

Appendix 8

Performance Measures



Performance Measures

2012 Budget

Each year the Province of Alberta collects standard financial information from each municipality. From this information they develop financial indicator graphs for groups of similar municipalities. These charts give rate payers and Council an idea of how Mountain View County compares with its peers. These graphs are discussed as part of the budget process and have been included in the budget package.

In addition, Council has asked that there be a greater emphasis on County performance measures. Included in the 2012 budget are funds to conduct a rate payer survey. One of the objectives of the survey is to obtain feedback regarding the County's performance. The other aspect of performance measurement is to develop performance reporting. There has always been performance evaluation and measurement but not a formalized process.

In 2012 it's planned to develop a formalized performance reporting process along with the process of aligning programs to the strategic goals. As part of this process performance measures for each major County program will be developed. In 2011 draft performance measures were developed. These draft measures will be refined and formalized.



Financial Indicator Graphs for the Year Ended December 31, 2010



**Prepared by Financial Advisory Services
Local Government Services Division**

Introduction

The financial indicator graphs have been prepared by Alberta Municipal Affairs using municipal financial and statistical data. The package is intended to serve as a tool that may assist council and administration with operational decisions. The comparative measures may be useful in assessing past performance and for budget planning. Each municipality is compared to a group of similar sized urban municipalities, or to rural municipalities with similar tax base. The comparison group is shown on the last slide.

Financial Advisory Services can provide assistance in interpreting this information and can prepare custom indicator graphs upon request for other comparative groups, e.g. comparisons with only larger municipalities.

Other points to note are:

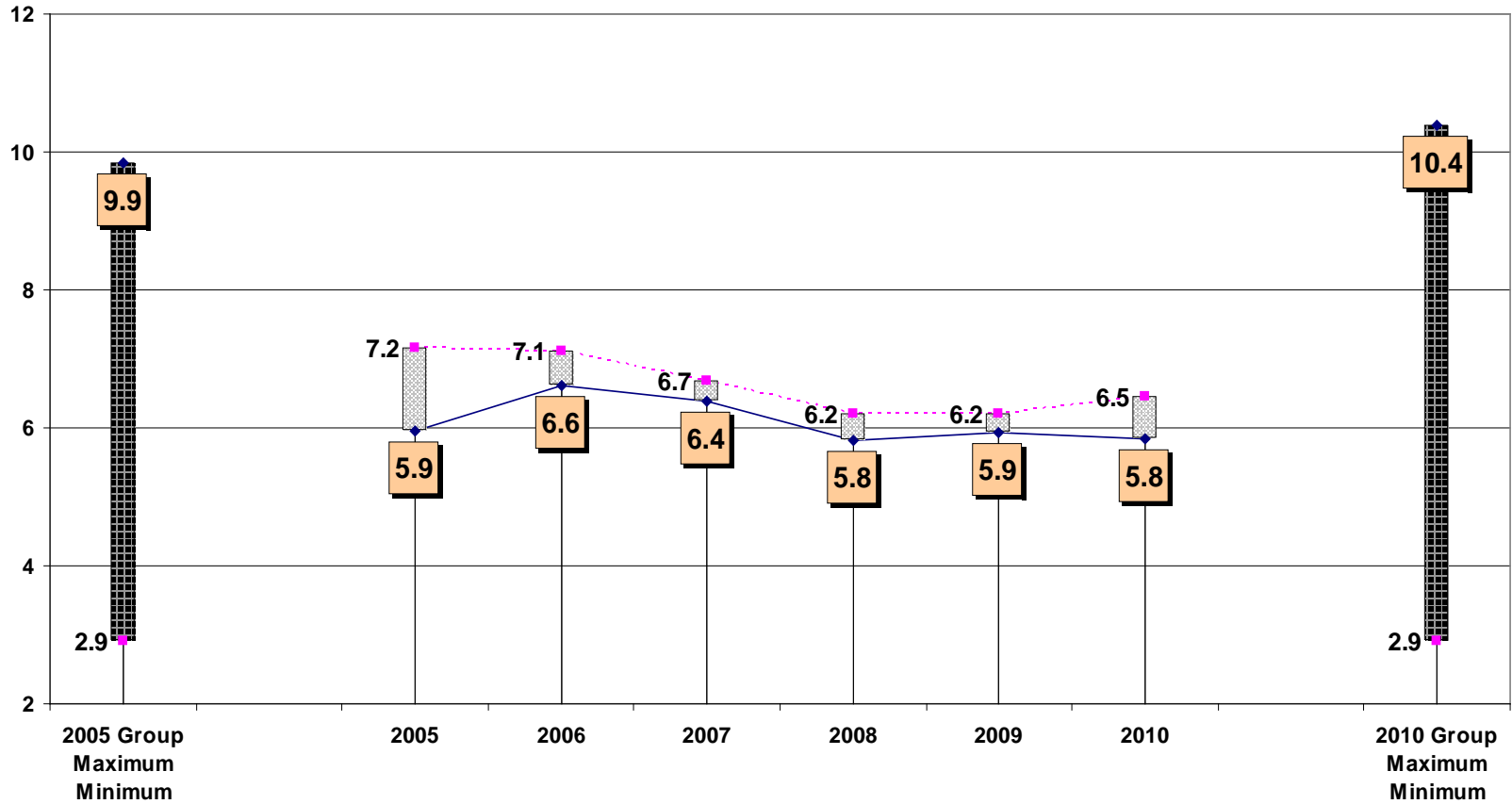
- 1. The range for most of the graphs is 2005 to 2010.**
- 2. Equalized assessment is shown for the period 2006 to 2011.**
- 3. Caution should be used when interpreting results as each municipality has unique characteristics affecting how it compares to the group. In addition, circumstances may have changed since the December 31, 2010 reporting date.**

Financial Indicator Graphs include:

- **Equalized Tax Rates – Municipal/Residential/Non-Residential**
- **Equalized Assessment Per Capita (urban only)**
- **Equalized Assessment Per Km of Roads (rural only)**
- **Non-Residential Equalized Assessment as % of Total**
- **Tax Collection Rate**
- **Debt & Debt Service as % of the Limits**
- **Long Term Debt Per Capita**
- **Major Revenue Sources Per Capita**
- **Major Revenue Sources As % of Total Revenue (only 2010)**
- **Broad Function Expenses Per Capita (only 2010)**
- **Per Capita Expenses by Major Type:**
 - **Salaries, Wages & Benefits**
 - **Contracted & General Services**
 - **Materials, Goods, Supplies & Utilities**
 - **Bank Charges & Interest**
 - **Amortization (only 2009 & 2010)**
- **Net Book Value As % of Capital Costs (only 2009 & 2010)**
- **Accumulated Surplus Categories, As % (only 2010)**
- **Accumulated Surplus Categories, Per Capita (only 2010)**
- **Ratio of Current Assets to Current Liabilities**

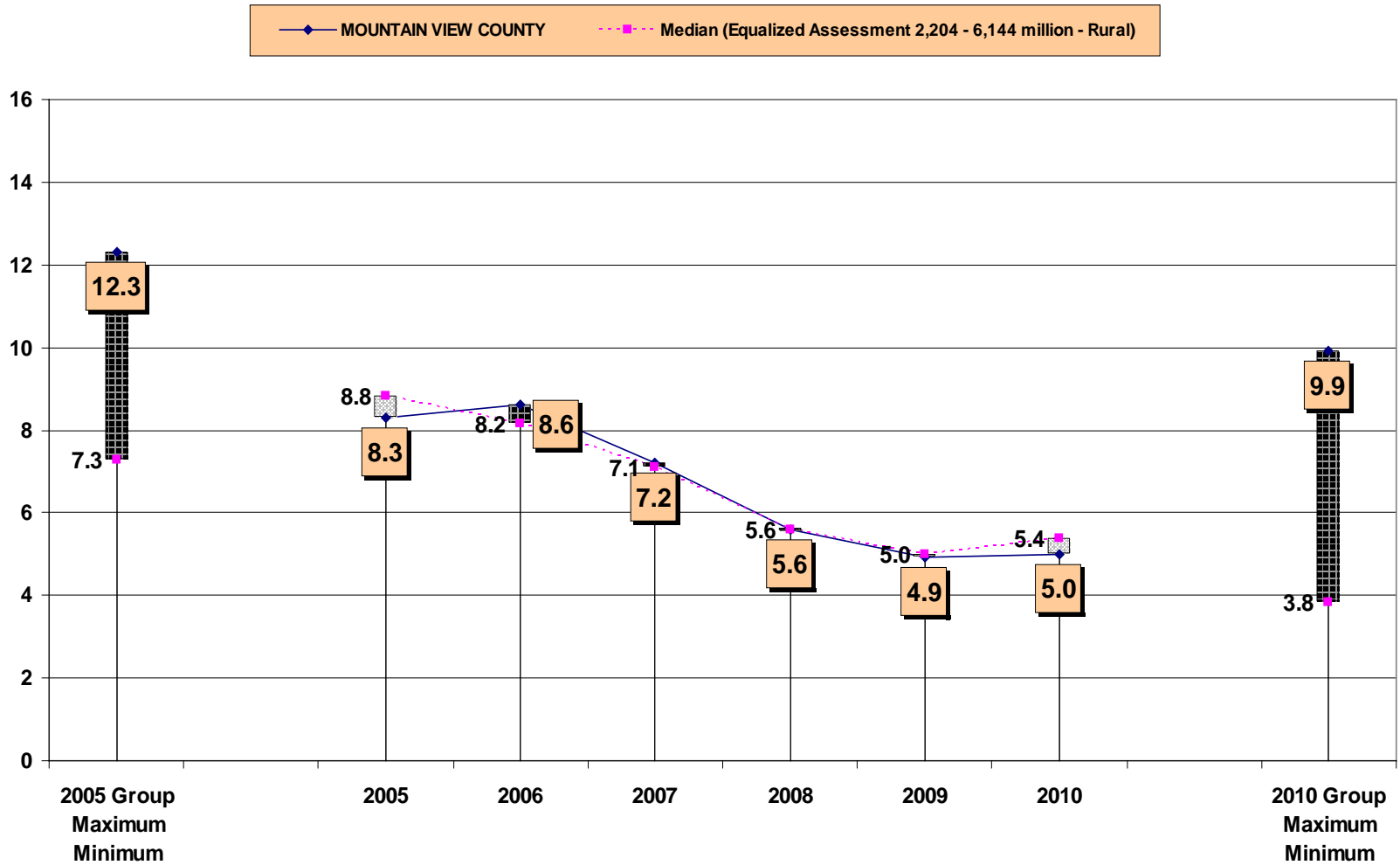
Municipal Equalized Tax Rate

02274-F03-0226



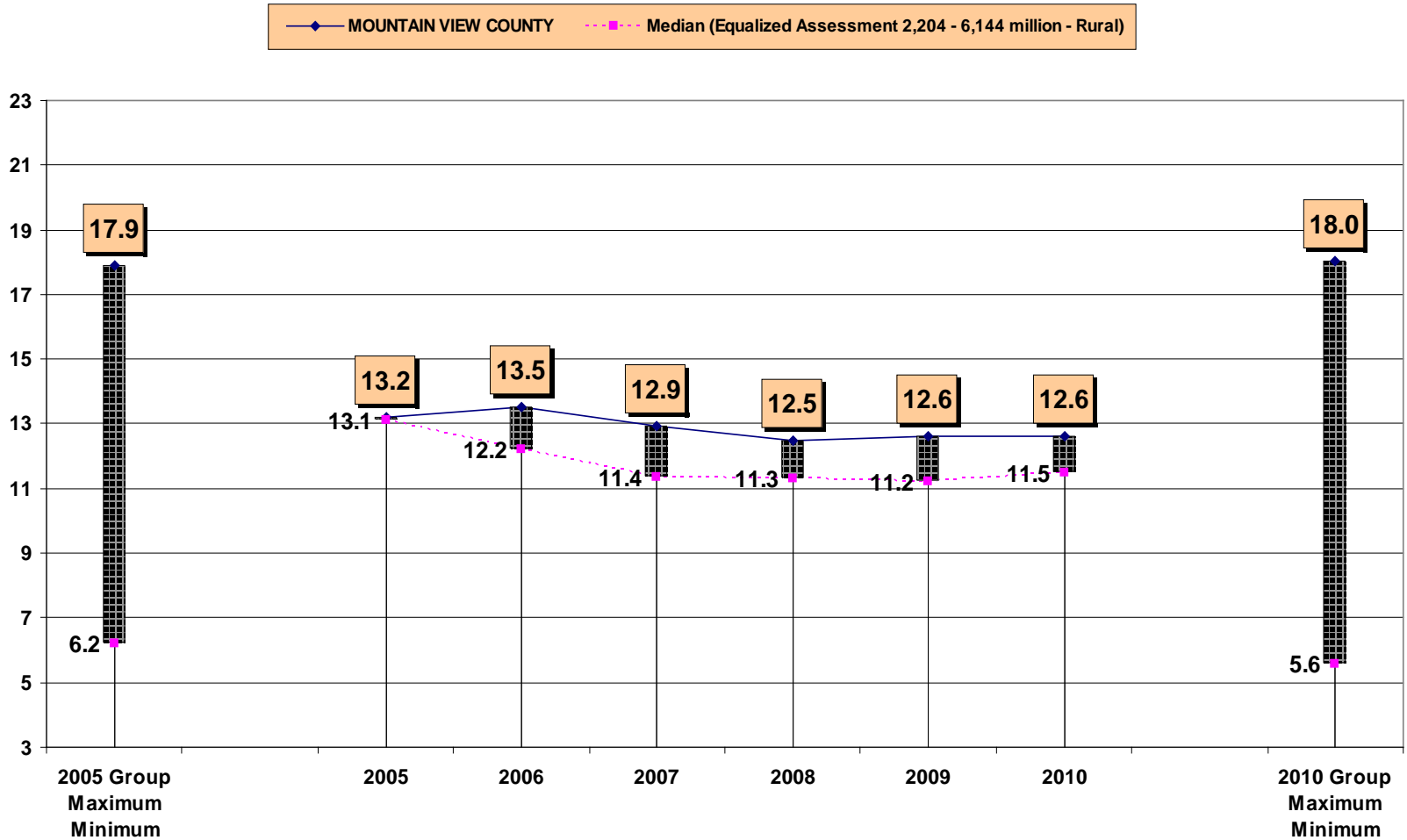
Note : Municipal Equalized Tax Rate is calculated based on total equalized assessment and net municipal property tax.

