

Comparing Per-Person Expenditure and Revenue in Major Albertan Municipalities, 2009-2023

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Key Points

- This bulletin found substantial variation in the per-person expenditure and revenue of 26 major Albertan municipalities between 2009 and 2023.
- On average, inflation-adjusted per-person spending increased by 12.9% across the studied Albertan municipalities, rising from \$3,001 in 2009 to \$3,389 in 2023.
- Medicine Hat had the highest per-person municipal spending in 2023 at \$7,132. The next highest spenders in 2023 were Grande Prairie County (\$5,413) and Red Deer County (\$4,619).
- Chestermere recorded the lowest per-person spending in 2023 at \$1,652, followed by Cochrane (\$2,142) and Airdrie (\$2,187).
- Municipal expenditure grew faster than population growth and inflation from 2009 to 2023 for 21 of the 26 municipalities in the study.
- Five municipalities were able to reduce their inflation-adjusted per-person spending: Chestermere (-37.6%), Cochrane (-15.9%), Camrose (-13.2%), Airdrie (-2.1%), and Foothills County (-2.0%).
- From 2009 to 2023, average inflation-adjusted per-person revenue decreased by 1.9% across the studied municipalities, falling from \$4,007 in 2009 to \$3,933 in 2023.
- Medicine Hat had the highest per-person municipal revenue in 2023 at \$8,081, followed by Canmore (\$6,317) and Grande Prairie County (\$5,530).
- Chestermere had the lowest revenue per person in 2023 at \$1,939, followed by Beaumont (\$2,498) and Foothills County (\$2,583).

Introduction

Municipal governments in Alberta provide infrastructure and services that communities rely on daily. From maintaining local roads and water systems to ensuring fire safety and providing recreational spaces, Alberta’s municipalities are responsible for a wide range of important functions. Their fiscal resources—drawn from taxes, user fees, and intergovernmental transfers—not only sustain these services, but also influence the cost of living, local tax competitiveness, and the broader economic landscape.¹

Despite their importance, issues related to municipal government finance are often underappreciated. Canadians tend to be less engaged in municipal affairs and vote at lower rates in municipal elections than in federal or provincial ones (McGregor et al., 2021). For those who do take an interest in municipal finances, navigating the information can be challenging. Budget formats differ across municipalities and do not

always align with their year-end audited financial statements, making it difficult to interpret and compare municipal government fiscal data (Robson and Dahir, 2024).

This report cuts through the complexity by presenting clear statistics on how municipal revenue and expenditures differ across 26 major Albertan municipalities and how they have changed over the 15-year period from 2009 to 2023.

This report follows a similar methodology as previous studies published by the Fraser Institute on municipal finances in the Greater Toronto and Hamilton Area and Metro Vancouver.²

Municipality selection

As of June 2024 there were 324 municipalities in Alberta.³ To select a manageable number of municipalities to compare, this study restricted its scope to consider only those with a 2023 population greater than 17,000.⁴ From this list,

1 The taxes and fees collected by municipal governments can have a substantial impact on local employment growth (Dye, McGuire, and Merriman, 2001), business investment (Dahlby, Ferde, and Khanal, 2021), and housing affordability (Community Social Planning Council, Undated). They are also a significant expense for households: in 2024, municipal property taxes alone cost approximately 2.2% of the median household income in Calgary and 2.9% in Edmonton (Calgary, 2024). Municipal spending on infrastructure plays a crucial role in economic growth, business efficiency, and property desirability, as well-maintained infrastructure reduces business costs and enhances regional competitiveness (Brox, 2008).

2 These previous reports include: Bloor, Li, and Emes, 2022a; Bloor, Li, and Emes, 2022b; Filipowicz and Emes, 2019; Filipowicz, et al., 2018; Lammam, Emes, MacIntyre, 2014; and, Lammam and MacIntyre, 2014.

3 Alberta’s *Municipal Government Act* defines “municipalities” as cities, specialized municipalities, municipal districts, towns, villages, and summer villages (*Municipal Government Act*, R.S.A. 2000, c. M-26). The 2024 Municipal Code lists 19 cities, 6 specialized municipalities, 63 municipal districts, 105 towns, 80 villages, and 51 summer villages in the province (Alberta, 2024).

4 The author chose the population threshold of 17,000 arbitrarily to maintain a manageable sample size; that threshold intentionally excludes very small municipalities whose fiscal situations may differ from the larger ones discussed here.

three were excluded to improve comparability.⁵ This approach resulted in a final selection of 26 municipalities, a grouping hereafter referred to as the “Major Municipalities.” This group includes a diverse range of cities, towns, and municipal districts.⁶ Together, they represented 78.6% of Alberta’s population and 70.3% of its assessed equalized property value in 2023 (see table 1).⁷

Alberta’s population growth rate was the highest of Canada’s provinces from 2009 to 2023; it added over 1.1 million residents in that period—an increase of 30.4% (Statistics Canada, 2024b). The population of every municipality in the Major Municipality group grew during this period, but this growth was unevenly distributed.

Figure 1 shows that from 2009 to 2023, the fastest-growing municipalities in percentage terms were the mid-sized towns and cities near Calgary (Cochrane, Airdrie, Chestermere) and Edmonton (Beaumont, Leduc, Spruce Grove). Most of the slowest-growing areas were rural municipal districts, such as Red Deer County and Parkland County. Medicine

Hat had the slowest population growth among the cities in the Major Municipalities.

Data sources and adjustments

This study uses standardized financial data from Alberta’s Financial Information Return (FIR), which Alberta’s Ministry of Municipal Affairs compiles (Alberta, Ministry of Municipal Affairs, 2024). This dataset provides uniform and comparable annual information on revenue, expenses, and other fiscal metrics for Alberta’s municipalities.⁸ (See this paper’s appendix, “Description of the Categories of the Financial Information Return Database” for more information on the reporting requirements of Alberta’s municipalities.)

