

FINANCIAL INFORMATION RETURN

Municipality

For the Year Ending December 31, 2025

Auditor: MNP LLP
Address: 400 - 4311 54 Ave Red Deer, AB T4N 4L9
Phone: 403-346-8878

**The information contained in this
Financial Information Return is presented
fairly to the best of my knowledge.**

Jeff Holmes

Name

April 22, 2026

Date



To the Reeve and Members of Council of Mountain View County:

Opinion

We have audited the municipal financial information return of Mountain View County (the "County"), which comprise the schedule 9A statement of financial position as at December 31, 2025, and schedules 9B through 9D, 9Q, 9E through 9M, 9AA and 9P for the year then ended, and notes to the financial information return, including a summary of significant accounting policies.

In our opinion, the accompanying financial information return of the County for the year ended December 31, 2025, are prepared, in all material respects, in accordance with the required presentation and financial reporting provisions of the Municipal Financial Information Return Manual as provided by the Ministry of Municipal Affairs.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Municipal Financial Information Return section of our report. We are independent of the County in accordance with the ethical requirements that are relevant to our audit of the municipal financial information return in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use

The municipal financial information return is prepared in accordance with the financial reporting requirements of the Alberta Ministry of Municipal Affairs, as authorized by Alberta Regulation No. 158/2000 pursuant to section 277 of the Municipal Government Act, and is to be used primarily for statistical purposes. As a result, the financial information return may not be suitable for another purpose. Our report is intended solely for the County and the Ministry of Municipal Affairs and should not be distributed to or used by parties other than the County or the Ministry of Municipal Affairs. Our report is not modified in respect of this matter.

Other Matter

The County has prepared a set of financial statements for the year ended December 31, 2025 in accordance with Canadian Public Sector Accounting Standards on which we issued an auditor's report to the Reeve and Council of the County dated April 22, 2026.

Responsibilities of Management and Those Charged with Governance for the Municipal Financial Information Return

Management is responsible for the preparation of the financial information return in accordance with the financial reporting provisions of the Municipal Financial Information Return Manual as provided by the Ministry of Municipal Affairs, and for such internal control as management determines is necessary to enable the preparation of a financial information return that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the County's financial reporting process.

Auditor's Responsibilities for the Audit of the Municipal Financial Information Return

Our objectives are to obtain reasonable assurance about whether the financial information return as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial information return.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial information return, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the County as a basis for forming an opinion on the financial information return. We are responsible for the direction, supervision and review of the audit work performed for the purposes of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Lacombe, Alberta

April 22, 2026

MNP LLP

Chartered Professional Accountants

Audited Schedule Error(s): Items listed below will require additional explanation. After submission a member of the Information Services Team may reach out to you requesting clarification on these items.

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Audited Schedule (-) Values: Although allowed, some negative values are already assumed in calculations (i.e. Reductions, Expenses etc.). The following are items where a negative entered may alter the intended "horizontal" or "vertical" results and should be checked prior to submission.

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Unaudited Schedule Error(s):

		Total		
		1		
Assets	0010			
Cash and Temporary Investments	0020	35,783,451		
Taxes and Grants in Place of Taxes Receivable.....	0030			
. Current	0040	1,422,751		
. Arrears	0050	594,669		
. Allowance	0060	-145,968		
Receivable From Other Governments	0070	665,184		
Loans Receivable	0080	3,642,200		
Trade and Other Receivables	0090	418,771		
Debt Charges Recoverable.....	0095			
Inventories Held for Resale	0130			
. Land	0140			
. Other	0150			
Long Term Investments	0170			
. Federal Government	0180	1,426,445		
. Provincial Government	0190	2,620,675		
. Local Governments	0200			
. Other	0210	28,665,419		
Other Current Assets	0230	603,268		
Other Long Term Assets	0240			
	0250			
Total Financial Assets	0260	75,696,865		
Liabilities	0270			
Temporary Loans Payable	0280			
Payable To Other Governments	0290	1,805,530		
Accounts Payable & Accrued Liabilities	0300	2,591,717		
Deposit Liabilities	0310			
Deferred Revenue	0340	1,246,998		
Long Term Debt	0350	7,548,622		
Other Current Liabilities	0360	2,362,240		
Asset Retirement Obligations.....	0365	1,102,571		
Other Long Term Liabilities	0370	12,268,271		
	0380			
Total Liabilities	0390	28,925,949		
	0395			
Net Financial Assets (Net Debt)	0395	46,770,916		
Non Financial Assets				
Tangible Capital Assets.....	0400	168,946,589		
Intangible Equity	0402	0		
Inventory for Consumption.....	0410	6,265,071		
Prepaid Expenses	0420	997,300		
Other.....	0430	432,275		
	0440			
Total Non-Financial Assets	0440	176,641,235		
	0450			
Accumulated Surplus	0450	223,412,151		

