

# Alberta Municipal Spending Report, 2014

## 5th Edition: Trends in Operating Spending, 2000-2012

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Municipal spending in Alberta has increased at an unsustainable pace since 2000, leading municipalities to look to businesses and residents to foot the bill. This report updates CFIB's 2013 Alberta Municipal Spending Report with the latest available data from all municipalities in the province. It shows that excess municipal spending in Alberta has cost households an average of \$9,315 since the year 2000, and \$1,582 in 2012 alone.

### Introduction

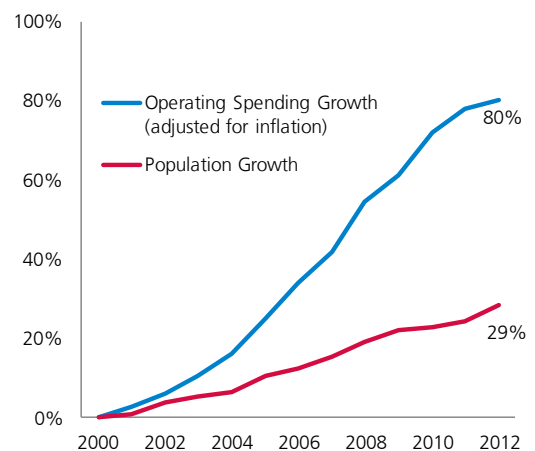
For the first time in twelve years, in part due to higher than average population growth, spending grew at a sustainable pace in 2012. During the 2012 fiscal year, real operating spending increased by 1.3 per cent while population within the same period grew by 3.4 per cent.

This can be compared to previous periods where municipal inflation-adjusted operating spending in Alberta increased 6.6 per cent between 2009 and 2010, and 3.3 per cent between 2010 and 2011, while population within those periods grew by 0.7 and 1.1 per cent respectively.

Although spending growth was sustainable in 2012, it has still grown excessively over the past twelve years. From 2000 to 2012 real municipal spending in Alberta grew by a total of 80 per cent, while population only grew by 29 per cent during the same period (see Figure 1.1), a difference of more than two and a half times.

Using these calculations, CFIB has found that Alberta municipal governments have overspent by \$12.7 billion since 2000, and \$2.2 billion in 2012 alone.

Figure 1.1  
Alberta Real Operating Spending and Population Growth, 2000-2012



Source : Municipal Affairs, Alberta Government

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## Key Findings

- ▶ Excess municipal spending in Alberta has cost households an average of \$9,315 since the year 2000, and \$1,582 in 2012 alone.
- ▶ Alberta's population has increased 29 per cent over the last twelve years, while in the same time period real municipal operating spending grew by 80 percent. Over two and a half times as much as population growth.
- ▶ Of the 181 municipalities with populations over 1,000, only twelve (6.6 %) have kept operating spending growth at or below population and inflation growth since 2000.
- ▶ Real operating spending per capita in 2000 was \$1,119, and now sits at \$1,570 in 2012. This is an increase of 40 per cent.
- ▶ At the aggregate level, municipal operating spending grew in line with population and inflation growth between 2011 and 2012.
- ▶ At the individual level, 61 per cent of municipalities increased spending at an unsustainable pace between 2011 and 2012.
- ▶ The Municipal District of Opportunity, Saddle Hills County, and the Regional Municipality of Wood Buffalo were the worst three performing municipalities.
- ▶ Medicine Hat, Nobleford, and the Municipal District of Peace were the top three best overall performing municipalities.
- ▶ The cost of municipal government is the highest in the Municipal District of Opportunity at an astonishing \$10,306 per capita, and lowest in Nobleford at \$598 per capita.
- ▶ The Southern Region was Alberta's best performing region with an increase in real spending per capita of 22 per cent since 2000.
- ▶ The Rocky Mountain Region was the worst performing region, after increasing real operating spending per capita by 71 per cent over the past twelve years.

## Outline

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## Methodology

This report analyzes Alberta municipal operating spending from 2000 to 2012. The year 2000 was chosen as our benchmark as it is the most recent year with data readily available. This differs from the 2001 benchmark used in CFIB's National Municipal Spending Report, which was chosen due to the availability of data in other municipalities in Canada, and the need to ensure comparability across them.

Unless otherwise stated, data in this report on municipal revenues, expenditures, and population was obtained from the Ministry of Municipal Affairs, Alberta Government. To calculate inflation, we used Statistics Canada annual all item CPI measures. In an effort to standardize our methodology with the national spending report, CFIB used this city-specific measure for Calgary and Edmonton, while the Alberta-wide figure was used for all other municipalities.

The City of Lloydminster has the unusual geographic distinction of being located on the border of 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 classification differences, the overall final operational expenditure amount per year was easily comparable to the other municipalities.

All figures and tables on municipal spending represent CFIB calculations based on this data.

The number of households in inter-Census years was estimated using the annual compound growth rate of the number of households between Census years. The number of households for 2012 was estimated using the annual growth rate between Census years 2001 and 2011.

To isolate operating spending, capital related costs were carefully subtracted from each municipality's spending totals. These capital costs included the following line items:

interest on capital debt, amortization of capital assets, net loss on sale of capital assets, and write downs of capital assets. As only a few municipalities operate their own gas and electric utilities, any spending on these items was also excluded from our operating spending calculations to allow for greater comparability across municipalities, as was done in previous years' reports.

To evaluate the degree of sustainable operating spending growth, CFIB considers the rate of population growth to be the most reasonable benchmark for optimal inflation-adjusted operating spending increases<sup>1</sup>.

The 2014 Albert Municipal Spending Report uses the same methodology as reports in previous years to rank municipalities on the sustainability of their spending trends. Municipalities are ranked by giving equal weight to two measures: real operating spending per capita growth from 2000 to 2012, and 2012 real operating spending per capita<sup>2</sup>. The higher the rank, the worse off that municipality is in achieving sustainable operating spending.

Only municipalities with populations greater than or equal to 1,000 are included in the rankings. This population floor ensures that all ranked municipalities have at least a certain level of shared responsibility, allowing us to perform a more equal assessment and comparison amongst municipalities.

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<sup>1</sup> Gormanns, Nina. CFIB. 2014. *Canada's Municipal Spending Watch*

<sup>2</sup> A standardized index is created for each indicator (between 0 and 100). The ranked municipality with the highest/ lowest 2000 to 2011 real operating spending per capita growth is given a score of 0 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.

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## Overall Provincial Rankings

Using the methodology described above, we tallied a complete list of the Alberta municipalities with populations above 1,000 ordered by the overall sustainability of their spending. This allowed us to give each municipality an overall Provincial Rank, where #1 was the best performing municipality, and #181 was the worst. The complete Provincial Rankings are included for reference in Appendix 2.

Each municipality in the province can also be compared to the province-wide averages of \$1,570 in real operating spending per capita, and a growth of 80 per cent since 2000.

In Table 1.1, we have listed the 20 least sustainable municipalities in the province; the worst performers. From this we can highlight the municipalities of Opportunity, Saddle Hills, and Wood Buffalo as the least fiscally sustainable municipalities province-wide.

In the 2013 Alberta Municipal Spending Report, Opportunity and Saddle Hills also held the worst two rankings, although their places were reversed. Real operating spending in Opportunity was at an astonishing total of \$10,306 per person in 2012, the highest in the province by a margin of \$3,647, and six and a half times the provincial average. This was reached through a growth in real operating spending per capita of 273 per cent since 2000. Saddle Hills meanwhile had the worst growth rate in the province over the past twelve years at 373 per cent, along with having a real operating spending per capita of \$6,659.

Wood Buffalo, the third worst spender province-wide, was also the worst ranked of Alberta's 20 most populous municipalities as shown in Table 1.2. Wood Buffalo has grown its real operating spending per capita by 185% since 2000, and spent \$2,646 per person in real dollars in 2012. As Wood Buffalo is both

the third largest municipality in the province and one of its worst spenders, it holds a special obligation to rein in its spending to sustainable levels.

Medicine Hat, also one of Alberta's 20 largest municipalities, was the province's most sustainable spender in 2012. Its real operating spending per capita of \$759 was half the provincial average, and has decreased by 30 per cent since 2000.

The two largest cities in the province, Calgary and Edmonton ranked 10th and 12th worst among the largest municipalities and 72nd and 64th amongst all ranked municipalities, respectively.

Alberta's 17 incorporated cities share special status and powers compared to the province's other municipalities. They are also generally some of the largest and fastest growing municipalities in the province, and thus share similar governing responsibilities and trends in spending. To enable a comparison amongst Alberta's incorporated cities, they have been grouped under Table 1.2 for additional analysis.

Finally, all other municipalities in the province (with populations under 1,000), have their spending habits listed in Appendix 3 in alphabetical order, as they are unranked.