Alberta’s FIR database includes annual entries dating back to 1994. However, this report’s analysis begins in 2009 when a significant change in accounting practices required municipalities to amortize capital assets over their useful lives rather than expensing them fully in the year of acquisition.⁹ The

5 The Regional Municipality of Wood Buffalo was excluded because of its remote location in northeast Alberta and because it has an unusually low population density. The City of Lloydminster was excluded because it straddles the Alberta-Saskatchewan border and operates under the unique Lloydminster Charter, which harmonizes some laws and regulations from both provinces. The Municipal District of Sturgeon County was excluded due to significant investments in the North West Redwater Partnership Sturgeon Refinery during the study period, which contributed to extraordinary growth in municipal revenue and expenditure, particularly on a per-person basis—for more details on the scale of these investments, see: Alberta, Undated a; North West Redwater Partnership, 2021; and Sturgeon County, 2022

6 For more details on the distinguishing features of “cities,” “towns,” and “municipal districts” in Alberta, see the *Municipal Government Act* (R.S.A. 2000, c. M-26) and Alberta (Undated b).

7 In Alberta, an equalized assessment adjusts each municipality’s locally determined property assessments to a common market value standard, with the aim of improving the fairness of property wealth comparisons and providing a consistent basis for the equitable distribution of provincial tax responsibilities.

8 Most of Alberta’s municipalities also produce a public-facing annual budget. However, the format and presentation of these budgets can vary based on local priorities, which make them unsuitable for inter-municipal comparisons.

9 Alberta’s municipalities adhere to the Canadian Public Sector Accounting Standards (PSAS) as outlined in the CPA Canada Public Sector Accounting Handbook for their end-of-year audited financial statements. In 2009, Canadian municipalities, including those in Alberta, adopted the Public Sector Accounting Board’s (PSAB) Section PS 3150, mandating the recognition, measurement, and amortization of Tangible Capital Assets (TCAs) in financial statements. For more information on this transition to accrual accounting for capital expenditures, see: Alberta, Municipal Affairs (Undated).

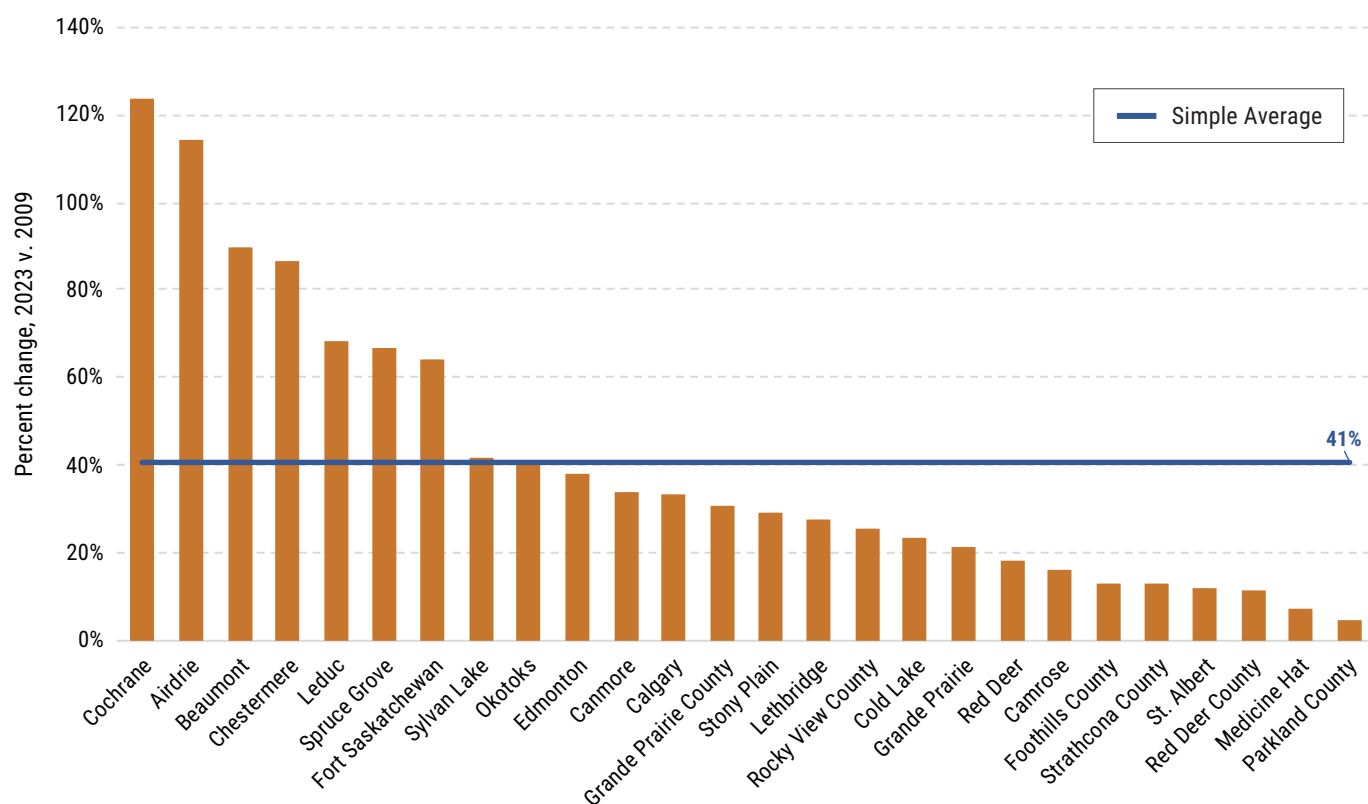
Comparing Per-Person Expenditure and Revenue in Major Albertan Municipalities, 2009–2023

Table 1: Population and Equalized Property Assessment of the Major Municipalities, 2023

