



**A FINANCIAL ANALYSIS
OF 88 CANADIAN CITIES**



BY DAVID SEYMOUR

DECEMBER 2009

About the Author

David Seymour directs the Centre's Saskatchewan office. He holds degrees in Electrical Engineering and Philosophy from the University of Auckland, New Zealand, where he also taught Economics. After working as an engineer in New Zealand, he is applying his passion for sound policy analysis to policy issues on the Prairies. In his first two years working for the Frontier Centre, David has carried out extensive media work, presenting policy analysis through local and national television, newspapers and radio. His policy columns have been published in newspapers in every province as well as nationally in *The Globe and Mail* and the *National Post*. David has produced policy research papers on telecommunications privatization, education, environmental policy, fiscal policy, poverty and taxi deregulation. However, his major project with the Frontier Centre is the annual Local Government Performance Index (LGPI). The inaugural LGPI was released in November 2007, and the 2009 edition comes at a time when municipal accounting standards in Canada must improve if the municipal government sector is to reach its potential as an economic growth engine for Canada.

Acknowledgments

The Frontier Centre wishes to recognize the generous support for this project from the Lotte and John Hecht Memorial Foundation and the Aurea Foundation.

The Frontier Centre for Public Policy is an independent, non-profit organization that undertakes research and education in support of economic growth and social outcomes that will enhance the quality of life in our communities. Through a variety of publications and public forums, the Centre explores policy innovations that are required to make the Prairies a winner in the open economy. It also provides new insights into solving important issues facing our cities, towns and provinces. These include improving the performance of public expenditures in important areas such as local government, education, health and social policy. The author of this study has worked independently, and the opinions expressed are therefore his own and do not necessarily reflect the opinions of the board of the Frontier Centre for Public Policy.

Copyright © 2009 by the Frontier Centre for Public Policy

Date of First Issue: December 3, 2009

Reproduced here with permission of the author.

ISSN 1491-78



MB: 203-2727 Portage Avenue,
Winnipeg, Manitoba, Canada R3J 0R2

Tel: (204) 957-1567

SK: 2353 McIntyre Street,
Regina, Saskatchewan, Canada S4P 2S3

Tel: (306) 352-2915

AB: Ste. 2000 – 444 5th Avenue SW,
Calgary, Alberta, Canada T2P 2T8

Tel: (403) 230-2435

TABLE OF CONTENTS

| | |
|----|--|
| 5 | Executive Summary |
| 7 | Introduction |
| 9 | Financial Position |
| 14 | Revenue |
| 16 | Total Revenue |
| 17 | A Breakdown of Revenue |
| 21 | Revenue Conclusion |
| 22 | Expenditures by Object |
| 26 | Expenditures by Object Conclusion |
| 27 | Expenditures by Function |
| 28 | Core and Non-core Expenditures |
| 30 | Reporting and Disclosure Assessments |
| 33 | Guide to Interpreting Individual City Reports |
| 34 | Results, Contexts and Explanations |
| 34 | Interpreting the Graphs |
| 35 | Table One: Financial Position |
| 36 | Table Two: Revenue |
| 36 | Table Three: Reporting Standards |
| 36 | Table Four: Expenditures by Object |

BRITISH COLUMBIA

| | |
|----|------------------|
| 37 | Abbotsford |
| 38 | Burnaby |
| 39 | Chilliwack |
| 40 | Coquitlam |
| 41 | Delta |
| 42 | Kamloops |
| 43 | Kelowna |
| 44 | Langley |
| 45 | Maple Ridge |
| 46 | Nanaimo |
| 47 | New Westminister |
| 48 | North Vancouver |
| 49 | Port Coquitlam |
| 50 | Prince George |
| 51 | Richmond |
| 52 | Saanich |
| 53 | Surrey |

| | |
|----|-----------|
| 54 | Vancouver |
| 55 | Victoria |

ALBERTA

| | |
|----|-------------------|
| 56 | Calgary |
| 57 | Edmonton |
| 58 | Grande Prairie |
| 59 | Lethbridge |
| 60 | Medicine Hat |
| 61 | Red Deer |
| 62 | St. Albert |
| 63 | Strathcona County |
| 64 | Wood Buffalo |

MANITOBA

| | |
|----|----------|
| 65 | Winnipeg |
|----|----------|

SASKATCHEWAN

| | |
|----|-----------|
| 66 | Regina |
| 67 | Saskatoon |

ONTARIO

| | |
|----|-----------------|
| 68 | Ajax |
| 69 | Barrie |
| 70 | Belleville |
| 71 | Brampton |
| 72 | Brantford |
| 73 | Burlington |
| 74 | Caledon |
| 75 | Cambridge |
| 76 | Chatham-Kent |
| 77 | Clarington |
| 78 | Cornwall |
| 79 | Greater Sudbury |
| 80 | Guelph |
| 81 | Halton Hills |
| 82 | Hamilton |
| 83 | Kawartha Lakes |
| 84 | Kingston |

85 Kitchener
86 London
87 Markham
88 Milton
89 Mississauga
90 Newmarket
91 Niagara Falls
92 North Bay
93 Oakville
94 Oshawa
95 Ottawa
96 Peterborough
97 Pickering
98 Richmond Hill
99 Sarnia
100 Sault Ste Marie
101 St Catharines
102 Thunder Bay
103 Toronto
104 Vaughan
105 Waterloo
106 Welland
107 Windsor

QUEBEC

108 Gatineau
109 Granby
110 Laval
111 Levis
112 Longueuil
113 Montreal
114 Quebec
115 Saguenay
116 Sherbrooke
117 Ste. Hyacinthe
118 Saint-Jean-sur-Richelieu
119 Trois-Rivières

NOVA SCOTIA

120 Cape Breton
121 Halifax

NEW BRUNSWICK

122 Fredericton
123 Moncton
124 Saint John

Executive Summary

- The 2009 Local Government Performance Index (LGPI) assesses the financial health and public accounting disclosure of 88 of Canada's municipalities based on those municipalities' audited financial statements.
- This assessment reveals large differences between the financial health and disclosure standards of Canadian municipalities. While these differences can often be explained by differences in provincial legislation, city size or geography, it is up to the municipalities to provide these explanations.
- The Individual City Reports reveal figures and percentages for each city. By looking at the report for any city, it is possible to see how its financial statistics compare with those of the average city in its region. The regions are British Columbia, the Prairies, Ontario, Quebec and the Maritimes.
- Dollar figures from the audited financial statements were averaged over the number of households that are listed for the municipality according to the 2006 census. This allows very large cities such as Toronto to be compared with very small cities such as Cornwall.
- In most cases, the LGPI reports 2007 and 2008 figures; however, in some cases only the figures for one year were available. As can be seen in the city reports, we were unable to acquire audited financial statements for some of the cities by the October 1 cut-off date.
- Significant efforts were made to acquire all reports, including web site searches, phone calls and emails. That it should be so difficult to access financial statements is a serious indictment of those cities.

The LGPI evaluates the relative financial health of municipalities in five topics:

The Financial Position presents the overall assets and liabilities of all Canadian cities. The average municipality held \$4,892 of financial assets and \$4,278 of liabilities per household for the 2008 financial year. This \$614 surplus in assets per household shows that most municipalities are in good financial health. The average municipality also held \$1,963 of long-term debt and paid \$102 per household in interest charges on this debt. While a handful of municipalities are free of long-term debt, Montreal holds a whopping \$9,186 of long-term debt per household while its residents paid \$548 on average in interest expense for this debt in 2008.

Revenue evaluates the revenue sources that Canadian municipalities have used to fund their activities. In 2008, the average municipality raised \$4,971 per household in revenue. However, behind that average, revenue varied from \$1,160 to \$16,900 per household. Municipalities in the Prairies raised the most revenue, usually due to significant holdings in commercial operations.

The majority of this revenue (46 per cent) was raised through taxation, followed by user charges (23 per cent) and grants from other governments (16 per cent).

The Expenditures by Object section provides insight into how municipalities spend their money in order to deliver services. The average municipality spends over half of its operating expenditure and approximately 40 per cent of its total capital and operating expenditure on salaries and benefits for staff. Compared with other Commonwealth countries, this figure is almost double the norm.

The Expenditure section analyzes the kinds of services that municipalities spend money delivering (Core/non-core). The average municipality spends \$731 per household per year on recreation and culture, \$518 per household on administrative costs and \$873 on protecting persons and property. Overall expenditure at \$4,952 equates to approximately \$1 in \$13 of the average household income.

The average municipality spends approximately 74 per cent of income on operating expenditures (purchases that are used up immediately) and approximately 27 per cent on capital expenditures (expenditures with benefits delivered over more than one financial year).

The average municipality spends approximately 58 per cent of all expenditure on genuine public goods. It spends approximately 42 per cent on non-core activities that have substitutes in private markets or that are not directly linked to the delivery of a public good or service.

On this core/non-core measure, municipalities in the Prairies and Quebec (both 66 per cent to 34 per cent), the Maritimes (75 per cent to 25 per cent) and Ontario (57 per cent to 43 per cent) spend more on average on core activities, while municipalities in British Columbia (46 per cent to 54 per cent) spend more on non-core activities. (Some figures do not add up due to rounding.)

For the Disclosure Standards section, only 75 of the 88 municipalities are covered. Quebec cities apart from Montreal are not covered due to language. Annual reports were studied for completeness of accounting, additional useful accounting information and general reporting on non-financial activities.

There is a vast gap between the best and worst cities. While some were unable to produce audited financial statements in compliance with GAAP or supply any financial statements whatsoever, others presented full annual reports with financial statements and measurable-goal data on the efficacy of their services. Generally, the best reporting is found in British Columbia and Alberta, the worst in the Maritimes.

Individual City Reports give a report for each city. Data for each city are presented on an individual page. The format of these reports is explained in the "Guide to Interpreting Individual City Reports."

Introduction

The 2009 Local Government Performance Index (LGPI) is the third installment of the Frontier Centre's project to measure and track the financial performance of Canadian municipalities. The index also measures the standards of reporting found in the municipalities' audited financial statements. The index was originally intended to report on the 100 largest municipalities by population in Canada. Due to a lack of usable financial statements at the time of publication, Aurora, Ontario; Whitby, Ontario; St. John's, Newfoundland; and Halton Hills, Ontario, are not reported. Regrettably, eight Quebec cities that report in French were not included due to time constraints on compiling the report. This means 88 cities are covered, ranging in size from Toronto to Cornwall.

Municipalities have several features that make their operations a matter of important public interest. All Canadians rely on a municipality of some kind to provide essential infrastructure, and unlike their dealings with private enterprises, which are disciplined by competition, they face a monopoly for the services that a municipality provides.

As tangible (capital) asset reporting becomes more complete, the value of capital assets controlled by municipalities is becoming clearer. The average municipality that reported the value of its tangible assets reported \$18,828 worth in the 2008 reporting year; however, the failure of municipalities in Ontario and Saskatchewan to report capital asset values means that this figure is still not representative of the country as a whole. The average municipality raises \$4,971 of revenue per household through various taxes, user fees, other government grants and development charges. This is approximately 7 per cent of household income.¹

Meanwhile, the only recourse voters have against poor service from municipalities is the democratic process, a process that relies on informed voters. It is therefore incumbent upon municipalities to supply the highest possible standard of information for citizens to access as easily as possible. One way to judge that standard is to compare the relative performance of Canadian municipalities.

Unfortunately, this comparison is unflattering for Canadian municipalities. It shows that significant improvements in the way they report financial and performance information are possible because other countries' reporting is so much more advanced. For example, while it will become mandatory for municipalities to report the value of capital assets for the financial year 2009, only half managed to do this in 2008. In reality, even these requirements are behind international best practice for asset management. Beyond that particular requirement, the standards and formats of reporting across Canada are highly variable with little sign of a consensus emerging around best practice.

Because of different reporting standards and the unique provincial legislation that municipalities operate under, we expect to see differences between municipalities. Therefore, these results are not intended as indictments of any particular city. Even when a city's results are dramatically different from the norm, there may well be good explanations. For example, Ontario municipalities supply a range of social, family, health and housing services that few outside that province provide. It is the task of local actors to evaluate and, if necessary, explain why their

¹ Note that this revenue is not all raised directly from households. It is the total revenue from all sources divided by the number of households.

results are different from others. We anticipate some valid explanations but also some invalid ones. The purpose of the LGPI is to provide a basis for comparison.

The index contains five topics that deal with different aspects of municipal finance and reporting. Each compares four regions of Canada: British Columbia, the Prairies, Ontario, Quebec and the Maritimes. These topics serve as an introduction to the individual city summaries, which present detailed data by city as well as comparisons with the averages in their regions.

The Financial Position section presents data from the municipalities' Statements of Financial Position. It includes regional comparisons of financial position, capital assets, long-term debt and interest expense.

The Revenue section analyses the sources that municipalities use to raise revenue. It finds regional variations in the combinations of taxation, user fees, development charges and other government grants that municipalities employ to recover their costs.

The Expenditure by Object section breaks down the expenditures as employee costs, contracted services, goods and materials, grants to other organizations and interest expense. In particular, this section reveals the extent to which municipalities pay in-house staff to deliver services as opposed to contracting them out.

The Expenditure by Function section examines a different breakdown of expenditures, focusing on the kind of services output instead of the kind of inputs purchased. In particular, this section groups expenditures together according to whether they are a core role of municipal government. For this purpose, the core role of municipal government is defined as the provision of services that are public goods² that municipalities are best able to provide. Non-core roles are those expenditures such as recreation and culture that municipalities are providing that have substitutes in private markets. The analysis of core and non-core expenditure is an index of a municipality's focus on activities viewed as high priority by the LGPI.

The Reporting and Disclosure Assessments assess the quality of reporting from the municipalities' audited financial statements. The financial statements are rated on factors including the timeliness of the audit opinion being signed, the presentation of quantitative performance measurement, whether the distinction is made between capital and operating expenditure, and the level of additional commentary and statistics provided to help residents understand the financial statements.

