

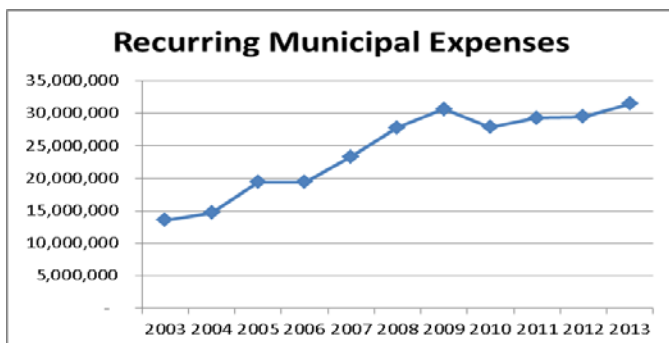
Appendix 8

Performance Measures

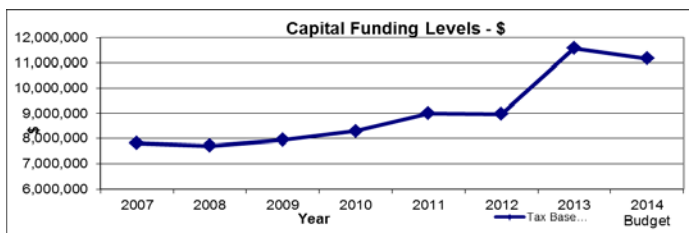
Each year the Province of Alberta collects standard financial information from each municipality. From this information they develop financial indicator graphs for groups of similar municipalities. These charts give rate payers and Council an idea of how Mountain View County compares with its peers. 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. In early 2014 Council completed its first annual rate payer survey. One of the objectives of the survey is to obtain feedback regarding the County's performance that will be used to manage County programs.

The other aspect of performance measurement is to develop performance reporting. There has always been performance evaluation and measurement but the challenge becomes how to summarize everything that is being measured, in a meaningful way. Throughout the budget there are a number of charts that give some insight into the overall financial health of the County. Below are a few selected charts which give some insight into the operations of Mountain View County. In the pages that follow are a number of charts which provide some further insight into specific programs that the County runs. As a package hopefully these charts inform rate payers of the County's overall performance.

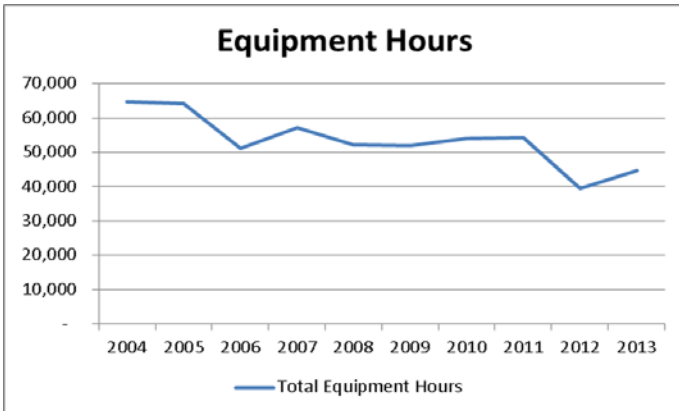


In the last four years recurring municipal operating expenses have remained flat after a period of growth. This is partly due to a change in Council and administrative direction and partly due to overall economic conditions.

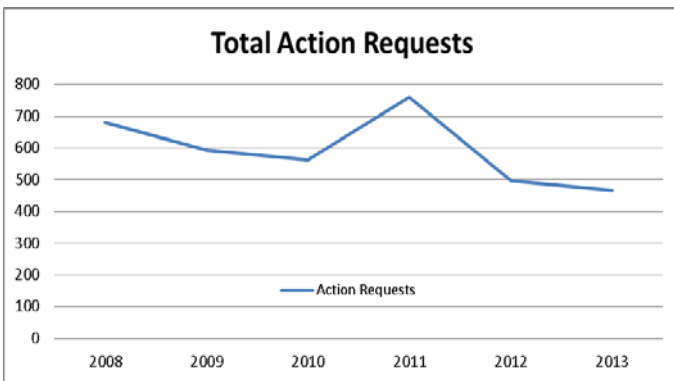


In the same period where operating expenses have leveled off the amount that is set aside for the renewal of County infrastructure has been increasing.





Road infrastructure is where the majority of County funds are spent. At the heart of County road maintenance is equipment. In 2005 and 2006 the County moved from doing both road construction and maintenance to focusing County resources on maintenance, and contracting out construction. This can be seen in the drop in overall equipment hours in 2006 and after. 2012 and 2013 was a year of administrative transition in the County's Operational Services department and subsequently equipment hours were down. It's expected the equipment hours will return to normal levels in 2014.



The chart shows Action Requests for Operational Services. Overall there is a downward trend in Action Requests. The spike in requests in 2011 is primarily related to higher than normal snowfall resulting in more requests. Although 2013 also had high snowfall in December there wasn't as dramatic of an increase in requests.



Financial Indicator Graphs



Generated for:
MOUNTAIN VIEW COUNTY

Alberta

Financial Indicator Graphs Introduction

The financial indicator graphs are 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 size urban municipalities, or to rural municipalities with similar tax base. The comparison group is shown on the last slide.

New for 2012 is the ability to create customized reports using additional tools in milenet. Custom graphs can be created comparing your municipality to other Alberta municipalities. Furthermore, you can create specific graphs for measures you are interested in.

Financial Advisory Services is available to assist you in interpreting the information contained in the graphs. Please be aware that advisors will not have access to any of the custom graphs you create, but would still be able to assist with the underlying formulas and data used to create all graphs.

It should be noted that the financial indicator graphs are point-in-time documents. The system is updated daily as new information is added to the municipal financial database. As such graphs will reflect the current data set and the results will be subject to change as the database is updated and verified. However, most information from the previous reporting year will have been posted by the fall of the subsequent year.

Other points to note are:

- The range for most of the graphs is 2007 to 2012.
- Equalized assessment is shown for the period 2008 to 2013.
- Caution should be used when interpreting results as each municipality has unique characteristics affecting how it compares to the group. Also, circumstances may have changed since the December 31, 2012 reporting date.

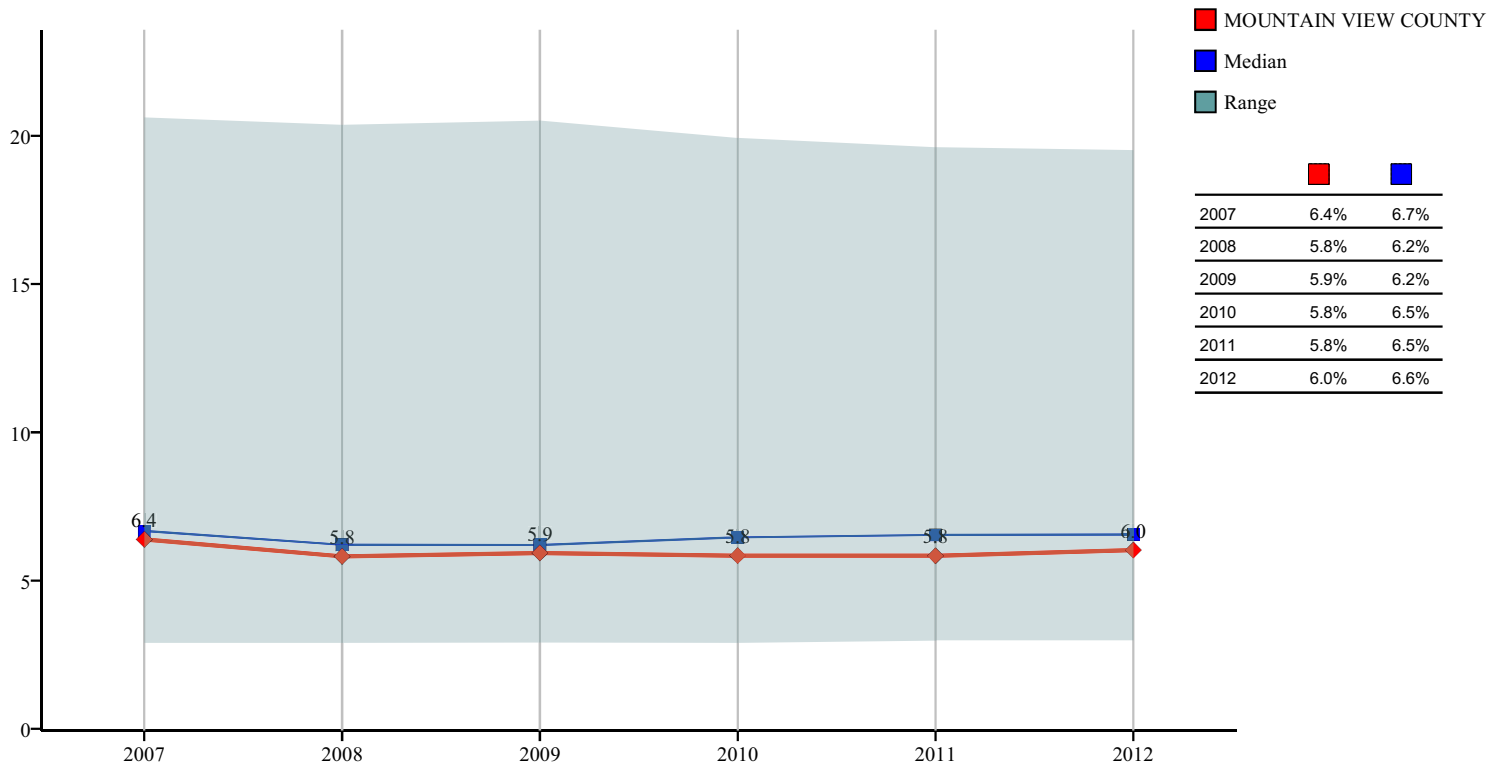
Financial Indicator Graphs Introduction

Financial Indicator Graphs include:

- o Equalized Tax Rates - Municipal/Residential/Non-Residential
- o Equalized Assessment Per Kilometer of Road
- o Non-Residential Equalized Assessment as % of Total
- o Tax Collection Rate
- o Debt Debt Service as % of the Limits
- o Long Term Debt Per Capita
- o Major Revenue Sources Per Capita
- o Major Revenue Sources As % of Total Revenue (only 2012)
- o Broad Function Expenses Per Capita (only 2012)
- o Per Capita Expenses by Major Type:
 - Salaries, Wages Benefits
 - Contracted General Services
 - Materials, Goods, Supplies Utilities
 - Bank Charges Interest
 - Amortization
- o Net Book Value As % of Capital Costs
- o Accumulated Surplus Categories, As % (only 2012)
- o Accumulated Surplus Categories, Per Capita (only 2012)
- o Ratio of Current Assets to Current Liabilities

