

Alberta Municipal Spending Watch 2013

4th Edition: Trends in Operating Spending, 2000-2011

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This Alberta Municipal Spending Watch reveals that aggregate municipal real operating spending within the province has almost doubled within the last decade. Of the 181 largest municipalities in Alberta, 92 per cent of them grew their real operating spending faster than their population growth. As a result of this underlying trend, municipal real operating spending over and above this benchmark since 2000 now stands at \$10.4 billion.

Introduction

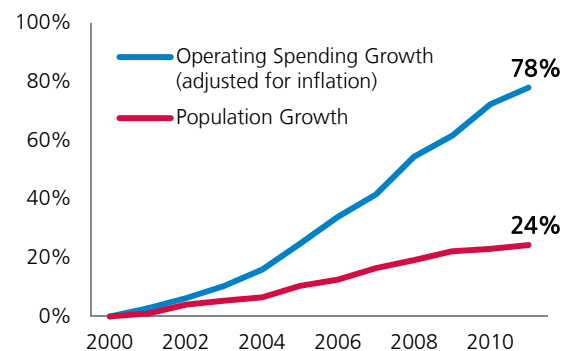
From 2000 to 2011, Alberta's population grew 24 per cent, while municipal operating spending, adjusted for inflation, grew 78 per cent, more than three times faster than population over this period (see Figure 1.1).

The annual growth in operating spending has been relatively similar throughout the 11 year time period. The most recent data available shows that Alberta municipal inflation-adjusted operating spending increased 3.3 per cent between 2010 and 2011. Population within the same period grew by 1.1 per cent. Aggregate operating spending totalled \$7.61 billion in 2011 (\$5.72 billion in 2000 dollars), up \$419 million from the previous year.

In contrast, municipal inflation-adjusted operating spending in Alberta increased 6.6 per cent between 2009 and 2010 while population within the same period only grew by 0.7 per cent. Aggregate operating spending totalled \$7.19 billion in 2010 (\$5.54 billion in 2000 dollars), up \$511 million from the previous year.

Figure 1.1

Alberta Municipal Real Operating Spending Growth and Population Growth, 2000-2011



Source: Municipal Affairs, Alberta Government

Although there has been a slight decline in the rate of recent spending growth, it is still the case that municipal inflation-adjusted operating spending since 2000 has continued to increase far in excess of population. This failure to exercise greater fiscal restraint has come at the expense of municipal taxpayers through higher taxes, permits, and fees (see Figure 4.2), as well as lost economic activity.

Municipal Rankings

How are Municipalities Ranked?

Municipalities are ranked by giving equal weight to two measures: **(1)** real operating spending per capita growth from 2000-2011, and **(2)** 2011 operating spending per capita.¹ The lower the rank, the worse off that municipality is in achieving sustainable operating spending both in growth and current per capita terms (e.g. rank of 1 = worst). All municipalities with populations at or above 1,000 were included in the rankings. Adding a population floor ensured two things. Firstly, it ensured that municipalities with very small populations, but large non-resident or visiting populations, were not included in the ranking system.² Secondly, it guaranteed that all ranked municipalities had at least a certain level of responsibility for service delivery and thus allowed for better and more equal comparisons.³

After measuring both the increase in municipal real operating spending and actual 2011 spending levels, results show that slow growing communities and rapid evolving metropolitan centers do not differ in their lack of spending restraint. A comparison between Alberta's largest 20 municipalities in terms of population size is shown in Table 1.1. The Regional Municipality of Wood Buffalo ranked the worst in 2011 among the 20 largest municipalities, and 4th worst among all 181 ranked municipalities within the province. The two largest provincial cities of Calgary and

Edmonton ranked 8th and 11th worst among the largest municipalities and 75th and 104th worst among all ranked municipalities, respectively.

Saddle Hills County (Saddle Hills) was ranked as Alberta's biggest overall spender in 2011 (see Table 2.1). Operating spending per capita in 2011 for Saddle Hills stood at \$5,439 and total operating spending per capita since 2000 grew by an incredible 286 per cent. Given that the Saddle Hills population actually decreased since 2000, an operating spending growth of that magnitude is very significant. Like Saddle Hills, many municipalities were found to have inverse relationships between population declines and operating spending. These unhealthy trends continue to add more unnecessary pressure on individual taxpayers and businesses alike.

Since Alberta cities typically have the largest governing responsibilities within the province, they must also manage large operating spending budgets and rapid growths in their population sizes. By grouping all provincial cities into one table, their operating spending patterns can be showcased amongst one another (see Appendix 1). Furthermore, Appendix 3 shows the status of all 181 provincially ranked municipalities in ranking order while Appendix 4 highlights the spending patterns of all unranked municipalities (municipalities with populations under 1,000) in alphabetical order. Appendix 2 is addressed in the section titled Regional Comparisons.

¹ "Real" operating spending is spending that has been adjusted to incorporate the effects of inflation. Spending per capita is the amount of dollars spent per person.

² For example, the Improvement District of Jasper National Park had a permanent 2011 population of only 24, but bears the responsibility of keeping the region well maintained and visitor friendly. A municipality such as this will have operational expenses that have little bearing to their population size. Nevertheless, these types of municipalities will still need to practise good fiscal restraint.

³ Just over 98 percent of the entire Alberta population lives within all municipalities that have populations of 1,000 or more, thus eliminating any fears that Alberta as a whole won't get adequately represented.

Table 1.1

How Alberta's Largest 20 Municipalities Rank on Spending Restraint Listed from Worst to Best (by overall Provincial Rank)

Municipality	2000-2011 Population Growth (%)	2000-2011 Real Operating Spending Growth (%)	2000-2011 Real Operating Spending per Capita Growth (%)	2011 Operating Spending per Capita (\$)	Overall Provincial Rank <i>1 = Worst</i> <i>181 = Best</i>
Wood Buffalo, R.M. of	97	493	201	2,800	4
Red Deer County	12	157	130	1,618	12
Strathcona County	27	130	81	1,869	20
Grande Prairie County	17	86	58	1,960	36
Leduc	66	192	76	1,553	40
St. Albert	16	100	72	1,419	51
Grande Prairie	40	121	58	1,627	57
Calgary	27	87	48	1,620	75
Red Deer	40	108	48	1,477	87
Spruce Grove	64	145	50	1,278	102
Edmonton	21	60	33	1,650	104
Sturgeon County	12	69	51	1,182	111
Lethbridge	28	70	33	1,552	113
Fort Saskatchewan	40	86	33	1,541	114
Rocky View County	22	76	45	1,272	116
Parkland County	21	61	32	968	155
Airdrie	125	189	29	1,042	156
Okotoks	141	186	19	983	165
Foothills, M.D. of	22	42	16	927	169
Medicine Hat	22	-18	-33	726	181

Source: Municipal Affairs, Alberta Government & Statistics Canada

All politicians have an obligation to their constituents to spend responsibly within the appropriate limits and scope of government. The cumulative impact of municipal spending behaviour has a real impact on the economic health of the province as a whole, not only through the use of taxes and fees collected from citizens and businesses, but also from the effect of these decisions on economic opportunities and performance. The decisions and actions of Alberta's largest municipalities are especially relevant in this regard. Above are those municipalities, ranked from worst to best.

