



# Recreation Master Plan

Topline Report

## Comparable Municipalities/ Financial Information

September 2019





# Examining Municipal Financial Comparisons

Financial data were analyzed from 63 rural municipalities in Alberta such as overall operational budgets, recreation expenditures, and municipal general tax rates. Observations from these data include:

- Compared to all M.D.s, the M.D of Taber statistics are lower (e.g. average recreation expenditure to budget and population and municipal general tax rate).
- Compared to other M.D.s with similar populations, M.D. of Taber statistics are consistent; although, the Municipal General Tax rate is lower.
- M.D. of Taber has similar statistics to those of M.D.s with smaller operating budgets; although, again, the Municipal General Tax Rate is lower.
- Some of the comparisons that the Town of Taber has suggested as appropriate comparables have either higher Recreation Expense to Operating Budget ratios or Operating Budgets (e.g. Athabasca County, County of Newell, etc.).
- Some rural municipalities with higher Recreation Expense to Operating Revenue provide substantial contributions to operations of urban municipality's recreation facilities (see next page).

		M.D. of Taber	All M.D.s	Populations ±2,000*,**	Operating Budgets ±5m*
Rec. Exp./	Max		27.7%	8.5%	5.2%
Op. Bud.	Min		0.1%	1.7%	2.5%
	Average	4.6%	5.2%	4.4%	4.2%
Rec. Exp./Population		\$ 151.72	\$ 335.16	\$ 152.86	\$ 148.64
Average Municipal General Tax Rate		3.61	4.13	3.87	3.75

Source: Alberta Government, Municipal Affairs, Financial & Statistical Data  
\*Of the M.D. of Taber  
\*\*Excluding M.D. of Greenview

	Population	Operating Budget	Recreation Expense	Rec. Expense/ Operating Budget	Rec. Expense/ Population	Municipal General Tax Rate	Urban Centre	
							Largest Community	Population
BARRHEAD NO. 11, COUNTY OF	6,288	13,056,783	684,941	5.2%	\$ 108.93	6.05	Barrhead	4,579
WESTLOCK COUNTY	7,220	16,636,976	1,027,963	6.2%	\$ 142.38	4.85	Westlock	5,101
BEAVER COUNTY	5,905	18,929,403	744,195	3.9%	\$ 126.03	4.30	Tofield	2,081
WILLOW CREEK NO. 26, M.D. OF	5,179	19,009,964	466,792	2.5%	\$ 90.13	3.75	Claresholm	3,780
STETTLER NO. 6, COUNTY OF	5,526	21,717,570	944,202	4.3%	\$ 170.87	4.35	Stettler	5,952
CAMROSE COUNTY	8,458	22,076,461	952,967	4.3%	\$ 112.67	3.15	Camrose	18,742
<b>TABER, M.D. OF</b>	<b>7,173</b>	<b>23,530,307</b>	<b>1,088,298</b>	<b>4.6%</b>	<b>\$ 151.72</b>	<b>3.61</b>	<b>Taber</b>	<b>8,428</b>
ST. PAUL NO. 19, COUNTY OF	6,468	27,151,729	1,408,751	5.2%	\$ 217.80	3.91	St. Paul	5,963
ATHABASCA COUNTY	7,869	28,818,768	2,452,724	8.5%	\$ 311.69	4.01	Athabasca	2,965
CYPRESS COUNTY	7,662	29,752,604	984,572	3.3%	\$ 128.50	2.88	Medicine Hat	63,260
NEWELL, COUNTY OF	7,524	31,612,684	989,147	3.1%	\$ 131.47	4.42	Brooks	14,451
BRAZEAU COUNTY	7,771	32,645,855	2,133,905	6.5%	\$ 274.60	2.00	Drayton Valley	7,235
WHEATLAND COUNTY	8,788	39,437,109	749,771	1.9%	\$ 85.32	3.76	Strathmore	13,528
VERMILION RIVER, COUNTY OF	8,267	43,986,298	727,537	1.7%	\$ 88.00	3.08	Vermillion	4,150
GREENVIEW NO. 16, M.D. OF	6,044	90,119,284	25,006,055	27.7%	\$ 4,137.34	2.70	Valleyview	1,863

Source: Alberta Government, Municipal Affairs, Financial & Statistical Data  
\*Of the M.D. of Taber



## Considering Specific Cases - Recreation Contributions to Urban Municipalities

The following municipal district status communities, which have higher than average Recreation Expense to Operating Revenue revenues are typically providing substantial contributions to operations of urban municipality's recreation facilities (e.g. multi-purpose recreation facilities).

