



August 31, 2015

Smart Towns can provide to any municipality reports that will assist the annual budgeting process. These reports compare the specific municipality against those similar in size as well as neighbouring municipalities, usually about 6 to 8. The comparisons are for the years 2010, 2011, 2012 and 2013 and when available 2014 and budgeted for 2015.

When comparisons are made then leadership in a municipality can see areas that are underperforming or performing well. For example, if the *Parks and Recreation Expense per Capita including Interest and Depreciation* is high in your community but lower in another there is an opportunity to share information identified. It is also very useful for setting Residential and Commercial tax rates and Franchise Fee rates.

**An example of what a single measure may look like.**

#### **Parks and Recreation Expense per Capita including Interest and Depreciation**

<b>MUNICIPALITY</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
Town A	\$ 268.60	\$ 253.13	\$ 253.24	\$ 277.10	
Town B	\$ 378.08	\$ 422.32	\$ 397.23	\$ 411.86	\$ 410.04
County C	\$ 266.64	\$ 251.82	\$ 186.79		
City D	\$ 177.59	\$ 183.20	\$ 176.54	\$ 163.30	
Town E	\$ 242.21	\$ 262.78	\$ 263.25	\$ 386.75	
Town F	\$ 485.85	\$ 575.15	\$ 556.16		
Town G	\$ 382.81	\$ 380.31	\$ 365.38	\$ 359.34	
Town H	\$ 355.92	\$ 331.41	\$ 336.08	\$ 358.81	
Town I	\$ 434.90	\$ 451.66	\$ 439.93		

**The Measures that are available in the report are:**

- Population
- Average Residents per Home
- Residents per Hectare
- Residential Assessment per Home
- Tangible Capital Assets per Capita
- Financial Assets Per Capita
- Long Term Debt Per Capita
- Franchise Fees per Capita
- Sales and User Charges per Capita
- Residential Tax Rate
- Total Residential Tax
- Residential Tax per Capita
- Commercial Tax Rate
- Commercial Tax
- Commercial Tax per Capita



- Number of Employees per 1,000 Residents
- Employee Cost per 1,000 Residents
- Contracted Services per 1,000 Residents
- Administration Expense per Capita including Interest and Depreciation
- Bylaw Expense per Capita including Interest and Depreciation
- Community Services Expense per Capita including Interest and Depreciation
- Council Expense per Capita including Interest and Depreciation
- Culture Expense per Capita including Interest and Depreciation
- Development Services Expense per Capita including Interest and Depreciation
- Fire Expense per Capita including Interest and Depreciation
- Parks and Recreation Expense per Capita including Interest and Depreciation
- Police Expense per Capita including Interest and Depreciation
- Protective Services (Police, Fire, Bylaw) Expense per Capita including Interest and Depreciation
- Roads Expense per Capita including Interest and Depreciation
- Water Expense per Capita including Interest and Depreciation
- Waste Water Expense per Capita including Interest and Depreciation
- Total Expense Per Capita including Interest and Depreciation
- Individual Breakdown of Long Term Debt Interest by Department
- Individual Breakdown of Depreciation by Department
- Administration Expense per Capita including Interest and Depreciation % Total
- Bylaw Expense per Capita including Interest and Depreciation % Total
- Community Services Expense per Capita including Interest and Depreciation % Total
- Council Expense per Capita including Interest and Depreciation % Total
- Culture Expense per Capita including Interest and Depreciation % Total
- Development Services Expense per Capita including Interest and Depreciation % Total
- Fire Expense per Capita including Interest and Depreciation % Total
- Parks and Recreation Expense per Capita including Interest and Depreciation % Total
- Police Expense per Capita including Interest and Depreciation % Total
- Protective Services (Police, Fire, Bylaw) Expense per Capita including Interest and Depreciation % Total
- Roads Expense per Capita including Interest and Depreciation % Total
- Water Expense per Capita including Interest and Depreciation % Total
- Waste Water Expense per Capita including Interest and Depreciation % Total
- Administration per Capita Expenses less Revenue not including Interest and Depreciation
- Bylaw per Capita Expenses less Revenue not including Interest and Depreciation
- Community Services per Capita Expenses less Revenue not including Interest and Depreciation
- Council per Capita Expenses less Revenue not including Interest and Depreciation
- Culture per Capita Expenses less Revenue not including Interest and Depreciation
- Development Services per Capita Expenses less Revenue not including Interest and Depreciation
- Fire per Capita Expenses less Revenue not including Interest and Depreciation
- Parks and Recreation per Capita Expenses less Revenue not including Interest and Depreciation



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- Police per Capita Expenses less Revenue not including Interest and Depreciation
- Roads per Capita Expenses less Revenue not including Interest and Depreciation
- Water per Capita Expenses less Revenue not including Interest and Depreciation
- Waste Water per Capita Expenses less Revenue not including Interest and Depreciation

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