CHANGE IN ACCUMULATED OPERATING SURPLUS

Schedule 9B

	Unrestricted 1	Restricted 2	Equity in TCA 3	Total 4
Accumulated Operating Surplus - Beginning of Year	0	69,999,694	154,067,223	224,066,917
Net Revenue (Expense)	-654,766			-654,766
Funds Designated For Future Use	-32,098,802	32,098,802		
Restricted Funds - Used for Operations	38,296,029	-38,296,029		
Restricted Funds - Used for TCA				
Current Year Funds Used for TCA	-23,524,395		23,524,395	
Donated and Contributed TCA				
Disposals of TCA	1,065,249		-1,065,249	
Annual Amortization Expense	15,096,999		-15,096,999	
Asset retirement obligation accretion expense	121,954		-121,954	
Long Term Debt - Issued				0
Long Term Debt - Repaid	-355,708		355,708	
Capital Debt - Used for TCA				0
Other Adjustments	2,053,440	-2,053,440		0
Accumulated Operating Surplus - End of Year	0	61,749,027	161,663,124	223,412,151

FINANCIAL ACTIVITIES BY FUNCTION

Schedule 9C

	Revenue	Expense
	1	2
Total General	0700 33,199,150	
Function	0710	1150
General Government	0720	1160
Council and Other Legislative	0730 10,405	1170 1,618,375
General Administration	0740 3,494,207	1180 4,912,971
Other General Government.....	0750	1190
Protective Services	0760	1200
Police	0770 86,745	1210 1,744,071
Fire	0780 460,509	1220 1,813,587
Disaster and Emergency Measures	0790	1230
Ambulance and First Aid	0800	1240
Bylaws Enforcement	0810 8,829	1250 184,742
Other Protective Services.....	0820	1260
Transportation	0830	1270
Common and Equipment Pool	0840	1280
Roads, Streets, Walks, Lighting	0850 4,990,941	1290 26,067,480
Airport	0860 716,191	1300 848,058
Public Transit	0870	1310
Storm Sewers and Drainage	0880	1320
Other Transportation	0890	1330
Environmental Use and Protection	0900	1340
Water Supply and Distribution	0910	1350
Wastewater Treatment and Disposal	0920	1360
Waste Management	0930	1370 137,339
Other Environmental Use and Protection	0940 13,240	1380
Public Health and Welfare	0950	1390
Family and Community Support	0960 358,418	1400 458,216
Day Care	0970	1410
Cemeteries and Crematoriums	0980	1420
Other Public Health and Welfare	0990	1430
Planning and Development	1000	1440
Land Use Planning, Zoning and Development	1010	1450
Economic/Agricultural Development	1020 701,863	1460 1,685,230
Subdivision Land and Development	1030	1470
Public Housing Operations	1040	1480
Land, Housing and Building Rentals	1050	1490
Other Planning and Development.....	1060 513,451	1500 1,746,413
Recreation and Culture	1070	1510
Recreation Boards	1080	1520
Parks and Recreation	1090 223,792	1530 3,232,154
Culture: Libraries, Museums, Halls	1100	1540 377,487
Convention Centres	1110	1550
Other Recreation and Culture.....	1120	1560
Other Utilities	1125	1565
Gas	1126	1566
Electric	1127	1567
Other Utilities.....	1128	1568
Other	1130 153,236	1570 759,620
Total Revenue/Expense	1140 44,930,977	1580 45,585,743
Net Revenue/Expense		1590 -654,766

