

Financial Indicator Graphs



Generated for:
OLDS

Alberta

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.

New for 2012 is the ability to create customized reports using additional tools in milenet. Custom graphs can be created comparing your municipality to other Alberta municipalities. Furthermore, you can create specific graphs for measures you are interested in.

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 2007 to 2012.
- Equalized assessment is shown for the period 2008 to 2013.
- 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, 2012 reporting date.

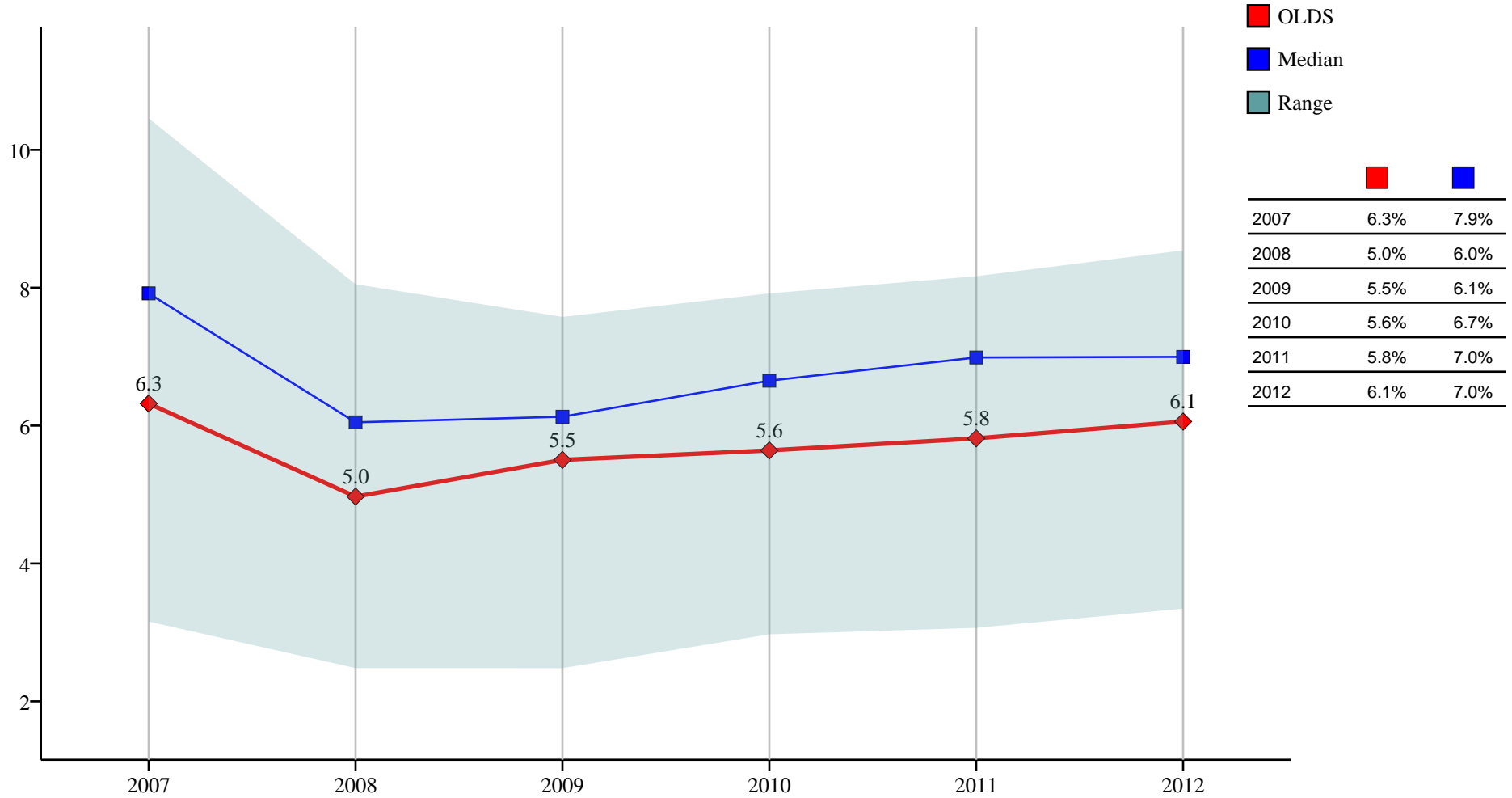
Financial Indicator Graphs

Introduction

Financial Indicator Graphs include:

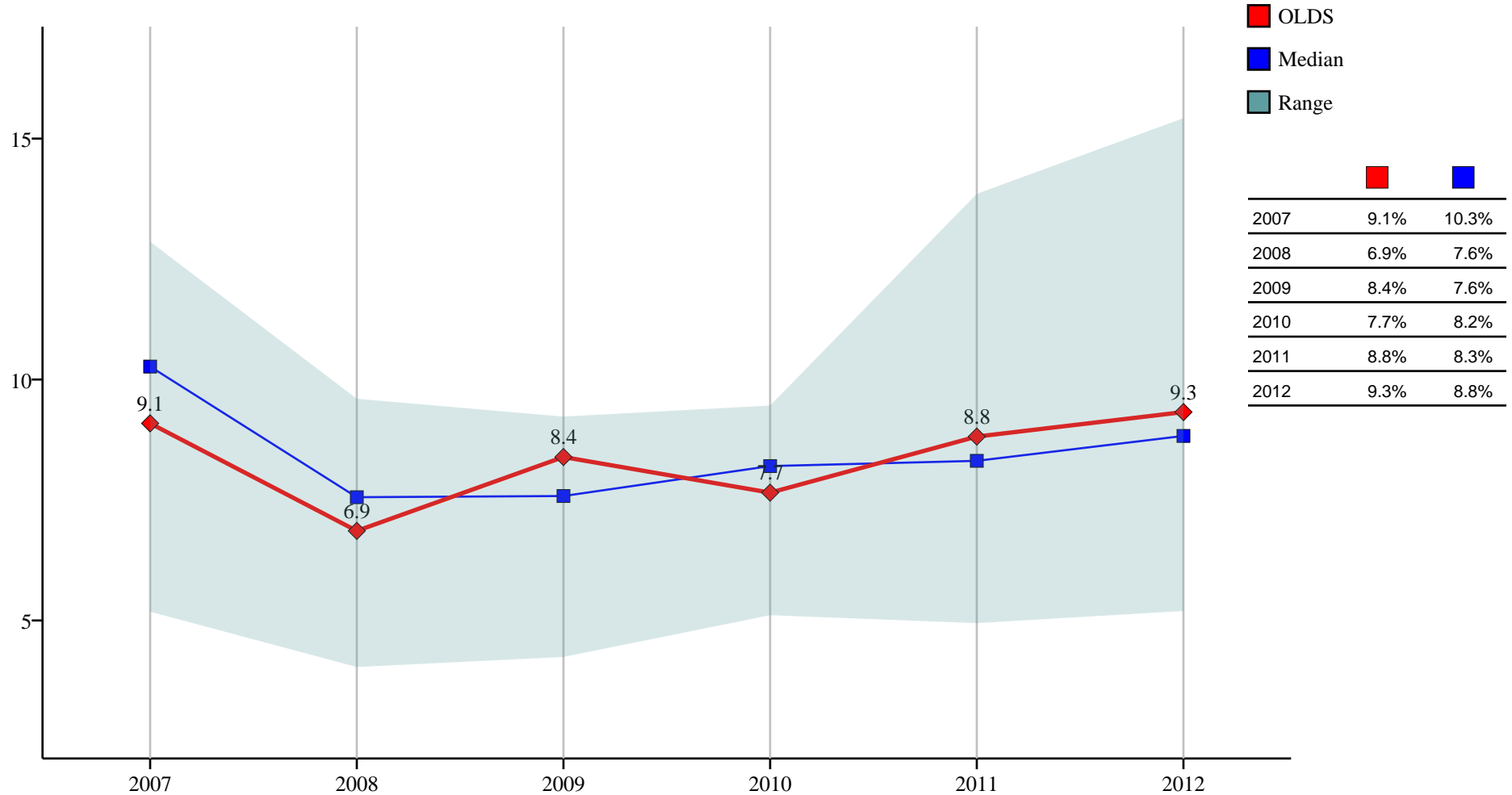
- o Equalized Tax Rates - Municipal/Residential/Non-Residential
- o Equalized Assessment Per Capita
- o Non-Residential Equalized Assessment as % of Total
- o Tax Collection Rate
- o Debt Debt Service as % of the Limits
- o Long Term Debt Per Capita
- o Major Revenue Sources Per Capita
- o Major Revenue Sources As % of Total Revenue (only 2012)
- o Broad Function Expenses Per Capita (only 2012)
- o Per Capita Expenses by Major Type:
 - Salaries, Wages Benefits
 - Contracted General Services
 - Materials, Goods, Supplies Utilities
 - Bank Charges Interest
 - Amortization
- o Net Book Value As % of Capital Costs
- o Accumulated Surplus Categories, As % (only 2012)
- o Accumulated Surplus Categories, Per Capita (only 2012)
- o Ratio of Current Assets to Current Liabilities

Equalized Tax Rates: Net Municipal



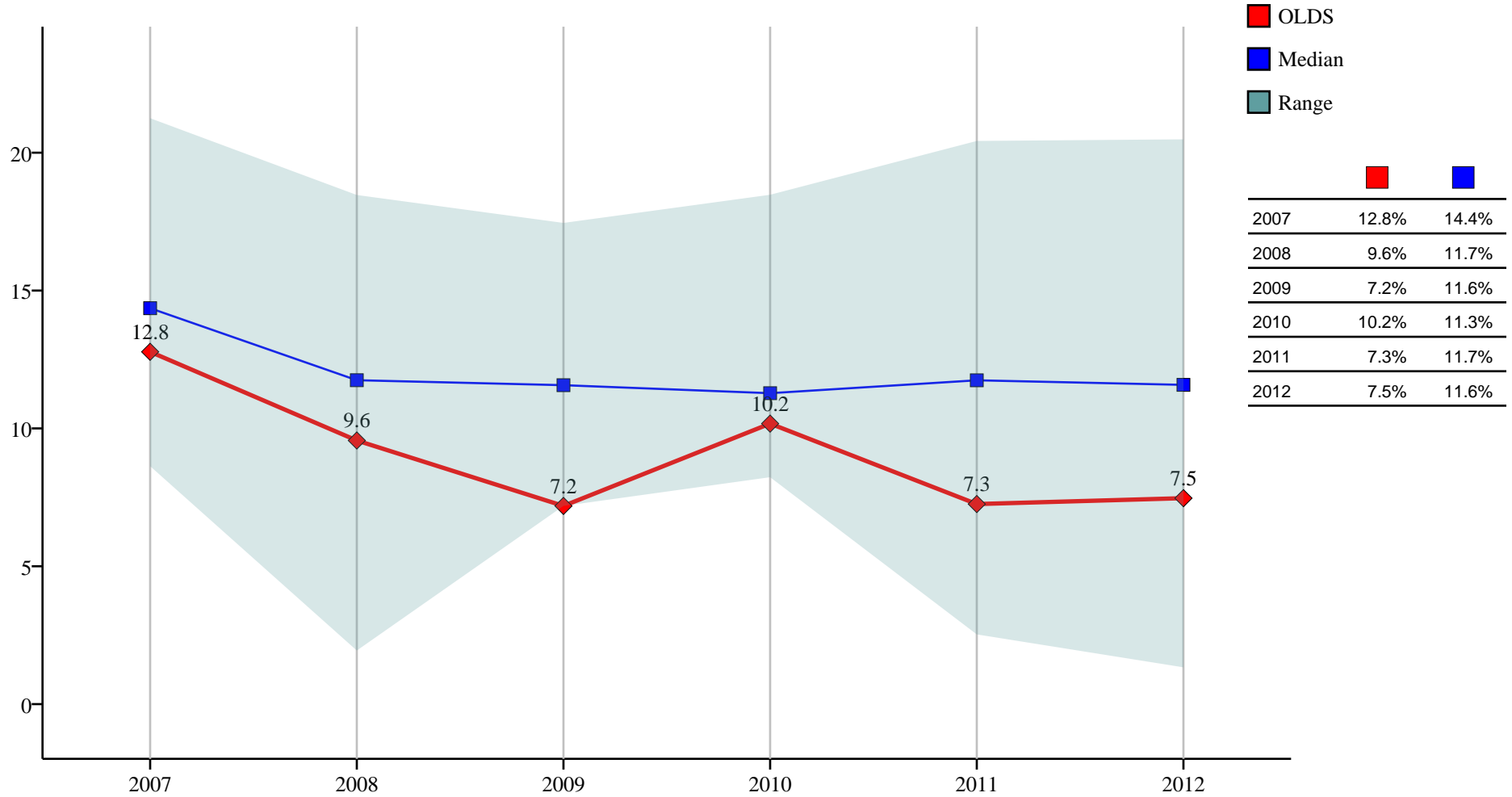
Note: Municipal Equalized Tax Rate is calculated based on total equalized assessment and net municipal property tax.

