



Town of Kentville Performance Indicators 2012

August 2012

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Introduction

Municipal Indicators are a set of financial, community, governance and performance indicators to be used to better understand the challenges facing municipalities.

The criteria for these performance indicators were developed by Service Nova Scotia and Municipal Relations. This information is a very important step in better understanding our town, providing accountability to the public and encouraging a more strategic approach to policy development and management in municipal government.

One must use caution in interpreting the results of the municipal indicators and comparing one municipality to another, as there are many legitimate differences between the various municipal units and no one indicator by itself will tell the whole story.

Therefore, performance indicators must be viewed as an entire grouping covering all aspects of the government, in order to obtain a well-rounded view. The same performance indicators should be examined on a yearly basis, as this will disclose trends and indicate whether the local government is moving towards its goals.

Overall, the following data portrays Kentville as a stable community in all aspects of the indicators examined.

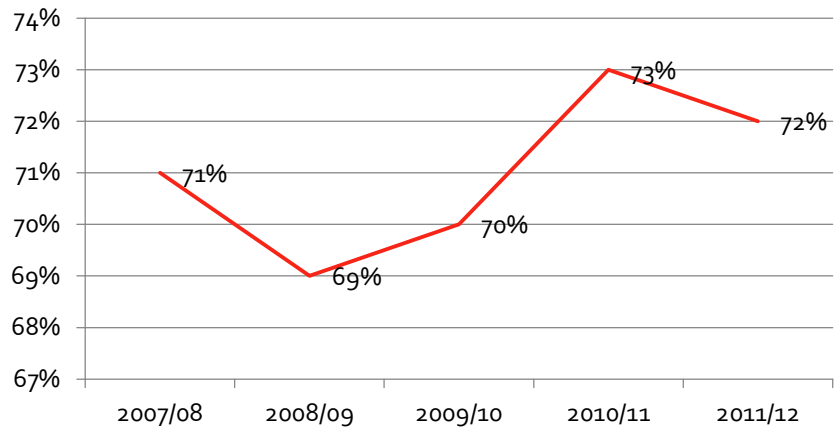
Revenue Indicators

	<u>2011/2012</u>	<u>2010/2011</u>	<u>2009/2010</u>	<u>2008/2009</u>	<u>2007/2008</u>
Property Tax (percentage of total operating revenue)					
<i>Indicates self sufficiency</i>					
Assessable Property	\$8,013,875	\$7,702,288	\$7,073,312	\$6,655,125	\$6,093,567
Special Assessments (includes sewer)	856,424	856,641	828,107	782,513	782,269
Business Property	127,085	139,689	146,599	157,703	264,364
Other taxes					
	\$8,997,384	\$8,698,618	\$8,048,018	\$7,595,341	\$7,140,200
Total Revenue	\$12,442,990	\$11,893,560	\$11,427,832	\$11,052,623	\$10,032,096
INDICATOR PERCENTAGE	72%	73%	70%	69%	71%
Transfers from other governments					
<i>Indicates reliance on revenue from other governments</i>					
<i>**Includes secondments/protection</i>					
Transfers from other governments	\$494,731	\$512,591	\$504,676	\$486,001	\$241,118
Total revenue	\$12,442,990	\$11,893,560	\$11,427,832	\$11,052,623	\$10,032,096
INDICATOR PERCENTAGE	4%	4%	4%	4%	2%

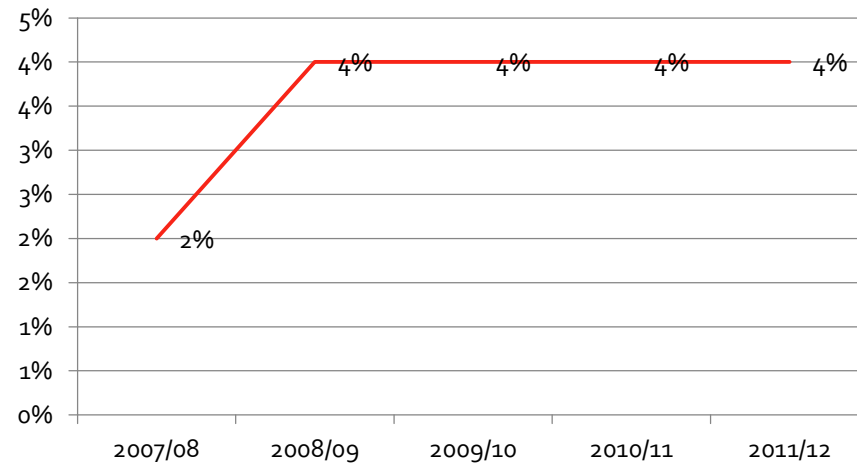
Revenue Indicators

	<u>2011/2012</u>	<u>2010/2011</u>	<u>2009/2010</u>	<u>2008/2009</u>	<u>2007/2008</u>
Residential tax burden per dwelling unit (RTB) <i>Indicates average cost to each D.U. of municipal services</i>					
Property taxes (residential)	\$4,494,152	\$4,233,093	\$3,813,565	\$3,401,098	\$3,041,812
Area rates					
Special levies					
Dwelling Units	2,840	2,825	2,804	2,732	2,704
INDICATOR	\$1,582	\$1,498	\$1,360	\$1,245	\$1,125
Uniform Assessment (per dwelling unit) <i>Indicates ability to fund municipal services</i>					
Uniform Assessment	\$419,730,776	\$404,146,861	\$387,878,419	\$371,733,473	\$351,207,833
Dwelling Units	2,840	2,825	2,804	2,732	2,704
INDICATOR	\$147,793	\$143,061	\$138,330	\$136,066	\$129,885