Table 1.1

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

Municipality	2000-2012 Change in Population (%)	2000-2012 Change in Real Operating Spending (%)	Real Operating Spending Per Capita 2012 (\$)	2000-2012 Real Operating Spending Per Capita Growth (%)	Overall Provincial Rank 1=Best 181=Worst
OPPORTUNITY NO. 17, M.D. OF	-16.7%	211%	<b>10,306</b>	<b>273.5%</b>	181
SADDLE HILLS COUNTY	-16.0%	297%	<b>6,659</b>	<b>373.0%</b>	180
WOOD BUFFALO, Regional Municipality of	126.4%	545%	<b>2,646</b>	<b>184.8%</b>	179
MAGRATH	18.7%	280%	<b>1,579</b>	<b>220.4%</b>	178
BIRCH HILLS COUNTY	-5.9%	133%	<b>3,084</b>	<b>148.0%</b>	177
I.D. NO. 09 (BANFF)	-10.0%	201%	<b>869</b>	<b>234.5%</b>	176
PENHOLD	52.4%	343%	<b>1,357</b>	<b>191.0%</b>	175
FOX CREEK	-15.2%	113%	<b>2,316</b>	<b>150.9%</b>	174
NORTHERN SUNRISE COUNTY	8.9%	74%	<b>4,007</b>	<b>60.1%</b>	173
JASPER, Municipality of	11.6%	178%	<b>1,506</b>	<b>149.3%</b>	172
SUNDRE	23.1%	173%	<b>1,935</b>	<b>121.7%</b>	171
PAINTEARTH NO. 18, COUNTY OF	-12.4%	40%	<b>3,355</b>	<b>59.6%</b>	170
SPECIAL AREAS BOARD	-21.8%	-19%	<b>4,360</b>	<b>3.9%</b>	169
BRUDERHEIM	8.3%	135%	<b>1,647</b>	<b>116.6%</b>	168
SWAN HILLS	-27.8%	45%	<b>2,022</b>	<b>100.7%</b>	167
DRAYTON VALLEY	19.8%	133%	<b>2,084</b>	<b>94.3%</b>	166
PROVOST NO. 52, M.D. OF	-15.4%	31%	<b>2,832</b>	<b>54.5%</b>	165
BIG LAKES, M.D. OF	-6.4%	20%	<b>3,471</b>	<b>27.8%</b>	164
SLAVE LAKE	3.5%	111%	<b>1,603</b>	<b>104.1%</b>	163
FLAGSTAFF COUNTY	-19.2%	21%	<b>2,907</b>	<b>49.6%</b>	162

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 2000-2012, and 2012 operating spending per capita. Above are the twenty worst-performing municipalities according to that measure.*

Table 1.2

## How Alberta's Cities Spend

Listed from Worst to Best (by overall Provincial Rank)

Municipality	2000-2012 Population Growth	2000-2012 Change in Real Operating Spending	Real Operating Spending Per Capita 2012	2000-2012 Change in Real Operating Spending Per Capita	Overall Provincial Rank 1=Best 181=Worst
Cold Lake	19%	141%	<b>1,186</b>	<b>103%</b>	151
Grande Prairie	53%	156%	<b>1,721</b>	<b>67%</b>	138
Leduc	75%	203%	<b>1,526</b>	<b>73%</b>	134
St. Albert	19%	105%	<b>1,427</b>	<b>73%</b>	126
Lacombe	28%	129%	<b>1,179</b>	<b>78%</b>	121
Lloydminster	59%	132%	<b>1,876</b>	<b>46%</b>	109
Spruce Grove	74%	184%	<b>1,397</b>	<b>64%</b>	104
Red Deer	40%	116%	<b>1,536</b>	<b>54%</b>	102
Camrose	21%	74%	<b>1,469</b>	<b>44%</b>	78
Brooks	18%	89%	<b>1,046</b>	<b>60%</b>	75
Lethbridge	30%	77%	<b>1,590</b>	<b>36%</b>	74
Calgary	30%	80%	<b>1,518</b>	<b>38%</b>	72
Edmonton	26%	63%	<b>1,609</b>	<b>29%</b>	64
Fort Saskatchewan	53%	101%	<b>1,519</b>	<b>31%</b>	63
Wetaskiwin	14%	62%	<b>1,174</b>	<b>42%</b>	58
Airdrie	139%	222%	<b>1,094</b>	<b>35%</b>	44
Medicine Hat	22%	-14%	<b>759</b>	<b>-30%</b>	1
<b>City Average</b>	<b>42%</b>	<b>113%</b>	<b>1,390</b>	<b>50%</b>	

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 2000-2012, and 2012 operating spending per capita. Above are the twenty worst-performing municipalities according to that measure.

## The 2014 Watch List

### 2011–2012 Annual Spending

In addition to the overall provincial rankings, we can analyze spending trends between 2011 and 2012 to better understand the spending habits of municipalities within the most recent time period. To do this, we simply observe the change in real operating spending per capita between 2011 and 2012 for municipalities across the province.

Table 3.1 below highlights the 10 municipalities that have reduced their real operating spending per capita the most from 2011 to 2012. Alternatively, Table 3.2 on the right shows the 10 municipalities that have the largest 2011 to 2012 growth in real operating spending per capita.

In aggregate, municipal operating expenditures for 2012 were \$2.23 billion above the baseline, had they been held to levels consistent with population and inflation growth since 2000.

Table 2.1

#### Alberta's 10 Most Improved Municipalities From 2011 to 2012 (with populations of 1,000 or larger)

Municipality	2011-2012 Change in Real Operating Spending Per Capita
BONNYVILLE	-53.9%
LESSER SLAVE RIVER, M.D. OF	-44.3%
LETHBRIDGE, COUNTY OF	-28.4%
CYPRESS COUNTY	-27.1%
PONOKA COUNTY	-22.6%
PEACE RIVER	-22.4%
TWO HILLS, COUNTY OF	-22.1%
SEXSMITH	-19.3%
CARSTAIRS	-19.2%
GRANDE PRAIRIE, COUNTY OF	-19.0%
ATHABASCA	-19.0%

Source: Municipal Affairs, Alberta Government & Statistics Canada

Between 2011 and 2012, Bonnyville was the most improved municipality in Alberta with a

53.9% per cent decrease in real operating spending per capita.

Table 2.2

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

Municipality	2011-2012 Change in Real Operating Spending Per Capita
MAGRATH	107.3%
FOOTHILLS, M.D. OF	60.7%
FOX CREEK	49.8%
WESTLOCK	38.2%
SWAN HILLS	36.9%
SUNDRE	36.3%
MANNING	34.1%
OPPORTUNITY, M.D. OF	33.5%
NORTHERN SUNRISE COUNTY	28.3%
SMOKY RIVER, M.D. OF	26.1%
HANNA	25.7%

Source: Municipal Affairs, Alberta Government & Statistics Canada

Between 2011 and 2012, Magrath was the worst performing municipality in Alberta with an astonishing 107.3 per cent increase in real operating spending per capita.

While aggregate real municipal operating spending per capita decreased slightly between 2011 and 2012, the average change for ranked municipalities was still an increase of 2.2 per cent. This is because a majority of municipalities, although not representing a majority of the population, increased real operating spending per capita. This figure highlights the fact that more needs to be done bring municipal operating spending to sustainable levels.

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## Regional Comparisons

### Municipal Spending Trends in Alberta's major regions

This section will examine municipal spending trends in the province using geographic regions. To facilitate this, we divided Alberta into the following regions:

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

Each municipality in the above regions with a population of over 5,000 were tabulated together to provide the opportunity for analysis within them. Please refer to the Appendix 1 series at the end of the report for a complete breakdown of the municipalities in each region. The following are comparative summaries of the performance of individual municipalities within each region.

#### Calgary Region

High River was the worst overall spender in the Calgary Region and with a Provincial Rank of 156, the 26th worst spender in the province. Real operating spending per capita growth from 2000 to 2012 for High River was 98 per cent, while operating spending per capita in 2012 was \$1,464. Spending related to the 2013 Southern Alberta Flood is not yet captured in these numbers.

Wheatland County performed the best in the region. While real spending per capita is above the regional average at \$1,402, it was the only major municipality in the region to reduce real spending per capita since 2000, reducing it by a total of 24 per cent.

Alberta's largest city, Calgary was also the largest spender per capita in region at \$1,518

per person. This is compared against the region's lowest spender, Chestermere at \$910 per person. Real operating spending per capita grew in Calgary by 38 per cent, a pace similar to the regional average.

The Calgary regional average for real operating spending growth is 39 per cent, and the average real operating spending per capita is \$1,229 (see Table 3.1).

#### Capital

Strathcona County was the worst performing municipality in the Capital Region. Real operating spending per capita growth from 2000 to 2012 was 77 per cent, while real operating spending per capita in 2012 was \$1,833.

Stony Plain was the Region's best performer with real operating spending per capita growing by 28 per cent from 2000–2012, and real spending per capita currently sitting at \$1,139.

Real operating spending per capita in Edmonton, the second largest city in the province grew by 29 per cent between 2000 and 2012. Edmonton's 2012 real operating spending per capita is \$1,609. Similar to Calgary, Edmonton's real per capita spending was higher than the regional average, while its spending growth was below average.

The Capital regional average for real operating spending growth is 51 per cent, and the average real operating spending per capita is \$1,404 (see Table 3.1).

#### Central

Red Deer County is ranked as the worst overall spender in the Central Region. The municipality recorded a growth in real operating spending per capita growth of 101 per cent from 2000 to 2012, while operating spending per capita in 2012 was \$1,410.

By contrast, Mountain View County was the best performer in the region as it reduced real operating spending per capita by 13 per cent, and maintained real operating spending per capita at \$1,069.



The Central regional average for real operating spending growth is 43 per cent, and the average real operating spending per capita is \$1,350 (see Table 3.1).

## North Eastern

The Regional Municipality of Wood Buffalo was the worst overall spender in the North Eastern region in 2012. Real operating spending per capita growth from 2000 to 2012 for the Municipality was 185 per cent, while real operating spending per capita in 2012 sat at \$2,646.

The County of St. Paul was ranked the best in the region. It held real spending per capita growth to a sustainable 2 per cent from 2000 to 2012. Its 2012 real spending per capita at \$1,833, however, was well above the regional average of \$1,624, indicating that there is still much room for improvement.

The North Eastern regional average for real operating spending growth is 57 per cent, and the average real operating spending per capita is \$1,624 (see Table 3.1).

## North Western

Drayton Valley is ranked as the worst overall spender in the North Western region and the 16th worst spender within the province with a Provincial Rank of 166. Real operating spending per capita growth from 2000 to 2012 was 94 per cent, and operating spending per capita in 2012 was \$2,036.