Municipality Name	Municipality Type	Population	Share of Provincial Population	Equalized Property Assessment (\$ billions)	Share of Provincial Equalized Property Assessment
Airdrie	City	83925	1.8%	12.7	1.3%
Beaumont	City	23302	0.5%	3.3	0.3%
Calgary	City	1481466	31.6%	282.6	29.0%
Camrose	City	20261	0.4%	2.9	0.3%
Canmore	Town	17036	0.4%	9.0	0.9%
Chestermere	City	26315	0.6%	4.3	0.4%
Cochrane	Town	36373	0.8%	6.3	0.6%
Cold Lake	City	17031	0.4%	2.2	0.2%
Edmonton	City	1128811	24.1%	177.4	18.2%
Foothills County	Municipal District	24603	0.5%	8.5	0.9%
Fort Saskatchewan	City	29346	0.6%	6.8	0.7%
Grande Prairie	City	67265	1.4%	10.3	1.1%
Grande Prairie County	Municipal District	25909	0.6%	9.8	1.0%
Leduc	City	37253	0.8%	6.3	0.6%
Lethbridge	City	107225	2.3%	15.1	1.5%
Medicine Hat	City	66381	1.4%	9.8	1.0%
Okotoks	Town	32563	0.7%	5.5	0.6%
Parkland County	Municipal District	33537	0.7%	11.4	1.2%
Red Deer	City	109234	2.3%	15.3	1.6%
Red Deer County	Municipal District	21393	0.5%	6.4	0.7%
Rocky View County	Municipal District	45160	1.0%	19.8	2.0%
Spruce Grove	City	41087	0.9%	6.3	0.6%
St. Albert	City	72075	1.5%	13.3	1.4%
Stony Plain	Town	19106	0.4%	2.8	0.3%
Strathcona County	Specialized Municipality	104243	2.2%	34.0	3.5%
Sylvan Lake	Town	17146	0.4%	2.5	0.3%
Major Municipalities Total		3688046	78.6%	684.5	70.3%

Sources: Alberta, Ministry of Jobs, Economy and Northern Development, 2023; Alberta, Ministry of Municipal Affairs, 2024; calculations by author.

Figure 1: Population Growth, Major Municipalities, 2009–2023



Sources: Alberta, Ministry of Jobs, Economy and Northern Development, 2023; calculations by author.

analysis extends to 2023, the most recent year of FIR data available at the time of writing.¹⁰

This study uses population data sourced from a series compiled by Alberta’s Ministry of Jobs, Economy and Trade (formerly Jobs, Economy, and Northern Development) and published on the government of Alberta’s open data portal (Alberta, Ministry of Jobs, Economy and Northern Development, 2023). These data were chosen instead of the population figures included in FIR reports

because the FIR population data are updated less frequently.

Throughout the study, all financial figures are inflation adjusted to consistently report constant 2023 dollars. This adjustment was based on the author’s calculations using Statistics Canada’s Table 18-10-0005-01: Consumer Price Index, Annual Average, Not Seasonally Adjusted, All-Items series for the province of Alberta (Statistics Canada, 2024a).

¹⁰ Alberta municipalities are required to submit their FIR by May 1 each year. However, delays in reporting mean that some municipalities’ FIR data are not available for weeks or even months after that deadline. Additionally, municipalities may revise previously released FIR data in periodic updates. At the time of writing, only a very partial set of 2024 FIR data was available, and this data was subject to revision. For that reason, this study reports only figures up to 2023.

The municipalities in this study differ significantly in the services they provide, which naturally affects their expenditures. For instance, among the Major Municipalities, only Lethbridge, Medicine Hat, and Red Deer directly operate municipal electrical utilities, while Medicine Hat alone manages a municipal natural gas utility. Population size also varies across these municipalities, which may affect the per-person cost of certain local services.¹¹ Likewise, each municipality has a unique tax base and receives different levels of provincial and federal transfers, which influences their revenue. This study does not adjust for differences in service levels or revenue structures but instead presents the total revenue and expenditure data as reported in the FIR.

Municipal expenditure

Alberta municipalities operate under delegated authority from the provincial government to provide local governance. Their responsibilities include overseeing local elections, enacting bylaws, and planning community development. Beyond these core governance functions, Alberta municipalities have the authority to provide a range of public services based on local needs and council decisions, including local roads, emergency services, waste management, and community services. Providing these services requires municipal expenditure, which varies based on local priorities and the efficiency of service delivery.

Figure 2 illustrates the trend in inflation-adjusted municipal expenditure per person for the Major Municipalities. Between 2009 and 2023, the simple average of inflation-adjusted per-person municipal expenditure increased by 12.9%, rising from \$3,001 to \$3,389. This average peaked in 2019 at \$3,464.

In population-weighted terms, average inflation-adjusted per-person expenditure increased from \$3,134 in 2009 to \$3,306 in 2023—an increase of 5.5%.

Table 2 breaks down the inflation-adjusted per-person municipal expenditure by municipality, including the level of spending in 2009 and 2023 and the percentage change in spending over that period. Figure 3 depicts the 2023 level of per-person spending in each municipality relative to the Major Municipalities' average.

Among the Major Municipalities, Medicine Hat had the highest inflation-adjusted per-person expenditure in both 2009 (\$6,456) and 2023 (\$7,132).

In 2023 the next highest spending municipalities were Grande Prairie County (\$5,413 per person), and Red Deer County (\$4,619 per person). Per-person expenditure in these counties is notably higher than the larger, denser cities each of these counties are adjacent to (i.e., Grande Prairie and Red Deer). Smaller municipalities can face unique fiscal challenges from factors such as slower population growth, aging demographics, and lower economies of scale for infrastructure development

¹¹ There is a robust debate in the literature about how the size of a city affects its per-person servicing costs. Larger municipalities can spread some fixed costs over a larger group of taxpayers, but greater size can also increase the complexity and inefficiency of municipal bureaucracies (Blank and Niaonakis, 2021). Case studies of municipal mergers in different countries show mixed results in terms of their impact on the per-person cost of municipal services.

