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Municipal Measurement Index Graphs

Introduction

The Alberta Municipal Measurement Index (MMI) is designed to improve local government financial reporting and allow Albertans to evaluate the performance of their local government in comparison with other municipalities, based on key fiscal indicators.

The MMI dashboard includes a number of dynamic, customizable visualizations based on information submitted by municipalities annually, as required under the *Municipal Government Act* through the Financial Information Return (FIR) and Statistical Information Return (SIR), as well as data collected from other public

MMI visualizations include:

- Residential Equalized Tax Rate
- Non Residential Equalized Tax Rate
- Municipal Tax Levy
- Composition of Assessment
- Municipal Debt Per Capita
- Long Term Debt – Debt Limit Ratio
- Revenue and Expenses Per Capita
- Accumulated Surplus Per Capita

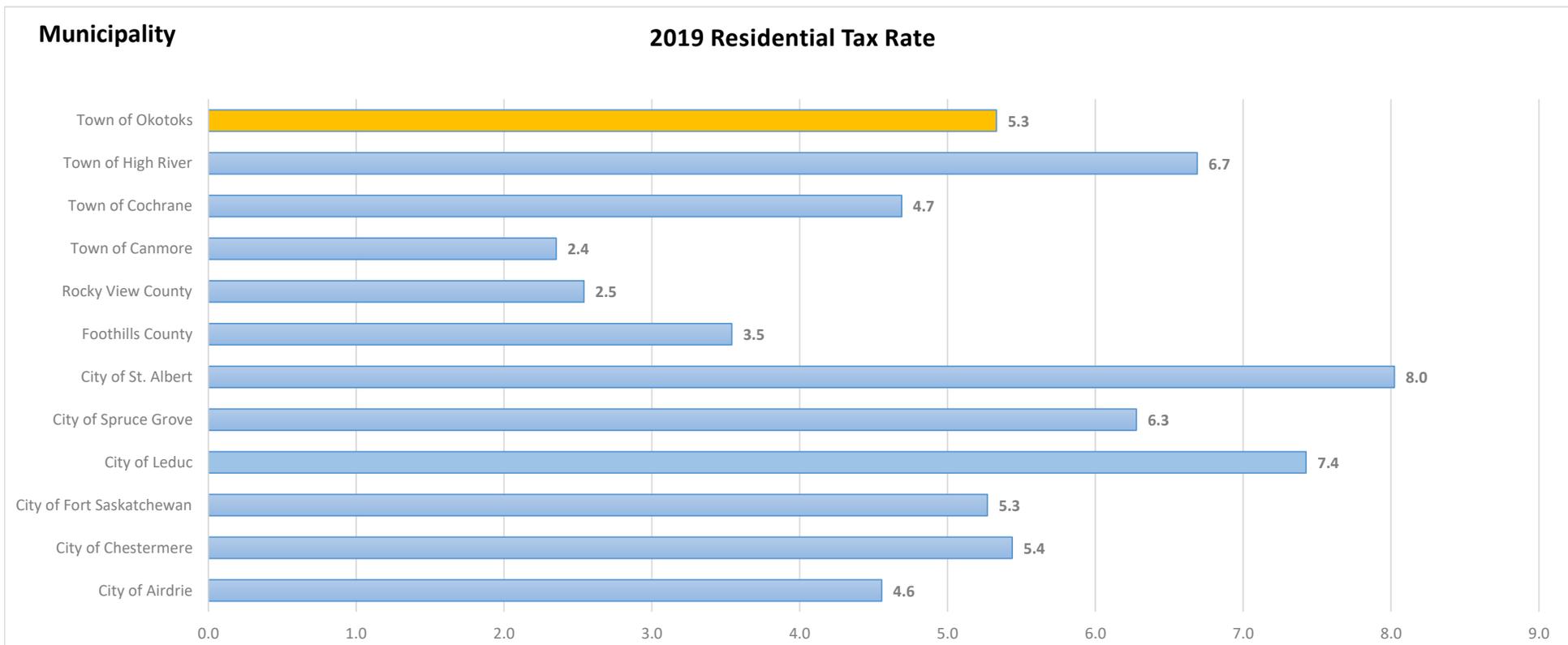
A Municipality Index is generated for a meaningful comparison across municipalities based on equalized assessment, population and area. It is recommend selecting municipalities within +/-10 for the best comparison.

Visualizations are refreshed on a biweekly basis; therefore, the results are subject to change as the database is updated. In the future, the ministry will be looking to include different criteria to illustrate municipal service levels and key economic indicators such as approval timelines for business licenses and building/development permits.

The 11 comparatives the Town has selected are listed below.

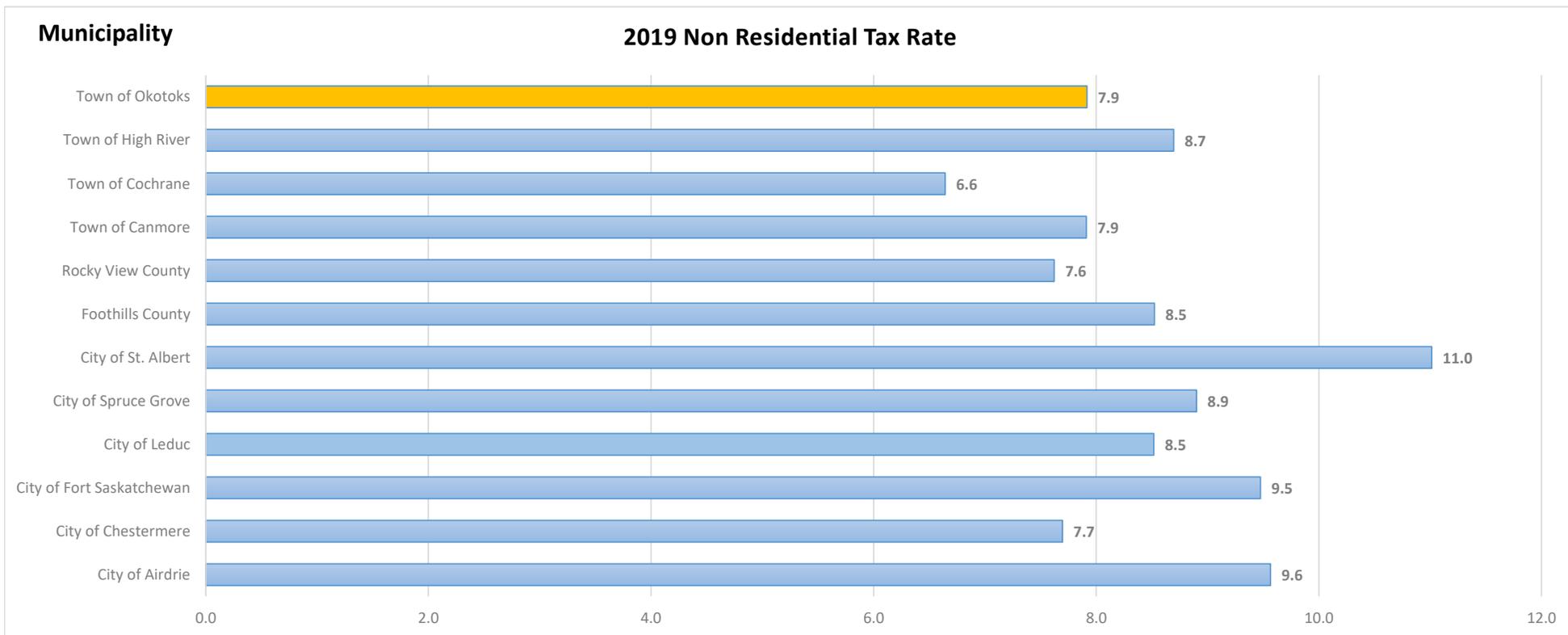
MUNICIPALITY	STATUS	POPULATION
City of Airdrie	City	70,564
City of Chestermere	City	20,732
City of Fort Saskatchewan	City	26,942
City of Leduc	City	33,032
City of Spruce Grove	City	35,766
City of St. Albert	City	66,082
Foothills County	Municipal District	22,766
Rocky View County	Municipal District	39,407
Town of Canmore	Town	13,992
Town of Cochrane	Town	29,277
Town of High River	Town	14,052

