

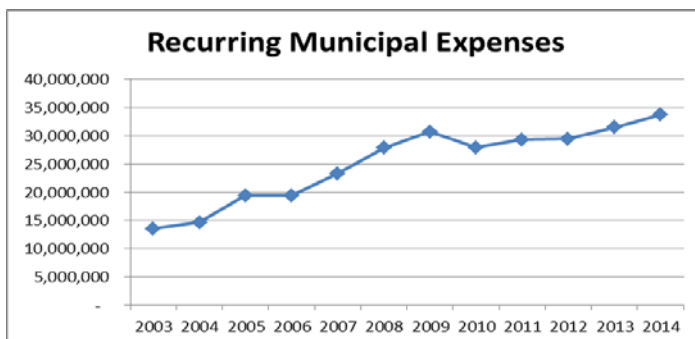
Appendix 8

Performance Measures

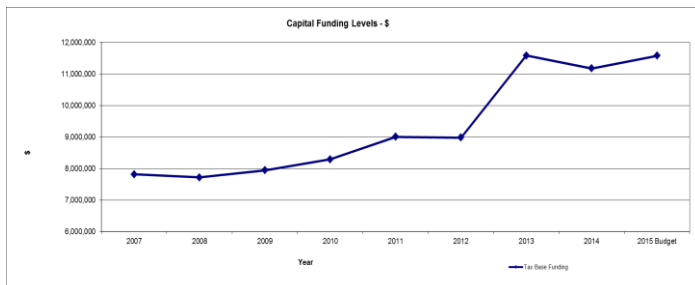
Each year the Province of Alberta collects standard financial information from each municipality. From this information they develop financial indicator graphs for groups of similar municipalities. These charts give rate payers and Council an idea of how Mountain View County compares with its peers. 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 two years recurring municipal operating expenses have started to increase after two years of relatively flat growth. This is partly due to a change in Council and administrative direction and partly due to overall economic conditions.



In the few years the amount that is set aside for the renewal of County infrastructure has increased. This is primarily increased municipal funding for bridges.

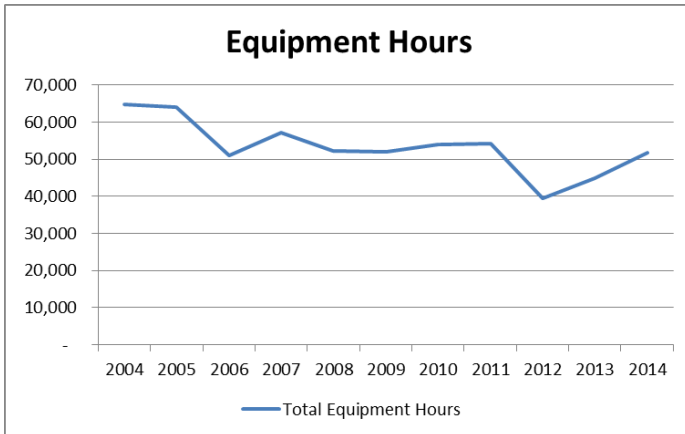




Mountain View COUNTY

Performance Measures

2015 Budget



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. Equipment hours have increased in 2014.





2013
Financial
Indicator
Graphs

Alberta 

Generated for:
MOUNTAIN VIEW COUNTY

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.

Custom graphs can be created comparing your municipality to other Alberta municipalities.

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.

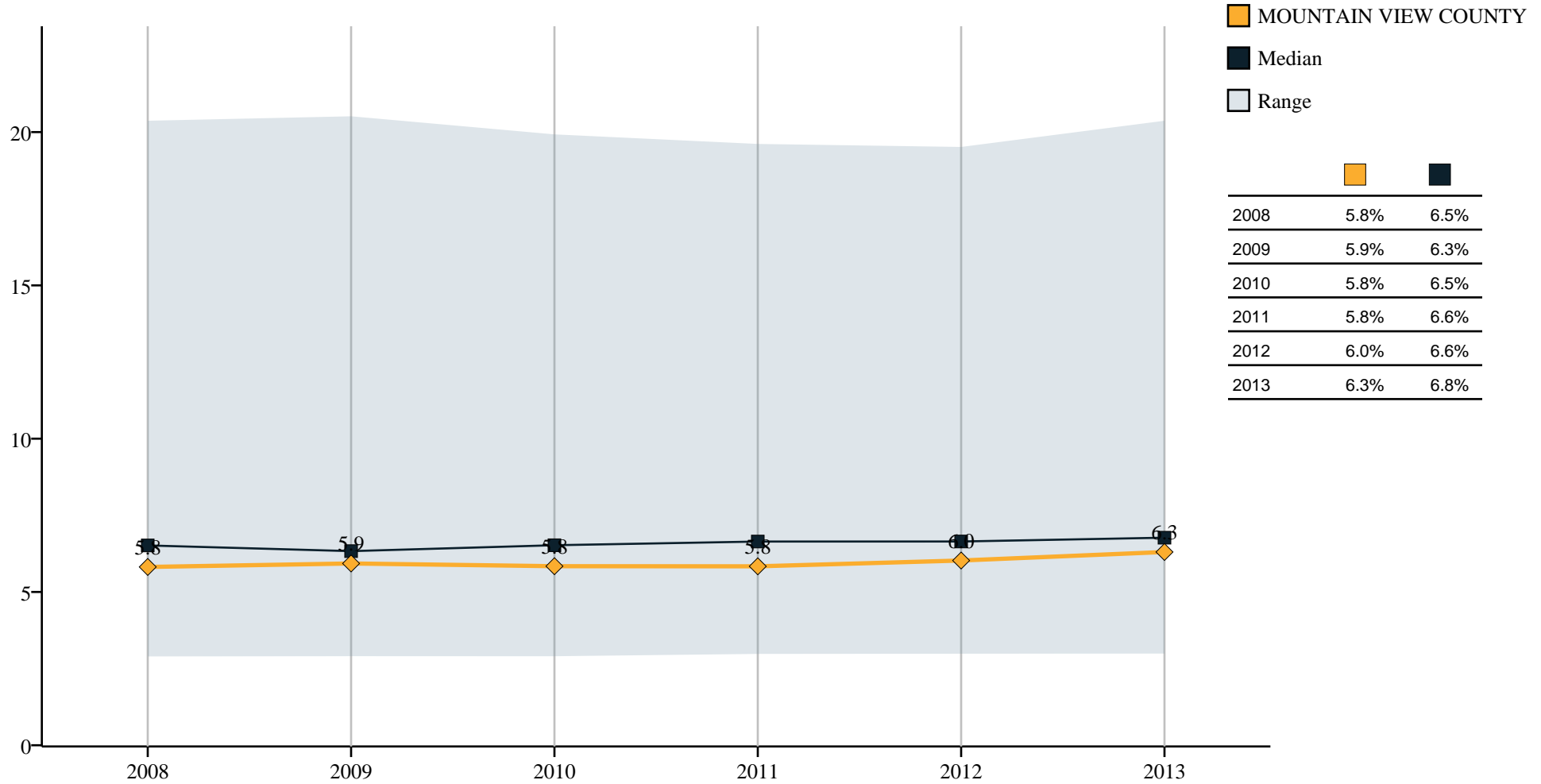
Other points to note are:

- The range for most of the graphs is 2008 to 2013.
- Equalized assessment is shown for the period 2009 to 2014.
- 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, 2013 reporting date.

Financial Indicator Graphs include:

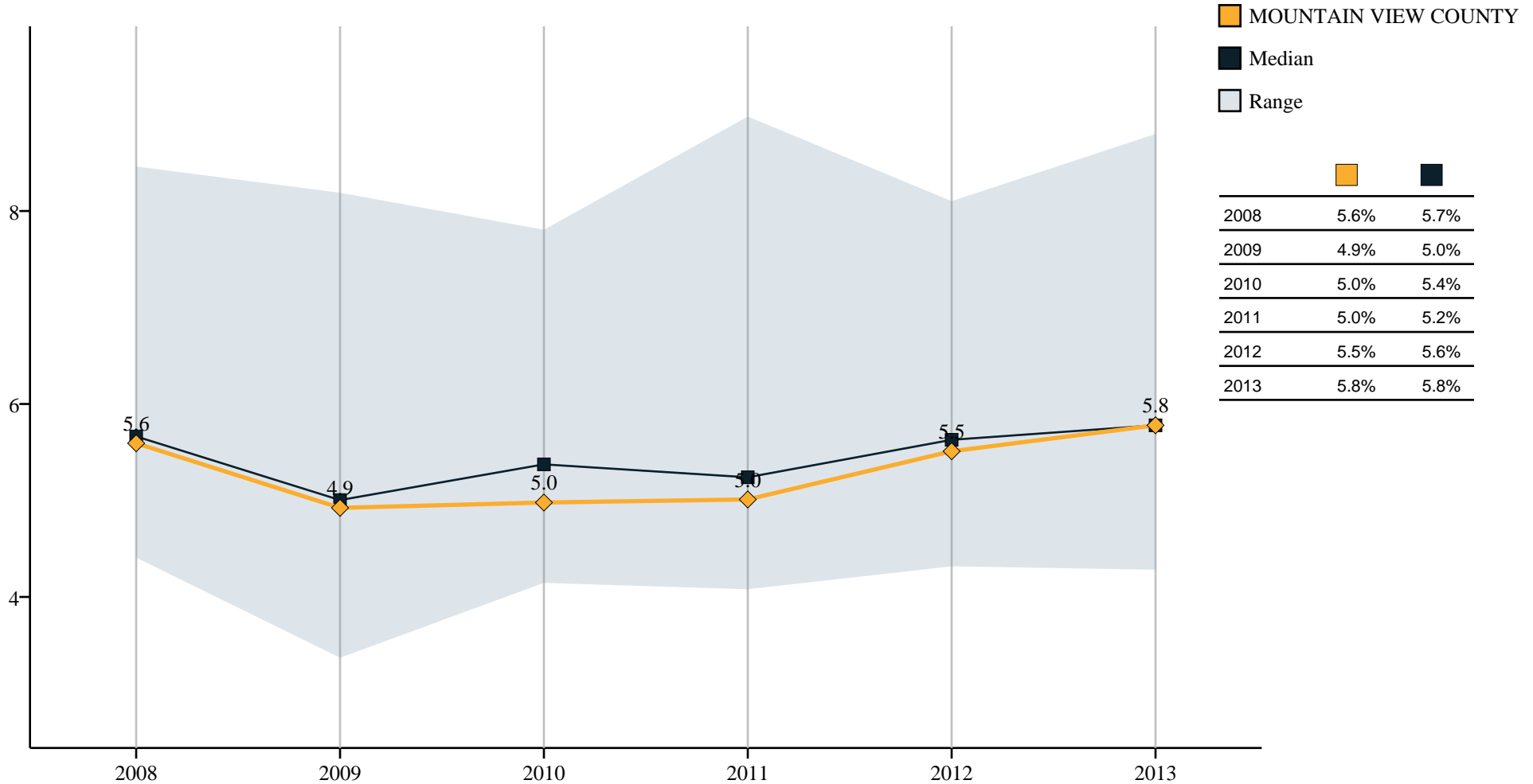
- o Equalized Tax Rates - Municipal/Residential/Non-Residential
- o Equalized Assessment Per Kilometer of Road
- o Non-Residential Equalized Assessment as % of Total
- o Tax Collection Rate
- o Debt Debt Service as % of the Limits
- o Long Term Debt Per Capita
- o Major Revenue Sources Per Capita
- o Major Revenue Sources As % of Total Revenue (only 2013)
- o Broad Function Expenses Per Capita (only 2013)
- 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 2013)
- o Accumulated Surplus Categories, Per Capita (only 2013)
- o Ratio of Current Assets to Current Liabilities