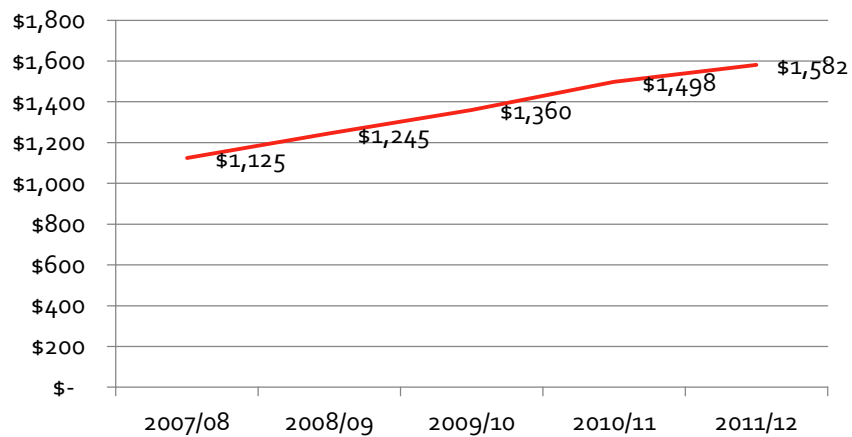
Property Tax



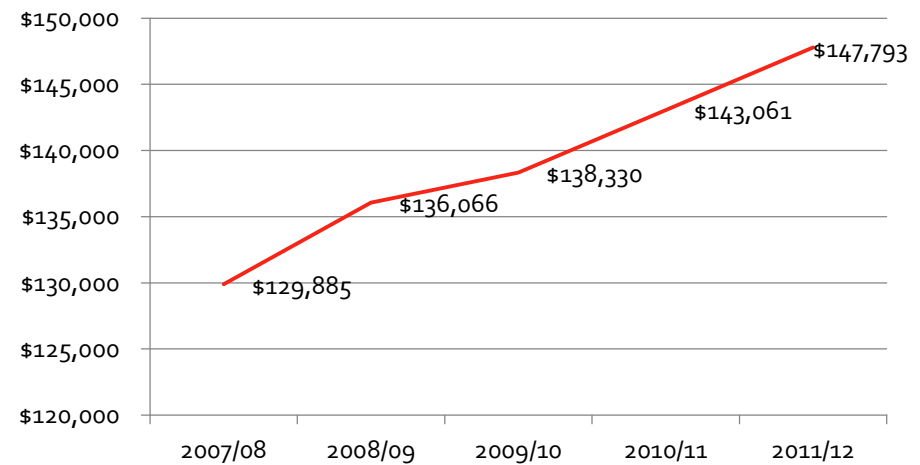
Transfers



Residential Tax Burden



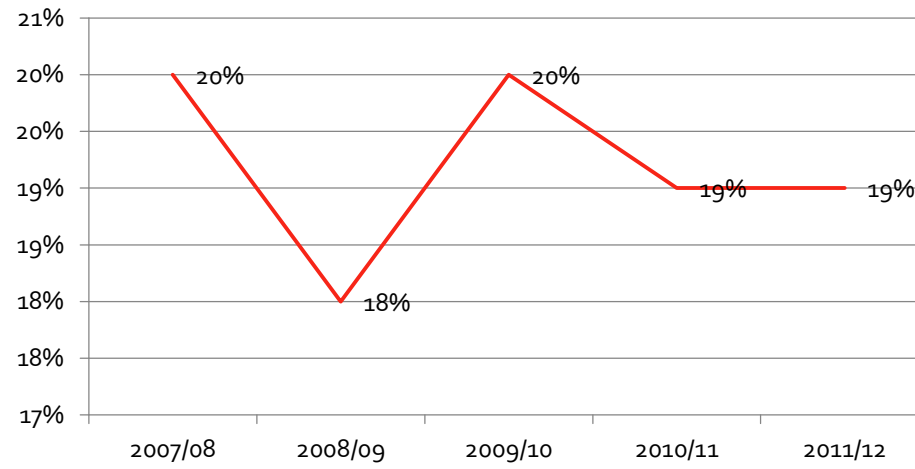
U/A per DU



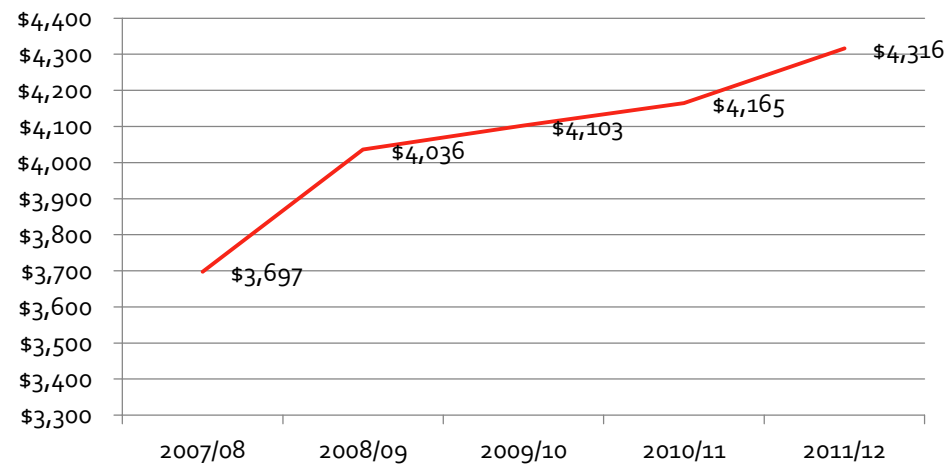
Expenditure Indicators

	<u>2011/2012</u>	<u>2010/2011</u>	<u>2009/2010</u>	<u>2008/2009</u>	<u>2007/2008</u>
Mandatory Expenses					
<i>Indicates expenses that Council has no control over</i>					
Education	\$1,099,572	\$1,051,236	\$1,010,155	\$823,110	\$886,719
Assessment	94,820	93,761	93,039	89,902	86,234
Corrections	67,519	89,450	112,255	111,565	112,641
Housing	29,620	37,895	57,327	47,410	36,938
Debt Charges	1,013,823	972,518	952,595	908,326	868,328
Library	37,670	37,670	37,670	29,208	28,104
Social Services					
	\$2,343,024	\$2,282,530	\$2,263,041	\$2,009,521	\$2,018,964
Total Expenditures	\$12,258,587	\$11,765,227	\$11,505,820	\$11,026,353	\$9,997,067
INDICATOR PERCENTAGE	19%	19%	20%	18%	20%
Expenditures per Dwelling Unit					
<i>Indicates amount spent on municipal services per D.U.</i>					
Total Expenditures	\$12,258,587	\$11,765,227	\$11,505,820	\$11,026,353	\$9,997,067