All of the above information is presented as background for the Individual City Reports. These reports are explained in the Guide to Reading Individual City Reports, and they contain a large amount of detailed information for each municipality.

²Economists define public goods as non-excludable and non-rivalrous.

Financial Position

In this section, we examine the average figures for Canada and British Columbia, the Prairies Ontario, Quebec and the Maritimes from the municipalities' Statements of Financial Position. We look at the averages for financial assets and liabilities. Together, these include such line items as employee benefit obligations, long-term debt, investments in subsidiaries or Council Controlled Operations and short-term assets and liabilities.

These figures give a sense of the size and long-term financial health of Canadian municipalities' operations. To account for the differing size of municipalities, we normalized the figures on a per household basis. Thus, we were able to make fair comparisons between the largest municipality studied (Toronto with over a million households) and small municipalities (such as Wood Buffalo with only 20,000).

Looking at the financial position of municipalities, the average for the years 2006 and 2007 was a \$1,049 surplus of financial assets over financial liabilities. Figure 1 shows the balances of municipal assets and liabilities for Canada and the regions for 2006 and 2007 and for both years combined.

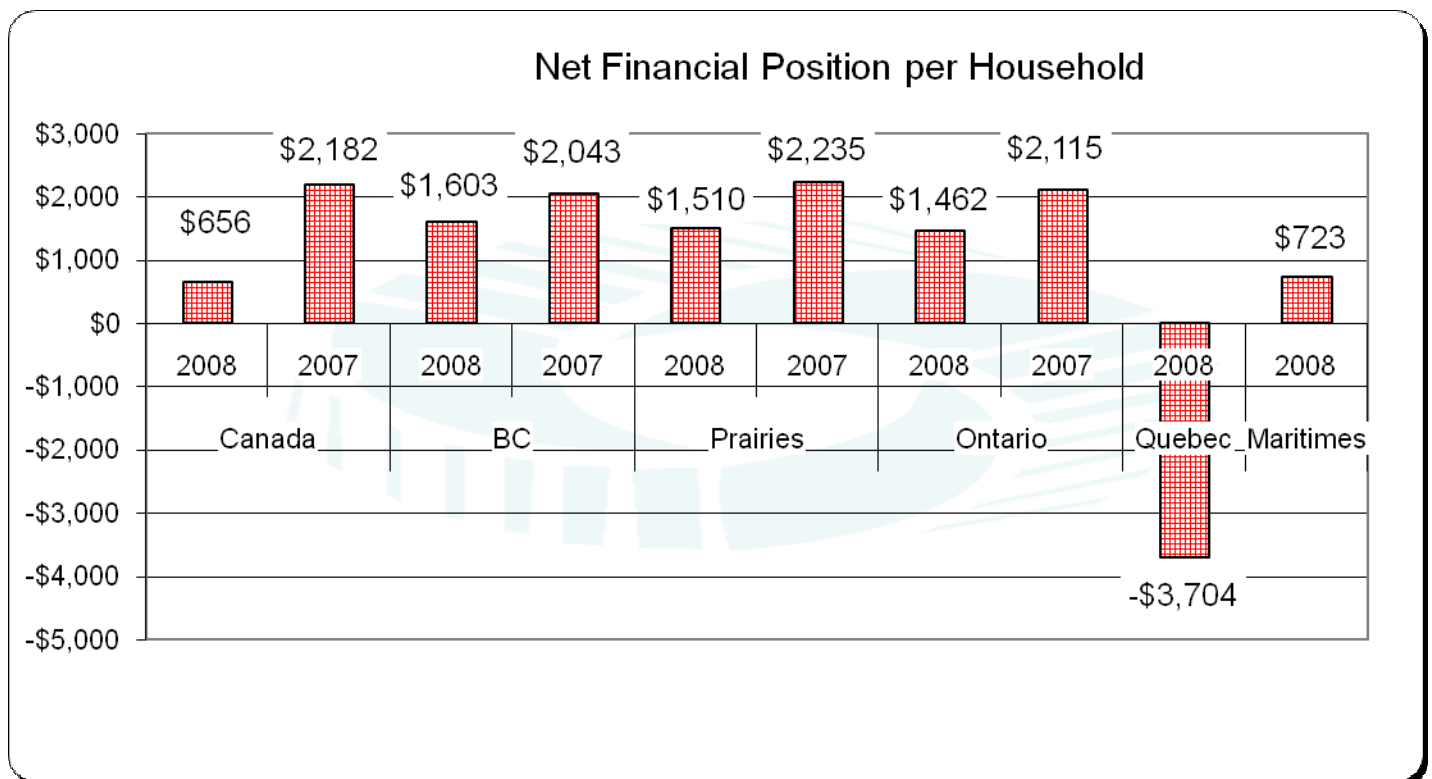


Figure 1. Average Net Financial Assets for Canada and regions

These net financial position figures show a consistent pattern of municipalities carrying approximately \$1,000 per household surplus of financial assets over financial liabilities. The exception is Montreal with its significant long-term debt, which is examined later in this topic.

Examining the actual makeup of the surplus reveals the following results:

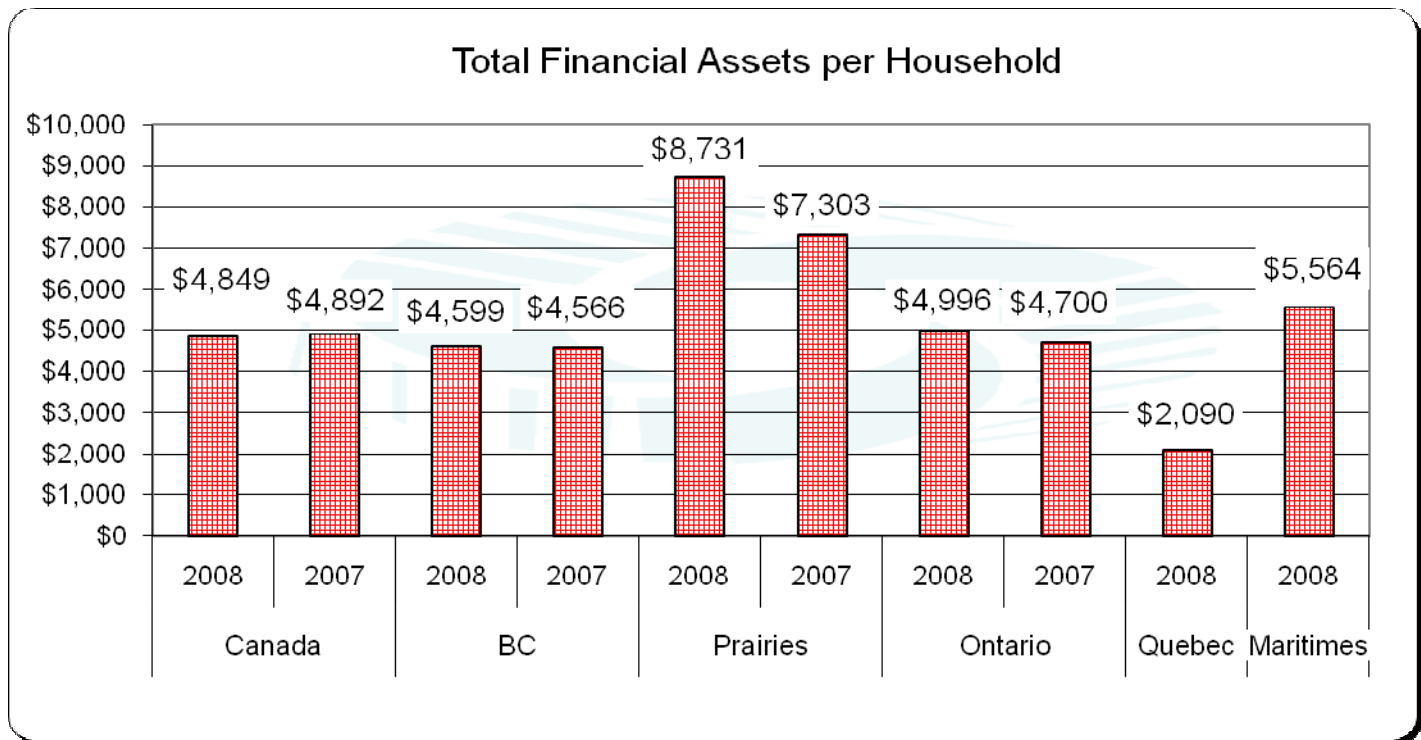


Figure 2. Total financial assets per household

There is a significant difference between the financial assets held by municipalities on the Prairies and those held by municipalities in other regions. This result is a reflection of large holdings in municipally controlled operations, particularly the energy companies controlled by Calgary and Edmonton.

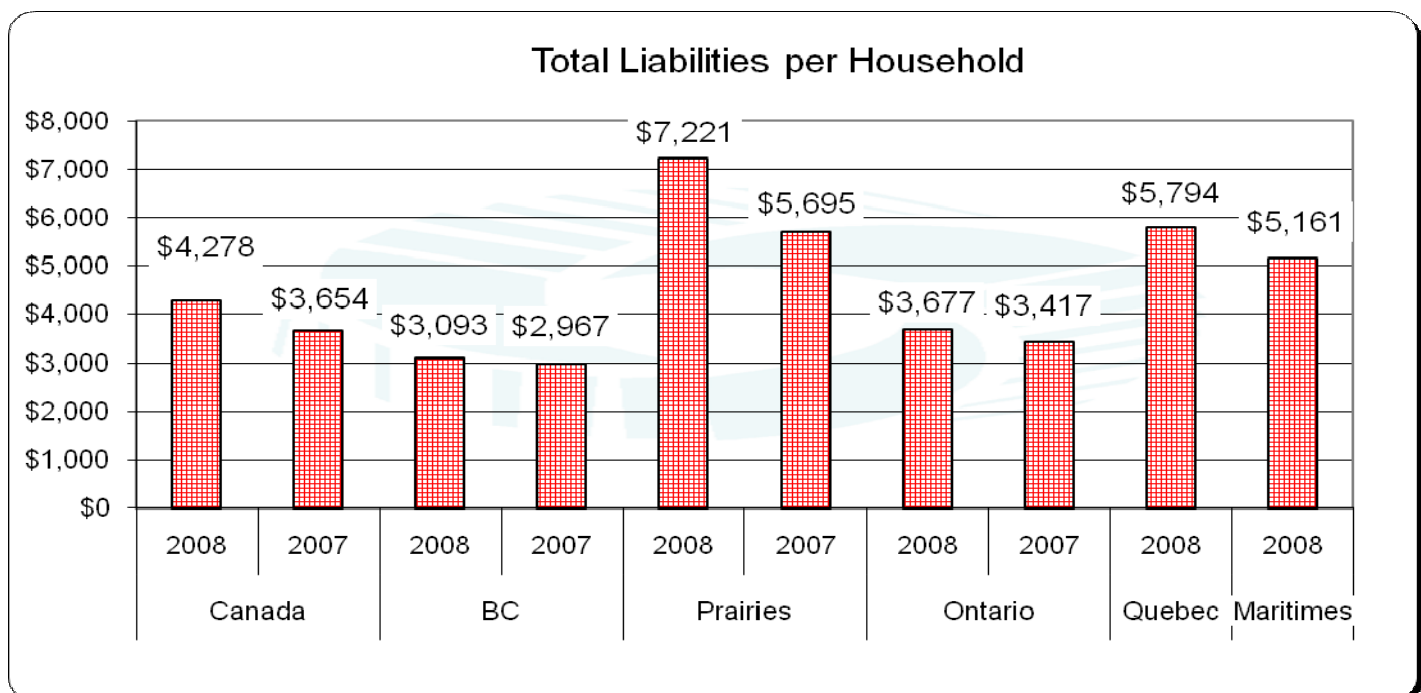


Figure 3. Total Liabilities per Household

Figure 3 shows the municipalities' liabilities per household. This is the counterpart to Figure 2, and Figure 3 shows a difference between the Prairie average and the averages of other regions. This difference is also related to holdings in municipally controlled operations, and it reflects large long-term debts held against the equity in those operations.

Long-term debt figures in Figure 4 show the Prairie region pattern with that region's municipalities holding much larger long-term debt than the Canadian average.

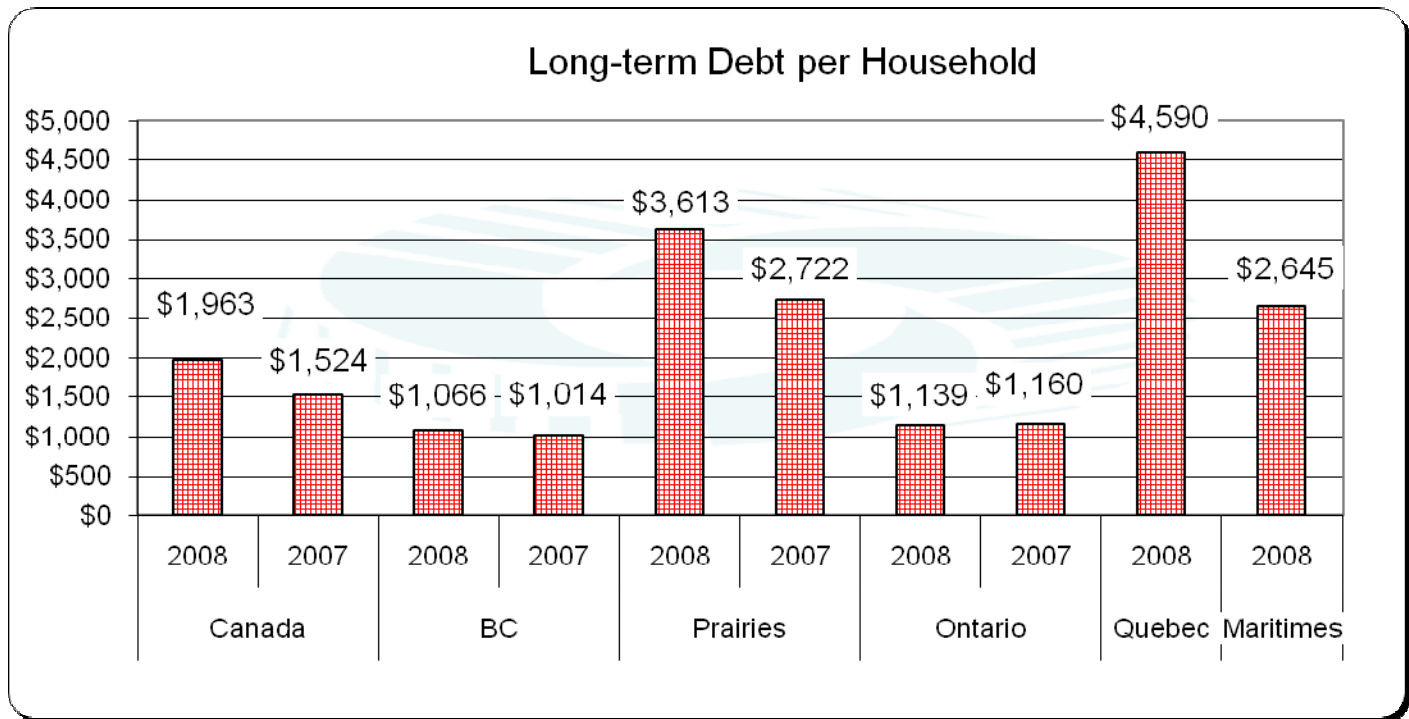


Figure 4. Long-term debt per household

The long-term debt figures are reflected in the interest burden paid by households.

