



Alberta

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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.

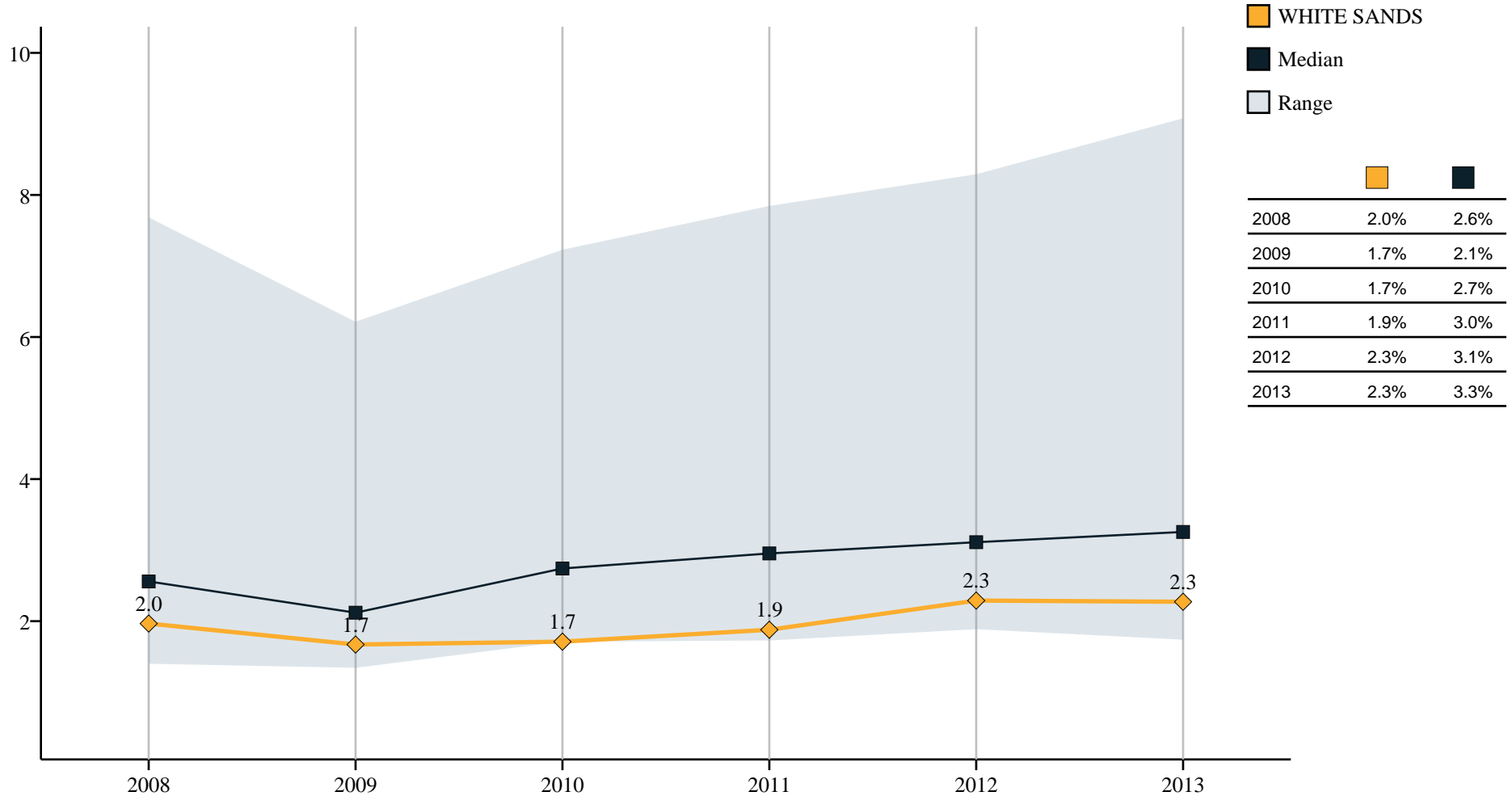
Financial Indicator Graphs

Introduction

Financial Indicator Graphs include:

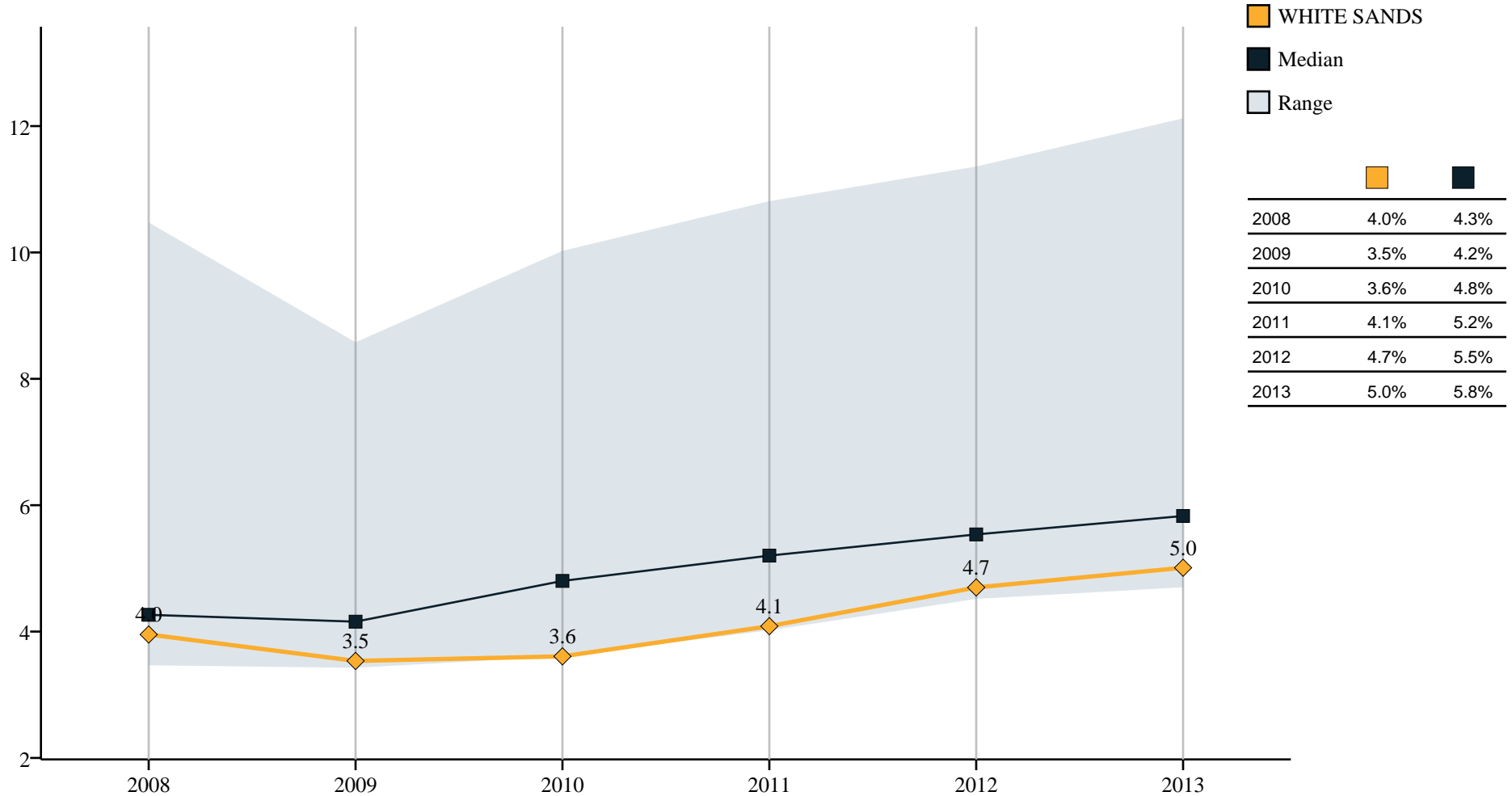
- o Equalized Tax Rates - Municipal/Residential/Non-Residential
- o Equalized Assessment Per Residence
- o Tax Collection Rate
- o Major Revenue Sources Per Residence
- o Major Revenue Sources As % of Total Revenue (only 2013)
- o Broad Function Expenses Per Residence (only 2013)
- o Per Residence Expenses by Major Type:
 - Salaries, Wages Benefits
 - Contracted General Services
 - Materials, Goods, Supplies Utilities
 - Amortization
- o Net Book Value As % of Capital Costs
- o Accumulated Surplus Categories, As % (only 2013)
- o Accumulated Surplus Categories, Per Residence (only 2013)