Municipal Measurement Index Graphs OKOTOKS



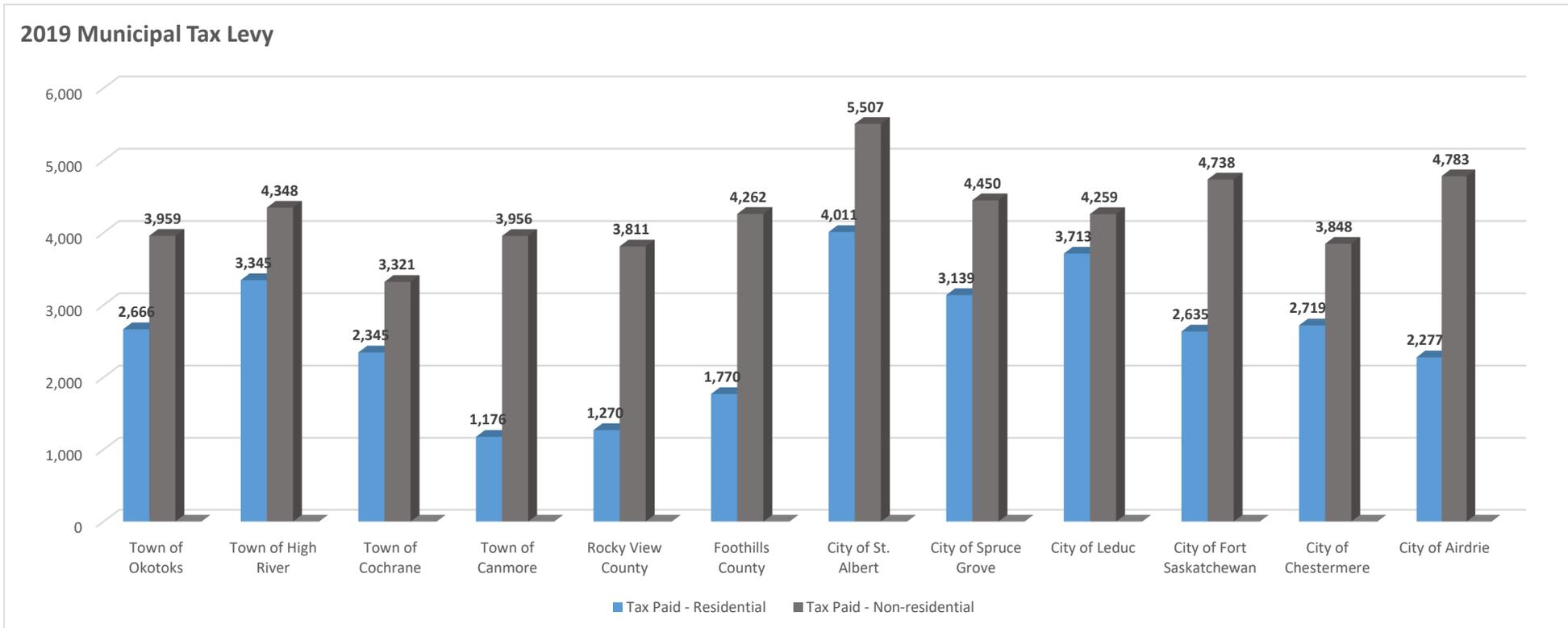
Residential Tax Rate shows the amount of tax payable per thousand of dollars of taxable property assessment, taken from the municipality's annual Tax Rate Bylaw.

Municipal Measurement Index Graphs OKOTOKS



Non Residential Tax Rate shows the amount of tax payable per thousand of dollars of taxable property assessment, taken from the municipality's annual Tax Rate Bylaw.

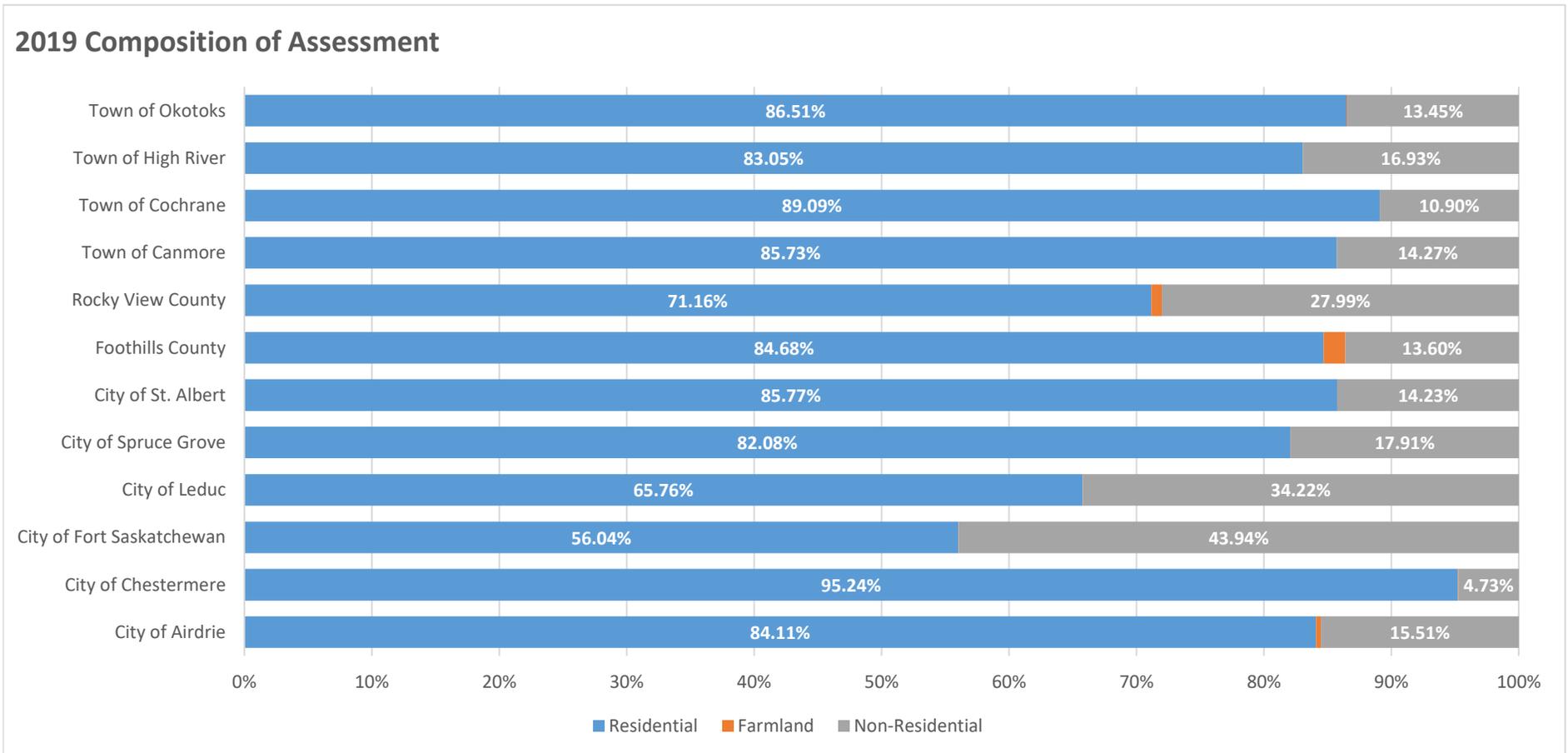
Municipal Measurement Index Graphs OKOTOKS



Municipal Tax Levy shows an approximation of the municipality's portion of a tax notice based on a \$500,000 assessment. Taxes collected for schools and seniors lodging are not included as they are collected by the province. Administration has not been able to confirm how the calculation is determined and waiting on the Province for detail.

