



Town of Kentville Performance Indicators 2011

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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.

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Revenue Indicators

	<u>2010/2011</u>	<u>2009/2010</u>	<u>2008/2009</u>	<u>2007/2008</u>	<u>2006/2007</u>
Property Tax (percentage of total operating revenue) <i>Indicates self sufficiency</i>					
Assessable Property	\$ 7,702,288	\$ 7,073,312	\$ 6,655,125	\$ 6,093,567	\$5,717,921
Special Assessments (includes sewer)	856,641	828,107	782,513	782,269	750,498
Business Property	139,689	146,599	157,703	264,364	293,186
Other taxes					
	8,698,618	8,048,018	7,595,341	7,140,200	6,761,605
Total Revenue	\$11,893,560	\$11,427,832	\$11,052,623	\$10,032,096	\$9,563,643
INDICATOR PERCENTAGE	73%	70%	69%	71%	71%
Transfers from other governments <i>Indicates reliance on revenue from other governments</i>					
<small>**Includes secondments/protection</small>					
Transfers from other governments	\$ 512,591	\$ 504,676	\$ 486,001	\$ 241,118	\$ 120,410
Total revenue	\$11,893,560	\$11,427,832	\$11,052,623	\$10,032,096	\$ 9,563,643
INDICATOR PERCENTAGE	4%	4%	4%	2%	1%

Revenue Indicators

	<u>2010/2011</u>	<u>2009/2010</u>	<u>2008/2009</u>	<u>2007/2008</u>	<u>2006/2007</u>
Residential tax burden per dwelling unit (RTB) <i>Indicates average cost to each D.U. of municipal services</i>					
Property taxes (residential)	\$4,233,093	\$3,813,565	\$3,401,098	\$3,041,812	\$2,772,810
Area rates					
Special levies					
Dwelling Units	2,825	2,804	2,732	2,704	2,660
INDICATOR	\$ 1,498	\$ 1,360	\$ 1,245	\$ 1,125	\$ 1,042
Uniform Assessment (per dwelling unit) <i>Indicates ability to fund municipal services</i>					
Uniform Assessment	404,146,861	387,878,419	371,733,473	351,207,833	327,456,078
Dwelling Units	2,825	2,804	2,732	2,704	2,660
INDICATOR	\$143,061	\$138,330	\$136,066	\$129,885	\$123,104

Expenditure Indicators

	<u>2010/2011</u>	<u>2009/2010</u>	<u>2008/2009</u>	<u>2007/2008</u>	<u>2006/2007</u>
Mandatory Expenses					
<i>Indicates expenses that Council has no control over</i>					
Education	1,051,236	1,010,155	823,110	886,719	818,581
Assessment	93,761	93,039	89,902	86,234	83,024
Corrections	89,450	112,255	111,565	112,641	109,948
Housing	37,895	57,327	47,410	36,938	50,290
Debt Charges	972,518	952,595	908,326	868,328	871,605
Library	37,670	37,670	29,208	28,104	28,014
Social Services					
	2,282,530	2,263,041	2,009,521	2,018,964	1,961,462
Total Expenditures	11,765,227	11,505,820	11,026,353	9,997,067	9,963,947
INDICATOR PERCENTAGE	19%	20%	18%	20%	20%
Expenditures per Dwelling Unit					
<i>Indicates amount spent on municipal services per D.U.</i>					
Total Expenditures	11,765,227	11,505,820	11,026,353	9,997,067	9,963,947
Dwelling Units	2,825	2,804	2,732	2,704	2,660
INDICATOR	\$ 4,165	\$ 4,103	\$ 4,036	\$ 3,697	\$ 3,746