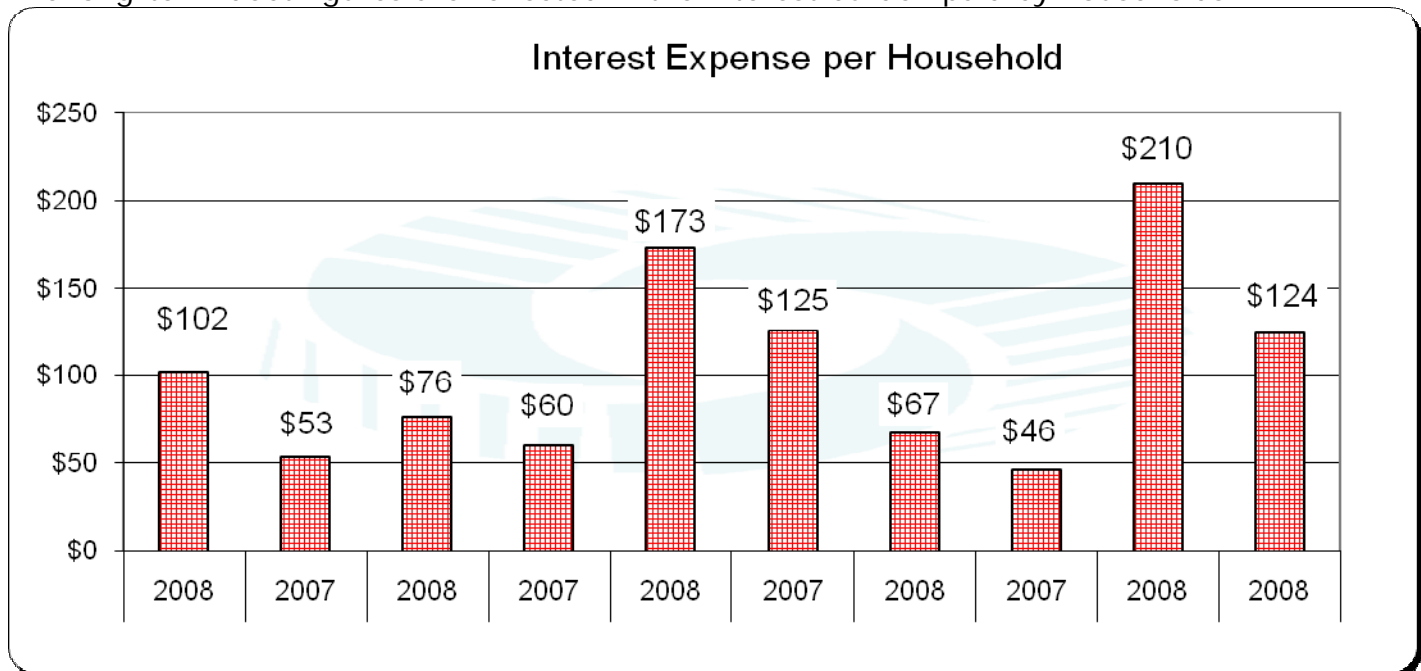


Figure 5. Interest on long-term debt per household

Figure 5 shows that the average Canadian municipality charged the average household \$102 to recover interest expenses on long-term debt. Prairie households paid the most in interest charges at \$173 per household in 2008 and \$125 per household in 2007.

The reporting of capital assets was sporadic, and the regional averages reported in Figure 6 are as much a reflection of whether or not municipalities actually reported capital assets as they are a reflection of the actual capital assets held. The increase in the Canadian figure is primarily a reflection of new municipalities included in this year’s index, so it is not a reliable indication of the increase in capital assets. For reliable year-on-year comparisons for individual cities that have reported capital asset values for two years, please see the individual city report section.

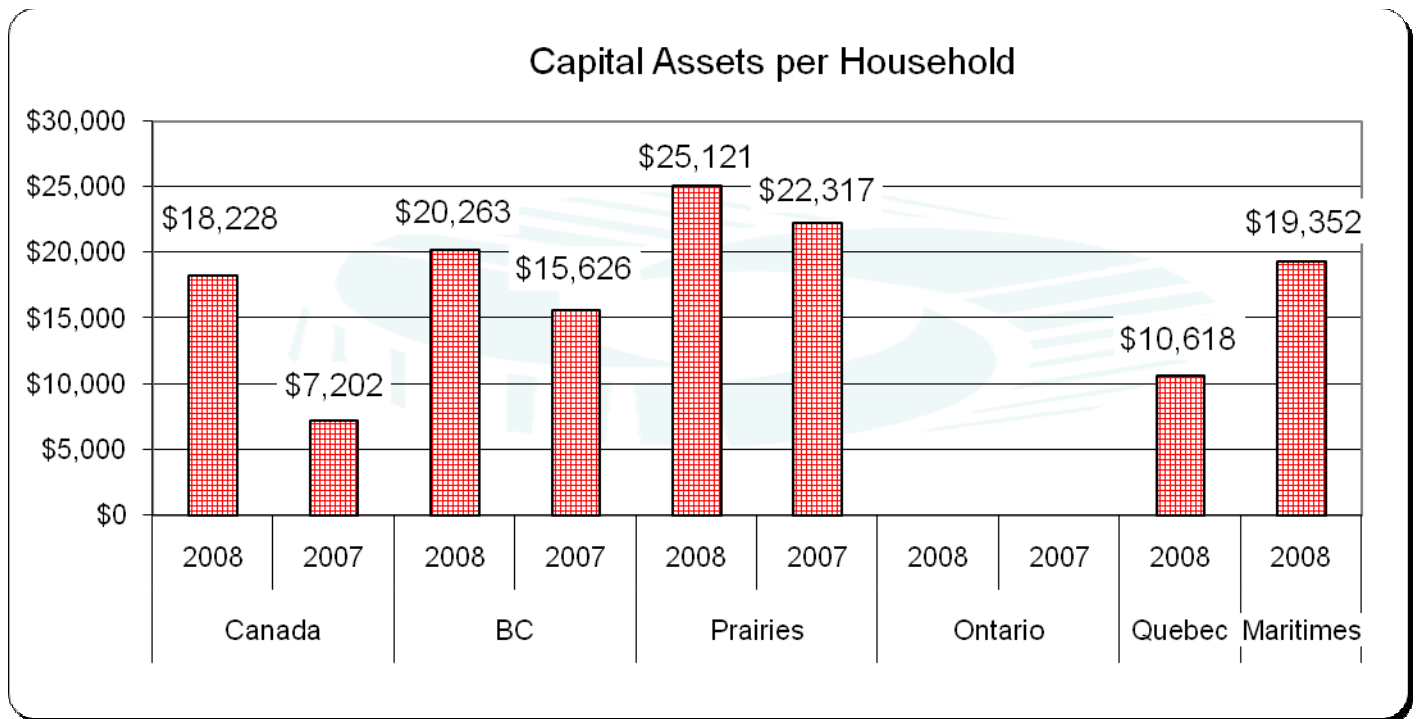


Figure 6. Value of capital assets reported per household

Reporting the value of capital assets was the norm in British Columbia, Alberta, Manitoba, Quebec and the Maritimes; almost all municipalities in these regions reported a value for capital assets in their statement of financial position. However, municipalities in Saskatchewan and Ontario have not reported the value of their capital assets despite this being a Public Sector Accounting Board (PSAB) mandate for the coming fiscal year. Perhaps more than any others in this section, the capital asset figures show the enormity of the municipalities’ economic responsibilities. These figures indicate that the average household in a Canadian municipality holds over \$18,000 in equity that is mainly infrastructure. (For many households this would be the largest item of equity they possess after the value of their home. Even for wealthier households, this figure is equivalent to the equity value in their second or third most-valuable possession (houses and vehicles). That so many municipalities do not present a figure for these assets once a year is a significant failure of measurement.

While some comfort can be taken from the fact that this reporting will not be mandated by the PSAB until the coming financial year and that most municipalities that do not already report the value of capital assets plan to do so, that standard should be viewed as cold comfort by

municipalities and their stakeholders. In reality, the management of such significant assets must become even more sophisticated than the PSAB mandate if Canadian municipalities are to reach the same standard of asset management as those in other countries. Municipalities that want to lead in managing these significant assets must do the following:

- Integrate engineering and accounting activities so that the reported asset values reflect the true condition and therefore the value of capital assets.
- Mandate the funding of the resulting depreciation in value.

The coming status quo of simply reporting a figure for the value of capital assets is not the best practice by international standards. When Canadian municipalities begin to openly confront the value of capital assets and the depreciation charges for maintaining them, the “infrastructure deficit” will be the major story in municipal politics for years.

Revenue

Raising revenue is the starting point of municipal financial processes. The insights on revenue in this section have implications for later topics that focus on expenditures.

Municipalities have a number of methods for raising revenue, each with different characteristics. For example, general property taxes are advantageous in that such taxes can raise revenue for public goods (such as roads, footpaths and the sanitation that comes from good water and waste-water services) for which it is difficult to make users pay a fee according to their usage. User fees are advantageous in that they tie benefits to costs and thus directly reveal citizens' preferences for what should be produced unlike the occasional and muffled signals they send through voting in municipal elections. Choosing the right method of revenue generation is an important decision for each service municipalities deliver.

There are sizeable variations in the approaches that different municipalities take to raising revenue. In each case, these variations are presented at face value. Some municipalities depend more heavily than others do on development levies and user charges; others receive larger transfers from the provincial and federal governments; some engage in cost-sharing with other municipal or pan-municipal bodies. Often, such differences are a reflection of nuanced differences in geography, demographics and legislative conditions imposed by the provincial governments. This report does not illustrate differences in revenue-gathering techniques as an indictment or endorsement of any particular municipality. Rather, it seeks to present the differences, so that those with greater local knowledge can consider whether their municipality's variations from national and regional norms are justified.

To control for municipalities' varying population sizes, all figures in this report are presented on a per household basis.

We start by presenting the Canada-wide averages for all municipalities we covered. Variations exist in reporting. Some municipalities break down revenue in great detail and others present only a few line items; some split revenue for capital from revenue for operating expenditures; others use terms such as "sales of goods and services" and distinguish sales of utility services from other services; yet others report "user charges" as a single line. For the purpose of this section, we recorded the revenue of each municipality with as many line items as are possible from each municipality's Statement of Financial Performance. We sought to resolve revenue into categories as defined in Table 1.

| Source of revenue | Nature of revenue | Observations and data availability |
|---|--|--|
| Taxation | Usually rated on a property value basis on all city-area taxable properties with exceptions that include community facilities, municipal buildings, etc. | The primary source of revenue for most municipalities. |
| Government (other municipal, federal and provincial) transfers and grants | Transfers from other governments, usually a function of provincial government policy. | Comprises a relatively small (Canadian average 12 per cent) proportion of total municipal revenue. |
| User charges for services | Charges are assessed according to usage, e.g., charging for water per cubic metre. | |
| Investment income including dividends | Returns from City-owned and/or City-controlled financial investments. | Varies widely with the size and profitability of investments. Generally a very small proportion of municipal revenue. |
| Commercial income | Generally not separately disclosed (often included with investment income) but refers to income derived from assets owned or controlled by the City. It can include income from trading activities and can include public transit operations, land development, etc. | Varies widely with the size and profitability of commercial City-owned assets. Generally a very small proportion of total municipal revenue. |
| Development charges | Charges imposed by a municipality to recover costs of utilities, transportation, planning and other costs related to the development of new lots for building within the municipality's jurisdiction. | This source of funding is normally related to capital requirements. |

Table 1. Definitions of Revenue Sources

Total Revenue

To begin, we see major variations in the aggregate revenue collected by each municipality. The average municipality collected \$4,971 over the 2008 financial year. Medicine Hat's significant operations in gas and electric sales and subdivision development on a relatively small base of households meant it drew a whopping \$16,900 per household in revenue.