Dwelling Units	2,840	2,825	2,804	2,732	2,704
INDICATOR	\$ 4,316	\$ 4,165	\$ 4,103	\$ 4,036	\$ 3,697

Mandatory Expenses



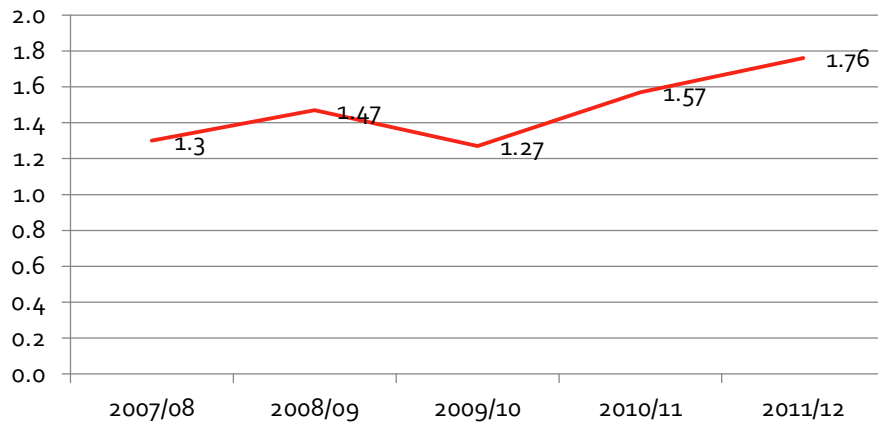
Expenses per DU



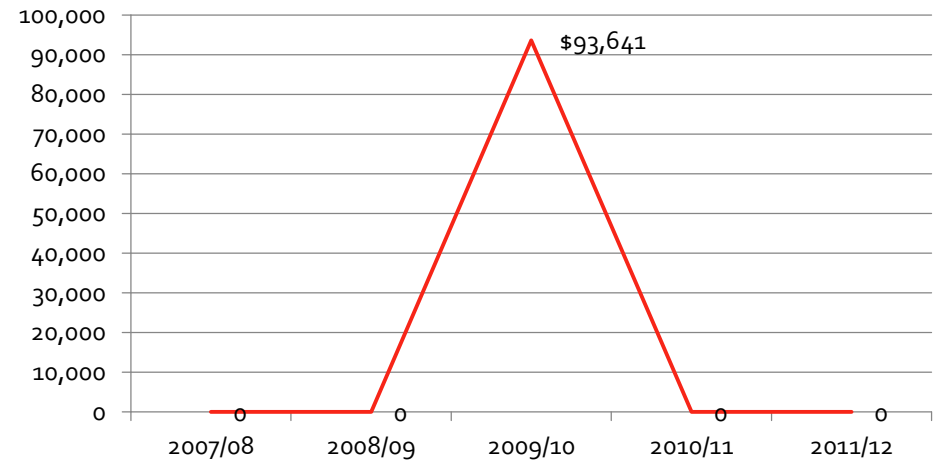
Operating Position Indicators

	<u>2011/2012</u>	<u>2010/2011</u>	<u>2009/2010</u>	<u>2008/2009</u>	<u>2007/2008</u>
Liquidity Ratio					
Short term operating assets	\$1,679,950	\$ 1,560,139	\$1,384,688	\$1,177,849	\$1,181,301
Short term operating liabilities	\$956,547	\$ 992,058	\$1,089,010	\$800,685	\$ 907,854
INDICATOR	1.76	1.57	1.27	1.47	1.30
Deficits last 5 Years (non-consolidated)	0	0	\$93,641	0	0
Uncollected taxes					
Uncollected taxes and rates	\$261,553	\$551,797	\$393,850	\$268,421	\$182,131
Total tax levy	\$8,997,384	\$8,698,618	\$8,048,018	\$7,595,341	\$7,140,200
INDICATOR	2.9%	6.3%	4.9%	3.5%	2.6%
Reserves as a % of Expenditures					
Equity of reserve	\$14,262,843	\$ 14,093,210	\$ 13,768,988	\$ 13,668,179	\$13,719,734
Total	\$12,258,587	\$11,765,227	\$11,505,820	\$11,026,353	\$9,997,067
INDICATOR	116%	120%	120%	124%	137%