FINANCIAL ACTIVITIES BY TYPE / OBJECT

Schedule 9D

		Total
		1
Revenues	1700	
Taxation and Grants in Place	1710	
. Property (net municipal, excluding requisitions).....	1720	33,199,150
. Business	1730	
. Business Revitalization Zone	1740	
. Special	1750	
. Well Drilling	1760	
. Local Improvement	1770	
Sales To Other Governments	1790	
Sales and User Charges	1800	1,202,442
Penalties and Costs on Taxes	1810	259,228
Licenses and Permits	1820	86,745
Fines	1830	
Franchise and Concession Contracts	1840	
Returns on Investments (incl. Portfolio Investments)	1850	2,962,885
Rentals	1860	253,786
Insurance Proceeds	1870	80,000
Net Gain on Sale of Tangible Capital Assets	1880	153,236
Contributed and Donated Assets.....	1885	0
Federal Government Operating Transfers	1892	93,738
Federal Government Capital Transfers	1902	838,422
Provincial Government Operating Transfers	1912	1,077,240
Provincial Government Capital Transfers	1922	3,248,370
Local Government Operating Transfers	1931	
Local Government Capital Transfers	1932	
Transfers From Local Boards and Agencies	1940	
Developer Agreements	1960	
Offsite Levies	1962	891,379
Other Revenues	1970	584,356
Total Revenue	1980	44,930,977
Expenses	1990	
Salaries, Wages, Benefits, and Contracts of Employment	2000	13,147,950
Contracted and General Services	2010	4,214,759
Purchases from Other Governments	2020	
Materials, Goods, Supplies, and Utilities	2030	5,579,509
Provision For Allowances	2040	444,620
Transfers to Other Governments	2050	4,878,558
Transfers to Local Boards and Agencies	2060	1,358,922
Transfers to Individuals and Organizations	2070	120,038
Bank Charges and Short Term Interest	2080	16,836
Interest on Operating Long Term Debt	2090	81,420
Interest on Capital Long Term Debt	2100	140,246
Accretion of Asset Retirement Obligations.....	2105	121,954
Amortization of Tangible Capital Assets	2110	15,096,999
Net Loss on Sale of Tangible Capital Assets.....	2125	
Write Down of Tangible Capital Assets.....	2127	
Other Expenditures	2130	383,932
Total Expenses	2140	45,585,743
Net Revenue (Expense)	2150	-654,766

REMEASUREMENT GAINS AND LOSSES

Schedule 9Q

Accumulated remeasurement gains (losses) at beginning of year	2171	
Gains	2172	
Losses	2174	
Amounts reclassified to Statement of Operations	2176	
Net Remeasurement gains (losses) for the year	2178	0
Accumulated remeasurement gains (losses) at end of year	2180	0

REVENUE AND EXPENSE SUPPLEMENTARY DETAIL

Schedule 9E

	Revenue		Expenses	
	Sales and User Charges	Provincial Capital Transfers	Annual Amortization Expense	Capital Long Term Debt Interest Expense
	1	2	3	4
General Government	2200			
Council and Other Legislative	2210			
General Administration	2220	39,926	341,378	
Other General Government.....	2230		4,013	
Protective Services	2240			
Police	2250		32,298	
Fire	2260		127,189	
Disaster and Emergency Measures	2270			
Ambulance and First Aid	2280			
Bylaws Enforcement	2290	1,500	7,146	
Other Protective Services.....	2300			
Transportation	2310			
Common and Equipment Pool	2320			
Roads, Streets, Walks, Lighting	2330	307,299	3,235,130	14,296,188
Airport	2340	387,463	158,042	
Public Transit	2350			
Storm Sewers and Drainage	2360			
Other Transportation	2370			
Environmental Use and Protection	2380			
Water Supply and Distribution	2390			
Wastewater Treatment and Disposal	2400			
Waste Management	2410			
Other Environmental Use and Protection	2420		13,240	
Public Health and Welfare	2430			
Family and Community Support	2440			
Day Care	2450			
Cemeteries and Crematoriums	2460			
Other Public Health and Welfare	2470			
Planning and Development	2480			
Land Use Planning, Zoning and Development	2490			
Economic/Agricultural Development	2500	359,002	81,451	
Subdivision Land and Development	2510			
Public Housing Operations	2520			
Land, Housing and Building Rentals	2530			
Other Planning and Development.....	2540	107,252	3,406	
Recreation and Culture	2550			
Recreation Boards	2560			
Parks and Recreation	2570		22,003	
Culture: Libraries, Museums, Halls	2580			
Convention Centres	2590			
Other Recreation and Culture.....	2600			
Utilities	2605			
Gas	2606			
Electric	2607			
Other Utilities.....	2608			
Other	2610		23,885	
Total	2620	1,202,442	3,248,370	15,096,999
				140,246