Municipal Measurement Index Graphs

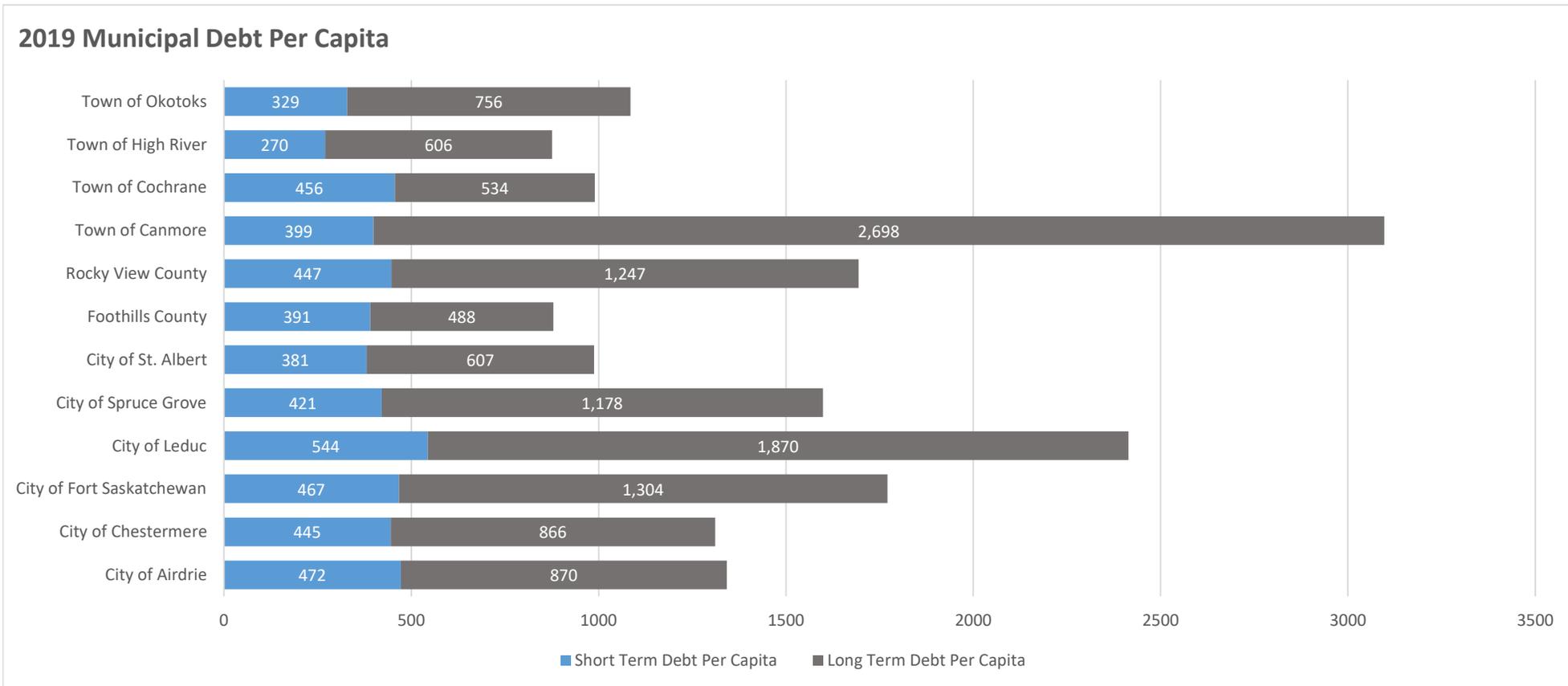
OKOTOKS



Composition of Assessment shows the percentage of municipal properties that are classified as residential, nonresidential and farmland.

Municipal Measurement Index Graphs

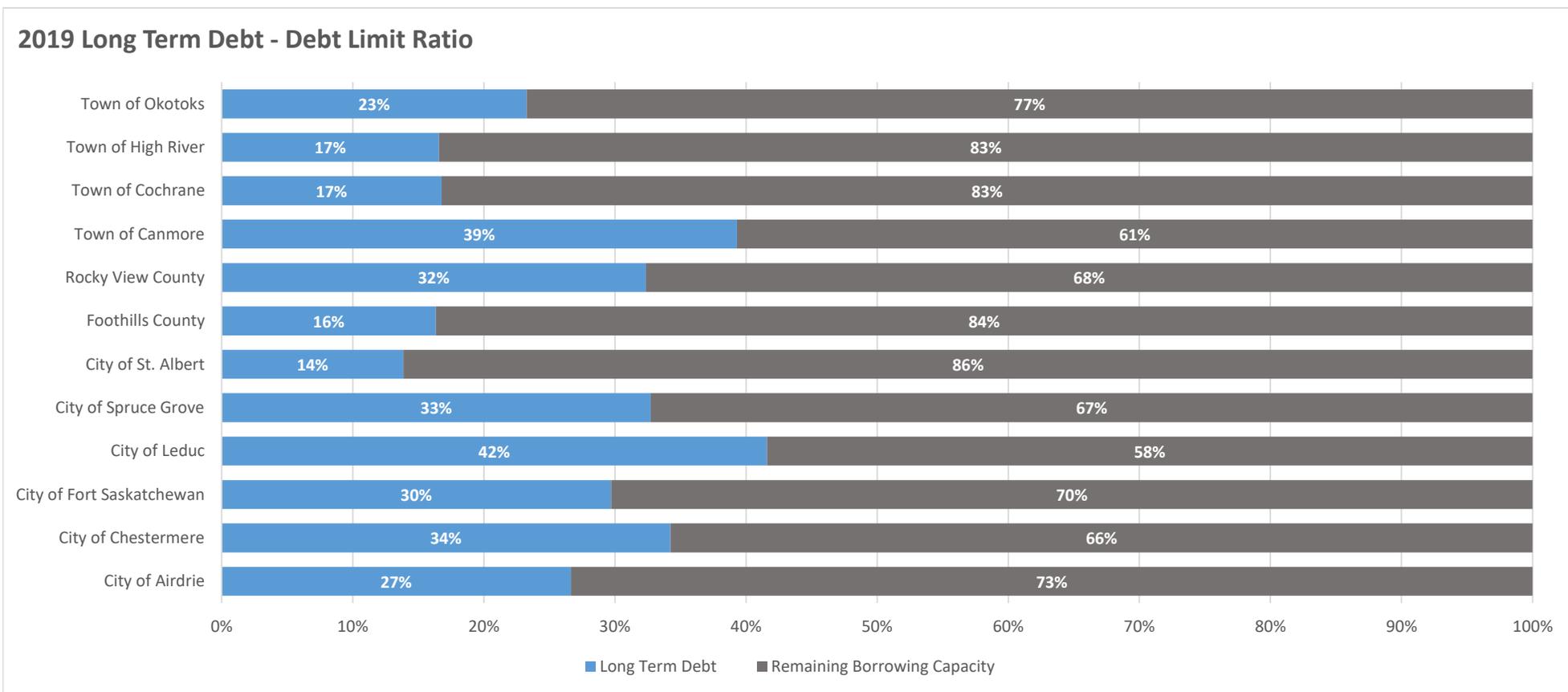
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Municipal Debt Per Capita shows the short term and long term debt divided by the municipality's population.