Barrhead County took the title of most sustainable spender in the North Western Region in 2012. Its 2012 real spending per capita was a low \$922, while real spending per capita increased by 23 per cent since the year 2000.

The North Western regional average for real operating spending growth is 54 per cent, and the average real operating spending per capita is \$1,654 (see Table 3.1).

## Rocky Mountain

Jasper was the worst overall spender in the Rocky Mountain Region, and the 10th worst

spender in the province with a Provincial Rank of 172. Real operating spending per capita from 2000–2012 grew in Jasper by 149 per cent, while operating spending per capita in 2012 was \$1,506.

Crowsnest Pass was the best performing municipality in the region. Its real spending has increased by 26 per cent over the past twelve years, where it now sits at \$1,452 per person.

The Rocky Mountain regional average for real operating spending growth is 71 per cent, and the average real operating spending per capita is \$1,703 (see Table 3.1).

## Southern

The Municipal District of Willow Creek is ranked as the worst overall spender in the Southern Region. Real operating spending per capita growth from 2000 to 2012 for the municipality was 67 per cent, while operating spending per capita in 2012 sat at \$1,511.

As the most fiscally sustainable city in the province, Medicine Hat was also the best ranked in the Southern region. Medicine Hat has decreased real spending by 14 per cent since 2000, and only spends \$759 per citizen on operating expenditures.

The Southern regional average for real operating spending growth is 22 per cent, and the average real operating spending per capita is \$1,338 (see Table 3.1).

## Regional Ranking

Using the same methodology as used to produce the overall Provincial Rank, Figure 3.1 below compares the average spending performance of Alberta's regions as a whole.

Looking at this we can spot an interesting trend along geographic lines. The three worst performing regions, Rocky Mountain, Northwest, and Northeast, encompass the province's north, and mountain regions on her western edge. The remaining regions, beginning with Capital, perform better by a significant margin, and interestingly, continually improve as we move further south towards the U.S. Border.

Rocky Mountain, the worst performer by a significant measure, grew real operating spending per capita by an alarming 71% since 2000. Over the same period its population grew by only six per cent (Table 3.2), giving it an average real operating spending per capita of \$1,703.

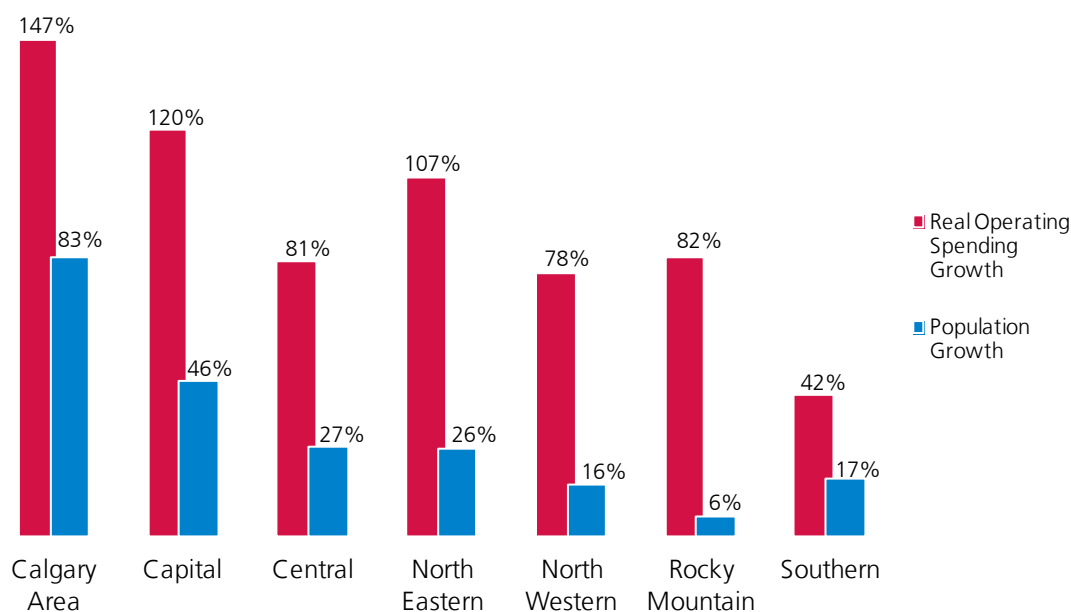
This is in stark contrast with the South region which held real operating spending growth to 22 per cent on average over the past twelve years, and average real operating spending per capita at \$1,338. Both are well below the provincial averages of 40 per cent and \$1,570 respectively.

Table 3.1  
Alberta's Regional Rankings

Region	2012 Real Operating Spending Per Capita	2000-2012 Real Operating Spending Per Capita Growth	2012 Regional Rank
South	\$1,338	22%	1
Calgary	\$1,229	39%	2
Central	\$1,350	43%	3
Capital	\$1,403	51%	4
Northeast	\$1,624	57%	5
Northwest	\$1,654	54%	6
Rocky Mtn	\$1,703	71%	7

Figure 3.2

### Alberta Regional Real Operating Spending & Population Growth 2000-2012 For Municipalities with Populations of 5,000 or More



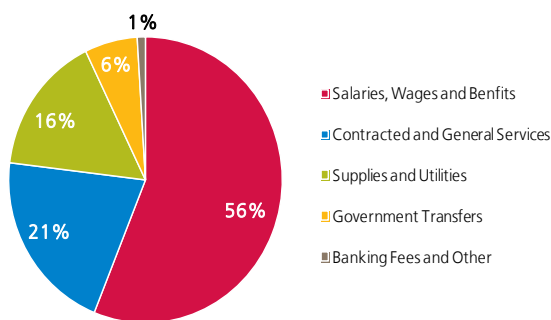
Source: Municipal Affairs, Alberta Government & Statistic Canada

# Municipal Spending

## Trends & Statistics by Category

In 2012 the aggregate total of nominal municipal operating spending in Alberta was \$7.79 billion. Well over half this, 56 per cent, was spent on personnel through salaries, wages and benefits. Twenty-one per cent of operating spending was used on contracted and general services, and 16 per cent went to supplies and utilities (see Figure 4.1)<sup>3</sup>.

Figure 4.1  
Alberta Municipal Operating Spending Categories, 2012



Source: Municipal Affairs, Alberta Government

Looking at growth trends in Figure 4.2, we can see that spending in all categories has risen substantially since 2000. Compared to our population growth benchmark at 29 per cent, spending in these categories grew by nearly six times as much.

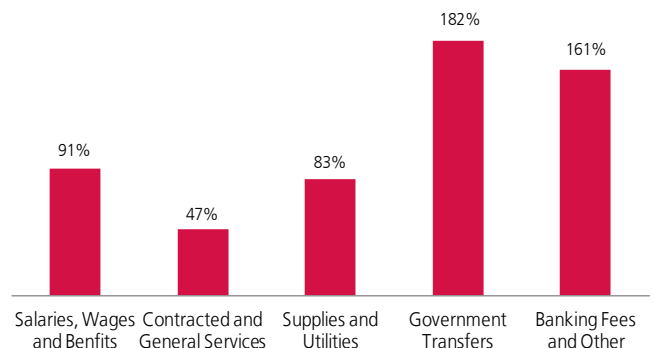
While government transfers and the banking fees and other category have risen the highest, they comprise a relatively smaller proportion of municipal spending, and may be more indicative of wider trends in intergovernmental affairs and accounting habits than poor spending restraint.

Out of the three largest spending categories (comprising over 93 per cent of all municipal spending), we can see that real municipal spending on salaries, wages, and benefits has

risen the highest by 91 percent; over three times the pace of population growth. As this is also by far the largest component of municipal spending, it is clear that increasing labour costs are the source of growth in excess municipal spending.

As salaries, wages, and benefits make up the lion's share of municipal spending, it is critical for municipalities to keep their human resource costs under control. However, as previous CFIB studies have shown, there is a very large disparity between public sector and private sector salaries, wages and benefits. As highlighted in the CFIB Wage Watch Report<sup>4</sup>, the average premium of public sector salaries and wages compared to private sector was 35.9 percent in 2006 when benefits are included. In order for municipalities to achieve sustainable spending it is critical that they get this spending line under control.

Figure 4.2  
Growth in Municipal Real Operating Spending by Category, 2000-2012



Source: Municipal Affairs, Alberta Government

<sup>3</sup> 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.

<sup>4</sup> Mallet, Ted and Wong, Queenie. Canadian Federation of Independent Business. 2008. *Wage Watch*.

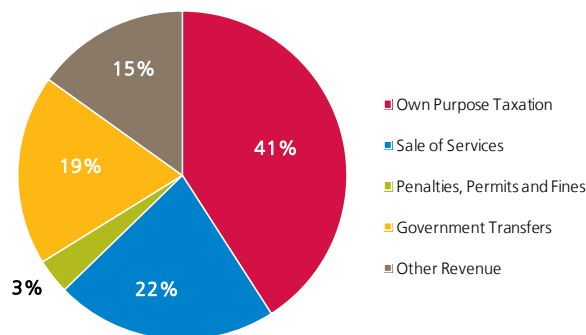
# Municipal Revenue

## Trends & Statistics by Category

Municipal revenue in Alberta totalled \$13.46 billion in 2012. Just under half of this total, 41 per cent, was raised by Alberta municipalities through direct taxation. Rounding out the top four categories, the sale of municipal services accounted for 22 per cent, 19 per cent came from government transfers, while 15 per cent came from other revenues. Penalties and Fines only accounted for three per cent (see Figure 5.1).