Table 2.1

Alberta's 20 Least Sustainable Spending Municipalities
Listed from Worst to Best (by overall Provincial Rank)

Municipality	2000-2011 Population Growth (%)	2000-2011 Real Operating Spending Growth (%)	2000-2011 Real Operating Spending per Capita Growth (%)	2011 Operating Spending per Capita (\$)	Overall Provincial Rank <i>1 = Worst</i> <i>181 = Best</i>
Saddle Hills County	-9	251	286	5,439	1
Opportunity, M.D. of	-12	147	180	7,721	2
Lesser Slave River, M.D. of	4	166	156	5,496	3
Wood Buffalo, R.M. of	97	493	201	2,800	4
Bonnyville	20	232	177	2,911	5
Penhold	43	324	197	1,384	6
Special Areas Board	-18	0	22	5,120	7
Birch Hills County	-4	112	121	2,755	8
High River	38	234	143	1,798	9
Jasper	12	184	154	1,536	10
Two Hills County	6	110	98	2,556	11
Red Deer County	12	157	130	1,618	12
Rainbow Lake	-5	87	96	2,330	13
Northern Lights County	-8	47	60	3,104	14
Drayton Valley	17	122	90	2,036	15
Stettler County	-1	78	80	2,225	16
Carstairs	27	178	118	1,352	17
Bruderheim	1	104	101	1,530	18
Northern Sunrise County	9	36	25	3,122	19
Strathcona County	27	130	81	1,869	20

Source: Municipal Affairs, Alberta Government & Statistics Canada

The “overall rank” assigned to each municipality is an equally-weighted combination of two indicators: real operating spending per capita growth from 2000-2011, and 2011 operating spending per capita. Above are the twenty worst-performing municipalities according to that measure.

Methodology

How is Spending Measured?

The 2013 Alberta Municipal Spending Watch municipal rankings are based on an equal weighting of 2000 to 2011 growth in inflation-adjusted operating spending per capita and the 2011 level of operating spending per capita.⁴

This report analyses Alberta municipal operating spending statistics from 2000 to 2011, the most recent year of data available. Ranked municipalities include municipalities that have eleven years of consistent data as of 2000. Unless otherwise stated, data on municipal revenues and expenditures was obtained from the Ministry of Municipal Affairs, Alberta Government. Figures and tables on municipal spending represent CFIB calculations based on this data. It should also be noted that operating spending for all municipalities was calculated carefully to avoid the inclusion of any capital related costs.⁵

It is important to highlight that policing costs were not excluded from the data of this report. Since this was a subject of debate over the 2010 CFIB BC Municipal Spending Watch report, CFIB Alberta thought it necessary to address it here. In Alberta, municipal governments play a very important part in helping restrain these types of costs, and

depending on the circumstance, policing services can be self-maintained or contracted out. Although this report recognises that there are some local policing cost burdens associated with special circumstances, the extra costs associated with them were considered immaterial and do not have a large impact to the overall operational expenditures of a municipality.⁶ Additionally, the 2012 CFIB BC Municipal Spending Watch report showed a one per cent difference in 2000 to 2010 real operating spending growth when excluding policing costs from the data. A difference of only one per cent supports the fact that in the long run, excluding policing costs do not significantly impact municipal operating spending growth.

The City of Lloydminster has the unusual geographic distinction of being located on the border of both Alberta and Saskatchewan. As a result, their financial data was not available on the Alberta Municipal Affairs website. CFIB manually took the financial data from Lloydminster's audited financial statements and incorporated the numbers into this report. Although there were some Financial Statement Line Item (FSLI) classification differences, the overall final operational expenditure amount per year was easily comparable to the other municipalities.

The year 2000 is used as the base year for comparing operating spending, which includes spending patterns during economic upturns and downturns. Municipal population growth rates and provincial inflation were calculated based on data provided by Alberta Municipal Affairs and data from Statistics Canada. To evaluate the degree of sustainable operating spending growth, CFIB considers population growth a reasonable benchmark for optimal inflation-adjusted operating spending increases.

** A standardized index is created for each indicator (between 1 and 100). The ranked municipality with the highest and the ranked municipality with the lowest 2000 to 2011 real operating spending per capita growth is given a score of 1 and 100, respectively. All other municipalities are given a proportionate score within that range. The same exercise is then applied to the indicator for the 2011 operating spending per capita. The average of the two scores is then converted to a percentage score which is subsequently ranked against the other municipalities.*

** Some of these non-operating expenses that were excluded from the data include Capital Debt Interest Payments, Amortization of Capital Assets, Losses on Sale of Capital Assets, and Capital Asset Write-Downs.*

** See: "Policing in Alberta", Alberta Urban Municipalities Association (February 2009)*

The 2013 Watch List

2010-2011 Annual Spending

By examining 2010 to 2011 changes in municipal operating spending growth per capita, a watch list showcasing good and poor performing municipalities can be created. This information is valuable as it highlights which municipalities need to either continue what they are doing or modify and cut back on their operating spending increases.⁷

Table 3.1 below highlights the 10 municipalities that have the most improved 2010 to 2011 change in municipal real operating spending growth per capita. Alternatively, Table 3.2 on the right shows the ten municipalities that have the largest 2010 to 2011 growth in municipal real operating spending per capita.

Table 3.1

Alberta's 10 Most Improved Municipalities From 2010 to 2011 (with populations of 1,000 or larger)

Municipality	2010-2011 Change in Real Operating Spending per Capita (%)
Thorhild County	-36
Lamont County	-30
Vulcan County	-28
Edson	-19
Beaver County	-18
Clearwater County	-18
Hinton	-17
Fairview	-17
Jasper	-16
Brazeau County	-16

Source: Municipal Affairs, Alberta Government & Statistics Canada

Between 2010 and 2011, Thorhild County is the most improved municipality in Alberta with a 36 per cent decrease change in real operating spending per capita. The 10th worst provincially ranked municipality of Jasper has

reduced their operating spending per capita by 16 per cent. While definitely a positive sign, Jasper will need to continue reducing their annual operating spending per capita growth to more sustainable levels.

Table 3.2

Alberta's 10 Worst Performing Municipalities From 2010 to 2011 (with populations of 1,000 or larger)

Municipality	2010-2011 Change in Real Operating Spending per Capita (%)
Bonnyville	105
Lesser Slave River, M.D. of	75
Lethbridge County	53
High River	41
Medicine Hat	37
Saddle Hills County	36
Red Deer County	33
Two Hills County	30
Barrhead County	29
Sexsmith	29

Source: Municipal Affairs, Alberta Government & Statistics Canada

Between 2010 and 2011, Bonnyville is the worst performing municipality in Alberta with an astonishing 105 per cent increase in real operating spending per capita.* Surprisingly, the best provincially ranked municipality of Medicine Hat has increased their real operating spending per capita by 37 per cent between 2010 and 2011, a possible indication of faltering operating spending management.