Equalized Tax Rates: Net Municipal



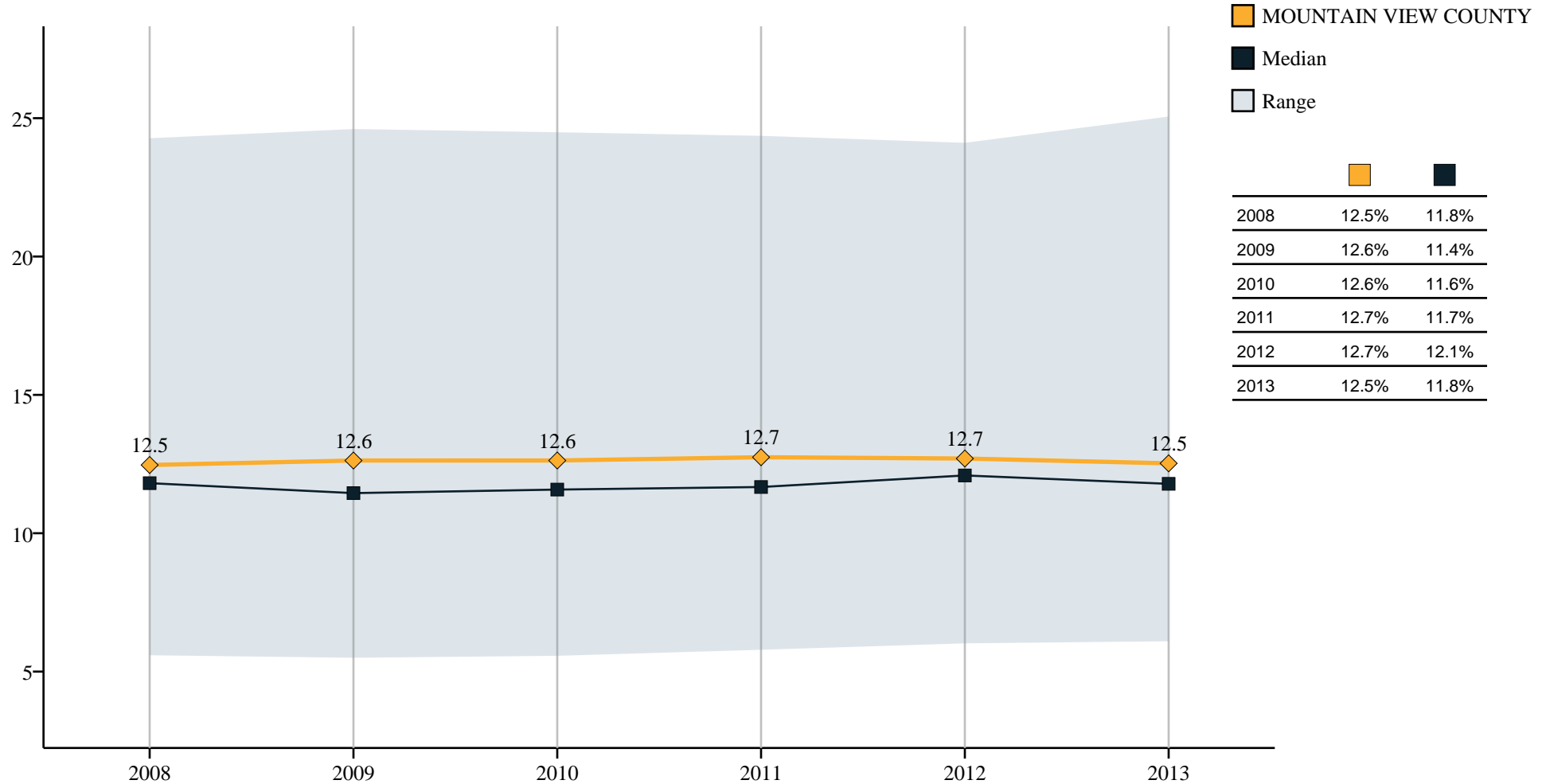
Note: Municipal Equalized Tax Rate is calculated based on total equalized assessment and net municipal property tax.

Equalized Tax Rates: Residential



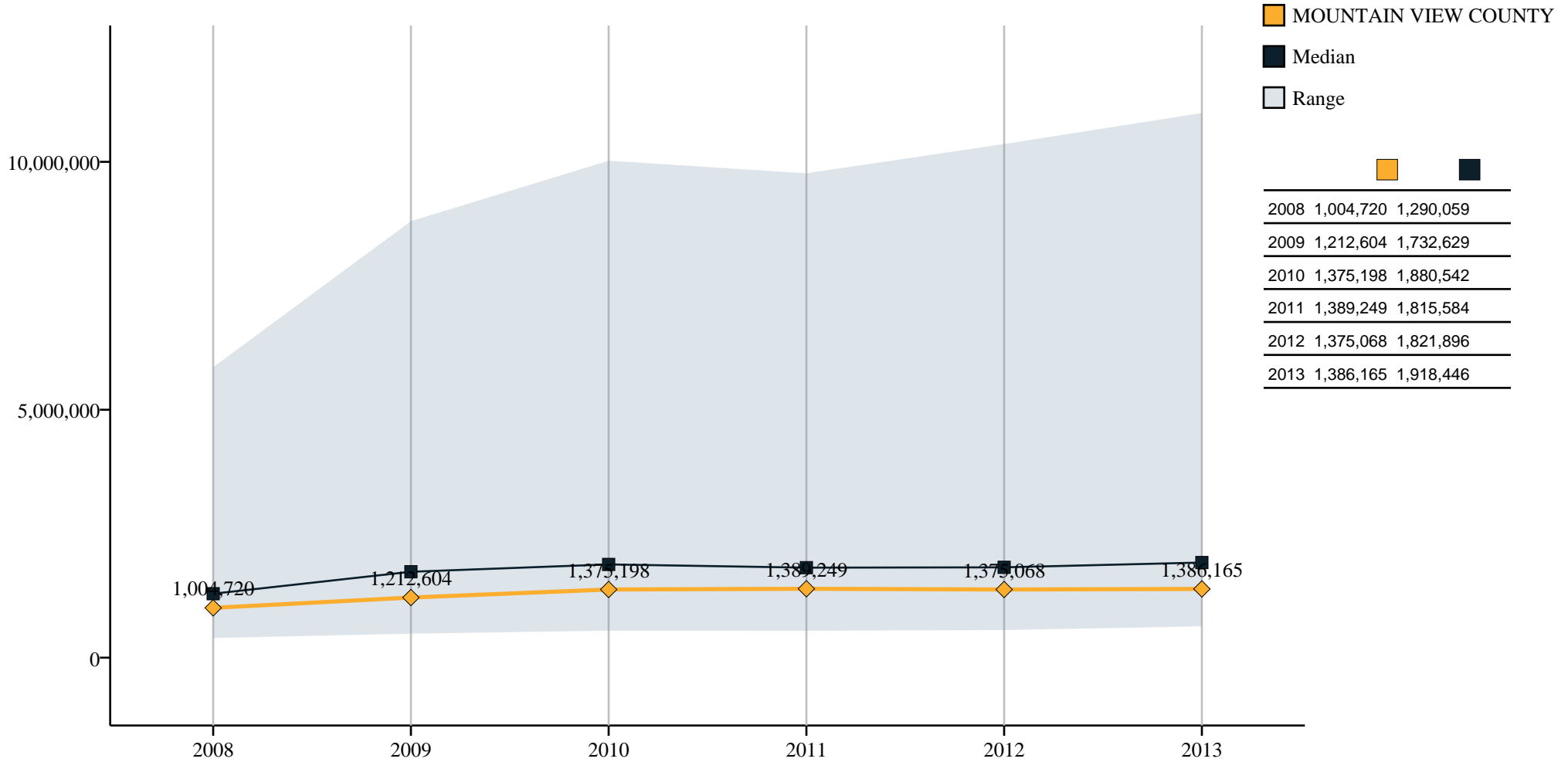
Note: Residential Equalized Tax Rate is calculated based on gross residential property taxes and residential equalized assessment.

Equalized Tax Rates: Non-Residential

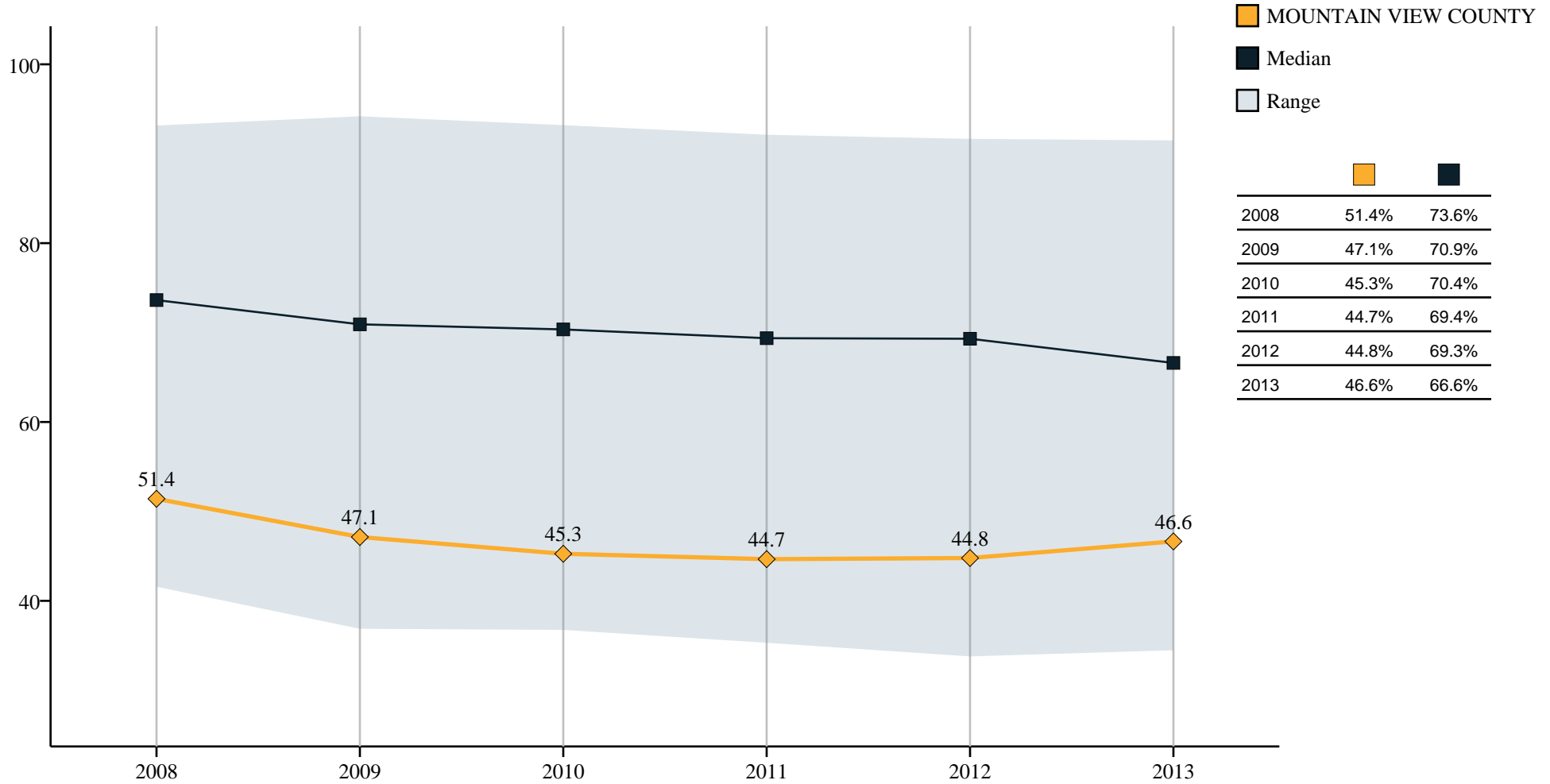


Note: Non-Residential Equalized Tax Rate is calculated based on gross non-residential property taxes and non-residential equalized assessment