Equalized Tax Rates: Net Municipal



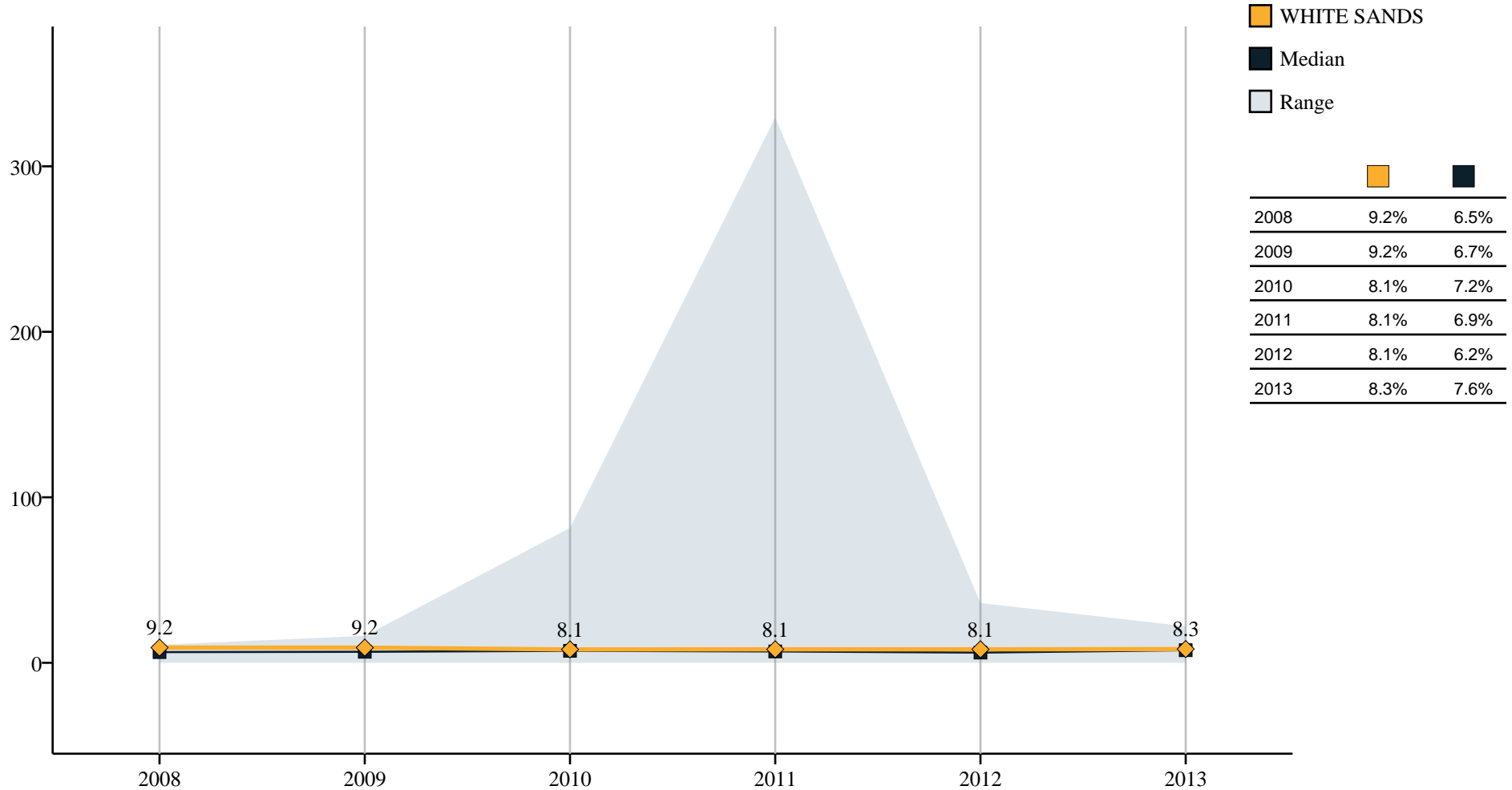
Note: Municipal Equalized Tax Rate is calculated based on total equalized assessment and net municipal property tax.

Equalized Tax Rates: Residential



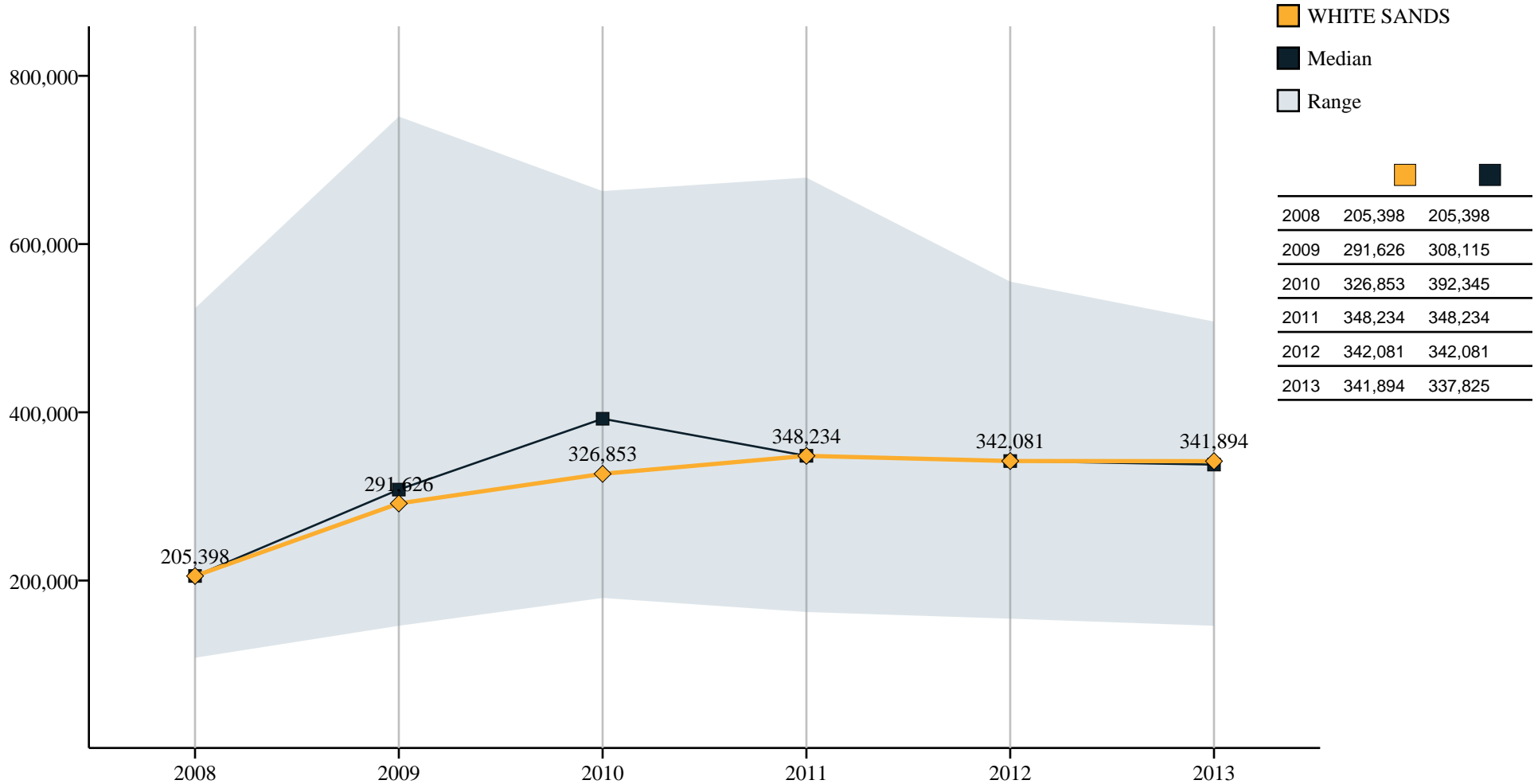
Note: Residential Equalized Tax Rate is calculated based on gross residential property taxes and residential equalized assessment.