The average 2010 to 2011 change in real operating spending per capita among all provincially ranked municipalities was an increase of 5.1 per cent. One can easily see the burden placed on taxpayers when provincial population within the same period only grew by 1.1 per cent. In aggregate, municipal operating expenditures for 2011 were \$2.3 billion above the baseline, had they been held to levels consistent with population and inflation pressures since 2000.

⁷ The 2013 Watch List has no effect on the municipal ranking system. It is an added informative section on very recent municipal operating spending patterns.

* The main reason for Bonnyville's large increase in real operating spending per capita was due to the fact that they heavily increased spending on parks and recreation.

Regional Comparisons

Municipal Spending Trends in Similar Geographic Areas

This section examines Alberta's municipal spending trends by geographic area, broken out into the following regions:

- ▶ Calgary Area
- ▶ Capital
- ▶ Central
- ▶ North Eastern
- ▶ North Western
- ▶ Rocky Mountain
- ▶ Southern

Please refer to the Appendix 2 series to see the regional breakdowns which includes all ranked municipalities within those regions that have populations of 5,000 or more. These breakdowns allow for a comparison between municipalities in similar geographic areas. In the following summaries, the worst spending municipality per region is highlighted.

Calgary Area

High River is ranked as the least sustainable spender in the Calgary Area Region and 9th worst performing spender within the province. Real operating spending per capita growth from 2000 to 2011 for High River is 143 per cent and operating spending per capita in 2011 was \$1,798. Calgary, the largest city in Alberta, grew their 2000 to 2011 real operating spending per capita by 48 per cent. Calgary's 2011 operating spending per capita is \$1,620. The Calgary Area Region average for both indicators is 40 per cent and \$1,240, respectively (see Appendix 2(a)).⁹

Capital

Strathcona County is the least sustainable spender in the Capital Region and 20th worst performing spender within the province. Real operating spending per capita growth from 2000 to 2011 for Strathcona County is 81 per cent, while operating spending per capita in 2011 was \$1,869. Edmonton, the second largest city in Alberta, grew their 2000 to 2011 real operating spending per capita by 33 per cent. Edmonton's 2011 operating spending per capita is \$1,650. The Capital Region average for both indicators is 49 per cent and \$1,382, respectively (see Appendix 2(b)).

Central

Red Deer County is ranked as the least sustainable spender in the Central Region and 12th worst performing spender within the province. Real operating spending per capita growth from 2000 to 2011 for Red Deer County is 130 per cent, while operating spending per capita in 2011 was \$1,618. The Central Region average for both indicators is 41 per cent and \$1,363, respectively (see Appendix 2(c)).

North Eastern

The Regional Municipality of Wood Buffalo (Wood Buffalo) is the least sustainable spender in the North Eastern Region and 4th worst performing spender within the province. Real operating spending per capita growth from 2000 to 2011 for Wood Buffalo is 201 per cent and operating spending per capita in 2011 was \$2,800. The North Eastern Region average for both indicators is 68 per cent and \$1,735, respectively (see Appendix 2(d)).

⁹ The damage done to High River by the Alberta Flood of 2013 does not influence these rankings as the most recent data of this report came from the year 2011.

North Western

Drayton Valley is ranked as the least sustainable spender in the North Western Region and 15th worst performing spender within the province. Real operating spending per capita growth from 2000 to 2011 for Drayton Valley is 90 per cent and operating spending per capita in 2011 was \$2,036. The North Western Region average for both indicators is 57 per cent and \$1,682, respectively (see Appendix 2(e)).

Rocky Mountain

Jasper is the least sustainable spender in the Rocky Mountain Region and 10th worst performing spender within the province. Real operating spending per capita growth from 2000 to 2011 for Jasper is 154 per cent, while operating spending per capita in 2011 was \$1,536. The Rocky Mountain Region average for both indicators is 69 per cent and \$1,684 respectively (see Appendix 2(f)).

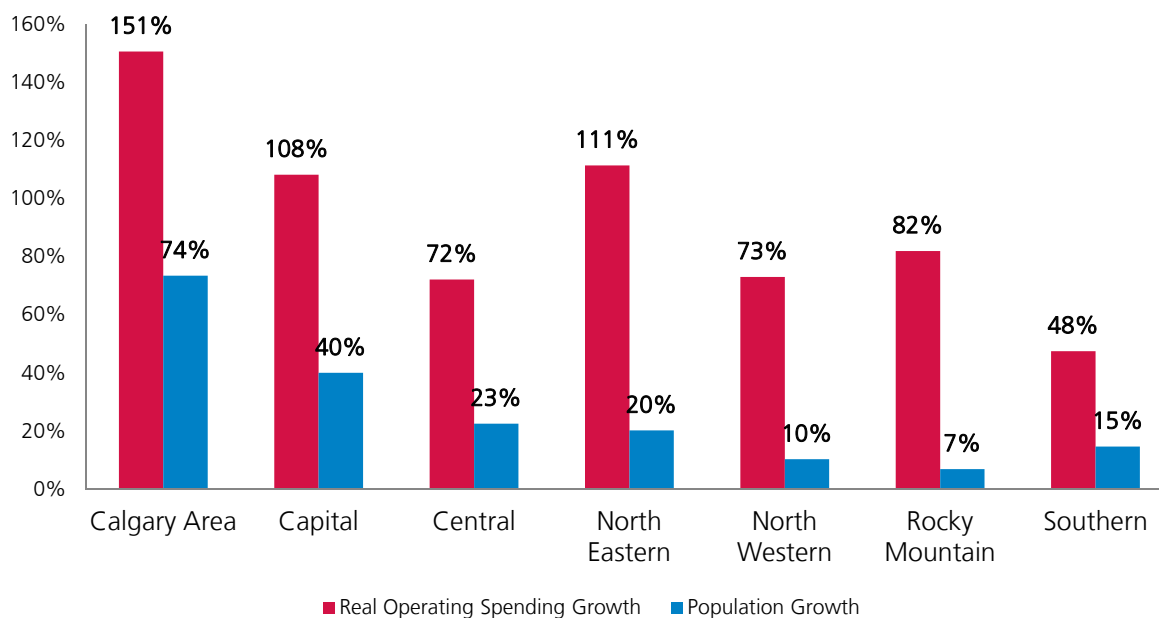
Southern

Lethbridge County is ranked as least sustainable spender in the Southern Region and 33rd worst performing spender within the province. Real operating spending per capita growth from 2000 to 2011 for Lethbridge County is 59 per cent and operating spending per capita in 2011 was \$1,962. The Southern Region average for both indicators is 29 per cent and \$1,457, respectively (see Appendix 2(g)).

Figure 2.2 below compares regional real operating spending growth to that of population growth within the same eleven year period. From 2000 to 2011, real operating spending growth among the different regions has grown at an alarming rate, and in the case of the Rocky Mountain region, almost 12 times faster than population growth.