Comparing Per-Person Expenditure and Revenue in Major Albertan Municipalities, 2009–2023

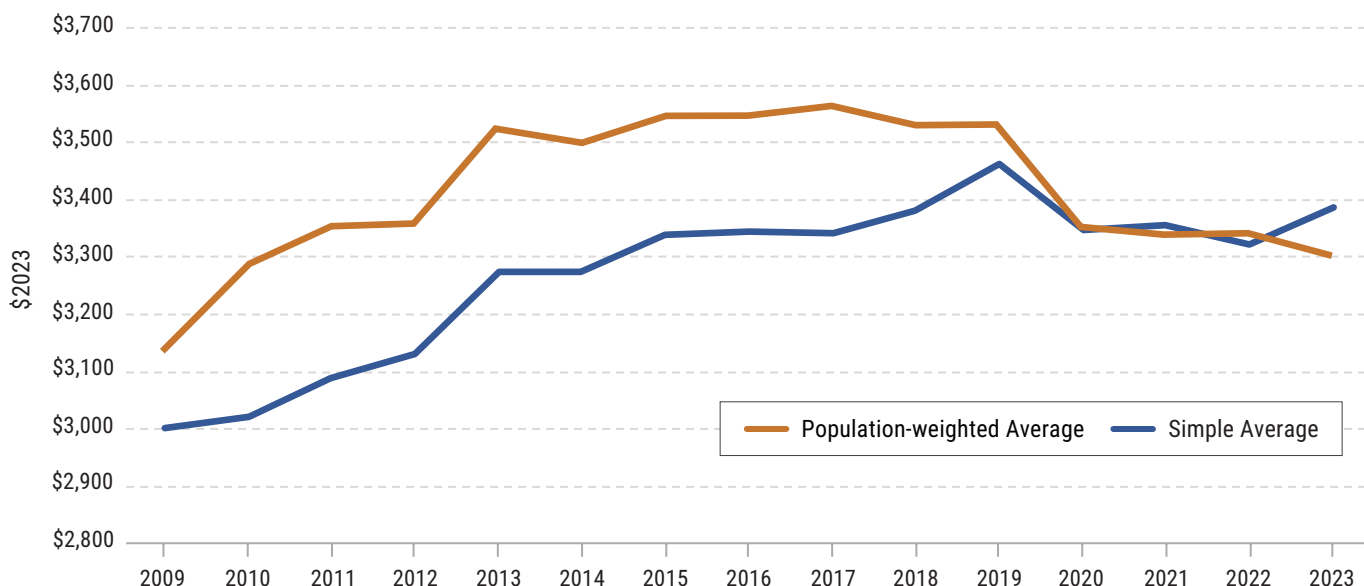
Table 2: Municipal Expenditure per Person, Major Municipalities, 2009 and 2023 (in constant 2023 dollars)

Municipality Name	2009	2023	% Change in Expenditure, 2009-2023
Airdrie	2233	2187	-2.1%
Beaumont	2215	2626	18.5%
Calgary	3080	3144	2.1%
Camrose	3161	2744	-13.2%
Canmore	3252	4154	27.8%
Chestermere	2648	1652	-37.6%
Cochrane	2547	2142	-15.9%
Cold Lake	2948	3646	23.7%
Edmonton	3093	3241	4.8%
Foothills County	2622	2570	-2.0%
Fort Saskatchewan	3114	3259	4.6%
Grande Prairie	2875	3342	16.2%
Grande Prairie County	3761	5413	43.9%
Leduc	3352	3452	3.0%
Lethbridge	3730	4423	18.6%
Medicine Hat	6456	7132	10.5%
Okotoks	1977	2456	24.2%
Parkland County	2054	3141	52.9%
Red Deer	3480	3788	8.8%
Red Deer County	4108	4619	12.5%
Rocky View County	2707	3419	26.3%
Spruce Grove	2538	2760	8.8%
St. Albert	2550	3129	22.7%
Stony Plain	2096	2695	28.6%
Strathcona County	3315	4106	23.9%
Sylvan Lake	2120	2859	34.8%
Simple Average	3001	3389	12.9%
Population-weighted Average	3134	3306	5.5%

Sources: Alberta, Ministry of Jobs, Economy and Northern Development, 2023; Alberta, Ministry of Municipal Affairs, 2024; Statistics Canada, 2024a; calculations by author

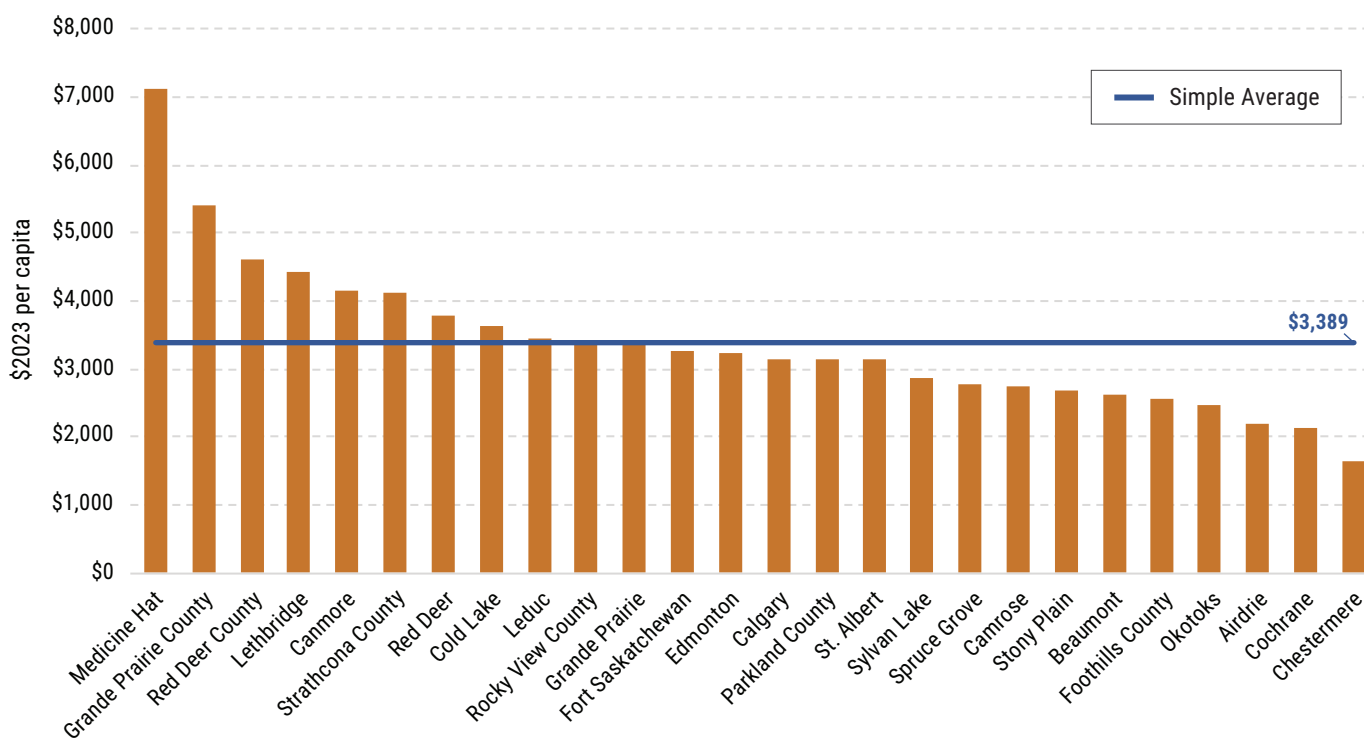
Comparing Per-Person Expenditure and Revenue in Major Albertan Municipalities, 2009–2023