Financial Indicator Graphs
MOUNTAIN VIEW COUNTY

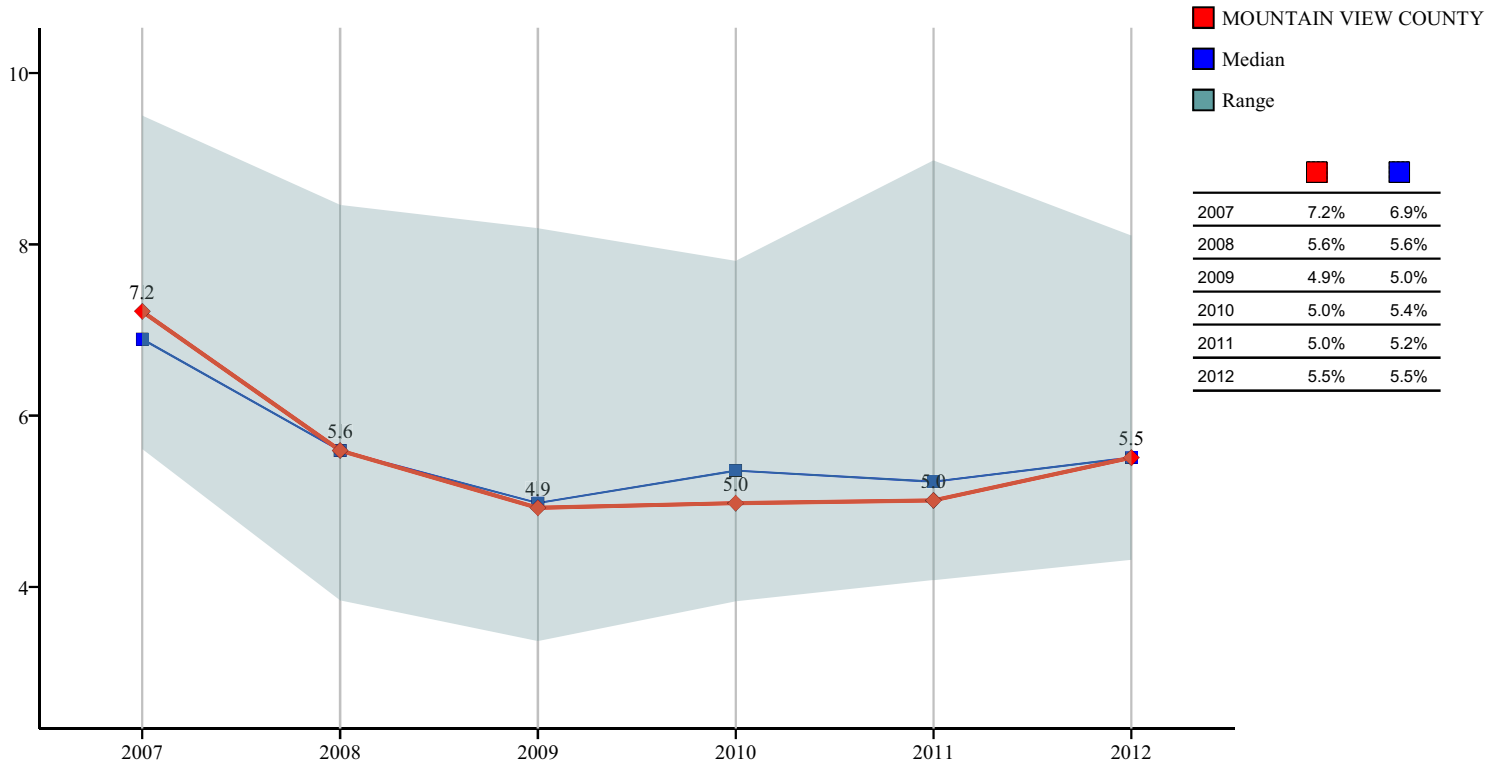
Equalized Tax Rates: Net Municipal



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

Financial Indicator Graphs
MOUNTAIN VIEW COUNTY

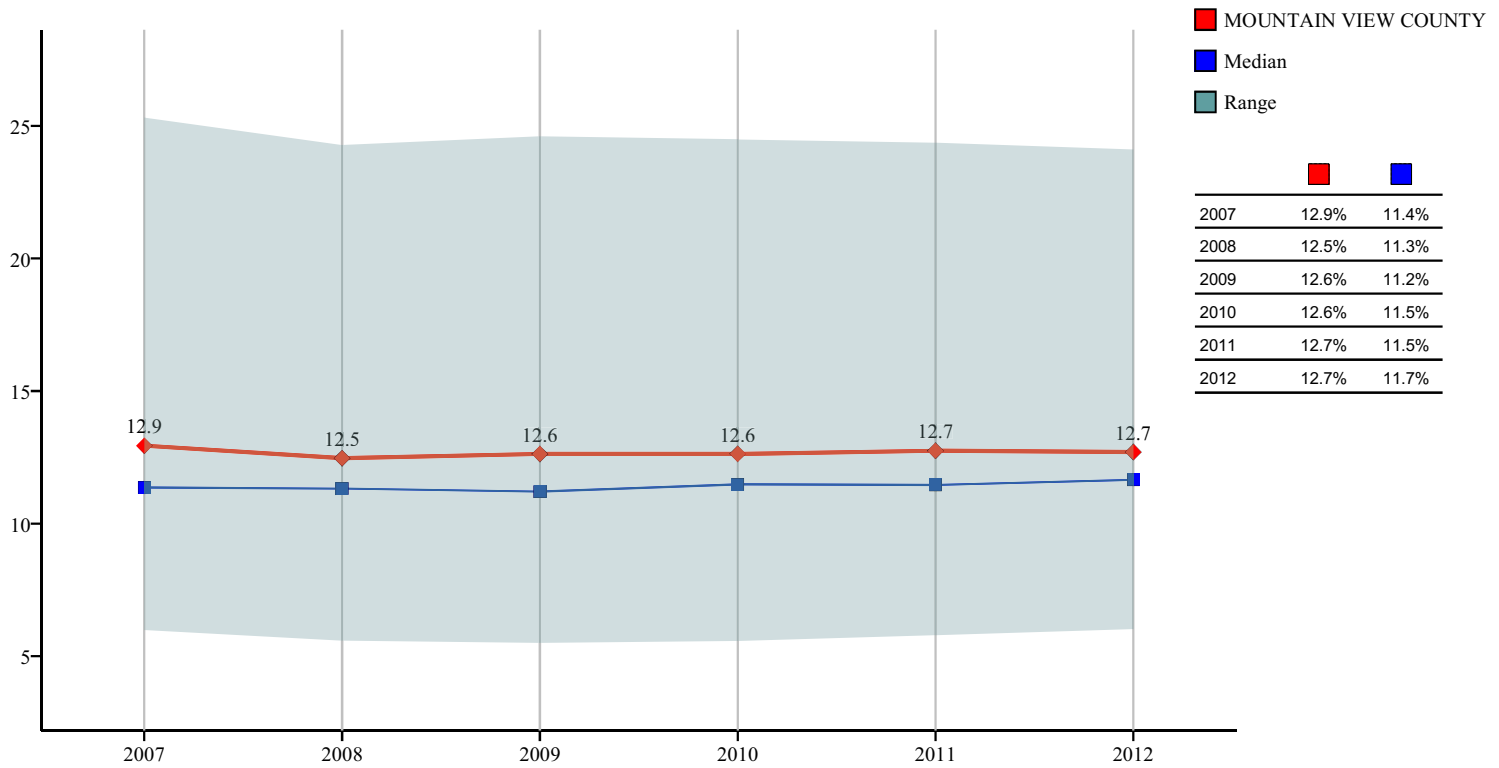
Equalized Tax Rates: Residential



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

Financial Indicator Graphs
MOUNTAIN VIEW COUNTY

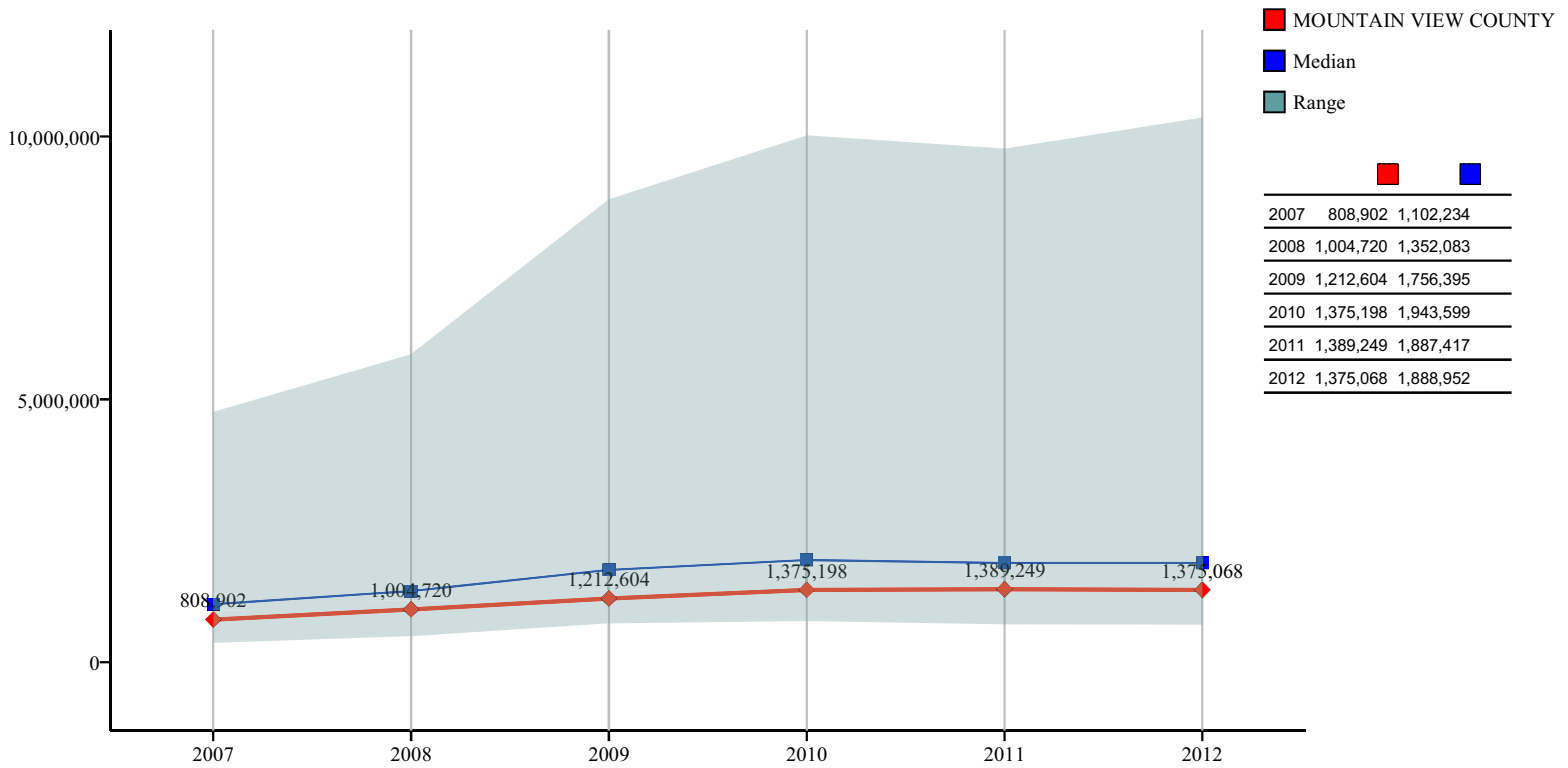
Equalized Tax Rates: Non-Residential



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

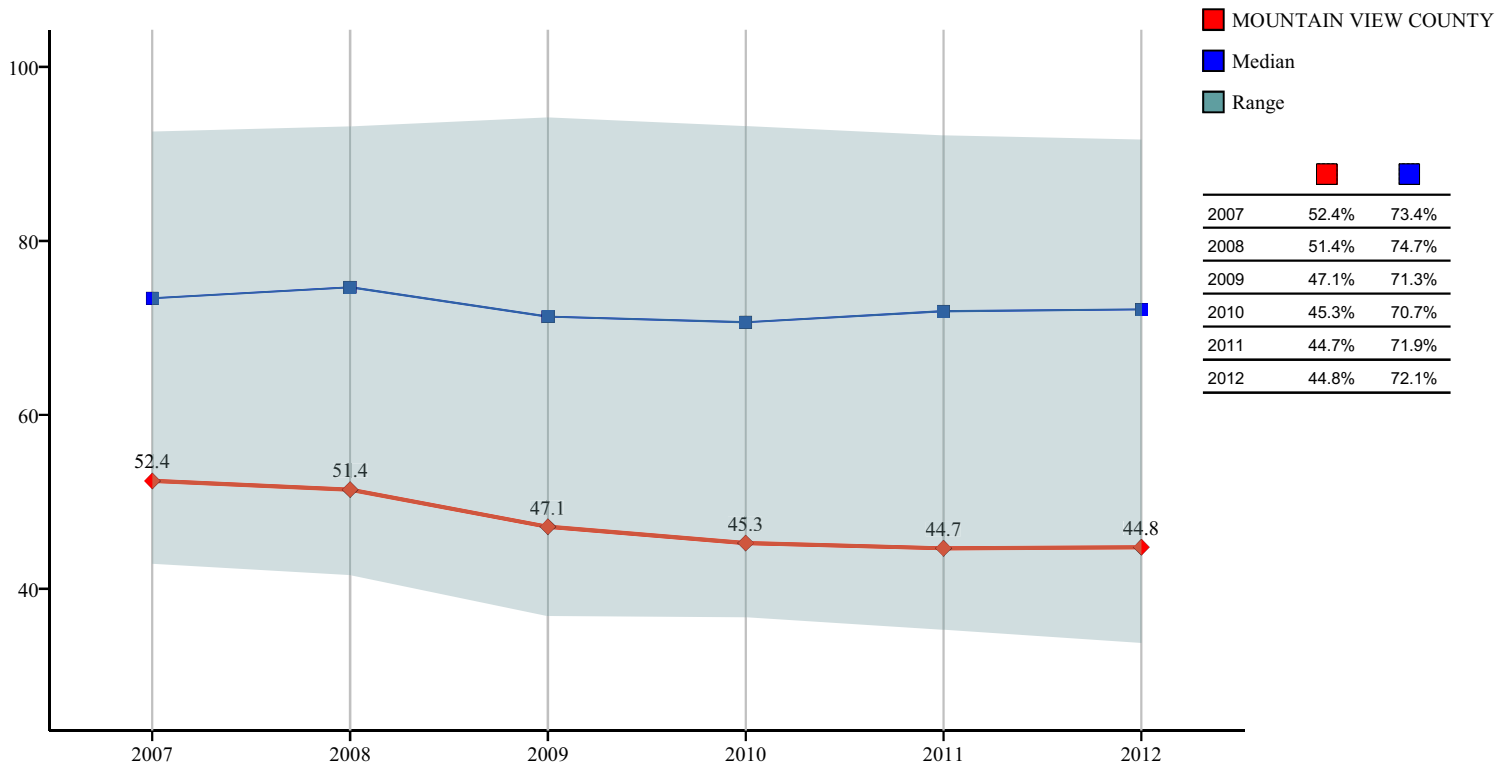
Financial Indicator Graphs
MOUNTAIN VIEW COUNTY