Figure 2.2

Alberta Regional Real Operating Spending Growth and Population Growth, 2000-2011 For Municipalities with Populations of 5,000 or More



Source: Municipal Affairs, Alberta Government & Statistics Canada

Municipal Spending

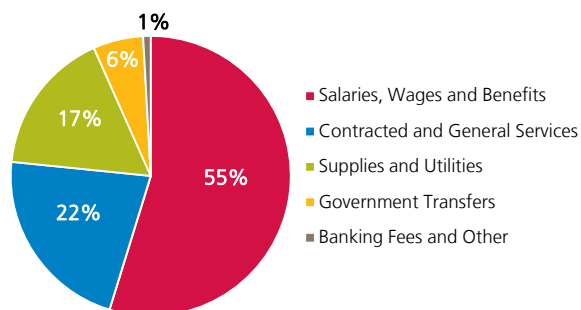
Patterns and Breakdowns of Aggregate Municipal Spending

Municipal operating spending in Alberta totalled \$7.61 billion in 2011. According to data provided by Municipal Affairs, over half of aggregate operating spending by Alberta municipalities was on salaries, wages and benefits. Twenty-two per cent of operating spending was allocated to contracted and general services, while 17 per cent was allocated to supplies and utilities (see Figure 3.1).¹⁰

As previous CFIB studies have pointed out, there is a very large disparity between public sector and private sector salaries, wages and benefits. In the *CFIB Wage Watch Report*, there was an average public sector salary and wage premium of 7.2 per cent paid by Albertan municipalities in 2006 (31.0 per cent if public sector benefits are included).¹¹ This is very likely to be representative of current conditions since the growth in real Alberta municipal spending on salaries, wages and benefits increased 82 per cent between 2000 and 2011, over three times more than population growth within the same period (see Figure 3.2).

Figure 3.1

Alberta Municipal Operating Spending Categories, 2011



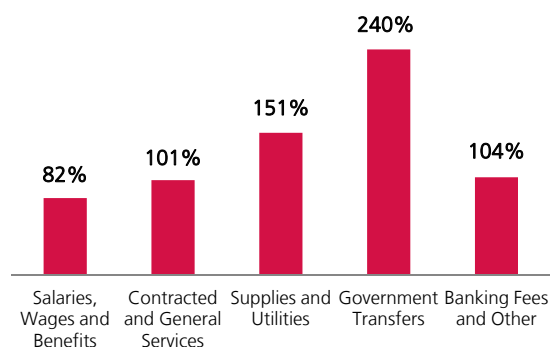
Source: Municipal Affairs, Alberta Government

¹⁰ Lloydminster's financial data was not included in the data of this section since their operating expenditures could not be converted into the specific categories used here.

¹¹ See: "Wage Watch", Canadian Federation of Independent Business (December 2008)

Figure 3.2

Alberta Municipal Real Operating Spending Growth in Categories, 2000-2011



Source: Municipal Affairs, Alberta Government

Contracted and general services, a fairly large category of municipal spending, are expenses made to provide or contract out municipal services. These expenditures include everything from postage, travel, and conference fees, to election costs and repairs of tangible capital assets.¹² Supplies and Utilities, the third largest average municipal spending category, mainly include costs to run municipal facilities, as well as purchases of construction and maintenance materials.¹³

Depending on the categorical expenditure, it grew three to ten times more than population growth in the same eleven year period. Alberta municipalities need to urgently begin tightening the control on how they spend and what they spend on. Unnecessarily high spending now equates to a greater need for future revenue. Since property taxes are the largest source of that revenue, taxpayers will unfortunately need to anticipate footing a larger bill.

¹² Contracted and General Services also include "Purchases from Other Governments". This category makes up bulk purchases of services from other governments, which may include, but not limited to, road maintenance, garbage collection and police protection.

¹³ See the FIR Municipal Manual (2012), Municipal Affairs, for more information on various municipal expenditures.

Municipal Revenue

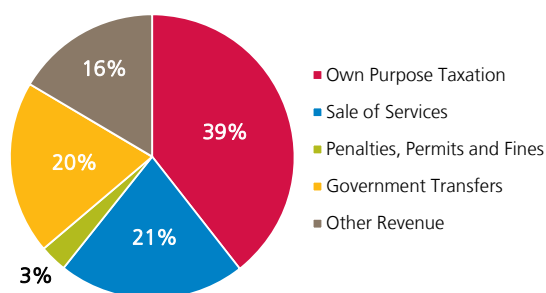
Patterns and Breakdowns of Aggregate Municipal Revenue

Municipal revenue in Alberta totalled \$13 billion in 2011. According to Alberta Municipal Affairs, 39 per cent of aggregate operating revenue of Alberta municipalities came from direct taxation. The sale of municipal services accounted for 21 per cent of operating revenue and 20 per cent stemmed from government transfers (see Figure 4.1).

Taxation mainly relates to municipal property taxes and in some municipalities, an extra tax for owning and operating a business. Property tax revenue has always been a large and standard source of municipal revenue and long-term trends show Alberta businesses paying disproportionate amounts of property tax. In 2011, the average commercial property in Alberta paid two and a half times as much property tax as an equally valued residential property.¹⁴ In the case of Calgary, businesses had to pay approximately five times more property tax than residential properties of the same assessed property value.¹⁵ These imbalances create unfriendly business environments that disrupt economic activity within the province and potentially discourage business growth.

Figure 4.1

Sources of Alberta Municipal Revenue, 2011



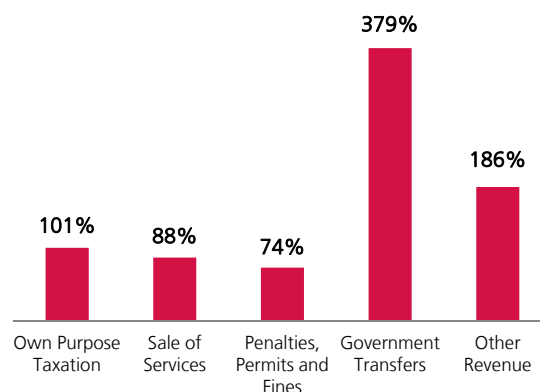
Source: Municipal Affairs, Alberta Government

* See: "The Real Fiscal Imbalance", Canadian Federation of Independent Business (June 2012)

* This number incorporates the extra business tax that is charged to businesses for operating in the City of Calgary.

Figure 4.2

Real Growth of Alberta Municipal Revenue Sources, 2000-2011



Source: Municipal Affairs, Alberta Government

Of note in Figure 4.2 is the 379 per cent increase in municipal revenues from government transfers. In a period where local governments have consistently claimed that they have been the subject of "government downloading," it is worth pointing out that there have also been additional funds provided to municipalities from other levels of government.¹⁶ Revenue that is collected from penalties, license permits and fines can become very problematic for business operators, especially when licenses and permits make up about half of this total revenue stream. Another source of municipal revenue that has substantially increased since 2000 is other revenue; everything from franchise contracts to developer levies.