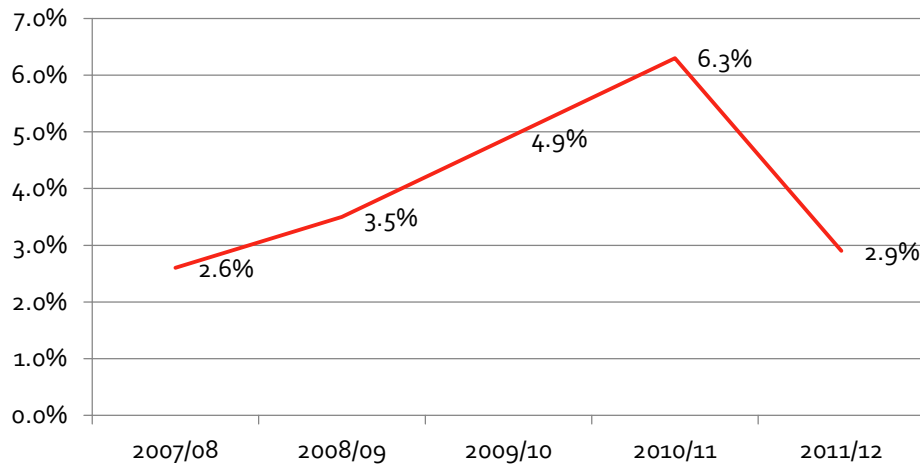
Liquidity Ratio



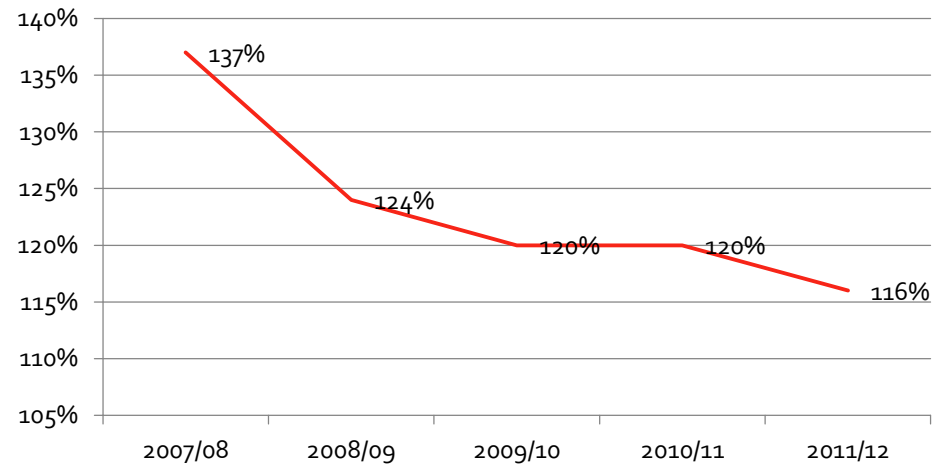
Deficits last 5 years



Uncollected Tax and Rates



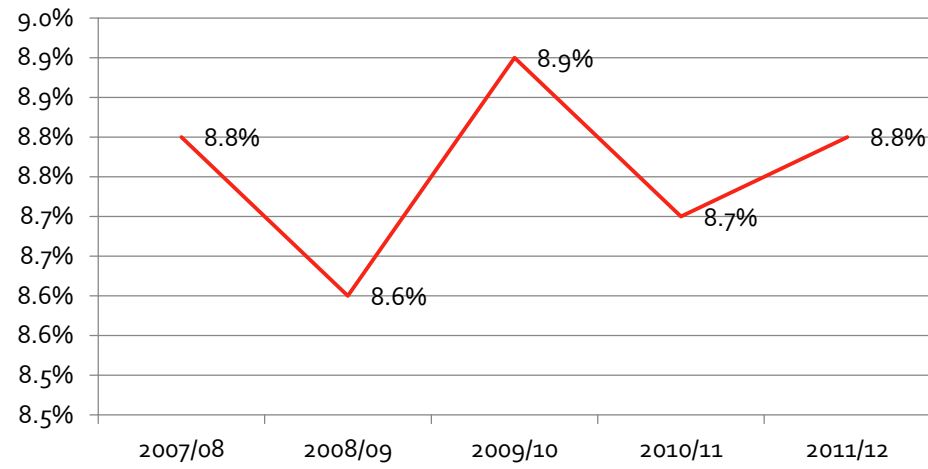
Reserves as % of Expenses



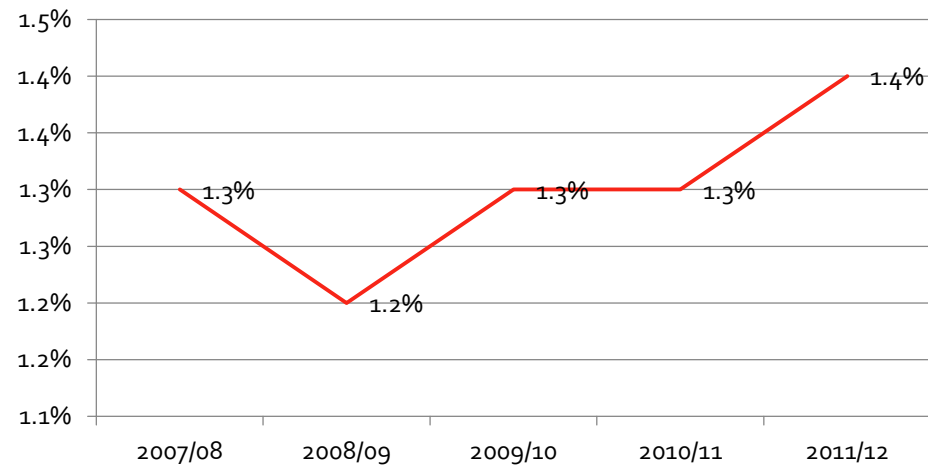
Debt Indicators

	<u>2011/2012</u>	<u>2010/2011</u>	<u>2009/2010</u>	<u>2008/2009</u>	<u>2007/2008</u>
Debt Service Ratio					
<i>Current expense for debt servicing (not available to other services)</i>					
Total long term debt servicing costs	\$990,114	\$929,586	\$914,058	\$856,130	\$796,890
Total own source revenue	\$11,275,011	\$10,690,095	\$10,262,040	\$9,923,932	\$9,086,336
INDICATOR	8.8%	8.7%	8.9%	8.6%	8.8%
Debt Outstanding					
<i>Level of O/S long-term debt as percentage of town's ability to pay</i>					
Long term commitments	\$5,869,640	\$5,290,110	\$4,899,210	\$4,449,860	\$4,496,190
Uniform Assessment	\$419,730,776	\$404,146,861	\$387,878,419	\$371,733,473	\$351,207,833
INDICATOR	1.4%	1.3%	1.3%	1.2%	1.3%