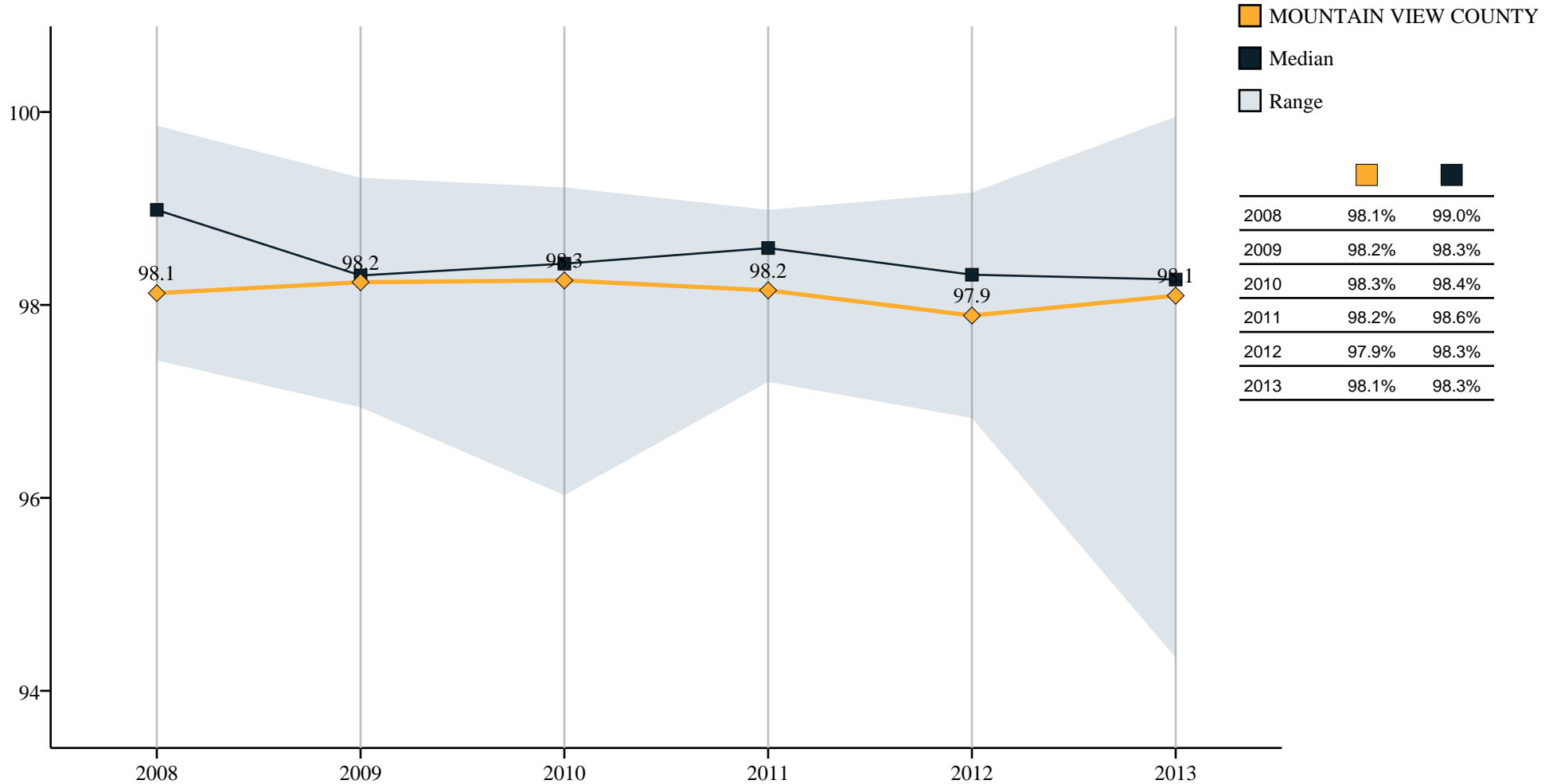
Total Equalized Assessment Per KM of Roads



Non-Residential Assessment as % of Total Equalized Assessment

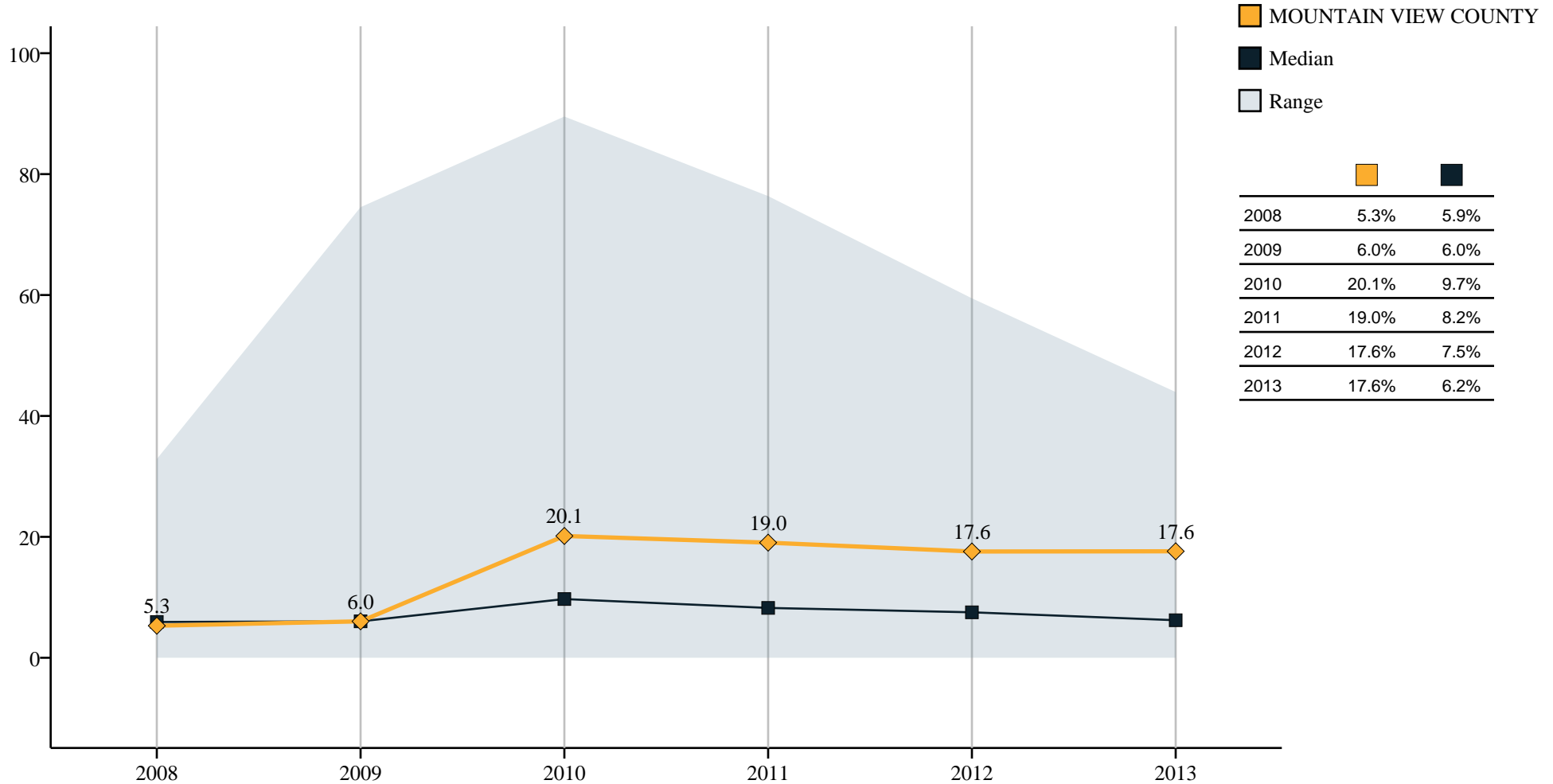


Tax Collection Rates



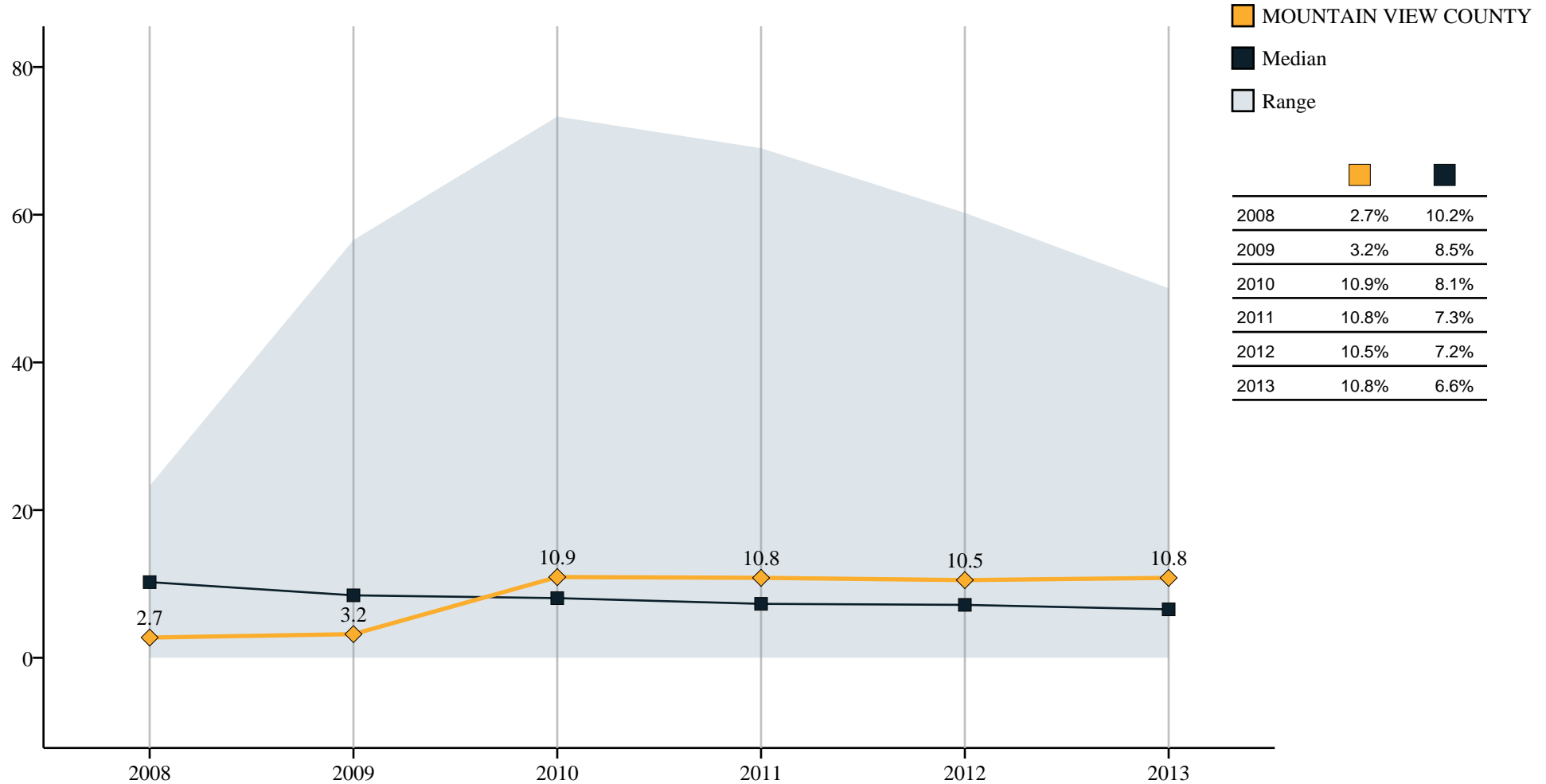
Note: This indicator reflects the percentage of taxes and grants in place of taxes which are collected by the municipality in the year in which they are levied.

Percent of Debt Limit Used



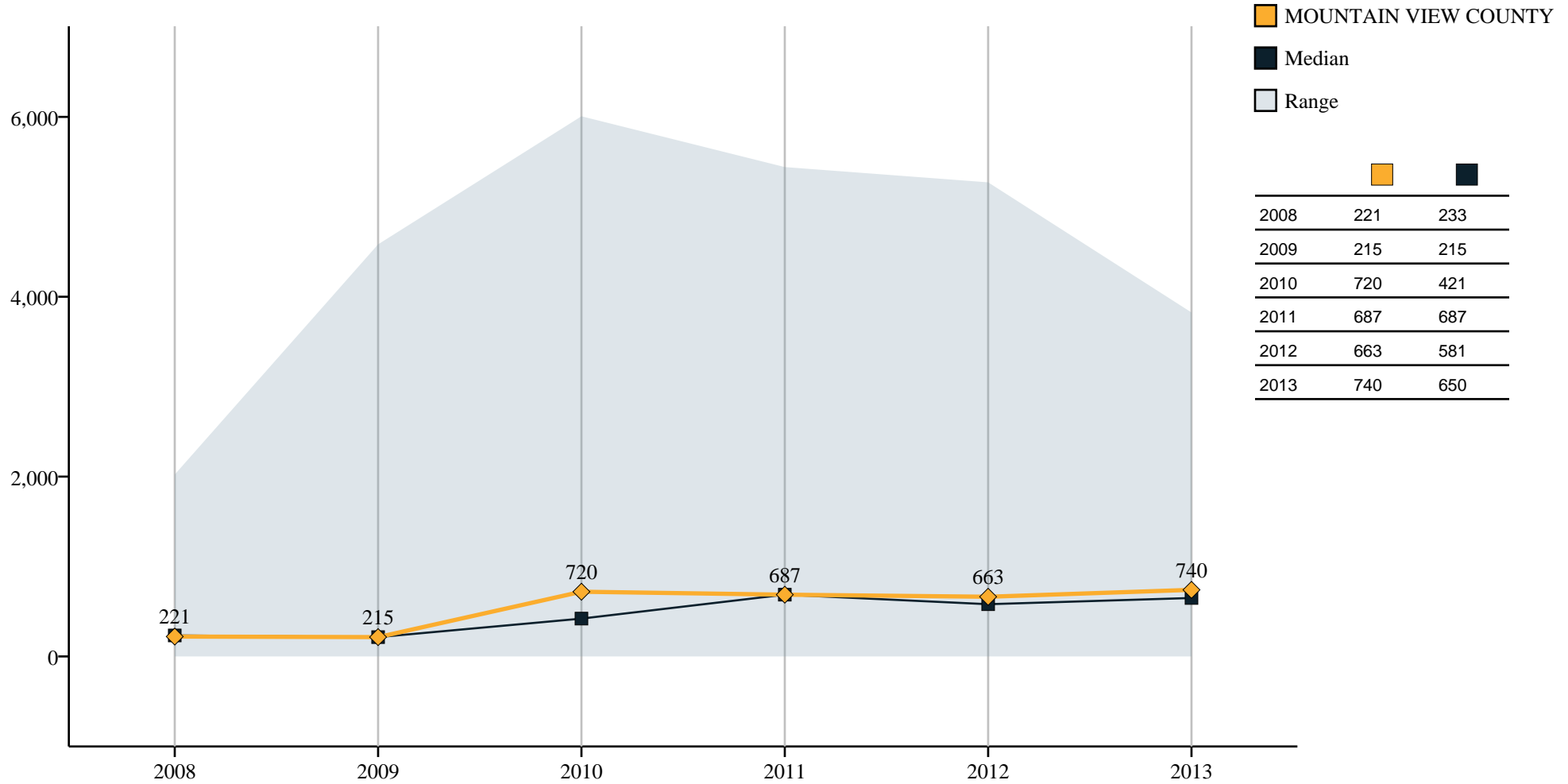
Note: This graph shows, in percentage terms, the municipality's debt as a percentage of the regulated limit. This is compared to the median for the group of similar municipalities.