* "Government downloading" is when municipalities find themselves paying for services and programs that should have been funded by other levels of government.

Conclusion

Real municipal operating spending grows at a sustainable rate when it is in line with population growth. It is evident, however, that during the 2000 to 2011 period, Alberta municipalities have spent well in excess of these sustainable levels. While some municipalities practice good fiscal restraint over their operating costs, these healthy spending patterns are offset by the many more municipalities that practice poor fiscal restraint. While the tangible effects of overspending have thus far been largely borne by the business sector, it is inevitable that without some meaningful course correction these impacts will be felt by all taxpayers. As local governments may claim they are working to minimize tax increases on property owners, they should also be much more focused on spending restraint. Taxpayers will need to continue being vigilant of what is being collected and spent by municipalities. This will encourage more local accountability, public awareness, and eventual positive change. There is still time for municipalities to correct the approach they take when it comes to operating spending, however it will require political leadership, vision and immediate action.

Recommendations

CFIB recommends that:

1. Real municipal operating spending increases be limited by the rate of population growth. Special circumstances that require an increase in operating spending for a particular year should be funded by built-up emergency or reserve funds.
2. In all cases, core services must be identified and core service reviews conducted to ensure effective fiscal management.
3. The number of full-time municipal employees should be restricted and sustainable wage growth policies implemented. In addition, public sector compensation should be better aligned with the private sector.
4. Some public services such as garbage collection and recreation centers be investigated for the potential to be outsourced. Doing so would:
 - ▶ Create more jobs in the private sector
 - ▶ Give entrepreneurs the opportunity to innovate and create more efficient and cost effective ways of service delivery.
 - ▶ Let municipalities focus on fewer core services and thus manage them more efficiently.
5. The province create an independent auditor general for local government. The municipal auditor general would mainly conduct performance based analysis and value-for-money audits and publicly report the findings on a regular basis.

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Appendices

Appendix 1

How Alberta's Cities Rank on Spending Restraint Listed from Worst to Best (by overall Provincial Rank)

Municipality	2000-2011 Population Growth (%)	2000-2011 Real Operating Spending Growth (%)	2000-2011 Real Operating Spending per Capita Growth (%)	2011 Operating Spending per Capita (\$)	Overall Provincial Rank <i>1 = Worst</i> <i>181 = Best</i>
Camrose	21	105	70	1,734	32
Cold Lake	15	125	96	1,150	34
Leduc	66	192	76	1,553	40
St. Albert	16	100	72	1,419	51
Grande Prairie	40	121	58	1,627	57
Lacombe	29	121	72	1,136	70
Calgary	27	87	48	1,620	75
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Brooks	17	91	63	1,066	97
Spruce Grove	64	145	50	1,278	102
Edmonton	21	60	33	1,650	104
Lloydminster	54	101	31	1,685	105
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Wetaskiwin	12	55	38	1,140	136
Airdrie	125	189	29	1,042	156
Medicine Hat	22	-18	-33	726	181

Appendix 2(a)

Municipal Spending Trends within the Calgary Region (Population 5,000 and above) Listed from Worst to Best (by overall Provincial Rank)

Municipality	2000-2011 Population Growth (%)	2000-2011 Real Operating Spending Growth (%)	2000-2011 Real Operating Spending per Capita Growth (%)	2011 Operating Spending per Capita (\$)	Overall Provincial Rank <i>1 = Worst</i> <i>181 = Best</i>
High River	38	234	143	1,798	9
Cochrane	38	230	67	1,408	60
Calgary	27	87	48	1,620	75
Rocky View County	22	76	45	1,272	116
Chestermere	313	474	39	1,047	142
Strathmore	69	126	33	1,022	151
Drumheller	1	28	27	1,119	153
Airdrie	125	189	29	1,042	156
Okotoks	141	186	19	983	165
Foothills, M.D. of	22	42	16	927	169
Wheatland County	13	-14	-24	1,398	177
Regional Average	74	151	40	1,240	

Appendix 2(b)

Municipal Spending Trends within the Capital Region (Population 5,000 and above) Listed from Worst to Best (by overall Provincial Rank)

Municipality	2000-2011 Population Growth (%)	2000-2011 Real Operating Spending Growth (%)	2000-2011 Real Operating Spending per Capita Growth (%)	2011 Operating Spending per Capita (\$)	Overall Provincial Rank <i>1 = Worst</i> <i>181 = Best</i>
Strathcona County	27	130	81	1,869	20
Leduc	66	192	76	1,553	40
St. Albert	16	100	72	1,419	51
Leduc County	7	42	32	2,019	69
Morinville	37	126	65	1,160	82
Spruce Grove	64	145	50	1,278	102
Edmonton	21	60	33	1,650	104
Sturgeon County	12	69	51	1,182	111
Fort Saskatchewan	40	86	33	1,541	114
Beaumont	104	198	46	1,108	123
Stony Plain	71	125	31	1,168	146
Devon	36	75	29	1,053	154
Parkland County	21	61	32	968	155
Regional Average	40	108	49	1,382	

Appendix 2(c)

Municipal Spending Trends within the Central Region (Population 5,000 and above)
Listed from Worst to Best (by overall Provincial Rank)

Municipality	2000-2011 Population Growth (%)	2000-2011 Real Operating Spending Growth (%)	2000-2011 Real Operating Spending per Capita Growth (%)	2011 Operating Spending per Capita (\$)	Overall Provincial Rank <i>1 = Worst</i> <i>181 = Best</i>
Red Deer County	12	157	130	1,618	12
Stettler County	-1	78	80	2,225	16
Sylvan Lake	59	184	79	1,110	62
Lacombe	29	121	72	1,136	70
Stettler	12	81	62	1,228	83
Ponoka County	4	61	55	1,350	85
Yellowhead County	0	19	20	2,120	86
Red Deer	40	108	48	1,477	87
Olds	16	80	55	1,327	88
Ponoka	7	75	63	1,128	90
Beaver County	0	44	43	1,423	103
Kneehill County	3	12	9	1,845	126
Innisfail	16	65	42	1,108	127
Wetaskiwin County	1	31	30	1,319	134
Vermilion River County	5	28	22	1,486	135
Wetaskiwin	12	55	38	1,140	136
Rocky Mountain House	19	55	30	1,172	147
Blackfals	220	279	19	897	168
Lacombe County	4	1	-3	1,198	173
Mountain View County	11	-1	-11	1,087	178
Clearwater County	8	-15	-21	1,236	179
Regional Average	23	72	41	1,363	

Appendix 2(d)

**Municipal Spending Trends within the North Eastern Region
(Population 5,000 and above)
Listed from Worst to Best (by overall Provincial Rank)**