TANGIBLE CAPITAL ASSETS SUPPLEMENTARY DETAIL

Schedule 9F

		Tangible Capital Assets		Capital Long Term Debt	
		Purchased	Donated or Contributed	Principal Additions	Principal Reductions
		1	2	3	4
General Government	2700				
Council and Other Legislative	2710				
General Administration	2720	734,721			
Other General Government.....	2730	206,223			
Protective Services	2740				
Police	2750	81,183			
Fire	2760	77,068			
Disaster and Emergency Measures	2770				
Ambulance and First Aid	2780				
Bylaws Enforcement	2790				
Other Protective Services.....	2800				
Transportation	2810				
Common and Equipment Pool	2820				
Roads, Streets, Walks, Lighting	2830	22,538,234			355,708
Airport	2840	219,165			
Public Transit	2850				
Storm Sewers and Drainage	2860				
Other Transportation	2870				
Environmental Use and Protection	2880				
Water Supply and Distribution	2890				
Wastewater Treatment and Disposal	2900				
Waste Management	2910				
Other Environmental Use and Protection	2920	17,654			
Public Health and Welfare	2930				
Family and Community Support	2940				
Day Care	2950				
Cemeteries and Crematoriums	2960				
Other Public Health and Welfare	2970				
Planning and Development	2980				
Land Use Planning, Zoning and Development	2990				
Economic/Agricultural Development	3000	263,174			
Subdivision Land and Development	3010				
Public Housing Operations	3020				
Land, Housing and Building Rentals	3030				
Other Planning and Development.....	3040				
Recreation and Culture	3050				
Recreation Boards	3060				
Parks and Recreation	3070				
Culture: Libraries, Museums, Halls	3080				
Convention Centres	3090				
Other Recreation and Culture.....	3100				
Utilities	3105				
Gas	3106				
Electric	3107				
Other Utilities.....	3108				
Other	3110	129,817			
Total	3120	24,267,239	0	0	355,708

CHANGE IN TANGIBLE CAPITAL ASSETS

Schedule 9G

	Balance at Beginning of Year 1	Additions 2	Reductions 3	Balance at End of Year 4	
Tangible Capital Assets - Cost					
Engineered Structures	3200				
Roadway Systems.....	3201	430,440,402	13,366,384	12,430,804	431,375,982
Light Rail Transit Systems.....	3202				0
Water Systems.....	3203	3,308,421			3,308,421
Wastewater Systems.....	3204				0
Storm Systems.....	3205				0
Fibre Optics.....	3206				0
Electricity Systems.....	3207				0
Gas Distribution Systems.....	3208				0
Total Engineered Structures	3210	433,748,823	13,366,384	12,430,804	434,684,403
Construction In Progress.....	3219	1,147,133	3,924,355	742,844	4,328,644
Buildings	3220	20,444,210	1,656,912		22,101,122
Machinery and Equipment	3230	25,549,920	4,907,254	1,234,067	29,223,107
Land	3240	16,718,629	62,710		16,781,339
Land Improvements.....	3245	5,042,112	85,404		5,127,516
Vehicles	3250	8,177,022	264,220	1,640,611	6,800,631
Total Capital Property Cost	3260	510,827,849	24,267,239	16,048,326	519,046,762
Accumulated Amortization					
Engineered Structures	3270				
Roadway Systems	3271	324,666,627	11,760,352	12,363,748	324,063,231
Light Rail Transit Systems	3272				0
Water Systems	3273				0
Wastewater Systems	3274				0
Storm Systems	3275				0
Fibre Optics	3276				0
Electricity Systems	3277				0
Gas Distribution Systems	3278				0
Total Engineered Structures	3280	324,666,627	11,760,352	12,363,748	324,063,231
Buildings	3290	6,826,449	380,072		7,206,521
Machinery and Equipment	3300	10,199,005	2,222,131	412,721	12,008,415
Land	3310				0
Land Improvements.....	3315	2,553,874	226,685		2,780,559
Vehicles	3320	4,997,453	507,759	1,463,765	4,041,447
Total Accumulated Amortization	3330	349,243,408	15,096,999	14,240,234	350,100,173
Net Book Value of Capital Property	3340	161,584,441			168,946,589
Capital Long Term Debt (Net)	3350	6,536,600			6,180,894
Asset Retirement Obligation	3355	980,618			1,102,571
Equity in Tangible Capital Assets	3400	154,067,223			161,663,124
Intangible Equity	3402				

LONG TERM DEBT SUPPORT

Schedule 9H

	Operating Purposes 1	Capital Purposes 2	Total 3
Long Term Debt Support			
Supported by General Tax Levies	1,367,728	6,180,894	7,548,622
Supported by Special Levies			0
Supported by Utility Rates			0
Other			0
Total Long Term Debt Principal Balance	1,367,728	6,180,894	7,548,622