Residential Equalized Tax Rate



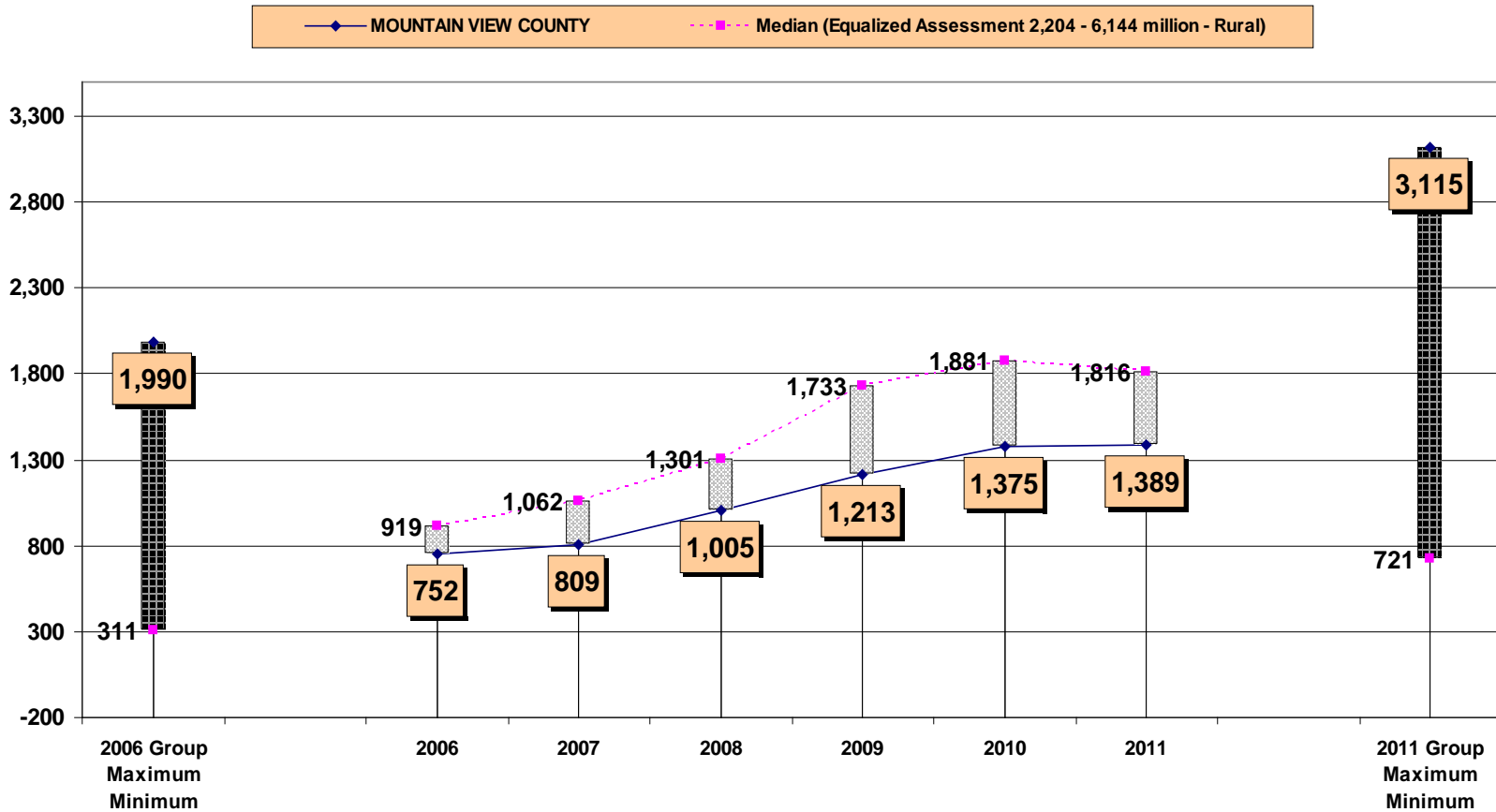
Note : Residential Equalized Tax Rate is calculated based on gross residential property taxes and residential equalized assessment.

Non-Residential Equalized Tax Rate



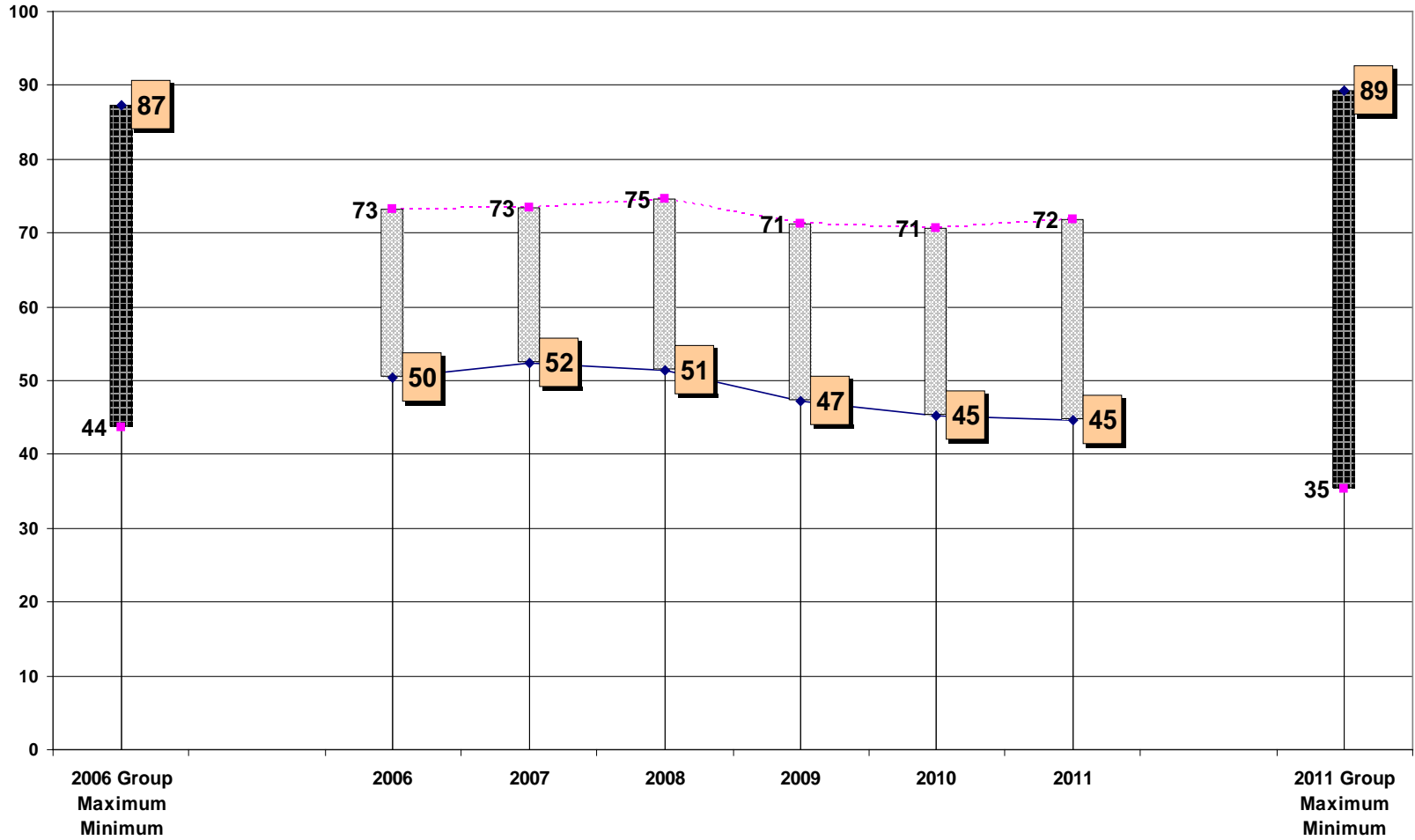
Note : Non-Residential Equalized Tax Rate is calculated based on gross non-residential property taxes and non-residential equalized assessment.

Equalized Assessment Per Km of Roads (in thousands)

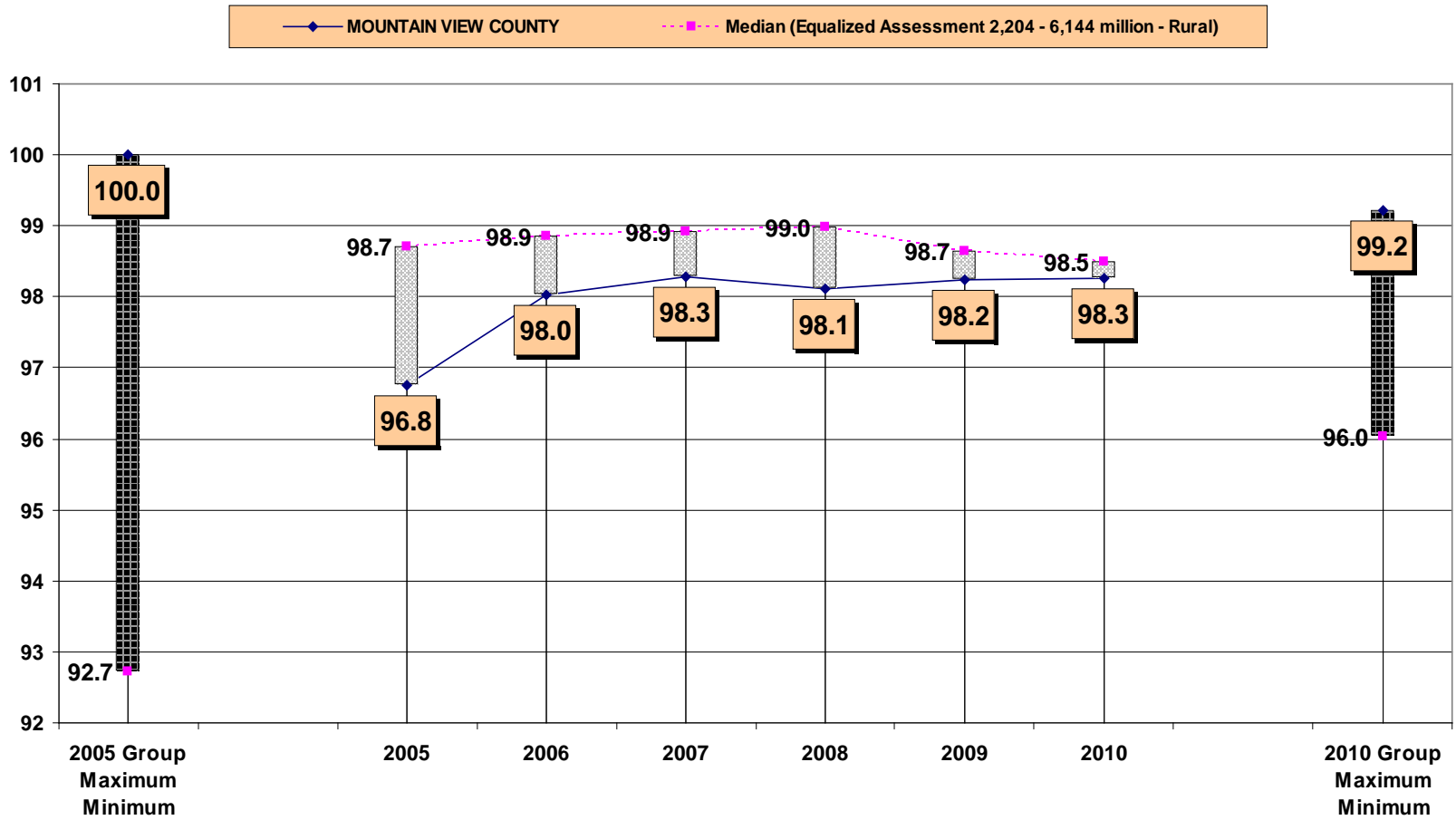


Note : Equalized Assessment Per Km of Roads approximates a municipality's ability to generate property tax revenue relative to the number of kilometers of open roads maintained compared to the average.