Equalized Tax Rates: Non-Residential



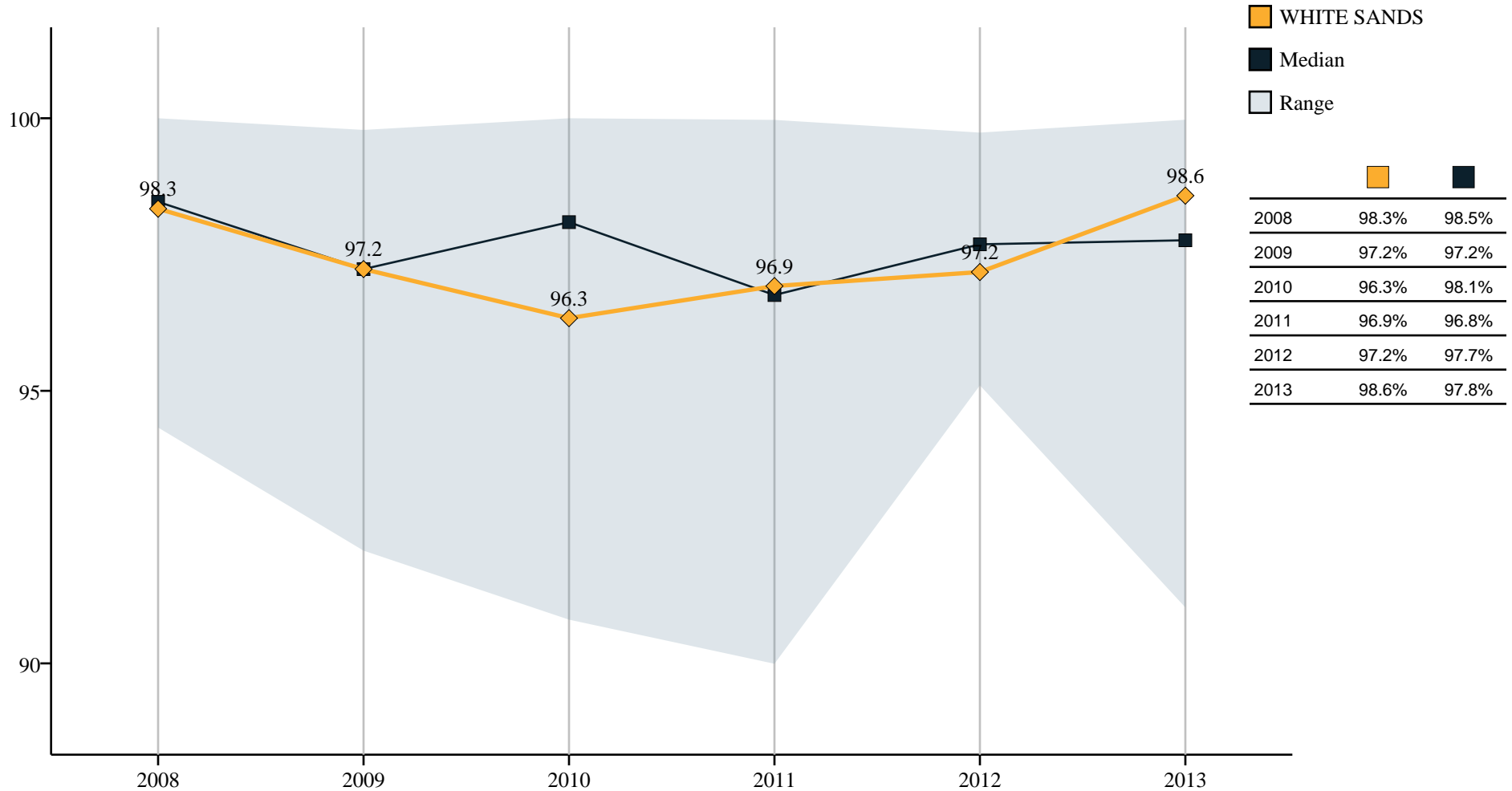
Note: Non-Residential Equalized Tax Rate is calculated based on gross non-residential property taxes and non-residential equalized assessment

Total Equalized Assessment Per Residence



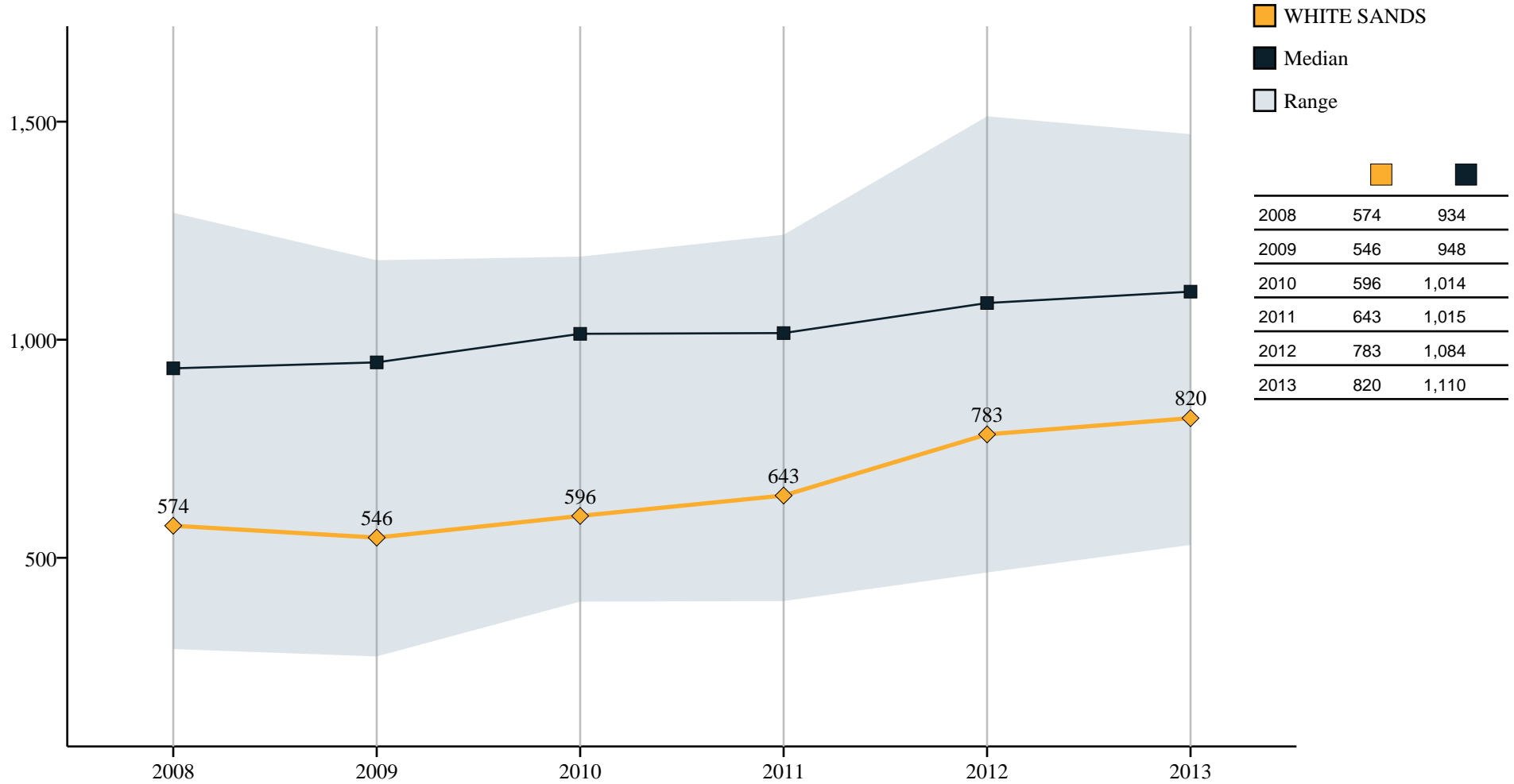
Note: Equalized Assessment Per Capita approximates a municipality's ability to generate property tax revenue in comparison to similar municipalities