Percent of Debt Service Limit Used

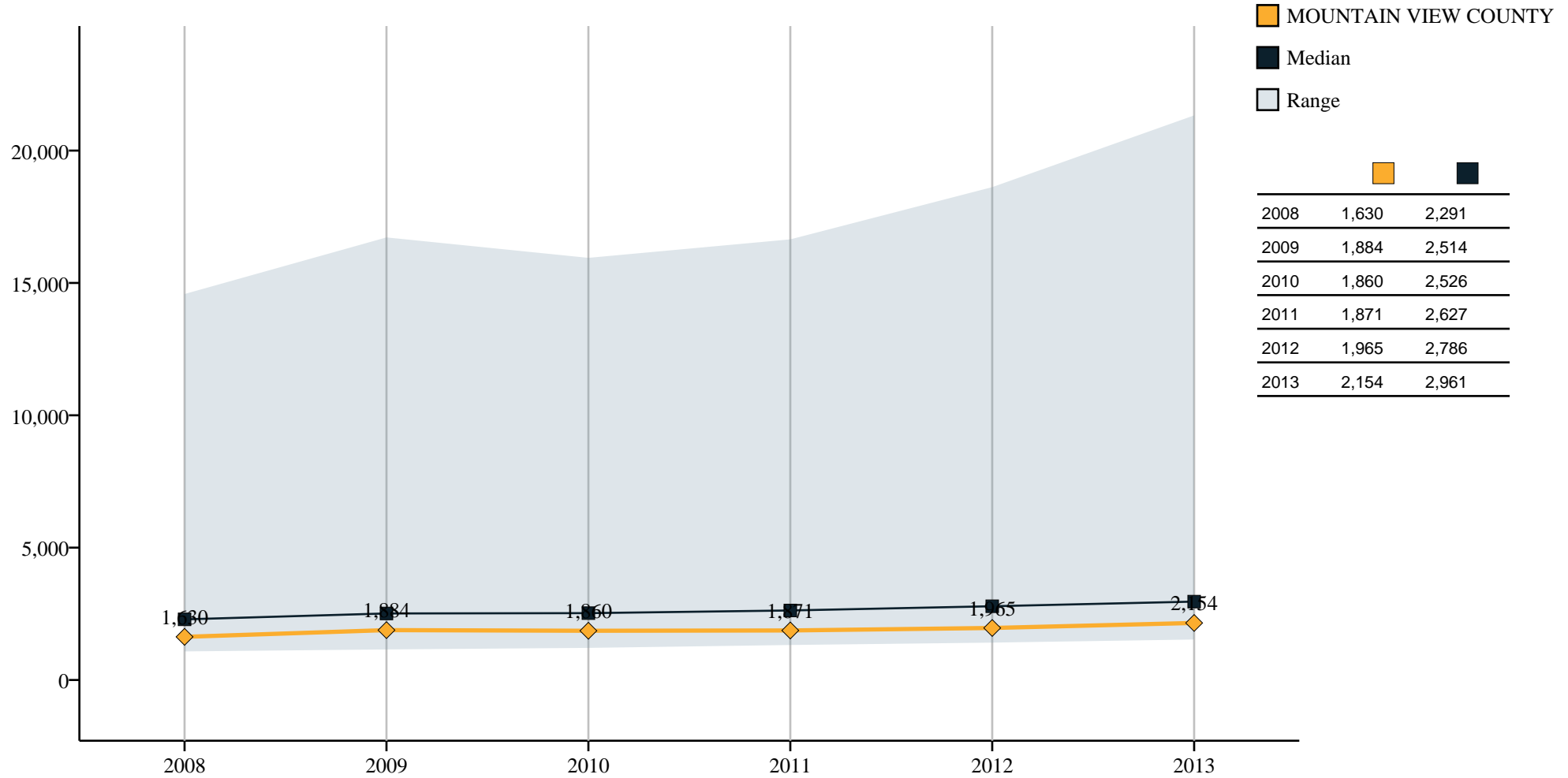


Note: This graph shows, in percentage terms, the municipality's current debt servicing requirement relative to the regulated limit. This is compared to the median for the group of similar municipalities.

Long Term Municipal Debt Per Capita



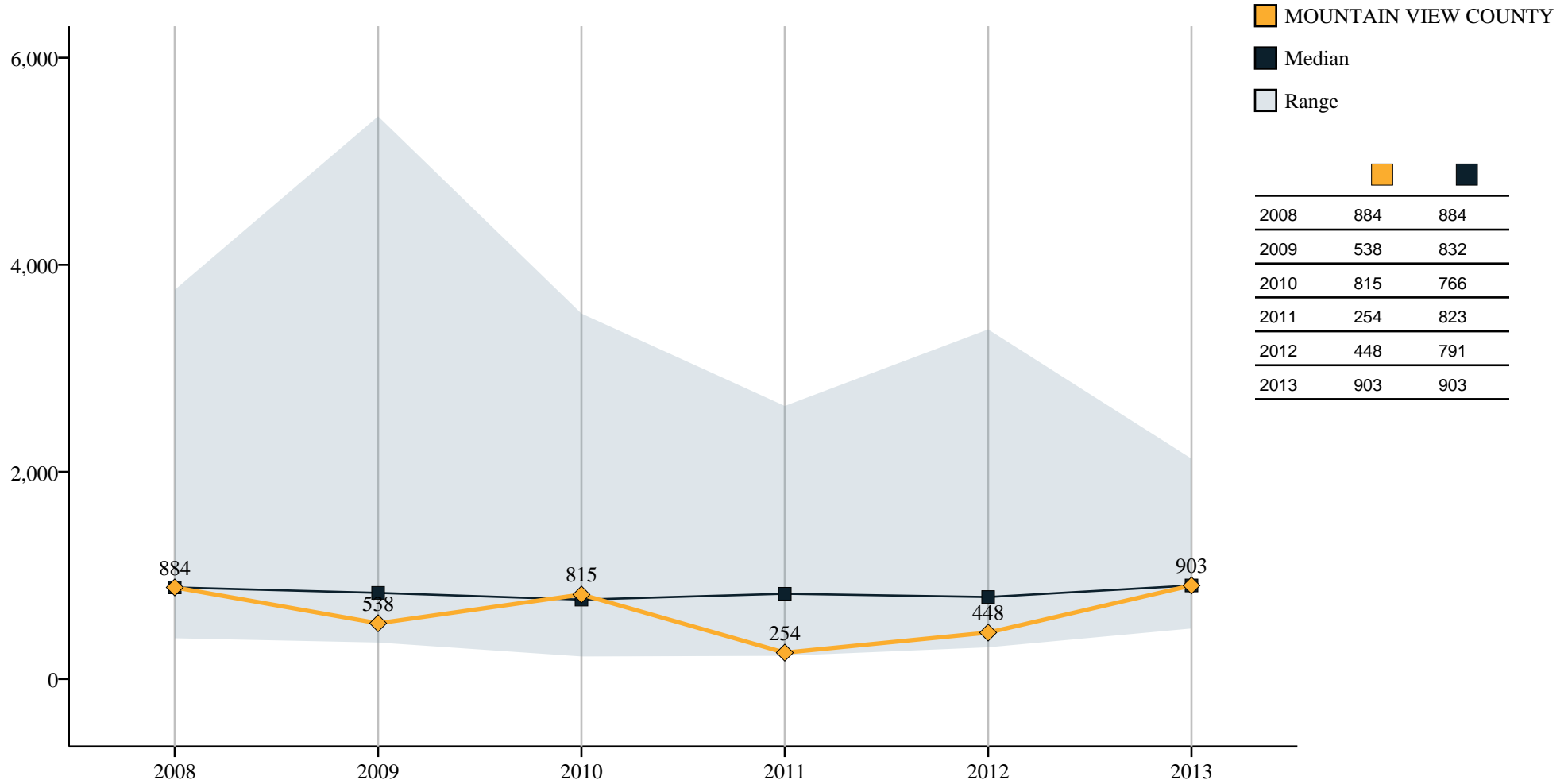
Revenue Sources Per Capita: Net Municipal Property Taxes