Equalized Tax Rates: Residential



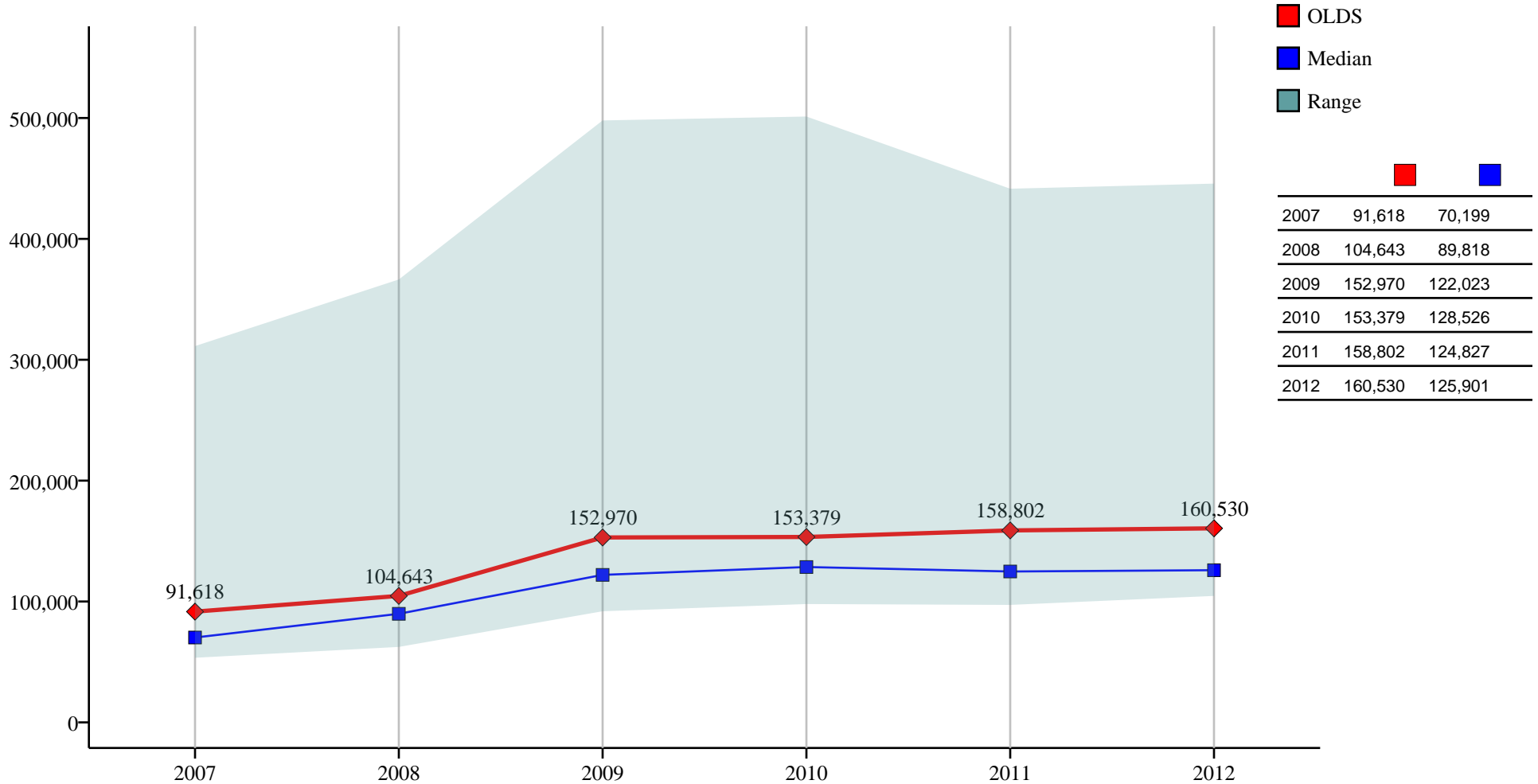
Note: Residential Equalized Tax Rate is calculated based on gross residential property taxes and residential equalized assessment.

Equalized Tax Rates: Non-Residential



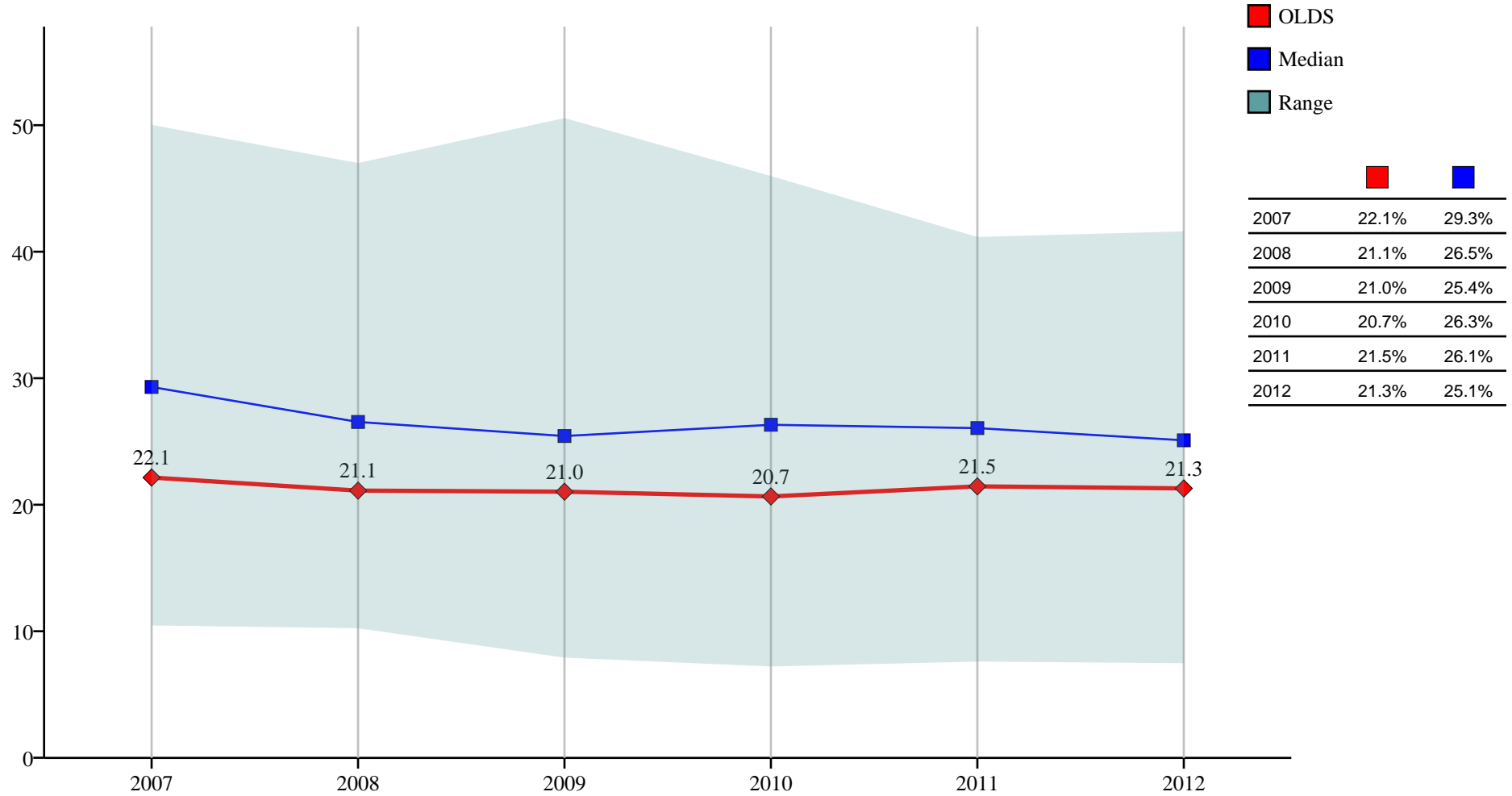
Note: Non-Residential Equalized Tax Rate is calculated based on gross non-residential property taxes and non-residential equalized assessment

Total Equalized Assessment Per Capita

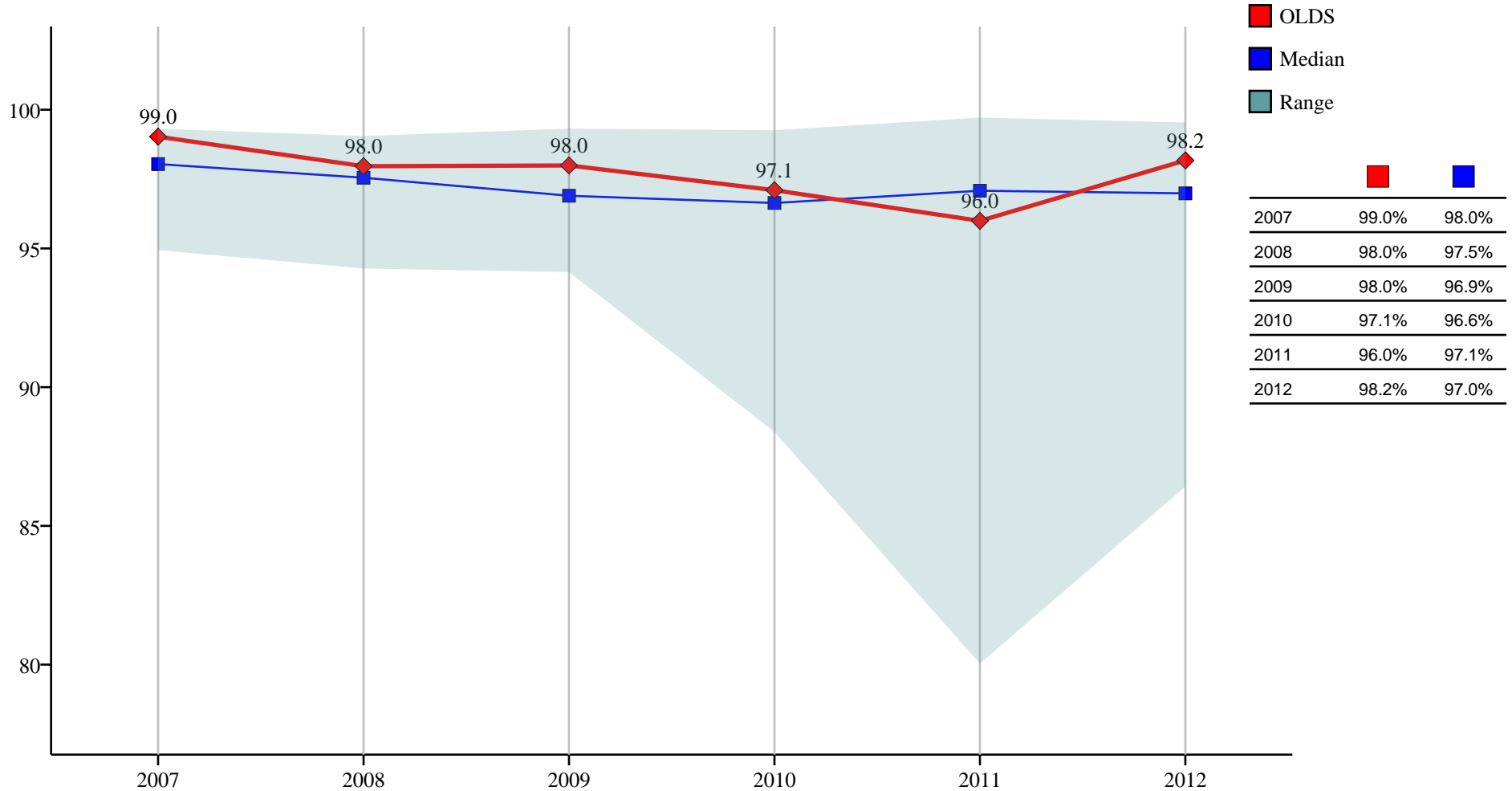


Note: Equalized Assessment Per Capita approximates a municipality's ability to generate property tax revenue in comparison to similar municipalities