Figure 2: Total Municipal Expenditure per Person, Major Municipalities (in constant 2023 dollars)



Sources: Alberta, Ministry of Jobs, Economy and Northern Development, 2023; Alberta, Ministry of Municipal Affairs, 2024; Statistics Canada, 2024a; calculations by author.

Figure 3: Total Municipal Expenditure per Person, Major Municipalities, 2023



Sources: Alberta, Ministry of Jobs, Economy and Northern Development, 2023; Alberta, Ministry of Municipal Affairs, 2024; calculations by author.

Comparing Per-Person Expenditure and Revenue in Major Albertan Municipalities, 2009–2023

that can lead to higher per-person servicing costs (Jones, Khanal, and McQuillan, 2024). However, several rural municipal districts within the Major Municipalities grouping spent less per person than the average in 2023, including Parkland County (\$3,141) and Foothills County (\$2,570).

Calgary and Edmonton, which are by far Alberta's largest cities, had per-person municipal expenditure near the average for the Major Municipalities in both 2009 and 2023.

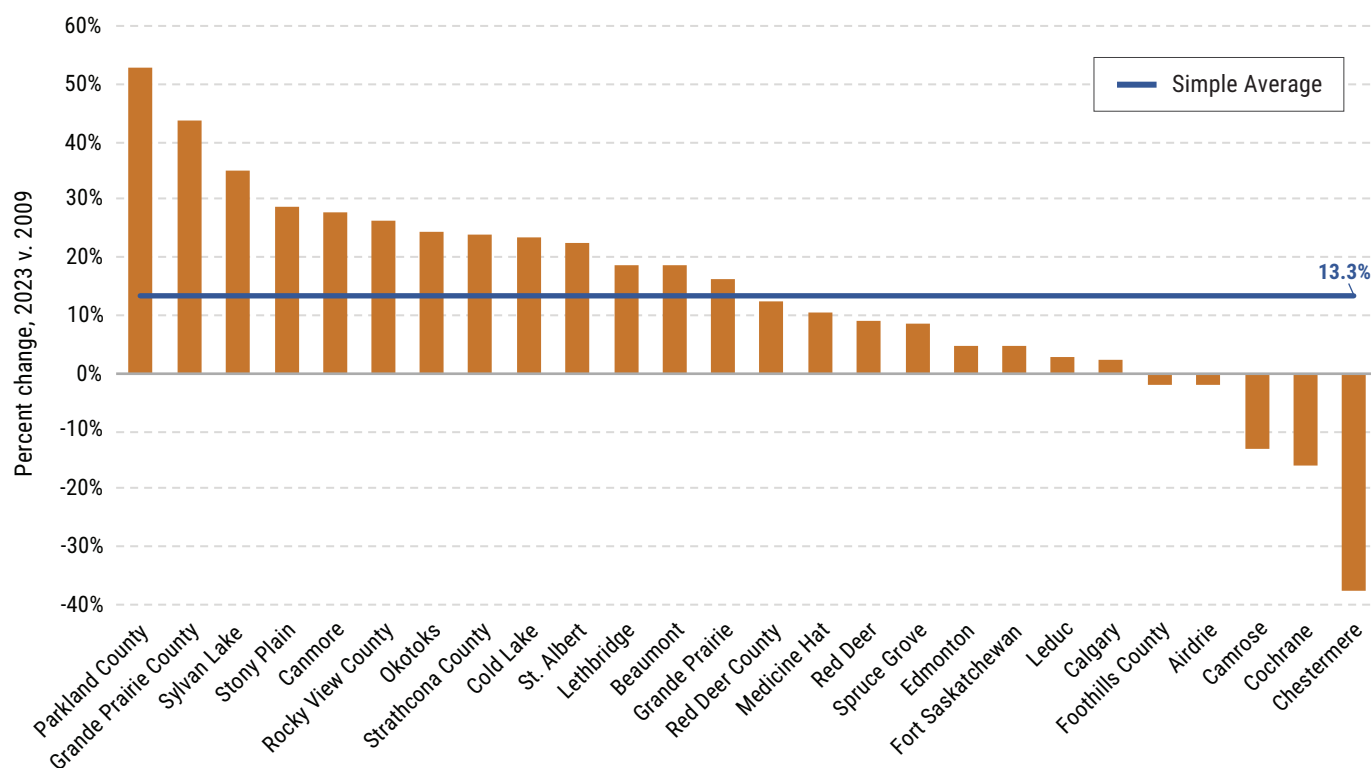
Chestermere had the lowest municipal spending per-person in 2023 (\$1,652), followed by Cochrane (\$2,142) and Airdrie (\$2,187).

Figure 4 shows the percentage change in inflation-adjusted per-person expenditure for each municipality from 2009 to 2023. Parkland County, Grande Prairie County, and Sylvan Lake saw the highest inflation-adjusted per-person spending increases, at 52.9%, 43.9%, and 34.8% respectively.

Edmonton's inflation-adjusted per-person spending increased by 4.8%, more than double the increase seen in Calgary (2.1%).