Debt Service Ratio



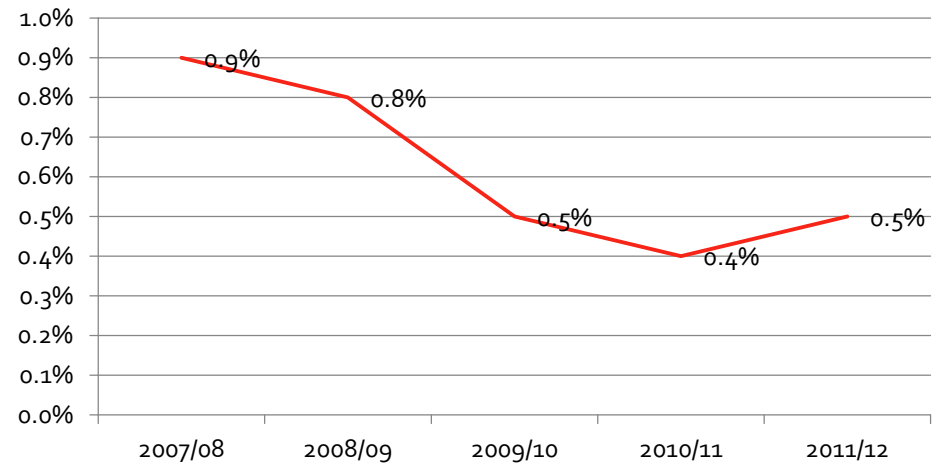
Debt Outstanding



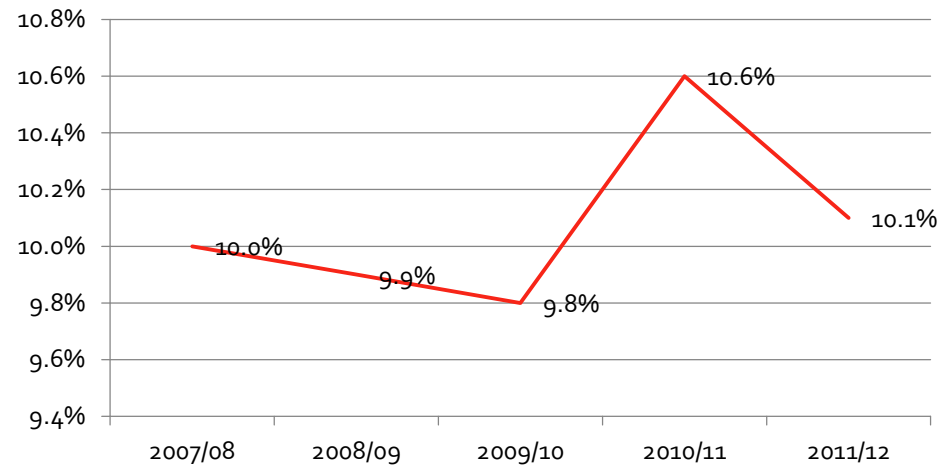
Capital Indicators

	2011/2012	2010/2011	2009/2010	2008/2009	2007/2008
Capital from Revenue					
<i>Investment in capital infrastructure through operating fund</i>					
Current Capital From Revenue	\$59,816	\$52,036	\$54,677	\$93,619	\$88,803
Total Expenditures	\$12,258,587	\$11,765,227	\$11,505,820	\$11,026,353	\$9,997,067
INDICATOR	0.5%	0.4%	0.5%	0.8%	0.9%
Total Capital from Operating					
<i>Total of operating budget dedicated to past or future infrastructure</i>					
Capital from Revenue	\$59,816	\$52,036	\$54,677	\$93,619	\$12,155
Debt Charges	1,013,823	972,518	952,595	908,326	868,328
Transfers to Capital Reserves	170,000	219,800	120,000	92,100	115,400
	\$1,243,639	\$1,244,354	\$1,127,272	\$1,094,045	\$995,883
Total Expenditures	\$12,258,587	\$11,765,227	\$11,505,820	\$11,026,353	\$9,997,067
INDICATOR	10.1%	10.6%	9.8%	9.9%	10.0%