Municipal Measurement Index Graphs

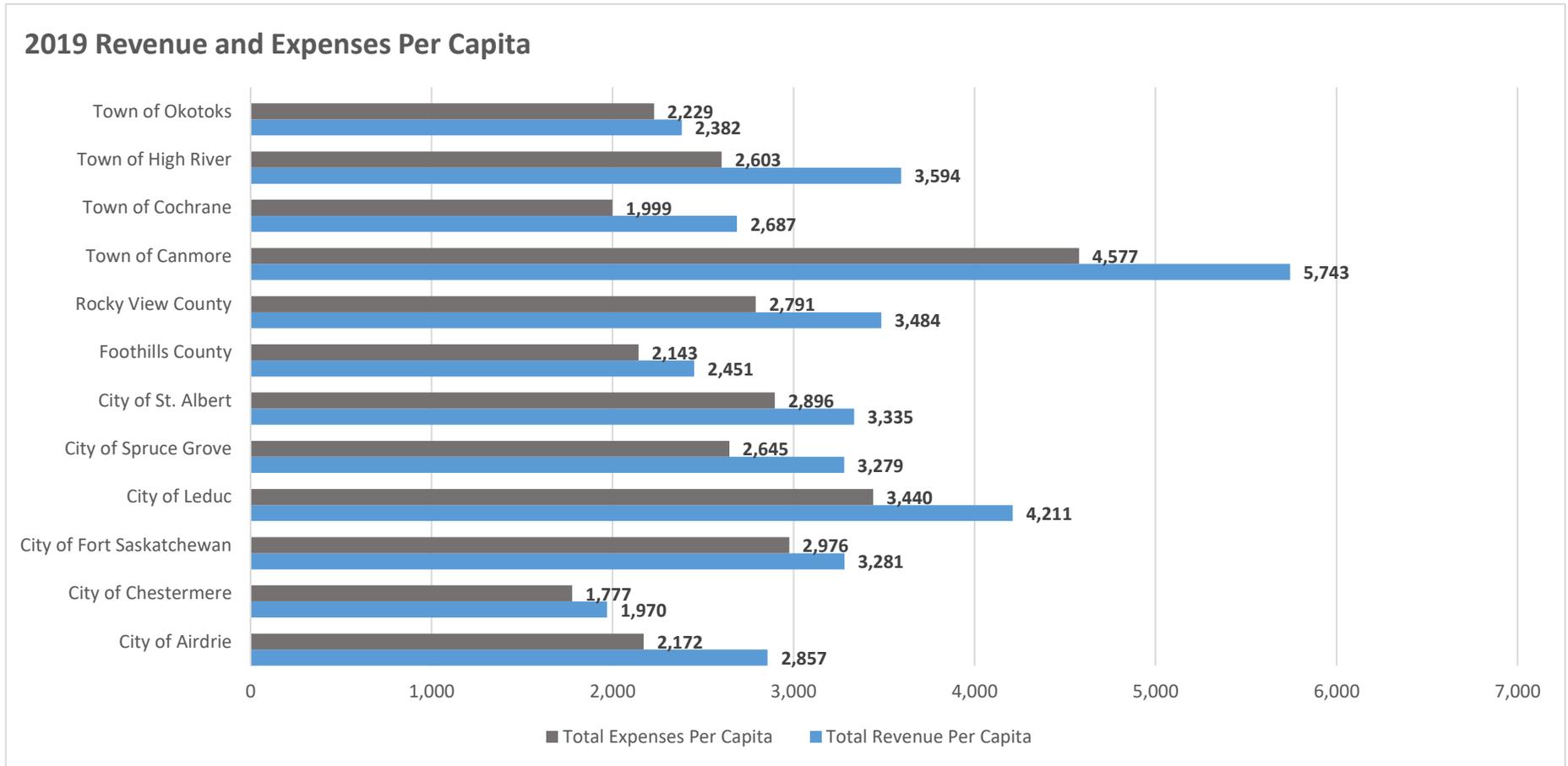
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Long-Term Debt - Debt Limit Ratio shows the municipality's long-term debt as a percentage of the municipality's debt limit.

Municipal Measurement Index Graphs

OKOTOKS

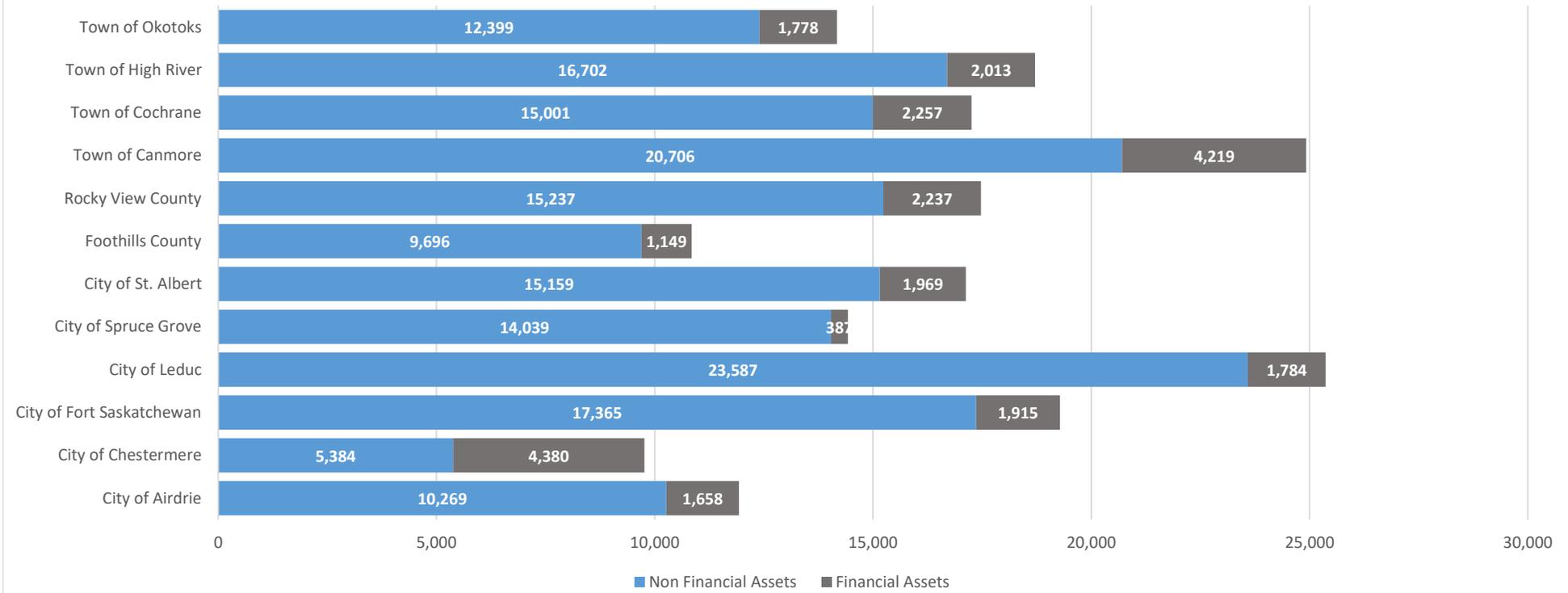


Revenue and Expenses Per Capita shows a municipality's total revenue and expenses divided by its population.

Municipal Measurement Index Graphs

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2019 Accumulated Surplus Per Capita



Accumulated Surplus Per Capita shows the financial resources (both cash and noncash) that a municipality has available to provide future services, divided by its population.

Financial Indicator Graphs

Introduction

The Financial Indicator Graphs (FIG) provide an opportunity for Albertans to explore a municipality's financial and statistical data in the context of the minimum, median and maximum of the same municipal type.

The FIG dashboard is an upgraded version of the static pdf reports previously made available to municipal administration and councils, and serves as an important supplement to the Municipal Measurement Index (MMI).