Non-Residential Assessment as % of Total Equalized Assessment

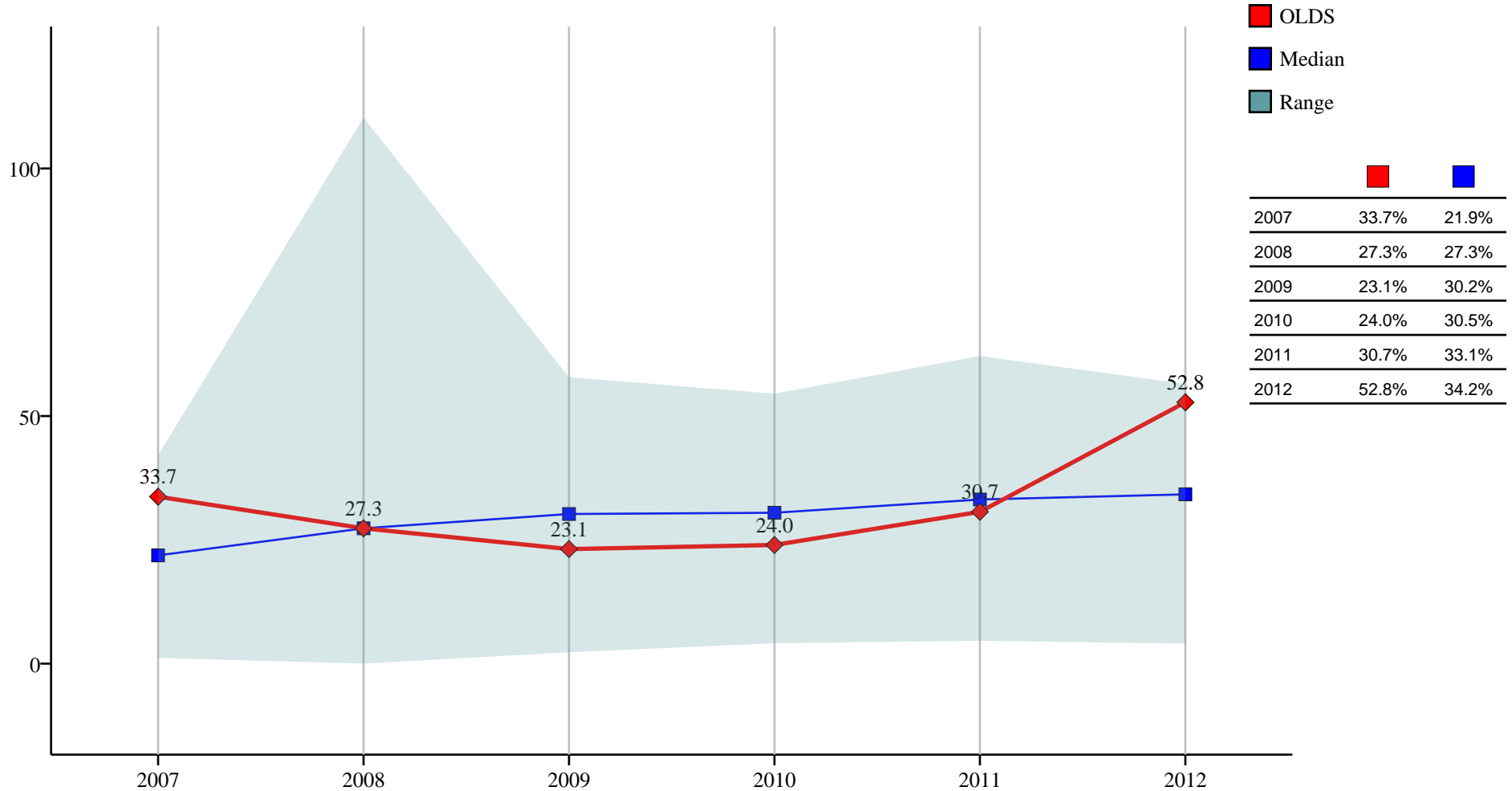


Tax Collection Rates



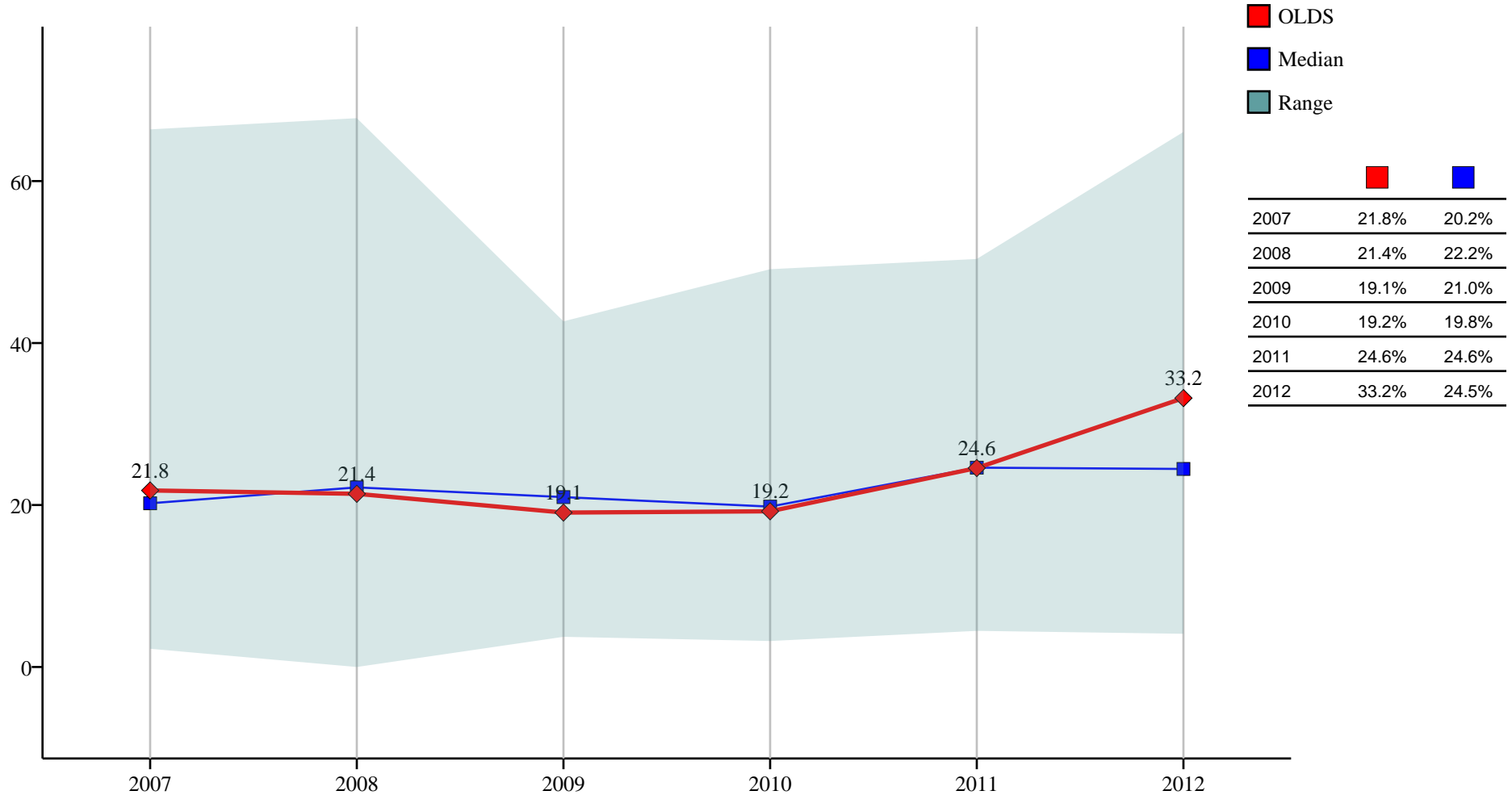
Note: This indicator reflects the percentage of taxes and grants in place of taxes which are collected by the municipality in the year in which they are levied.

Percent of Debt Limit Used



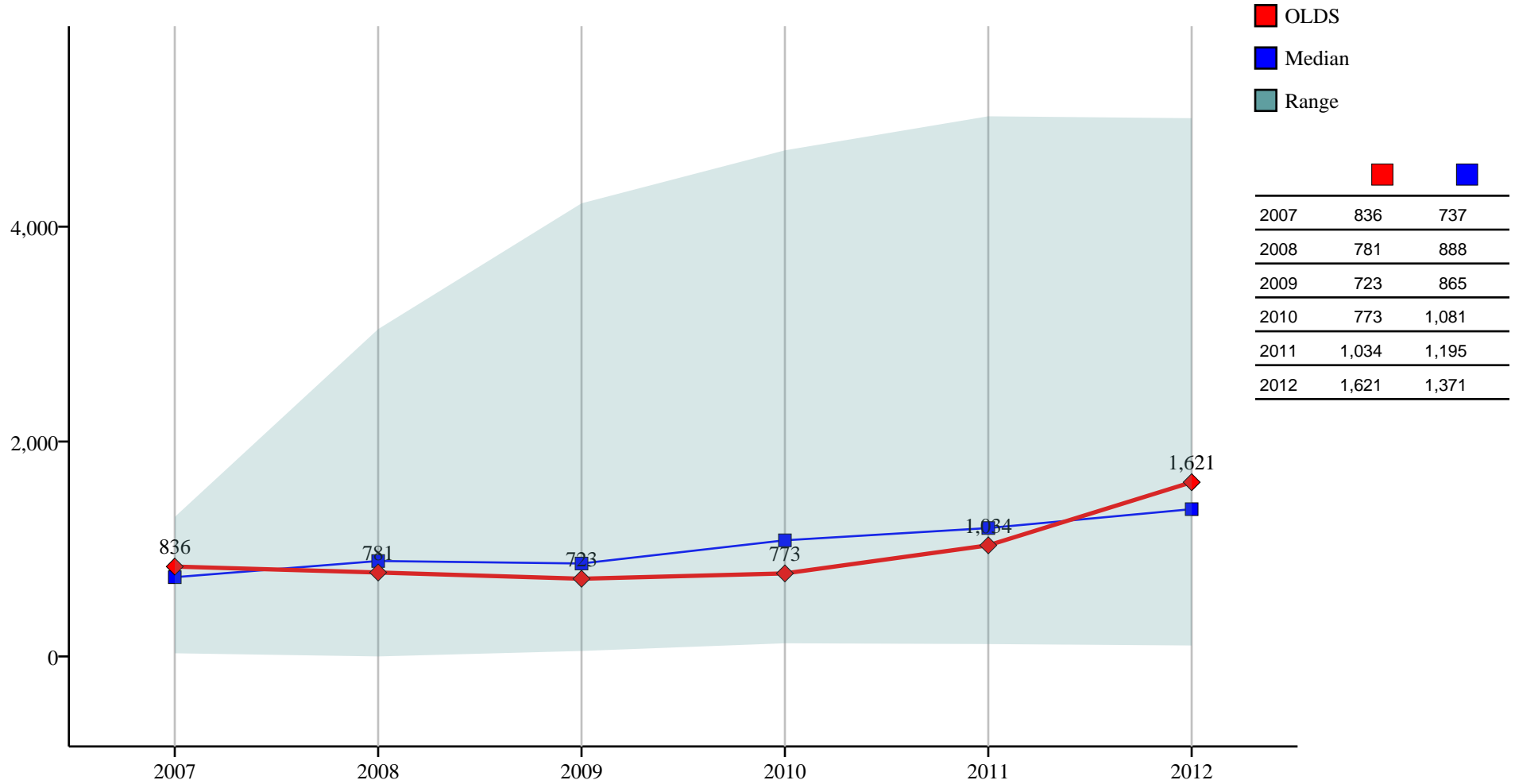
Note: This graph shows, in percentage terms, the municipality's debt as a percentage of the regulated limit. This is compared to the median for the group of similar municipalities.