Capital from Revenue



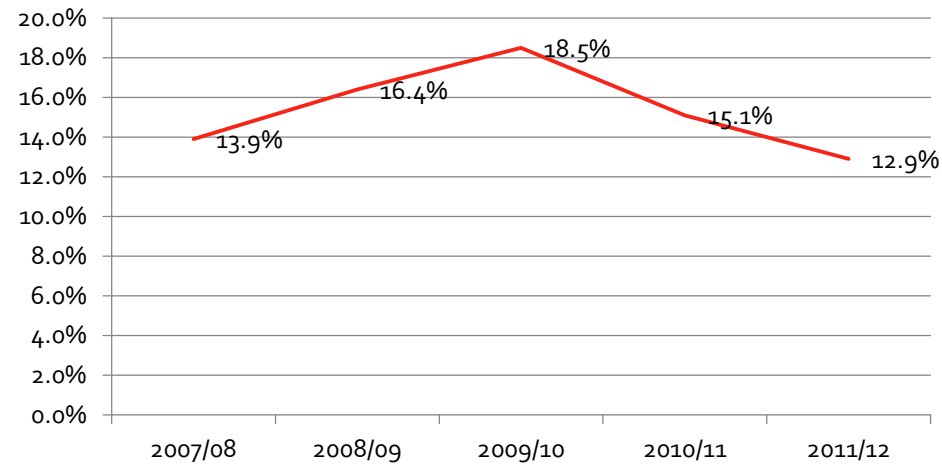
Total Capital from Operating



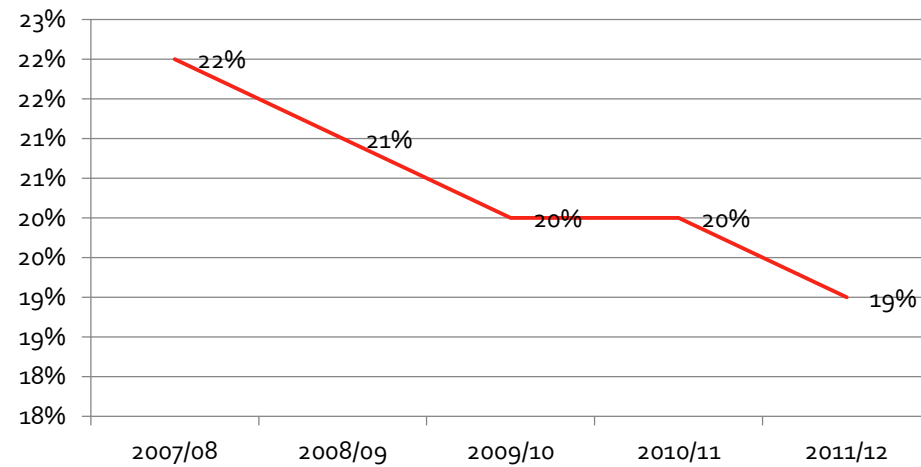
Community Indicators

	<u>2011/2012</u>	<u>2010/2011</u>	<u>2009/2010</u>	<u>2008/2009</u>	<u>2007/2008</u>
Economic Indicators					
Increase in Uniform Assessment					
<i>Economic well-being of the town</i>					
Current UA	\$419,730,776	\$404,146,861	\$387,878,419	\$371,733,473	\$351,207,833
UA - Three years prior	\$371,733,473	\$351,207,833	\$327,456,078	\$319,349,912	\$308,382,090
INDICATOR	12.9%	15.1%	18.5%	16.4%	13.9%
Commercial/Total Assessment					
<i>Strength of town's tax base</i>					
Total taxable commercial assessment	\$77,600,023	\$76,203,764	\$73,899,320	\$76,617,160	\$74,850,300
Total taxable assessment	\$410,680,381	\$390,700,399	\$371,896,220	\$356,550,560	\$333,404,400
INDICATOR	19%	20%	20%	21%	22%