Total Equalized Assessment Per KM of Roads



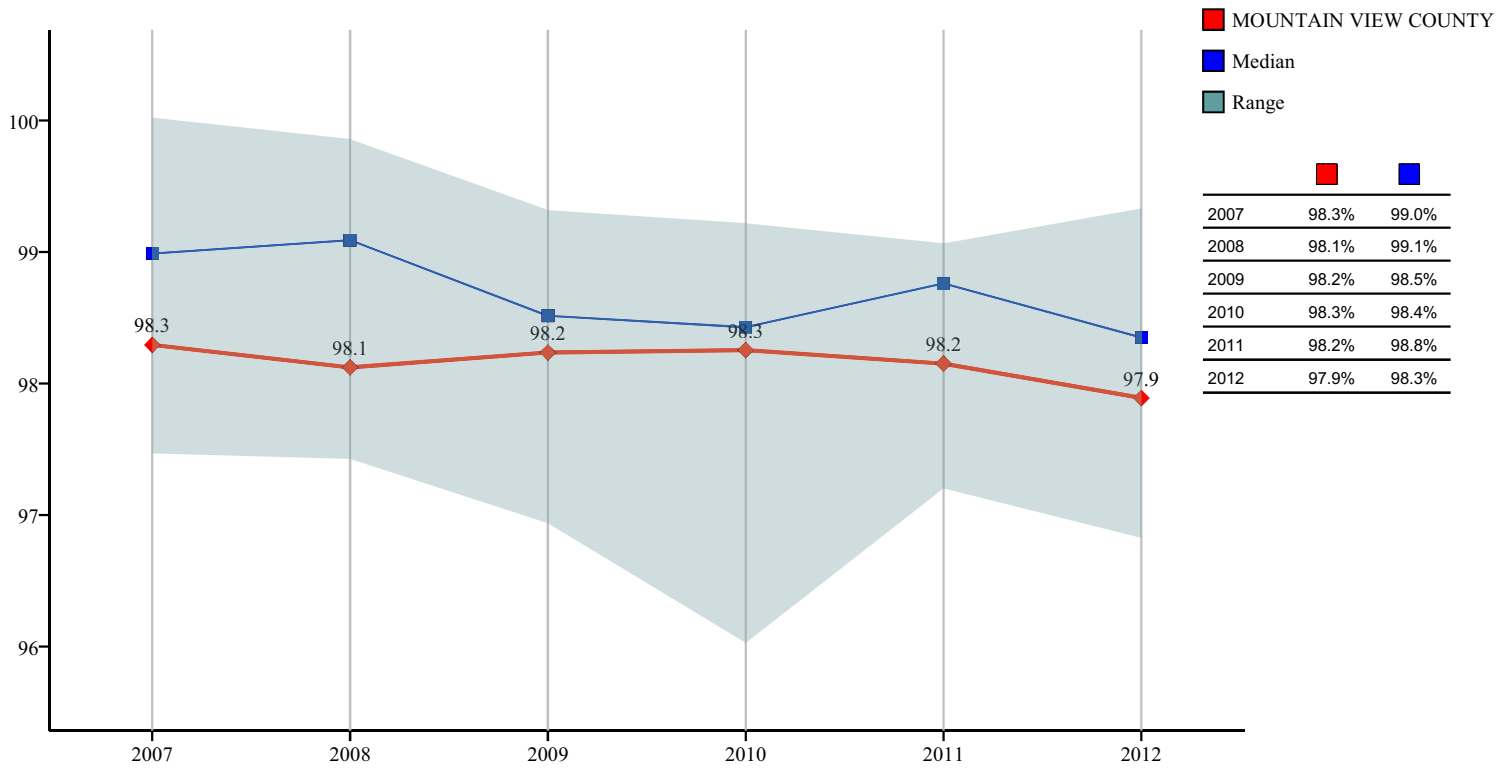
Financial Indicator Graphs
MOUNTAIN VIEW COUNTY

Non-Residential Assessment as % of Total Equalized Assessment



Financial Indicator Graphs
MOUNTAIN VIEW COUNTY

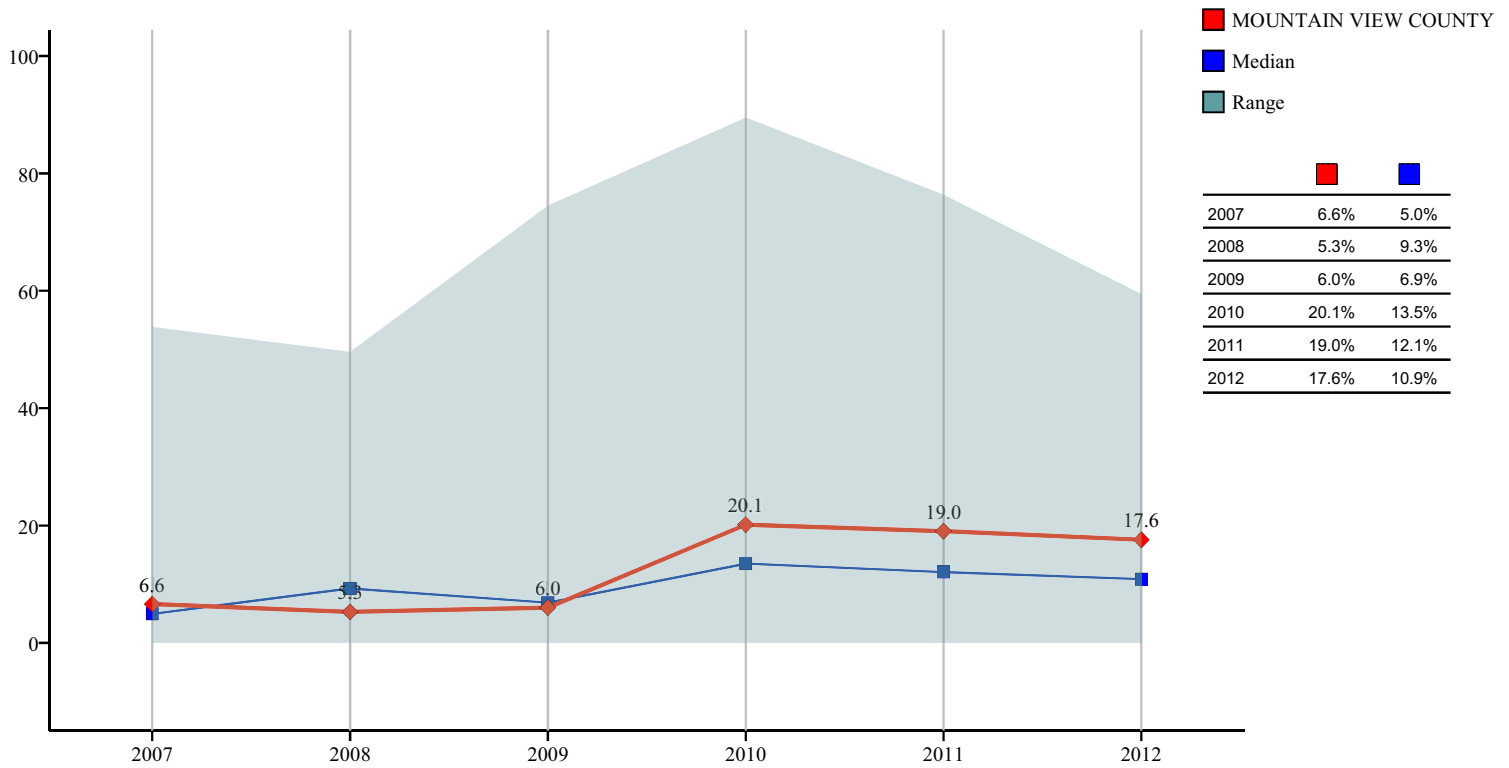
Tax Collection Rates



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.

Financial Indicator Graphs
MOUNTAIN VIEW COUNTY

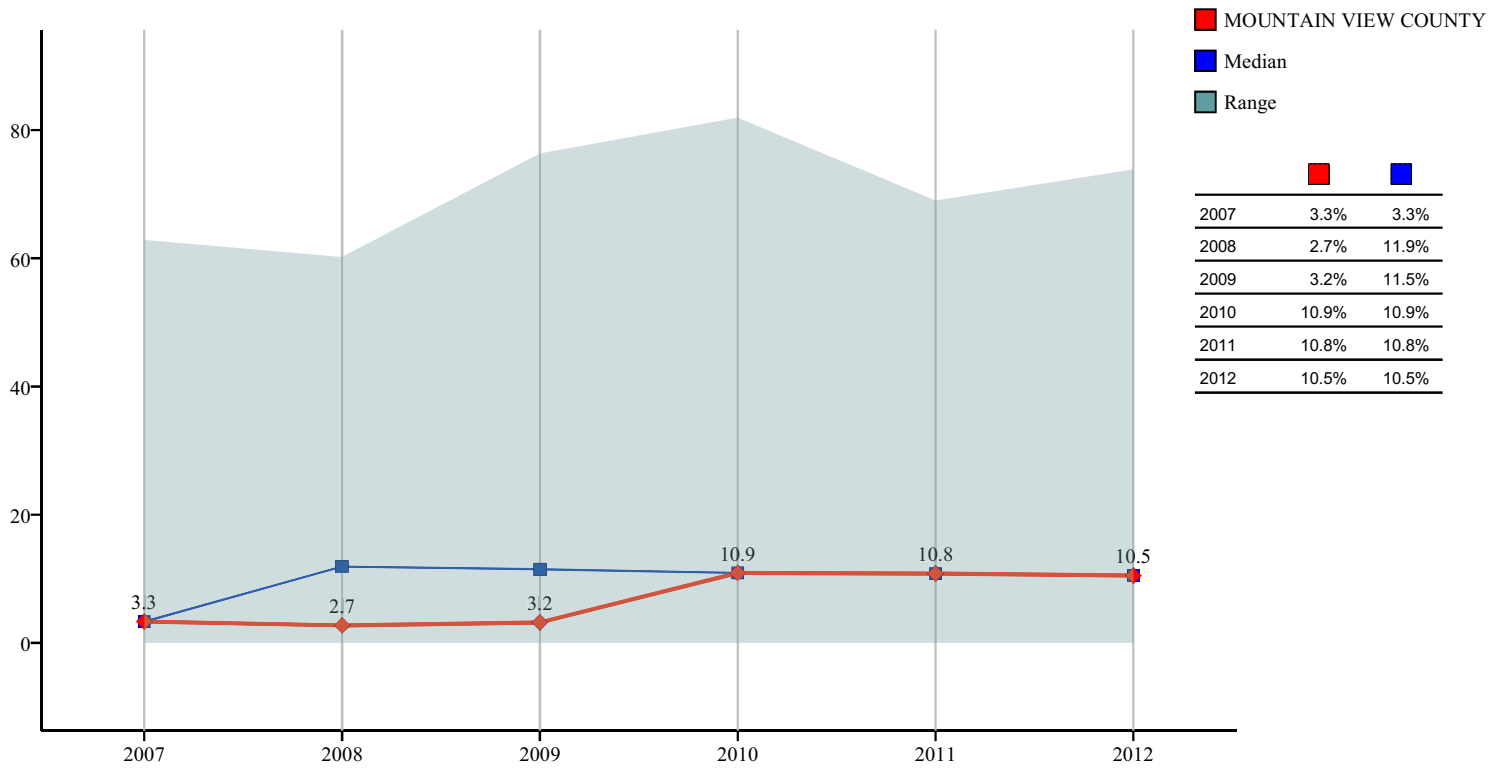
Percent of Debt Limit Used



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.