Municipality	2000-2011 Population Growth (%)	2000-2011 Real Operating Spending Growth (%)	2000-2011 Real Operating Spending per Capita Growth (%)	2011 Operating Spending per Capita (\$)	Overall Provincial Rank <i>1 = Worst 181 = Best</i>
Wood Buffalo, R.D. of	97	493	201	2,800	4
Bonnyville	20	232	177	2,911	5
Vegreville	9	84	69	2,118	21
Camrose	21	105	70	1,734	32
Cold Lake	15	125	96	1,150	34
Athabasca County	2	46	42	1,725	76
Camrose County	0	60	61	1,243	84
St. Paul	13	76	56	1,156	101
Lloydminster	54	101	31	1,685	105
Bonnyville, M.D. of	12	21	8	1,893	125
Wainwright	11	58	42	1,107	128
Lac Ste. Anne County	17	53	31	1,232	143
St. Paul County	-6	-6	1	1,799	148
Regional Average	20	111	68	1,735	

Appendix 2(e)

**Municipal Spending Trends within the North Western Region
(Population 5,000 and above)
Listed from Worst to Best (by overall Provincial Rank)**

Municipality	2000-2011 Population Growth (%)	2000-2011 Real Operating Spending Growth (%)	2000-2011 Real Operating Spending per Capita Growth (%)	2011 Operating Spending per Capita (\$)	Overall Provincial Rank <i>1 = Worst 181 = Best</i>
Drayton Valley	17	122	90	2,036	15
Peace River	-3	79	85	1,620	26
Whitecourt	15	107	80	1,579	29
Greenview, M.D. of	-1	0	0	3,278	31
Grande Prairie County	17	86	58	1,960	36
Slave Lake	7	95	82	1,430	38
Grande Prairie	40	121	58	1,627	57
Edson	13	78	57	1,505	66
Brazeau County	7	64	54	1,535	71
Hinton	-1	58	60	1,330	77
Westlock County	-1	54	55	1,394	80
Barrhead County	0	50	51	1,133	119
Mackenzie County	25	36	9	1,432	159
Regional Average	10	73	57	1,682	

Appendix 2(f)

**Municipal Spending Trends within the Rocky Mountain Region
(Population 5,000 and above)
Listed from Worst to Best (by overall Provincial Rank)**

Municipality	2000-2011 Population Growth (%)	2000-2011 Real Operating Spending Growth (%)	2000-2011 Real Operating Spending per Capita Growth (%)	2011 Operating Spending per Capita (\$)	Overall Provincial Rank <i>1 = Worst</i> <i>181 = Best</i>
Jasper	12	184	154	1,536	10
Banff	7	45	35	2,257	49
Canmore	17	81	55	1,613	63
Crowsnest	-10	19	31	1,330	130
Regional Average	7	82	69	1,684	

Appendix 2(g)

**Municipal Spending Trends within the Southern Region (Population 5,000 and above)
Listed from Worst to Best (by overall Provincial Rank)**

Municipality	2000-2011 Population Growth (%)	2000-2011 Real Operating Spending Growth (%)	2000-2011 Real Operating Spending per Capita Growth (%)	2011 Operating Spending per Capita (\$)	Overall Provincial Rank <i>1 = Worst</i> <i>181 = Best</i>
Lethbridge County	11	77	59	1,962	33
Cypress County	8	48	37	2,262	47
Taber	8	76	63	1,549	54
Newell County	11	32	19	2,072	93
Brooks	17	91	63	1,066	97
Lethbridge	28	70	33	1,552	113
Willow Creek, M.D. of	5	41	35	1,222	133
Coaldale	17	66	42	1,008	140
Redcliff	24	52	23	1,017	163
Taber, M.D. of	12	-12	-21	1,587	172
Medicine Hat	22	-18	-33	726	181
Regional Average	15	48	29	1,457	

Appendix 3

Overall Provincial Rank, 2000-2011
Listed from Worst to Best (by overall Provincial Rank)

Municipality	2000-2011 Population Growth (%)	2000-2011 Real Operating Spending Growth (%)	2000-2011 Real Operating Spending per Capita Growth (%)	2011 Operating Spending per Capita (\$)	Overall Provincial Rank <i>1 = Worst</i> <i>181 = Best</i>
Saddle Hills County	-9	251	286	5,439	1
Opportunity, M.D. of	-12	147	180	7,721	2
Lesser Slave River, M.D. of	4	166	156	5,496	3
Wood Buffalo, R.M. of	97	493	201	2,800	4
Bonnyville	20	232	177	2,911	5
Penhold	43	324	197	1,384	6
Special Areas Board	-18	0	22	5,120	7
Birch Hills County	-4	112	121	2,755	8
High River	38	234	143	1,798	9
Jasper	12	184	154	1,536	10
Two Hills County	6	110	98	2,556	11
Red Deer County	12	157	130	1,618	12
Rainbow Lake	-5	87	96	2,330	13
Northern Lights County	-8	47	60	3,104	14
Drayton Valley	17	122	90	2,036	15
Stettler County	-1	78	80	2,225	16
Carstairs	27	178	118	1,352	17
Bruderheim	1	104	101	1,530	18
Northern Sunrise County	9	36	25	3,122	19
Strathcona County	27	130	81	1,869	20
Vegreville	9	84	69	2,118	21
Forty Mile County	6	64	55	2,411	22
Nanton	10	119	98	1,425	23
Big Lakes, M.D. of	-10	5	17	3,173	24
Paintearth County	-8	22	33	2,800	25
Peace River	-3	79	85	1,620	26
Grande Cache	-15	56	83	1,596	27
Provost, M.D. of	-6	30	38	2,525	28
Whitecourt	15	107	80	1,579	29
Three Hills	-2	93	96	1,215	30
Greenview, M.D. of	-1	0	0	3,278	31
Camrose	21	105	70	1,734	32
Lethbridge County	11	77	59	1,962	33
Cold Lake	15	125	96	1,150	34
Smoky Lake	-7	74	87	1,351	35
Grande Prairie County	17	86	58	1,960	36
Turner Valley	28	137	85	1,388	37
Slave Lake	7	95	82	1,430	38
Flagstaff County	-13	14	31	2,545	39
Leduc	66	192	76	1,553	40
Starland County	14	16	1	3,173	41
Calmar	13	110	86	1,307	42
Wainwright, M.D. of	2	33	31	2,485	43
Minburn County	-6	12	18	2,739	44
High Prairie	-2	61	65	1,671	45
Woodlands County	12	45	29	2,449	46
Cypress County	8	48	37	2,262	47
Thorhild County	15	76	53	1,918	48
Banff	7	45	35	2,257	49

Fox Creek	-2	64	67	1,546	50
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Appendix 3, Continued

