u>	<u>2,313,238</u>	<u>429,514</u>	23
Fire Protection - Operating	496,054	477,374	539,261	61,887	13
Fire Protection - Capital	462,780	740,000	460,750	(279,250)	(38)
Emergency Services	382,444	612,513	323,940	(288,573)	(47)
Senior's Housing	343,613	343,613	339,835	(3,778)	(1)
Environmental Health Services	230,860	240,295	218,240	(22,055)	(9)
Recreation Boards	587,905	601,733	800,756	199,023	33
	<u>2,503,655</u>	<u>3,015,528</u>	<u>2,682,783</u>	<u>(332,746)</u>	(11)
	<u>3,939,537</u>	<u>4,899,252</u>	<u>4,996,021</u>	<u>96,769</u>	2

**MOUNTAIN VIEW COUNTY  
2008 BUDGET**

**EXPENDITURE BUDGET (Continued)**

	2007 ACTUAL \$	2007 BUDGET \$	2008 BUDGET \$	VARIANCE \$	%
<b>OPERATIONAL SERVICES:</b>					
Operational Services Maintenance	8,836,099	8,426,608	9,673,500	1,246,892	15
Operational Services Projects	5,757,878	8,822,076	12,056,936	3,234,860	37
Infrastructure Support Services	473,336	472,350	502,300	29,950	6
Westward Ho Park	98,497	80,575	11,000	(69,575)	(86)
Other Parks	5,743	14,550	8,630	(5,920)	(41)
Other Operational Services Projects			167,500	167,500	-
Agriculture Service Board	553,014	533,500	644,500	111,000	21
Special Agriculture/Environmental Projects	164,314	156,234	154,170	(2,064)	(1)
	<u>15,888,880</u>	<u>18,505,893</u>	<u>23,218,536</u>	<u>4,712,643</u>	25
<b>FISCAL SERVICES:</b>					
Debt Charges	14,692	40,514	18,765	(21,749)	(54)
Debenture Interest (Loaned to MVSH)	169,785	170,000	166,500	(3,500)	(2)
Allowance for Bad Debt & Cancelled Taxes	59,363	36,000	45,000	9,000	25
Alberta School Foundation Fund (ASFF)	9,656,794	9,656,794	9,786,420	129,626	1
Transfer to Operating Reserves	5,546,748	3,790,800	2,159,200	(1,631,600)	(43)
Transfer to Capital Fund	1,949,266	1,701,200	1,594,800	(106,400)	(6)
	<u>17,396,648</u>	<u>15,395,308</u>	<u>13,770,685</u>	<u>(1,624,623)</u>	(11)
<b>TOTAL OPERATIONAL EXPENDITURES</b>	<u><u>41,200,906</u></u>	<u><u>43,505,000</u></u>	<u><u>47,695,000</u></u>		

**MOUNTAIN VIEW COUNTY  
2008 TAX LEVY BUDGET**

	Requisition for Current Year \$	Allowances and Underlevies \$	Total \$	Total Assessed Valuation \$	Tax Rates	Tax Levy \$
<b>MUNICIPAL:</b>						
Residential				1,649,565,237	2.68	4,420,835
Farmland				160,037,492	7.03	1,125,064
Commercial/Industrial				179,204,077	9.00	1,612,837
Machinery & Equipment				403,217,820	9.00	3,628,960
Linear				1,064,953,366	9.00	9,584,580
<b>EDUCATION:</b>						
<b>Alberta School Foundation Fund</b>						
Residential & Farmland	4,430,506	-28,499	4,402,007	1,794,856,837	2.45	4,397,399
Non-Residential	5,319,042	-34,215	5,284,828	1,244,047,043	4.25	5,287,200
<b>Opted Out School Boards</b>						
Residential & Farmland	36,399	-234	36,165	14,745,892	2.45	36,127
Non-Residential	472	-3	469	110,400	4.25	469
<b>Senior's Housing</b>	343,613	-8,586	335,027	3,456,977,991	0.10	345,698
<b>Regional Waste Management</b>	222,295	-14,875	207,420	3,456,977,991	0.06	207,419
<b>EMS Services</b>	323,940	2,041	325,981	3,456,977,991	0.09	311,128
<b>TOTAL LEVY</b>						<u><u>30,957,716</u></u>

**NOTE:**

There was a net overlevy of \$84,371 in 2007 for the Alberta School Foundation Fund, Mountain View Management Board and Regional Waste Management. This is included in 2008 resulting in a corresponding decrease in the 2008 levies.

**MOUNTAIN VIEW COUNTY  
2008 BUDGET  
TAX RATES**

	2005	2006	2007	2008	% Change
Municipal					
Residential	3.49	3.89	3.35	2.68	(20.0)
Farmland	5.41	5.41	5.99	7.03	19.2
Commercial/Industrial	7.63	8.82	8.93	9.00	0.8
Machinery & Equipment	7.63	8.82	8.93	9.00	0.8
Linear	7.63	8.82	8.93	9.00	0.8
Alberta School Foundation Fund (A.S.F.F.):					
Residential & Farmland	4.48	4.09	3.40	2.45	(27.9)
Commercial/Industrial	6.93	5.75	4.76	4.25	(10.7)
Linear	6.93	5.75	4.76	4.25	(10.7)
Mountain View Seniors' Housing	0.15	0.14	0.13	0.10	(23.1)
Mountain View Waste Management	0.09	0.09	0.09	0.06	(33.3)
EMS Services			0.12	0.09	(25.0)
<hr/>					
Total Tax Rates:					
Residential					
Municipal	3.49	3.89	3.35	2.68	(20.0)
A.S.F.F.	4.48	4.09	3.40	2.45	(27.9)
Mountain View Seniors' Housing	0.15	0.14	0.13	0.10	(23.1)
Mountain View Waste Management	0.09	0.09	0.09	0.06	(33.3)
EMS Services			0.12	0.09	(25.0)
Total	<u>8.21</u>	<u>8.21</u>	<u>7.09</u>	<u>5.38</u>	(24.1)
Farmland					
Municipal	5.41	5.41	5.99	7.03	17.4
A.S.F.F.	4.48	4.09	3.40	2.45	(27.9)
Mountain View Seniors' Housing	0.15	0.14	0.13	0.10	(23.1)
Mountain View Waste Management	0.09	0.09	0.09	0.06	(33.3)
EMS Services			0.12	0.09	(25.0)
Total	<u>10.13</u>	<u>9.73</u>	<u>9.73</u>	<u>9.73</u>	0.0
Commercial/Industrial	14.80	14.80	14.03	13.50	(3.8)
Machinery & Equipment	7.87	9.05	9.27	9.25	(0.2)
Linear	14.80	14.80	14.03	13.50	(3.8)