Operating Position Indicators

	<u>2010/2011</u>	<u>2009/2010</u>	<u>2008/2009</u>	<u>2007/2008</u>	<u>2006/2007</u>
Liquidity Ratio					
Short term operating assets	\$ 1,560,139	\$1,384,688	\$1,177,849	\$ 1,181,301	\$1,008,419
Short term operating liabilities	\$ 992,058	\$ 1,089,010	\$ 800,685	\$ 907,854	\$ 764,069
INDICATOR	1.57	1.27	1.47	1.30	1.32
Deficits last 5 Years (non-consolidated)	0	\$ 93,641	0	0	\$ 26,003
Uncollected taxes					
Uncollected taxes and rates	\$ 551,797	\$ 393,850	\$ 268,421	\$ 182,131	\$ 138,869
Total tax levy	\$ 8,698,618	\$ 8,048,018	\$ 7,595,341	\$7,140,200	\$ 6,761,605
INDICATOR	6.3%	4.9%	3.5%	2.6%	2.1%
Reserves as a % of Expenditures					
Equity of reserve	\$ 14,093,210	\$ 13,768,988	\$ 13,668,179	\$13,719,74	\$ 13,488,772
Total	\$ 11,765,227	\$ 11,505,820	\$11,026,353	\$9,997,067	\$ 9,963,947
INDICATOR	120%	120%	124%	137%	135%

Debt Indicators

	<u>2010/2011</u>	<u>2009/2010</u>	<u>2008/2009</u>	<u>2007/2008</u>	<u>2006/2007</u>
Debt Service Ratio					
<i>Current expense for debt servicing (not available to other services)</i>					
Total long term debt servicing costs	\$ 929,586	\$ 914,058	\$ 856,130	\$ 796,890	\$ 749,802
Total own source revenue	\$10,690,095	\$10,262,040	\$ 9,923,932	\$9,086,336	\$8,006,998
INDICATOR	8.7%	8.9%	8.6%	8.8%	9.4%
Debt Outstanding					
<i>Level of O/S long-term debt as percentage of town's ability to pay</i>					
Long term commitments	\$ 5,290,110	\$ 4,899,210	\$ 4,449,860	\$ 4,496,190	\$ 4,471,930
Uniform Assessment	404,146,861	387,878,419	371,733,473	351,207,833	327,456,078
INDICATOR	1.3%	1.3%	1.2%	1.3%	1.4%

Capital Indicators

	2010/2011	2009/2010	2008/2009	2007/2008	2006/2007
Capital from Revenue					
<i>Investment in capital infrastructure through operating fund</i>					
Current Capital From Revenue	\$ 52,036	\$ 54,677	\$ 93,619	\$ 88,803	\$ 96,787
Total Expenditures	\$11,765,227	\$11,505,820	\$11,026,353	\$9,997,067	\$9,963,947
INDICATOR	0.4%	0.5%	0.8%	0.9%	1.0%
Total Capital from Operating					
<i>Total of operating budget dedicated to past or future infrastructure</i>					
Capital from Revenue	\$ 52,036	\$ 54,677	\$ 93,619	\$ 12,155	\$ 96,787
Debt Charges	972,518	952,595	908,326	868,328	871,605
Transfers to Capital Reserves	219,800	120,000	92,100	115,400	284,100
	\$ 1,244,354	\$ 1,127,272	\$ 1,094,045	\$ 995,883	\$1,252,492
Total Expenditures	11,765,227	11,505,820	11,026,353	9,997,067	9,963,947
INDICATOR	10.6%	9.8%	9.9%	10.0%	12.6%

Community Indicators

	<u>2010/2011</u>	<u>2009/2010</u>	<u>2008/2009</u>	<u>2007/2008</u>	<u>2006/2007</u>
Economic Indicators					
Increase in Uniform Assessment					
<i>Economic well-being of the town</i>					
Current UA	\$ 404,146,861	\$ 387,878,419	\$ 371,733,473	\$ 351,207,833	\$ 327,456,078
UA - Three years prior	\$ 351,207,833	\$ 327,456,078	\$ 319,349,912	\$ 308,382,090	\$ 300,771,894
INDICATOR	15.1%	18.5%	16.4%	13.9%	8.9%
Commercial/Total Assessment					
<i>Strength of town's tax base</i>					
Total taxable commercial assessment	76,203,764	\$ 73,899,320	\$ 76,617,160	\$ 74,850,300	\$ 76,986,024
Total taxable assessment	\$ 390,700,399	\$ 371,896,220	\$ 356,550,560	\$ 333,404,400	\$ 314,181,424
INDICATOR	20%	20%	21%	22%	25%