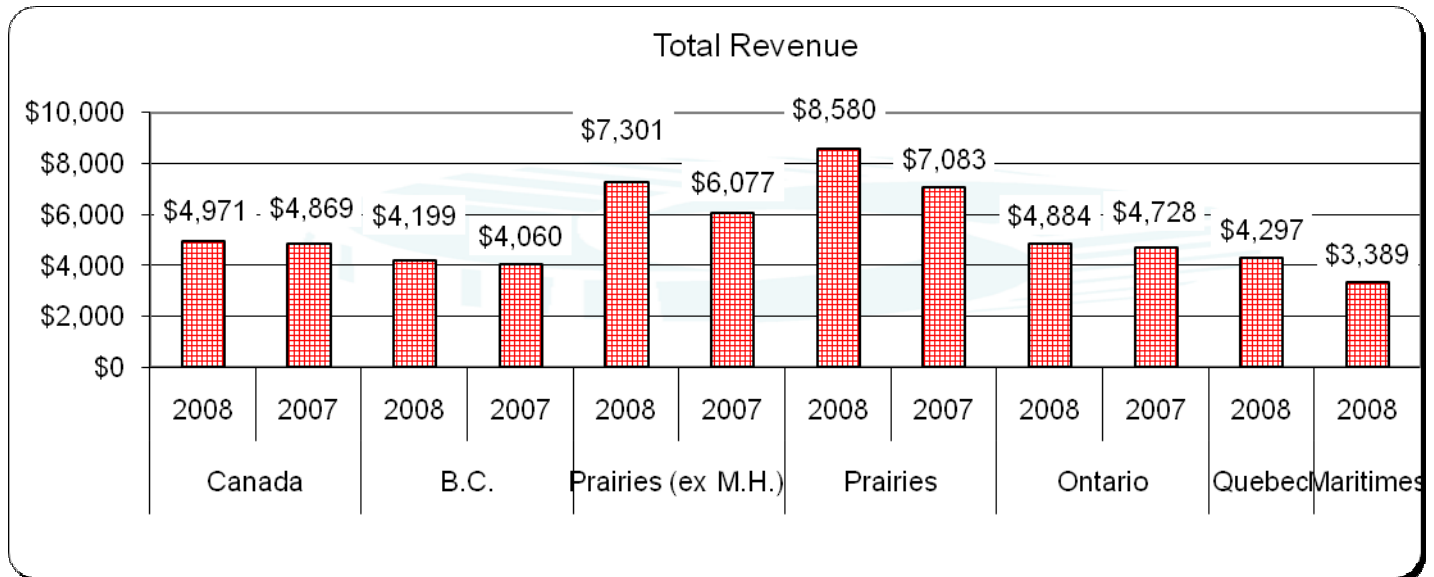


Figure 7. Regional Averages for Total Municipal Revenue

We are presenting the Prairie figures with and without Medicine Hat, and we find that the municipality does indeed skew the Prairie figure but not to the extent one might expect. The Prairie cities generally raise higher-than-average revenue compared with other regions.

Year on year, municipalities in British Columbia and Ontario increased revenue by two to three percentage points, close to the rate of inflation. Municipalities on the Prairies increased their revenue significantly due to increases in tax revenue, other government grants and user fees. (Quebec and the Maritimes were not measured for the 2007 financial year.)

These increases represent a significant change in direction since last year's LGPI, when municipalities in almost all regions recorded double-digit increases for the financial years 2006-2007.

We acknowledge that there may be nuanced explanations for these revenue increases across various municipalities. It is true that these average figures for each region belie trends for individual municipalities that may have much greater or even opposite trends. The individual city reports give more-detailed information on a per city basis.

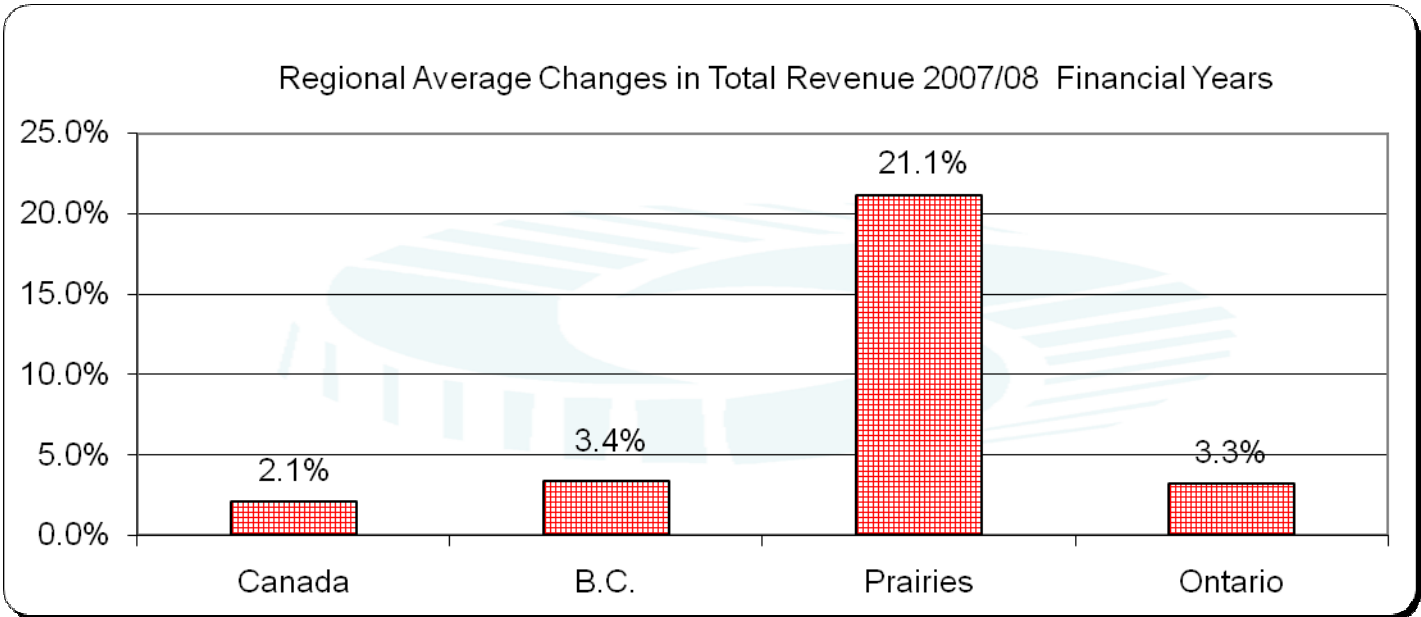


Figure 8. Changes in Regional Revenue Averages in 2007 and 2008

The Breakdown of Revenue

Turning to the breakdown of revenue, we can make the following broad observation about the kinds of revenue-raising techniques that are employed by Canadian municipalities.

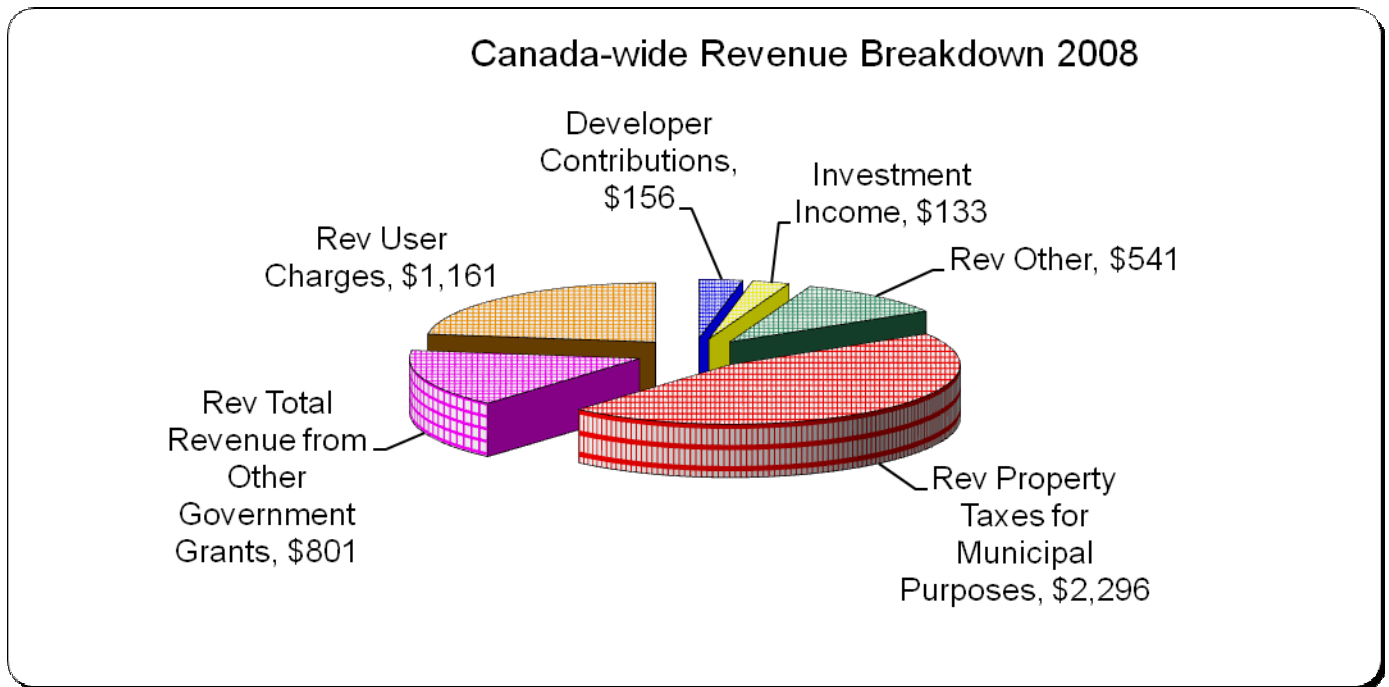


Figure 9. Dollar Value Breakdown of Revenue, Canada-wide Municipal Average

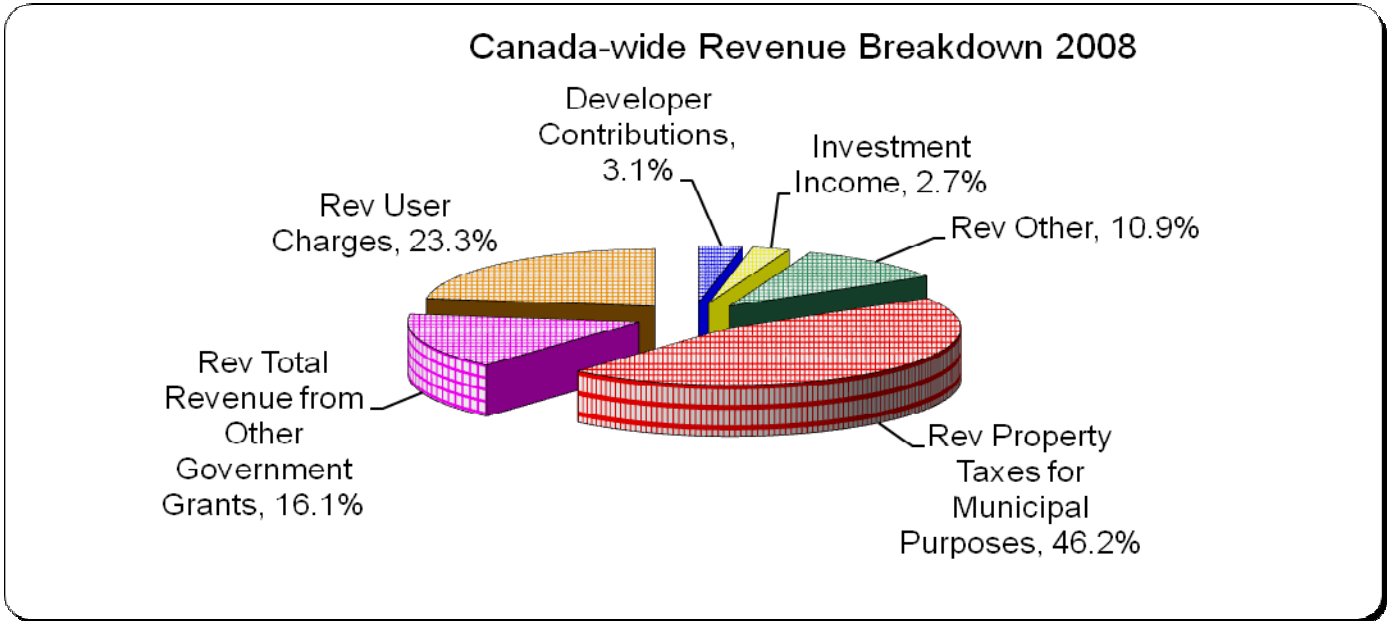
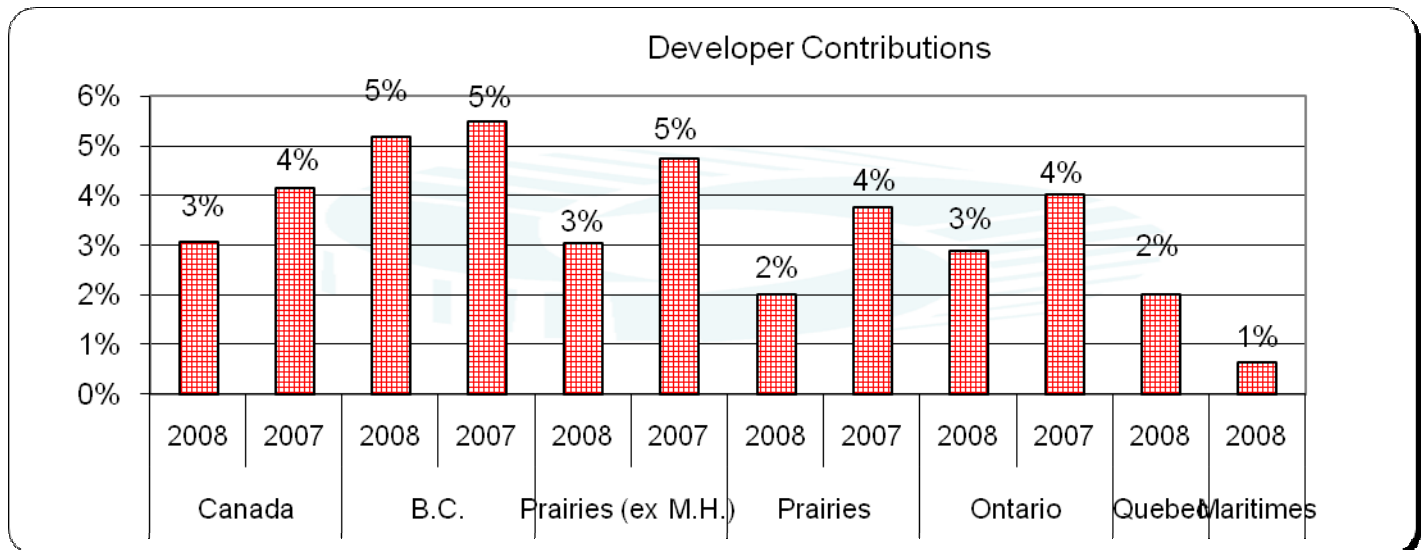


Figure 10. Percentage Breakdown of Revenue, Canada-wide Municipal Average

Figure 9 and Figure 10 show a breakdown of revenue for all municipalities averaged over 2008. The pattern is clear with taxation by far the greatest source of revenue at 46.2 per cent and user charges at 23.3 per cent.