This shows that taxes, almost exclusively property taxes at the municipal level, have been used to cover the largest proportion of excess municipal spending. As municipal spending increases, the property taxes of commercial and residential owners alike are depended on to foot the bill. For the small business owner, this is worsened by the existence of a large property tax gap in Alberta. Indeed, in 2012 Alberta businesses paid almost two and a half times as much in property tax than equally valued residential property<sup>5</sup>. These imbalances create unfriendly business environments that disrupt economic activity within the province and potentially discourage business growth.

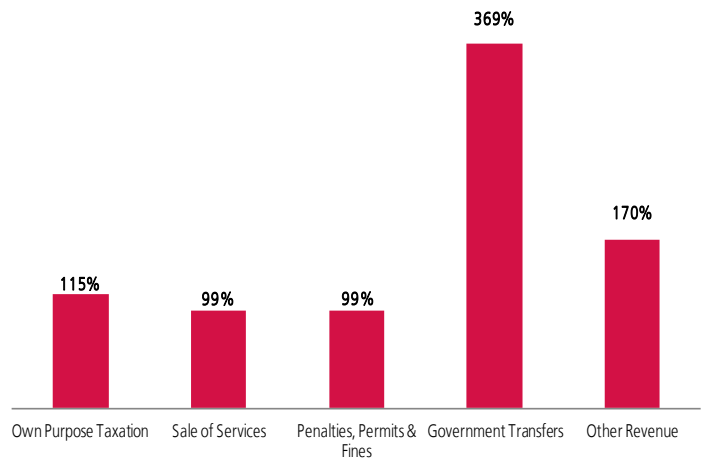
Figure 5.1  
Sources of Alberta Municipal Revenue, 2012



Source: Municipal Affairs, Alberta Government

<sup>5</sup> Ruddy, Amber. Canadian Federation of Independent Business. 2013. *Alberta Property Tax Gap Report 2013*.

Figure 5.2  
Real Growth of Alberta Municipal Revenue Sources, 2000-2012



Source: Municipal Affairs, Alberta Government

Examining growth trends in municipal revenue as seen in Figure 4.2, we see that direct taxation has increased by 115 per cent. This supports our argument that excessive municipal spending leads to large tax increases.

Of interest is also the 369 per cent increase in municipal revenues from government transfers. While local governments have been the subject of government downloading, there has been a corresponding massive increase in the grants provided to municipalities from other levels of government as well<sup>6</sup>.

Revenue collected from penalties, permits and fines increased by 99 per cent, not an insignificant number. Revenue from these sources also negatively affect businesses and individuals alike, especially when it's improperly or unfairly levied.

Finally, municipalities have increased revenue from other sources, which includes everything from franchise contracts to developer levies, by 170 per cent.

<sup>6</sup> Wong, Queenie. CFIB. 2014. *Municipalities are Richer Than They Think*.

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## Conclusion

Sustainable operating spending is achieved when it is held in line with population and inflation growth. However, since 2000 Alberta municipalities have grown spending on average over two and a half times that benchmark. While the aggregate pace of municipal operating spending growth was sustainable within the past year, this was in part a result of higher than average population growth, and a majority of Alberta's municipalities still increased spending unsustainably. While many municipalities deserve to be commended for reining in spending between 2000 and 2012, more needs to be done to bring municipal spending in line with historical levels, and to encourage a majority of municipalities to practice this constraint.

The effects of municipal overspending inevitably affect all taxpayers, not just businesses. As many local governments work to minimize tax increases on property owners, they should also be equally focused on spending restraint; the two go hand-in-hand. We hope that this report will help to illustrate how municipalities are currently spending, and encourage those municipalities which need to make changes, to do so. We also hope that this report will increase public awareness of municipal spending trends to allow taxpayers to better hold local officials to account, and politically encourage spending restraint. Altogether, it is the goal of this report to increase the dialogue and information on municipal spending, and ultimately improve municipal fiscal policy in Alberta.

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## 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 should be implemented. In addition, public sector compensation should be better aligned with the private sector.
4. No municipalities be provided with additional taxation powers. As a part of the ongoing Municipal Government Act (MGA) Review, the Cities of Calgary and Edmonton have jointly lobbied the Alberta Government for new taxation tools. If this is granted to these municipalities, we can be sure it will follow to others. Existing revenue sources, especially government transfers, have more than covered municipal increases in what is already excessive spending. If new taxation powers are to be considered, sustainable spending must first be achieved, and current revenue tools must exhaustively be proven to be unable to raise required revenue.
5. The Alberta Government create an independent auditor general for local government. A Municipal Auditor General, following the B.C. model, would mainly conduct performance based analysis' and value-for-money audits and publicly report the findings on a periodic basis.

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## Appendices

### Appendix 1

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

Municipality	2000-2012 Change Population	2000-2012 Change in Real Spending	2012 Real Spending Per Capita	2000-2012 Change in Real Spending Per Capita	Provincial Rank 1= Best 181=Worst
High River	51%	199%	<b>1,464</b>	<b>98%</b>	156
Foothills, M.D of	32%	145%	<b>1,490</b>	<b>86%</b>	149
Cochrane	57%	151%	<b>1,345</b>	<b>59%</b>	94
Calgary	30%	80%	<b>1,518</b>	<b>38%</b>	72
Rocky View County	28%	74%	<b>1,193</b>	<b>36%</b>	50
Drumheller	3%	39%	<b>1,195</b>	<b>35%</b>	48
Airdrie	139%	222%	<b>1,094</b>	<b>35%</b>	44
Strathmore	72%	118%	<b>971</b>	<b>26%</b>	26
Chestermere	331%	422%	<b>910</b>	<b>21%</b>	16
Okotoks	151%	183%	<b>936</b>	<b>13%</b>	11
Wheatland County	14%	-12%	<b>1,402</b>	<b>-24%</b>	7
<b>Regional Total/Average</b>	<b>83%</b>	<b>147%</b>	<b>1,229</b>	<b>39%</b>	

### Appendix 1(b)

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

Municipality	2000-2012 Change Population	2000-2012 Change in Real Spending	2012 Real Spending Per Capita	2000-2012 Change in Real Spending Per Capita	Overall Provincial Rank 1= Best 181=Worst
Strathcona County	34%	137%	<b>1,833</b>	<b>77%</b>	153
Leduc	75%	203%	<b>1,526</b>	<b>73%</b>	134
Leduc County	10%	56%	<b>2,170</b>	<b>42%</b>	127
St. Alberta	19%	105%	<b>1,427</b>	<b>73%</b>	126
Spruce Grove	74%	184%	<b>1,397</b>	<b>64%</b>	104
Morinville	38%	131%	<b>1,177</b>	<b>68%</b>	97
Sturgeon County	14%	69%	<b>1,157</b>	<b>48%</b>	66
Beaumont	114%	220%	<b>1,129</b>	<b>49%</b>	65
Edmonton	26%	63%	<b>1,609</b>	<b>29%</b>	64
Fort Saskatchewan	53%	101%	<b>1,519</b>	<b>31%</b>	63
Devon	35%	91%	<b>1,151</b>	<b>41%</b>	56
Parkland County	23%	72%	<b>1,019</b>	<b>39%</b>	45
Stony Plain	82%	133%	<b>1,139</b>	<b>28%</b>	37
<b>Regional Total/Average</b>	<b>46%</b>	<b>120%</b>	<b>1,404</b>	<b>51%</b>	

Appendix 1(c)

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

Municipality	2000-2012 Change Population	2000-2012 Change in Real Spending	2012 Real Spending Per Capita	2000-2012 Change in Real Spending Per Capita	Overall Provincial Rank 1= Best 181=Worst
Red Deer County	7%	115%	<b>1,410</b>	<b>101%</b>	157
Stettler County	-4%	50%	<b>1,921</b>	<b>55%</b>	132
Stettler	10%	96%	<b>1,351</b>	<b>78%</b>	130
Beaver County	1%	66%	<b>1,643</b>	<b>65%</b>	128
Lacombe	28%	129%	<b>1,179</b>	<b>78%</b>	121
Red Deer	40%	116%	<b>1,536</b>	<b>54%</b>	102
Vermillion River, County of	5%	51%	<b>1,754</b>	<b>44%</b>	100
Sylvan Lake	76%	204%	<b>1,072</b>	<b>73%</b>	99
Yellowhead County	4%	26%	<b>2,160</b>	<b>22%</b>	89
Ponoka	10%	79%	<b>1,122</b>	<b>63%</b>	85
Wetaskiwin, County of	4%	51%	<b>1,473</b>	<b>45%</b>	82
Olds	32%	94%	<b>1,254</b>	<b>47%</b>	68
Wetaskiwin	14%	62%	<b>1,174</b>	<b>42%</b>	58
Innisfail	17%	65%	<b>1,098</b>	<b>41%</b>	52
Rocky Mountain House	20%	62%	<b>1,213</b>	<b>35%</b>	49
Blackfalds	238%	345%	<b>994</b>	<b>31%</b>	32
Ponoka County	7%	28%	<b>1,046</b>	<b>20%</b>	21
Lacombe County	2%	5%	<b>1,271</b>	<b>2%</b>	14
Clearwater County	12%	-10%	<b>1,260</b>	<b>-20%</b>	6
Mountain View County	10%	-4%	<b>1,069</b>	<b>-13%</b>	5
<b>Regional Total/Average</b>	<b>27%</b>	<b>81%</b>	<b>1,350</b>	<b>43%</b>	



Appendix 1(d)