Increase in Uniform Assessment



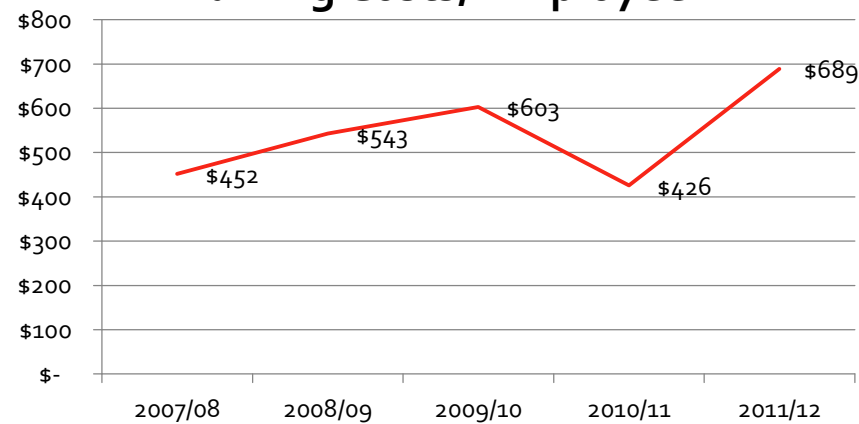
Commercial/Total Assessment



Governance Indicators

	2011/2012	2010/2011	2009/2010	2008/2009	2007/2008
Governance Indicators					
Training Costs per Employee					
<i>Investment in human capital (the most important asset)</i>					
Total Training	\$39,258	\$24,713	\$34,948	\$31,513	\$23,964
Total full- time personnel	57	58	58	58	53
INDICATOR	\$689	\$426	\$603	\$543	\$452

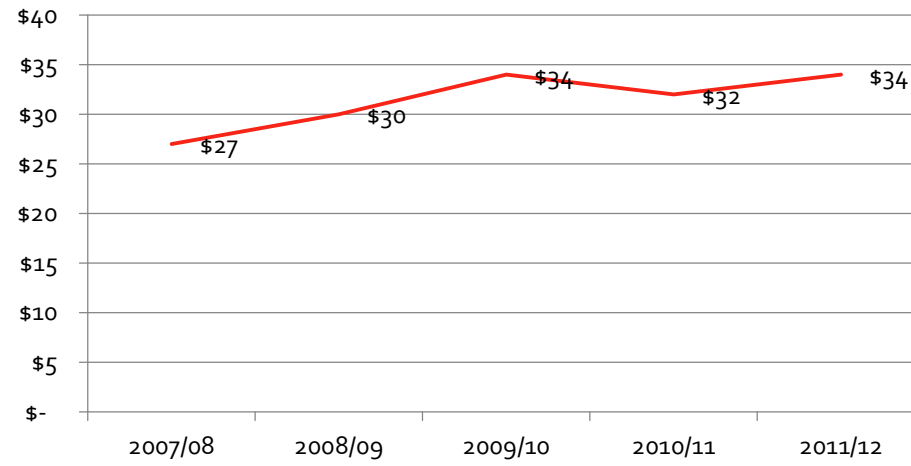
Training Costs/ Employee



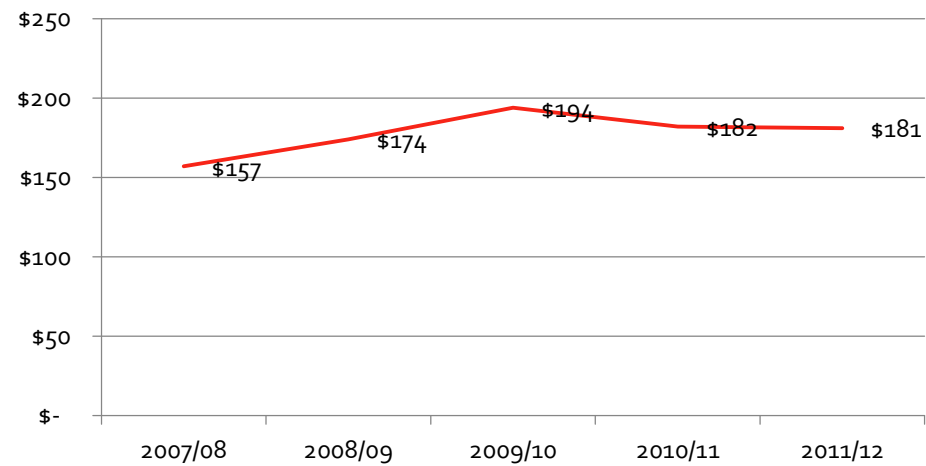
Performance Indicators- General Government

	2011/2012	2010/2011	2009/2010	2008/2009	2007/2008
Performance- General Government Services					
Legislative/Capita					
<i>The amount that a municipality spent for legislative services per capita</i>					
Legislative	\$208,366	\$187,394	\$195,732	\$173,441	\$157,580
Per capita	6,094	5,815	5,815	5,815	5,815
INDICATOR	\$34	\$32	\$34	\$30	\$27
Administrative/Capita					
<i>The amount that a municipality spent for administrative services per capita</i>					
Administrative (Less Section 69 and 71)	\$1,104,585	\$1,055,821	\$1,129,658	\$1,011,626	\$912,337
Per capita	6,094	5,815	5,815	5,815	5,815
INDICATOR	\$181	\$182	\$194	\$174	\$157