As with total revenue amounts, a more nuanced view of revenue sources reveals significant variations from region to region, which in itself obscures significant differences among individual municipalities within each region.



11. Percentage of Revenue from Developer Contributions

Developer contributions continue to provide a small proportion of local revenue, with variations plausibly reflecting differing rates of actual development rather than local policy differences. Note that with the exception of a handful of municipalities whose financial statements itemize revenue sources for specific functions, it is impossible to tell the extent to which municipalities practice full-cost recovery through development charges.

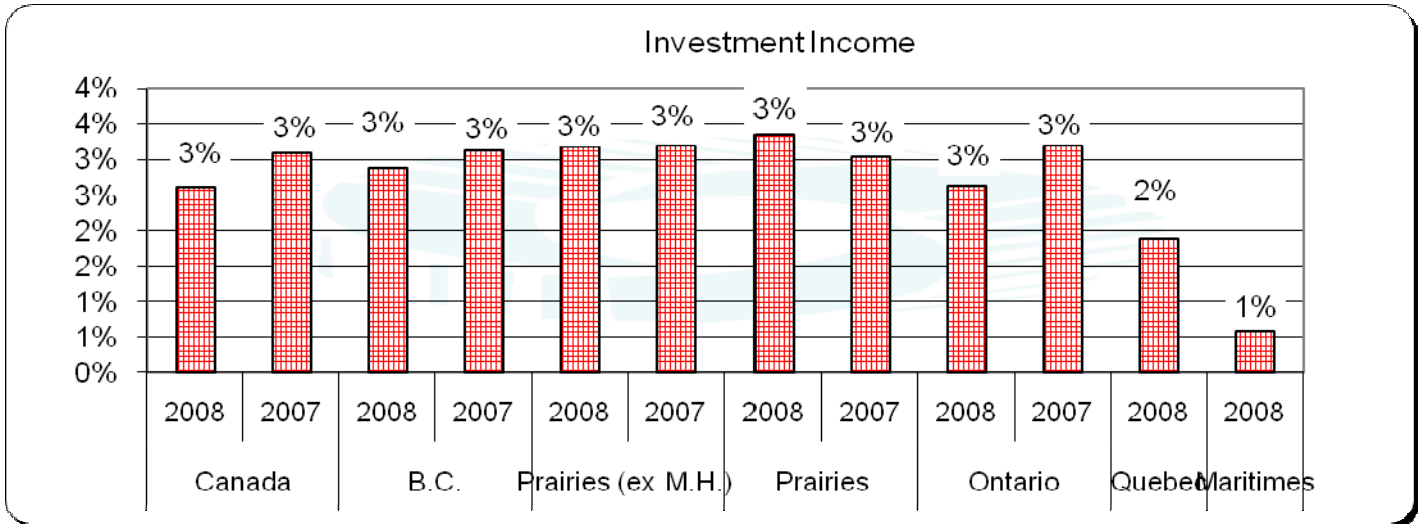
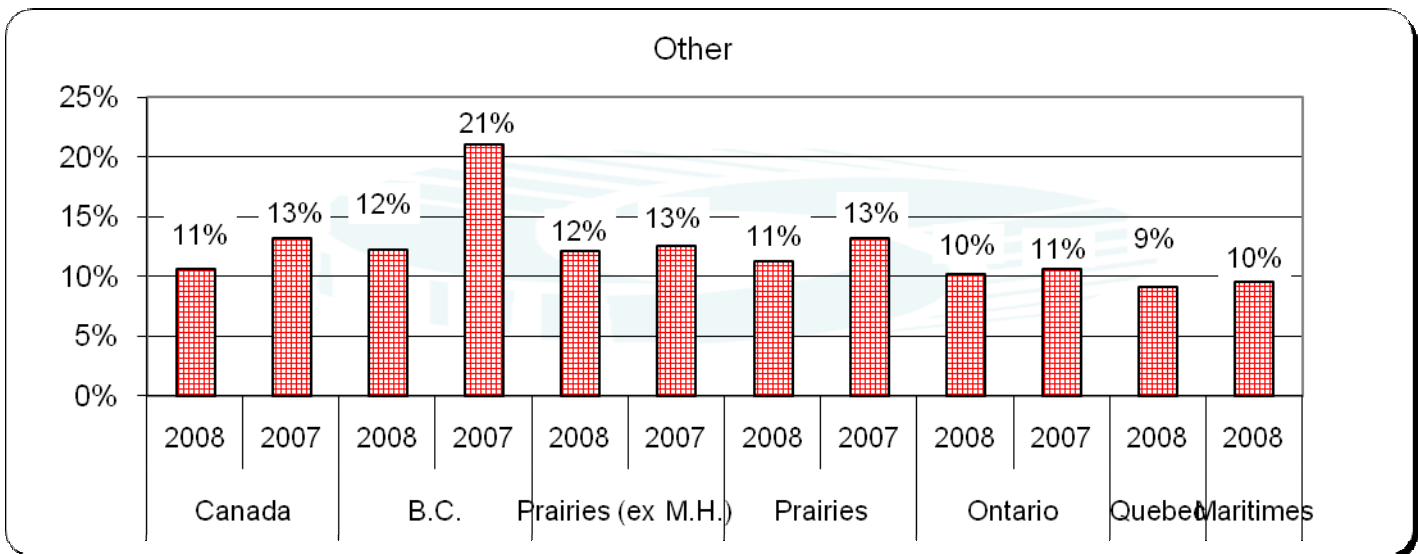


Figure 12. Percentage of Revenue from Investment Income

As with development charges, investment income provides a small proportion of municipal revenue. It is worth noting that most municipalities report a zero value for this figure. Thus, these low average figures reflect a sporadic pattern of investment income rather than a consistently low percentage across a large proportion of all municipalities.



13. Percentage of Revenue from Other Sources

The Other figures, which appear in several sections of this report, reflect mainly line items that were literally recorded as “other” in the financial statements as well as line items that did not fit the definitions used by the LGPI for data gathering. The first kind of “other” spending is a reflection of poor reporting. Good reporting aims to build a framework that categorizes all line items rather than leave them in such an ambiguous category. To the extent that revenue sources were recorded as Other by the LGPI data gathering process, it may well be argued that the LGPI made a similar failure in the task of creating a schedule of revenue categories that succinctly and comprehensively account for all possible sources of revenue. Nevertheless, it is alarming that up to \$1 out of every \$10 (\$1 in \$5 for British Columbia municipalities in 2007) can be reported as having no familiar and identifiable source. All municipal stakeholders would be better served if revenue could be reported in universal and recognizable sources.

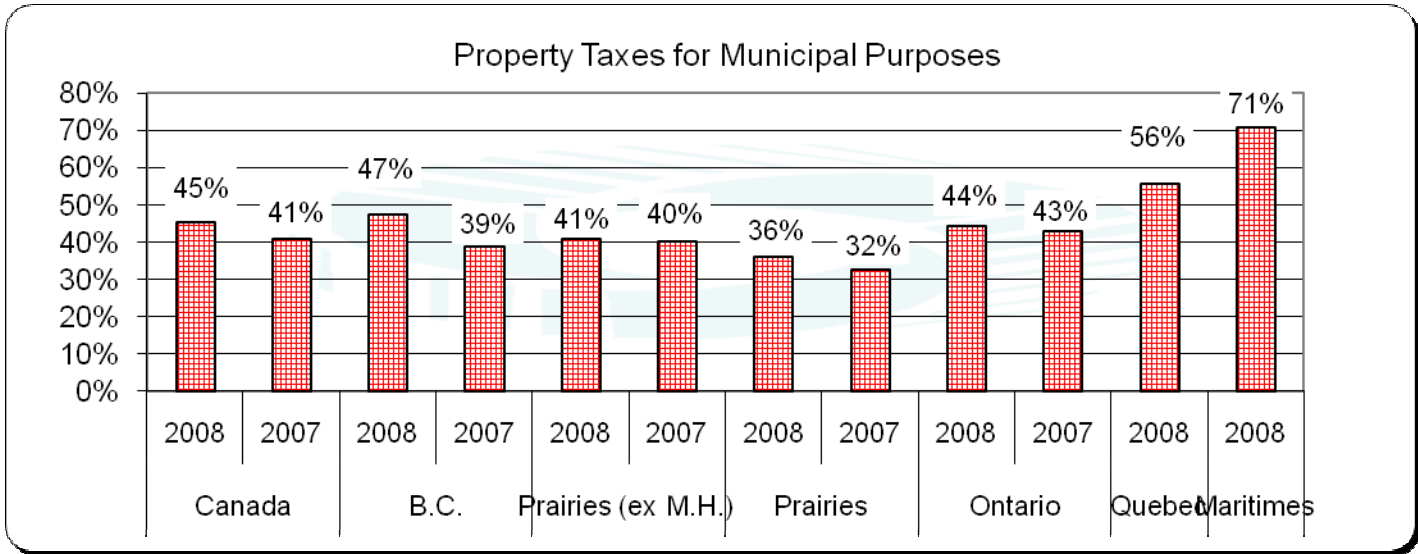


Figure 14. Percentage of Revenue from Taxes

The figures for property taxes show some considerable variations from 2007 to 2008. While two years of figures do not constitute a trend, they reveal a reduction in the proportion of revenue raised through property taxes as a Canada-wide average and in all jurisdictions, a trend that was also evident in last year’s LGPI, which compares figures from the 2006 and 2007 financial years. This decrease does not necessarily mean municipalities are collecting less tax; it appears to reflect the increased use of user fees as a cost-recovery mechanism in some regions and increased government grants in others.

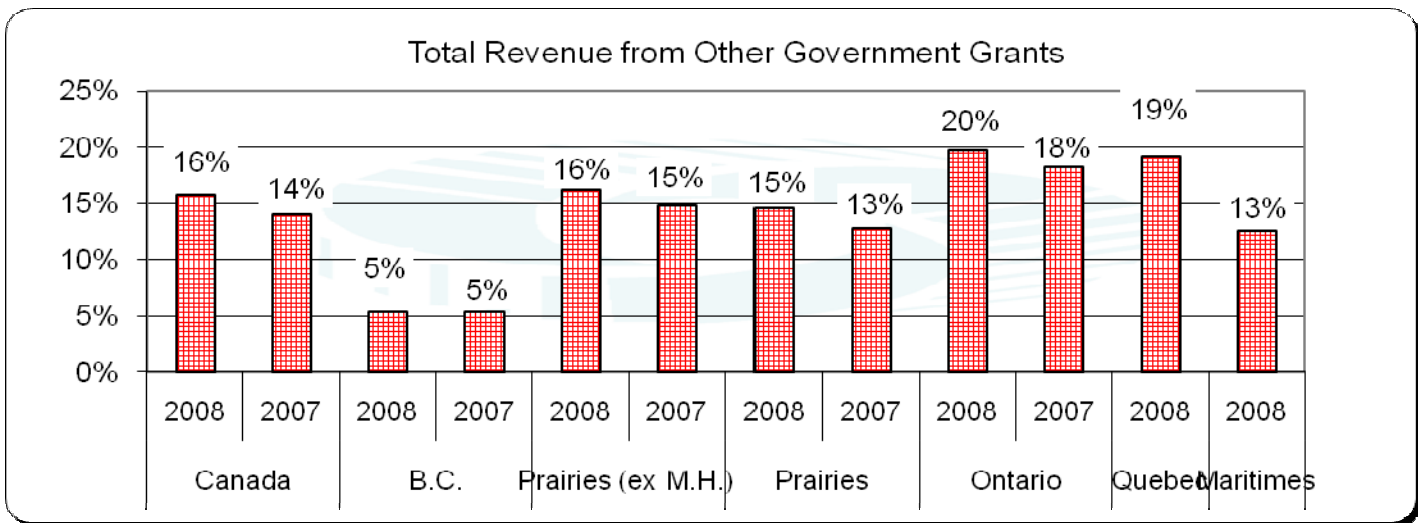


Figure 15. Percentage of Revenue from Other Government Grants

Grants from the federal and provincial governments, as well as transfers from other municipal governments, make up a differing proportion of municipal revenue region by region. This is unsurprising given that the majority of government grants tend to come from provincial governments rather than the federal government. British Columbia municipalities report noticeably low grants. This anomaly requires further investigation, perhaps in conjunction with the abnormally high amounts of expenditure reported as “other.” Ontario municipalities report a very high proportion of revenue from other governments. This is a reflection of the provincially mandated housing, social, health and family services that Ontario cities are required to deliver.