Percent of Debt Service Limit Used

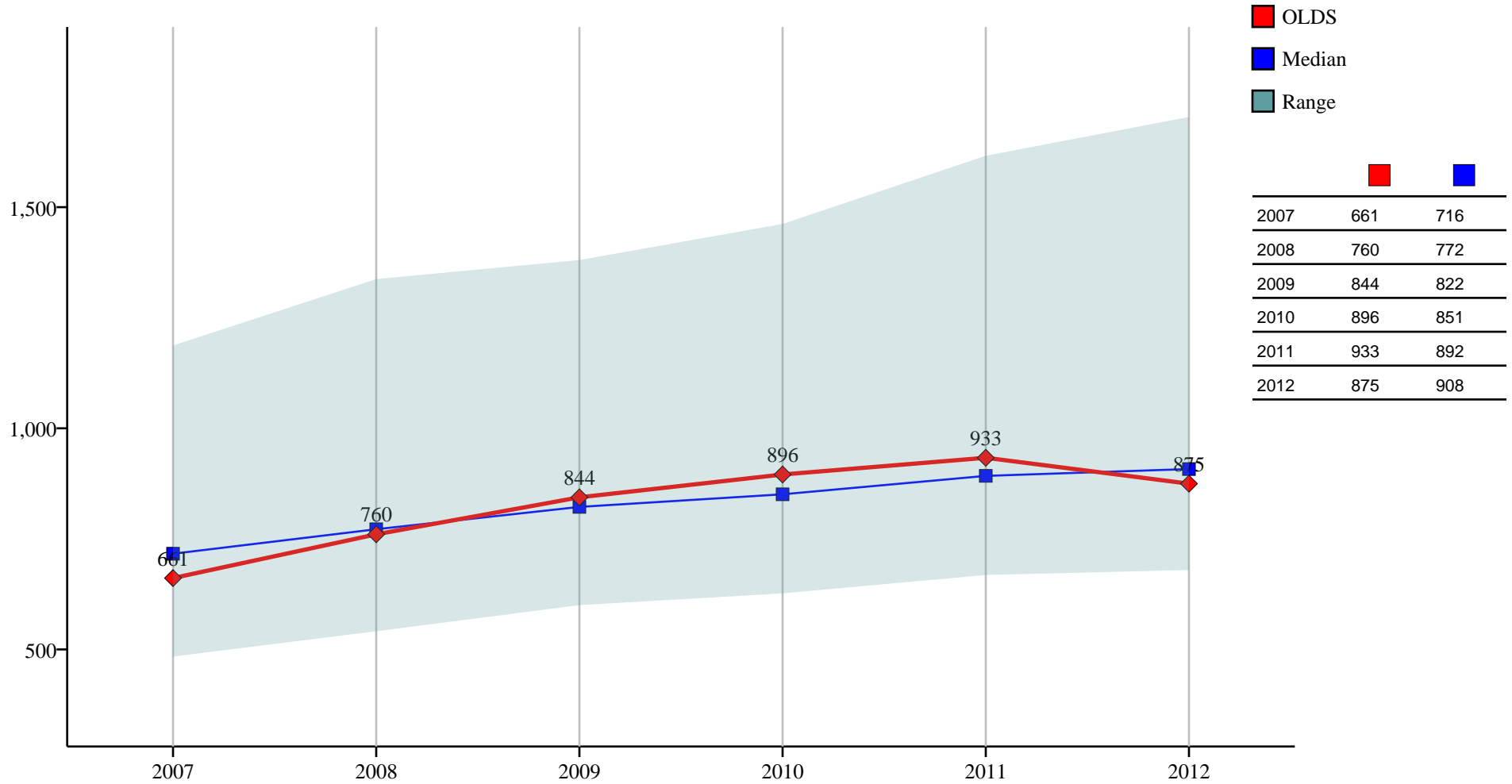


Note: This graph shows, in percentage terms, the municipality's current debt servicing requirement relative to the regulated limit. This is compared to the median for the group of similar municipalities.

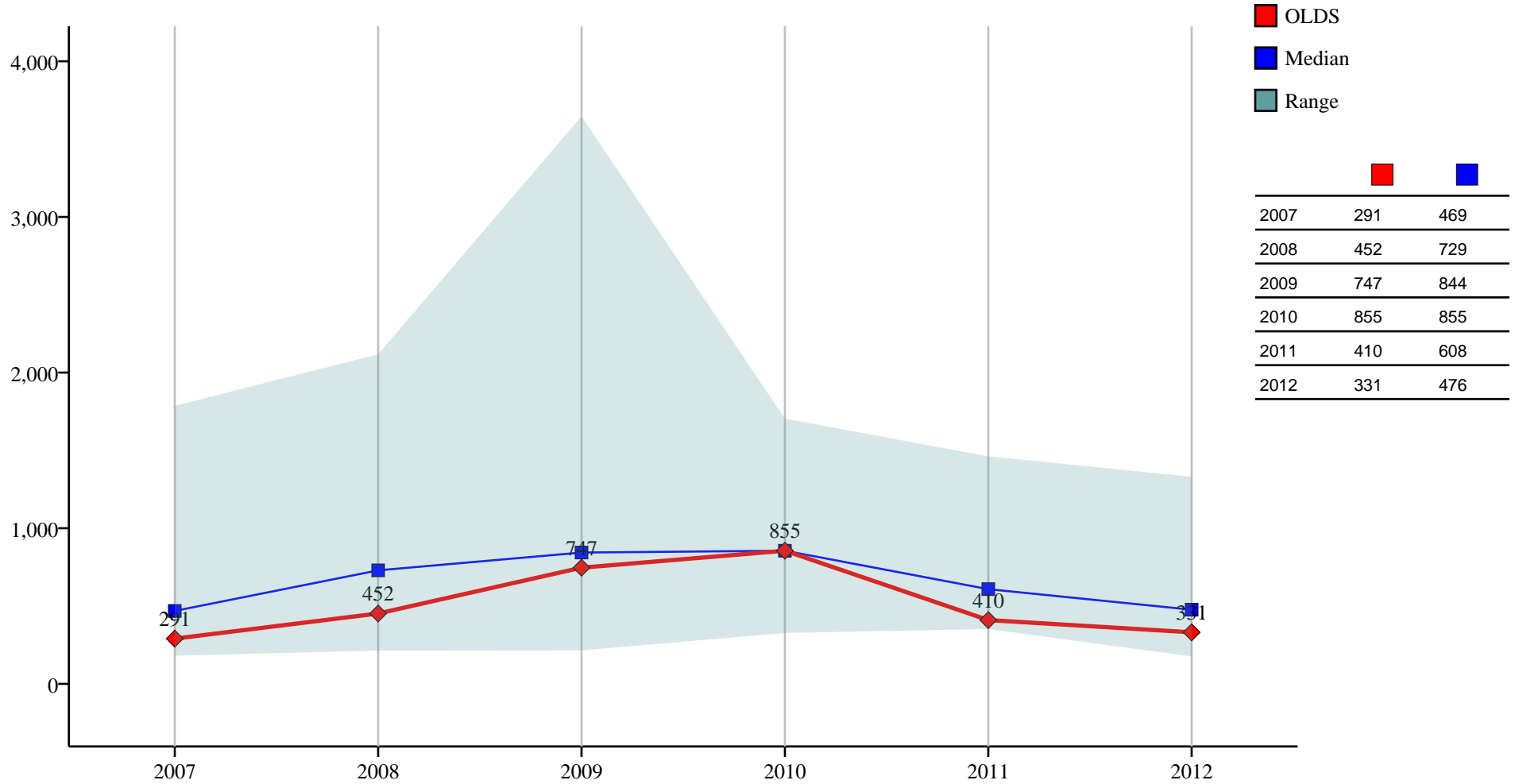
Long Term Municipal Debt Per Capita



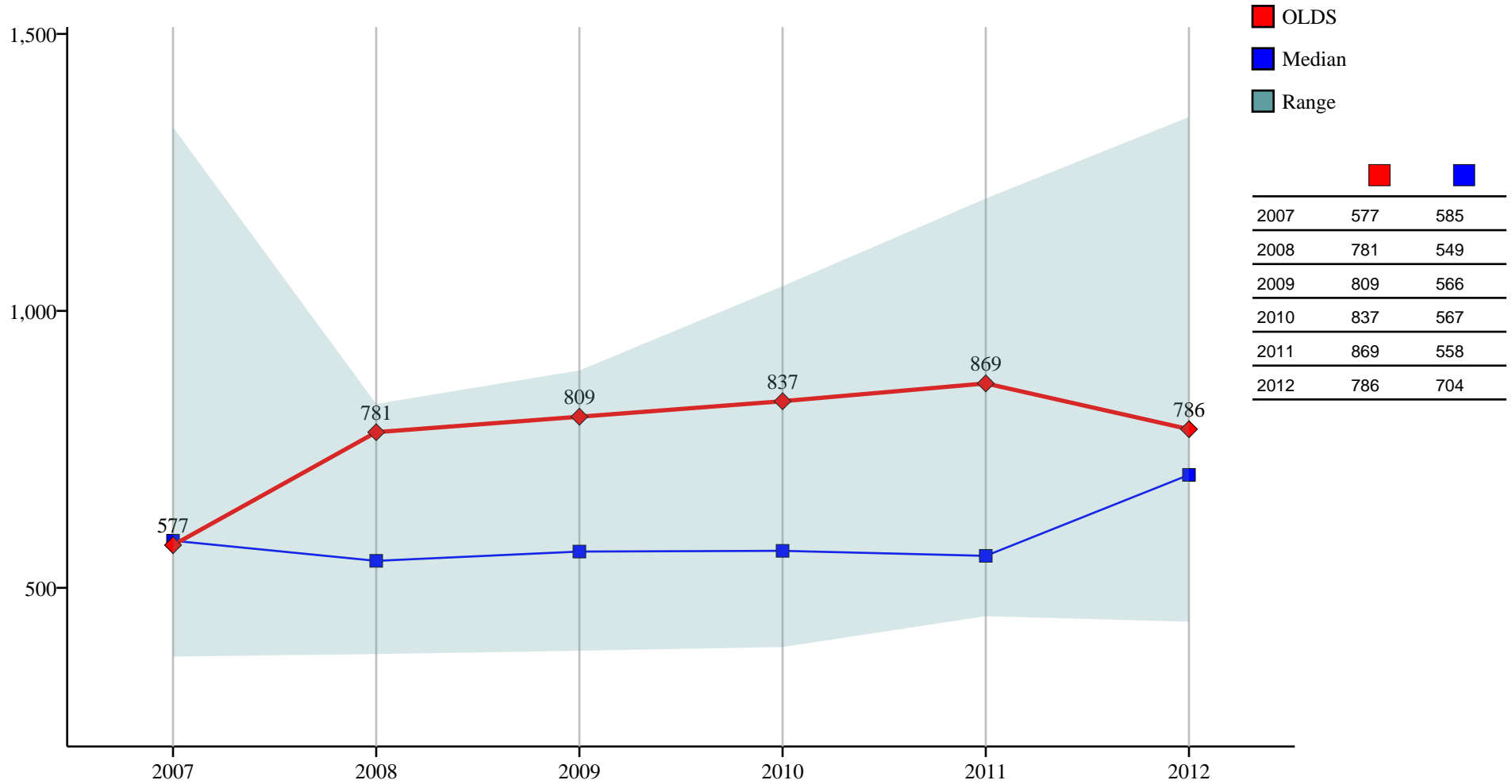
Revenue Sources Per Capita: Net Municipal Property Taxes