Legislative/Capita



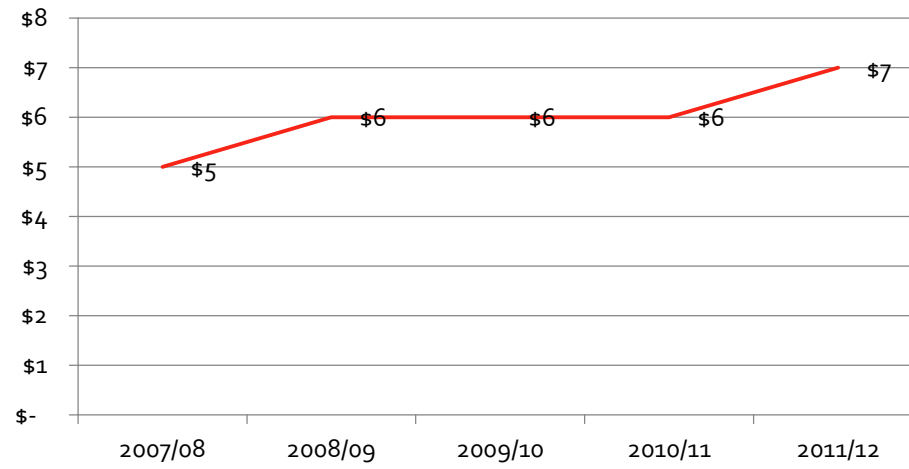
Administrative/Capita



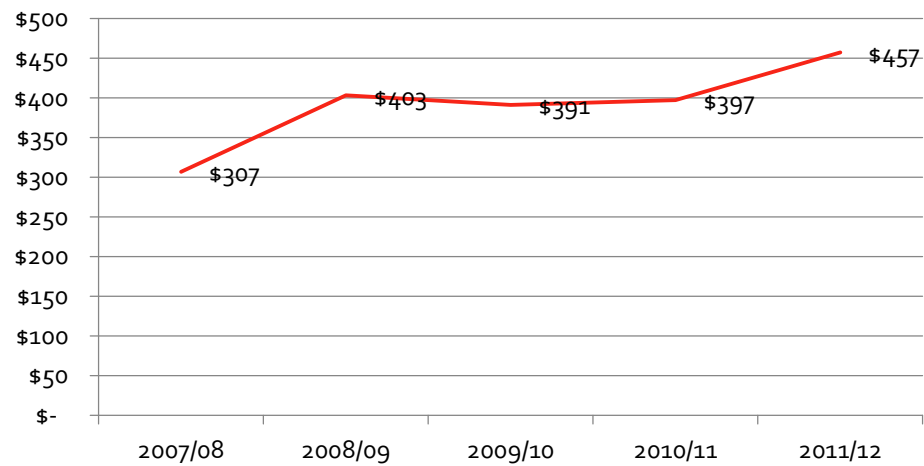
Performance Indicators- Protection-Police

	<u>2011/2012</u>	<u>2010/2011</u>	<u>2009/2010</u>	<u>2008/2009</u>	<u>2007/2008</u>
Performance- Police					
Police Services/\$1,000 Assessment					
<i>Indicates the efficiency of police services</i>					
Police	\$2,784,972	\$2,306,249	\$2,271,072	\$2,342,938	\$1,783,962
Assessment (less BO) /\$1,000	\$424,663	\$403,429	\$384,132	\$364,586	\$337,697
INDICATOR	\$7	\$6	\$6	\$6	\$5
Police Services/Capita					
<i>Indicates the efficiency of police services</i>					
Police	\$2,784,972	\$2,306,249	\$2,271,072	\$2,342,938	\$1,783,962
Population	6,094	5,815	5,815	5,815	5,815
INDICATOR	\$457	\$397	\$391	\$403	\$307

Police Services/\$1,000 Assessment



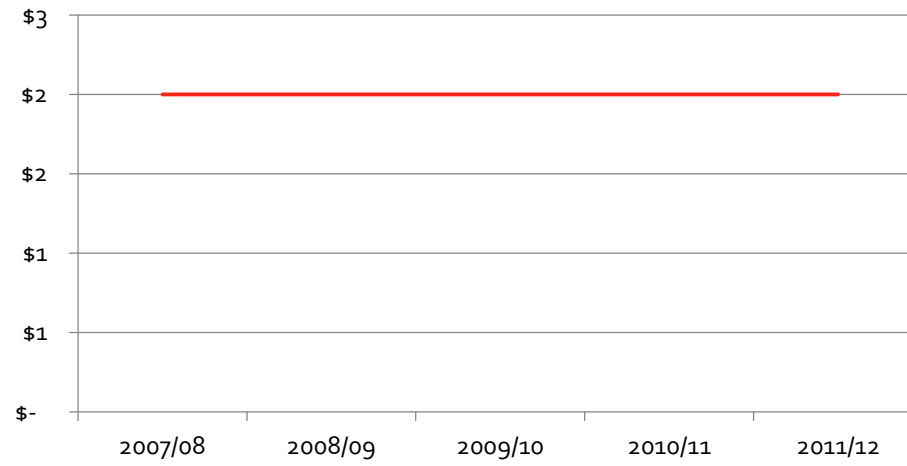
Police Services/Capita



Performance Indicators- Protection-Fire

	<u>2011/2012</u>	<u>2010/2011</u>	<u>2009/2010</u>	<u>2008/2009</u>	<u>2007/2008</u>
Performance- Fire					
Fire Services/\$1,000 Assessment					
<i>Indicates the efficiency of fire services</i>					
Fire	\$854,520	\$784,911	\$810,202	\$784,904	\$740,037
Assessment (less BO) /\$1,000	\$424,663	\$403,429	\$384,132	\$364,586	\$337,697
INDICATOR	\$2	\$2	\$2	\$2	\$2
Fire Services/Capita					
<i>Indicates the efficiency of fire services</i>					
Fire	\$854,520	\$ 784,911	\$ 810,202	\$ 784,904	\$ 740,037
Population	6,094	5,815	5,815	5,815	5,815
INDICATOR	\$140	\$135	\$139	\$135	\$127

Fire Services/\$1,000 Assessment



Fire Services/Capita