Tax Collection Rates

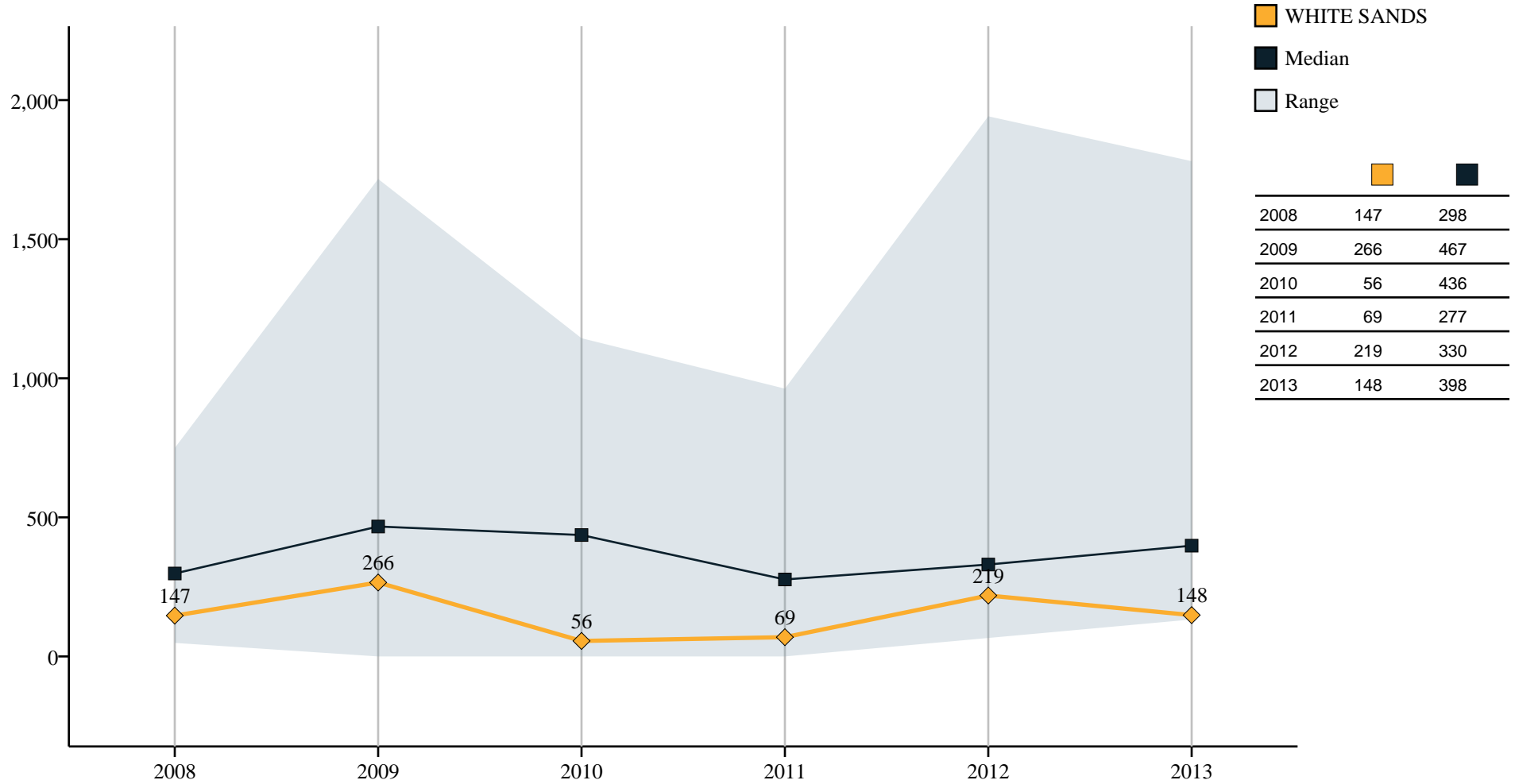


Note: This indicator reflects the percentage of taxes and grants in place of taxes which are collected by the municipality in the year in which they are levied.

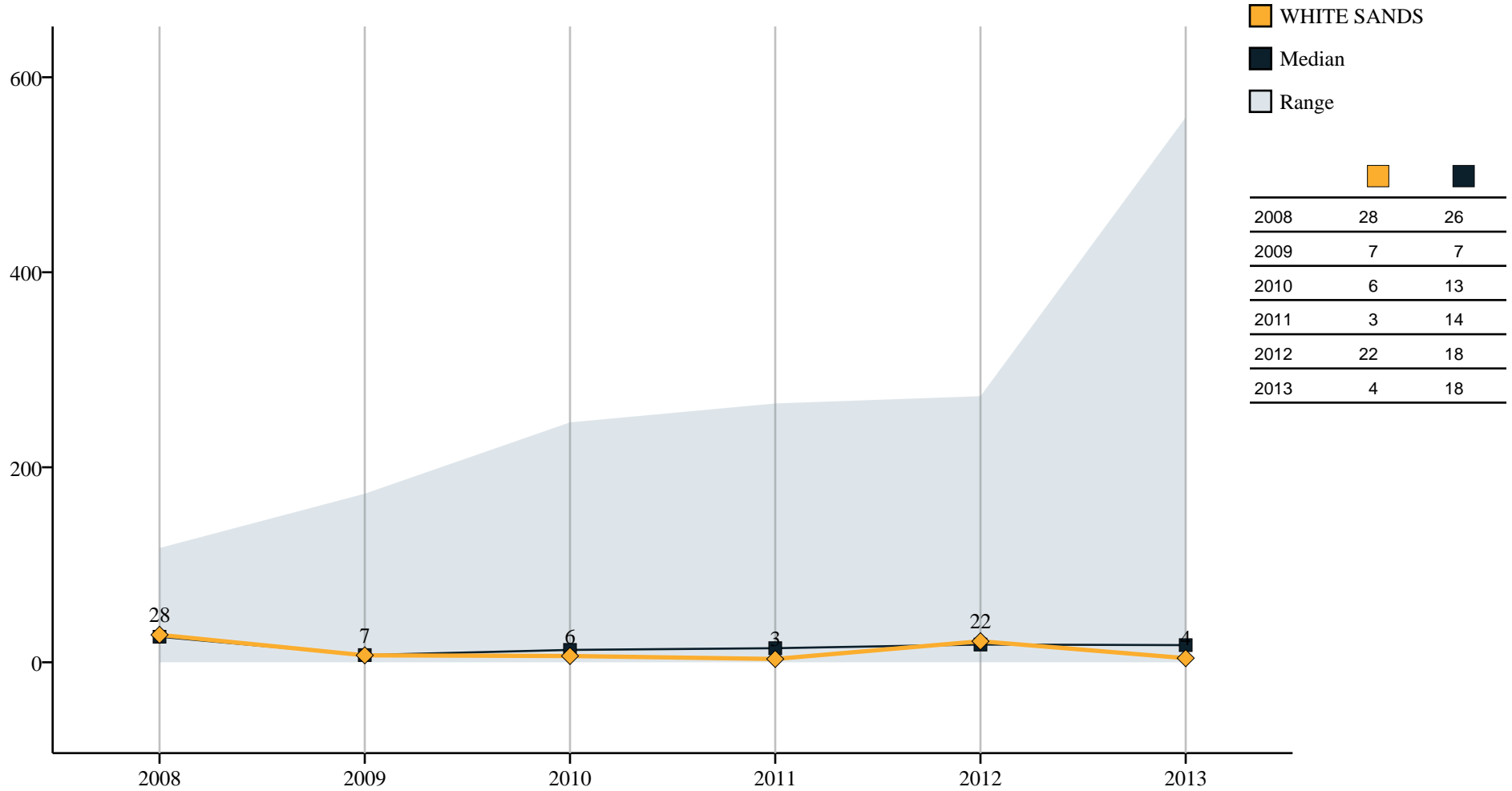
Revenue Sources Per Residence: Net Municipal Property Taxes



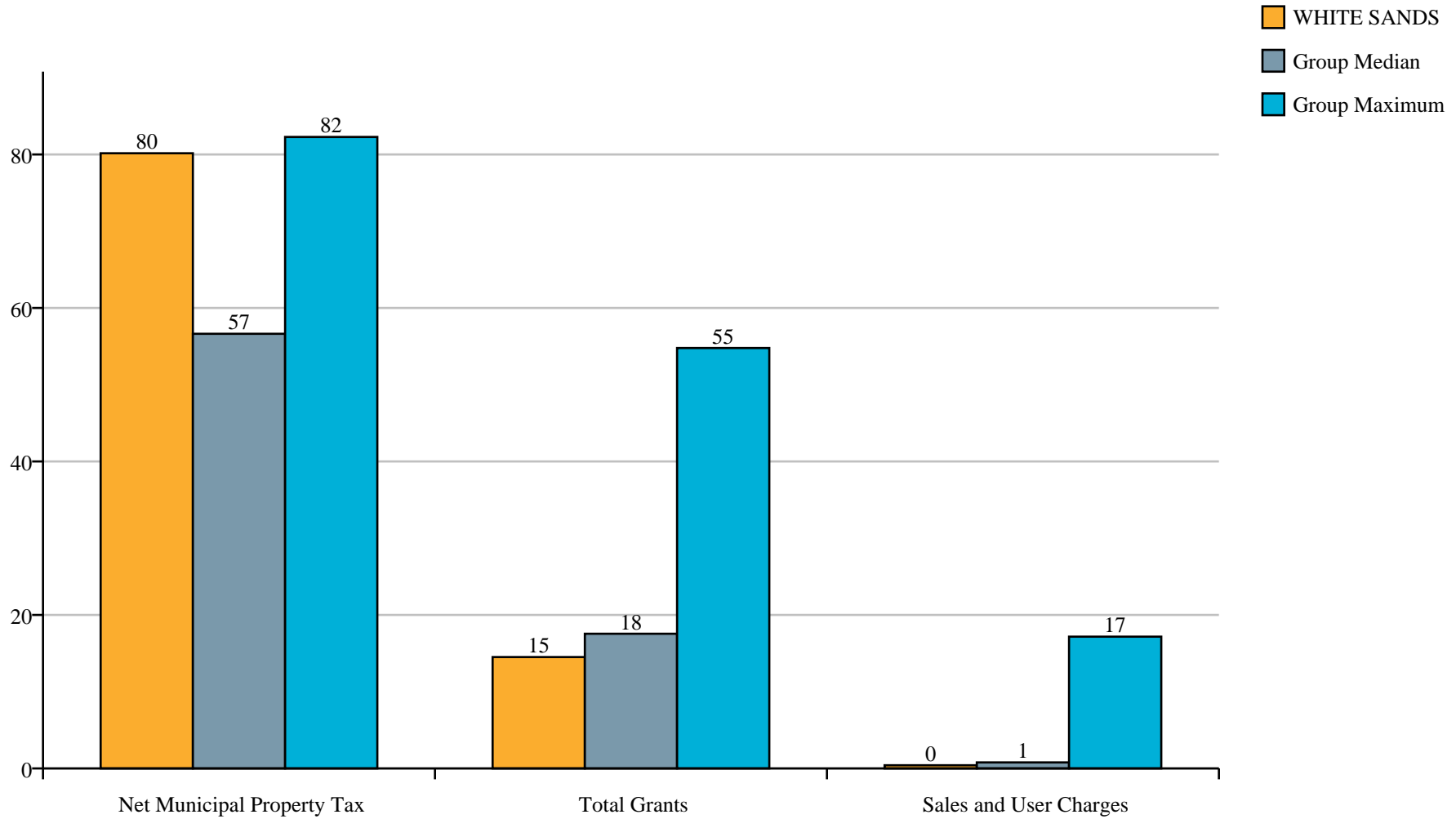
Revenue Sources Per Residence: Total Grants