Non-Residential Equalized Assessment As % of Total

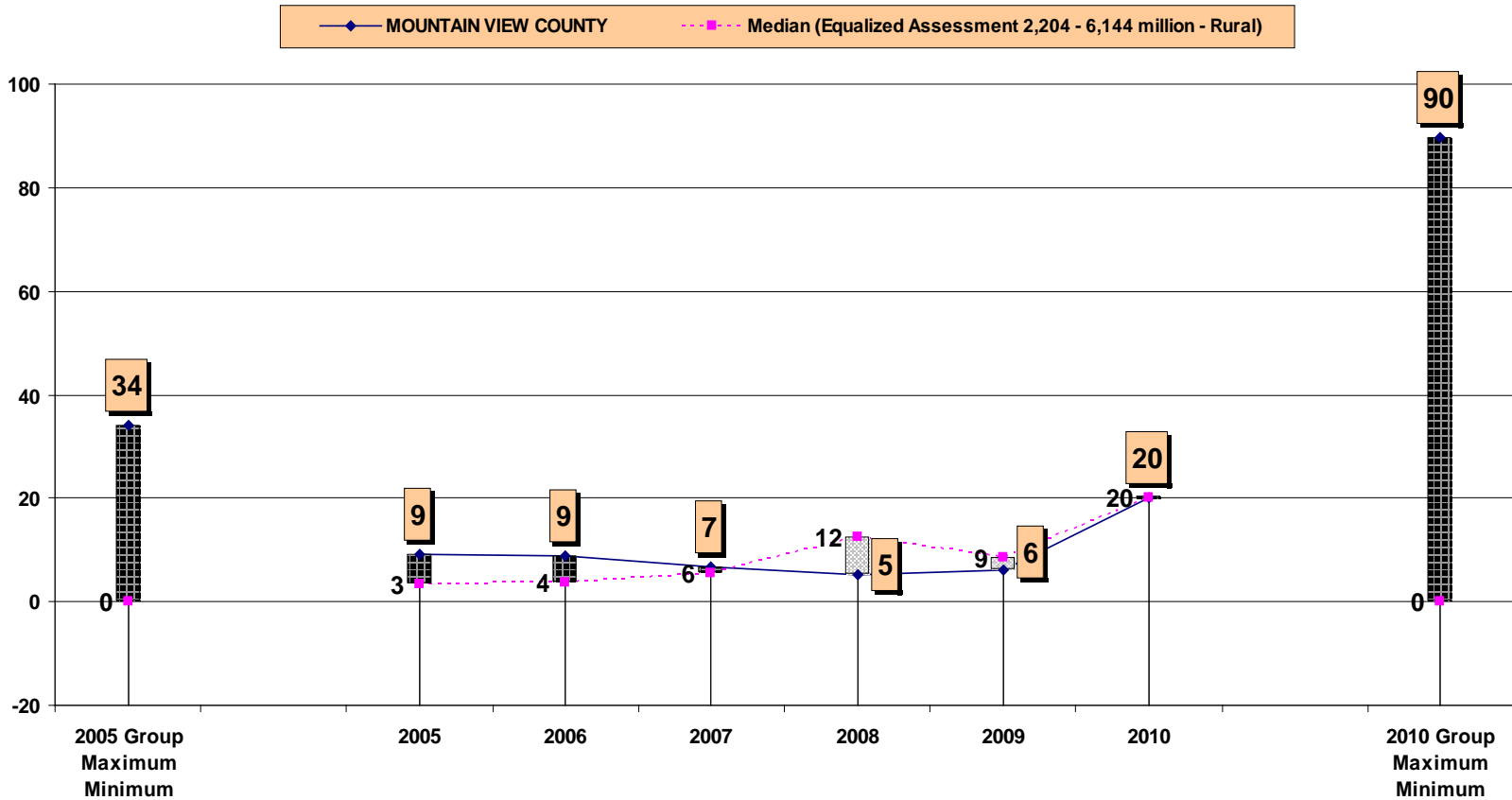


Tax Collection Rate



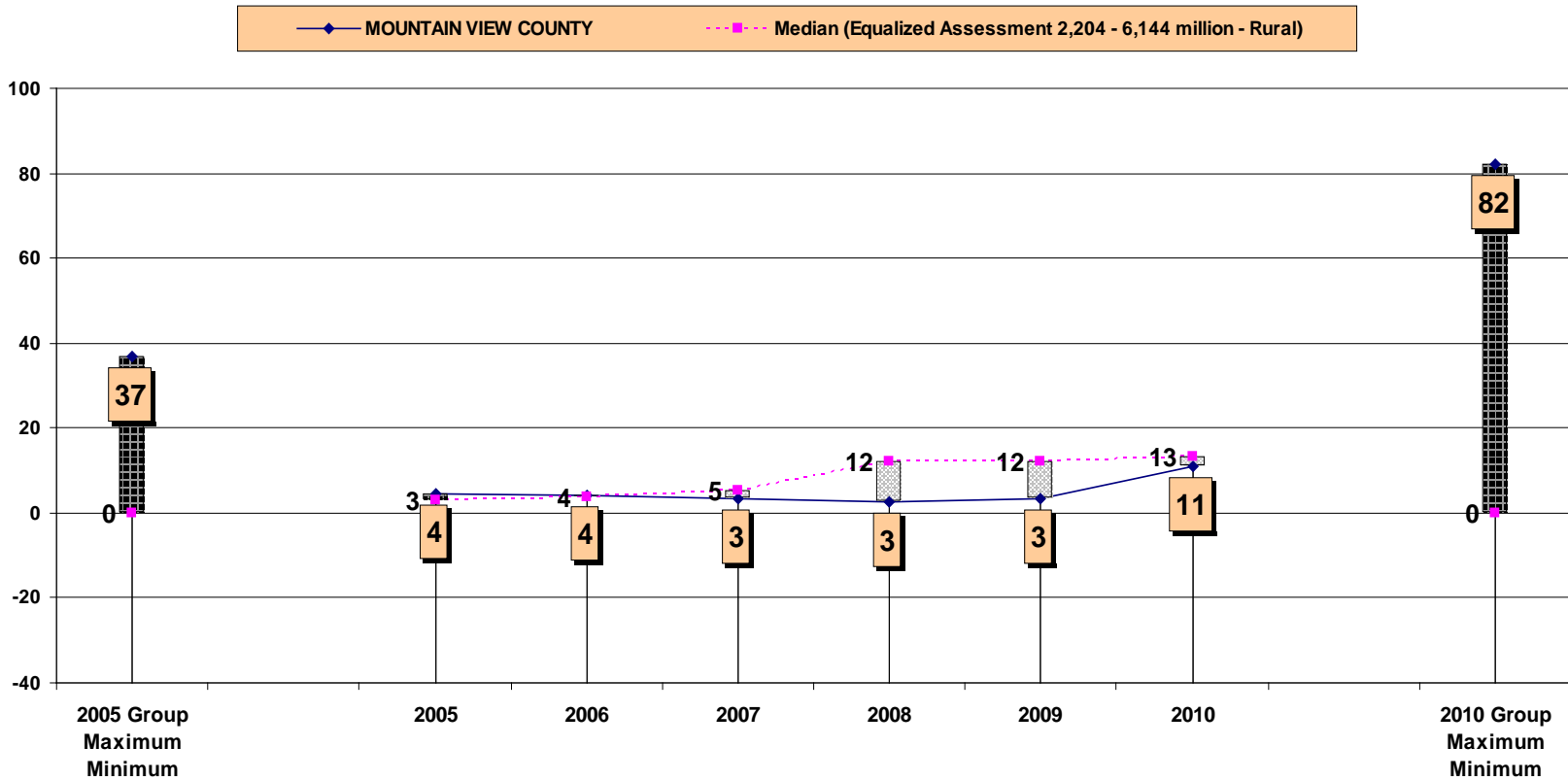
Note : This indicator reflects the percentage of taxes and grants in place of taxes which are collected by the municipality in the year in which they are levied.

Percent of Debt Limit Used



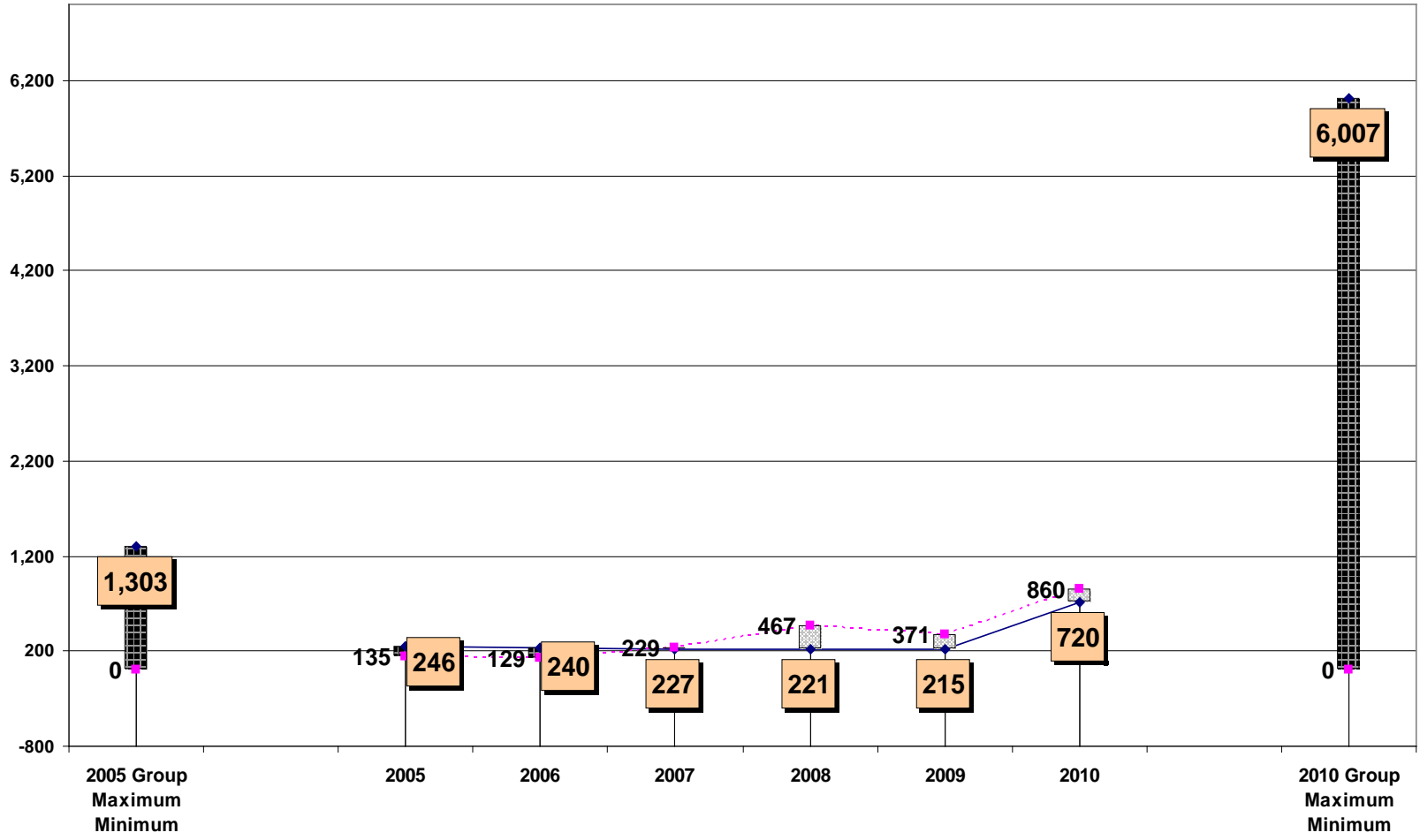
Note : This graph shows, in percentage terms, the municipality's debt as a percentage of the regulated limit. This is compared to the median for the group of similar municipalities.