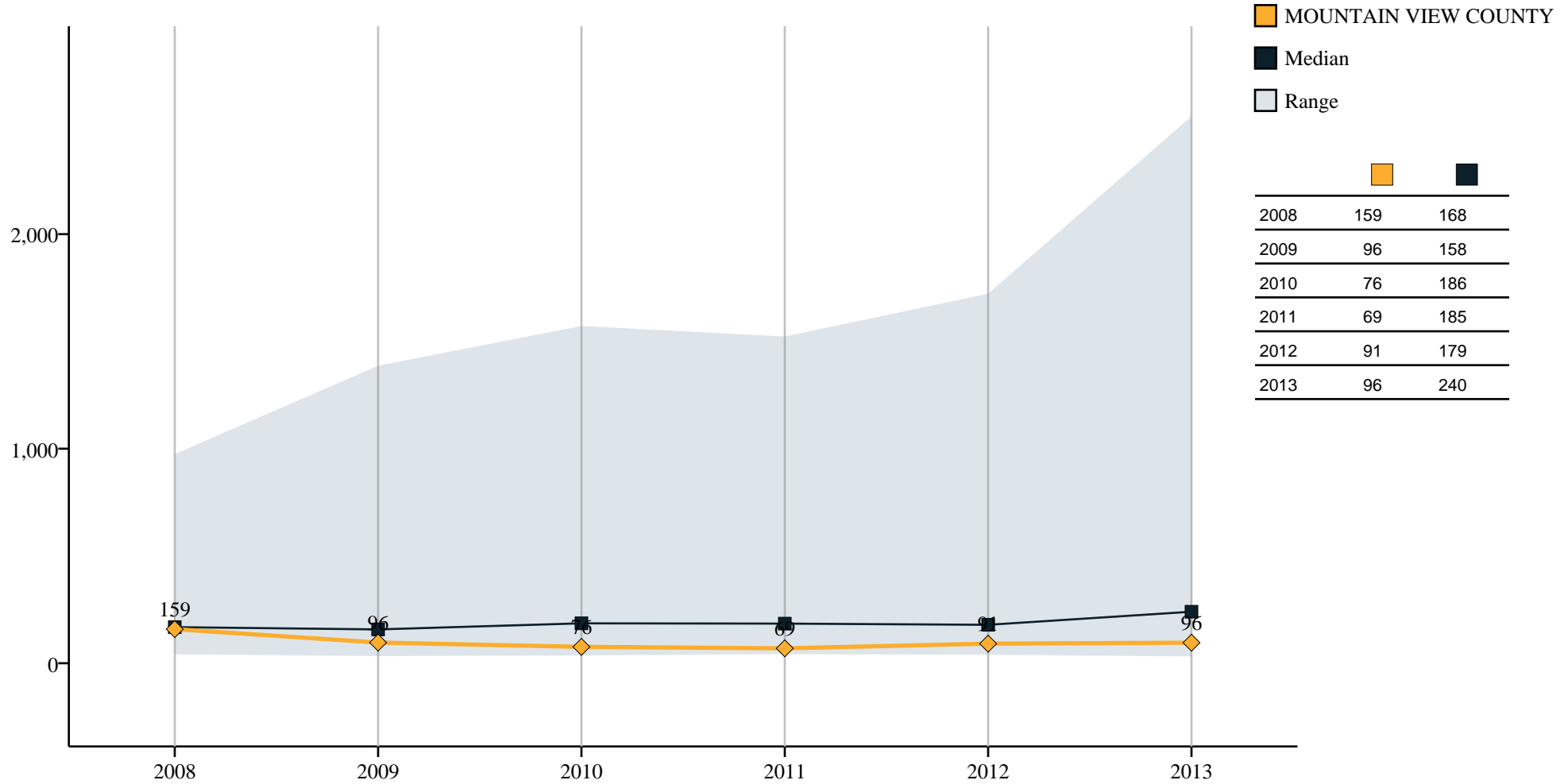
Financial Indicator Graphs

MOUNTAIN VIEW COUNTY

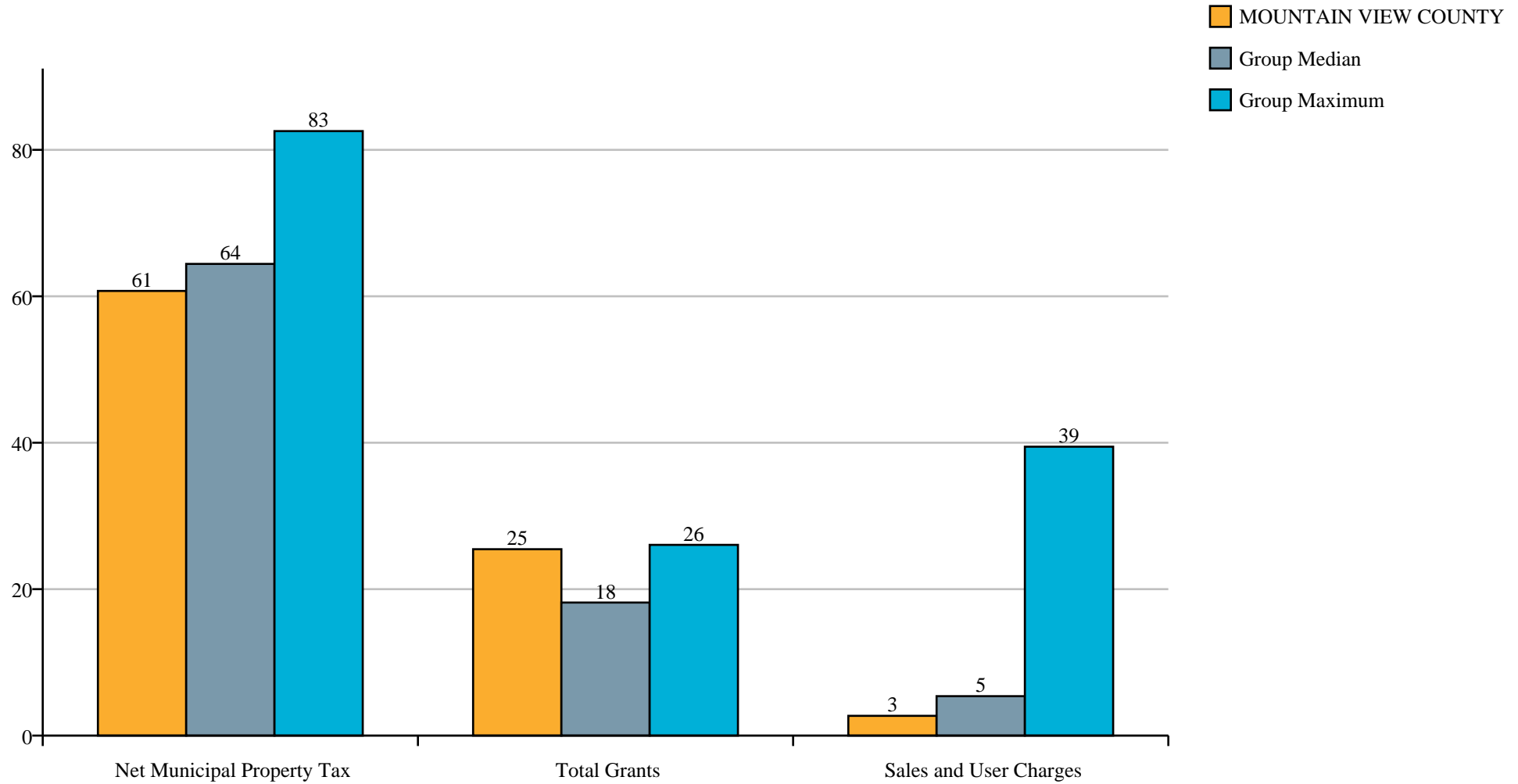
Revenue Sources Per Capita: Total Grants



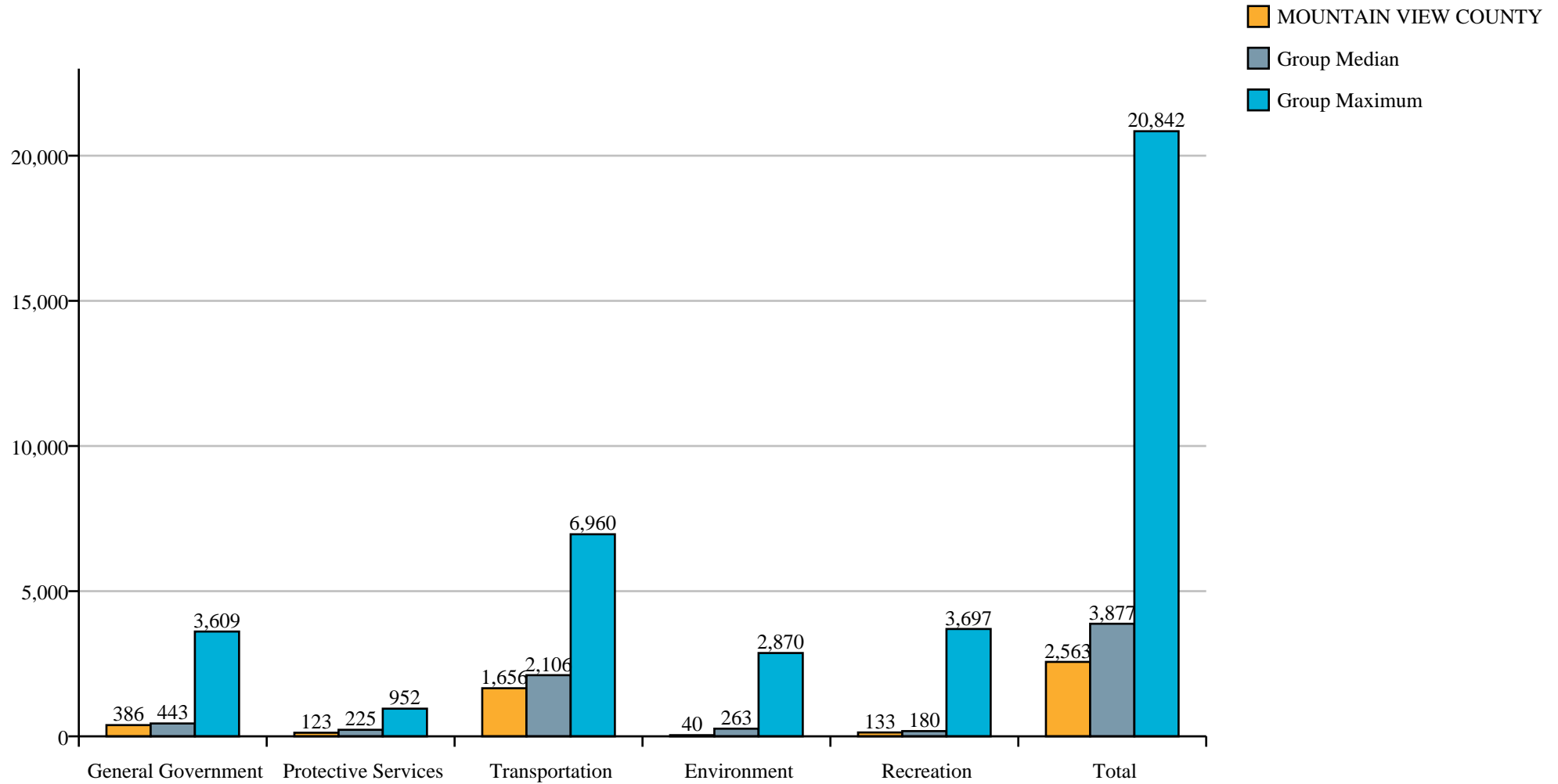
Revenue Sources Per Capita: Sales and User Charges



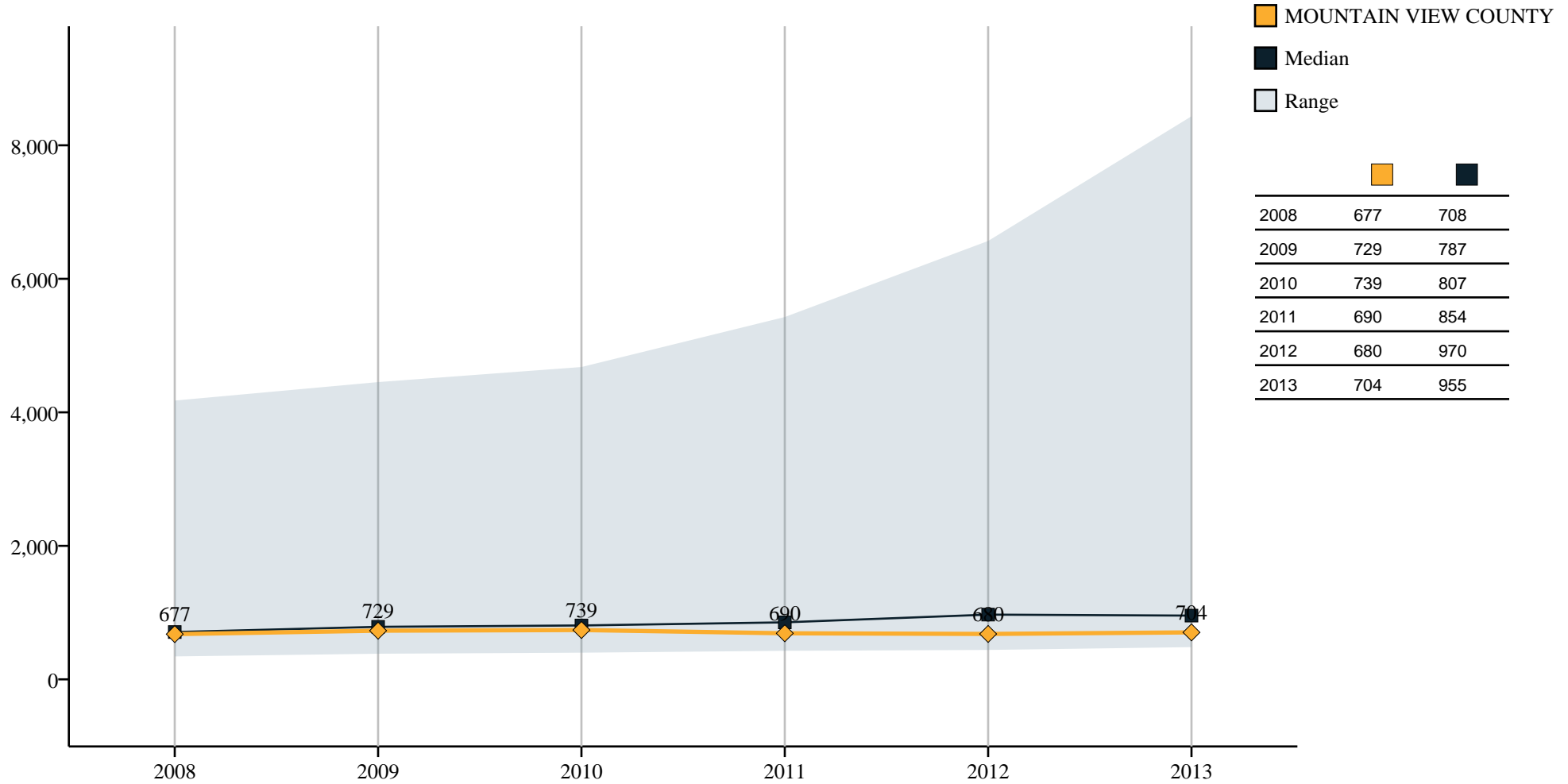
Major Revenue Sources As % of Total Revenue, 2013