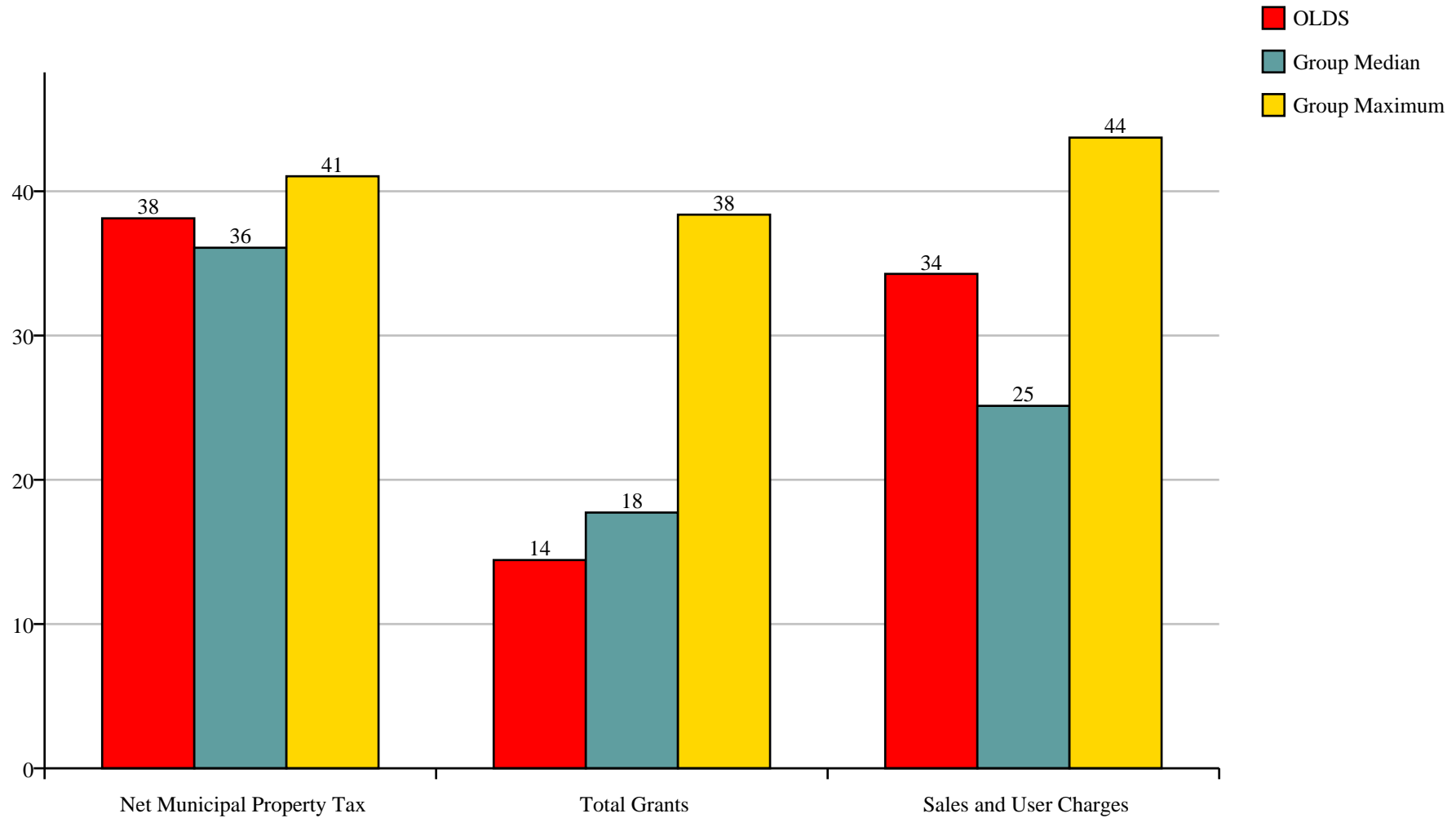
Revenue Sources Per Capita: Total Grants



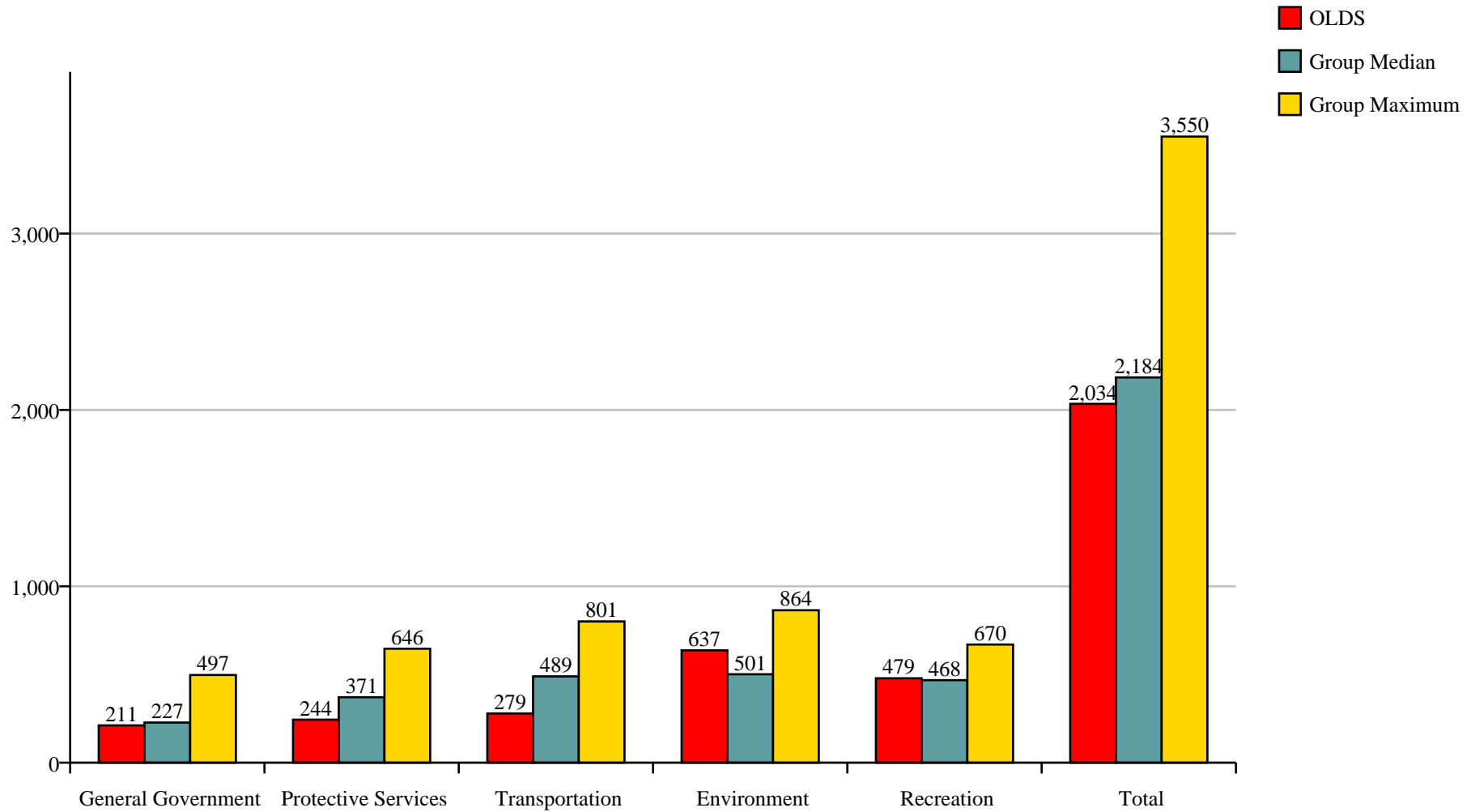
Revenue Sources Per Capita: Sales and User Charges



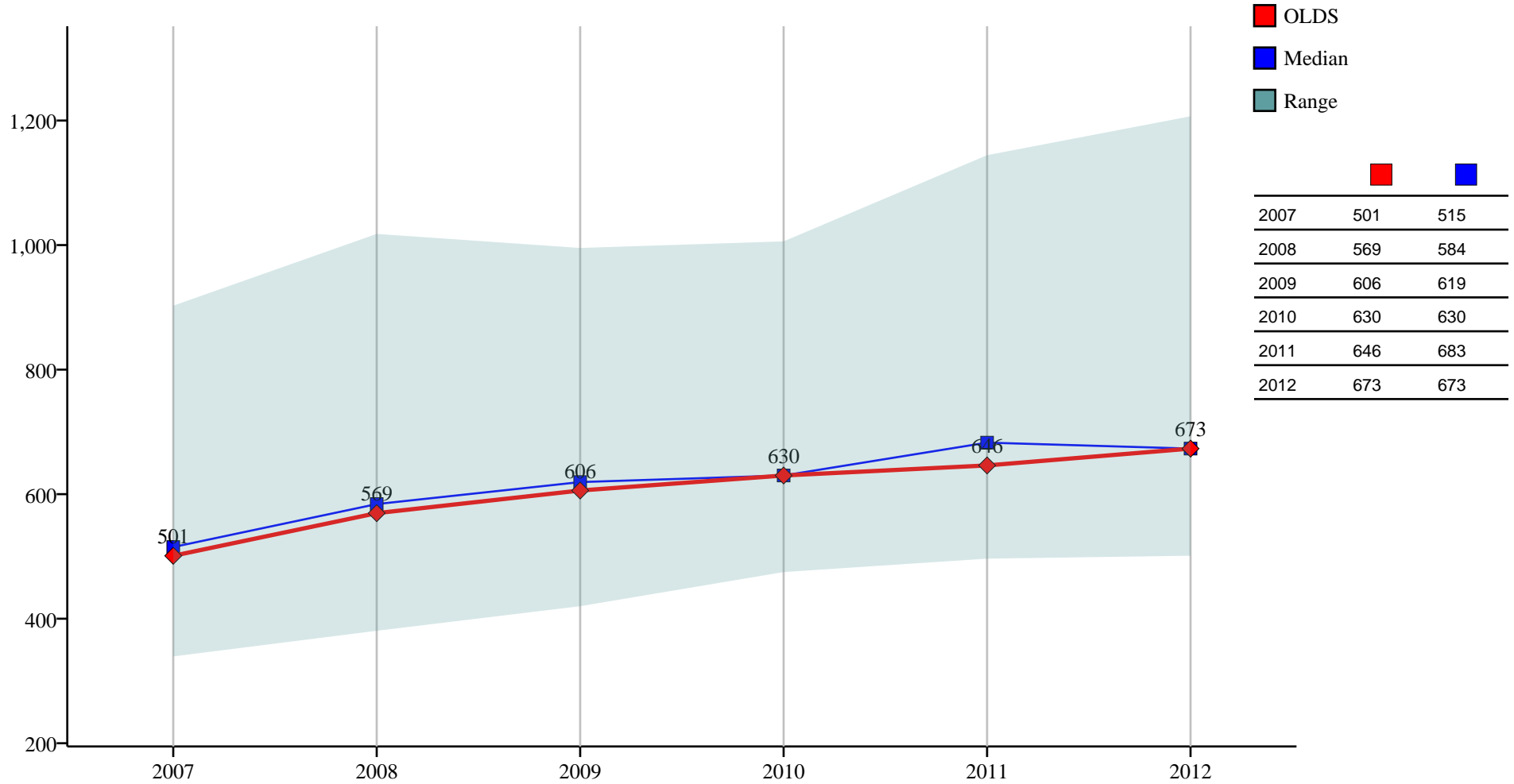
Major Revenue Sources As % of Total Revenue, 2012