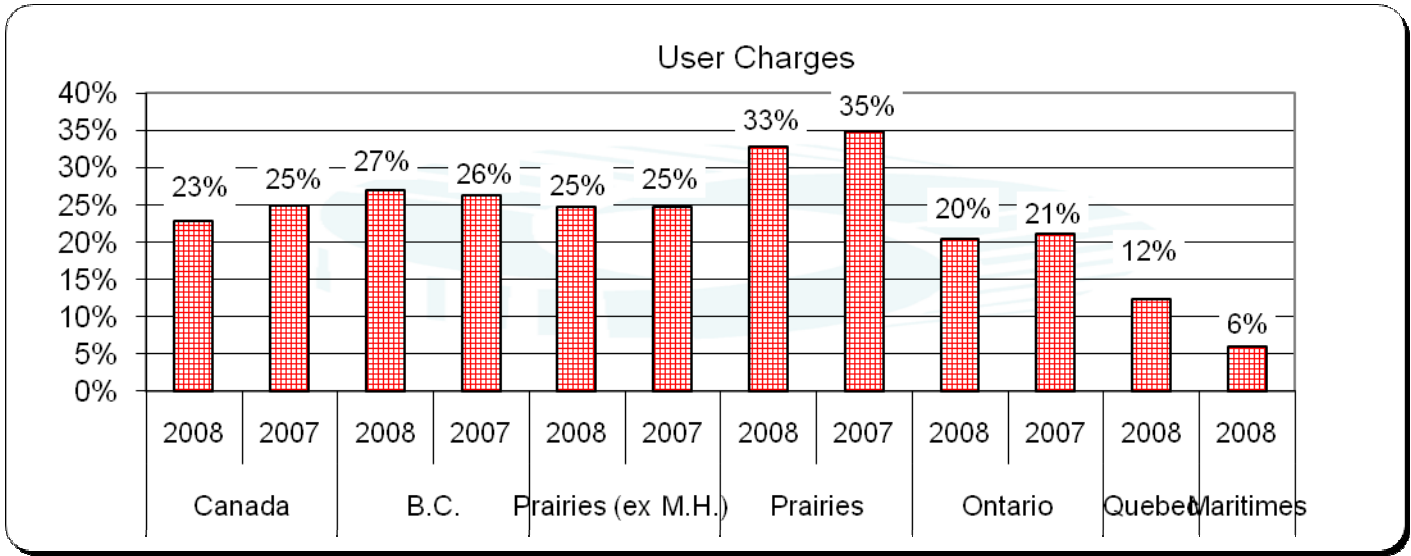


Figure 16. Percentage of Revenue from User Charges

User charges provide one-quarter of the revenue in the average municipality. There are modest variations in the average percentage reported by municipalities in different regions, with Medicine Hat’s large gas operations providing a noticeable skew to Prairie results.

Revenue Conclusion

Understanding the amount of revenue raised by municipalities and the methods used to raise it is a first step to comprehending the financial processes of Canadian municipalities. With only two years of data, it is difficult to identify clear trends. However, two years gives a snapshot of how much revenue Canadian municipalities typically raise in a given year and which methods are used to raise this revenue.

These Canada-wide and regional averages give a context for understanding the revenue figures presented in the city-by-city reports at the end of this study.

Expenditures by Object

This topic gives insight into what resources municipalities employ to deliver their services. It addresses important questions: What proportion of expenditure is used for staff remuneration? To what extent does a municipality use contracting out instead of in-house provision as a method of service delivery? How much of a municipality's expenses is devoted to interest repayments, which could be seen as either "dead money" or a wise investment, depending on what the debt bought?

Unfortunately, it must be noted that data comparability for this topic is perhaps the weakest section in this report. Some municipalities (10 out of 88) failed to provide any breakdown of expenditures by object. Others provided total expenditures by object while others gave breakdowns for operating expenditures only. Very few gave expenditure by object breakdowns for both capital and operating expenditures; some provided "hybrid" breakdowns that show capital expenditures as an item parallel to the other operating expenditure line items. Yet others gave breakdowns for specific funds instead of consolidated expenditures.

This variety in reporting presents considerable difficulties for comparing different municipalities. While the first responsibility of municipal accountants is to give the best presentation of their municipality's finances and not ensuring that their financial statements are comparable to those of others, it makes sense that these goals should yield the same results. If there is a best practice for reporting expenditures by object, then the wide variation in reporting methods means regrettably few have followed such a best practice.

As a remedy, we suggest that the optimal breakdown is one that gives stakeholders the most information with which to evaluate their municipality's performance and that a superior presentation is one that splits capital and operating expenditure and presents them in a consolidated form rather than in a fund-based form.

Due to the difficulties in finding comparable data, this section presents municipalities' expenditures by object in groups according to how they reported these expenditures. The groups are

1. Municipalities that reported total expenditures by object as one set of figures or reported split capital and operating expenditures. In the latter case, the capital and operating figures are combined to give a set of figures for total expenditures by object.
2. Municipalities that reported only operating expenditures by object.
3. Municipalities that gave a breakdown of operating expenditures by object in parallel with capital expenditures.

.Table 2 shows how common each style of reporting is.

| | Reported Operating Figures | Reported Separate Operating and Capital | Reported Operating and Capital as Consolidated Figures | TOTAL |
|--|----------------------------|---|--|-------|
| Reported Goods and Contracted Services Combined | 8 | 1 | 6 | 15 |
| Reported Goods and Contracted Services Separated | 42 | 15 | 6 | 63 |
| TOTAL | 50 | 16 | 12 | |

Table 2. Reporting Formats and their Incidence for Expenditures by Object

There is an additional complication in that regardless of whether municipalities reported expenditures by object as a total consolidated figure, as operating expenditure only or reported a split of capital and operating expenditure, they also varied in another important dimension. While virtually all municipalities listed a line item for goods and contracted services purchased from outside their core organization, most reported contracted services and goods as a separate line item, but some reported them as one combined "Goods and Services" item. To produce comparable averages, we grouped the municipalities according to their reporting formats.

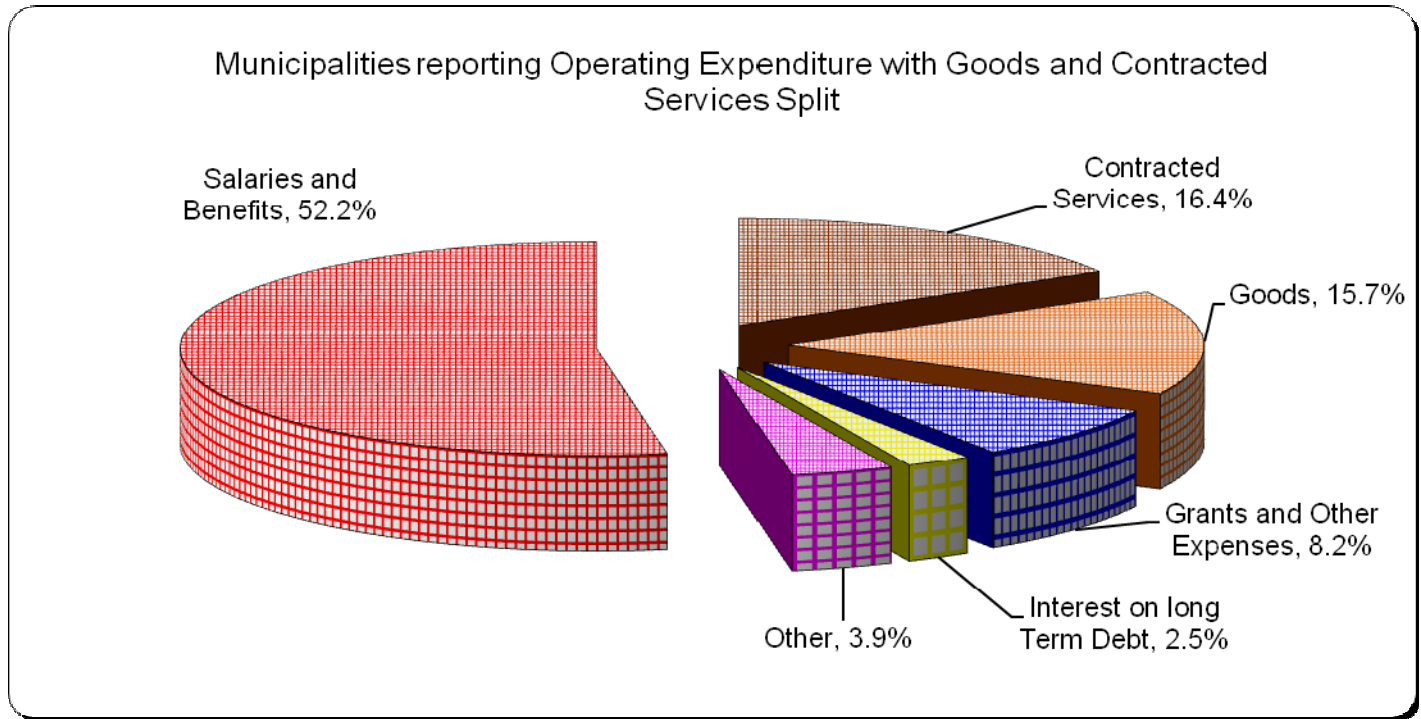


Figure 17. Municipalities Reporting Operating Expenditures by Object with Contracted Services and Goods Split

Figure 17 presents Expenditure by Object figures from municipalities that used the most popular reporting format—operating expenditures with separated contracted services and goods. With a slim majority, 52.2 per cent, salaries and benefits constituted the largest operating expenditure for the average municipality. Contracted services and purchases of goods were next at 16.4 per cent and 15.7 per cent respectively. The top three thus accounted for over 82 per cent of total expenditures.

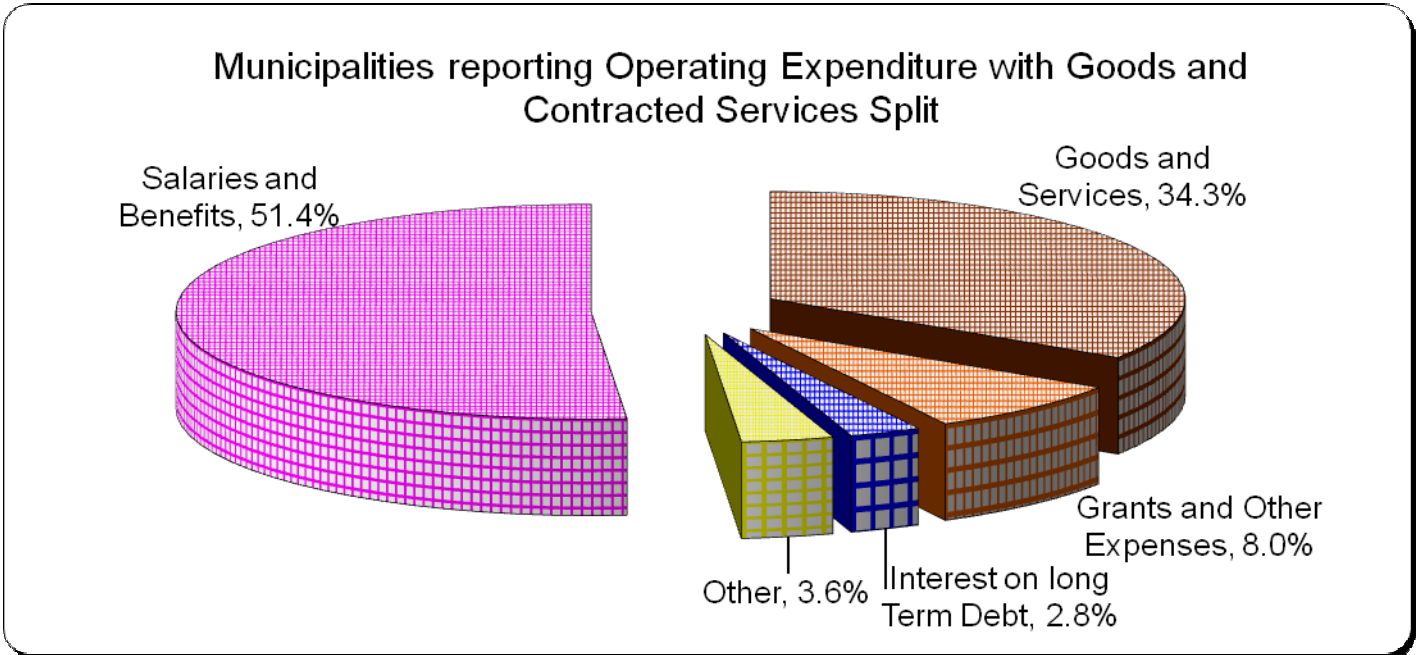


Figure 18. Municipalities Reporting Operating Expenditures by Object with Contracted Services and Goods Combined

The other reporting format, Figure 18, shows the kind of results that can be expected if the municipalities represented in Figure 17 had combined their reporting of contracted services and goods. Salaries and benefits still comprise the majority of spending.