Financial Indicator Graphs
MOUNTAIN VIEW COUNTY

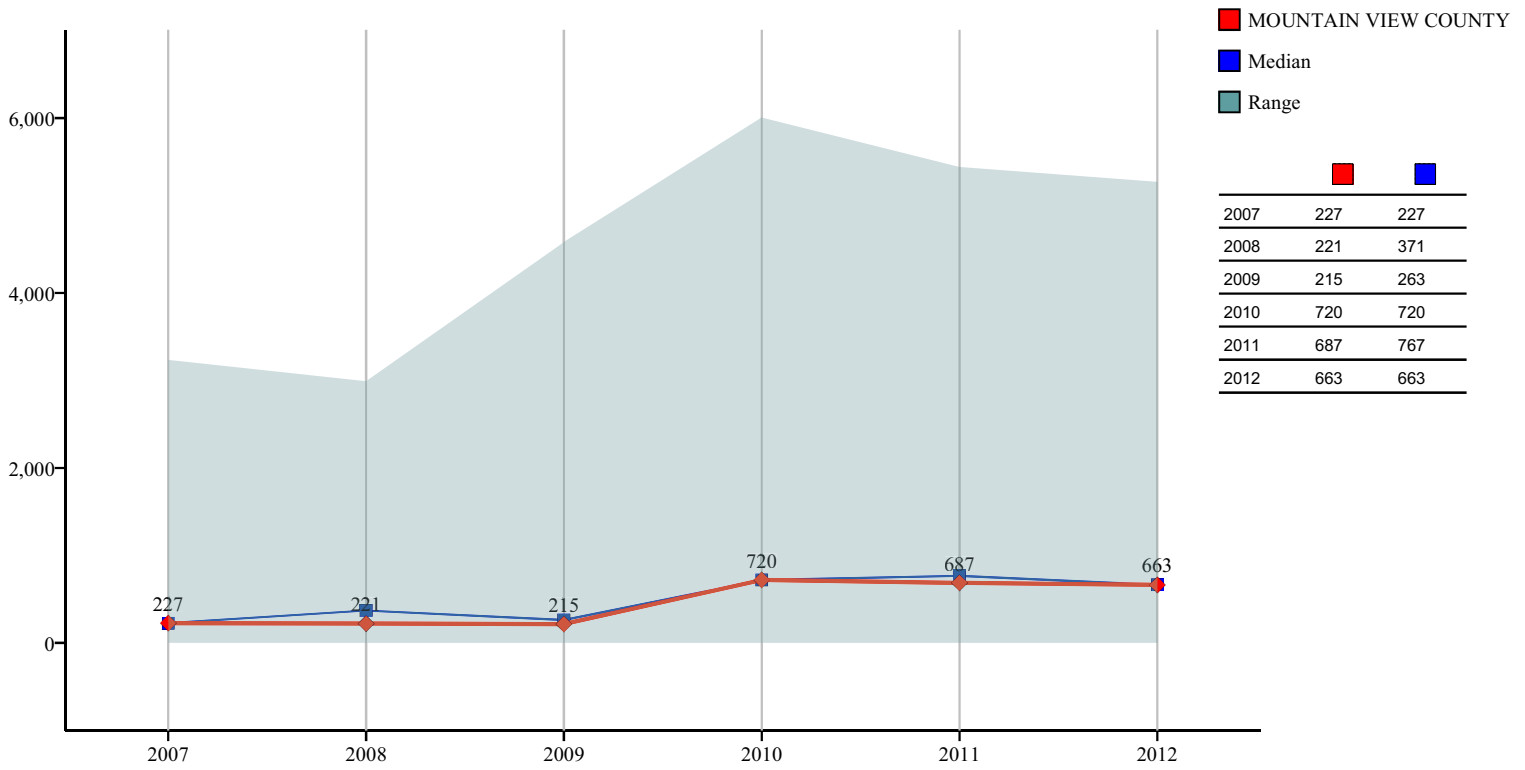
Percent of Debt Service Limit Used



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.

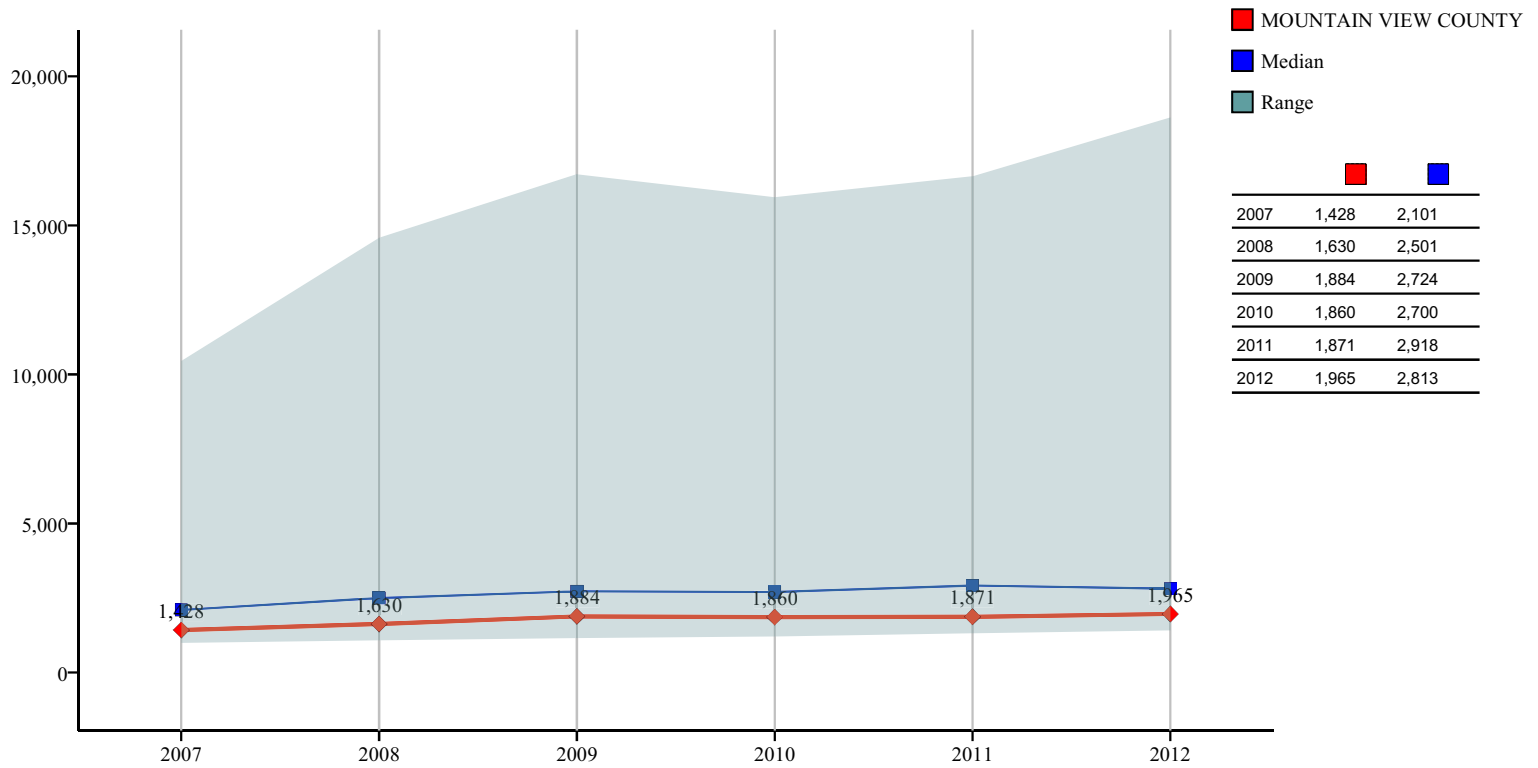
Financial Indicator Graphs
MOUNTAIN VIEW COUNTY

Long Term Municipal Debt Per Capita



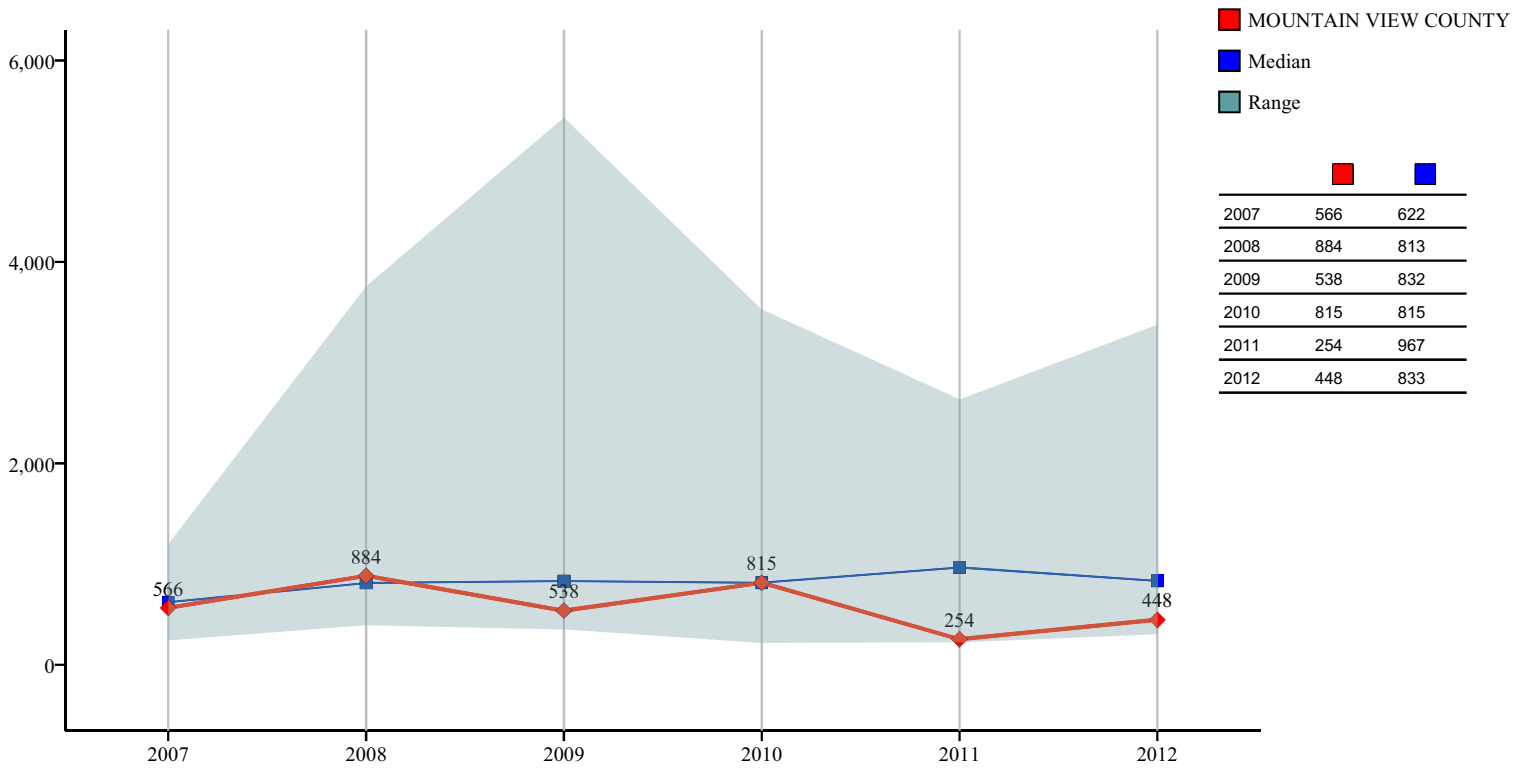
Financial Indicator Graphs
MOUNTAIN VIEW COUNTY

Revenue Sources Per Capita: Net Municipal Property Taxes



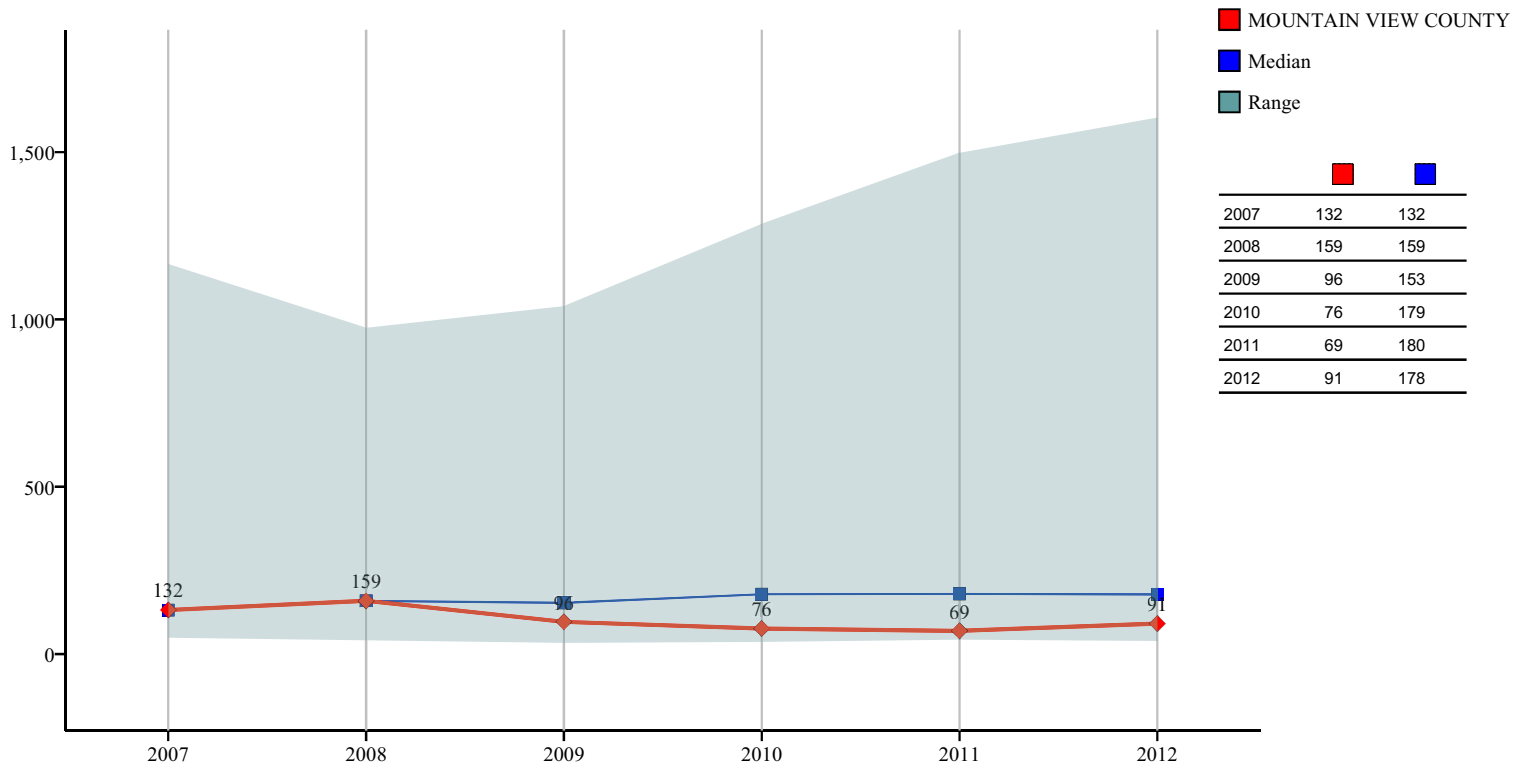
Financial Indicator Graphs
MOUNTAIN VIEW COUNTY