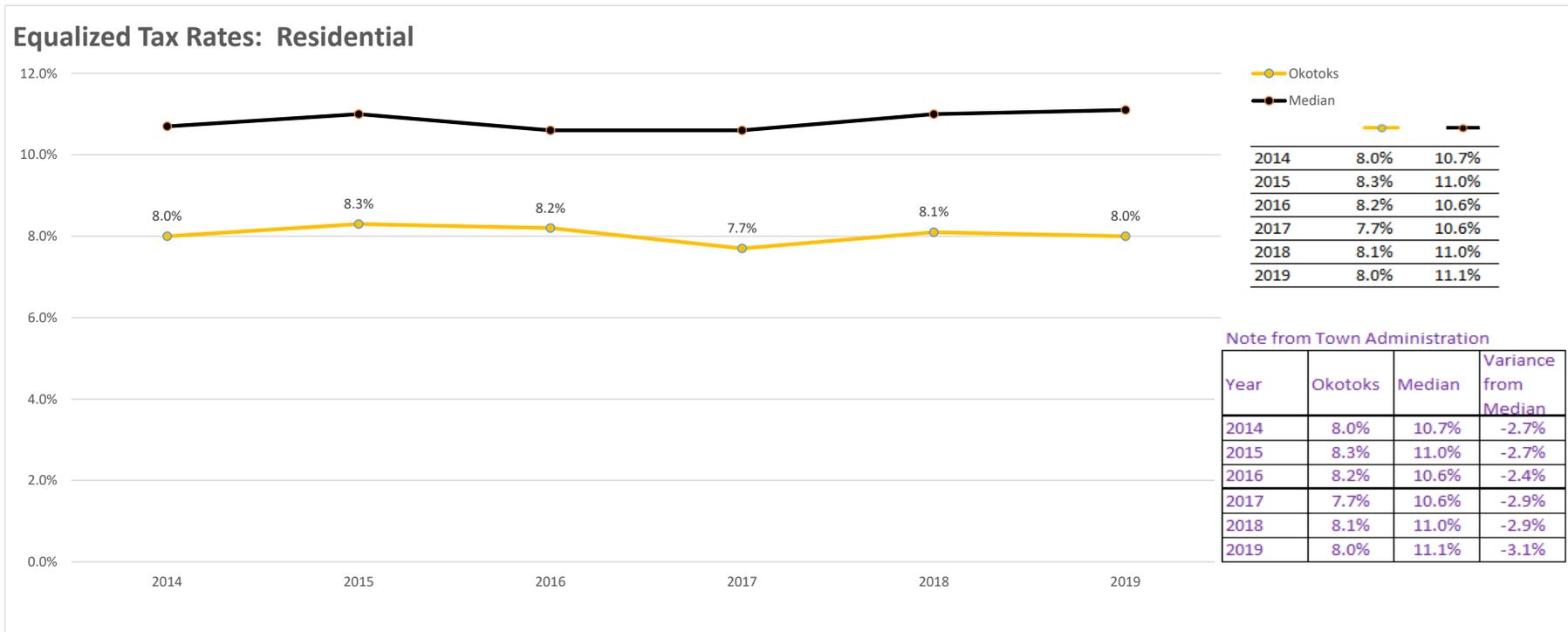
FIG visualizations selected:

- Residential Equalized Tax Rate
- Non Residential Equalized Tax Rate
- Major Expenditures Per Capita by Type
 - Salaries, Wages and Benefits
 - Contracted and General Services
 - Materials, Goods, Supplies and Utilities
 - Interest and Banking
 - Amortization of Tangible Capital Assets

Province provides median values based on municipality status. Administration has opted to follow prior year comparatives listed below. At this time Administration is unable to use the same 11 comparatives used in the MMI graph and will continue to work with the Province for 2020 data.

MUNICIPALITY	STATUS	POPULATION
City of Airdrie	City	70,564
City of Brooks	City	14,451
City of Camrose	City	18,742
City of Chestermere	City	20,732
City of Cold Lake	City	14,961
City of Fort Saskatchewan	City	26,942
City of Grande Prairie	City	69,088
City of Leduc	City	33,032
City of Lethbridge	City	101,482
City of Lloydminster	City	31,400
City of Medicine Hat	City	63,260
City of Red Deer	City	101,002
City of Spruce Grove	City	35,766
City of St. Albert	City	66,082
Town of Beaumont	Town	19,236
Town of Cochrane	Town	29,277
Town of Stony Plain	Town	17,842
Town of Sylvan Lake	Town	14,816

Financial Indicator Graphs
OKOTOKS

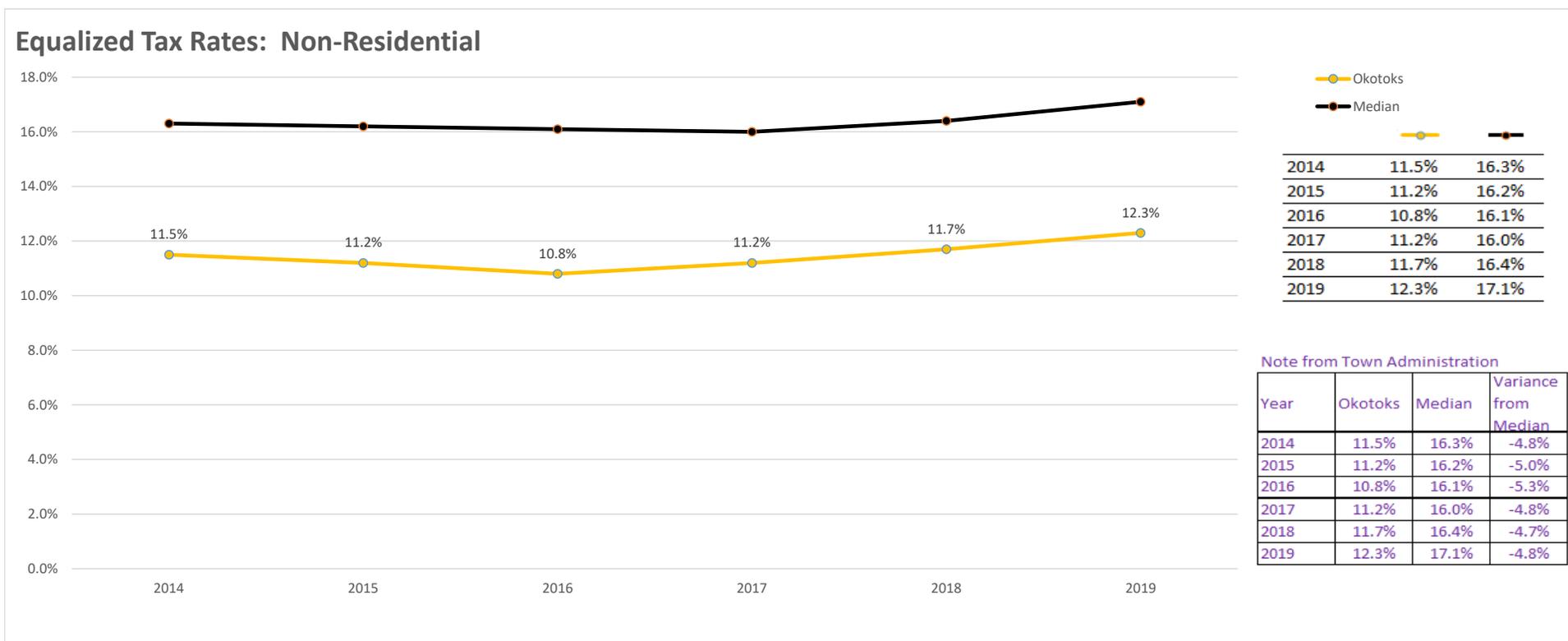


Residential Equalized Tax Rate allows for local variations in assessment to be eliminated, and makes it easier to compare tax rates between municipalities.