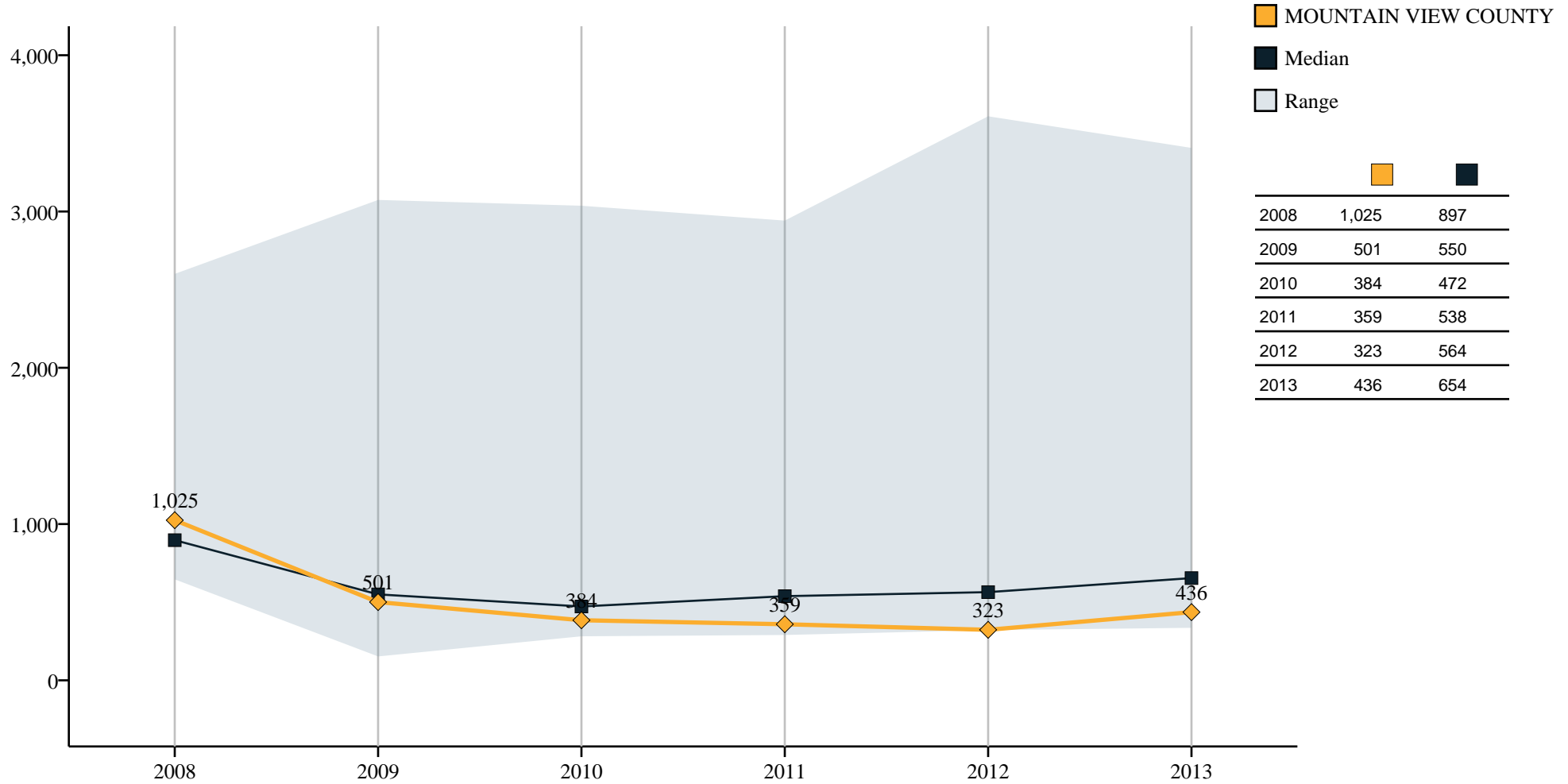
Major Expenditures Per Capita by Broad Function, 2013



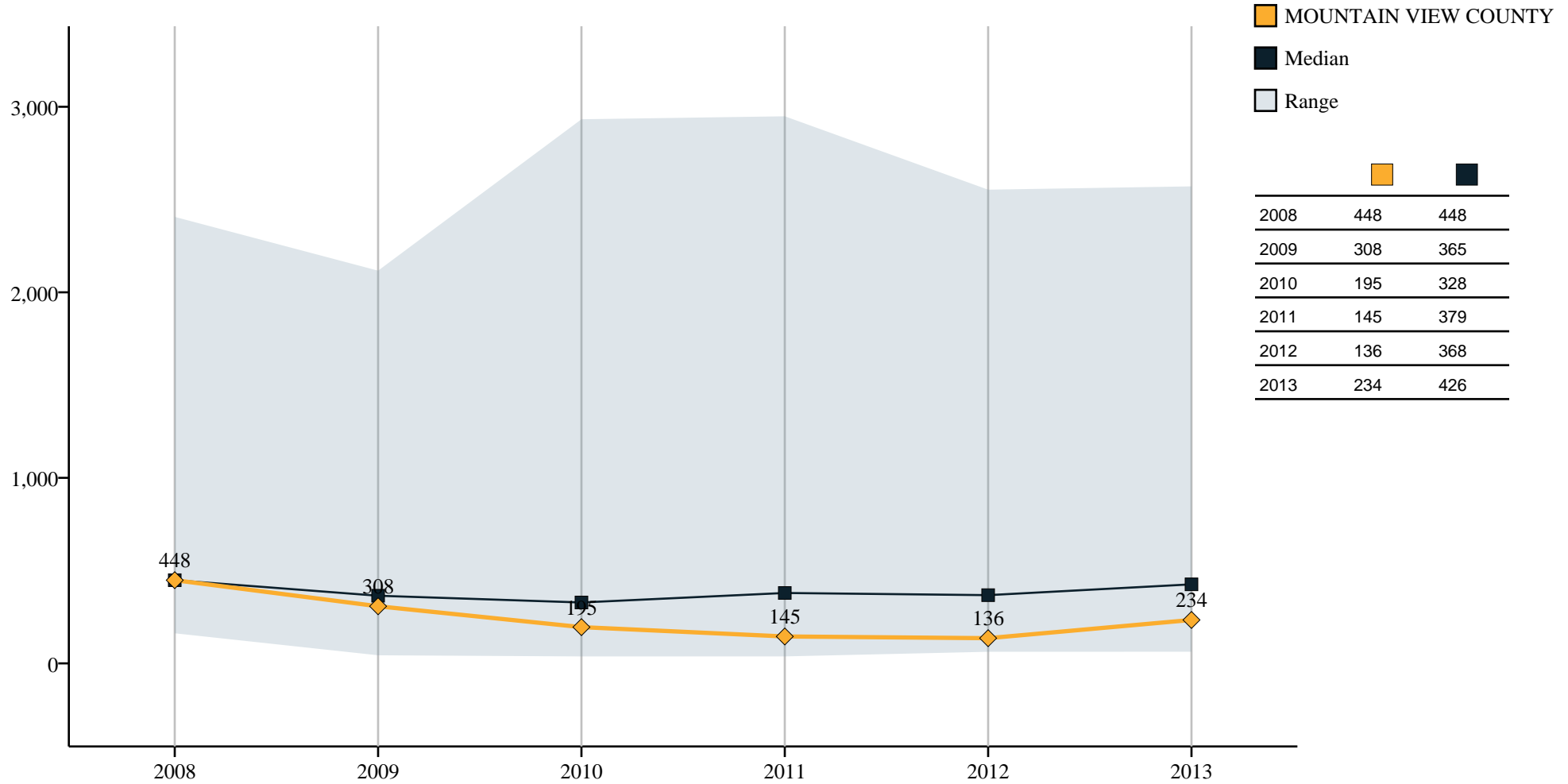
Major Expenditures Per Capita by Type: Salaries, Wages and Benefits



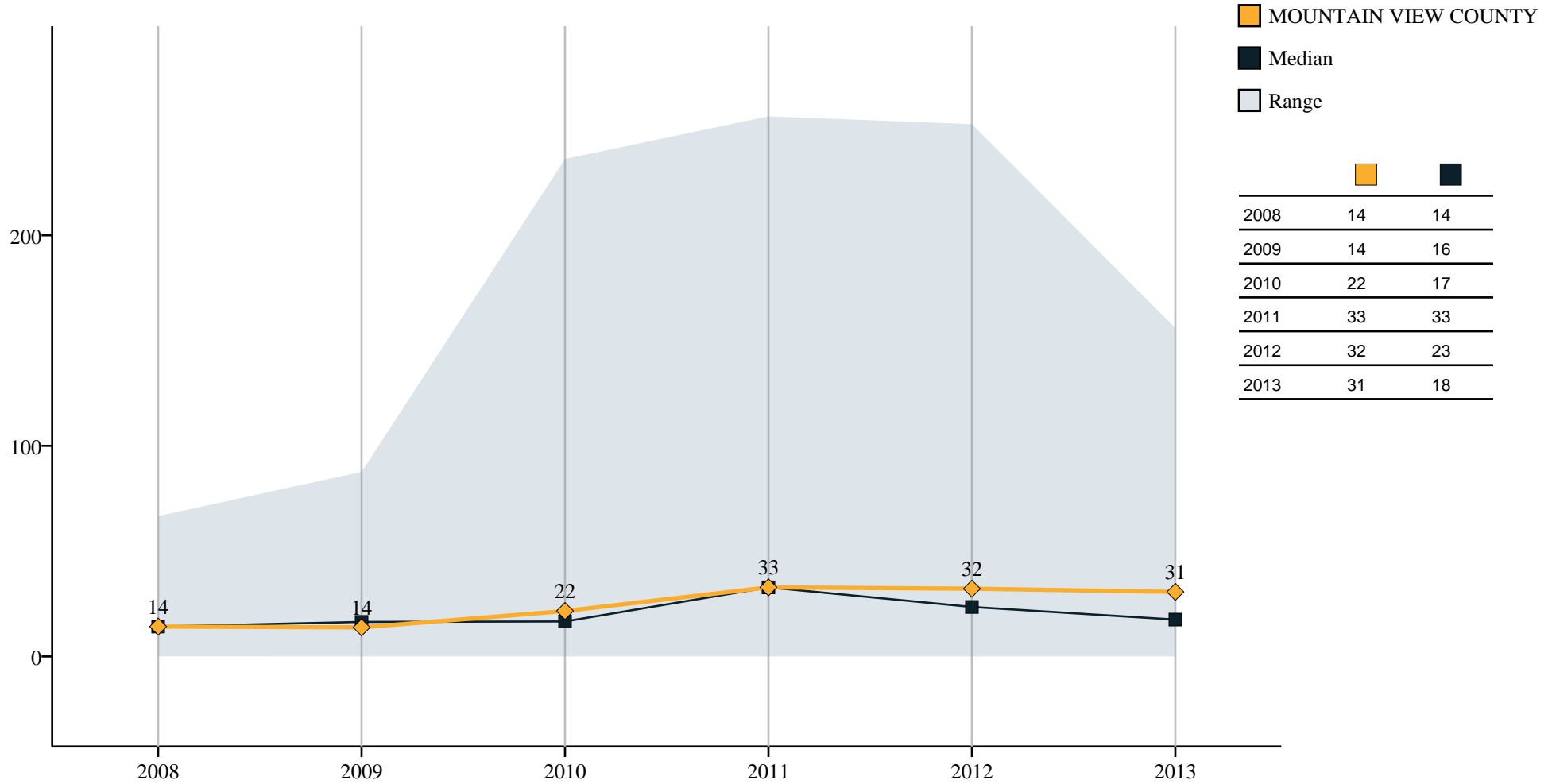
Major Expenditures Per Capita by Type: Contracted and General Services



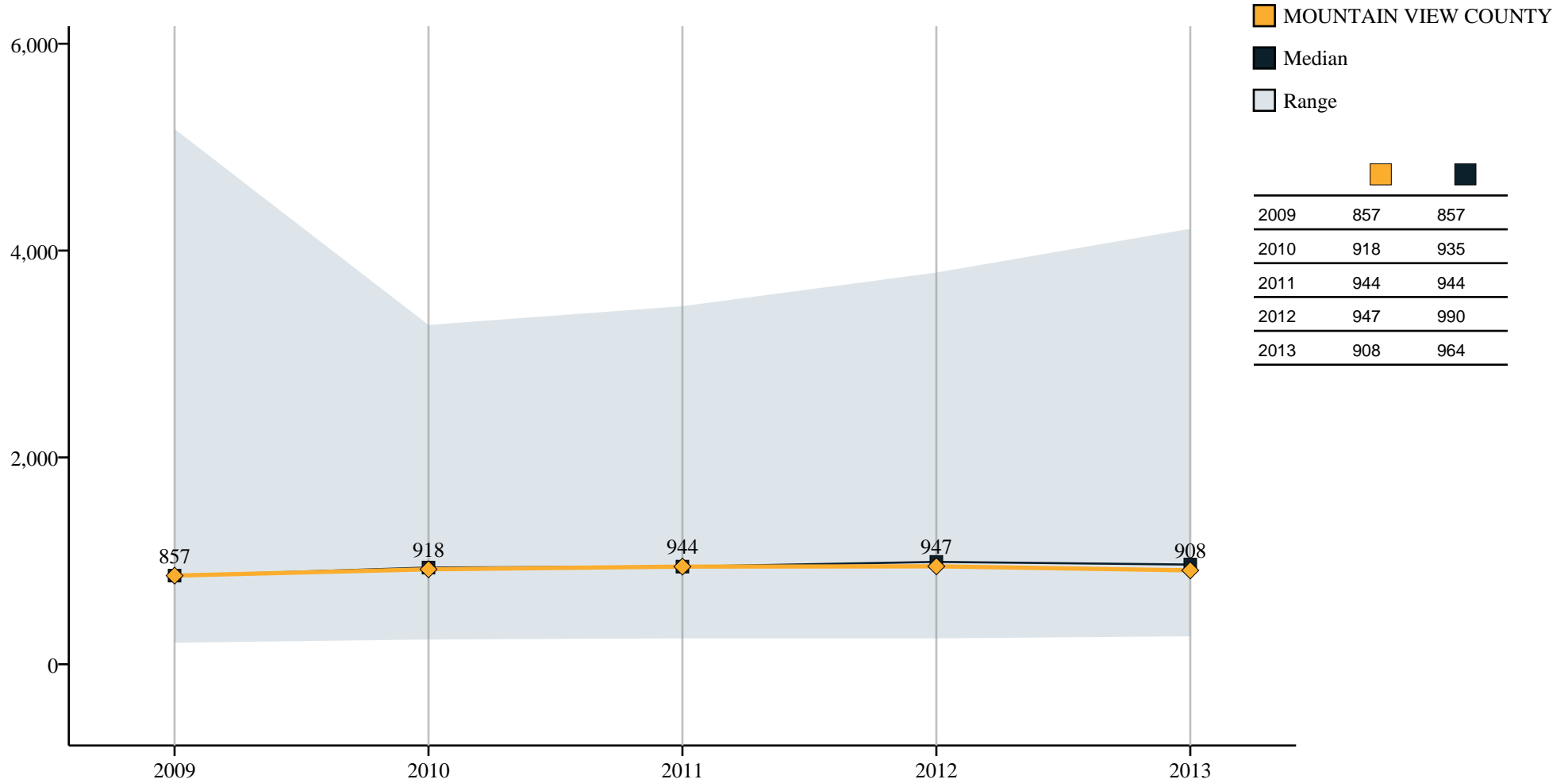
Major Expenditures Per Capita by Type: Materials, Goods, Supplies and Utilities