Revenue Sources Per Capita: Total Grants



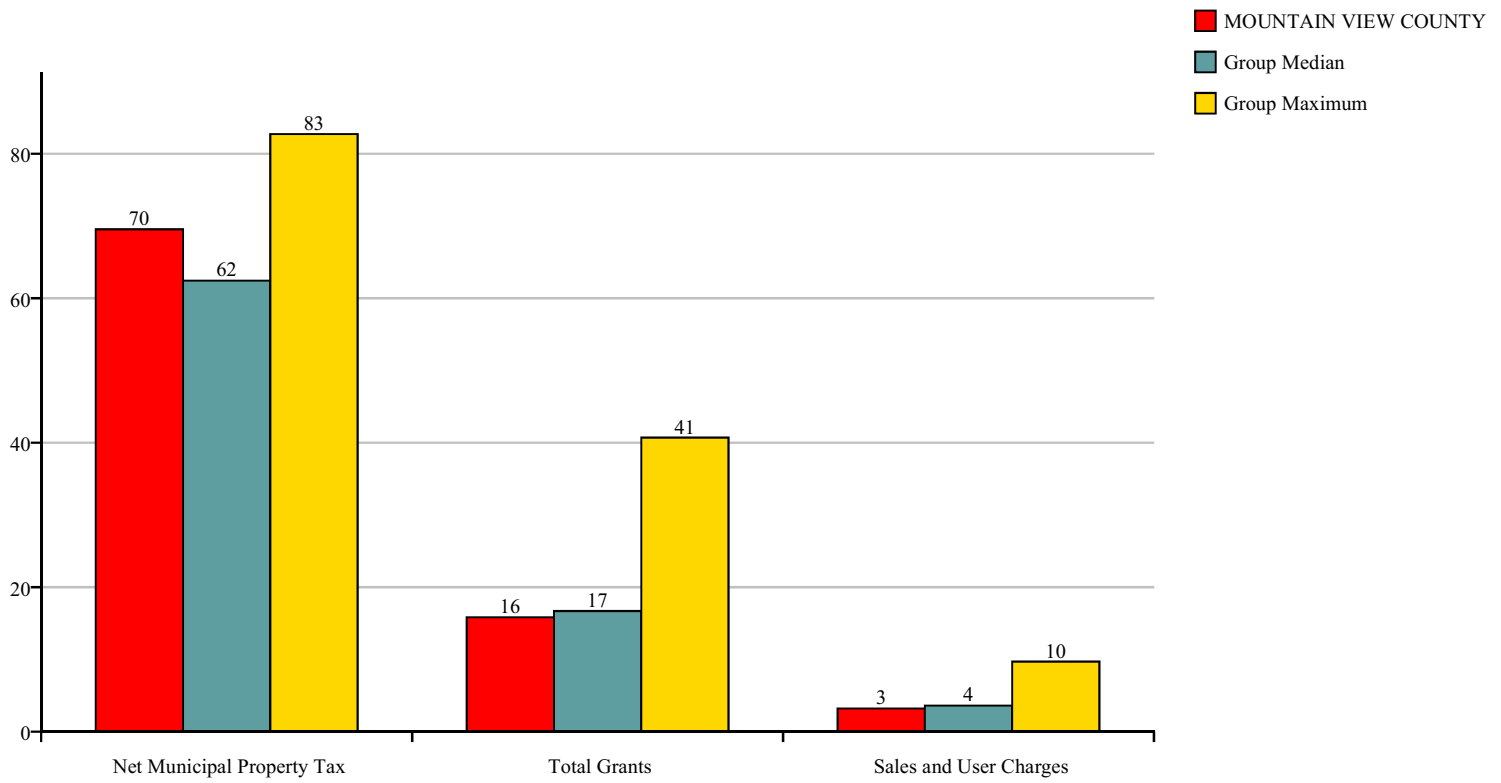
Financial Indicator Graphs
MOUNTAIN VIEW COUNTY

Revenue Sources Per Capita: Sales and User Charges



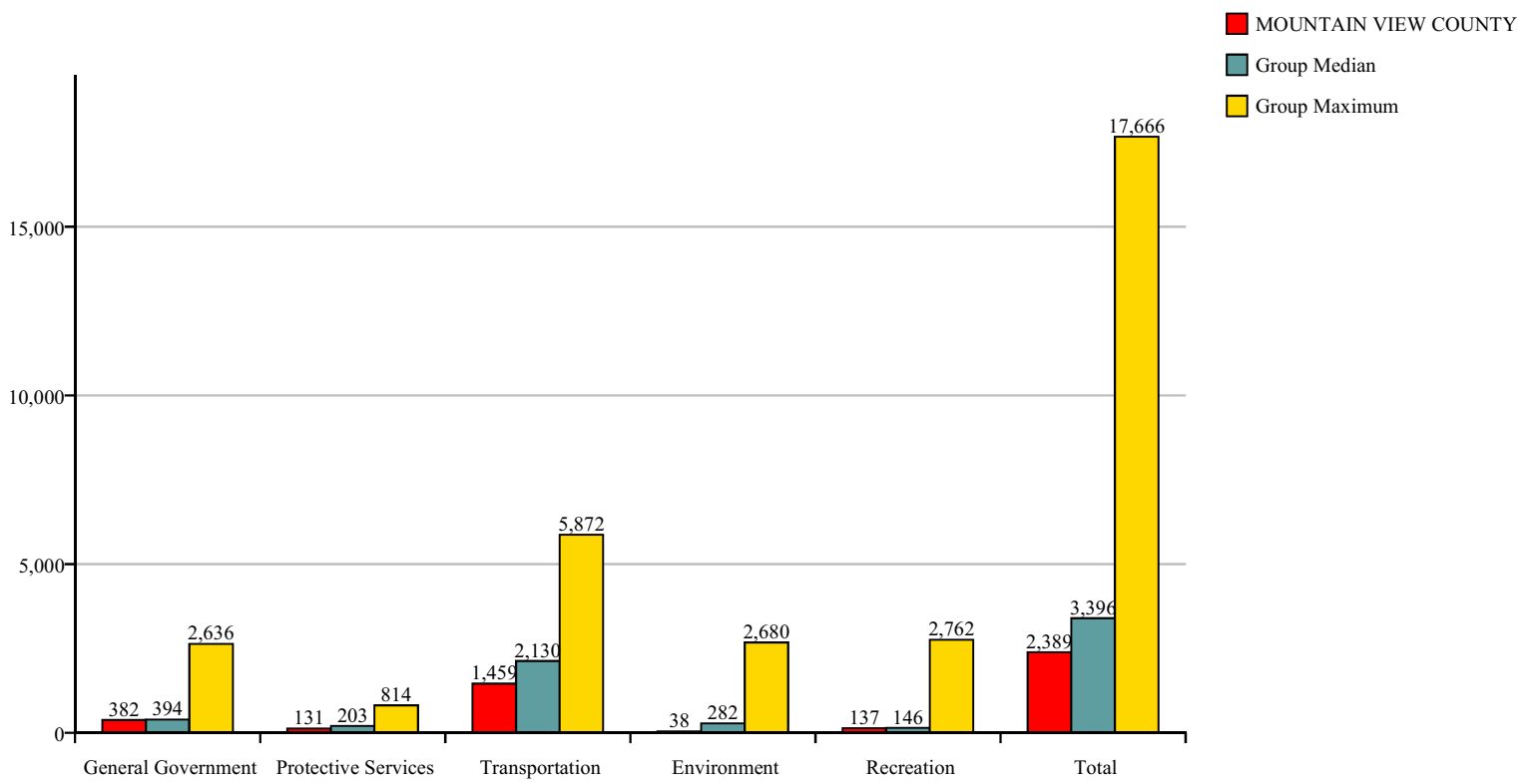
Financial Indicator Graphs
MOUNTAIN VIEW COUNTY

Major Revenue Sources As % of Total Revenue, 2012



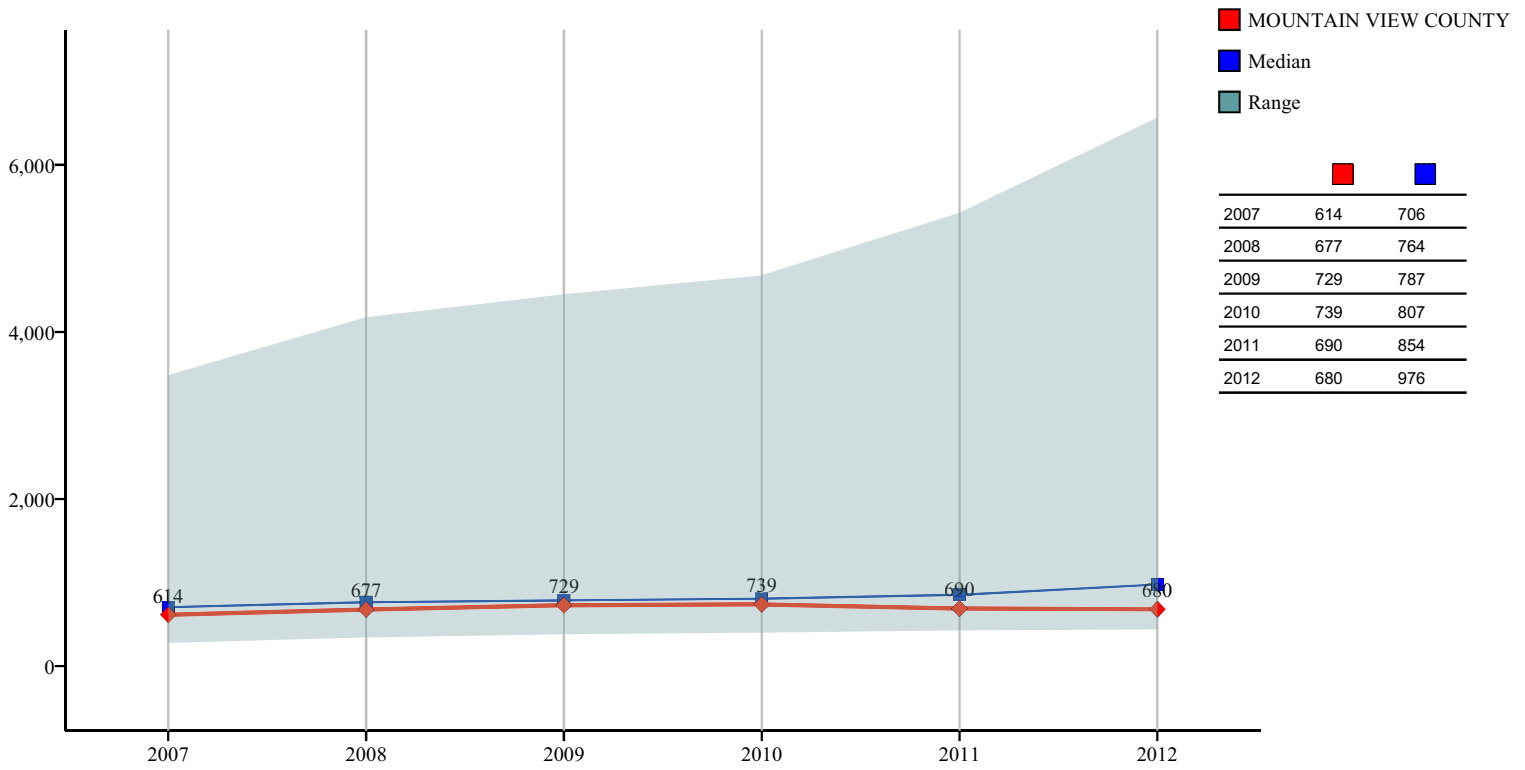
Financial Indicator Graphs
MOUNTAIN VIEW COUNTY