****Okotoks is consistently lower than the median for the last six years.**

Note: Residential Equalized Tax Rate is calculated based on gross residential property taxes and residential equalized assessment. Province has indicated prior year data has been updated therefore previous information maybe updated in this version.

Financial Indicator Graphs
OKOTOKS



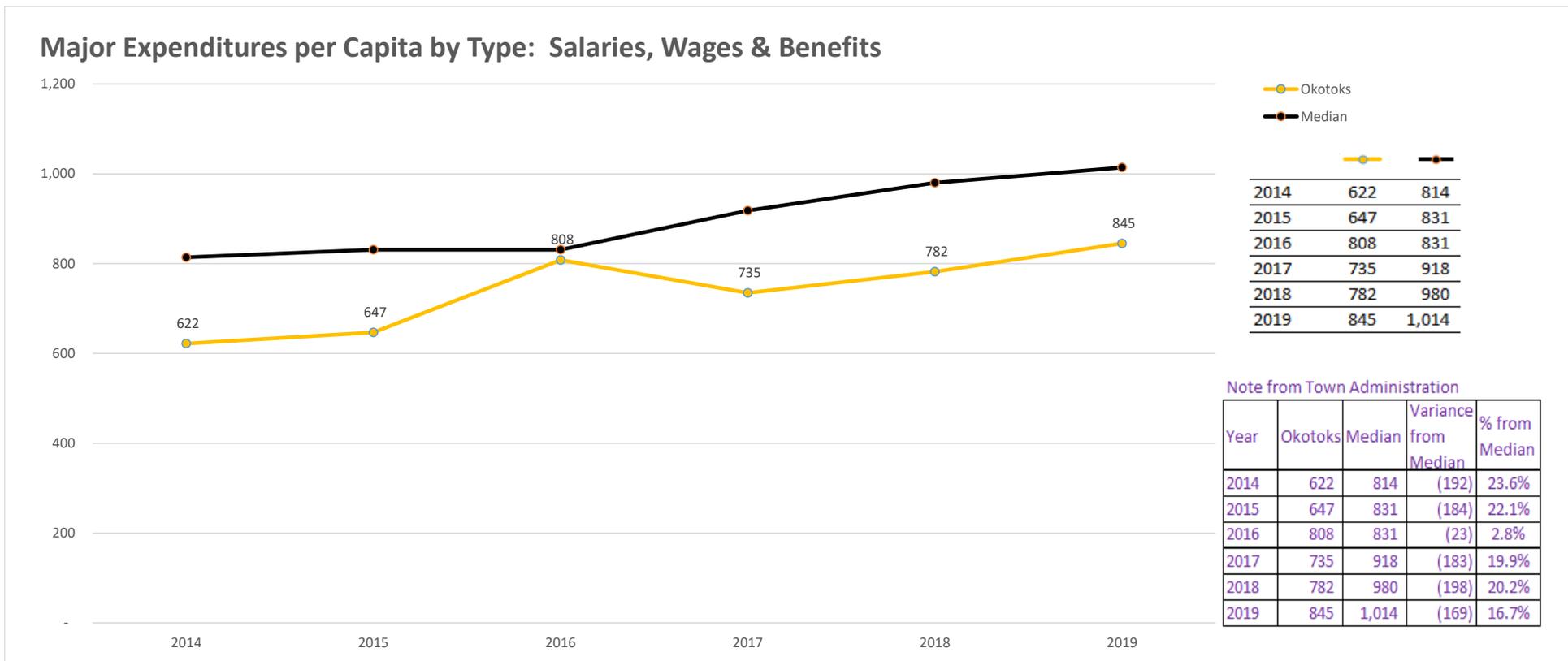
Note from Town Administration

Year	Okotoks	Median	Variance from Median
2014	11.5%	16.3%	-4.8%
2015	11.2%	16.2%	-5.0%
2016	10.8%	16.1%	-5.3%
2017	11.2%	16.0%	-4.8%
2018	11.7%	16.4%	-4.7%
2019	12.3%	17.1%	-4.8%

Non Residential Equalized Tax Rate allows for local variations in assessment to be eliminated, and makes it easier to compare tax rates between municipalities.

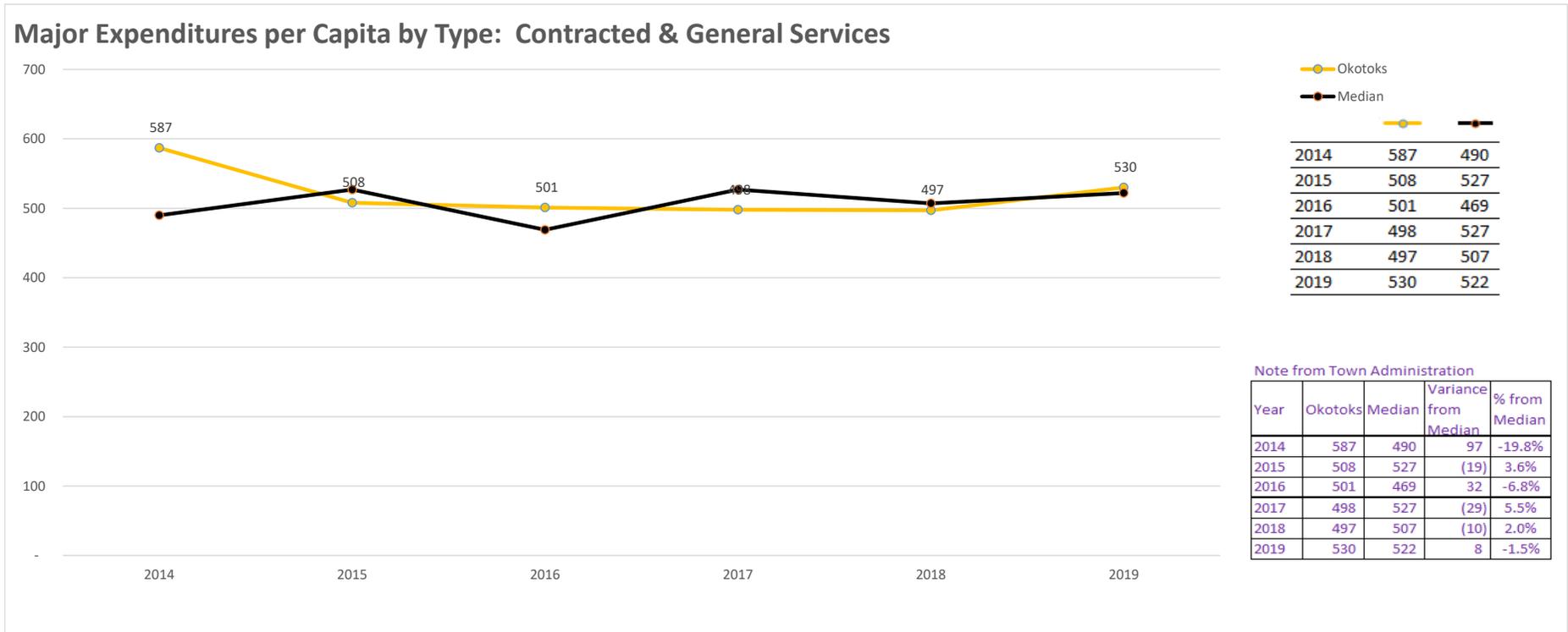
****Okotoks is consistently lower than the median for the last six years.**

Note: Non-Residential Equalized Tax Rate is calculated based on gross non-residential property taxes and non-residential equalized assessment. Province has indicated prior year data has been updated therefore previous information maybe updated in this version.



Major Expenditures Per Capita by Type: Salaries, Wages and Benefits shows municipal expenses on salaries, wages and benefits divided by population.