Percent of Debt Service Limit Used

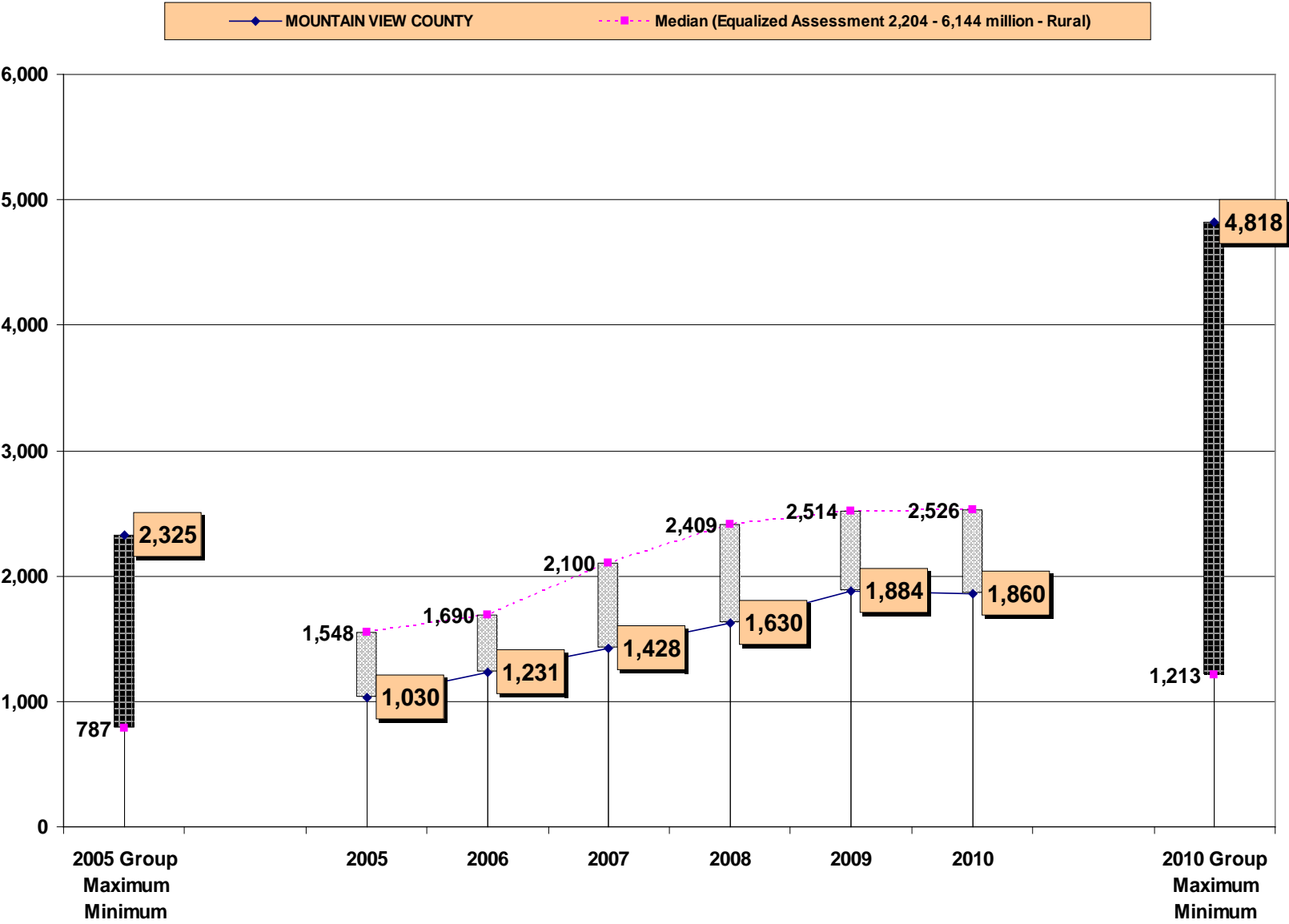


Note: This graph shows, in percentage terms, the municipality's current debt servicing requirement relative to the regulated limit. This is compared to the median for the group of similar municipalities.