Major Expenditures Per Capita by Broad Function, 2012



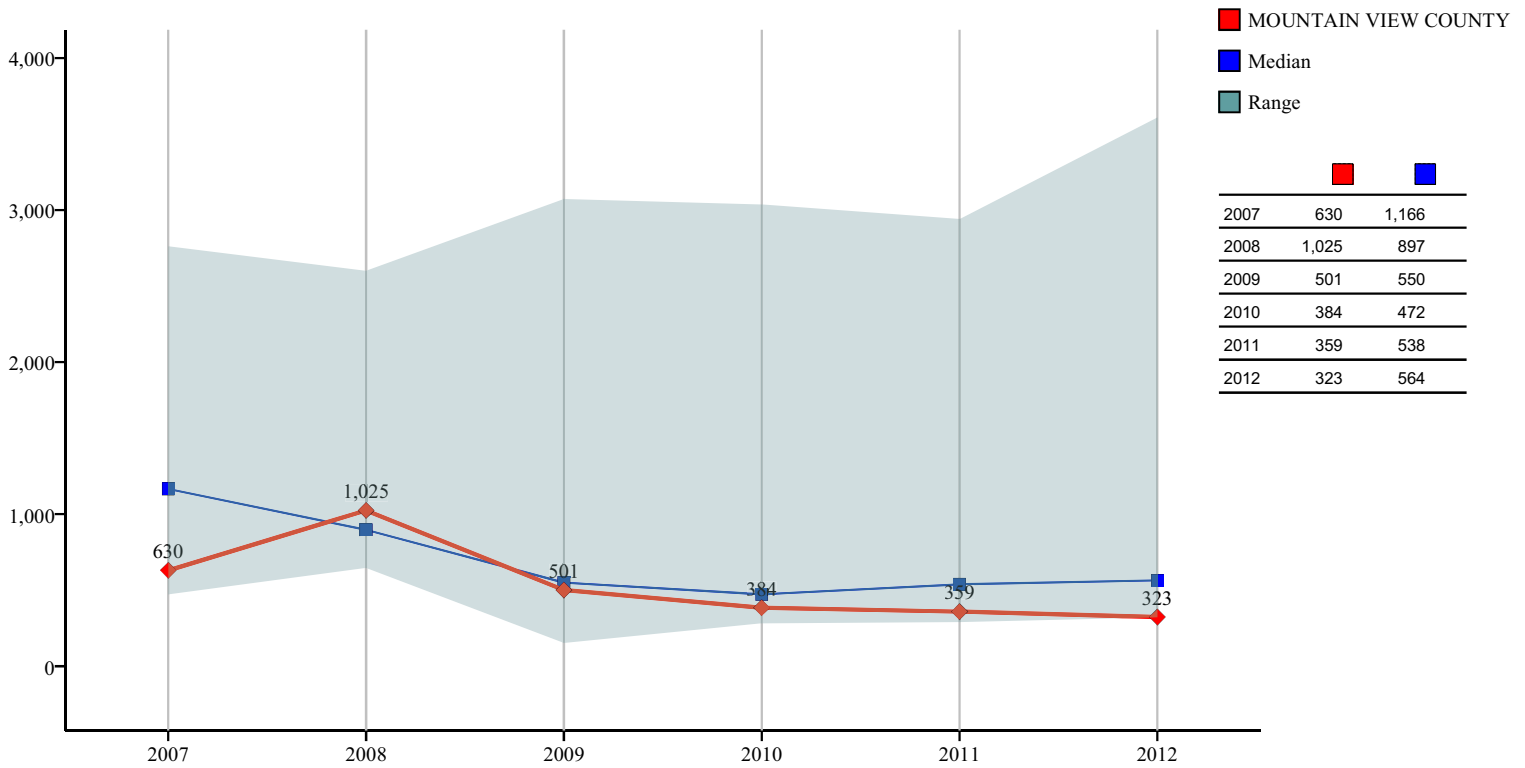
Financial Indicator Graphs
MOUNTAIN VIEW COUNTY

Major Expenditures Per Capita by Type: Salaries, Wages and Benefits



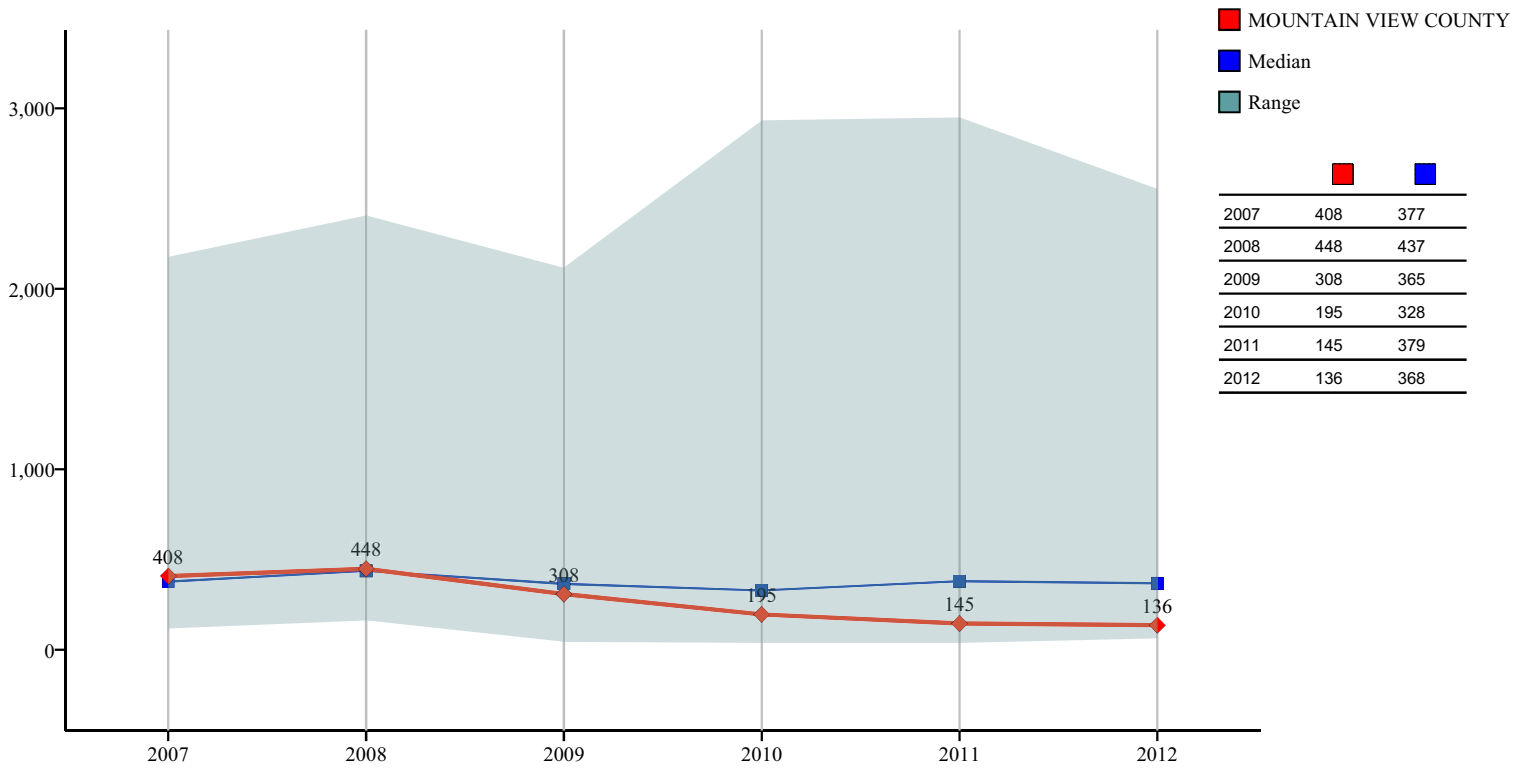
Financial Indicator Graphs
MOUNTAIN VIEW COUNTY

Major Expenditures Per Capita by Type: Contracted and General Services



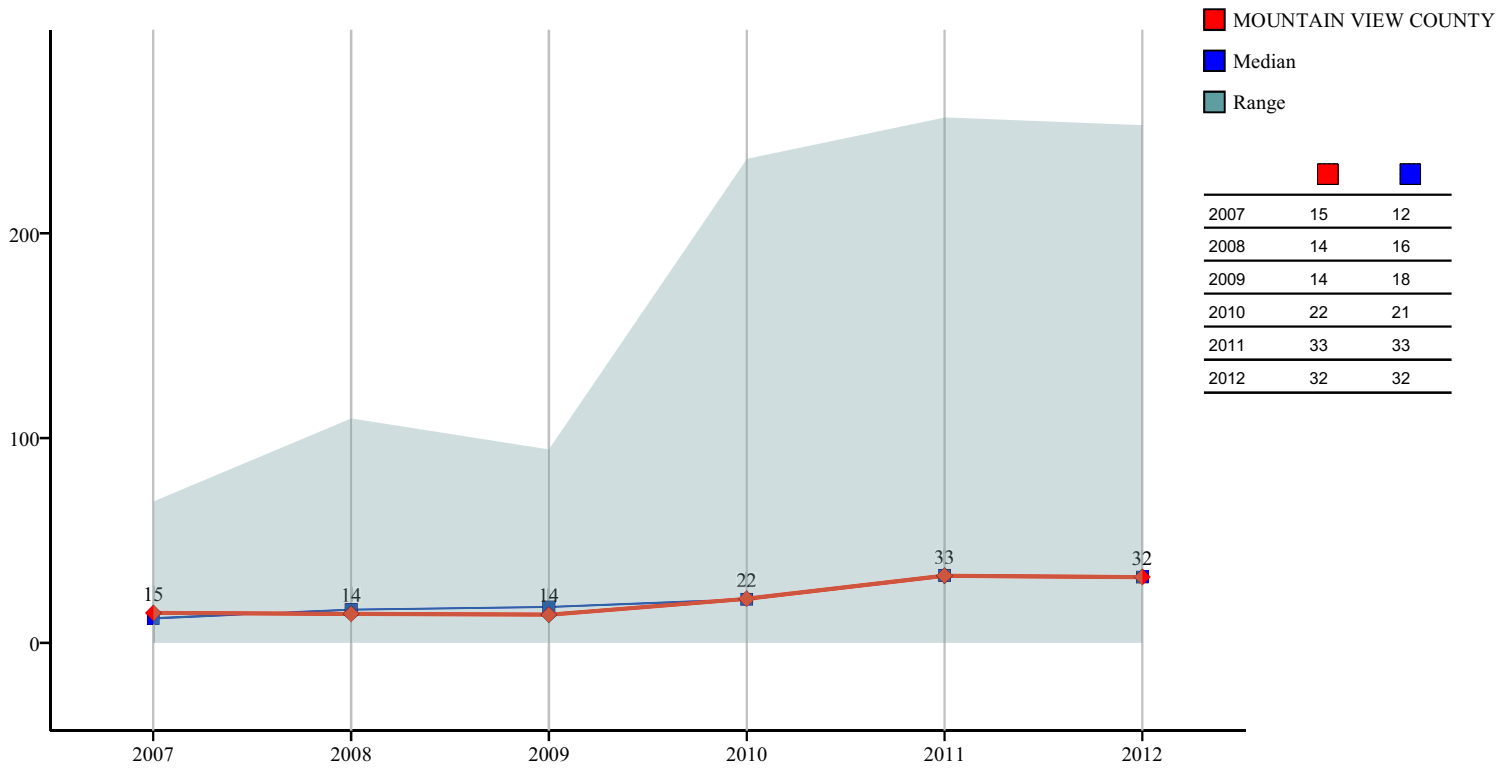
Financial Indicator Graphs
MOUNTAIN VIEW COUNTY