### St. Paul County ->Town of St. Paul

- \$300,000 contribution to Town of St. Paul and \$75,000 to facility owners in Elk Point
- Delayed contribution in 2018 for not being in fiscal position to contribute contribution

2019 Budget

### Brazeau County ->Town of Drayton Valley

- \$1,036,000 cost sharing agreement for recreation with Town of Drayton Valley

2019 Budget

### County of Barrhead ->Town of Barrhead

- \$30,000 for summer recreation programming
- \$282,000 on debenture for Barrhead Regional Aquatics Centre
- \$316,395 for operations of Town recreation facilities (arena, aquatic, curling rink)

2019 Budget

### Westlock County ->Town of Westlock

- \$362,000 contribution to Town of Westlock for recreation costs (aquatic centre)
- Delayed contribution in 2018 for not being in fiscal position to contribute contribution

2019 Budget

### Athabasca County ->Town of Athabasca

- \$620,000 contribution to Town of Athabasca for Athabasca Multiplex Society and \$173,000 to Boyle recreation facilities

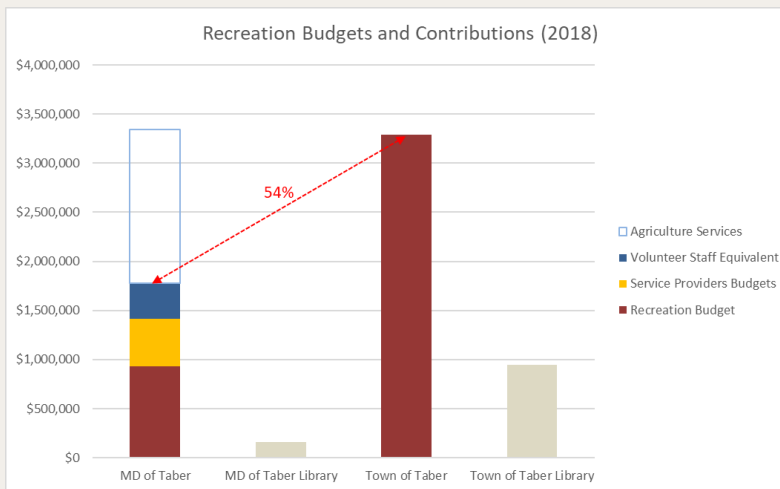
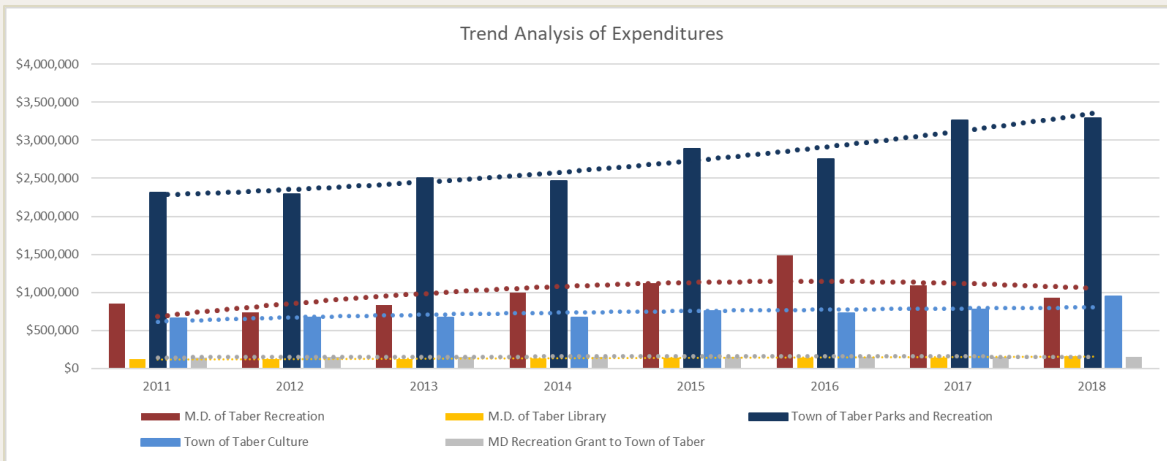
2018 Budget



# Considering Financial Contributions to Recreation in the Region

The following observations are drawn from recreation financial (and other) contributions for the M.D. of Taber and the Town of Taber:

- M.D. of Taber Recreation Grants have not increased (e.g. since 2012 to the Town of Taber).
- M.D. of Taber expenditures (and service provider and resident contributions) for recreation have been decreasing, while the Town of Taber have been increasing.
- Expenditures of recreation funds (e.g. budgets, service provider expenditures, volunteer equivalents, etc.) are lower than the Town of Taber.
- The Town of Taber (and Town of Vauxhall and Village of Barnwell) acknowledge services (e.g. grass cutting) that are provided by the M.D. of Taber.





## APPENDIX

### Sources:

Alberta Government, Municipal Affairs, Financial & Statistical Data, 2018.

Athabasca County 2018 Budget.

Brazeau County 2019 Operating Budget.

Brazeau County Council Meeting Minutes, February 5, 2019.

County of Barrhead, 2019 Operating Budget Overview.

County of St. Paul, 2019, Operating Budget.

Enchant Recreation Association Financials 2018.

Grassy Lake Recreation Board Financials 2018.

Hays and District Recreation Board Financials 2018

M.D. of Taber, Financial Statements, 2011 to 2018.

M.D. of Taber, Recreation Master Plan, Community Survey Results, 2019.

M.D. of Taber, Recreation Master Plan, Service Provider Survey results 2019.

Town of Taber, Consolidated Financial Statements, 2011 to 2018.

Various Financial Statements from M.D. of Taber Recreation Grant Receivers.

Westlock County 2019 Operating Budget.