Long Term Debt Per Capita

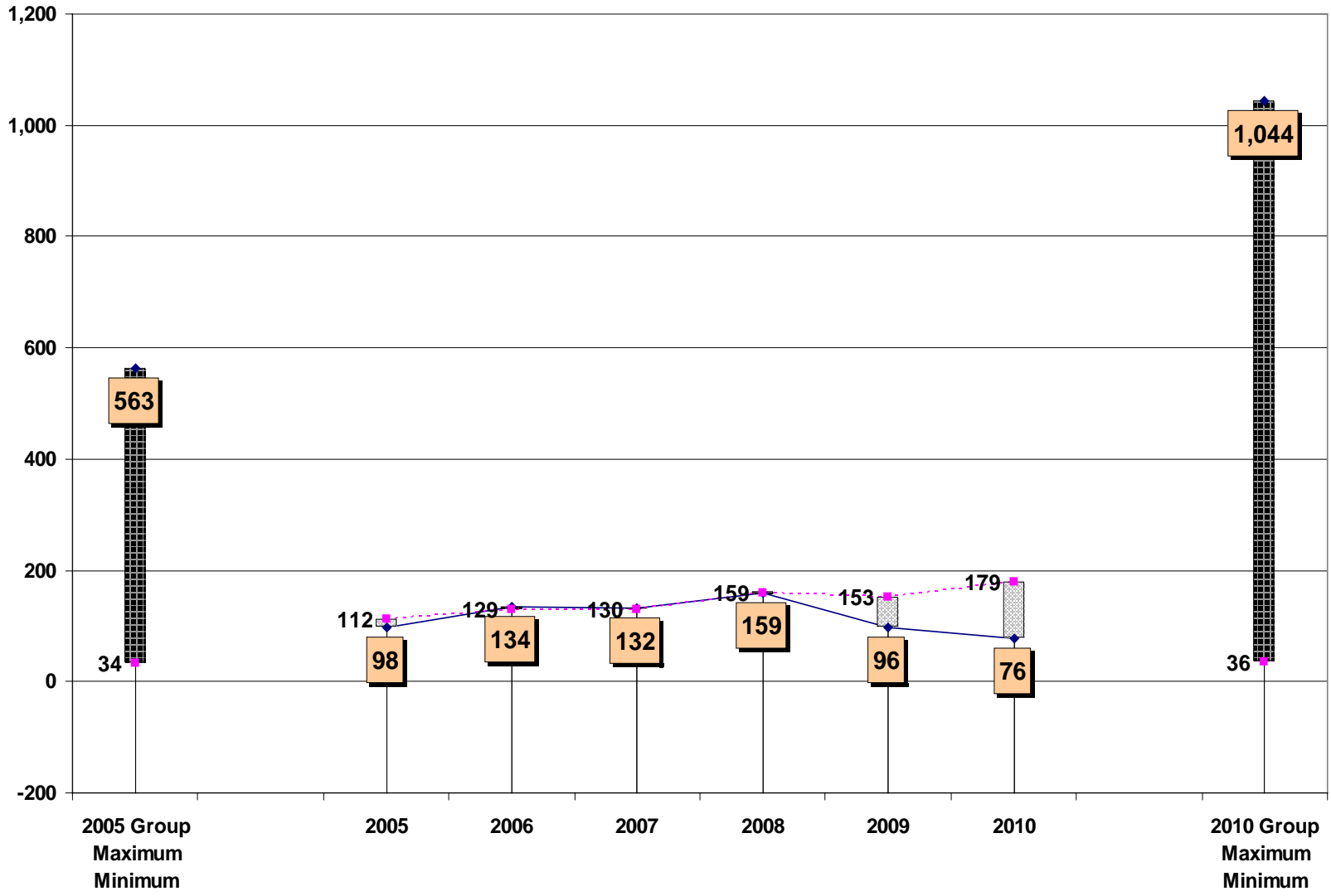


Net Municipal Property Taxes Per Capita

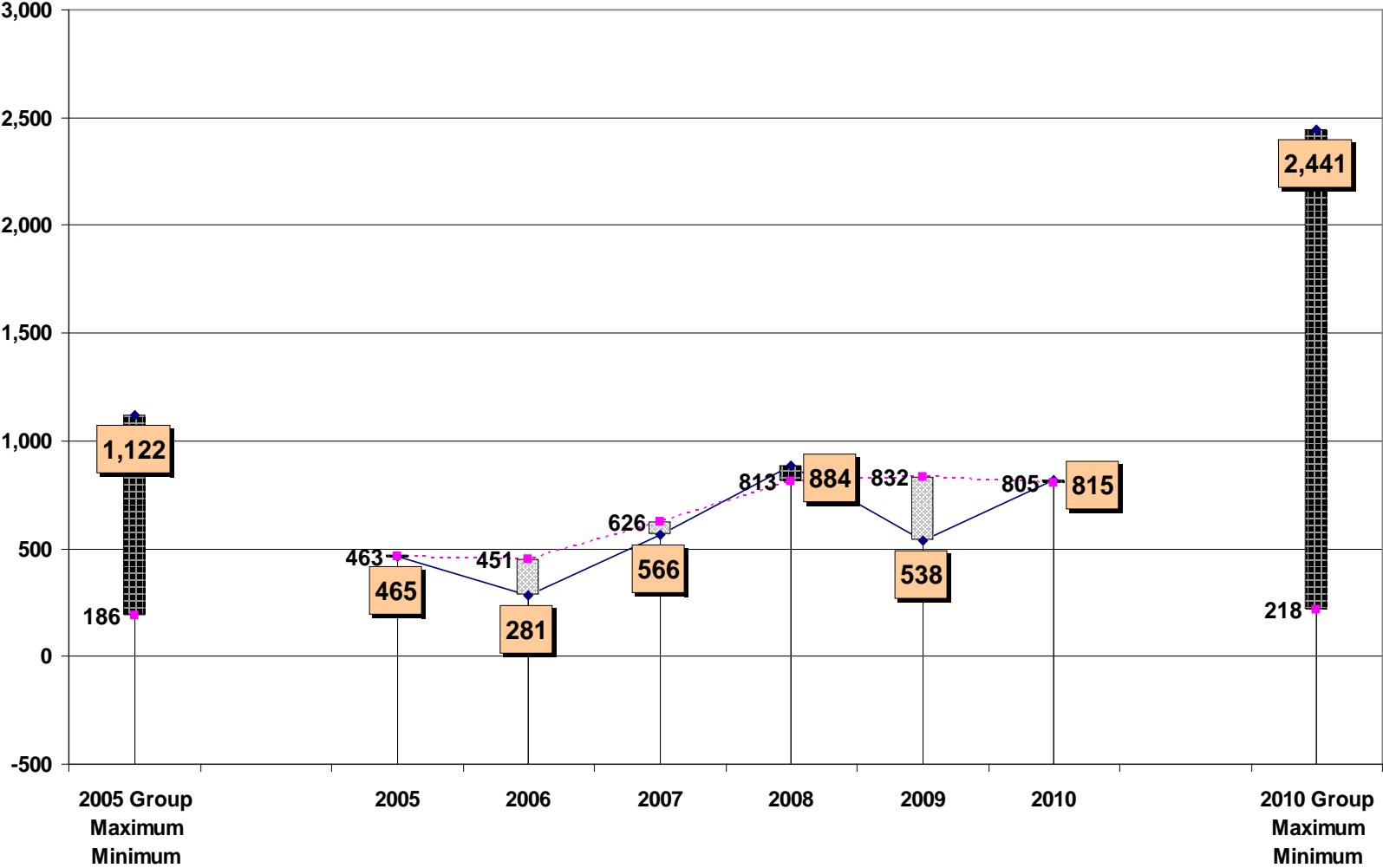


Sales and User Charges Per Capita

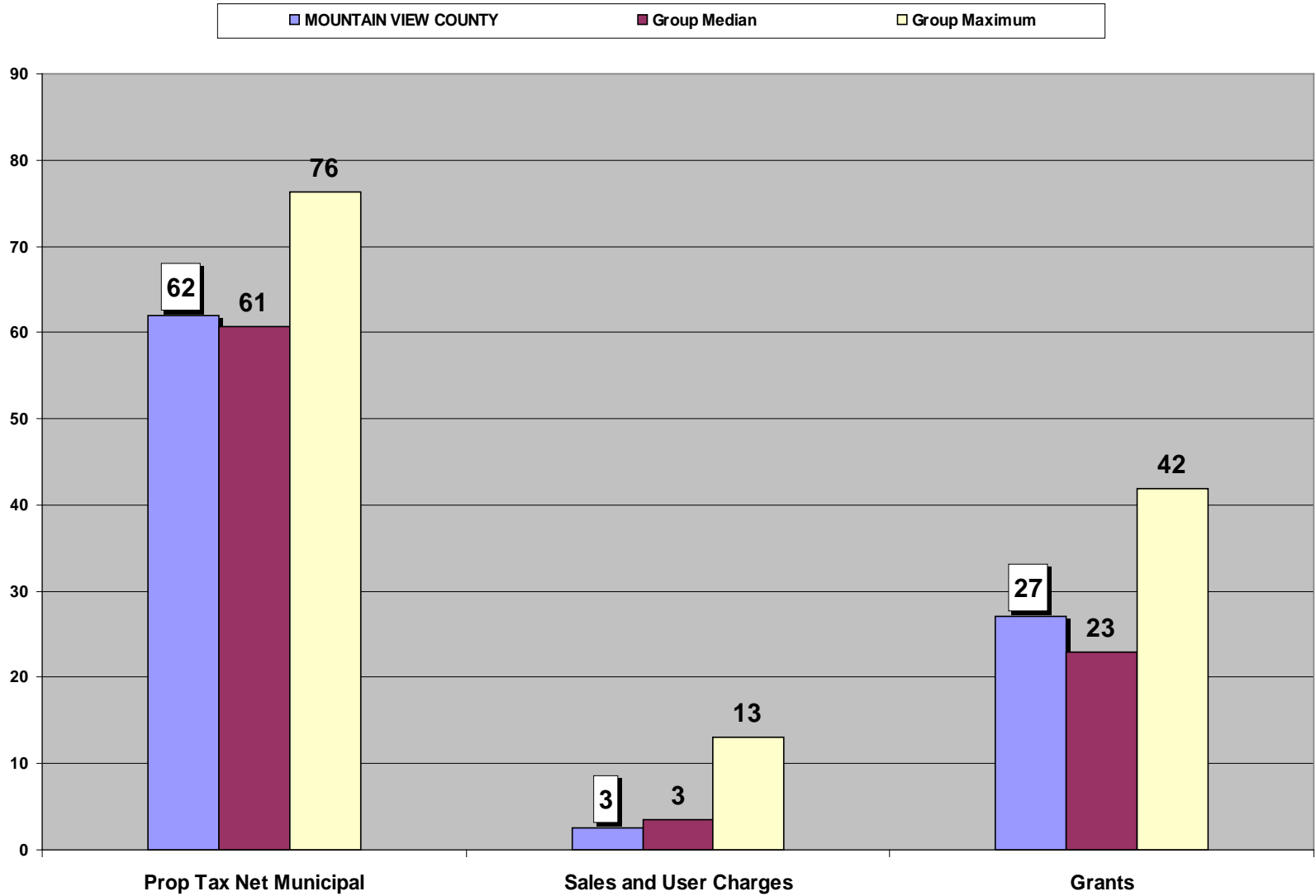
◆ MOUNTAIN VIEW COUNTY
 ◆ Median (Equalized Assessment 2,204 - 6,144 million - Rural)



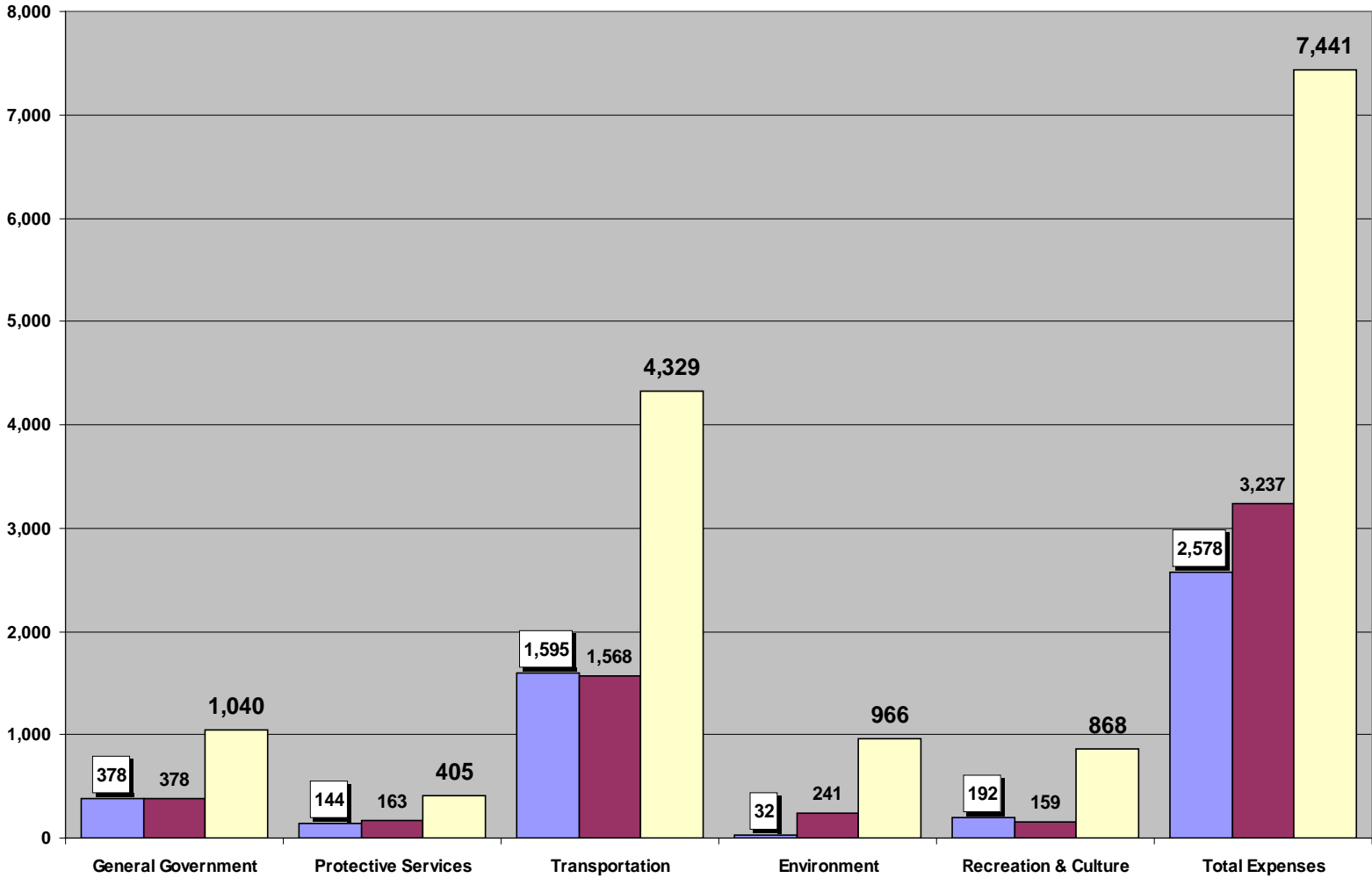
Provincial and Federal Grants Per Capita