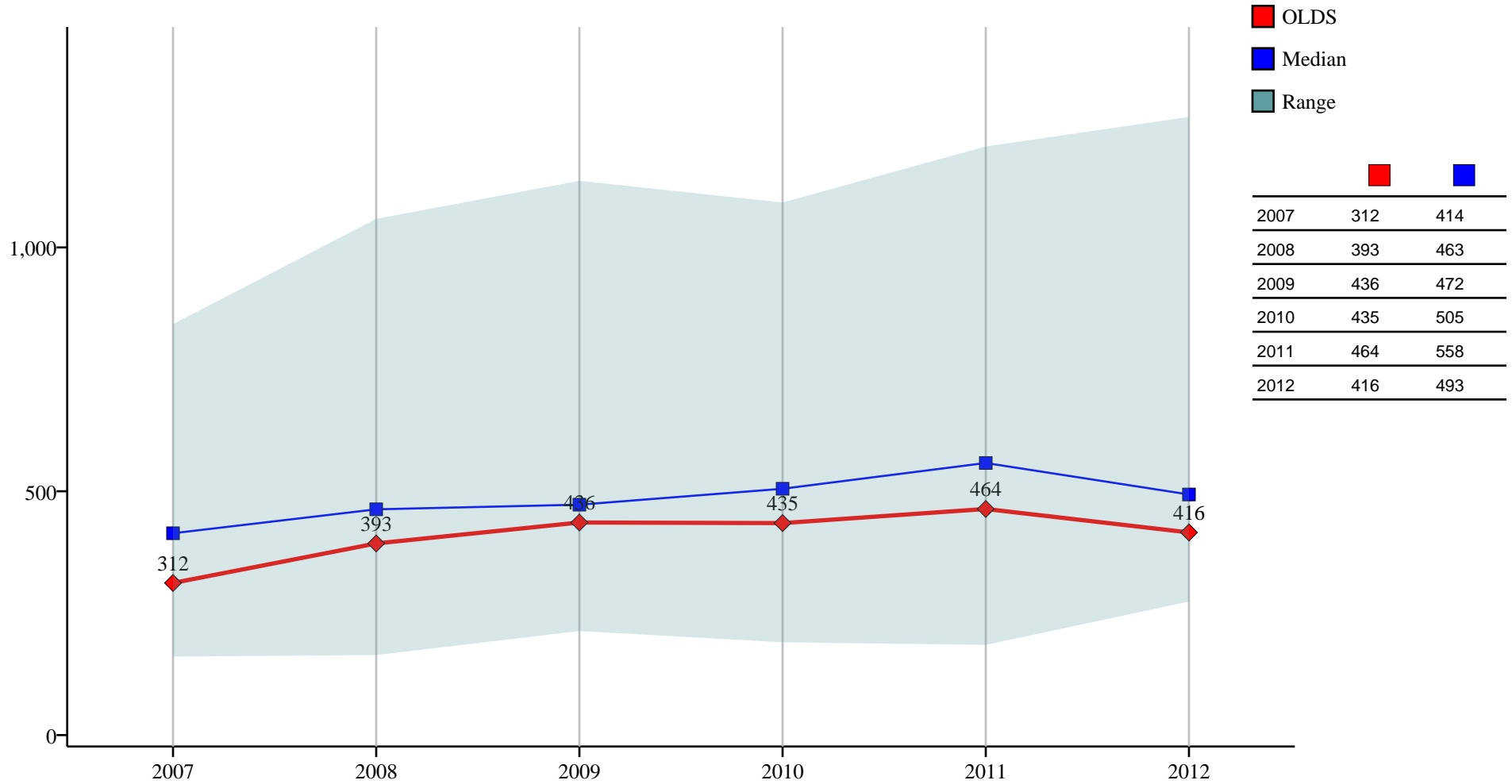
Major Expenditures Per Capita by Broad Function, 2012



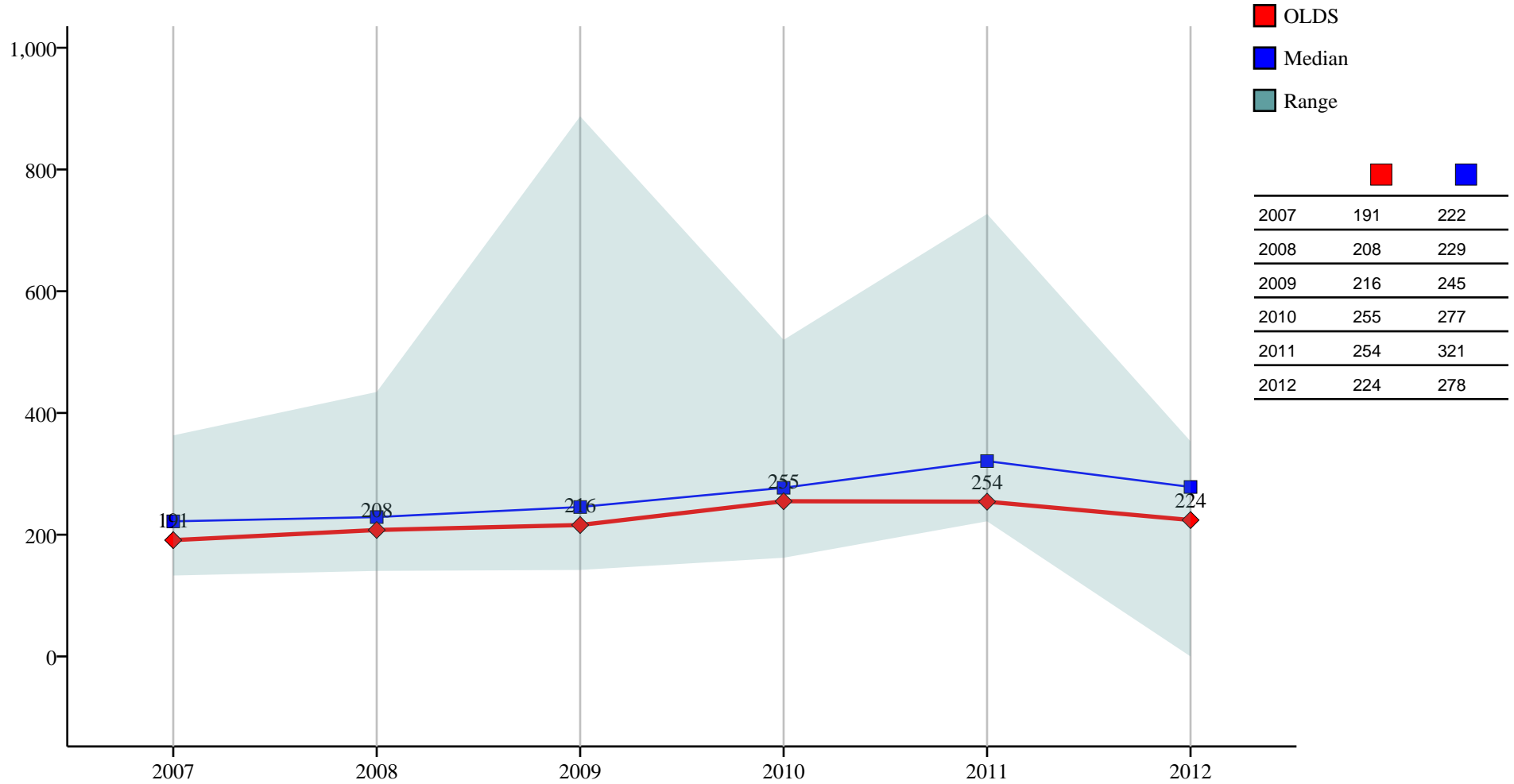
Major Expenditures Per Capita by Type: Salaries, Wages and Benefits



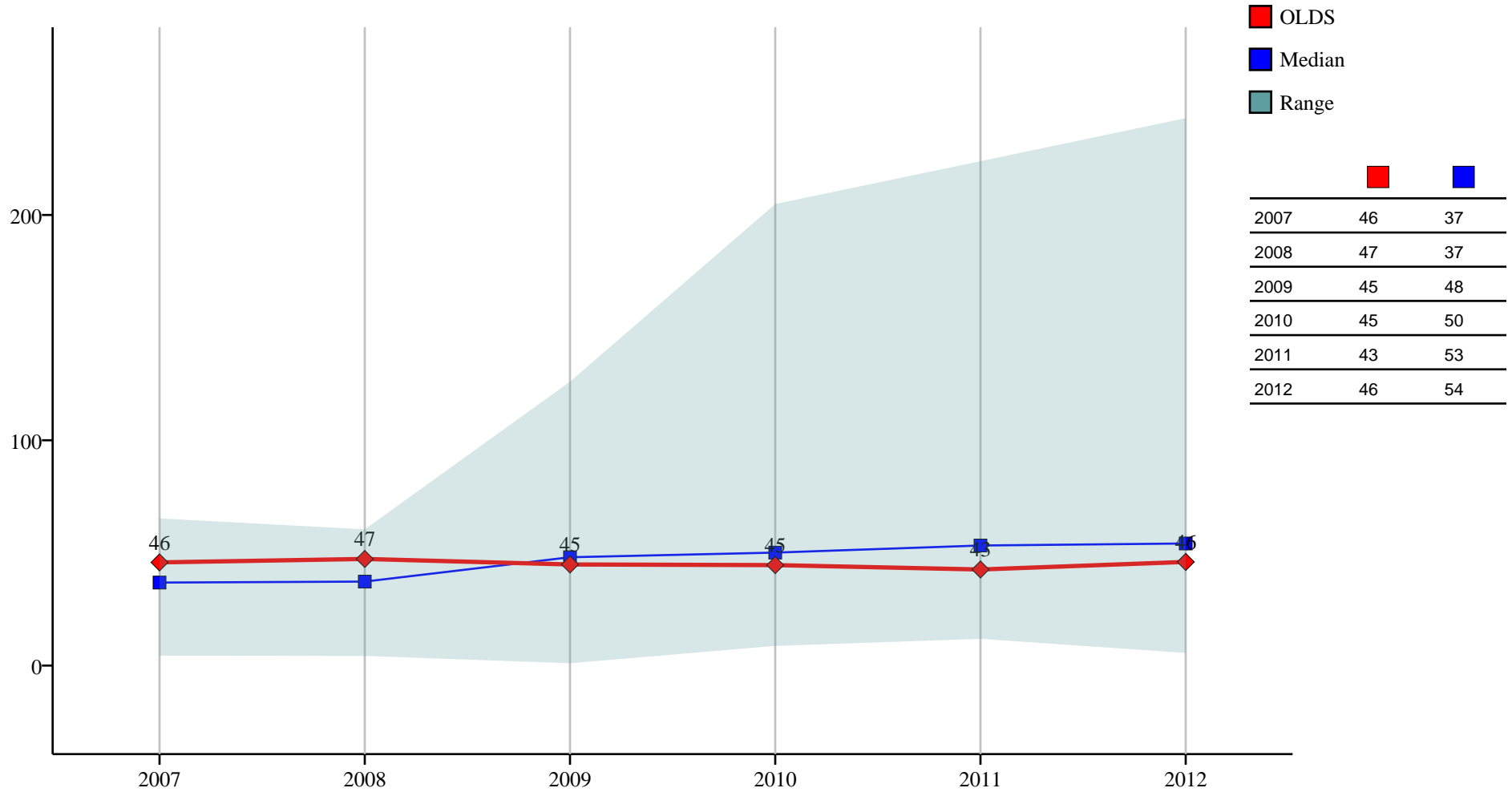
Major Expenditures Per Capita by Type: Contracted and General Services