Comparing cities across the regions

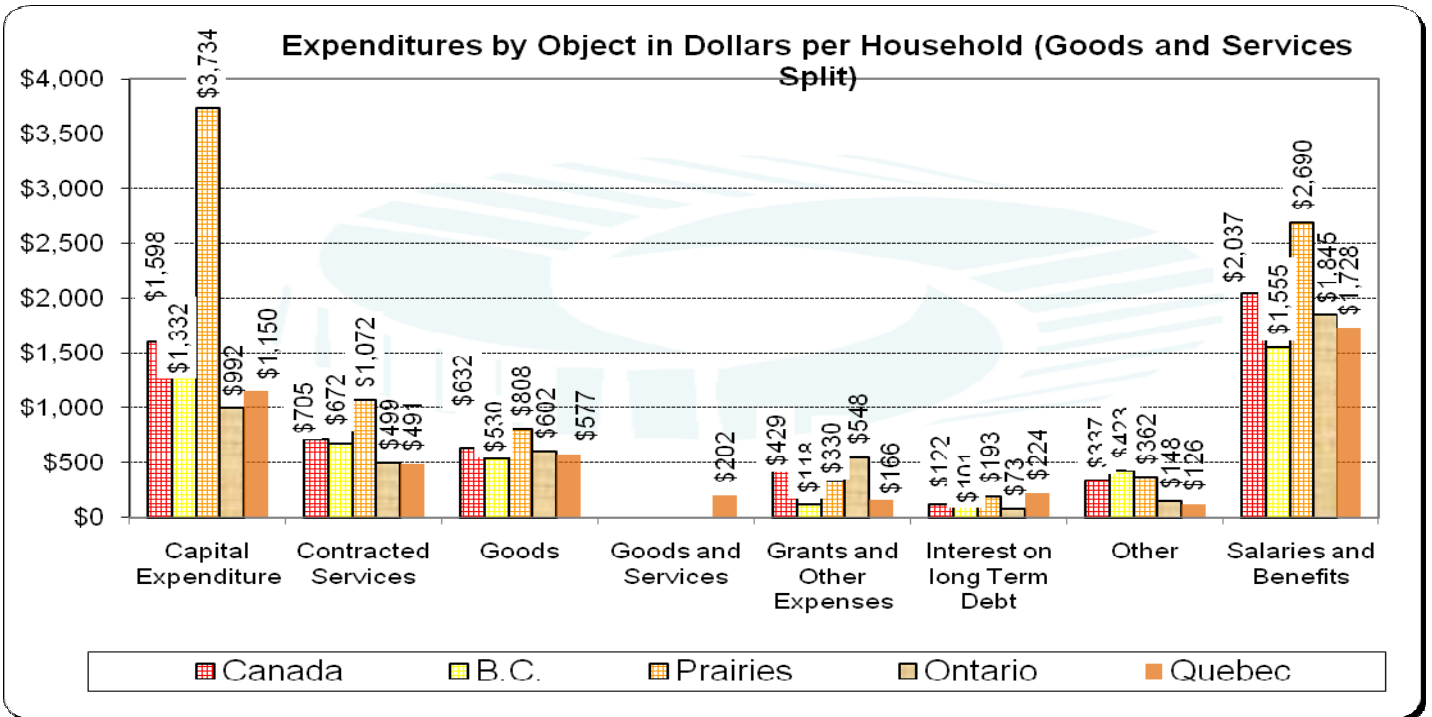


Figure 19. Regional Comparison of Expenditures by Object in Dollars per Household with Goods and Services Split

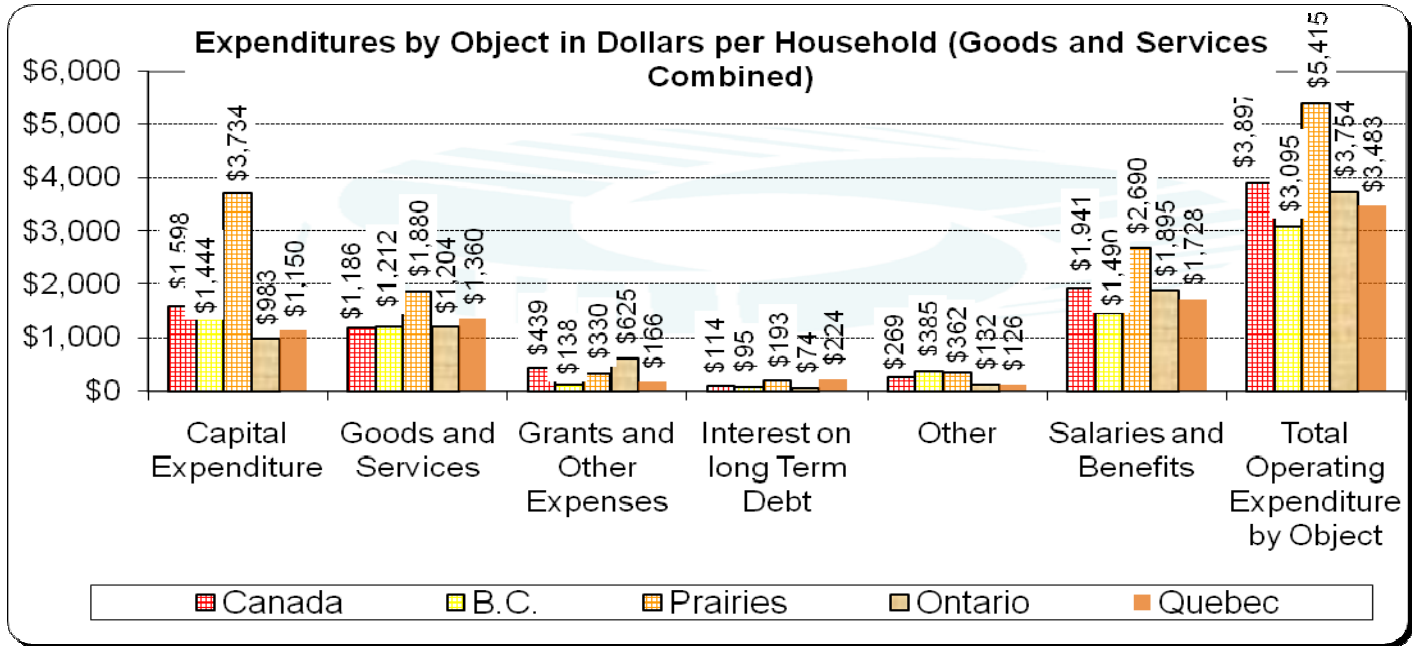


Figure 20. Regional Comparison of Expenditures by Object in Dollars per Household with Goods and Services Combined

Figure 19 and Figure 20 show that the figures for expenditure by object in dollars per household are similar across all regions, with the exception of the Prairie region, where spending is higher in almost all areas, particularly capital expenditure. The following charts show the same figures as a percentage of expenditure. With the exception of British Columbia and Prairie cities contracting out more services, there are only very small variations between the regional averages for these figures.

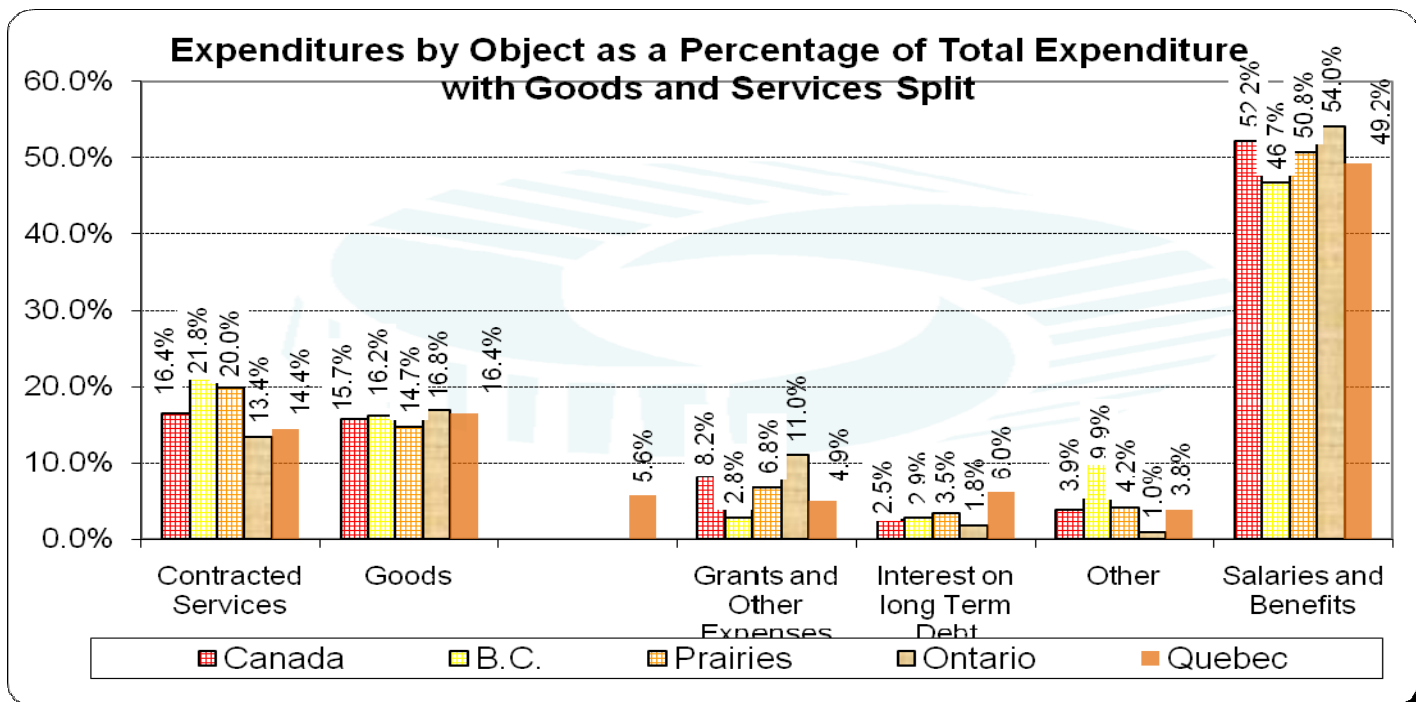


Figure 21. Regional Comparison of Expenditures by Object as a Percentage of Expenditure for Cities Reporting Goods and Services Separately

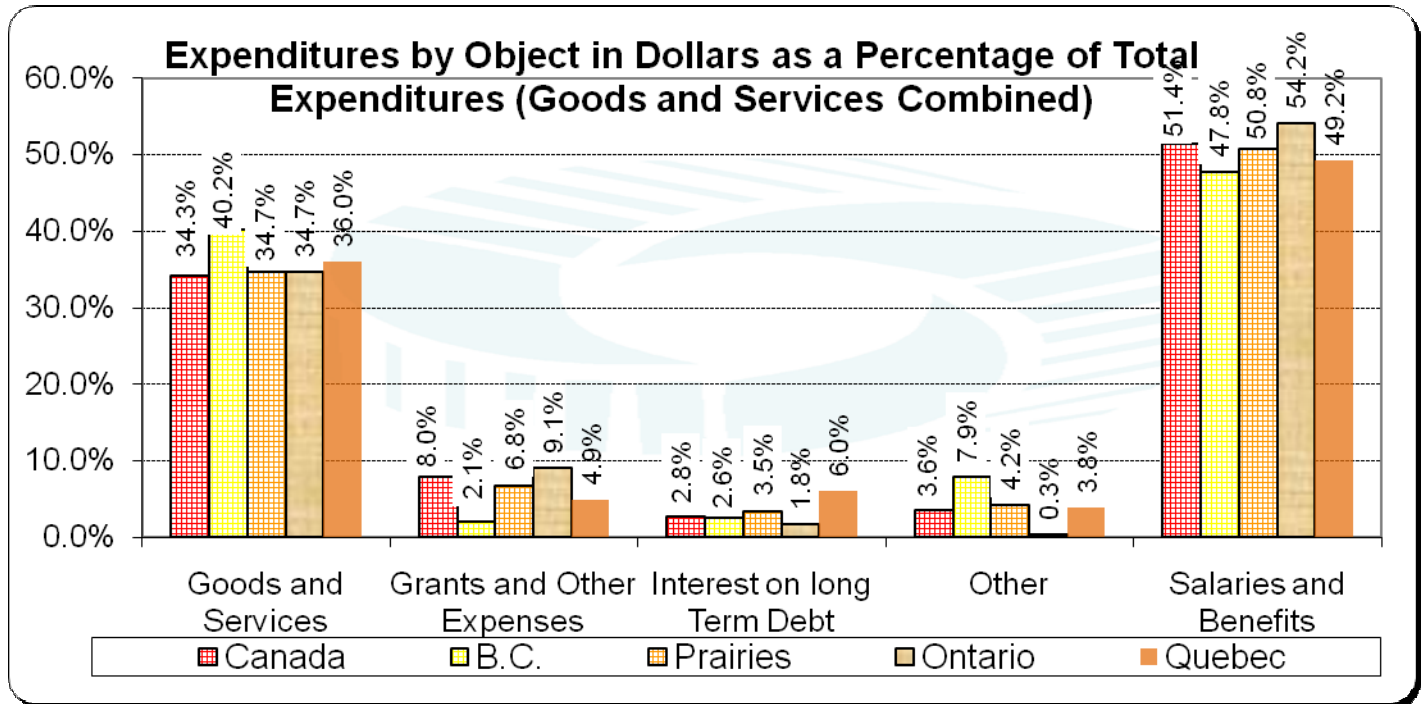


Figure 22. Regional Comparison of Expenditures by Object as a Percentage of Expenditure with Goods and Services Combined

Expenditures by Object Conclusion

Despite the difficulties of comparison caused by 10 municipalities failing to report expenditures by object and the remaining 78 using six different reporting formats, we gave the most equitable averages possible in order to show how Canadian municipalities generally spend their money. With these averages as baselines, we were able to evaluate each municipality's similarity or deviation from the norms in the Individual City reports that follow later in this index.

Expenditures by Function

This section analyses the functions on which municipalities spend their money. Aside from the overall amounts that municipalities spend, it looks at ratios of capital to operating and core to non-core expenditures.

Unfortunately, the data in this section are subject to widely varying reporting formats as is the data used in the Expenditure by Object section. Some municipalities report breakdowns of capital and operating expenditure, some report only total consolidated expenditure and others report only operating expenditure.

There is no standardized set of functions for expenditures. Most cities use different and sometimes overlapping terms to describe their various expenditures. There is no way to be sure that “public works” in Winnipeg is the same as “public works” in Burnaby or whether what both report as public works is the same as what another city reports as “environmental services.”

As with the Expenditure by Object section, every effort was made to ensure that the averages and comparisons presented are a fair representation of the municipalities’ reported activities.

The regional averages provide baselines to evaluate the relative performance of individual municipalities.