Major Revenue Sources As % of Total Revenue, 2010

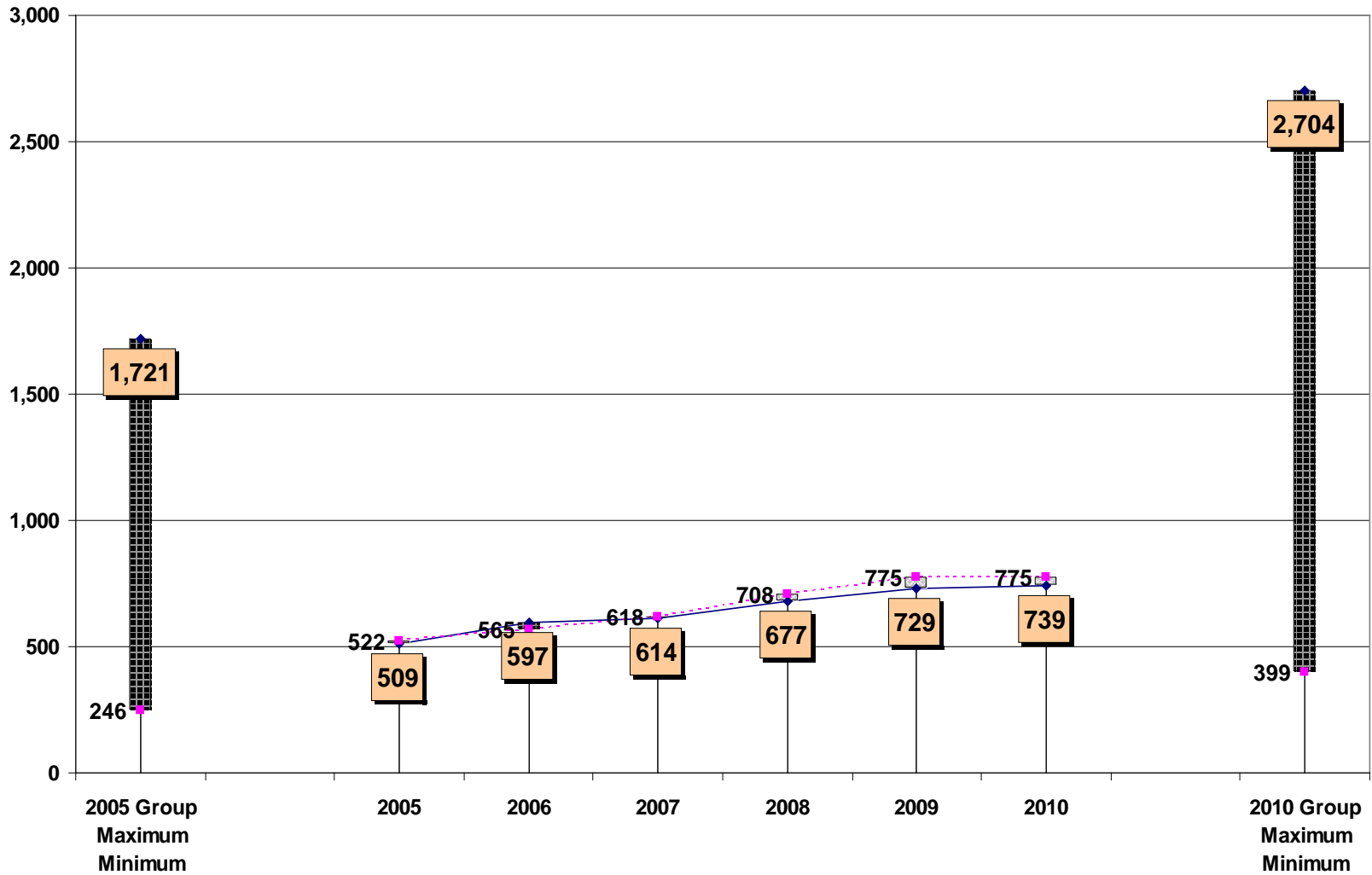


Broad Function Expenses Per Capita, 2010

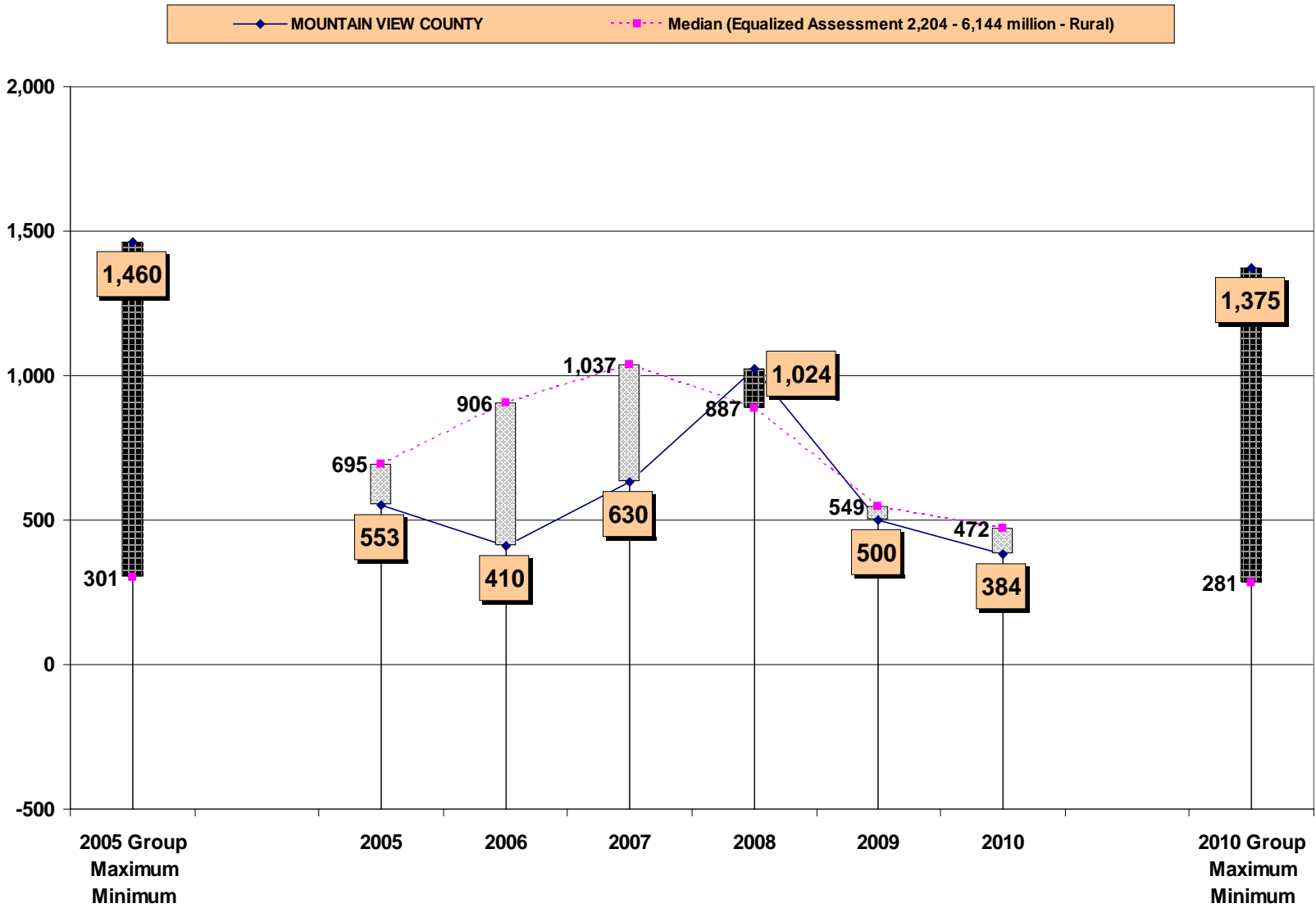


Per Capita Expenses - Salaries, Wages and Benefits

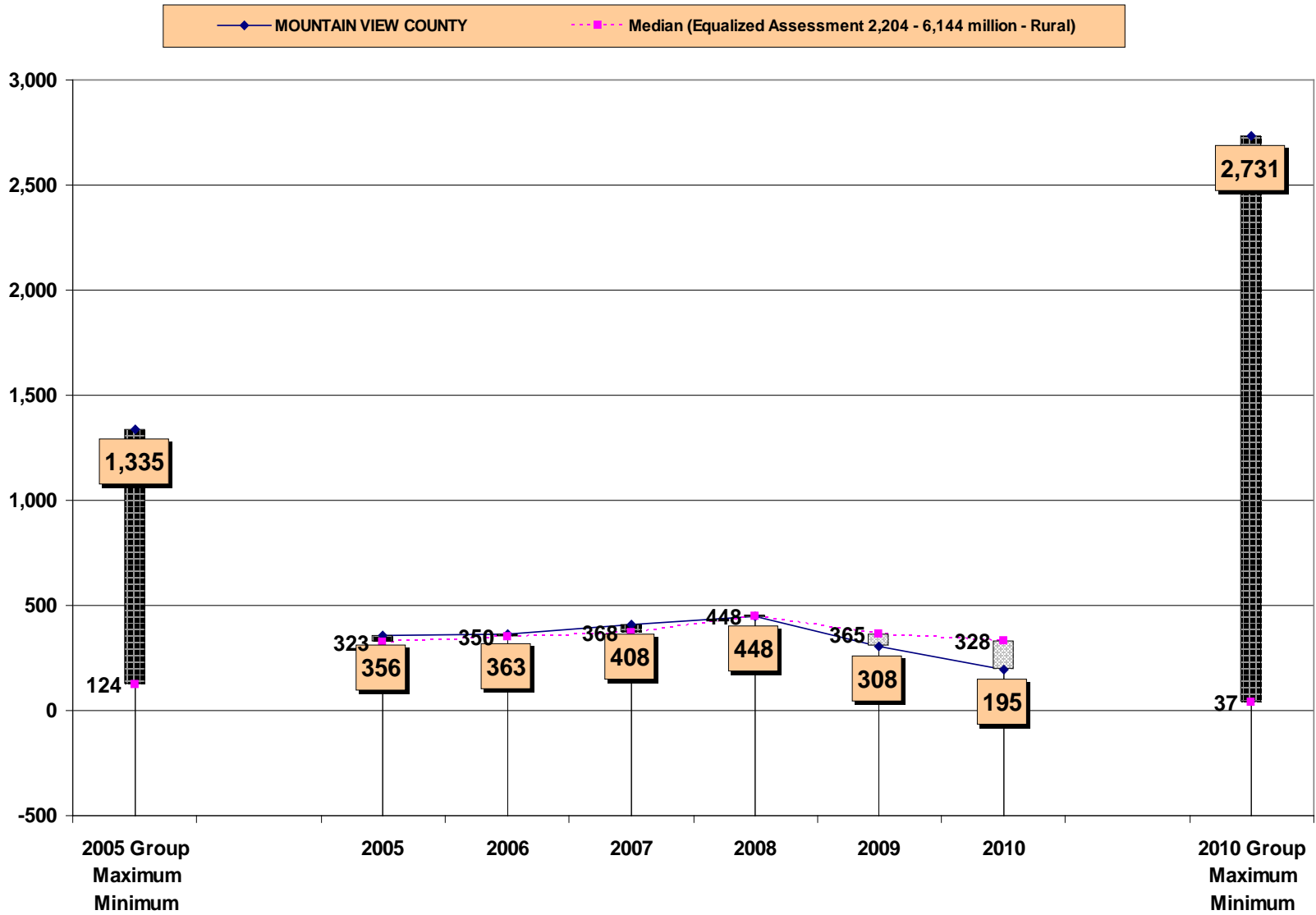
◆ MOUNTAIN VIEW COUNTY
 - - ◆ - - Median (Equalized Assessment 2,204 - 6,144 million - Rural)



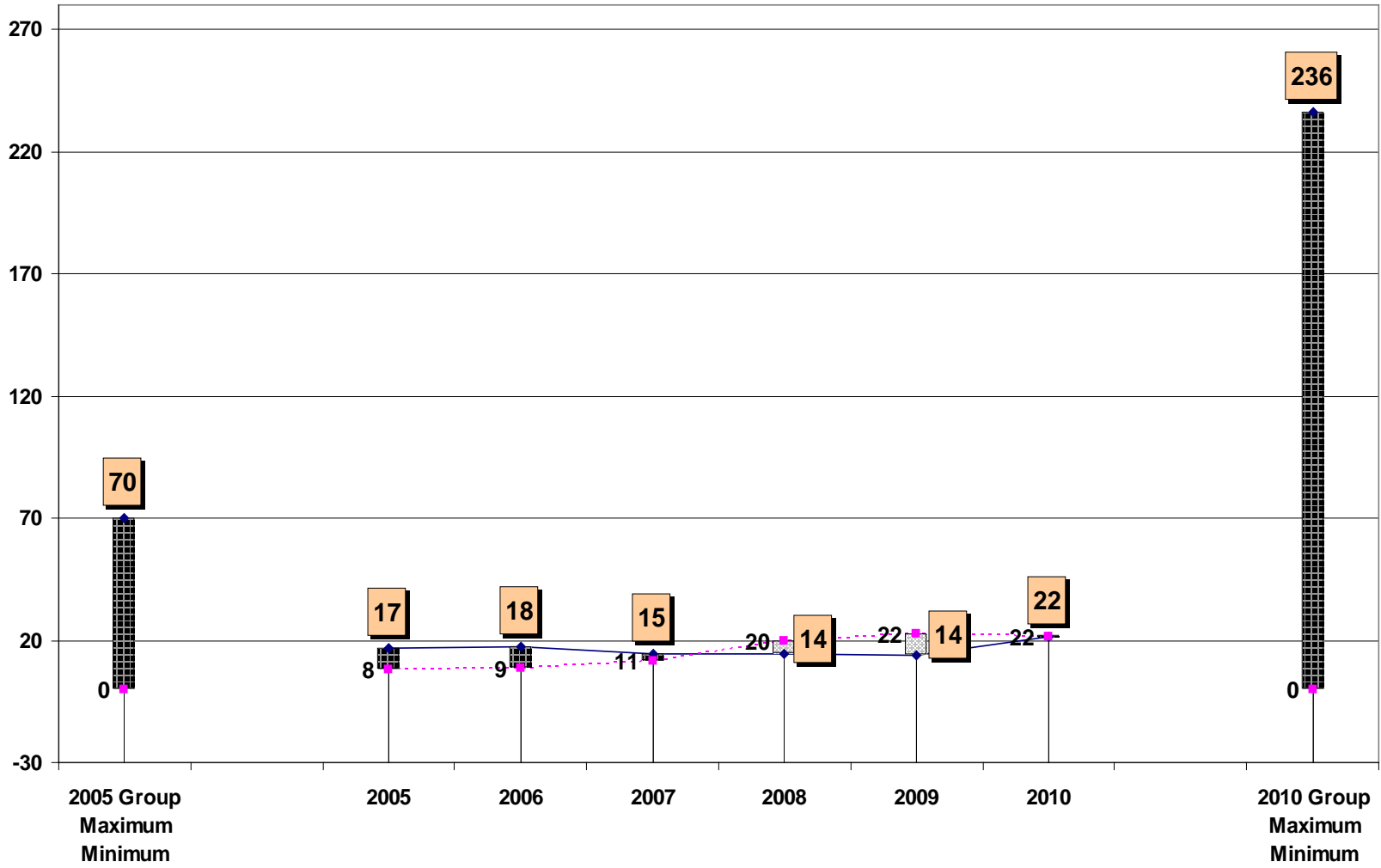
Per Capita Expenses - Contracted and General Services



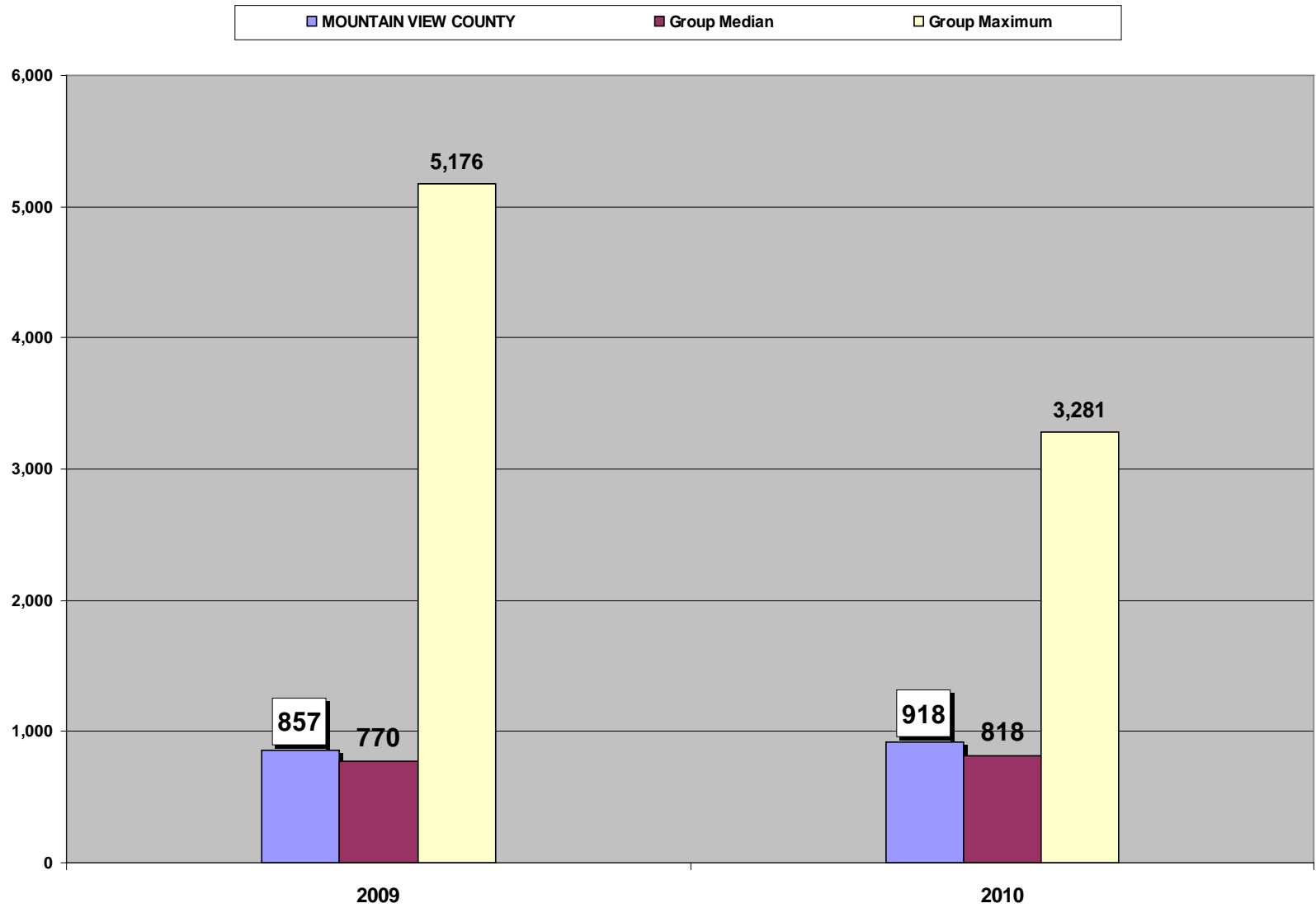
Per Capita Expenses - Materials, Goods, Supplies and Utilities