Only five of the Major Municipalities reduced their inflation-adjusted per-person expenditure from 2009 to 2023: Foothills County (-2.0%), Airdrie (-2.1%), Camrose (-13.2%), Cochrane (-15.9%), and Chestermere (-37.6%).

Figure 4: Change in Inflation-Adjusted per Person Municipal Expenditure, Major Municipalities, 2009–2023



Sources: Alberta, Ministry of Jobs, Economy and Northern Development, 2023; Alberta, Ministry of Municipal Affairs, 2024; Statistics Canada 2024a; calculations by author.

Municipal revenue

To fulfill their responsibilities, the province of Alberta delegates taxation powers to municipalities, allowing them to levy property taxes, impose service charges, issue fines, and establish special levies. Alberta municipalities can also borrow funds to support infrastructure development or meet operational shortfalls so long as the borrowing is authorized by bylaw and adheres to provincially mandated debt limits.¹² Alberta’s municipalities also receive significant fiscal transfers from both the provincial and federal governments.

Figure 5 illustrates the trend in inflation-adjusted per-person municipal revenue for the group of Major Municipalities. Between 2009 and 2023 the simple average of inflation-adjusted per-person municipal revenue decreased by 1.9%, from \$4,007 to \$3,933.¹³ This average peaked in 2015 at \$4,477.

In population-weighted terms, average inflation-adjusted per-person revenue declined from \$4,011 in 2009 to \$3,919 in 2023—a decrease of 2.3%.

Table 3 breaks down the inflation-adjusted per-person revenue by municipality in 2009 and

2023. Figure 6 shows the 2023 level of per-person revenue in each municipality relative to the Major Municipalities’ average.

Among the Major Municipalities, Medicine Hat had the highest inflation-adjusted per-person municipal revenue in both 2009 (\$7,328 per person) and 2023 (\$8,081 per person).

In 2023, the municipalities with the next highest per-person revenue were Canmore (\$6,317), Grande Prairie County (\$5,530), and Leduc (\$4,916).

Calgary and Edmonton had per-person municipal revenue near the average in both 2009 and 2023.

Chestermere had the lowest municipal revenue in 2023 (\$1,939 per person), followed by Beaumont (\$2,498 per person), and Foothills County (\$2,583 per person).

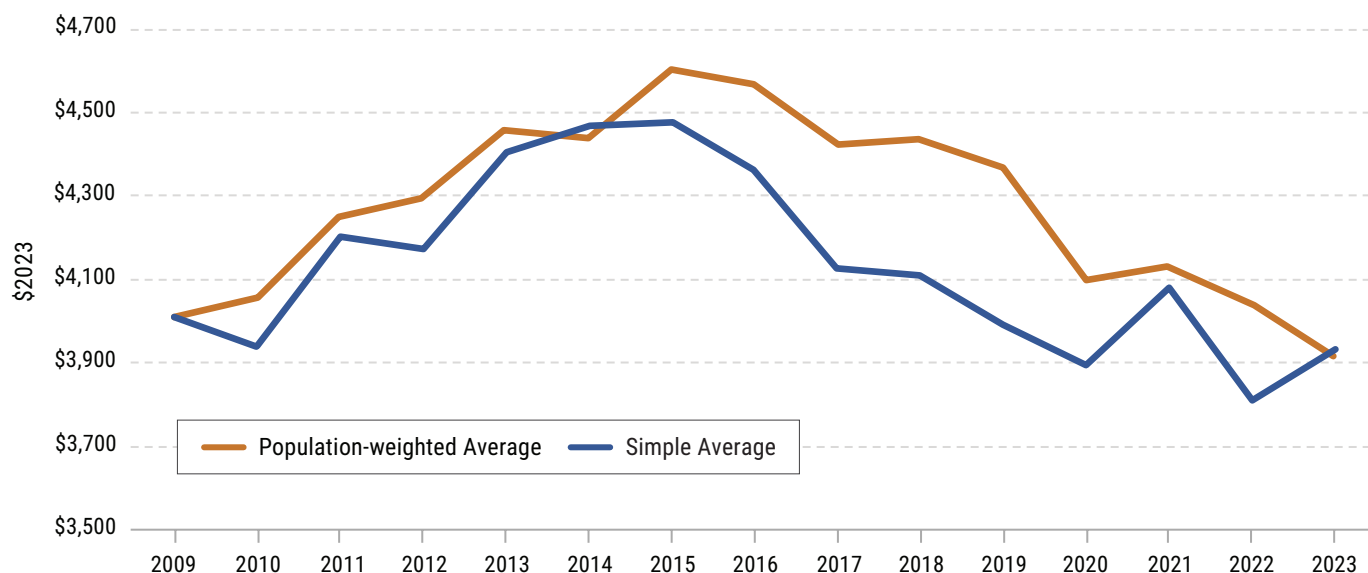
Figure 7 shows the percentage change in inflation-adjusted per-person revenue for each municipality from 2009 to 2023. Parkland County saw the largest increase, with revenue rising by 49.5% in inflation-adjusted per-person terms. Canmore, Cold Lake, and St. Albert saw

12 Alberta’s *Municipal Government Act* enables municipalities to borrow funds to finance capital investments, cover operating expenditures, and refinance existing debts (*Municipal Government Act*, R.S.A. 2000, c. M-26). Municipal borrowing must be authorized by a borrowing bylaw that outlines the amount, terms, and purpose of the borrowed funds, and any borrowing must remain within the limits established in by regulation (Debt Limit Regulation, Alta Reg 255/2000) unless approved by the minister of Municipal Affairs. Most Alberta municipalities can borrow up to 1.5 times their annual revenue, with yearly debt payments capped at 25% of annual revenue. However, the City of Calgary, City of Edmonton, City of Medicine Hat, and the Regional Municipality of Wood Buffalo have higher limits, allowing them to borrow up to twice their revenue and to make yearly debt payments of up to 35% of their revenue.