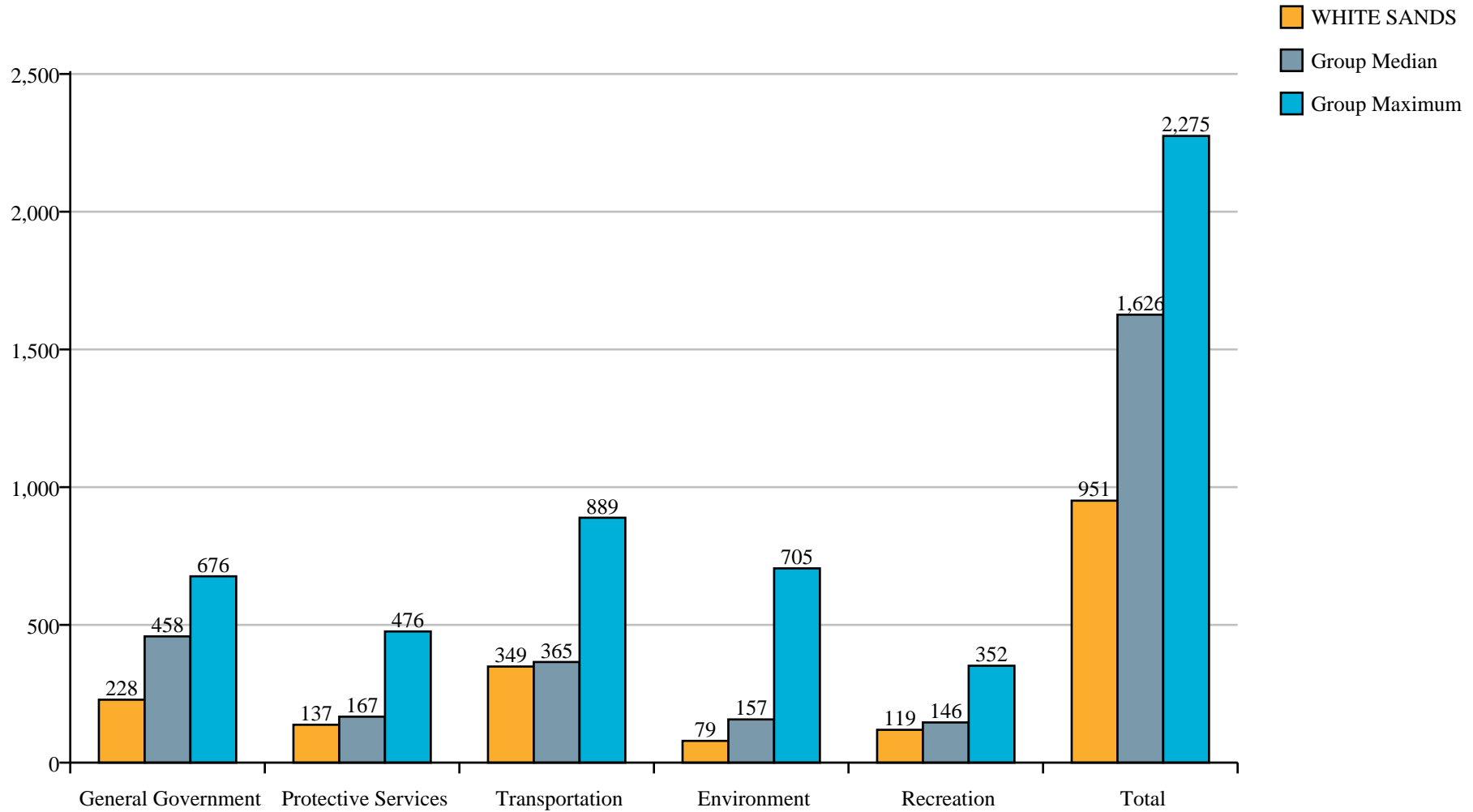
Revenue Sources Per Residence: Sales and User Charges



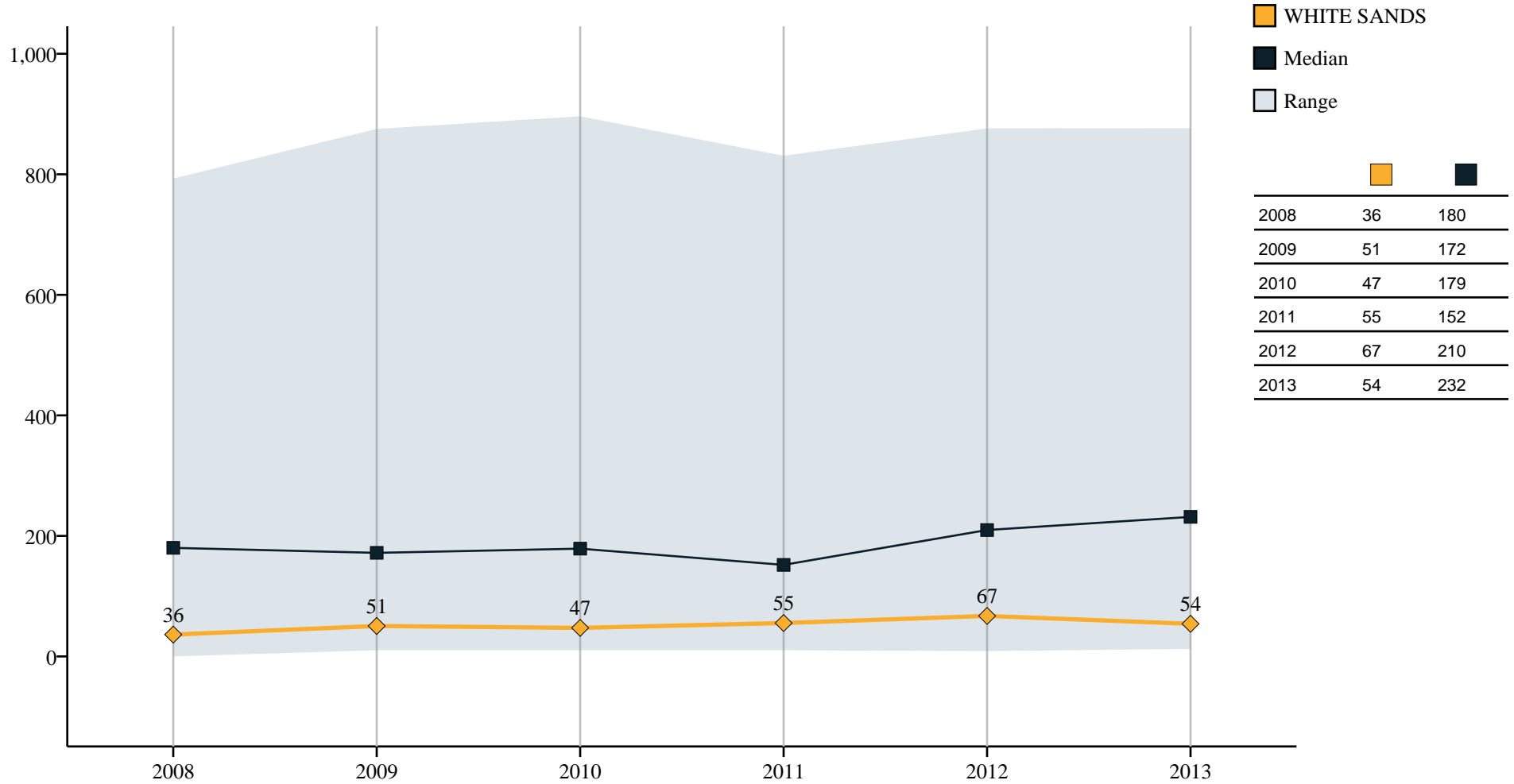
Major Revenue Sources As % of Total Revenue, 2013