Per Capita Expenses - Bank Charges and Interest

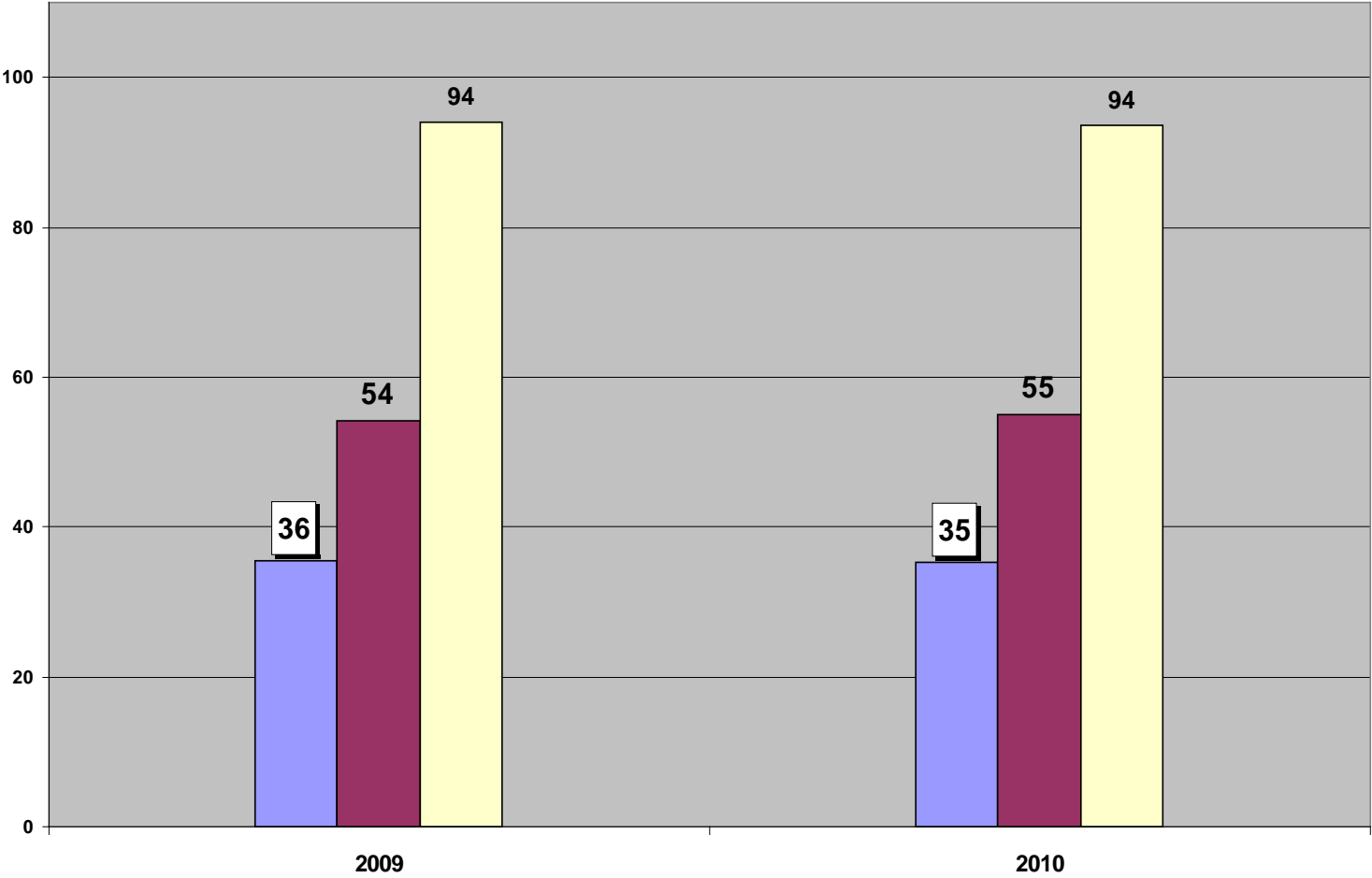


Per Capita Expenses - Amortization 2009, 2010

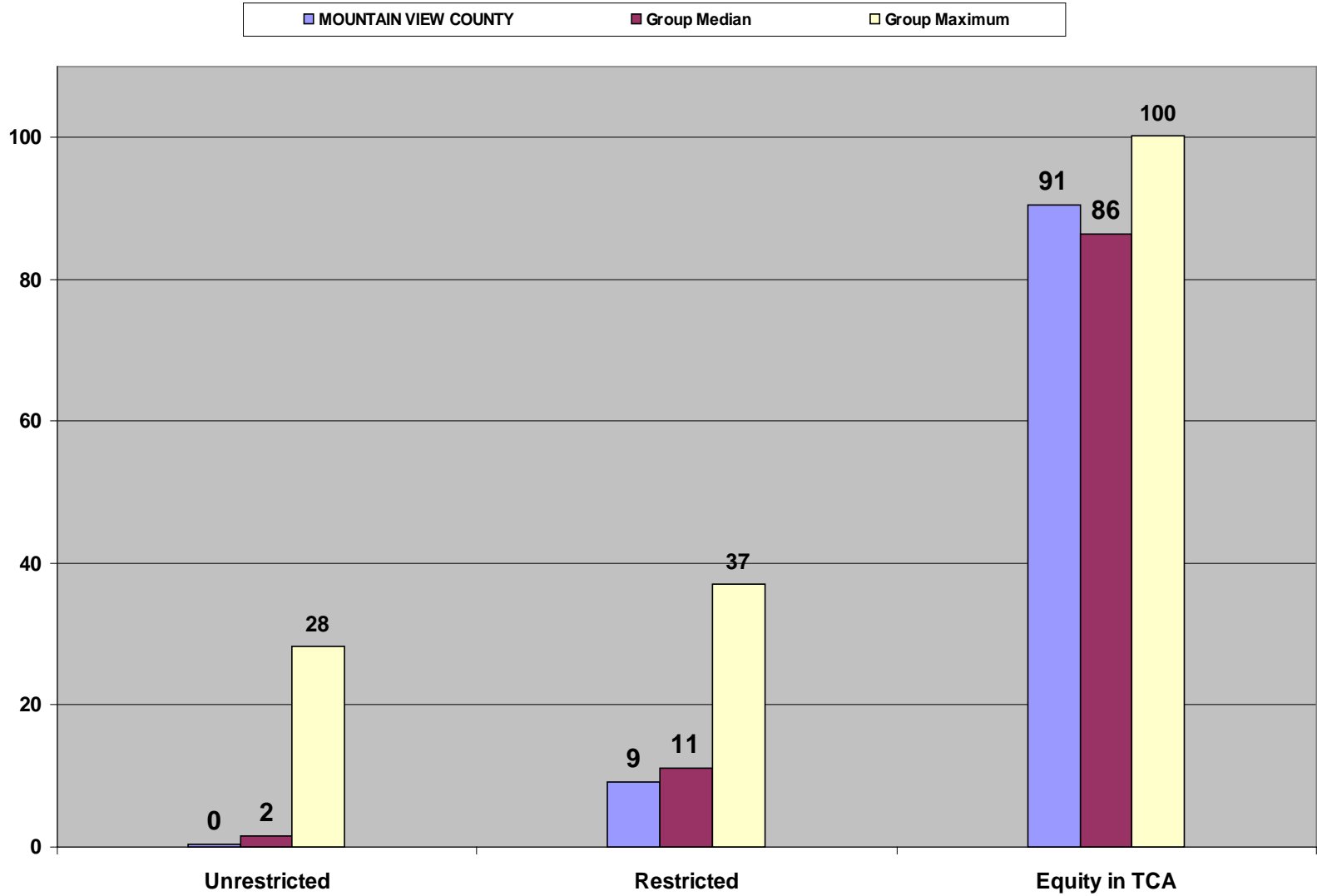


Net Book Value As % of Total Capital Property Cost 2009, 2010

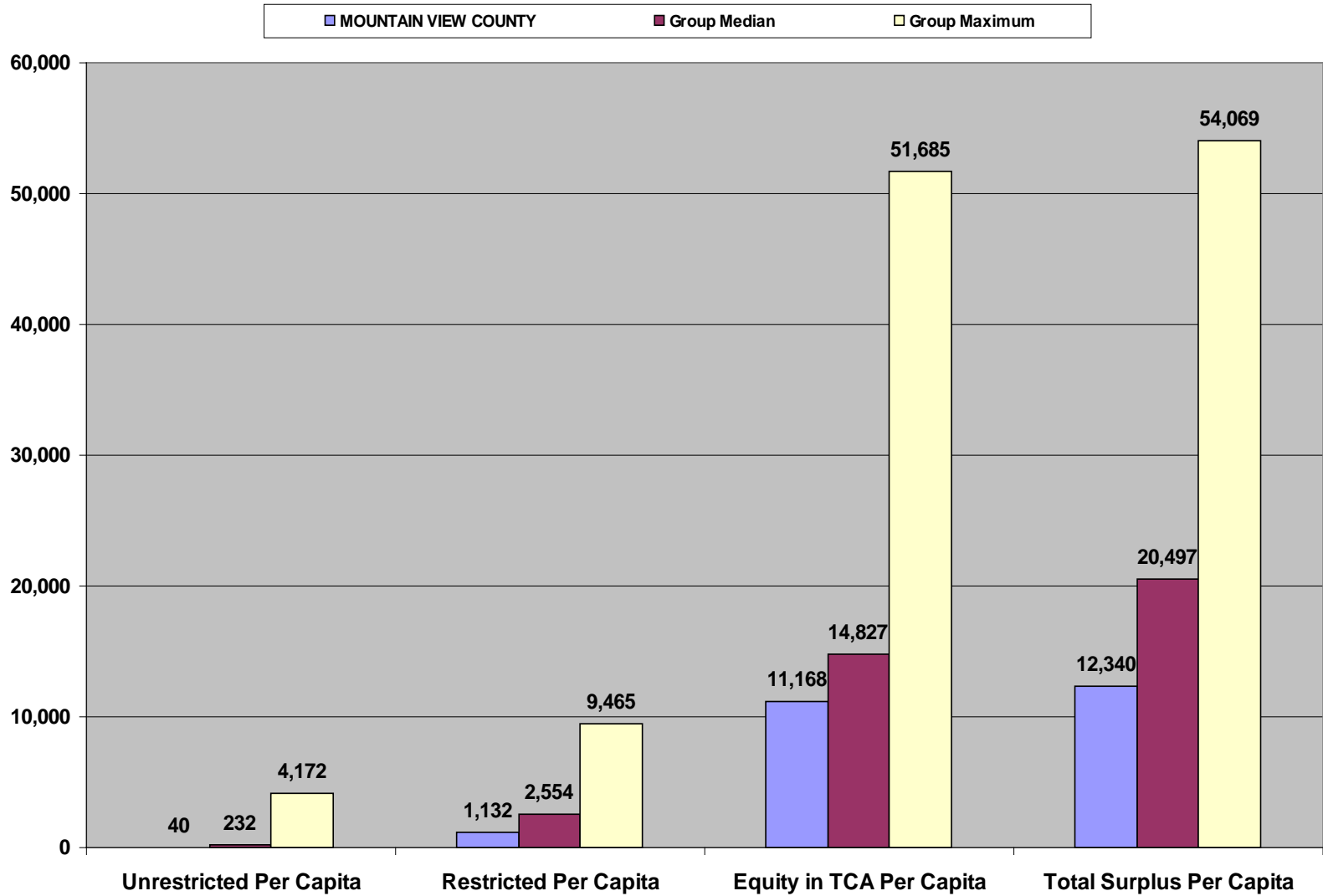
■ MOUNTAIN VIEW COUNTY ■ Group Median ■ Group Maximum