13 Meanwhile, average expenditure increased by 12.9%. The divergence is somewhat less pronounced when using a population-weighted average, which shows a 5.5% increase in expenditures alongside a 2.3% decrease in revenues. Importantly, however, revenue continued to exceed expenditure throughout the study period, which is not unexpected as Alberta’s *Municipal Government Act* (R.S.A. 2000, c. M-26, s. 243(3)) requires municipalities to maintain operating surpluses. As a result, rather than creating operating deficits or driving a substantial increase in municipal debt, the relative growth of expenditure versus revenue has led to slower growth of the Major Municipalities’ combined accumulated surpluses (i.e., their combined net financial and non-financial assets) (Alberta, Ministry of Municipal Affairs, 2024; Statistics Canada, 2024a; author’s calculations).

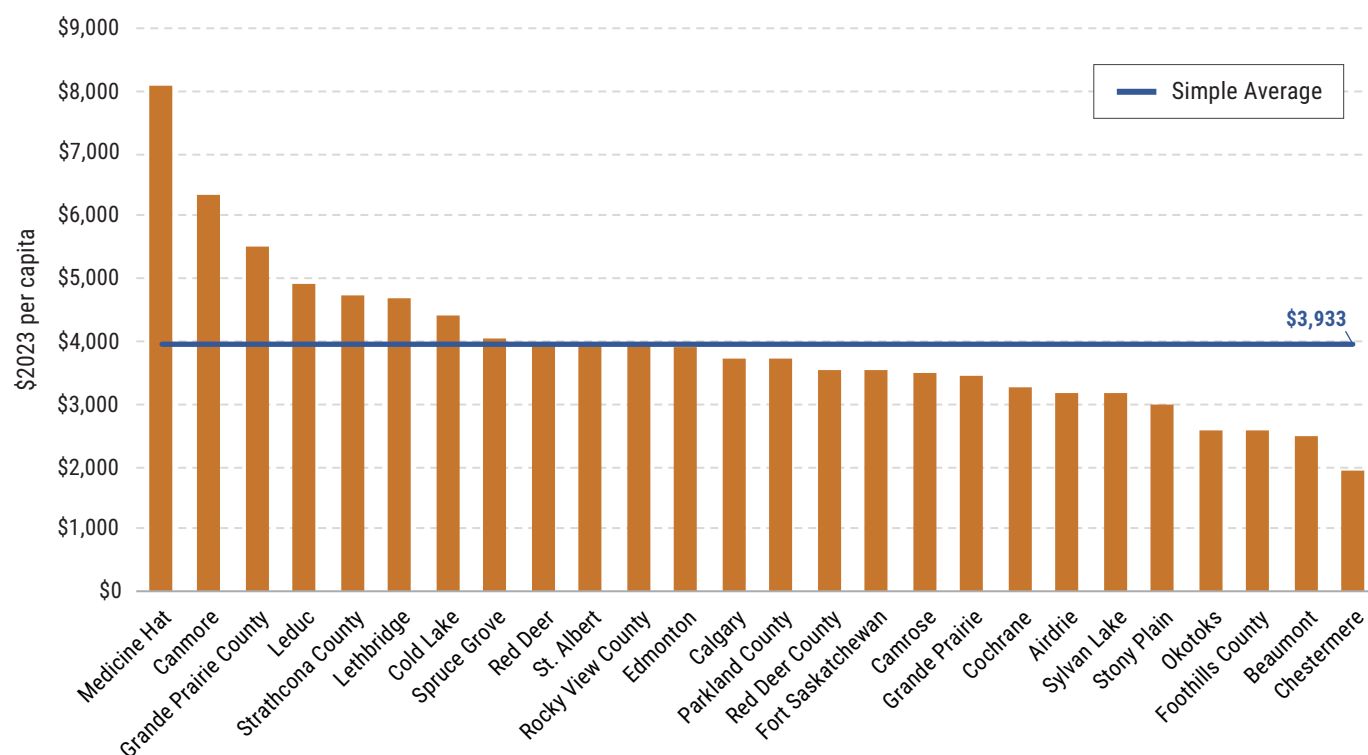
Comparing Per-Person Expenditure and Revenue in Major Albertan Municipalities, 2009–2023

Figure 5: Total Municipal Revenue per Person, Major Municipalities (in constant 2023 dollars)



Sources: Alberta, Ministry of Jobs, Economy and Northern Development, 2023; Alberta, Ministry of Municipal Affairs, 2024; Statistics Canada, 2024a; calculations by author.

Figure 6: Total Municipal Revenue per Person, Major Municipalities, 2023



Sources: Alberta, Ministry of Jobs, Economy and Northern Development, 2023; Alberta, Ministry of Municipal Affairs, 2024; calculations by author.