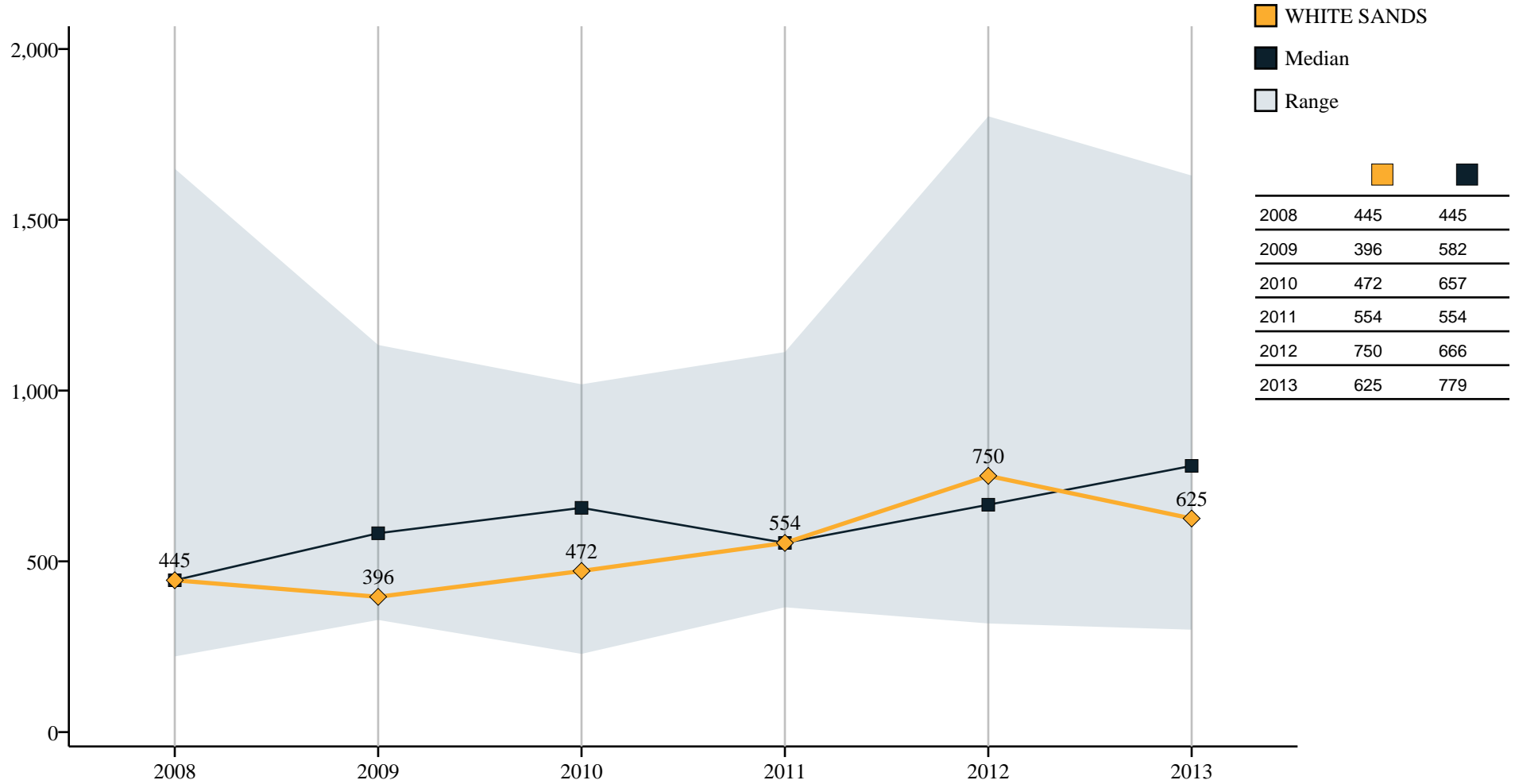
Major Expenditures Per Residence by Broad Function, 2013



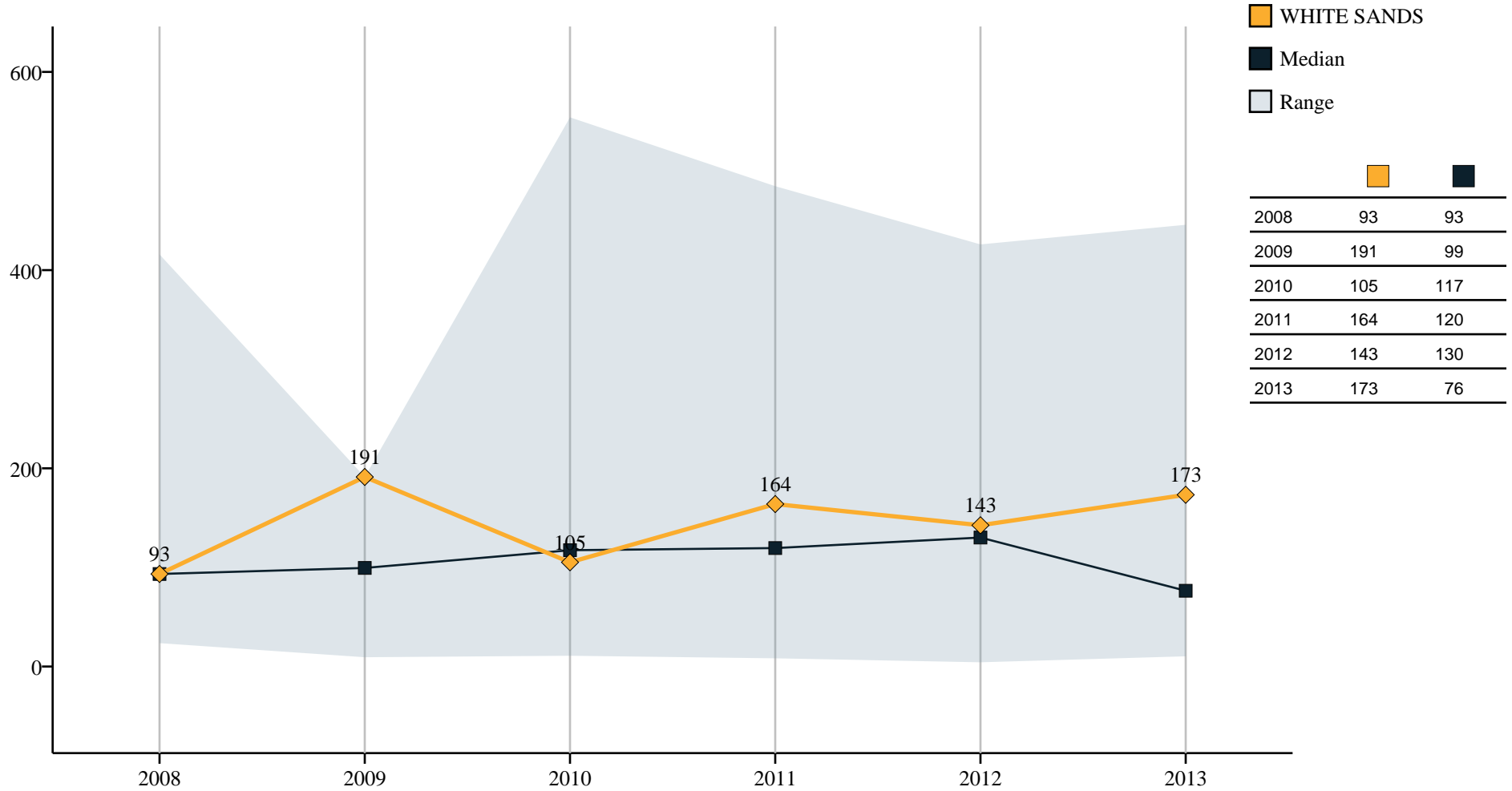
Major Expenditures Per Residence by Type: Salaries, Wages and Benefits