Major Expenditures Per Capita by Type: Materials, Goods, Supplies and Utilities



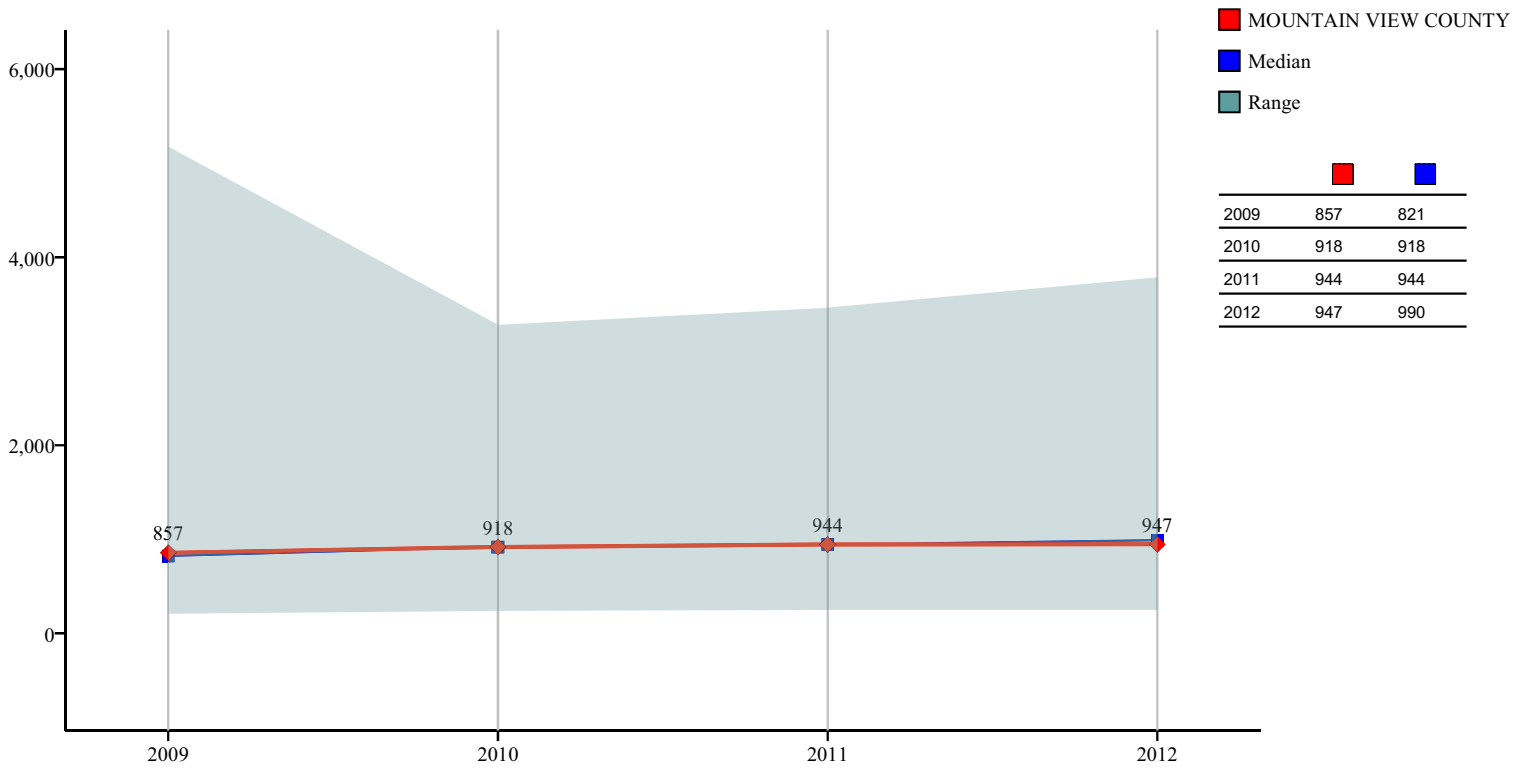
Financial Indicator Graphs
MOUNTAIN VIEW COUNTY

Major Expenditures Per Capita by Type: Interest and Banking



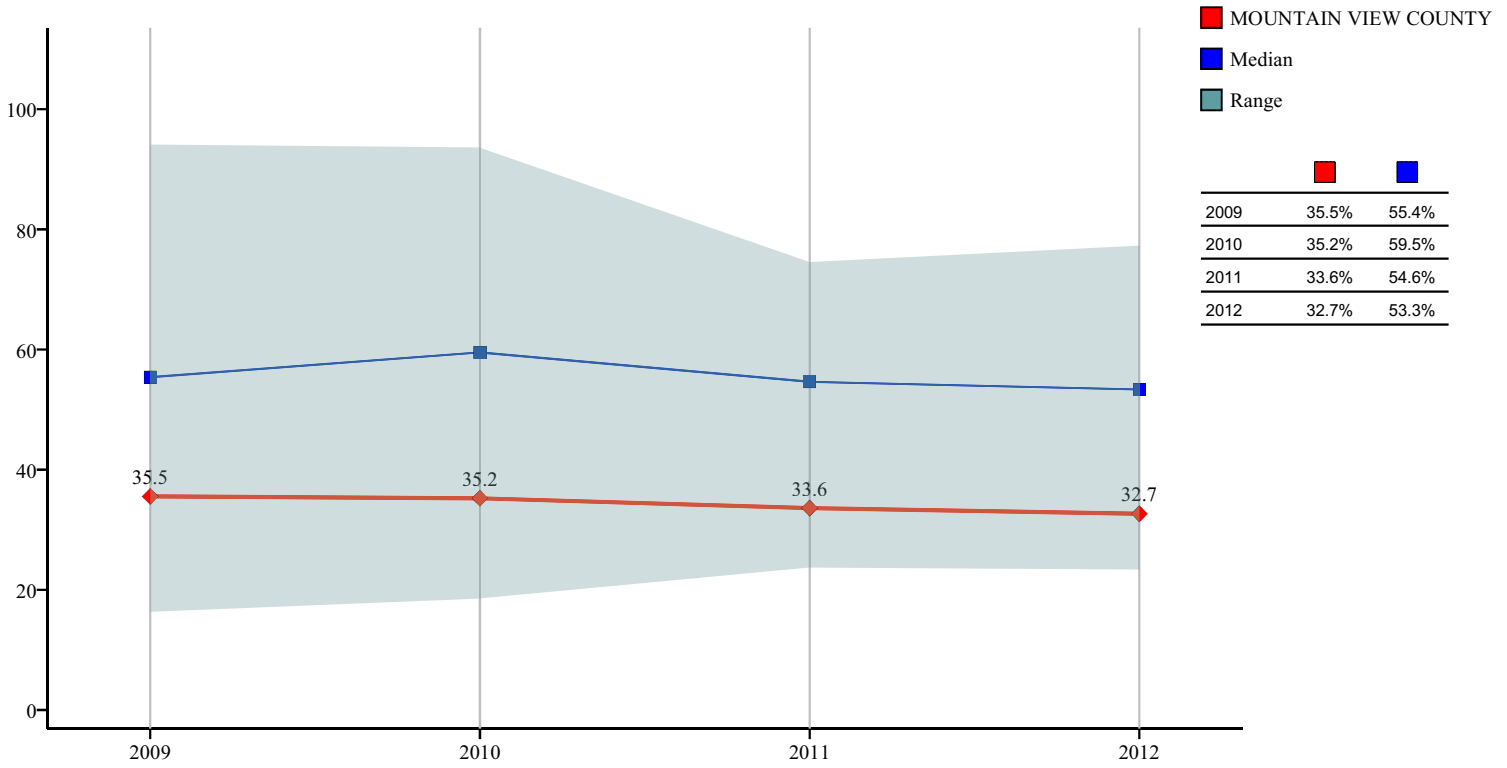
Financial Indicator Graphs
MOUNTAIN VIEW COUNTY

Major Expenditures Per Capita by Type: Amortization of Tangible Capital Assets



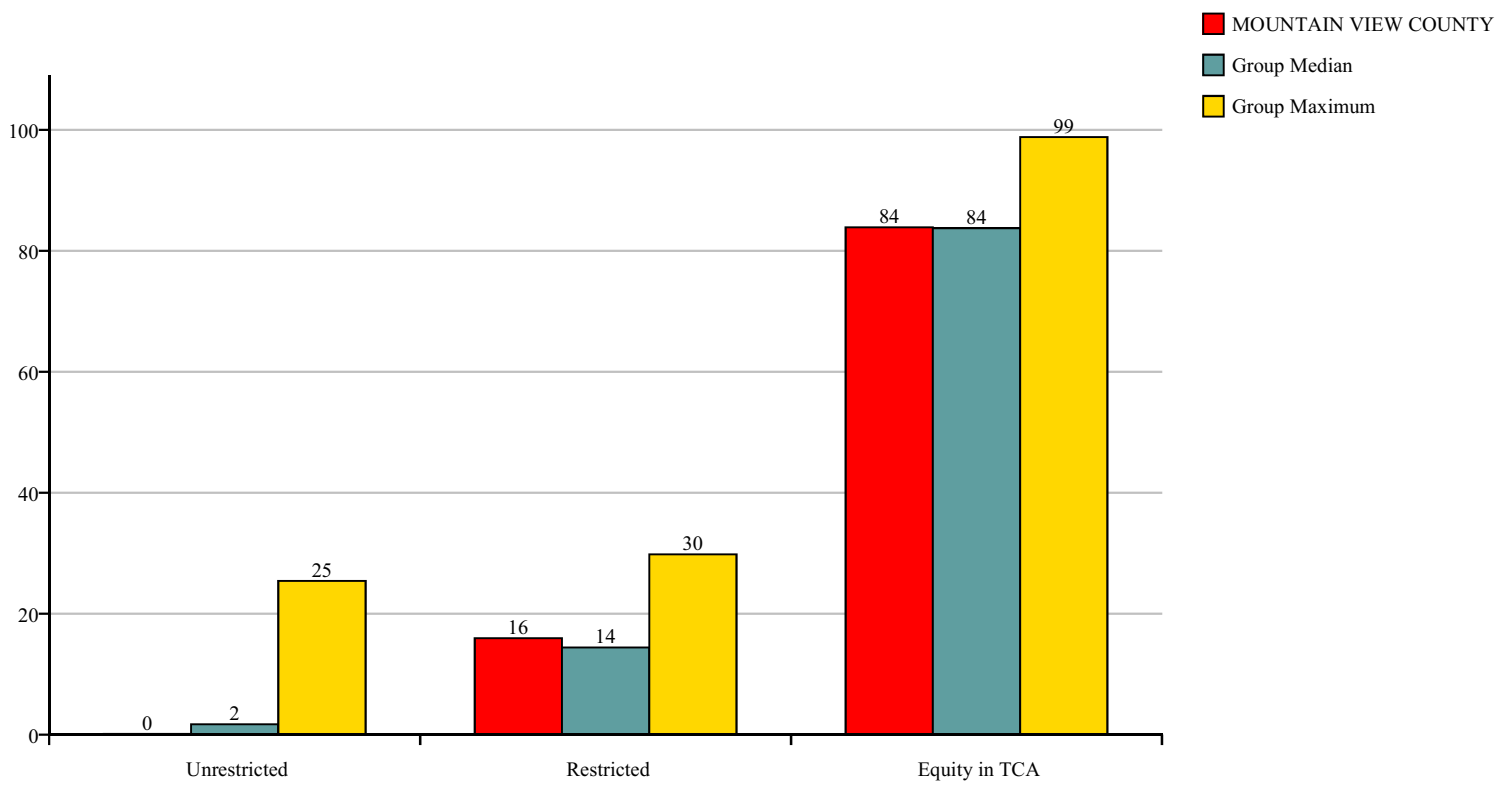
Financial Indicator Graphs
MOUNTAIN VIEW COUNTY

Net Book Value as % of Total Capital Property Costs



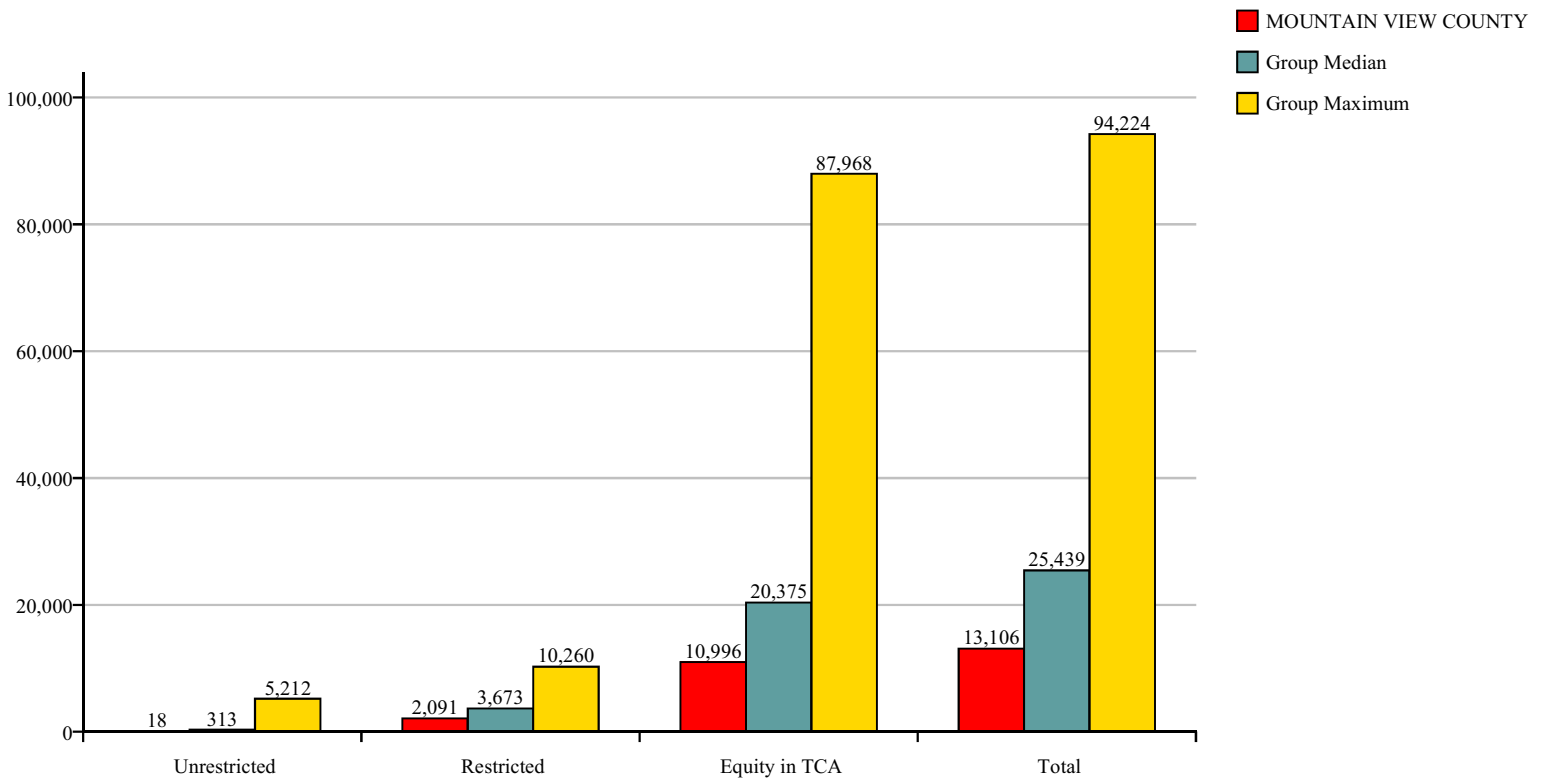
Financial Indicator Graphs
MOUNTAIN VIEW COUNTY