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

Municipality	2000-2012 Change Population	2000-2012 Change in Real Spending	2012 Real Spending Per Capita	2000-2012 Change in Real Spending Per Capita	Overall Provincial Rank 1= Best 181=Worst
Wood Buffalo, R.M. of	126%	545%	<b>2,646</b>	<b>185%</b>	179
Cold Lake	19%	141%	<b>1,186</b>	<b>103%</b>	151
Camrose County	1%	65%	<b>1,411</b>	<b>83%</b>	142
Athabasca County	3%	56%	<b>1,823</b>	<b>51%</b>	120
Lloydminster	59%	132%	<b>1,876</b>	<b>46%</b>	109
Vegreville	8%	58%	<b>1,844</b>	<b>47%</b>	108
Bonnyville, M.D. of	25%	57%	<b>2,203</b>	<b>25%</b>	98
Camrose	21%	74%	<b>1,469</b>	<b>44%</b>	78
St. Paul	18%	80%	<b>1,136</b>	<b>53%</b>	70
Lac Ste. Anne County	17%	57%	<b>1,263</b>	<b>34%</b>	51
Wainwright	14%	58%	<b>1,085</b>	<b>40%</b>	47
Bonnyville	27%	62%	<b>1,342</b>	<b>28%</b>	46
St. Paul, County of	-3%	0%	<b>1,833</b>	<b>2%</b>	41
<b>Regional Total/Average</b>	<b>26%</b>	<b>107%</b>	<b>1,624</b>	<b>57%</b>	

Appendix 1(e)

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

Municipality	2000-2012 Change Population	2000-2012 Change in Real Spending	2012 Real Spending Per Capita	2000-2012 Change in Real Spending Per Capita	Provincial Rank 1= Best 181=Worst
Drayton Valley	20%	133%	<b>2,084</b>	<b>94%</b>	166
Slave Lake	3%	111%	<b>1,603</b>	<b>104%</b>	163
Grande Prairie	53%	156%	<b>1,721</b>	<b>67%</b>	138
Greenview, M.D. of	-4%	-3%	<b>3,295</b>	<b>1%</b>	137
Brazeau County	9%	84%	<b>1,679</b>	<b>68%</b>	136
Whitecourt	20%	107%	<b>1,509</b>	<b>72%</b>	131
Peace River	3%	77%	<b>1,501</b>	<b>72%</b>	129
Hinton	-3%	63%	<b>1,398</b>	<b>68%</b>	119
Westlock County	10%	65%	<b>1,347</b>	<b>50%</b>	81
Edson	17%	68%	<b>1,377</b>	<b>44%</b>	71
Grande Prairie, County of	33%	70%	<b>1,587</b>	<b>28%</b>	62
Mackenzie County	37%	54%	<b>1,476</b>	<b>12%</b>	33
Barrhead, County of	4%	28%	<b>922</b>	<b>23%</b>	19
<b>Regional Total/Average</b>	<b>16%</b>	<b>78%</b>	<b>1,654</b>	<b>54%</b>	

Appendix 1(f)

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

Municipality	2000-2012 Change Population	2000-2012 Change in Real Spending	2012 Real Spending Per Capita	2000-2012 Change in Real Spending Per Capita	Overall Provincial Rank 1= Best 181=Worst
Jasper, Municipality of	12%	178%	<b>1,506</b>	<b>149%</b>	172
Banff	7%	42%	<b>2,216</b>	<b>33%</b>	116
Canmore	17%	84%	<b>1,636</b>	<b>57%</b>	114
Crowsnest Pass, Municipality	-12%	26%	<b>1,452</b>	<b>43%</b>	76
<b>Regional Total/Average</b>	<b>6%</b>	<b>82%</b>	<b>1,703</b>	<b>71%</b>	

Appendix 1(g)

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

Municipality	2000-2012 Change Population	2000-2012 Change in Real Spending	2012 Real Spending Per Capita	2000-2012 Change in Real Spending Per Capita	Overall Provincial Rank 1= Best 181=Worst
Willow Creek, M.D. of	0%	67%	<b>1,511</b>	<b>67%</b>	124
Taber	11%	78%	<b>1,533</b>	<b>61%</b>	112
Brooks	18%	89%	<b>1,046</b>	<b>60%</b>	75
Lethbridge	30%	77%	<b>1,590</b>	<b>36%</b>	74
Coaldale	26%	83%	<b>1,032</b>	<b>45%</b>	53
Newell, County of	6%	7%	<b>1,758</b>	<b>1%</b>	35
Lethbridge, County of	8%	24%	<b>1,405</b>	<b>14%</b>	31
Cypress County	16%	16%	<b>1,648</b>	<b>0%</b>	27
Redcliff	36%	46%	<b>889</b>	<b>7%</b>	10
Taber, M.D. of	14%	-12%	<b>1,549</b>	<b>-23%</b>	9
Medicine Hat	22%	-14%	<b>759</b>	<b>-30%</b>	1
<b>Regional Total/Average</b>	<b>17%</b>	<b>42%</b>	<b>1,338</b>	<b>22%</b>	

Appendix 2

**Overall Provincial Rank, 2000-2012**  
**Listed from Worst to Best (by overall Provincial Rank)**

Municipality	2000-2012 Population Growth	2000-2012 Change in Real Operating Spending	2011-2012 Change in Real Spending Per Capita	2000-2012 Change in Real Spending Per Capita	2012 Real Operating Spending Per Capita	Overall Provincial Rank 1=Best 181=Worst
OPPORTUNITY NO. 17, M.D. OF	-17%	211%	33.5%	<b>273%</b>	<b>\$10,306</b>	181
SADDLE HILLS COUNTY	-16%	297%	22.4%	<b>373%</b>	<b>\$6,659</b>	180
WOOD BUFFALO, Regional Municipality of	126%	545%	-5.5%	<b>185%</b>	<b>\$2,646</b>	179
MAGRATH	19%	280%	107.3%	<b>220%</b>	<b>\$1,579</b>	178
BIRCH HILLS COUNTY	-6%	133%	12.0%	<b>148%</b>	<b>\$3,084</b>	177
I.D. NO. 09 (BANFF)	-10%	201%	-3.3%	<b>234%</b>	<b>\$869</b>	176
PENHOLD	52%	343%	-1.9%	<b>191%</b>	<b>\$1,357</b>	175
FOX CREEK	-15%	113%	49.8%	<b>151%</b>	<b>\$2,316</b>	174
NORTHERN SUNRISE COUNTY	9%	74%	28.3%	<b>60%</b>	<b>\$4,007</b>	173
JASPER, Municipality of	12%	178%	-1.9%	<b>149%</b>	<b>\$1,506</b>	172
SUNDRE	23%	173%	36.3%	<b>122%</b>	<b>\$1,935</b>	171
PAINTEARTH NO. 18, COUNTY OF	-12%	40%	19.8%	<b>60%</b>	<b>\$3,355</b>	170
SPECIAL AREAS BOARD	-22%	-19%	-14.9%	<b>4%</b>	<b>\$4,360</b>	169
BRUDERHEIM	8%	135%	7.6%	<b>117%</b>	<b>\$1,647</b>	168
SWAN HILLS	-28%	45%	36.9%	<b>101%</b>	<b>\$2,022</b>	167
DRAYTON VALLEY	20%	133%	2.4%	<b>94%</b>	<b>\$2,084</b>	166
PROVOST NO. 52, M.D. OF	-15%	31%	12.1%	<b>54%</b>	<b>\$2,832</b>	165
BIG LAKES, M.D. OF	-6%	20%	9.4%	<b>28%</b>	<b>\$3,471</b>	164
SLAVE LAKE	3%	111%	12.1%	<b>104%</b>	<b>\$1,603</b>	163
FLAGSTAFF COUNTY	-19%	21%	14.2%	<b>50%</b>	<b>\$2,907</b>	162
NANTON	11%	131%	5.0%	<b>108%</b>	<b>\$1,497</b>	161
LESSER SLAVE RIVER NO. 124, M.D. OF	8%	54%	-44.3%	<b>43%</b>	<b>\$3,060</b>	160
SMOKY LAKE	-6%	95%	10.9%	<b>107%</b>	<b>\$1,498</b>	159
NORTHERN LIGHTS, COUNTY OF	-8%	36%	-7.5%	<b>48%</b>	<b>\$2,871</b>	158
RED DEER COUNTY	7%	115%	-12.9%	<b>101%</b>	<b>\$1,410</b>	157
HIGH RIVER	51%	199%	-18.6%	<b>98%</b>	<b>\$1,464</b>	156
VIKING	-4%	75%	13.0%	<b>82%</b>	<b>\$1,818</b>	155
LAMONT COUNTY	-8%	52%	17.6%	<b>65%</b>	<b>\$2,185</b>	154
STRATHCONA COUNTY	34%	137%	-1.9%	<b>77%</b>	<b>\$1,833</b>	153
WAINWRIGHT NO. 61, M.D. OF	2%	45%	8.1%	<b>41%</b>	<b>\$2,685</b>	152
COLD LAKE	19%	141%	3.2%	<b>103%</b>	<b>\$1,186</b>	151
THREE HILLS	-4%	91%	1.5%	<b>99%</b>	<b>\$1,233</b>	150
FOOTHILLS NO. 31, M.D. OF	32%	145%	60.7%	<b>86%</b>	<b>\$1,490</b>	149
VALLEYVIEW	-9%	46%	14.2%	<b>62%</b>	<b>\$2,052</b>	148
CALMAR	10%	108%	2.3%	<b>90%</b>	<b>\$1,337</b>	147
MINBURN NO. 27, COUNTY OF	-7%	16%	5.4%	<b>25%</b>	<b>\$2,888</b>	146
FAIRVIEW NO. 136, M.D. OF	-9%	42%	7.7%	<b>56%</b>	<b>\$2,140</b>	145
VERMILION	4%	93%	7.7%	<b>85%</b>	<b>\$1,406</b>	144
WESTLOCK	0%	80%	38.2%	<b>80%</b>	<b>\$1,516</b>	143
CAMROSE COUNTY	1%	65%	13.6%	<b>83%</b>	<b>\$1,411</b>	142
WOODLANDS COUNTY	16%	57%	4.3%	<b>35%</b>	<b>\$2,555</b>	141
GRANDE CACHE	-68%	72%	-3.3%	<b>77%</b>	<b>\$1,542</b>	140
THORHILD NO.7, COUNTY OF	11%	74%	2.9%	<b>57%</b>	<b>\$1,974</b>	139
GRANDE PRAIRIE	53%	156%	5.8%	<b>67%</b>	<b>\$1,721</b>	138
GREENVIEW NO. 16, M.D. OF	-4%	-3%	0.5%	<b>1%</b>	<b>\$3,295</b>	137
BRAZEAU COUNTY	9%	84%	9.4%	<b>68%</b>	<b>\$1,679</b>	136
TWO HILLS NO. 21, COUNTY OF	15%	77%	-22.1%	<b>54%</b>	<b>\$1,990</b>	135
LEDUC	75%	203%	-1.7%	<b>73%</b>	<b>\$1,526</b>	134
TURNER VALLEY	38%	147%	-2.7%	<b>80%</b>	<b>\$1,351</b>	133
STETTLER NO. 6, COUNTY OF	-4%	50%	-13.6%	<b>55%</b>	<b>\$1,921</b>	132