LONG TERM DEBT SOURCES

Schedule 9I

	Operating Purposes 1	Capital Purposes 2	Total 3
Loans to Local Authorities	1,367,728	6,180,894	7,548,622
Canada Mortgage and Housing Corporation			0
Mortgage Borrowing			0
Other			0
Total Long Term Debt Principal Balance	1,367,728	6,180,894	7,548,622

FUTURE LONG TERM DEBT REPAYMENTS

Schedule 9J

	Operating Purposes 1	Capital Purposes 2	Total 3
Principal Repayments by Year			
Current + 1	402,862	363,499	766,361
Current + 2	420,885	371,465	792,350
Current + 3	439,792	379,611	819,403
Current + 4	104,189	387,944	492,133
Current + 5	0	396,463	396,463
Thereafter	0	4,281,912	4,281,912
Total Principal	1,367,728	6,180,894	7,548,622
Interest by Year			
Current + 1	58,003	132,456	190,459
Current + 2	39,981	124,488	164,469
Current + 3	21,074	116,342	137,416
Current + 4	2,216	108,011	110,227
Current + 5		99,491	99,491
Thereafter		482,828	482,828
Total Interest	121,274	1,063,616	1,184,890

PROPERTY TAXES AND GRANTS IN PLACE

Schedule 9K

	Property Taxes 1	Grants - in Place 2	Total 3
Net Municipal Property Taxes			
Residential Land and Improvements	3910 8,346,570	1,593	8,348,163
Non-Residential			
Land and Improvements (Excluding M & E)	3935 3,836,146		3,836,146
Machinery and Equipment	3950 5,706,058		5,706,058
Linear Property	3960 13,964,727		13,964,727
Small Business Tax	3965		0
Farm Land	3980 1,330,944		1,330,944
Adjustments to Property Taxes	3990 13,112		13,112
Net Total Municipal Property Taxes	4000 33,197,557	1,593	33,199,150

Provincial and Seniors Foundation Requisitions

Education			
Residential/Farm Land	4031		9,091,480
Non-Residential	4035		6,915,377
Seniors Lodges	4090		2,208,865
Designated Industrial Property	4099		156,399
Other	4100		
Adjustments to Requisition Transfers	4110		
Total Requisition Transfers	4120		18,372,121

GRANTS IN PLACE OF TAXES

Schedule 9L

	Property Taxes 1	Business Taxes 2	Other Taxes 3	Total 4
Federal Government	4200 1,081			1,081
Provincial Government	4210 512			512
Local Government	4220			0
Other	4230			0
Total	4240 1,593	0	0	1,593

SALARIES AND BENEFITS

Schedule 9M

	Salaries 1	Benefits Allowances 2	Severance 3	Total 4
Elected Officials	4300 448,593	112,557		561,150
Chief Administrative Officer	4310 259,794	41,046		300,840
Designated Officer(s)	4320 0	0		0
Total	4340 708,387	153,603	0	861,990

DEBT LIMIT

Schedule 9AA

Debt Limit	5700 61,266,276	61,266,278
Total Debt	5710 7,548,622	
Debt Service Limit	5720 10,211,046	10,211,046
Total Debt Service Costs	5730 956,820	
Enter prior year Line 3450 Column 2 balance here:		6,536,602.0 #N/A

CHANGE IN DEFERRED REVENUE SCHEDULE

Schedule 9P

	Balance at Beginning of Year 1	Additions 2	Reductions 3	Balance at End of Year 4
Deferred Revenue by Grant				
Local Government Fiscal Framework Capital	8891	3,097,058	3,097,058	0
Local Government Fiscal Framework Operating	8881	336,652	336,652	0
Canada Community-Building Fund	8882	838,422	838,422	0
Alberta Community Partnership- Intermunicipal Collaboration	8883			0
Alberta Community Partnership- Municipal Internship	8886	11,381	9,869	1,512
Alberta Community Partnership- Mediation and Cooperative Proces	8885			0
Alberta Community Partnership- Municipal Restructuring	8884			0
Alberta Community Partnership- Strategic Initiative	8888			0
Municipal Sustainability Initiative Capital	8880			0
Water for Life Program	8892			0
Alberta Municipal Water/Wastewater Partnership	8893			0
Strategic Transportation Infrastructure Program	8894			0
Other Grants	8890	222,823	75,077	106,978
		190,922		190,922
Total Deferred Revenue by Grant	8898	234,204	4,347,209	4,388,979
				192,434