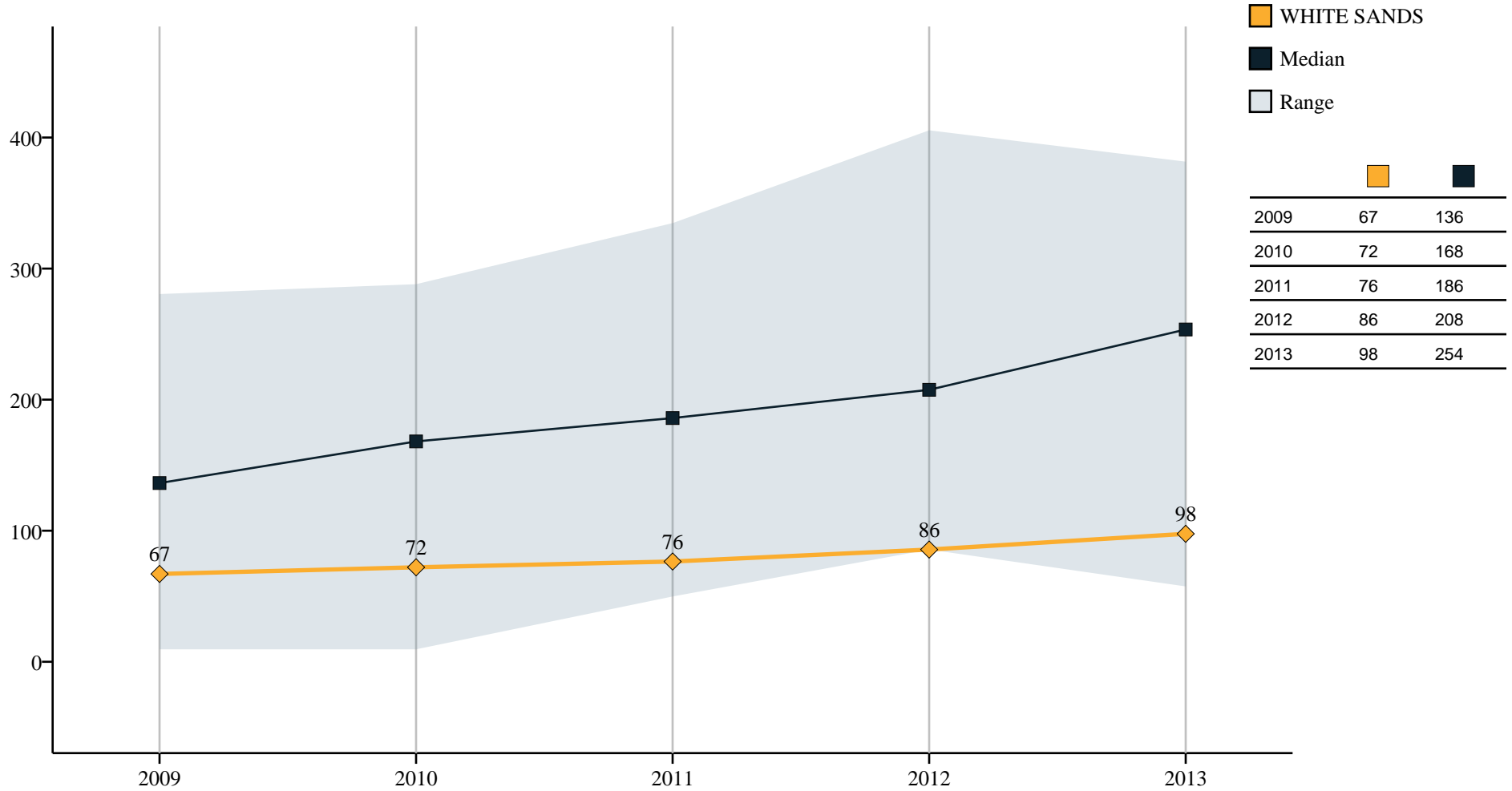
Major Expenditures Per Residence by Type: Contracted and General Services



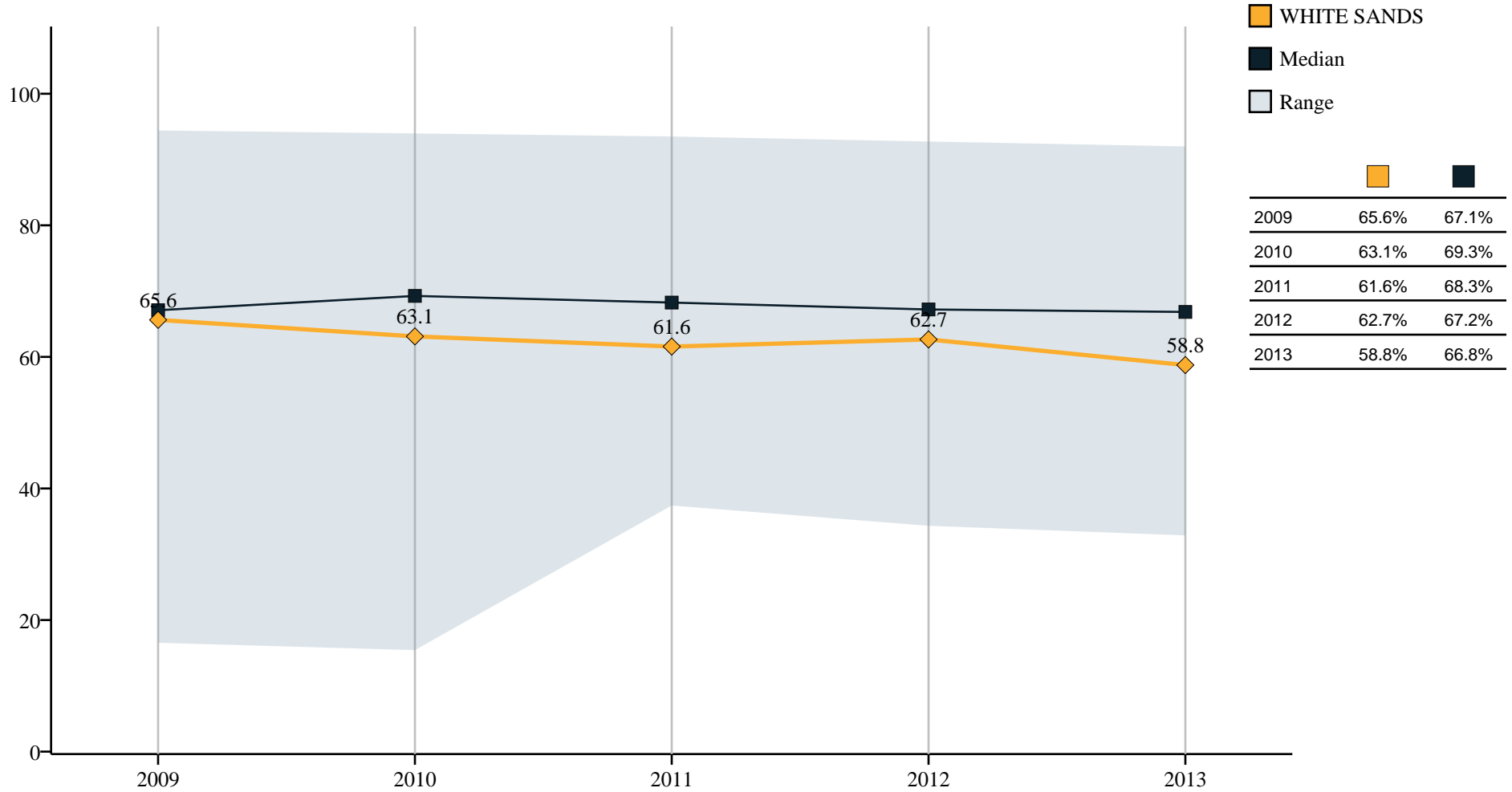
Major Expenditures Per Residence by Type: Materials, Goods, Supplies and Utilities



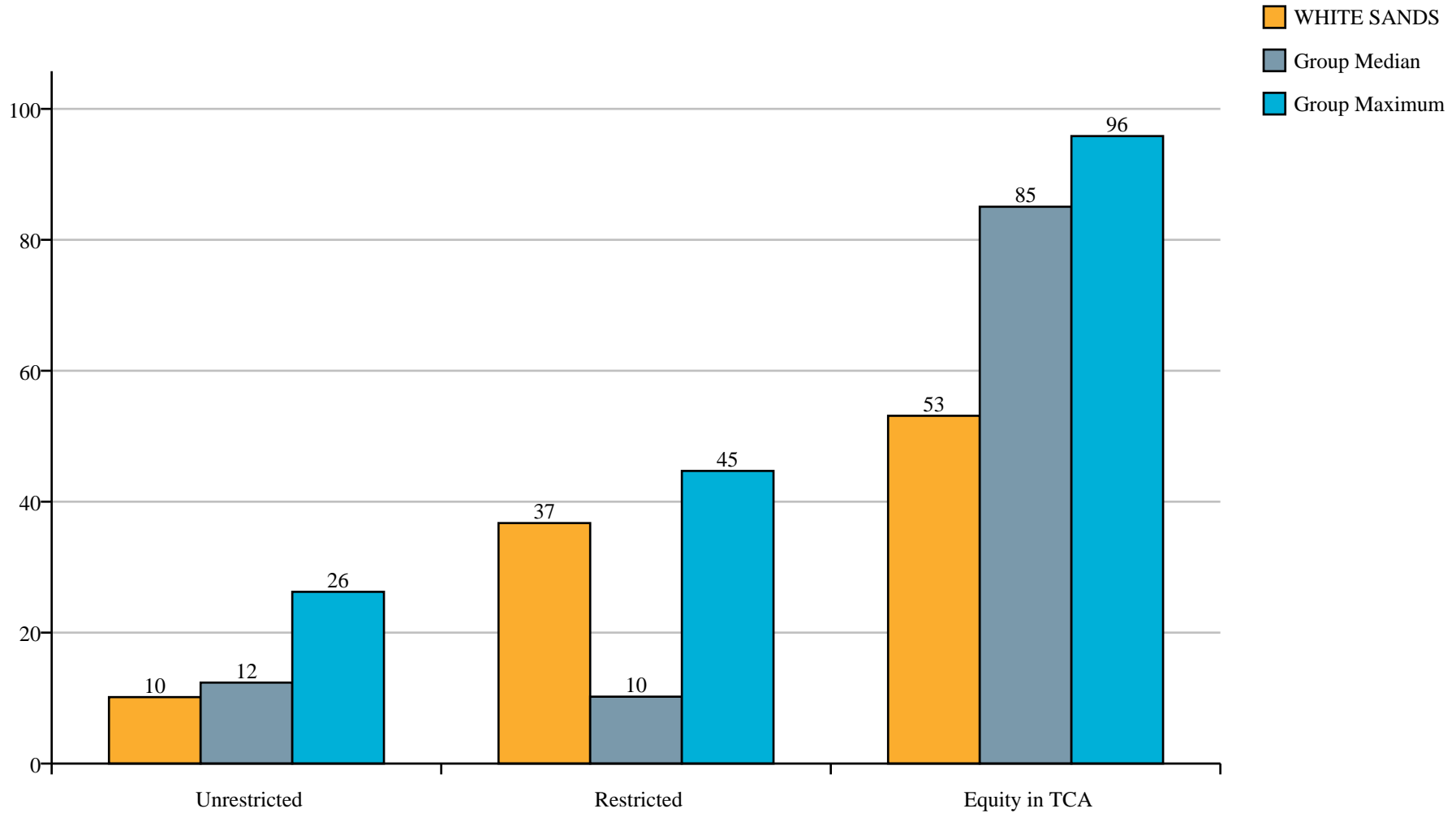
Major Expenditures Per Residence by Type: Amortization of Tangible Capital Assets