Municipality	2000-2012 Population Growth	2000-2012 Change in Real Operating Spending	2011-2012 Change in Real Spending Per Capita	2000-2012 Change in Real Spending Per Capita	2012 Real Operating Spending Per Capita	Overall Provincial Rank 1=Best 181=Worst
WHITECOURT	20%	107%	-4.4%	<b>72%</b>	<b>\$1,509</b>	131
STETTLER	10%	96%	10.0%	<b>78%</b>	<b>\$1,351</b>	130
PEACE RIVER	3%	77%	-22.4%	<b>72%</b>	<b>\$1,501</b>	129
BEAVER COUNTY	1%	66%	15.5%	<b>65%</b>	<b>\$1,643</b>	128
LEDUC COUNTY	10%	56%	7.5%	<b>42%</b>	<b>\$2,170</b>	127
ST. ALBERT	19%	105%	0.6%	<b>73%</b>	<b>\$1,427</b>	126
MAYERTHORPE	-16%	52%	3.6%	<b>81%</b>	<b>\$1,192</b>	125
WILLOW CREEK NO. 26, M.D. OF	0%	67%	23.7%	<b>67%</b>	<b>\$1,511</b>	124
SPIRIT RIVER	-8%	53%	5.6%	<b>66%</b>	<b>\$1,489</b>	123
SMOKY LAKE COUNTY	-14%	-3%	21.1%	<b>13%</b>	<b>\$2,769</b>	122
LACOMBE	28%	129%	3.7%	<b>78%</b>	<b>\$1,179</b>	121
ATHABASCA COUNTY	3%	56%	5.6%	<b>51%</b>	<b>\$1,823</b>	120
HINTON	-3%	63%	5.1%	<b>68%</b>	<b>\$1,398</b>	119
FAIRVIEW	-5%	61%	12.5%	<b>69%</b>	<b>\$1,356</b>	118
BARRHEAD	5%	80%	-1.0%	<b>72%</b>	<b>\$1,287</b>	117
BANFF	7%	42%	-1.8%	<b>33%</b>	<b>\$2,216</b>	116
MANNING	-10%	37%	34.1%	<b>53%</b>	<b>\$1,740</b>	115
CANMORE	17%	84%	1.5%	<b>57%</b>	<b>\$1,636</b>	114
VULCAN	9%	76%	12.1%	<b>61%</b>	<b>\$1,535</b>	113
TABER	11%	78%	-1.1%	<b>61%</b>	<b>\$1,533</b>	112
ONOWAY	32%	127%	23.2%	<b>72%</b>	<b>\$1,269</b>	111
BIGHORN NO. 8, M.D. OF	6%	38%	4.3%	<b>31%</b>	<b>\$2,236</b>	110
LLOYDMINSTER	59%	132%	11.3%	<b>46%</b>	<b>\$1,876</b>	109
VEGREVILLE	8%	58%	-12.9%	<b>47%</b>	<b>\$1,844</b>	108
STARLAND COUNTY	-1%	-5%	-4.8%	<b>-4%</b>	<b>\$3,022</b>	107
CARSTAIRS	65%	191%	-19.2%	<b>77%</b>	<b>\$1,092</b>	106
HANNA	-11%	42%	25.7%	<b>60%</b>	<b>\$1,489</b>	105
SPRUCE GROVE	74%	184%	9.3%	<b>64%</b>	<b>\$1,397</b>	104
BEAVER LODGE	18%	93%	7.3%	<b>63%</b>	<b>\$1,350</b>	103
RED DEER	40%	116%	4.0%	<b>54%</b>	<b>\$1,536</b>	102
PINCHER CREEK	1%	66%	-4.9%	<b>65%</b>	<b>\$1,282</b>	101
VERMILION RIVER, COUNTY OF	5%	51%	18.1%	<b>44%</b>	<b>\$1,754</b>	100
SYLVAN LAKE	76%	204%	-3.4%	<b>73%</b>	<b>\$1,072</b>	99
BONNYVILLE NO. 87, M.D. OF	25%	57%	16.4%	<b>25%</b>	<b>\$2,203</b>	98
MORINVILLE	38%	131%	1.4%	<b>68%</b>	<b>\$1,177</b>	97
HIGH PRAIRIE	-11%	36%	-7.8%	<b>52%</b>	<b>\$1,540</b>	96
ELK POINT	5%	78%	2.4%	<b>69%</b>	<b>\$1,127</b>	95
COCHRANE	57%	151%	-4.5%	<b>59%</b>	<b>\$1,345</b>	94
KNEEHILL COUNTY	-3%	23%	15.7%	<b>26%</b>	<b>\$2,135</b>	93
FORTY MILE NO. 8, COUNTY OF	3%	34%	-16.2%	<b>30%</b>	<b>\$2,019</b>	92
FALHER	-6%	37%	-15.7%	<b>47%</b>	<b>\$1,597</b>	91
PICTURE BUTTE	-1%	64%	-6.8%	<b>66%</b>	<b>\$1,118</b>	90
YELLOWHEAD COUNTY	4%	26%	1.9%	<b>22%</b>	<b>\$2,160</b>	89
BLACK DIAMOND	28%	103%	2.7%	<b>59%</b>	<b>\$1,260</b>	88
BON ACCORD	0%	60%	-4.2%	<b>60%</b>	<b>\$1,207</b>	87
SMOKY RIVER NO. 130, M.D. OF	-15%	-2%	26.1%	<b>15%</b>	<b>\$2,294</b>	86
PONOKA	10%	79%	-0.5%	<b>63%</b>	<b>\$1,122</b>	85
OYEN	-1%	46%	13.0%	<b>48%</b>	<b>\$1,464</b>	84
BENTLEY	6%	70%	-0.7%	<b>60%</b>	<b>\$1,131</b>	83
WETASKIWIN NO. 10, COUNTY OF	4%	51%	11.6%	<b>45%</b>	<b>\$1,473</b>	82