Accumulated Surplus Categories As % of Total - End of Year, 2010

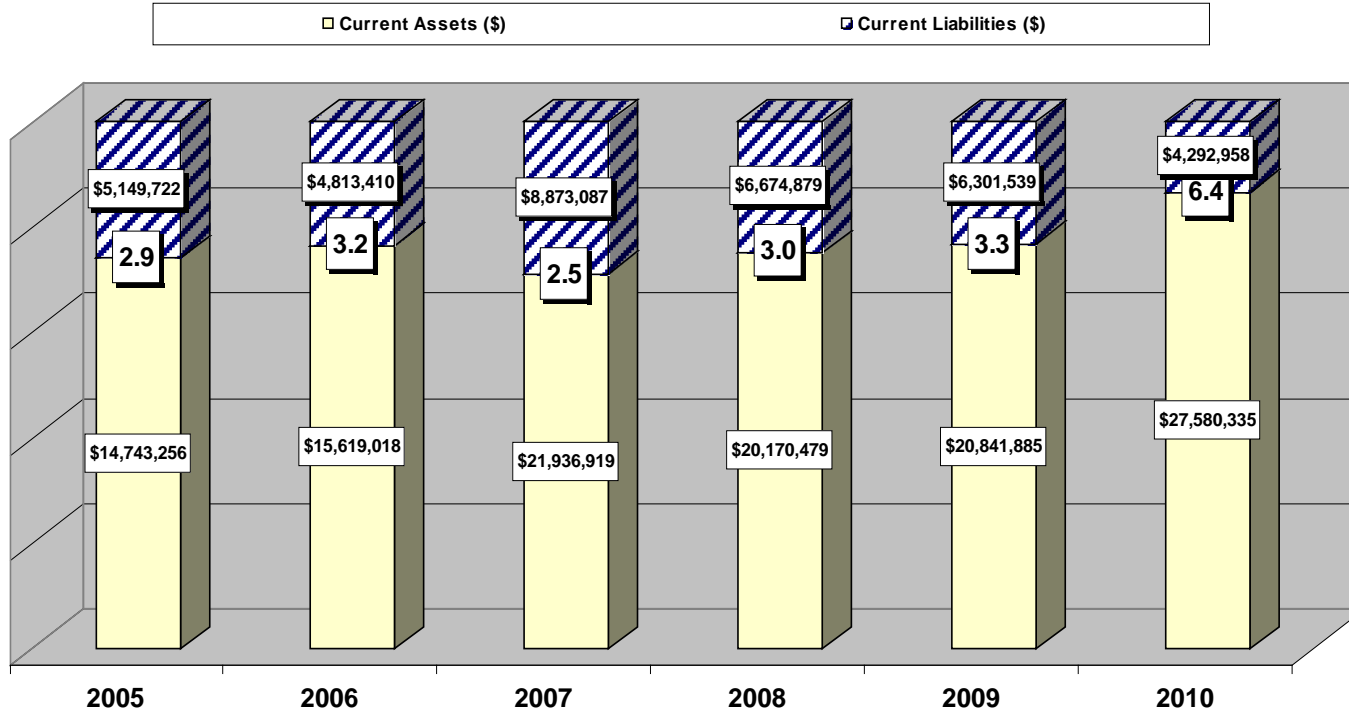


Accumulated Surplus Categories Per Capita - End of Year, 2010



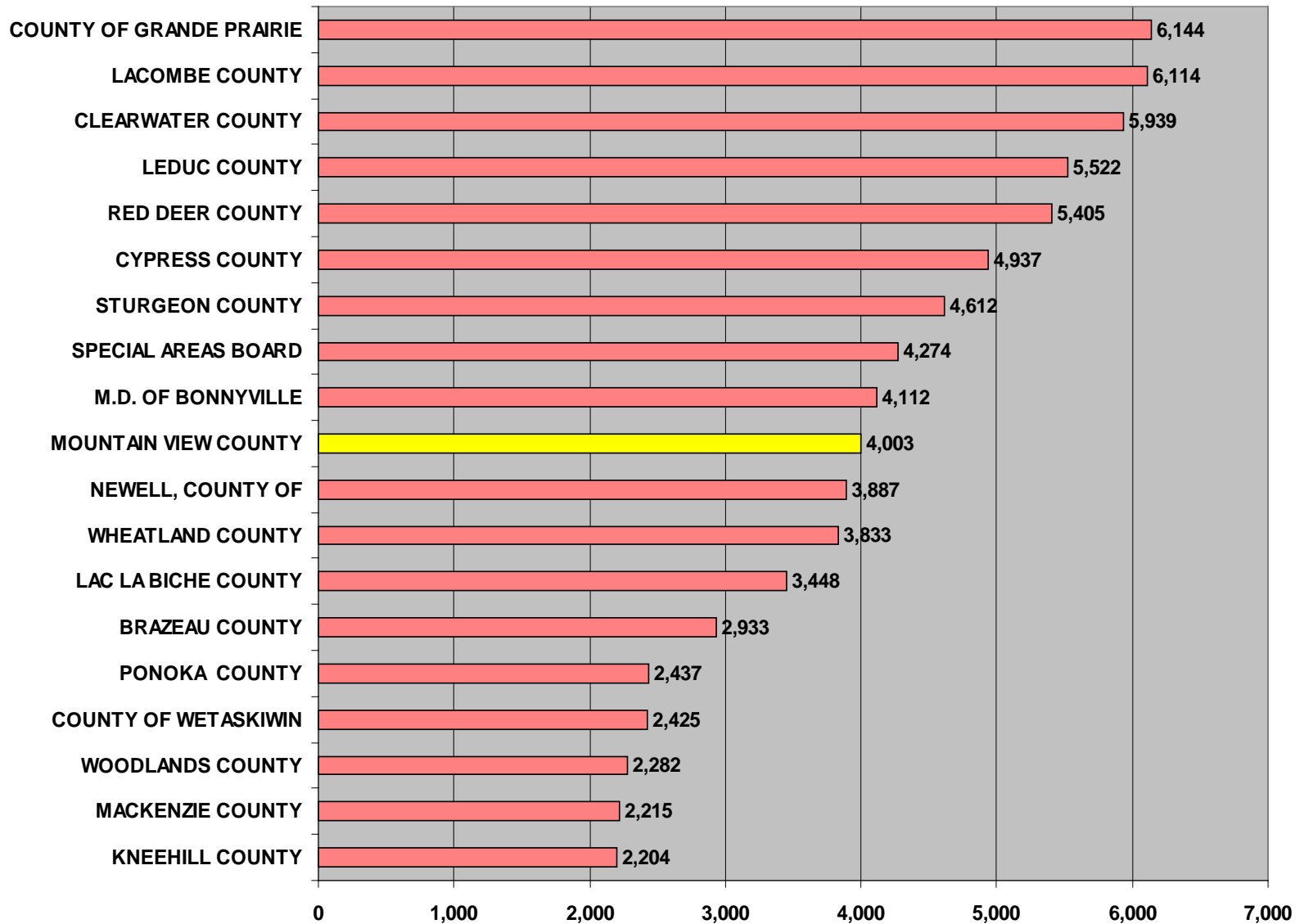
Ratio of Current Assets To Current Liabilities

Mountain_View_County

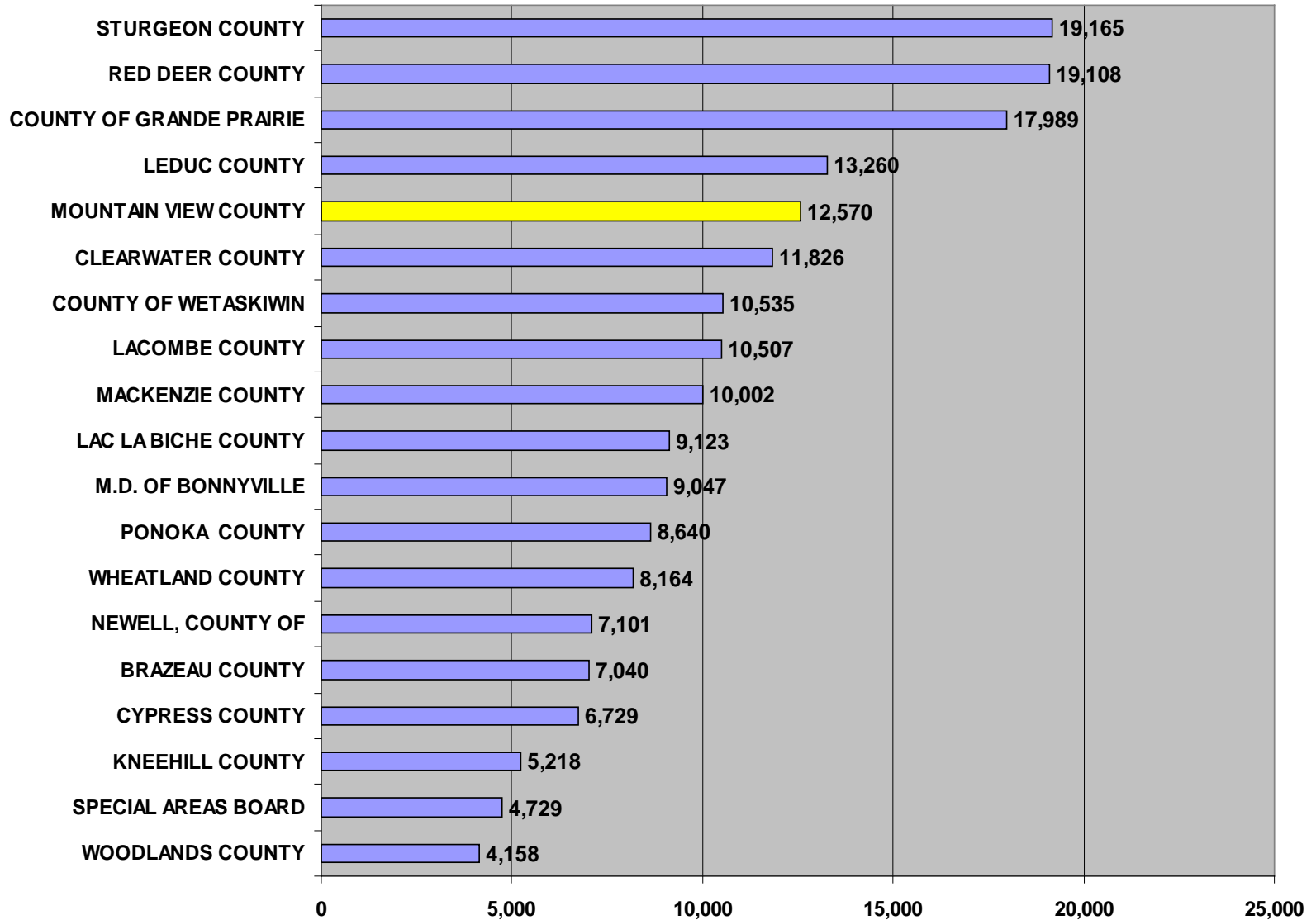


Note: The current ratio calculation measures ability to meet short-term obligations with existing liquid assets. "Current Assets" are those which are liquid in nature (cash or an asset which can be easily converted to cash). Inventory is excluded from the calculation. "Current Liabilities" are generally obligations coming due within the next fiscal year. The ratio is shown in the centre of the column. A ratio greater than one indicates the degree to which current assets exceed current liabilities; a ratio smaller than one indicates the degree to which current liabilities exceed current assets. A zero (\$0) result at the top of a column indicates that the municipality had only current assets and no current liabilities.

Total Equalized Assessment (in Millions)



Group Population



Equalized Assessment Per Km of Roads (in Thousands)