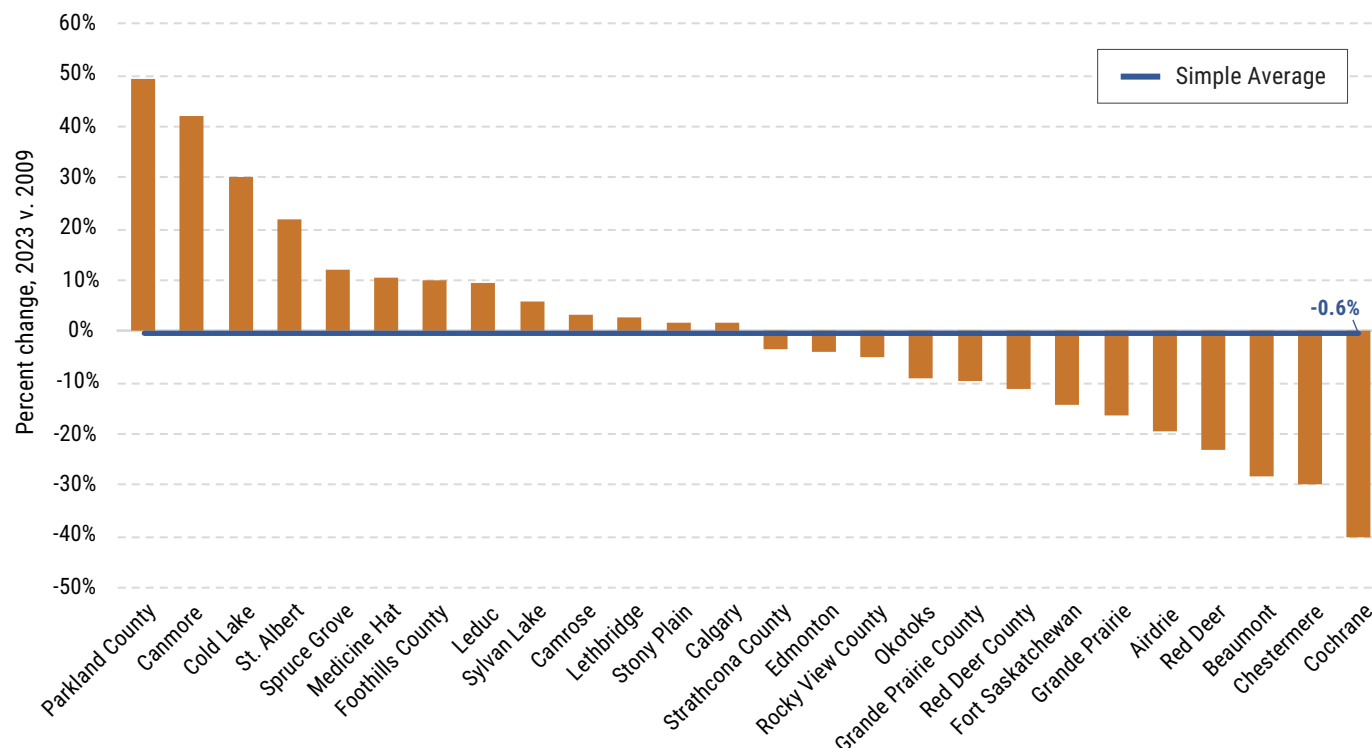
Comparing Per-Person Expenditure and Revenue in Major Albertan Municipalities, 2009–2023

Table 3: Municipal Revenue per Person, Major Municipalities, 2009 and 2023 (in constant 2023 dollars)

Municipality Name	2009 Revenue	2023 Revenue	Change in Revenue, 2009-2023
Airdrie	3951	3181	-19.5%
Beaumont	3496	2498	-28.5%
Calgary	3687	3744	1.5%
Camrose	3403	3516	3.3%
Canmore	4447	6317	42.1%
Chestermere	2769	1939	-30.0%
Cochrane	5514	3284	-40.4%
Cold Lake	3387	4402	30.0%
Edmonton	4092	3930	-3.9%
Foothills County	2344	2583	10.2%
Fort Saskatchewan	4122	3523	-14.5%
Grande Prairie	4139	3467	-16.2%
Grande Prairie County	6117	5530	-9.6%
Leduc	4495	4916	9.4%
Lethbridge	4545	4674	2.8%
Medicine Hat	7328	8081	10.3%
Okotoks	2852	2584	-9.4%
Parkland County	2482	3710	49.5%
Red Deer	5180	3975	-23.3%
Red Deer County	3988	3533	-11.4%
Rocky View County	4146	3937	-5.1%
Spruce Grove	3623	4064	12.2%
St. Albert	3260	3971	21.8%
Stony Plain	2937	2989	1.8%
Strathcona County	4908	4747	-3.3%
Sylvan Lake	2981	3157	5.9%
Simple Average	4007	3933	-1.9%
Population-weighted Average	4011	3919	-2.3%

Sources: Alberta, Ministry of Jobs, Economy and Northern Development, 2023; Alberta, Ministry of Municipal Affairs, 2024; Statistics Canada, 2024a; calculations by author.

Figure 7: Change in Inflation-Adjusted per Person Municipal Revenue, Major Municipalities, 2009–2023



Sources: Alberta, Ministry of Jobs, Economy and Northern Development, 2023; Alberta, Ministry of Municipal Affairs, 2024; Statistics Canada, 2024a; calculations by author.

the next-highest increases, at 42.1%, 30.0%, and 21.8% respectively.

Calgary’s inflation-adjusted per-person revenue increased by 1.5%, while Edmonton’s fell by 3.9%.

Thirteen of the 27 Major Municipalities saw their inflation-adjusted per-person revenues decline from 2009 to 2023. Cochrane experienced the steepest decline (-40.4%), followed by Chestermere (-30.0%) and Beaumont (-28.5%).

Conclusion

Between 2009 and 2023, municipal expenditures grew faster than inflation and population growth combined in most of Alberta’s major municipalities. However, there were exceptions, and

spending trends varied across municipalities. At the same time, average inflation-adjusted per-person revenue declined slightly, although there was significant variation between municipalities on this measure, too.

These trends highlight the fact that there are significant fiscal differences across Alberta’s municipalities. Some variation in municipal expenditure reflects differing local needs and service levels, but the wide disparity in per-person spending also raises important questions about the efficiency of municipal spending. Residents in high-spending municipalities—especially when comparing those jurisdictions to nearby and similarly sized municipalities—should consider

whether they are receiving good value for their tax dollars. Likewise, in municipalities where spending growth consistently outpaces inflation and

population growth, policymakers should carefully assess whether such growth is fiscally sustainable and how it affects taxpayers.

Appendix: Description of the Categories of the Financial Information Return Database

The *Municipal Government Act* (MGA) requires Alberta's municipalities to prepare annual financial statements in line with generally accepted accounting principles. By May 1 of each year, municipalities must submit their financial statements, auditor's report, and a summary financial information return to Alberta Municipal Affairs. These data are referred to as the financial information return (FIR).

Municipalities must also provide an annual statistical information return (SIR), which includes key data on the municipality, such as tax rates, kilometers of roads, and housing counts. These data are made publicly accessible via the Alberta Government's Open Data portal: <https://open.alberta.ca/opendata/municipal-financial-and-statistical-data#summary>.

Further details on the FIR methodology may be found in the accompanying manuals, which are available here: <https://open.alberta.ca/publications/6026340>.

FIR returns must adhere to generally accepted accounting principles for municipal governments, as recommended by the Canadian Institute of Chartered Accountants. For further details on FIR methodology, consult the annually issued FIR manuals published by Alberta Municipal Affairs, which may be found here: <https://open.alberta.ca/publications/6026340>.

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