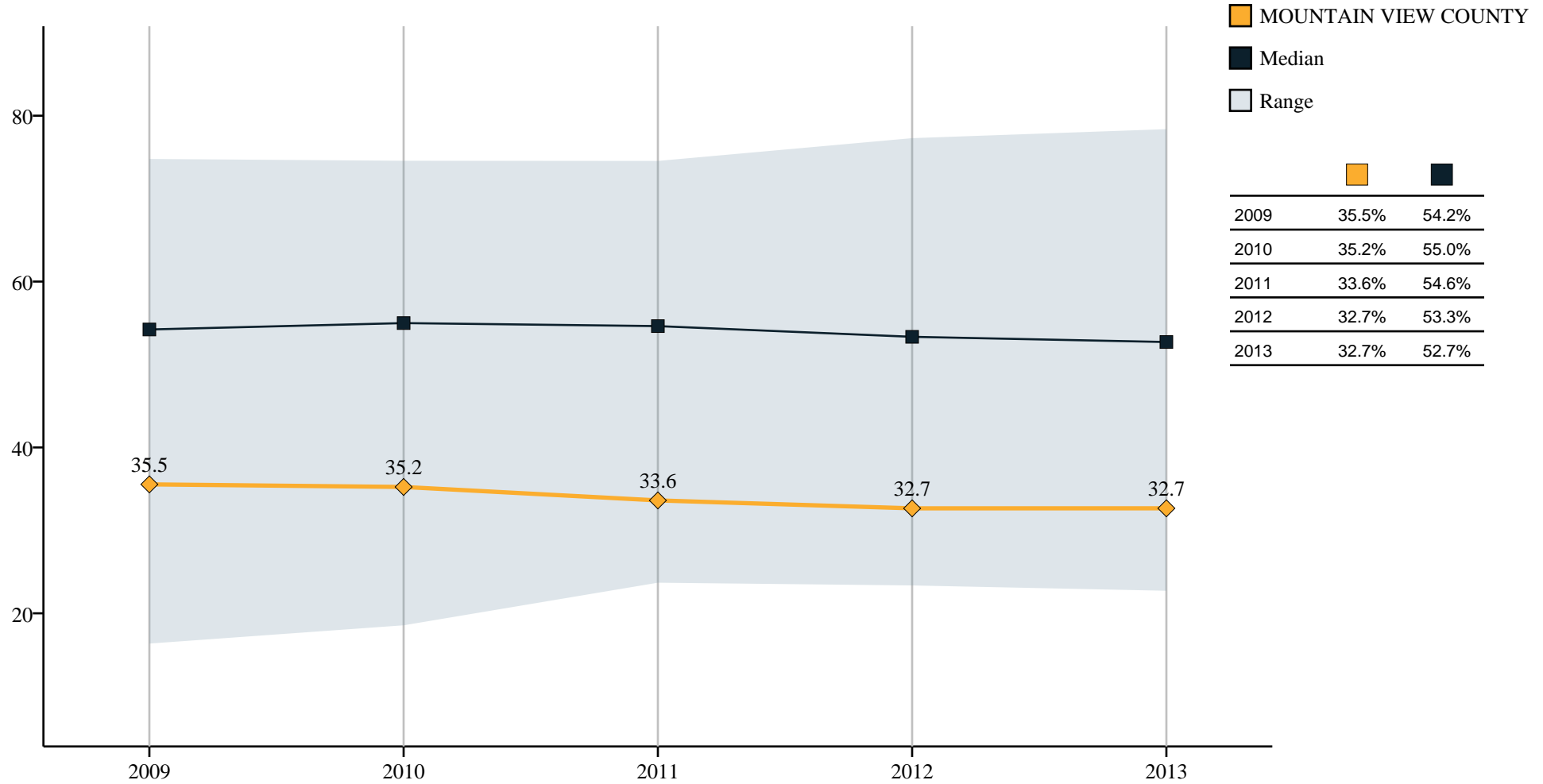
Major Expenditures Per Capita by Type: Interest and Banking



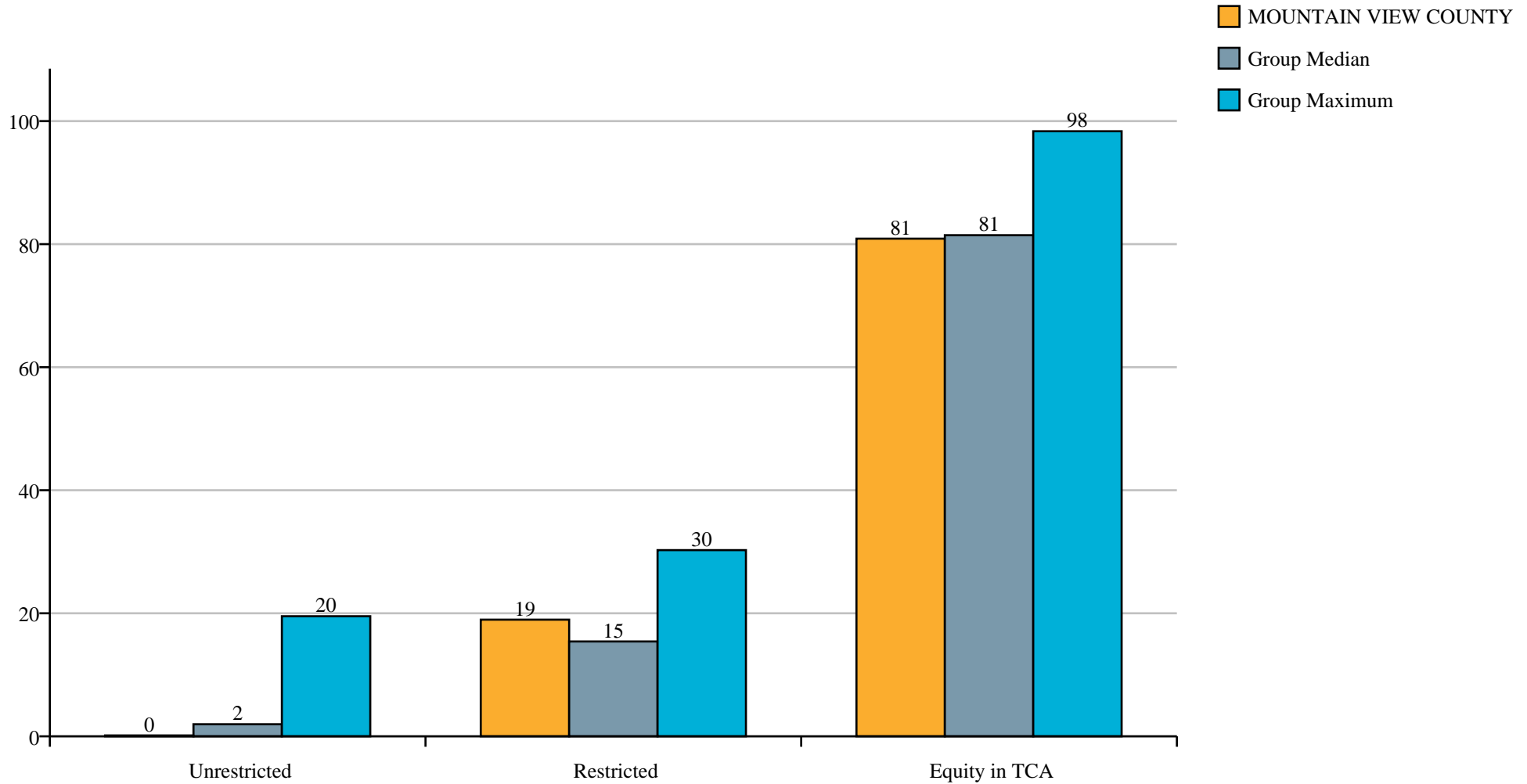
Major Expenditures Per Capita by Type: Amortization of Tangible Capital Assets



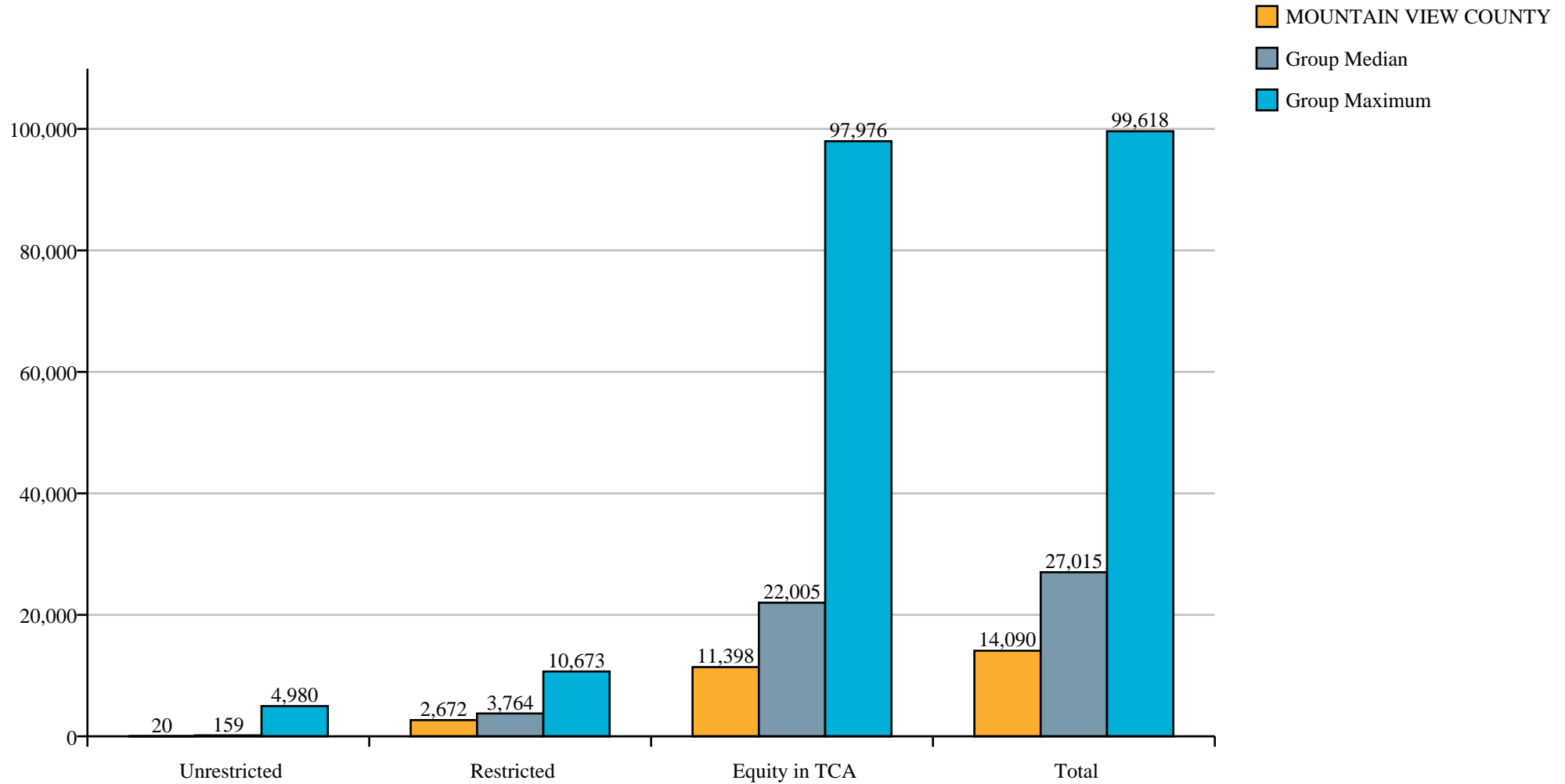
Net Book Value as % of Total Capital Property Costs