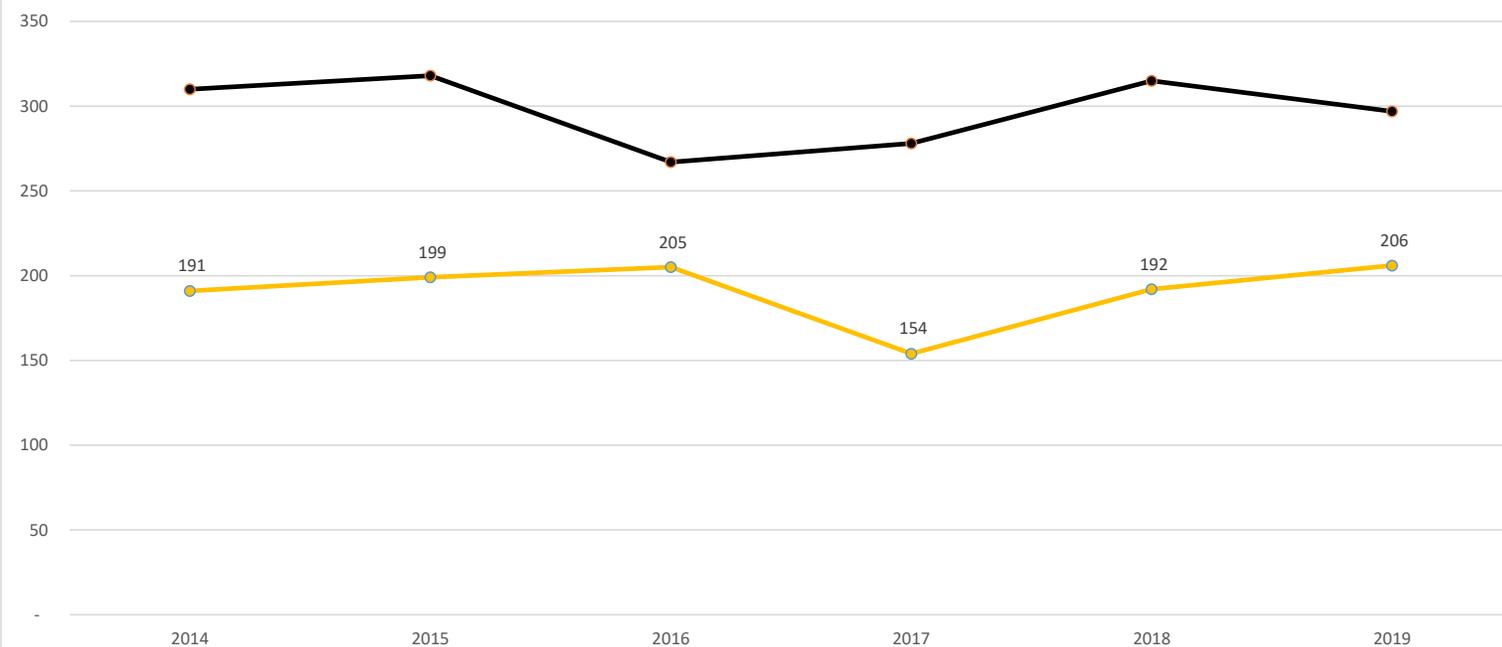
****Okotoks is consistently lower than the median for the last six years.**



Major Expenditures Per Capita by Type: Contracted and General Services shows municipal expenses on contracted and general services divided by population.

****Okotoks is consistently within the median for the last five years.**

Major Expenditures per Capita by Type: Materials, Goods, Supplies & Utilities



Year	Okotoks	Median
2014	191	310
2015	199	318
2016	205	267
2017	154	278
2018	192	315
2019	206	297

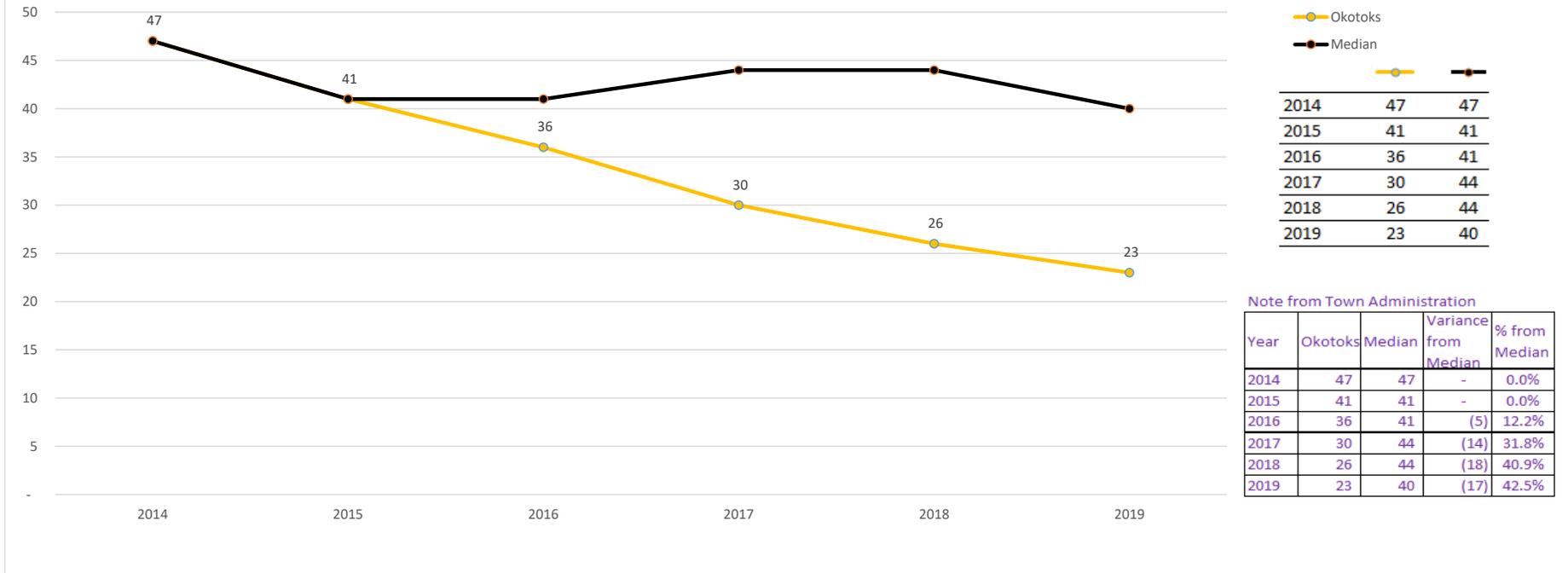
Note from Town Administration

Year	Okotoks	Median	Variance from Median	% from Median
2014	191	310	(119)	38.4%
2015	199	318	(119)	37.4%
2016	205	267	(62)	23.2%
2017	154	278	(124)	44.6%
2018	192	315	(123)	39.0%
2019	206	297	(91)	30.6%

Major Expenditures Per Capita by Type: Materials, Goods, Supplies and Utilities shows municipal expenses on materials, goods, supplies and utilities divided by population.