Municipality	2000-2012 Population Growth	2000-2012 Change in Real Operating Spending	2011-2012 Change in Real Spending Per Capita	2000-2012 Change in Real Spending Per Capita	2012 Real Operating Spending Per Capita	Overall Provincial Rank 1=Best 181=Worst
WESTLOCK COUNTY	10%	65%	-3.4%	<b>50%</b>	<b>\$1,347</b>	81
IRRICANA	14%	85%	-0.9%	<b>62%</b>	<b>\$1,053</b>	80
GIBBONS	10%	83%	1.3%	<b>66%</b>	<b>\$952</b>	79
CAMROSE	21%	74%	-15.3%	<b>44%</b>	<b>\$1,469</b>	78
TROCHU	12%	58%	-1.0%	<b>41%</b>	<b>\$1,531</b>	77
CROWNEST PASS, Municipality of	-12%	26%	9.1%	<b>43%</b>	<b>\$1,452</b>	76
BROOKS	18%	89%	-1.8%	<b>60%</b>	<b>\$1,046</b>	75
LETHBRIDGE	30%	77%	2.5%	<b>36%</b>	<b>\$1,590</b>	74
LEGAL	12%	77%	1.0%	<b>59%</b>	<b>\$1,056</b>	73
CALGARY	30%	80%	-6.2%	<b>38%</b>	<b>\$1,518</b>	72
EDSON	17%	68%	-8.5%	<b>44%</b>	<b>\$1,377</b>	71
ST. PAUL	18%	80%	-1.7%	<b>53%</b>	<b>\$1,136</b>	70
PROVOST	0%	45%	0.7%	<b>46%</b>	<b>\$1,282</b>	69
OLDS	32%	94%	-5.5%	<b>47%</b>	<b>\$1,254</b>	68
RAYMOND	27%	99%	-6.4%	<b>56%</b>	<b>\$980</b>	67
STURGEON COUNTY	14%	69%	-2.1%	<b>48%</b>	<b>\$1,157</b>	66
BEAUMONT	114%	220%	1.9%	<b>49%</b>	<b>\$1,129</b>	65
EDMONTON	26%	63%	-2.8%	<b>29%</b>	<b>\$1,609</b>	64
FORT SASKATCHEWAN	53%	101%	-1.5%	<b>31%</b>	<b>\$1,519</b>	63
GRANDE PRAIRIE NO. 1, COUNTY OF	33%	70%	-19.0%	<b>28%</b>	<b>\$1,587</b>	62
LAMONT	11%	59%	-15.2%	<b>43%</b>	<b>\$1,162</b>	61
PINCHER CREEK NO. 9, M.D. OF	0%	15%	6.1%	<b>16%</b>	<b>\$1,808</b>	60
GRIMSHAW	-5%	38%	14.9%	<b>46%</b>	<b>\$1,085</b>	59
WETASKIWIN	14%	62%	3.0%	<b>42%</b>	<b>\$1,174</b>	58
BOW ISLAND	20%	76%	-6.9%	<b>47%</b>	<b>\$1,046</b>	57
DEVON	35%	91%	9.3%	<b>41%</b>	<b>\$1,151</b>	56
VULCAN COUNTY	2%	11%	-1.6%	<b>9%</b>	<b>\$1,916</b>	55
CROSSFIELD	42%	112%	-4.4%	<b>49%</b>	<b>\$961</b>	54
COALDALE	26%	83%	2.4%	<b>45%</b>	<b>\$1,032</b>	53
INNISFAIL	17%	65%	-0.8%	<b>41%</b>	<b>\$1,098</b>	52
LAC STE. ANNE COUNTY	17%	57%	2.5%	<b>34%</b>	<b>\$1,263</b>	51
ROCKY VIEW COUNTY	28%	74%	-6.3%	<b>36%</b>	<b>\$1,193</b>	50
ROCKY MOUNTAIN HOUSE	20%	62%	3.5%	<b>35%</b>	<b>\$1,213</b>	49
DRUMHELLER	3%	39%	6.8%	<b>35%</b>	<b>\$1,195</b>	48
WAINWRIGHT	14%	58%	-2.0%	<b>40%</b>	<b>\$1,085</b>	47
BONNYVILLE	27%	62%	-53.9%	<b>28%</b>	<b>\$1,342</b>	46
PARKLAND COUNTY	23%	72%	5.2%	<b>39%</b>	<b>\$1,019</b>	45
AIRDRIE	139%	222%	5.0%	<b>35%</b>	<b>\$1,094</b>	44
STIRLING	25%	78%	-12.0%	<b>43%</b>	<b>\$873</b>	43
BASSANO	1%	32%	12.3%	<b>30%</b>	<b>\$1,166</b>	42
ST. PAUL NO. 19, COUNTY OF	-3%	0%	1.9%	<b>2%</b>	<b>\$1,833</b>	41
COALHURST	55%	119%	-2.1%	<b>41%</b>	<b>\$881</b>	40
FORT MACLEOD	3%	32%	-4.9%	<b>28%</b>	<b>\$1,195</b>	39
MILLET	10%	57%	-5.5%	<b>42%</b>	<b>\$853</b>	38
STONY PLAIN	82%	133%	-2.5%	<b>28%</b>	<b>\$1,139</b>	37
CLEAR HILLS COUNTY	-2%	-30%	-4.1%	<b>-28%</b>	<b>\$2,482</b>	36
NEWELL, COUNTY OF	6%	7%	-15.2%	<b>1%</b>	<b>\$1,758</b>	35
WEMBLEY	-7%	31%	9.5%	<b>41%</b>	<b>\$792</b>	34
MACKENZIE COUNTY	37%	54%	3.1%	<b>12%</b>	<b>\$1,476</b>	33
BLACKFALDS	238%	345%	10.8%	<b>31%</b>	<b>\$994</b>	32

Municipality	2000-2012 Population Growth	2000-2012 Change in Real Operating Spending	2011-2012 Change in Real Spending Per Capita	2000-2012 Change in Real Spending Per Capita	2012 Real Operating Spending Per Capita	Overall Provincial Rank 1=Best 181=Worst
LETHBRIDGE, COUNTY OF	8%	24%	-28.4%	<b>14%</b>	<b>\$1,405</b>	31
DIDSBURY	31%	70%	-1.9%	<b>30%</b>	<b>\$1,009</b>	30
CLARESHOLM	10%	39%	2.9%	<b>27%</b>	<b>\$1,046</b>	29
TOFIELD	26%	53%	-14.3%	<b>21%</b>	<b>\$1,159</b>	28
CYPRESS COUNTY	16%	16%	-27.1%	<b>0%</b>	<b>\$1,648</b>	27
STRATHMORE	72%	118%	-5.0%	<b>26%</b>	<b>\$971</b>	26
TWO HILLS	38%	71%	-13.2%	<b>24%</b>	<b>\$1,007</b>	25
VAUXHALL	27%	45%	-17.8%	<b>14%</b>	<b>\$1,241</b>	24
RIMBEY	13%	35%	-10.2%	<b>19%</b>	<b>\$1,089</b>	23
REDWATER	0%	5%	5.7%	<b>5%</b>	<b>\$1,400</b>	22
PONOKA COUNTY	7%	28%	-22.6%	<b>20%</b>	<b>\$1,046</b>	21
ECKVILLE	23%	46%	-3.8%	<b>18%</b>	<b>\$1,078</b>	20
BARRHEAD NO. 11, COUNTY OF	4%	28%	-18.6%	<b>23%</b>	<b>\$922</b>	19
CARDSTON	5%	21%	8.6%	<b>15%</b>	<b>\$1,085</b>	18
ATHABASCA	29%	36%	-19.0%	<b>5%</b>	<b>\$1,303</b>	17
CHESTERMERE	331%	422%	-13.1%	<b>21%</b>	<b>\$910</b>	16
SEXSMITH	50%	109%	-19.3%	<b>24%</b>	<b>\$818</b>	15
LACOMBE COUNTY	2%	5%	6.1%	<b>2%</b>	<b>\$1,271</b>	14
BOWDEN	22%	42%	10.3%	<b>16%</b>	<b>\$939</b>	13
HIGH LEVEL	18%	-1%	3.9%	<b>-16%</b>	<b>\$1,647</b>	12
OKOTOKS	151%	183%	-4.7%	<b>13%</b>	<b>\$936</b>	11
REDCLIFF	36%	46%	-12.6%	<b>7%</b>	<b>\$889</b>	10
TABER, M.D. OF	14%	-12%	-2.4%	<b>-23%</b>	<b>\$1,549</b>	9
WARNER NO. 5, COUNTY OF	8%	-11%	3.6%	<b>-17%</b>	<b>\$1,375</b>	8
WHEATLAND COUNTY	14%	-12%	0.3%	<b>-24%</b>	<b>\$1,402</b>	7
CLEARWATER COUNTY	12%	-10%	2.0%	<b>-20%</b>	<b>\$1,260</b>	6
MOUNTAIN VIEW COUNTY	10%	-4%	-1.6%	<b>-13%</b>	<b>\$1,069</b>	5
CARDSTON COUNTY	-9%	-20%	-9.9%	<b>-12%</b>	<b>\$905</b>	4
PEACE NO. 135, M.D. OF	-14%	-41%	-2.5%	<b>-32%</b>	<b>\$1,279</b>	3
NOBLEFORD	79%	47%	-7.8%	<b>-18%</b>	<b>\$598</b>	2
MEDICINE HAT	22%	-14%	4.5%	<b>-30%</b>	<b>\$759</b>	1

Appendix 3

**Listing of Unranked Municipalities, 2000-2012**

**Listed in Alphabetical Order**

Municipality	2000-2012 Population Growth	2000-2012 Real Spending Growth	2011-2012 Real Operating Spending Per	2000-2012 Real Operating Spending Per	2012 Real Operating Spending Per
ACADIA NO. 34, M.D. OF	-7%	435%	328.3%	476%	\$9,673
ACME	-1%	80%	6.4%	82%	\$1,360
ALBERTA BEACH	35%	40%	8.3%	4%	\$1,591
ALIX	7%	47%	2.8%	38%	\$1,772
ALLIANCE	3%	39%	5.4%	35%	\$1,716
AMISK	-3%	96%	-20.4%	102%	\$962
ANDREW	-22%	50%	17.9%	92%	\$1,509
ARGENTIA BEACH	25%	54%	292.0%	23%	\$11,630
ARROWWOOD	7%	65%	-17.5%	55%	\$807
BARNWELL	47%	69%	-12.8%	15%	\$568
BARONS	11%	100%	17.5%	81%	\$1,415
BASHAW	13%	44%	0.6%	28%	\$1,159
BAWLF	11%	38%	-17.1%	24%	\$806
BEISEKER	-1%	64%	-11.9%	66%	\$1,349
BERWYN	-13%	65%	13.3%	90%	\$1,139
BETULA BEACH	11%	48%	48.1%	34%	\$2,575
BIG VALLEY	18%	24%	-6.7%	5%	\$988
BIRCH COVE	96%	87%	-3.1%	-4%	\$1,182
BIRCHCLIFF	10%	42%	52.0%	29%	\$1,367
BITTERN LAKE	16%	17%	-1.5%	1%	\$942
BONDISS	-12%	-16%	42.5%	-5%	\$774
BONNYVILLE BEACH	48%	93%	31.2%	30%	\$658
BOTHA	-10%	113%	8.1%	136%	\$1,352
BOYLE	6%	141%	-1.6%	128%	\$1,888
BRETON	12%	90%	-1.1%	70%	\$1,458
BURNSTICK LAKE	129%	15%	76.4%	-50%	\$1,900
CARBON	18%	101%	7.6%	70%	\$1,311
CARMANGAY	42%	73%	-18.2%	22%	\$909
CAROLINE	6%	2%	-2.7%	-4%	\$1,495
CASTLE ISLAND	0%	225%	20.1%	225%	\$2,410
CASTOR	-4%	43%	-6.8%	49%	\$1,605
CEREAL	-29%	218%	-5.2%	347%	\$3,977
CHAMPION	-2%	60%	7.6%	62%	\$1,113
CHAUVIN	-15%	58%	-12.1%	86%	\$1,742
CHIPMAN	23%	114%	5.2%	73%	\$1,565
CLIVE	31%	110%	1.8%	61%	\$840
CLYDE	18%	50%	3.2%	27%	\$678
CORONATION	-19%	47%	15.1%	81%	\$1,553
COUTTS	-28%	38%	8.8%	93%	\$1,390
COWLEY	-14%	214%	123.2%	264%	\$2,482
CREMONA	20%	26%	4.7%	5%	\$1,134
CRYSTAL SPRINGS	43%	148%	20.5%	39%	\$1,777
CZAR	-16%	125%	50.6%	168%	\$1,109
DAYSLAND	19%	108%	12.4%	75%	\$1,446
DELBURNE	26%	62%	-9.8%	29%	\$1,177
DELIA	-11%	112%	20.8%	137%	\$1,888
DEWBERRY	9%	47%	-4.5%	36%	\$1,570
DONALDA	7%	126%	-19.2%	111%	\$1,142
DONNELLY	-24%	59%	28.3%	110%	\$1,512
DUCHESS	17%	47%	8.5%	25%	\$853
EDBERG	23%	85%	4.4%	51%	\$1,182