Municipality	2000-2011 Population Growth (%)	2000-2011 Real Operating Spending Growth (%)	2000-2011 Real Operating Spending per Capita Growth (%)	2011 Operating Spending per Capita (\$)	Overall Provincial Rank <i>1 = Worst</i> <i>181 = Best</i>
St. Albert	16	100	72	1,419	51
Pincher Creek	1	76	73	1,348	52
Viking	0	62	61	1,609	53
Taber	8	76	63	1,549	54
Picture Butte	-1	77	78	1,199	55
Barrhead	-1	72	74	1,300	56
Grande Prairie	40	121	58	1,627	57
Vermilion	3	77	72	1,306	58
Lamont	5	78	69	1,370	59
Cochrane	38	130	67	1,408	60
Fairview, M.D. of	1	44	42	1,950	61
Sylvan Lake	59	184	79	1,110	62
Canmore	17	81	55	1,613	63
Mayerthorpe	-12	54	75	1,151	64
Sundre	15	87	63	1,419	65
Edson	13	78	57	1,505	66
Bon Accord	3	72	68	1,260	67
Lamont County	-7	31	40	1,857	68
Leduc County	7	42	32	2,019	69
Lacombe	29	121	72	1,136	70
Brazeau County	7	64	54	1,535	71
Valleyview	-3	37	42	1,796	72
Bighorn, M.D. of	15	44	26	2,144	73
Spirit River	3	63	58	1,410	74
Calgary	27	87	48	1,620	75
Athabasca County	2	46	42	1,725	76
Hinton	-1	58	60	1,330	77
Coronation	-13	37	58	1,349	78
Sexsmith	40	141	73	1,014	79
Westlock County	-1	54	55	1,394	80
Killam	-3	54	59	1,304	81
Morinville	37	126	65	1,160	82
Stettler	12	81	62	1,228	83
Camrose County	0	60	61	1,243	84
Ponoka County	4	61	55	1,350	85
Yellowhead County	0	19	20	2,120	86
Red Deer	40	108	48	1,477	87
Olds	16	80	55	1,327	88
Elk Point	1	68	65	1,100	89
Ponoka	7	75	63	1,128	90
Raymond	26	111	67	1,047	91
Swan Hills	-8	34	47	1,477	92
Newell County	11	32	19	2,072	93
Bentley	12	81	61	1,139	94
Trochu	16	66	43	1,547	95
Irricana	22	100	63	1,062	96
Brooks	17	91	63	1,066	97
Black Diamond	24	92	55	1,227	98
Beaverlodge	13	73	52	1,258	99
Bow Island	11	75	58	1,123	100
St. Paul	13	76	56	1,156	101

Spruce Grove	64	145	50	1,278	102
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Appendix 3, Continued

Municipality	2000-2011 Population Growth (%)	2000-2011 Real Operating Spending Growth (%)	2000-2011 Real Operating Spending per Capita Growth (%)	2011 Operating Spending per Capita (\$)	Overall Provincial Rank <i>1 = Worst</i> <i>181 = Best</i>
Beaver County	0	44	43	1,423	103
Edmonton	21	60	33	1,650	104
Lloydminster	54	101	31	1,685	105
Stirling	32	115	62	993	106
Vauxhall	6	47	39	1,510	107
Gibbons	4	70	64	940	108
Vulcan	16	66	44	1,370	109
Fairview	-1	50	51	1,205	110
Sturgeon County	12	69	51	1,182	111
Legal	9	71	57	1,045	112
Lethbridge	28	70	33	1,552	113
Fort Saskatchewan	40	86	33	1,541	114
Athabasca	18	53	30	1,609	115
Rocky View County	22	76	45	1,272	116
Tofield	9	54	41	1,352	117
Provost	2	47	45	1,273	118
Barrhead County	0	50	51	1,133	119
Crossfield	43	122	55	1,005	120
Vulcan County	0	11	11	1,946	121
Smoky Lake County	-5	-12	-7	2,287	122
Beaumont	104	198	46	1,108	123
Two Hills	18	70	43	1,160	124
Bonnyville, M.D. of	12	21	8	1,893	125
Kneehill County	3	12	9	1,845	126
Innisfail	16	65	42	1,108	127
Wainwright	11	58	42	1,107	128
Clear Hills County	3	-23	-25	2,589	129
Crowsnest Pass	-10	19	31	1,330	130
Fort Macleod	1	36	35	1,257	131
Millet	12	69	50	903	132
Willow Creek, M.D. of	5	41	35	1,222	133
Wetaskiwin County	1	31	30	1,319	134
Vermilion River County	5	28	22	1,486	135
Wetaskiwin	12	55	38	1,140	136
Oyen	10	44	30	1,295	137
Magrath	23	91	55	762	138
Rimbey	19	58	33	1,213	139
Coaldale	17	66	42	1,008	140
Pincher Creek, M.D. of	4	14	9	1,704	141
Chestermere	313	474	39	1,047	142
Lac Ste. Anne County	17	53	31	1,232	143
Onoway	30	81	39	1,030	144
Coalhurst	33	92	44	899	145
Stony Plain	71	125	31	1,168	146
Rocky Mountain House	19	55	30	1,172	147
St. Paul County	-6	-6	1	1,799	148
Hanna	-5	21	27	1,184	149
Westlock	3	34	30	1,097	150
Strathmore	69	126	33	1,022	151

Didsbury	22	61	32	1,028	152
Drumheller	1	28	27	1,119	153
Devon	36	75	29	1,053	154

Appendix 3, Continued

Municipality	2000-2011 Population Growth (%)	2000-2011 Real Operating Spending Growth (%)	2000-2011 Real Operating Spending per Capita Growth (%)	2011 Operating Spending per Capita (\$)	Overall Provincial Rank <i>1 = Worst</i> <i>181 = Best</i>
Parkland County	21	61	32	968	155
Airdrie	125	189	29	1,042	156
Eckville	10	35	23	1,120	157
Smoky River, M.D. of	-2	-11	-9	1,820	158
Mackenzie County	25	36	9	1,432	159
Manning	15	31	14	1,298	160
Grimshaw	-5	21	27	945	161
Claresholm	8	33	24	1,016	162
Redcliff	24	52	23	1,017	163
Bassano	9	27	16	1,039	164
Okotoks	141	186	19	983	165
Wembley	-5	22	29	724	166
Redwater	3	3	0	1,324	167
Blackfalds	220	279	19	897	168
Foothills, M.D. of	22	42	16	927	169
High Level	26	2	-19	1,584	170
Cardston	5	11	6	999	171
Taber, M.D. of	12	-12	-21	1,587	172
Lacombe County	4	1	-3	1,198	173
Bowden	22	29	5	852	174
Cardston County	-7	-9	-2	1,004	175
Warner County	6	-15	-20	1,327	176
Wheatland County	13	-14	-24	1,398	177
Mountain View County	11	-1	-11	1,087	178
Clearwater County	8	-15	-21	1,236	179
Peace, M.D. of	-5	-33	-30	1,312	180
Medicine Hat	22	-18	-33	726	181