Governance Indicators

	<u>2010/2011</u>	<u>2009/2010</u>	<u>2008/2009</u>	<u>2007/2008</u>	<u>2006/2007</u>
Governance Indicators					
Training Costs per Employee					
<i>Investment in human capital (the most important asset)</i>					
Total Training	\$ 24,713	\$ 34,948	\$ 31,513	\$ 23,964	\$ 51,206
Total full- time personnel	58	58	58	53	50
INDICATOR	\$ 426	\$ 603	\$ 543	\$ 452	\$ 1,024

Performance Indicators- General Government

	<u>2010/2011</u>	<u>2009/2010</u>	<u>2008/2009</u>	<u>2007/2008</u>	<u>2006/2007</u>
Performance- General Government Services					
Legislative/Capita					
<i>The amount that a municipality spent for legislative services per capita</i>					
Legislative	\$ 187,394	\$ 195,732	\$ 173,441	\$ 157,580	\$ 134,586
Per capita	5,815	5,815	5,815	5,815	5,815
INDICATOR	\$ 32	\$ 34	\$ 30	\$ 27	\$ 23
Administrative/Capita					
<i>The amount that a municipality spent for administrative services per capita</i>					
Administrative (Less Section 69 and 71)	\$ 1,055,821	\$ 1,129,658	\$1,011,626	\$ 912,337	\$ 907,314
Per capita	5,815	5,815	5,815	5,815	5,815
INDICATOR	\$ 182	\$ 194	\$ 174	\$ 157	\$ 156

Performance Indicators- Protection-Police

	<u>2010/2011</u>	<u>2009/2010</u>	<u>2008/2009</u>	<u>2007/2008</u>	<u>2006/2007</u>
Performance- Police					
Police Services/\$1,000 Assessment <i>Indicates the efficiency of police services</i>					
Police	\$ 2,306,249	\$ 2,271,072	\$ 2,342,938	\$ 1,783,962	\$ 1,647,798
Assessment (less BO) /\$1,000	403,429	384,132	364,586	337,697	311,655
INDICATOR	\$ 6	\$ 6	\$ 6	\$ 5	\$ 5
Police Services/Capita <i>Indicates the efficiency of police services</i>					
Police	\$ 2,306,249	\$ 2,271,072	\$ 2,342,938	\$ 1,783,962	\$ 1,647,798
Population	5,815	5,815	5,815	5,815	5,815
INDICATOR	\$ 397	\$ 391	\$ 403	\$ 307	\$ 283

Performance Indicators- Protection-Fire

	<u>2010/2011</u>	<u>2009/2010</u>	<u>2008/2009</u>	<u>2007/2008</u>	<u>2006/2007</u>
Performance- Fire					
Fire Services/\$1,000 Assessment					
<i>Indicates the efficiency of fire services</i>					
Fire	\$ 784,911	\$ 810,202	\$ 784,904	\$ 740,037	\$ 730,748
Assessment (less BO) /\$1,000	403,429	384,132	364,586	337,697	311,655
INDICATOR	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2
Fire Services/Capita					
<i>Indicates the efficiency of fire services</i>					
Fire	\$ 784,911	\$ 810,202	\$ 784,904	\$ 740,037	\$ 730,748
Population	5,815	5,815	5,815	5,815	5,815
INDICATOR	\$ 135	\$ 139	\$ 135	\$ 127	\$ 126