Municipality	2000-2012 Population Growth	2000-2012 Real Spending Growth	2011-2012 Real Operating Spending Per Capita Growth	2000-2012 Real Operating Spending Per Capita Growth	2012 Real Operating Spending Per Capita
EDGERTON	8%	23%	-29.9%	14%	\$1,385
ELNORA	6%	65%	10.6%	56%	\$1,030
EMPRESS	1%	19%	-26.7%	18%	\$1,438
FERINTOSH	21%	111%	18.3%	74%	\$1,396
FOREMOST	-5%	79%	25.8%	89%	\$1,502
FORESTBURG	-11%	25%	7.0%	39%	\$1,186
GADSBY	-38%	81%	66.7%	190%	\$2,269
GALAHAD	-32%	-4%	17.1%	42%	\$1,850
GHOST LAKE	29%	135%	-14.8%	83%	\$871
GIROUXVILLE	-20%	50%	24.7%	87%	\$1,553
GLENDON	16%	125%	31.1%	94%	\$1,286
GLENWOOD	-3%	62%	12.6%	35%	\$1,127
GOLDEN DAYS	53%	45%	26.7%	-5%	\$2,300
GRANDVIEW	69%	123%	52.1%	32%	\$2,419
GRANUM	18%	41%	11.8%	20%	\$1,058
GULL LAKE	-18%	72%	41.4%	109%	\$1,909
HALF MOON BAY	-28%	50%	2.3%	110%	\$1,886
HALKIRK	-8%	136%	38.5%	155%	\$2,016
HARDISTY	-21%	144%	69.6%	208%	\$1,994
HAY LAKES	21%	100%	-9.7%	66%	\$1,034
HEISLER	-23%	102%	8.7%	160%	\$1,694
HILL SPRING	-10%	68%	1.6%	86%	\$938
HINES CREEK	-13%	132%	63.1%	166%	\$2,291
HOLDEN	-4%	21%	9.4%	26%	\$1,061
HORSESHOE BAY	-5%	216%	856.1%	233%	\$1,836
HUGHENDEN	-15%	49%	-6.8%	75%	\$1,078
HUSSAR	12%	102%	-3.8%	80%	\$1,305
HYTHE	15%	91%	3.0%	66%	\$959
I.D. NO. 04 (WATERTON)	-68%	2552%	129.1%	8307%	\$7,330
I.D. NO. 12 (JASPER NATIONAL PARK)	-56%	1809%	107.8%	4224%	\$9,337
I.D. NO. 13 (ELK ISLAND)	0%	5683%	4835.9%	5683%	\$37,031
I.D. NO. 24 (WOOD BUFFALO)	59%	2415%	-10.8%	1477%	\$565
INNISFREE	-8%	73%	-14.0%	88%	\$1,766
IRMA	-3%	25%	1.8%	29%	\$1,372
ISLAND LAKE	21%	198%	65.2%	147%	\$779
ISLAND LAKE SOUTH	1%	144%	162.3%	141%	\$1,067
ITASKA BEACH	233%	12%	76.0%	-67%	\$6,360
JARVIS BAY	145%	31%	6.8%	-46%	\$1,074
KANANASKIS IMPROVEMENT DISTRI	-63%	-7%	47.3%	148%	\$4,118
KAPASWIN	-7%	45%	2.7%	55%	\$2,175
KILLAM	-6%	46%	-2.1%	55%	\$1,276
KITSCOTY	33%	260%	29.2%	171%	\$1,314
LAKEVIEW	73%	259%	44.8%	107%	\$1,858
LARKSPUR	245%	54%	29.7%	-55%	\$695
LINDEN	15%	114%	-10.7%	86%	\$1,233
LOMOND	2%	42%	15.4%	39%	\$1,535
LONGVIEW	1%	42%	29.7%	40%	\$1,521
LOUGHEED	-8%	33%	-47.2%	44%	\$1,384
MA-ME-O BEACH	41%	110%	100.9%	49%	\$4,909
MANNVILLE	6%	59%	-20.9%	51%	\$1,648



Municipality	2000-2012 Population Growth	2000-2012 Real Spending Growth	2011-2012 Real Operating Spending Per Capita Growth	2000-2012 Real Operating Spending Per Capita Growth	2012 Real Operating Spending Per Capita
MARWAYNE	36%	866%	245.1%	609%	\$4,319
MCLENNAN	-15%	33%	18.2%	58%	\$1,438
MEWATHA BEACH	-16%	33%	98.3%	58%	\$1,209
MILK RIVER	-13%	5%	1.5%	20%	\$1,076
MILO	4%	154%	27.6%	143%	\$2,422
MINBURN	11%	269%	-27.7%	234%	\$1,289
MORRIN	-11%	77%	0.8%	99%	\$1,077
MUNDARE	31%	52%	-2.1%	16%	\$1,202
MUNSON	0%	69%	11.5%	69%	\$1,258
MYRNAM	26%	77%	-2.6%	41%	\$1,005
NAKAMUN PARK	157%	103%	108.7%	-21%	\$3,024
NAMPA	-15%	158%	56.3%	204%	\$2,724
NORGLIEWOLD	-17%	98%	37.3%	140%	\$1,182
NORRIS BEACH	100%	158%	8.1%	29%	\$2,825
PARADISE VALLEY	12%	69%	7.8%	50%	\$1,359
PARKLAND BEACH	28%	97%	68.9%	54%	\$1,958
PELICAN NARROWS	53%	55%	-10.4%	1%	\$489
POINT ALISON	150%	15%	-79.7%	-54%	\$1,094
POPLAR BAY	14%	94%	12.3%	70%	\$2,292
RAINBOW LAKE	-24%	69%	12.8%	122%	\$2,627
RANGLAND NO. 66, M.D. OF	-4%	-35%	-15.2%	-33%	\$12,611
ROCHON SANDS	-2%	362%	-11.7%	372%	\$3,154
ROCKYFORD	-6%	239%	-28.5%	261%	\$2,943
ROSALIND	-3%	123%	21.0%	129%	\$1,068
ROSEMARY	27%	79%	-5.7%	41%	\$899
ROSS HAVEN	27%	138%	117.6%	88%	\$1,934
RYCROFT	-6%	116%	18.8%	129%	\$1,721
RYLEY	7%	75%	1.6%	63%	\$1,245

Municipality	2000-2012 Population Growth	2000-2012 Real Spending Growth	2011-2012 Real Operating Spending Per Capita Growth	2000-2012 Real Operating Spending Per Capita Growth	2012 Real Operating Spending Per Capita
SANDY BEACH	30%	76%	-12.6%	35%	\$950
SEBA BEACH	15%	36%	40.9%	18%	\$3,216
SEDGEWICK	-9%	56%	2.4%	71%	\$1,054
SILVER SANDS	47%	106%	-67.3%	41%	\$1,529
SOUTH BAPTISTE	-21%	86%	176.5%	136%	\$3,864
SOUTH VIEW	27%	41%	54.6%	11%	\$1,497
SPIRIT RIVER NO. 133, M.D. OF	-12%	31%	-18.5%	49%	\$2,896
SPRING LAKE	44%	26%	-3.1%	-13%	\$546
STANDARD	4%	55%	-3.1%	50%	\$1,306
STAVELY	-2%	55%	-1.5%	57%	\$906
STROME	-15%	69%	29.4%	99%	\$1,468
SUNBREAKER COVE	-20%	56%	219.9%	95%	\$2,849
SUNRISE BEACH	77%	82%	10.7%	3%	\$1,104
SUNSET BEACH	33%	40%	65.8%	5%	\$857
SUNSET POINT	77%	82%	-0.6%	3%	\$1,179
TILLEY	-4%	7%	16.3%	11%	\$1,098
VAL QUENTIN	28%	54%	30.4%	21%	\$1,386
VETERAN	-21%	97%	47.8%	151%	\$1,552
VILNA	-4%	40%	-0.6%	46%	\$1,427
WABAMUN	2%	39%	-16.3%	36%	\$2,103
WAIPAROUS	-11%	58%	1.3%	77%	\$1,023
WARBURG	44%	65%	-1.3%	15%	\$896
WARNER	-7%	48%	-13.3%	58%	\$1,418
WASKATENAU	-2%	56%	1.9%	59%	\$1,290
WEST BAPTISTE	44%	11%	50.0%	-23%	\$862
WEST COVE	42%	60%	39.0%	12%	\$1,451
WHISPERING HILLS	37%	1086%	407.0%	768%	\$4,549
WHITE SANDS	86%	196%	64.0%	59%	\$2,170
WILLINGDON	-11%	96%	1.7%	120%	\$1,418
YELLOWSTONE	35%	105%	59.1%	52%	\$1,361
YOUNGSTOWN	-26%	346%	171.0%	499%	\$4,711