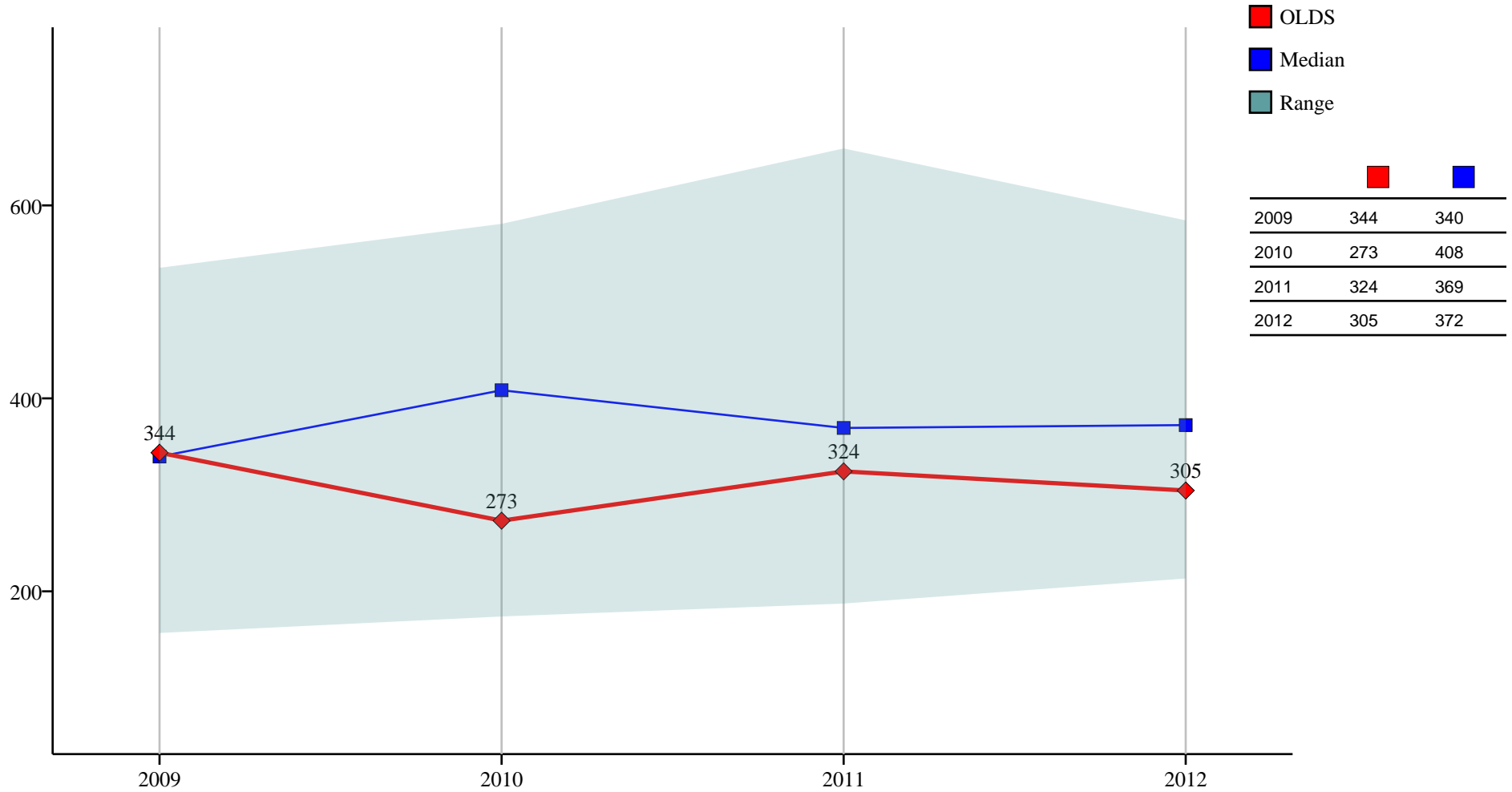
Major Expenditures Per Capita by Type: Materials, Goods, Supplies and Utilities



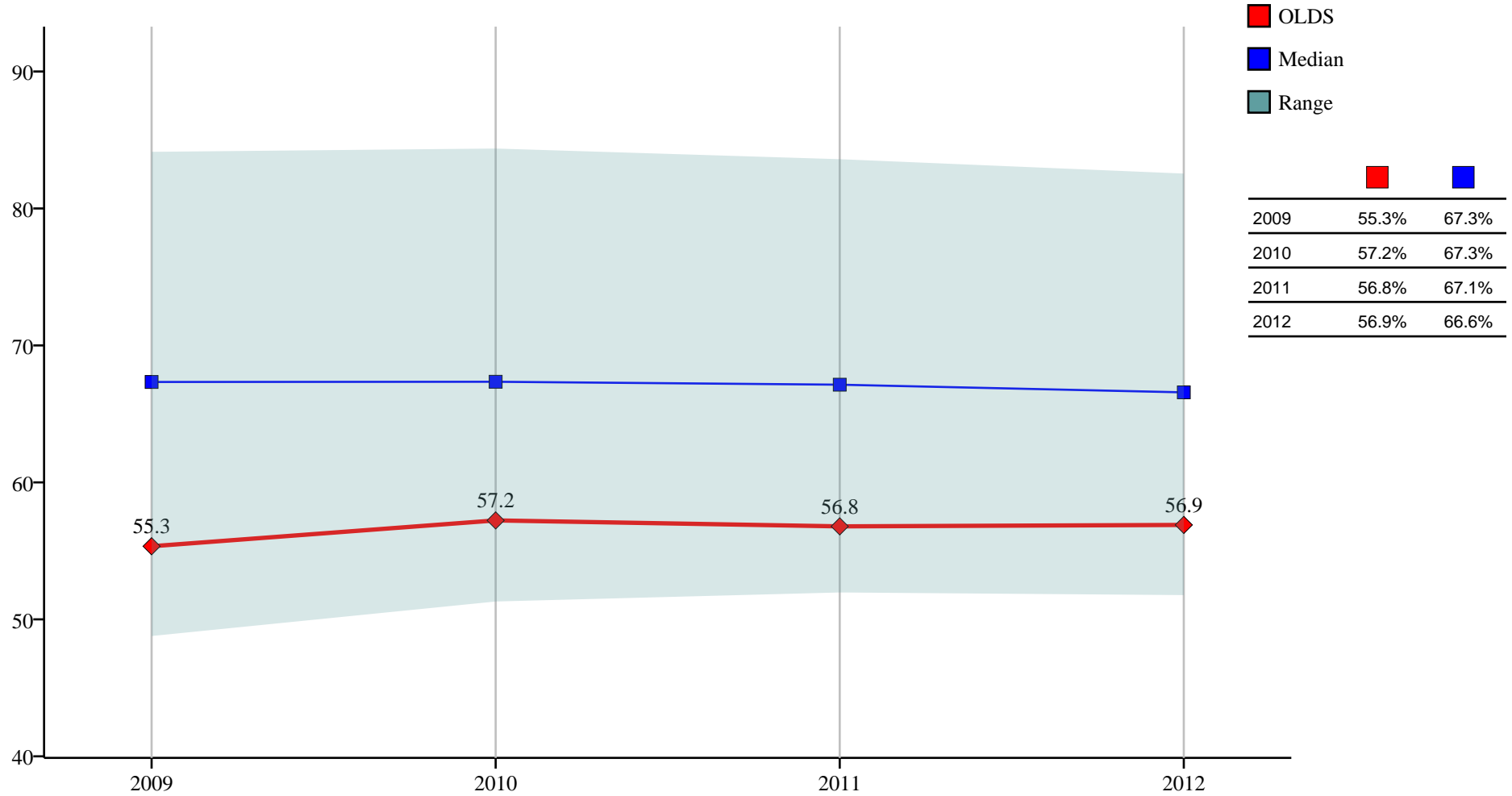
Major Expenditures Per Capita by Type: Interest and Banking



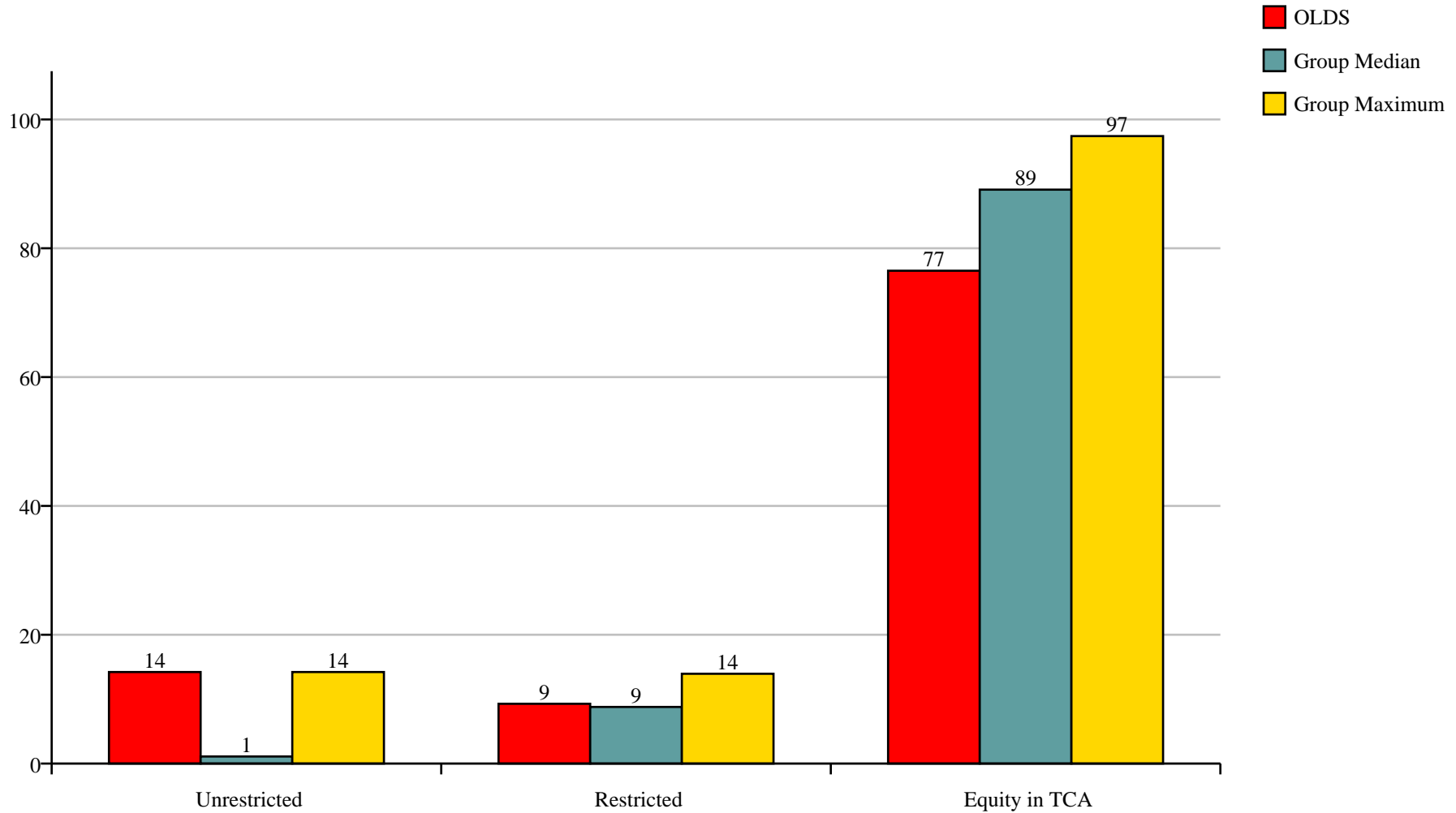
Major Expenditures Per Capita by Type: Amortization of Tangible Capital Assets