****Okotoks is consistently lower than the median for the last six years.**

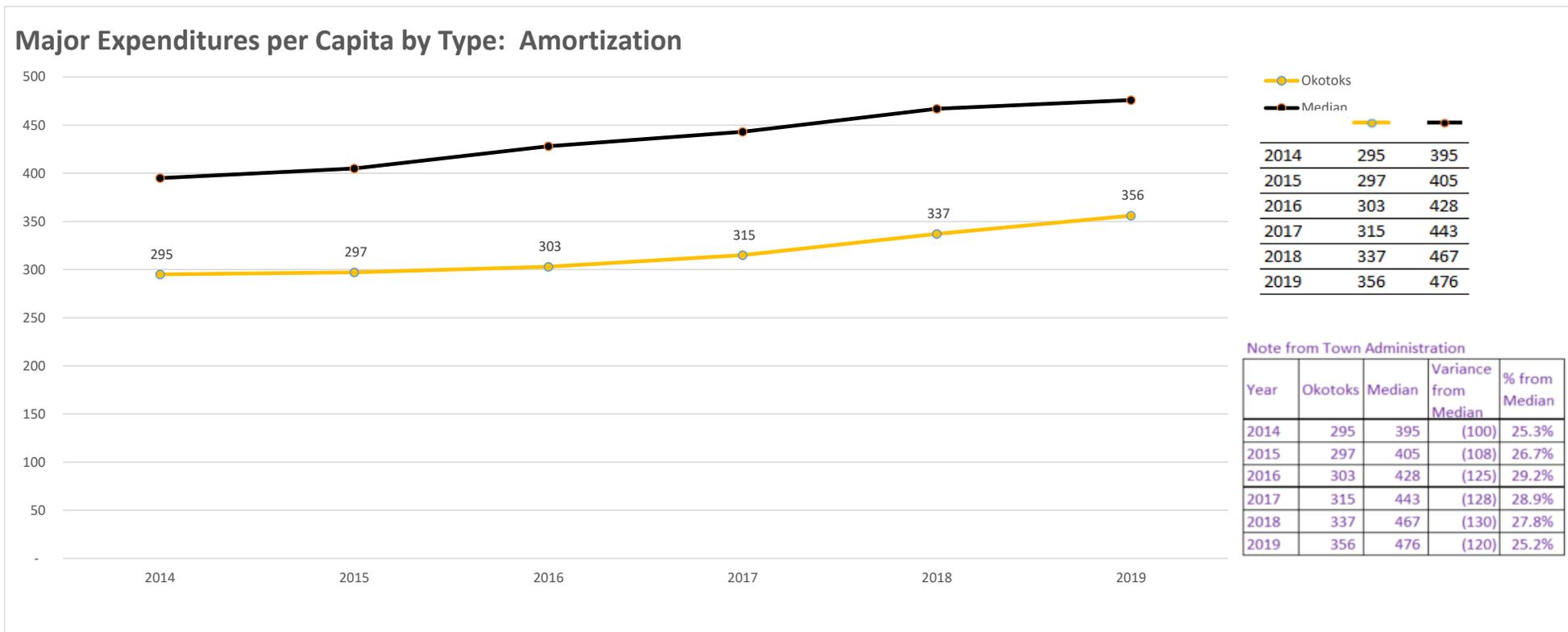
Major Expenditures per Capita by Type: Bank Charges & Interest



Major Expenditures Per Capita by Type: Interest and Banking shows municipal expenses on debt interests and banking charges divided by population.

****Okotoks is consistently lower than the median for the last six years.**

Financial Indicator Graphs
OKOTOKS



Major Expenditures Per Capita by Type: Amortization of Tangible Capital Assets shows municipal expenses on amortization of tangible capital assets (like buildings and equipment) divided by population.

****Okotoks is consistently lower than the median for the last six years.**

Municipal Indicators Graphs

Introduction

The purpose of a municipality, as defined in the Municipal Government Act (MGA), is to provide good government, services, facilities or other things that, in the opinion of council, are necessary or desirable for all or a part of the municipality, and to develop safe and viable communities. Five years following the adoption and implementation of the Municipal Sustainability Strategy, it was recognized that a framework to evaluate the performance of municipalities must expand beyond measuring finances, assessment figures, and population change in the context of municipal viability. During the development of the municipal indicators, the ministry consulted with the Rural Municipalities of Alberta, the Alberta Urban Municipalities Association, the Local Government Administration Association, the Alberta Rural Municipal Administrators' Association, and the Association of Summer Villages of Alberta to develop a more comprehensive process to evaluate municipal performance. It was determined that the new indicators should: evaluate the current and long-term finances of a municipality; examine whether a municipality is investing in maintaining infrastructure critical to the health and safety of residents; and assess the ability of the municipality to provide services desired by the community

Performance Indicator Selected

Tax Collection Rate

In order to pay for ongoing costs, municipalities must be able to collect property taxes on a timely basis. Tax Collection Rate is the percentage of the current year's property taxes that are collected by year end.

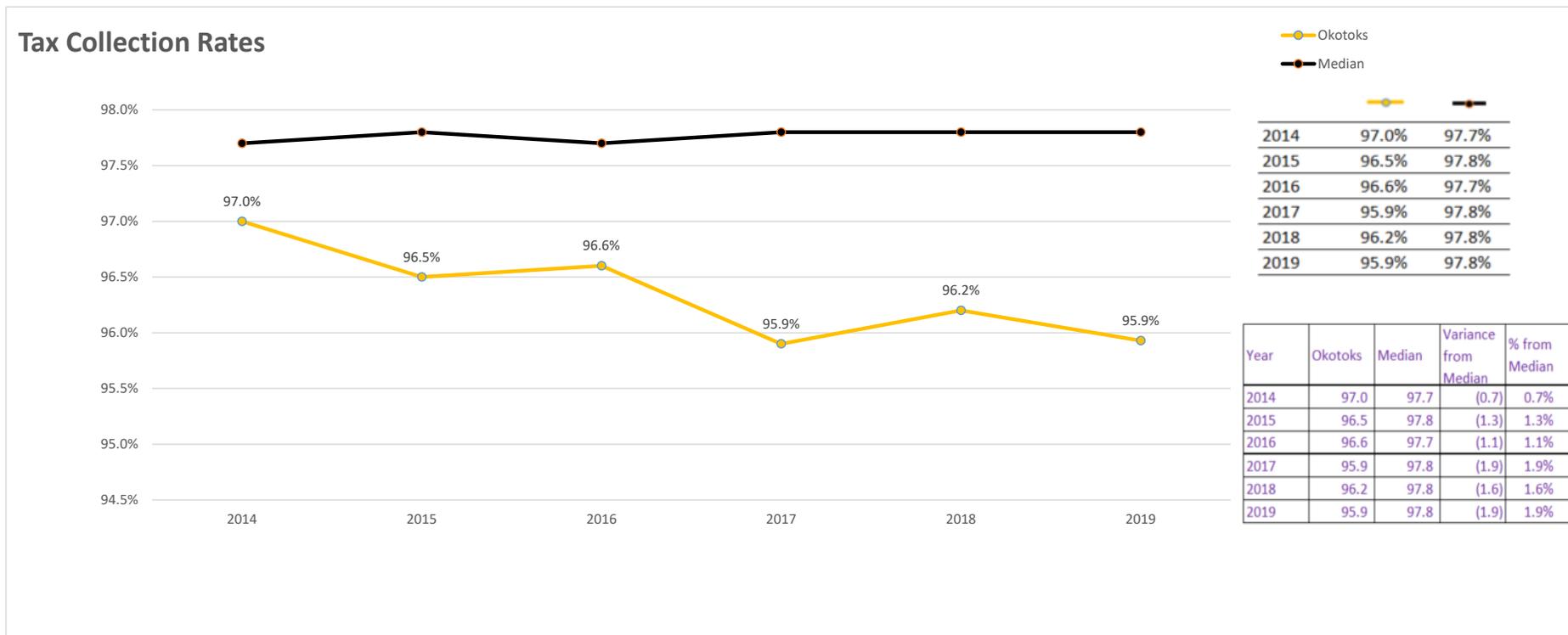
Expected Result

The municipality collects at least 90 per cent of the municipal taxes (e.g. property taxes, special taxes) levied in any year.

Triggered When

A municipality collects less than 90 per cent of the property taxes it levies in the reporting year.

**Municipal Indicator Graph
OKOTOKS**



Tax Collection Rate is the percentage of the current year’s property taxes that are collected by year end.

****Okotoks is consistently lower than the median for the last six years.**

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.