2025 Municipal Statistics: Municipality

Schedule ST

Total Full-time Positions.....	5500	96.0
Length of all Open Roads Maintained (km)	5520	2,897.0
Length of Water Mains (km)		
Municipality Owned Systems	5555	1.8
Service Providers	5556	
Co-ops	5557	
Regional Systems	5558	63.6
Other	5559	
Total	5560	65.4
Length of Wastewater Mains (km)		
Municipality Owned Systems	5565	1.8
Service Providers	5566	14.7
Co-ops	5567	
Regional Systems	5568	14.7
Other	5569	
Total	5570	31.2
Length of Storm Drainage Mains (km)	5580	
Number of Residences (for Summer Villages only)	5590	
Number of Private Dwelling Units	5595	7,335
Number of Bridges	5591	98
2025 ASSESSMENT STATISTICS		
Total Assessment Services Costs (\$)	5596	502,455
Assessment Complaints to the Local Assessment Review Board (LARB)		
Number of LARB residential (three or fewer dwelling units) or farm land complaints filed	5602	1
Number of LARB residential (three or fewer dwelling units) or farm land complaints withdrawn	5604	
Number of residential (three or fewer dwelling units) or farm land complaints heard by the LARB	5606	1
Number of assessment adjustments made by the LARB	5608	
Assessment Complaints to the Composite Assessment Review Board (CARB)		
Number of CARB residential and non-residential complaints filed	5623	
Number of CARB residential and non-residential complaints withdrawn	5625	
Number of residential and non-residential complaints heard by the CARB	5627	
Number of residential and non-residential assessment adjustments made by the CARB	5629	
2025 PLANNING STATISTICS		
When was your Municipal Development Plan last approved (date)?	5658	December 9, 2020
Number of development permit applications received.....	5660	94
Number of development permits issued.....	5661	94
Average number of days from a development permit application to approval?	5669	17
Number of building permit applications received.....	5677	215
Number of building permits issued.....	5668	215
Average number of days from a building permit application to approval?	5676	17
Estimated value of construction from development/building permit (\$)		
Residential.....	5663	38,982,799
Commercial.....	5664	945,700
Industrial.....	5665	3,138,725
Institutional.....	5666	252,000
Total	5667	43,319,224.00
Does your municipality issue business licences?	5671	No
Number of new business licences issued in 2025?	5672	
Average number of days from a new business licence application to approval?	5673	
Number of business licences renewed in 2025?	5678	
Number of subdivision applications received in 2025?	5670	41
Number of subdivision applications approved in 2025?	5674	37
Average number of days from subdivision application to approval?	5675	155.0
Number of land use bylaw amendment applications.....	5680	49
Number of Subdivision and Development Appeal Board appeals heard.....	5690	1
Does your municipality have a Subdivision and Development Appeal Board (SDAB) established by bylaw?	5581	Yes
How many SDAB members are appointed?.....	5582	9
How many SDAB members are trained?.....	5583	9
Is the SDAB clerk a designated officer of your municipality?.....	5584	Yes
Has the SDAB clerk completed the SDAB Training?	5585	Yes
Is your municipality a member of an intermunicipal SDAB?.....	5586	No
How many municipalities are members of the intermunicipal SDAB?.....	5587	

Does your municipality have a Community Aggregate Payment Levy (CAPL) bylaw?	5541	Yes
What is the CAPL rate established by bylaw ? (\$ per tonne)	5542	40.00
How much CAPL revenue (\$) was collected in 2025?	5543	
CAPL revenue in 2025 was allocated to: (select all that apply)	5544	
General Government		Yes
Protective Services		
Transportation		Yes
Environmental		
Recreation		
Other		
Does your municipality provide transit service?	5546	No
Has there been a new municipal facility constructed, or has the status/location of an existing municipal facility changed in the past year?	5547	No
if so, select all that apply	5548	
Municipal Hall		
Wastewater Treatment Plant		
Water Treatment Plant		
Fire Hall		
Public Works Building/Operations Yard		
Transit Yard		

Mountain View County
Notes to the Financial Information Return
For the year ended December 31, 2025

1. Basis of accounting

This financial information return has been prepared using the required presentation and financial reporting provisions of the Municipal Financial Information Return Manual as provided by Alberta Municipal Affairs, which do not require all of the same disclosure and presentation that would be required under Canadian public sector accounting standards. The amounts presented in this financial information return are based on the consolidated financial statements of Mountain View County for the year ended December 31, 2025 which have been prepared in accordance with Canadian public sector accounting standards, and on which an audit report dated April 22, 2026 was issued. Reference should be made to those audited consolidated financial statements for complete information.