Appendix 4

Listing of Unranked Municipalities, 2000-2011 Listed in Alphabetical Order

Municipality	2000-2011 Population Growth (%)	2000-2011 Real Operating Spending Growth (%)	2000-2011 Real Operating Spending per Capita Growth (%)	2011 Operating Spending per Capita (\$)
Acadia, M.D. of	2	37	34	2,259
Acme	10	89	71	1,278
Alberta Beach	38	33	-4	1,469
Alix	10	47	34	1,724
Alliance	17	49	28	1,628
Amisk	-20	104	154	1,208
Andrew	-4	56	63	1,279
Argentia Beach	333	36	-69	2,967
Arrowwood	7	100	87	978
Banff, I.D. of	-28	149	246	899
Barnwell	47	94	32	651
Barons	14	77	54	1,204
Bashaw	12	42	27	1,151
Bawlf	3	54	50	972
Beiseker	5	99	89	1,532
Berwyn	-7	56	68	1,005
Betula Beach	67	50	-10	1,738
Big Valley	14	29	13	1,059
Birch Cove	65	63	-1	1,220
Birchcliff	23	4	-15	900
Bittern Lake	20	23	2	956
Bondiss	9	-27	-33	543
Bonnyville Beach	52	50	-1	502
Botha	-5	109	119	1,250
Boyle	6	145	132	1,919
Breton	11	92	72	1,474
Burnstick Lake	514	75	-71	1,077
Carbon	14	80	58	1,218
Carmangay	6	58	49	1,111
Caroline	9	8	-1	1,536
Castle Island	16	213	171	2,006
Castor	-4	44	50	1,625
Cereal	-33	216	371	4,197
Champion	0	51	51	1,034
Chauvin	-15	80	111	1,981
Chipman	28	111	65	1,488
Clive	18	87	58	825
Clyde	15	42	23	657
Coutts	-21	40	77	1,277
Cowley	-14	40	63	1,112
Cremona	22	22	0	1,083
Crystal Springs	78	106	16	1,474
Czar	-12	56	78	736
Daysland	20	88	56	1,287
Delburne	16	66	43	1,306
Delia	0	95	96	1,563
Dewberry	18	68	42	1,645

Donalda	-7	142	161	1,412
Donnelly	-7	52	64	1,178
Duchess	16	34	16	786

Appendix 4, Continued

Municipality	2000-2011 Population Growth (%)	2000-2011 Real Operating Spending Growth (%)	2000-2011 Real Operating Spending per Capita Growth (%)	2011 Operating Spending per Capita (\$)
Edberg	13	63	44	1,131
Edgerton	6	72	63	1,977
Elk Island, I.D. of	110	146	17	750
Elnora	6	49	41	931
Empress	-27	17	61	1,960
Falher	-18	39	69	1,845
Ferintosh	30	90	47	1,180
Foremost	-6	42	50	1,194
Forestburg	-4	25	30	1,108
Gadsby	-13	52	74	1,361
Galahad	-23	-7	21	1,580
Ghost Lake	24	166	115	1,022
Girouxville	-15	27	50	1,245
Glendon	16	71	48	981
Glenwood	-5	41	48	1,000
Golden Days	125	68	-25	1,815
Grandview	98	72	-13	1,591
Granum	17	26	7	947
Gull Lake	37	103	48	1,350
Half Moon Bay	-40	24	105	1,843
Halkirk	-14	59	84	1,456
Hardisty	-6	71	82	1,176
Hay Lakes	22	124	84	1,144
Heisler	-23	84	140	1,558
Hill Spring	-7	71	84	923
Hines Creek	-9	48	63	1,405
Holden	0	15	15	970
Horseshoe Bay	449	91	-65	192
Hughenden	-12	65	88	1,157
Hussar	19	123	87	1,357
Hythe	15	86	61	932
Innisfree	-2	114	118	2,053
Irma	-6	19	27	1,347
Island Lake	75	161	49	472
Island Lake South	48	36	-8	407
Itaska Beach	483	11	-81	3,613
Jarvis Bay	120	11	-50	1,005
Jasper National Park, I.D. of	-69	549	1981	4,493
Kananaskis, I.D. of	-35	9	68	2,795
Kapasiwin	-7	41	51	2,118
Kitscoty	33	178	110	1,017
Lakeview	140	244	43	1,283
Larkspur	409	75	-66	536
Linden	18	145	109	1,380
Lomond	3	24	21	1,330
Longview	10	19	8	1,173
Lougheed	0	175	174	2,622
Ma-Me-O Beach	94	43	-26	2,443
Mannville	0	91	90	2,082

Marwayne	27	160	105	1,251
Mclennan	-14	15	33	1,217
Mewatha Beach	78	42	-20	610

Appendix 4, Continued

Municipality	2000-2011 Population Growth (%)	2000-2011 Real Operating Spending Growth (%)	2000-2011 Real Operating Spending per Capita Growth (%)	2011 Operating Spending per Capita (\$)
Milk River	-9	7	18	1,060
Milo	4	99	91	1,898
Minburn	-32	216	362	1,782
Morrin	-8	82	97	1,069
Mundare	26	50	19	1,228
Munson	6	61	51	1,129
Myrnam	23	78	45	1,032
Nakamun Park	529	138	-62	1,449
Nampa	-13	70	94	1,743
New Norway	20	156	114	908
Nobleford	57	40	-11	649
Norglenwold	-4	68	75	861
Norris Beach	74	108	19	2,615
Paradise Valley	18	64	39	1,261
Parkland Beach	39	27	-9	1,159
Pelican Narrows	33	50	13	546
Point Alison	0	127	127	5,402
Poplar Bay	20	82	51	2,041
Ranchland, M.D. of	-20	-37	-21	14,867
Rochon Sands	-23	311	435	3,574
Rockyford	1	409	405	4,115
Rosalind	10	107	89	882
Rosemary	17	75	49	954
Ross Haven	83	58	-14	889
Rycroft	-4	85	93	1,449
Ryley	-2	58	61	1,225
Sandy Beach	40	116	55	1,087
Seba Beach	64	37	-16	2,283
Sedgewick	-5	58	66	1,025
Silver Sands	-55	92	329	4,673
South Baptiste	5	-11	-15	1,397
South View	92	38	-28	969
Spirit River, M.D. of	-18	50	83	3,551
Spring Lake	39	25	-10	563
Standard	4	60	54	1,348
Stavely	-3	54	59	920
Strome	-6	44	54	1,135
Sunbreaker Cove	59	-3	-39	891
Sunrise Beach	102	88	-7	997
Sunset Beach	167	69	-37	517
Sunset Point	94	101	4	1,186
Tilley	10	6	-4	944
Val Quentin	47	37	-7	1,063
Veteran	-8	57	70	1,050
Vilna	-9	33	46	1,436
Wabamun	3	67	62	2,514
Waiparous	53	167	74	1,010
Warburg	27	47	16	907

Warner	-7	70	83	1,634
Waskatenau	7	66	56	1,266
Waterton, I.D. of	-43	2004	3570	3,199
West Baptiste	189	48	-49	575

Appendix 4, Continued

Municipality	2000-2011 Population Growth (%)	2000-2011 Real Operating Spending Growth (%)	2000-2011 Real Operating Spending per Capita Growth (%)	2011 Operating Spending per Capita (\$)
West Cove	99	60	-19	1,044
Whispering Hills	58	171	71	897
White Sands	145	138	-3	1,324
Willingdon	-5	106	116	1,394
Wood Buffalo, I.D. of	14	1918	1669	634
Yellowstone	75	67	-5	856
Youngstown	-29	57	121	1,738