Accumulated Surplus Categories as % of Total, 2012



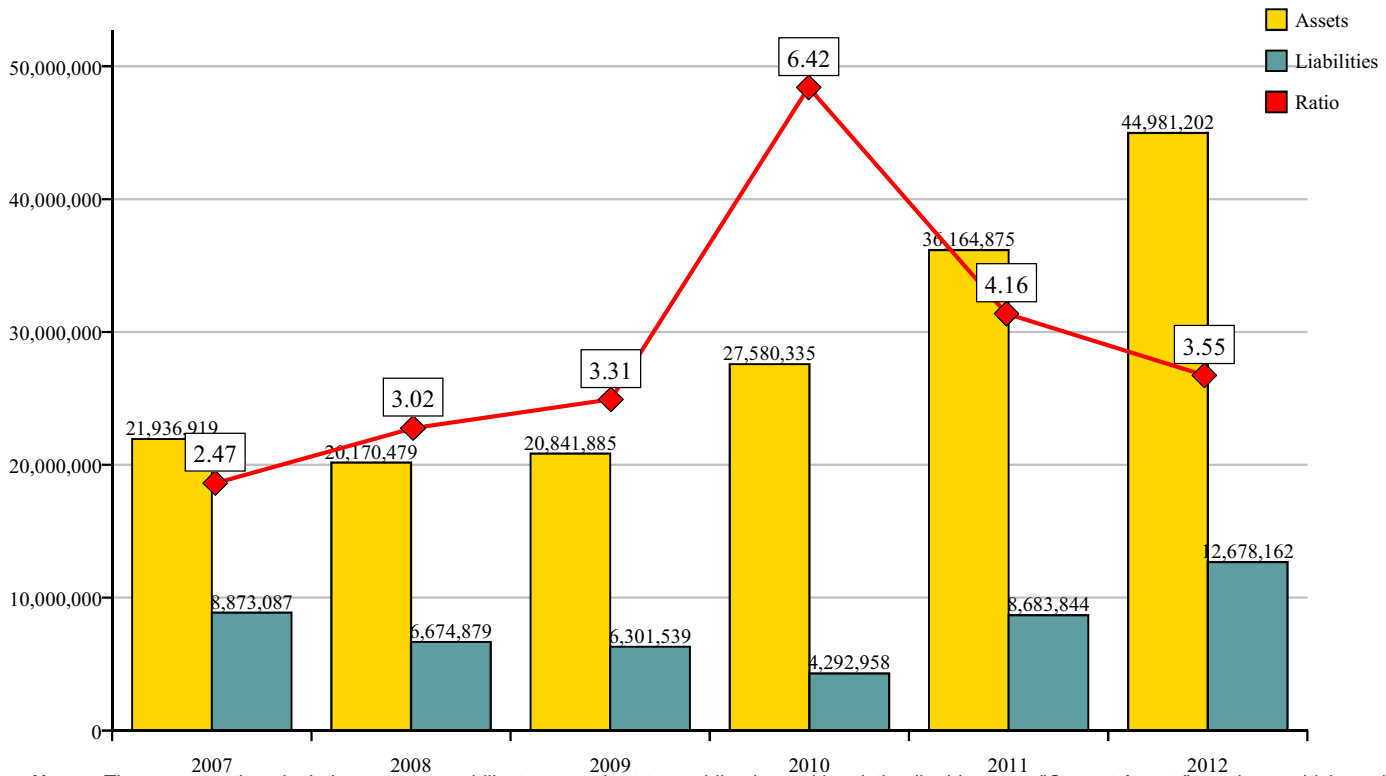
Financial Indicator Graphs
MOUNTAIN VIEW COUNTY

Accumulated Surplus Per Capita, 2012



Financial Indicator Graphs
MOUNTAIN VIEW COUNTY

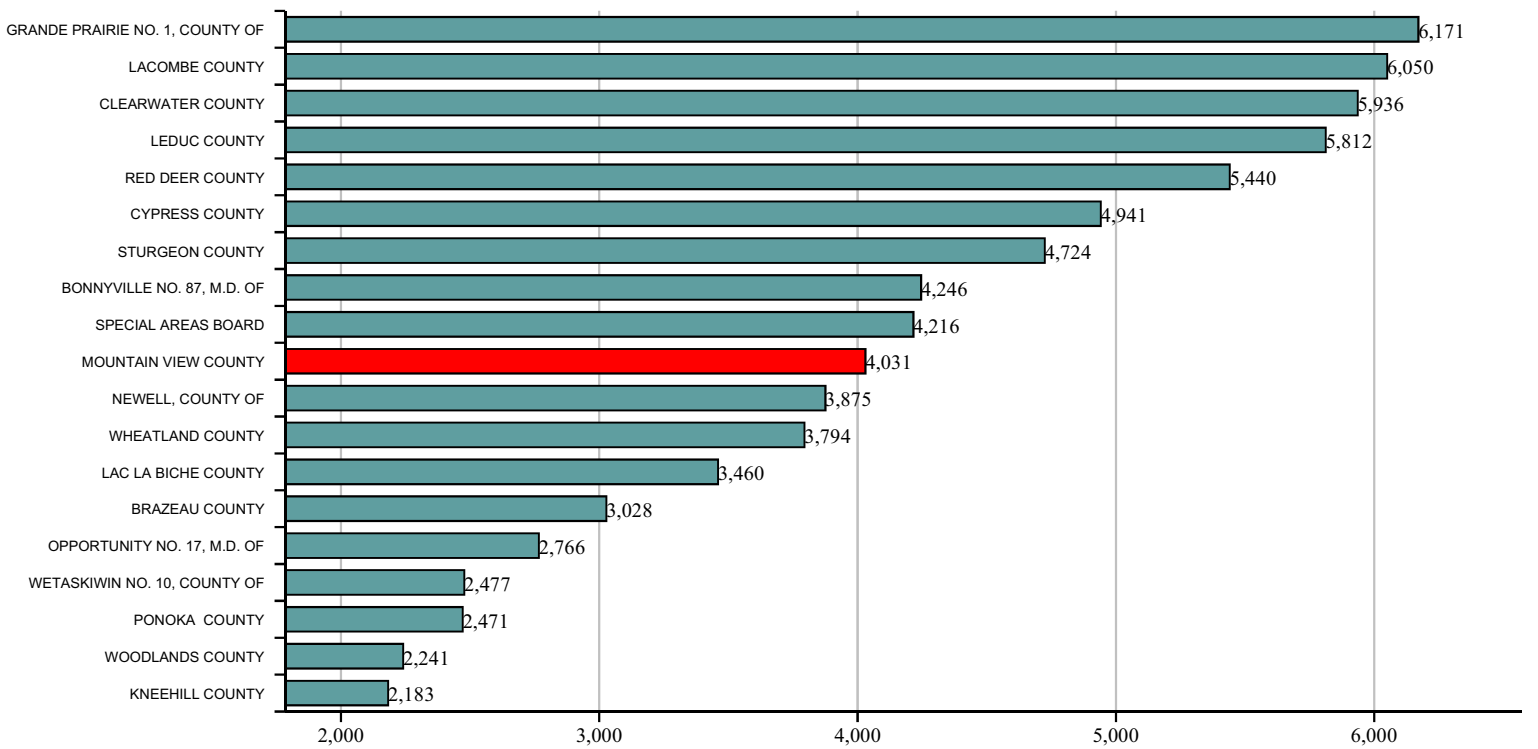
Ratio of Current Assets to Liabilities



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

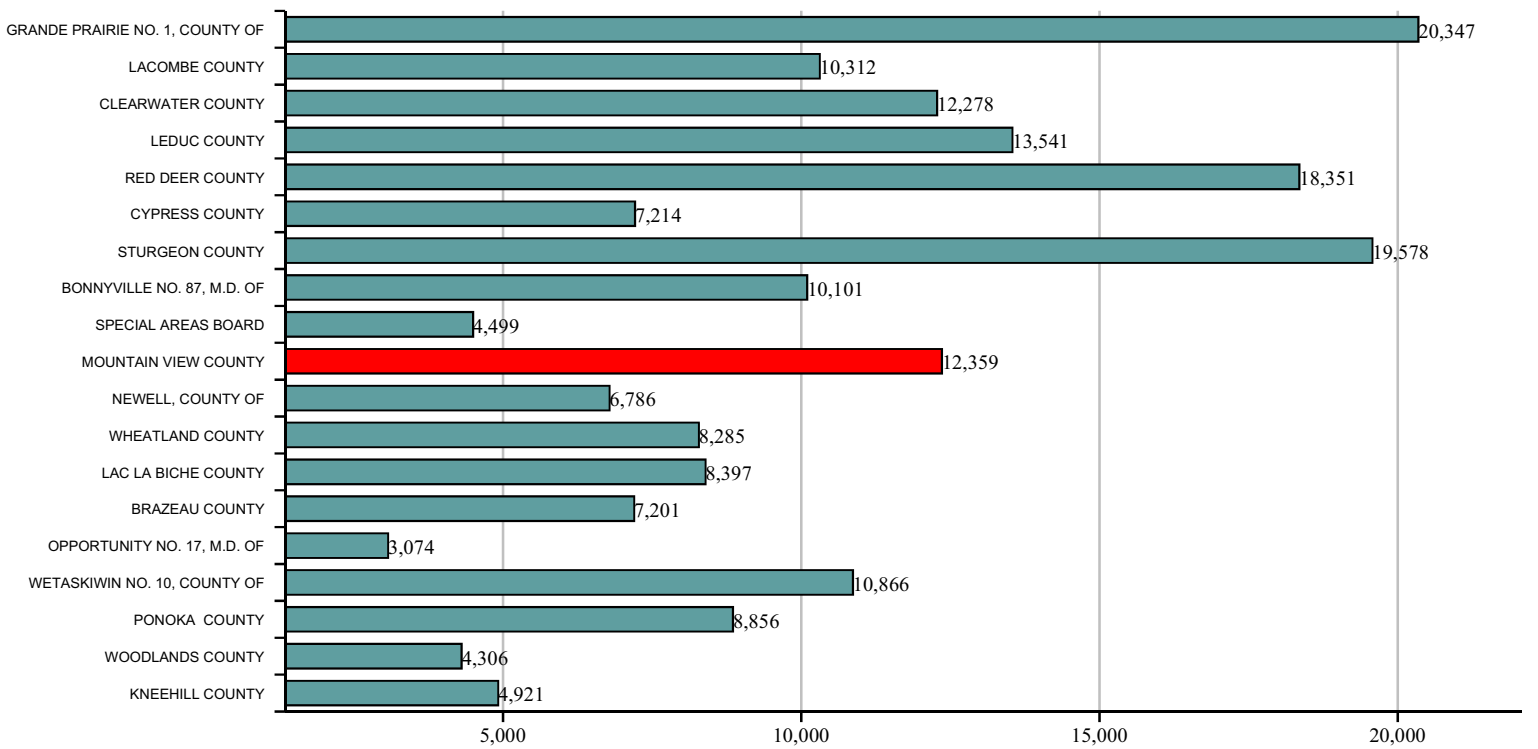
Financial Indicator Graphs
MOUNTAIN VIEW COUNTY

Total Equalized Assessment (in Millions)



Financial Indicator Graphs
MOUNTAIN VIEW COUNTY

Group Population



Financial Indicator Graphs
MOUNTAIN VIEW COUNTY

Equalized Assessment Per KM of Roads