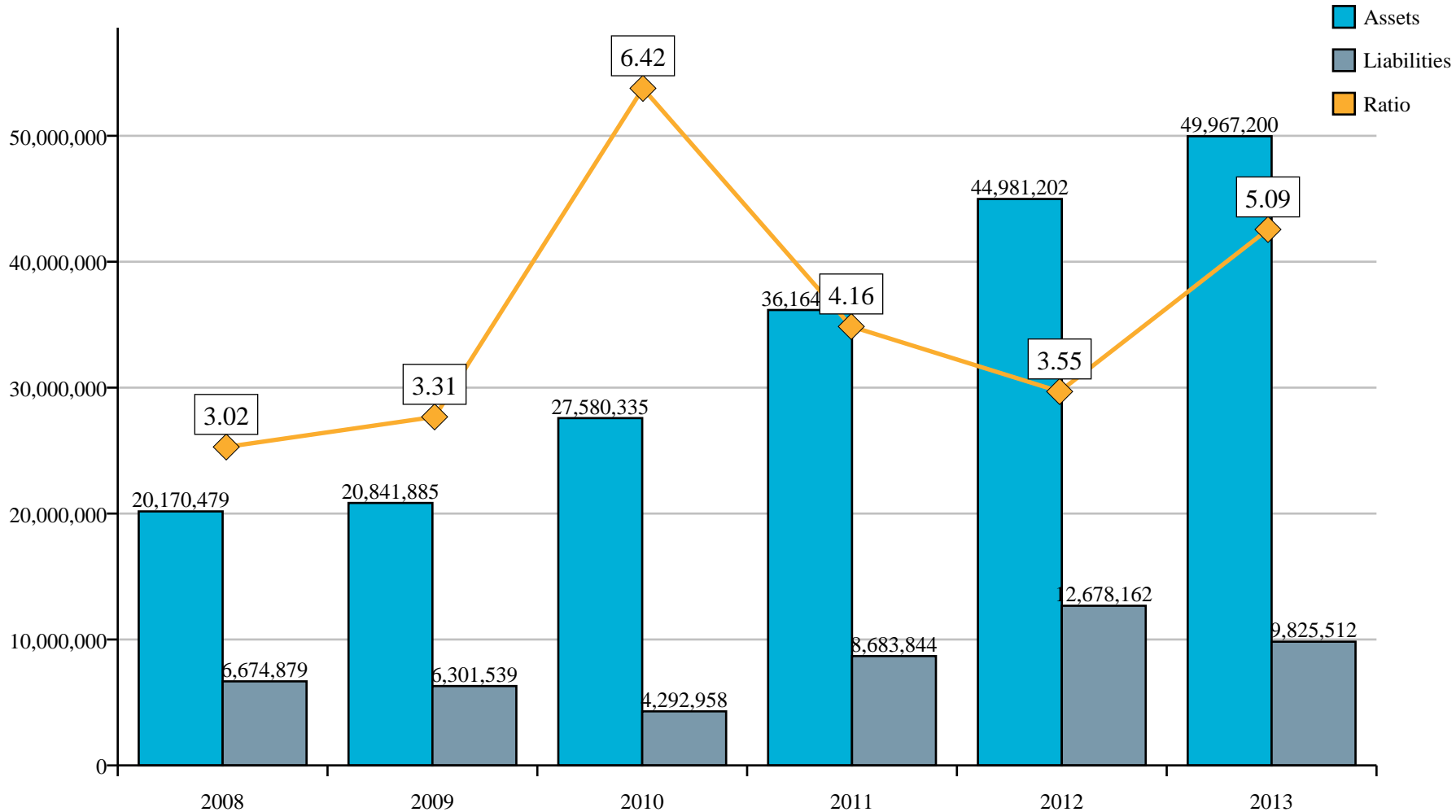
Accumulated Surplus Categories as % of Total, 2013



Accumulated Surplus Per Capita, 2013



Ratio of Current Assets to Liabilities

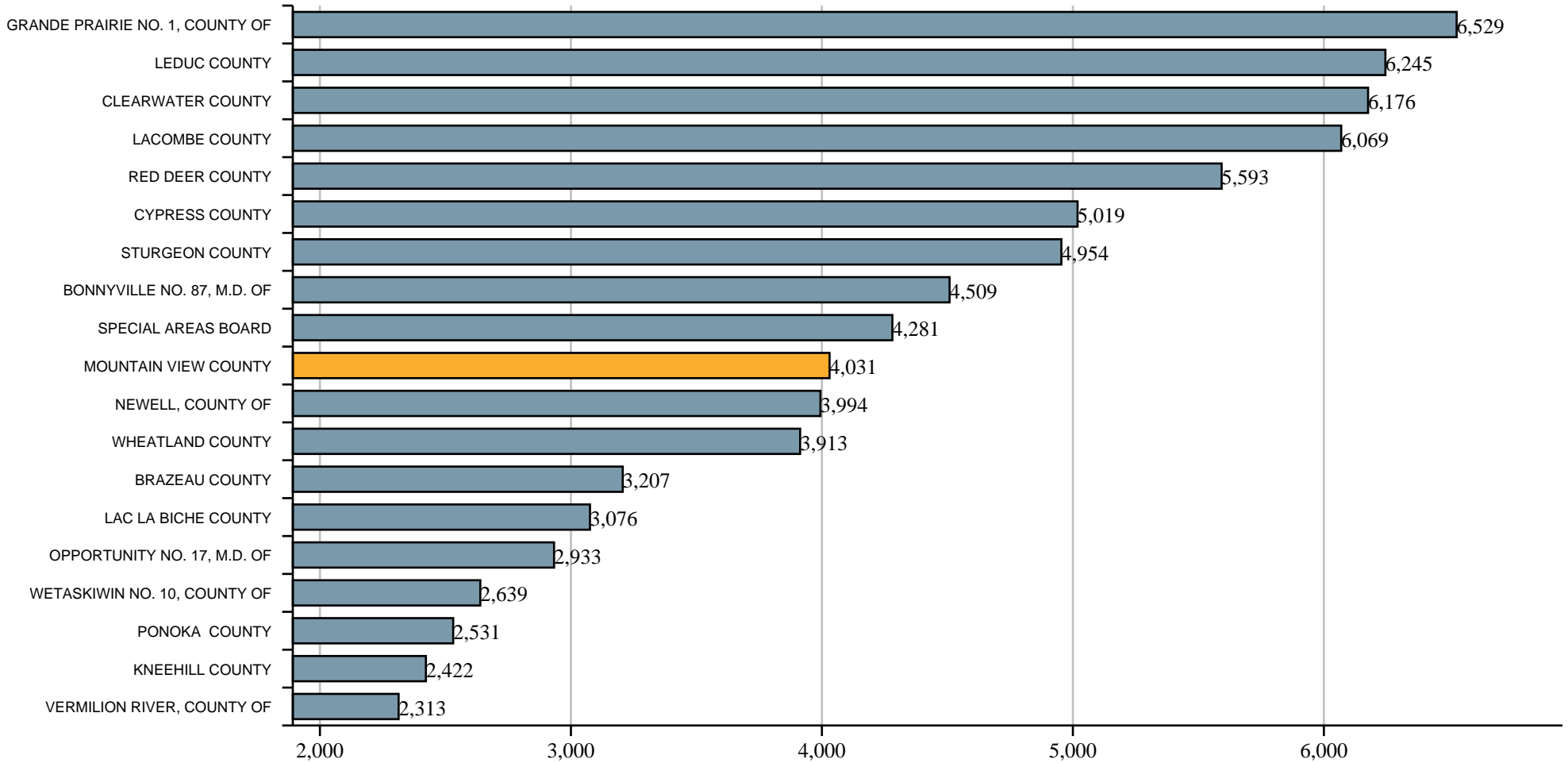


Note: The current ratio calculation measures ability to meet short-term obligations with existing liquid assets. "Current Assets" are those which are liquid in nature (cash or an asset which can be easily converted to cash). Inventory is excluded from the calculation. "Current Liabilities" are generally 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

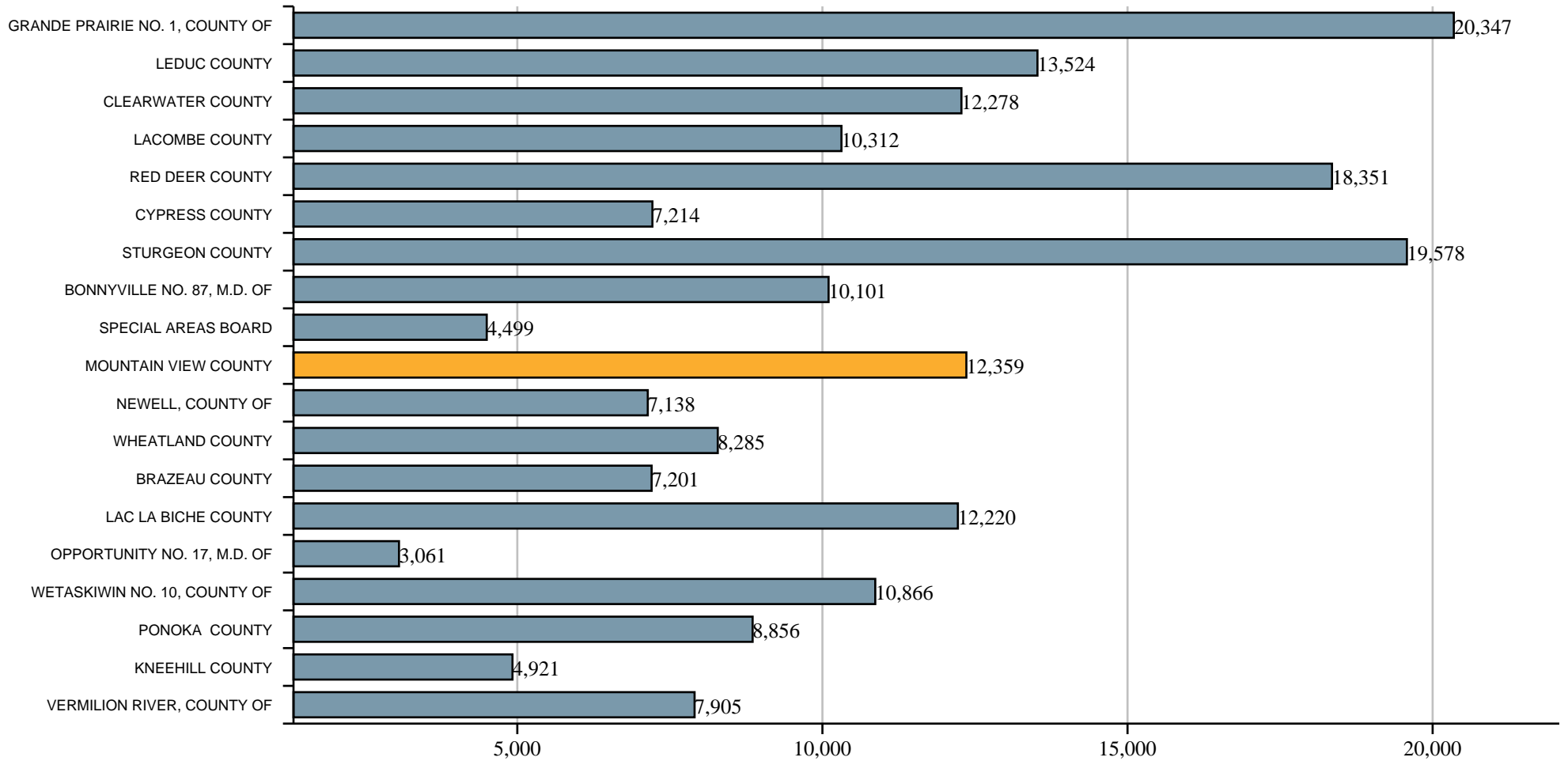
Total Equalized Assessment (in Millions)



Financial Indicator Graphs

MOUNTAIN VIEW COUNTY

Group Population



Financial Indicator Graphs
MOUNTAIN VIEW COUNTY

Equalized Assessment Per KM of Roads