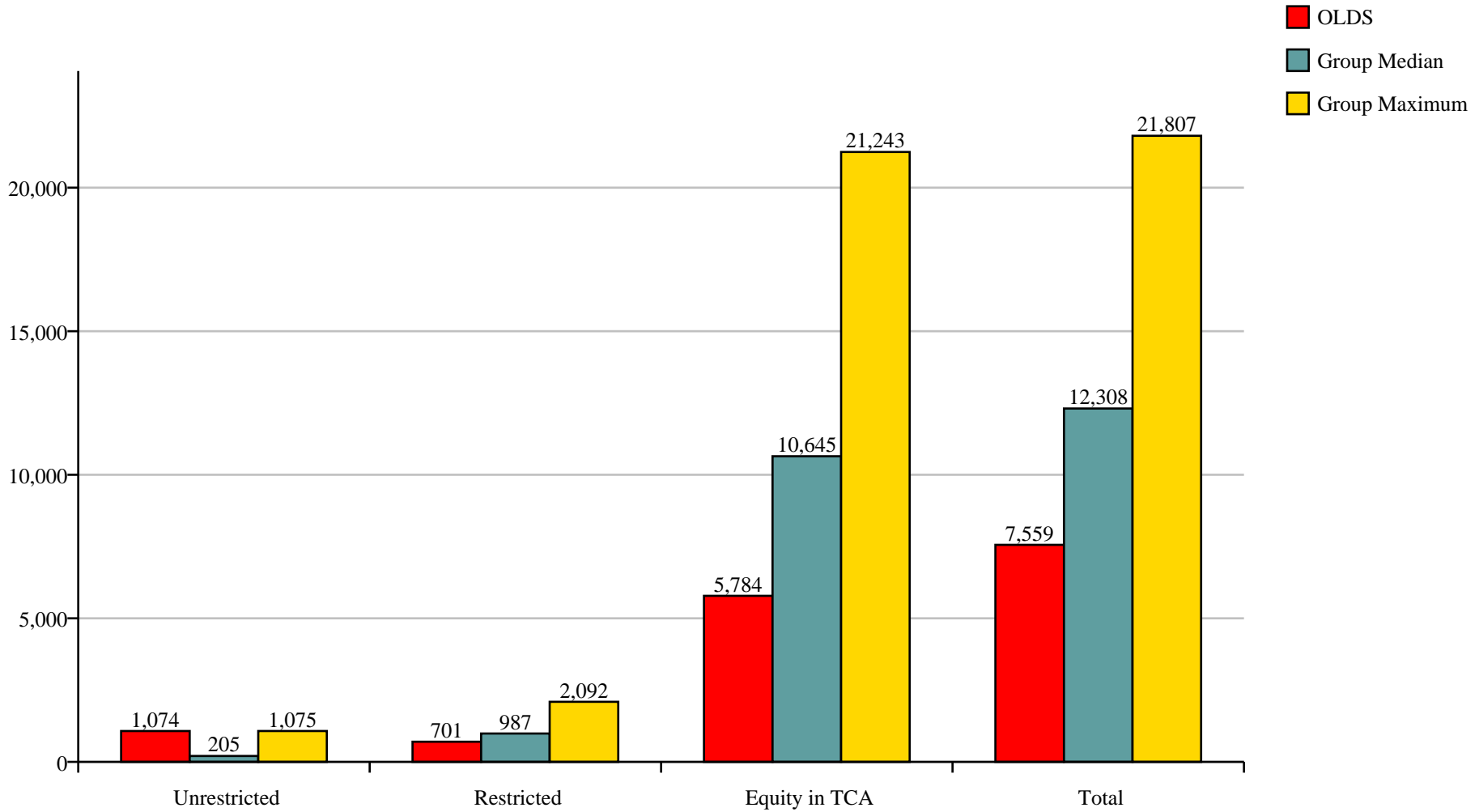
Net Book Value as % of Total Capital Property Costs



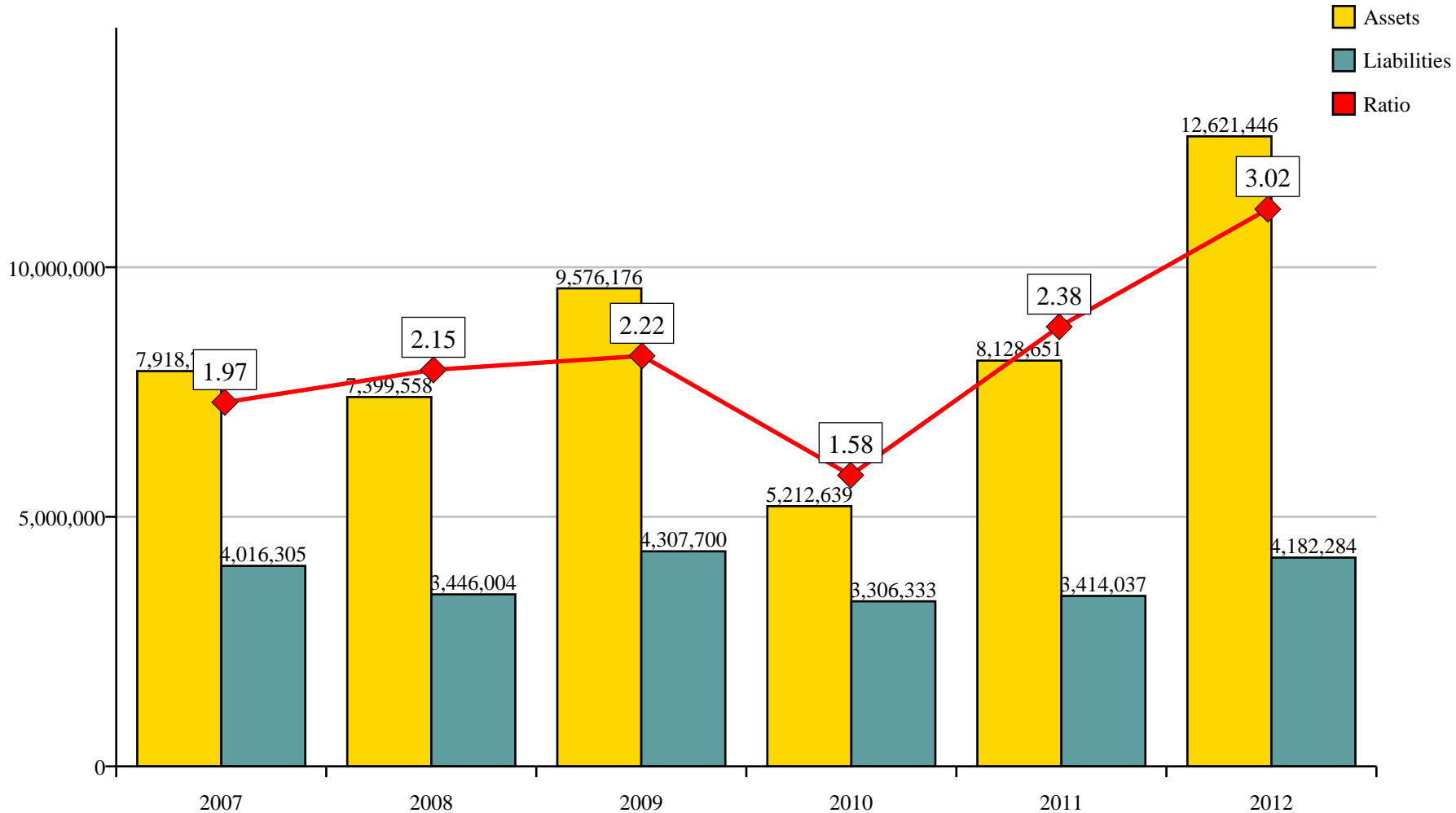
Accumulated Surplus Categories as % of Total, 2012



Accumulated Surplus Per Capita, 2012

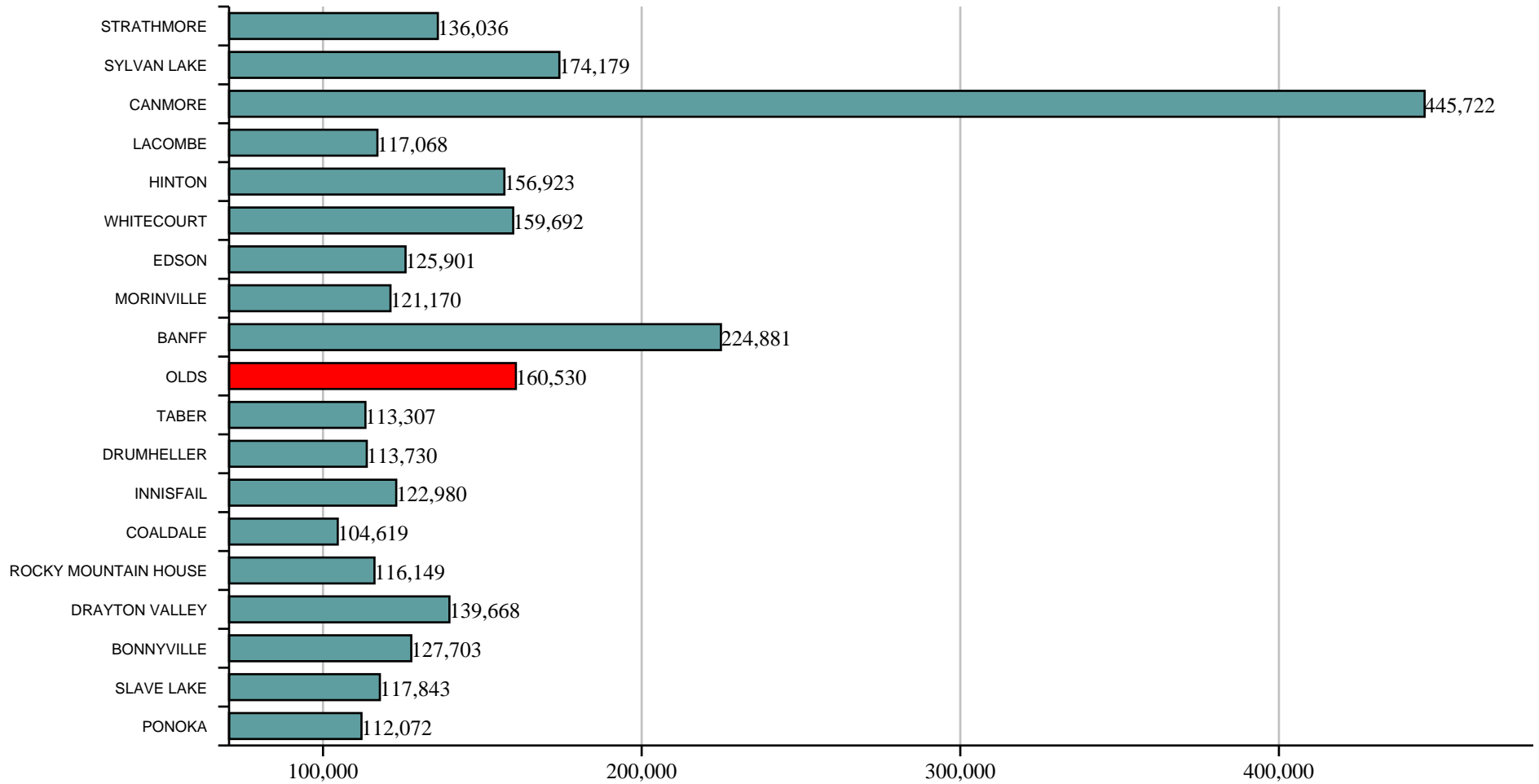


Ratio of Current Assets to Liabilities



Note: The current ratio calculation measures ability to meet short-term obligations with existing liquid assets. "Current Assets" are those which are liquid in nature (cash or an asset which can be easily converted to cash). Inventory is excluded from the calculation. "Current Liabilities" are generally obligations coming due within the next fiscal year. The ratio is shown in the centre of the column. A ratio greater than one indicates the degree to which current assets exceed current liabilities; a ratio smaller

Equalized Assessment Per Capita



Group Population