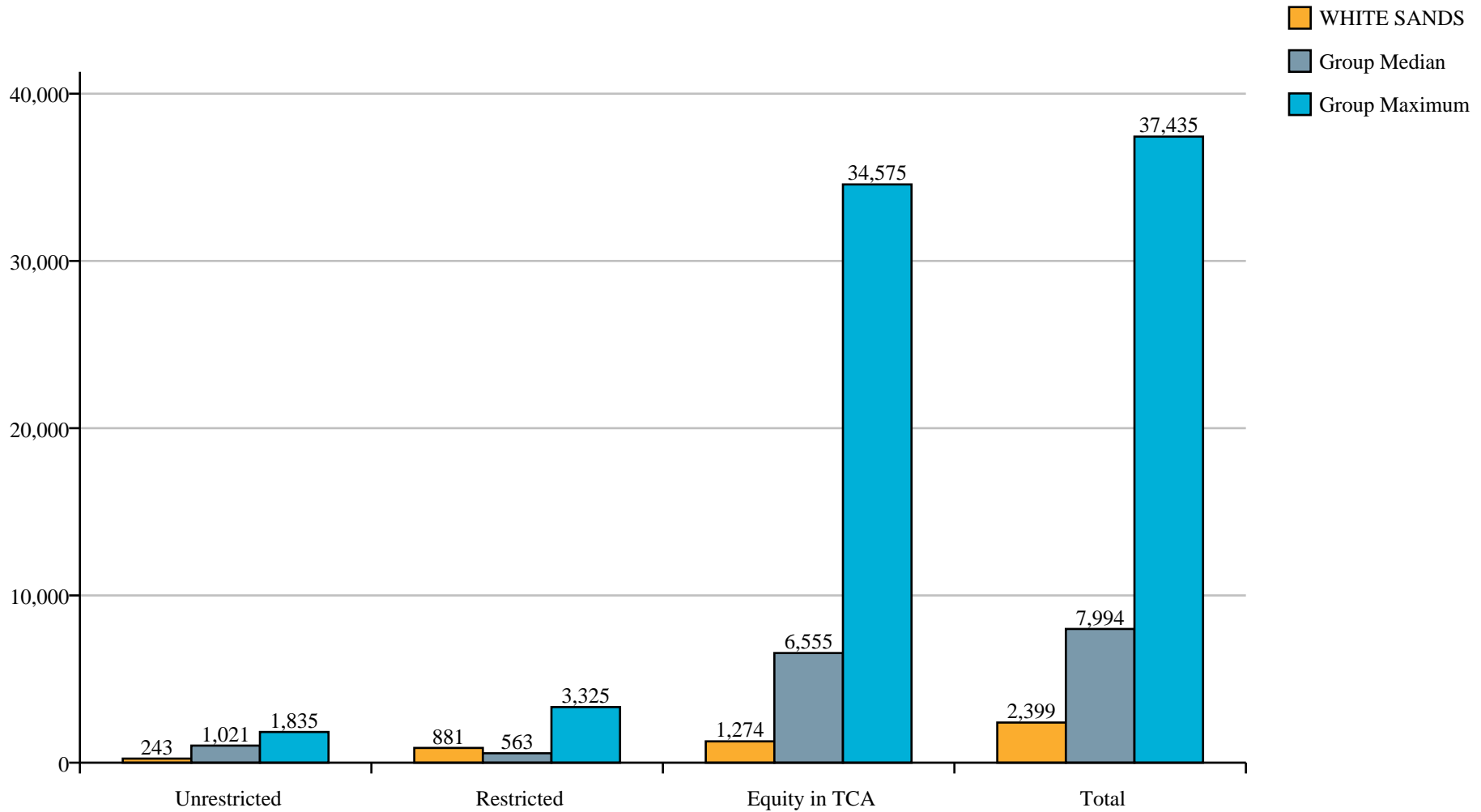
Net Book Value as % of Total Capital Property Costs



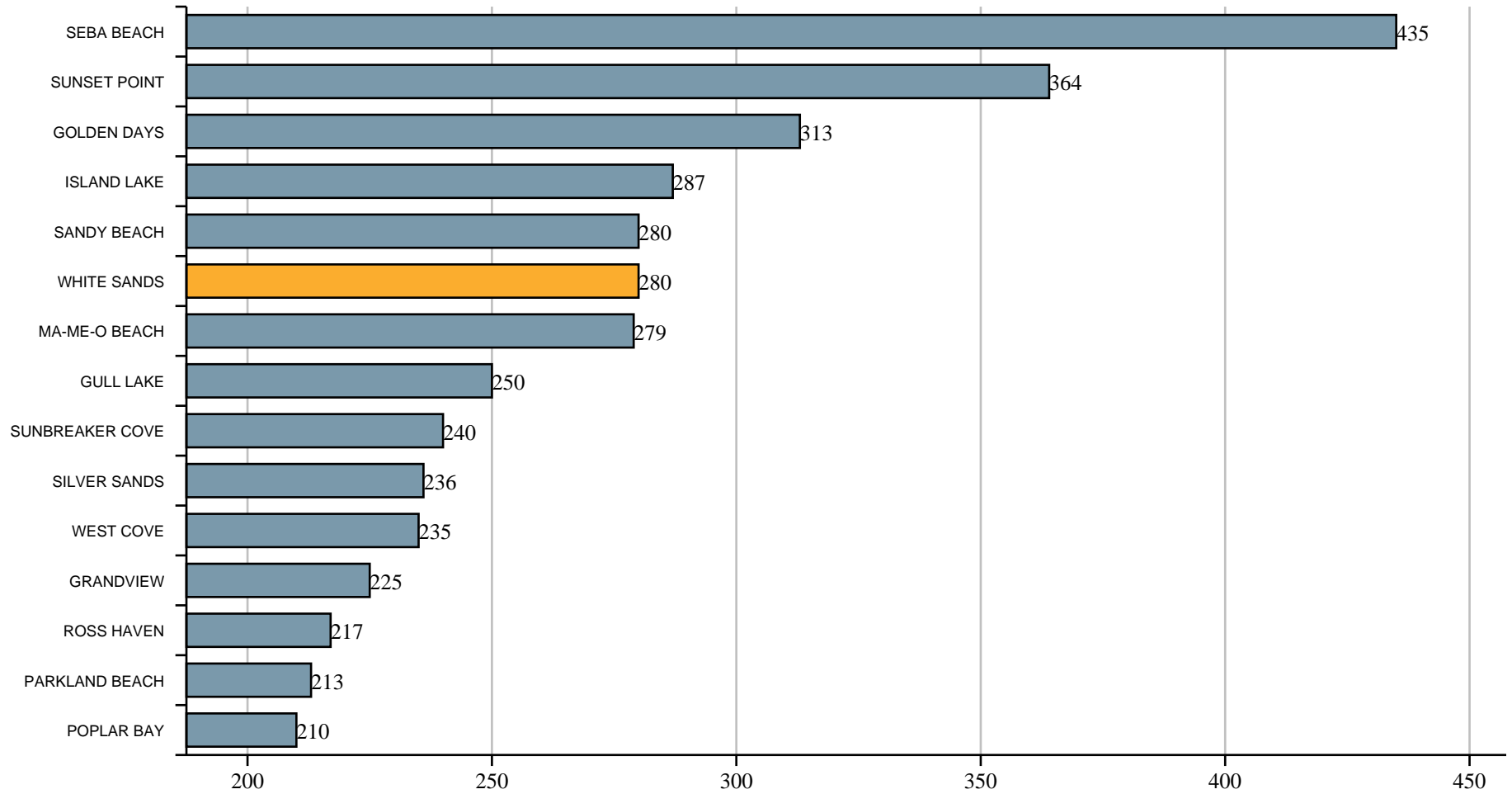
Accumulated Surplus Categories as % of Total, 2013



Accumulated Surplus Per Residence, 2013



Number of Residences



Equalized Assessment Per Residence