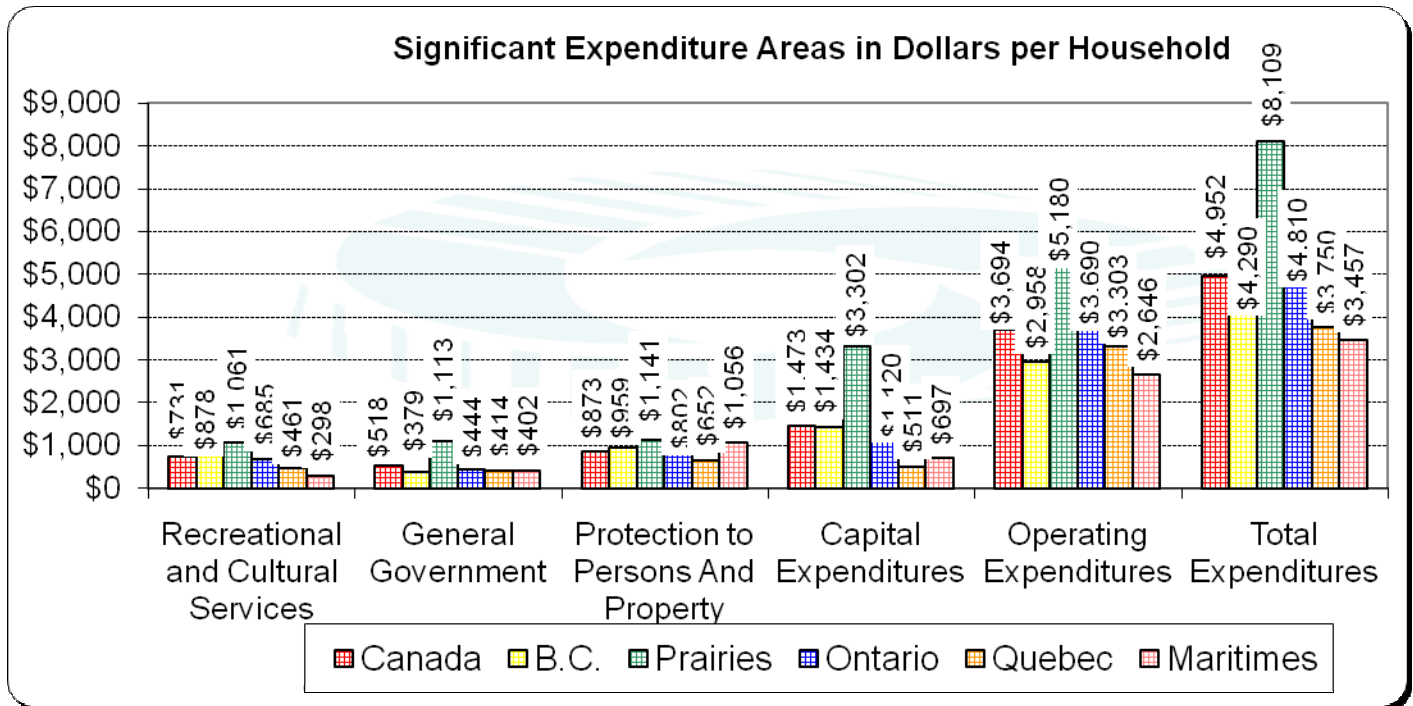


Figure 23. Significant Expenditure Areas in Dollars per Household

Measured in dollars per household, the average Canadian municipality spends \$4,952 per year. Of that, \$3,694 is reported as an operating expenditure and \$1,473 is reported as a capital expenditure.³ The pattern of larger numbers among Prairie cities noted in the Revenue and

³ Figures in this section may not add up due to the previous rounding of raw figures.

Expenditure by Object section appears again. Particularly in the area of capital expenditure, Prairie cities spend significantly more than other cities do.

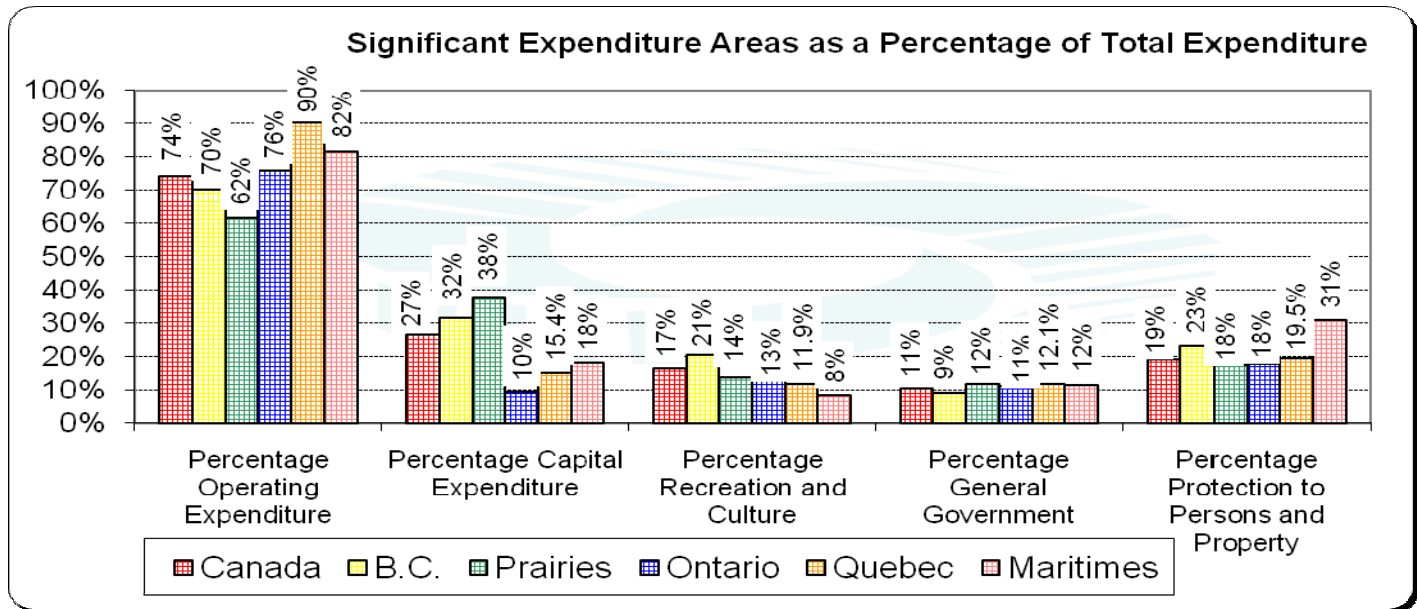


Figure 24. Significant Expenditure Areas as a Percentage of Total Expenditure

As a percentage of total expenditures, the average municipality spends approximately 74 per cent of total expenditures on operating expenses and 27 per cent on capital expenditures. The average municipality also spends approximately 17 per cent on recreation and culture, 11 per cent on council and administration costs and 19 per cent on protective services (mainly fire and police).

Core and Non-core Expenditures

As a further analysis of expenditures by function, we divided the various line items into “Core” and “Non-core” expenditure functions.

The rationale behind this split is that municipalities have, or at least ought to have, a hierarchy of responsibilities. At the top of the hierarchy is the provision of genuine public goods and natural monopoly infrastructure.

Public goods have no substitutes in private markets, because their nature means that their beneficiaries cannot be made to pay for consuming them. For example, sanitation services in a city reduce the possibility of suffering from diseases for all residents regardless of whether they have individually paid for the service.

Natural monopolies are those markets where providers experience increasing returns to scale, and so a single provider is the most efficient market structure. For example, a road network has a very high initial cost, but once it is established it can be extended and give proportionately higher value outputs for any additional investment. Because these markets involve monopoly power, there is a public policy role for governments to regulate them or to participate in them as a provider.

Because these benefits would be lost without government intervention, providing them should be a municipality’s top priority. We identified several commonly reported line items as directly relating to core activities of municipal government.

Expenditure items not directly related to providing public goods are listed as non-core. This is because they are goods that could be provided, or at least close substitutes could be provided, in private markets. For example, much of the Culture and Recreation activity funded by municipal governments could be substituted by alternatives that are already produced in private markets. There is little practical difference between a municipally run event and a privately promoted concert.

For the purposes of this evaluation, we divided commonly reported line items into core and non-core groups: items directly relating to core activities and items not directly relating to core activities.

| Items directly related to core activities | Items not directly related to core activities |
|---|---|
| Environmental services | Building services |
| Planning and development | Civic corporations |
| Public works | Grants |
| Public safety | Health services |
| Transit | Other |
| Transportation | Recreation and culture |
| Solid-waste disposal | Social and family services |
| | Social housing |
| | General government |

The regional results show a roughly even divide between expenditure on core activities and expenditure on non-core activities.

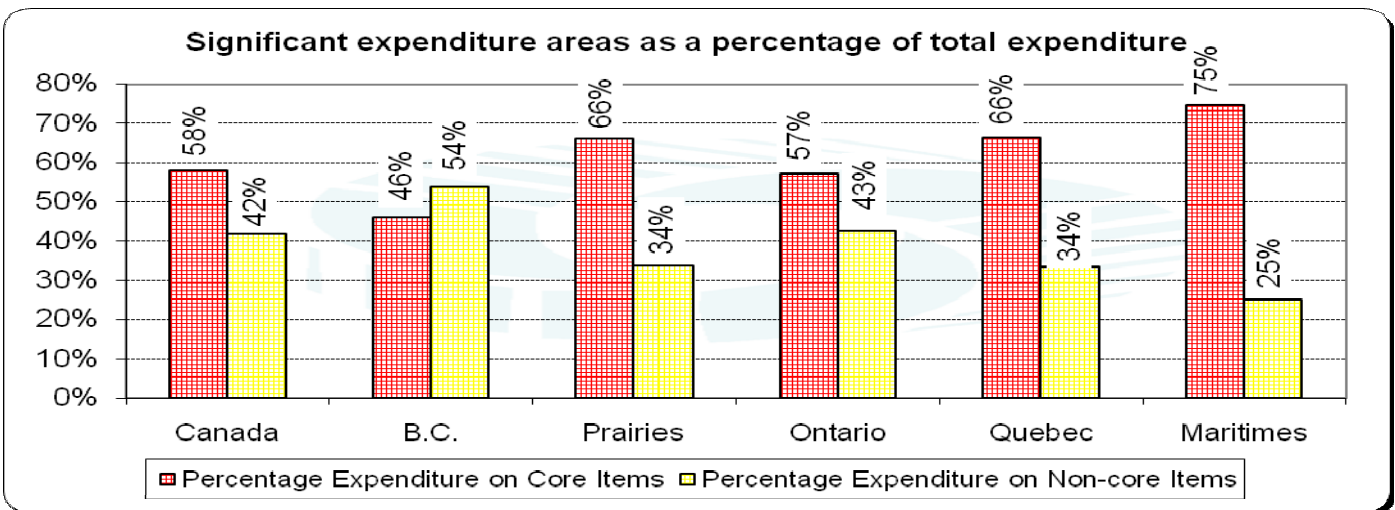


Figure 25. Core vs. Non-core Expenditure as a Percentage of Total Expenditure

In the individual city reports, we revisit this theme by expressing their figures for core and non-core items as a ratio between the figures of the municipality in question and its regional average.

Reporting and Disclosure Assessments

In addition to analyzing what the reported financial statistics tell us about a city's operations, we assessed the quality of reporting used to convey that information. This topic is perhaps more important than the previous ones. Readers will have noticed the repeated caveats and conditional statements relating to the comparability and availability of data. They will have noted that the data we reported were designed to reflect publicly available information and that the quality and availability of this information is highly variable.

A non-accountant carries out these objective tests. They are not designed to test adherence to accounting rules or principles, but rather the generosity of the municipality in making its activities easily understood by the layperson reader.

For language reasons, only municipalities reporting in English were included in this section. The tests applied are as follows:

| Measure | Scoring | Rationale |
|---|--|--|
| Timeliness of Audit Opinion | Upper Quartile =4; Mid Quartiles =3,2; Lower Quartile =1 | The number of days taken from balance date to signing of the audit opinion is taken as an indication of the municipality's efficiency in processing financial statements. |
| Receipt of Accounting Award | The receipt of an accounting award from the Government of Finance Officers of the United States and Canada =2 | This award covers a different set of criteria to the LGPI criteria for good performance reporting. However, the receipt of this award is seen as an achievement of excellence and so is acknowledged in the LGPI measure of financial reporting standards. |
| Additional Commentary and Statistics | None =0; Limited =1; Specific to Expenditure Areas =2; Specific to Expenditure areas with Quantitative performance data =4 | While the primary purpose of the financial statements is to report a municipality's financial position and performance, such statistics have little meaning to residents without some connection to the results the municipality is achieving for its spending and investment. For this reason, points are awarded for additional commentary and statistics, and particularly for reporting that links expenditure to quantitative performance measures. |
| Tangible Capital Assets reported on Statement of Financial Position | Yes =8; No =0 | This measure is heavily weighted as it is a new reporting criterion set down by the Public Sector Accounting Board for 2009 and because managing tangible assets is such a large part of municipal operations it is impossible to judge the true state of a municipality's affairs without being able to appreciate its holdings in tangible capital assets. |
| Tangible Capital Assets Depreciated and Funded | Yes =4; Yes, but not funded =2; No =0 | Aside from listing the value of capital assets, it is very important that readers can appreciate the real cost of their ownership. Maximum points are given to municipalities that list the cost of their depreciation as an expenditure line item. For the 2008 Financial year, Winnipeg was the only municipality to do so. |

| | | |
|---|---|---|
| Expenditures by Object Section Present | Yes =1; No =0 | The presence of this breakdown allows the reader to appreciate the mix of resources used by the municipality in delivering services. |
| Expenditures by Object Section Distinguishes Good from Contracted Services | Yes =1; No =0 | This distinction allows the reader to appreciate the extent to which services are contracted out rather than provided in-house. This mixture is an important public policy topic that cannot be informed by a single item for goods and services. |
| Expenditures by Object Section Separates Operating and Capital Expenditures | Yes =2; Capital on single separate line =1; No =0 | This distinction allows the reader to further appreciate the destination of expenditures. |
| Expenditure by Function Section Separates Operating and Capital | Yes, separate operating and capital for relevant line items =4; No, but separate single line item for Capital Expenditure =2; No =0 | This distinction allows the reader to further appreciate the destination of expenditures. |
| Explanation of Expenditure Line Items Given | Yes =2; No =0 | This new reporting requirement allows the reader to better understand what the expenditure line items mean. Without this explanation, the expenditure line items, which vary from city to city, can be almost meaningless. |
| Historical Trend Statistics Given | Yes =2; No =0 | Some but not all cities give a five-year statistical review of selected financial measures; these reviews help give meaning to current year statistics. |
| TOTAL | Maximum Possible Score is 34 points. | |

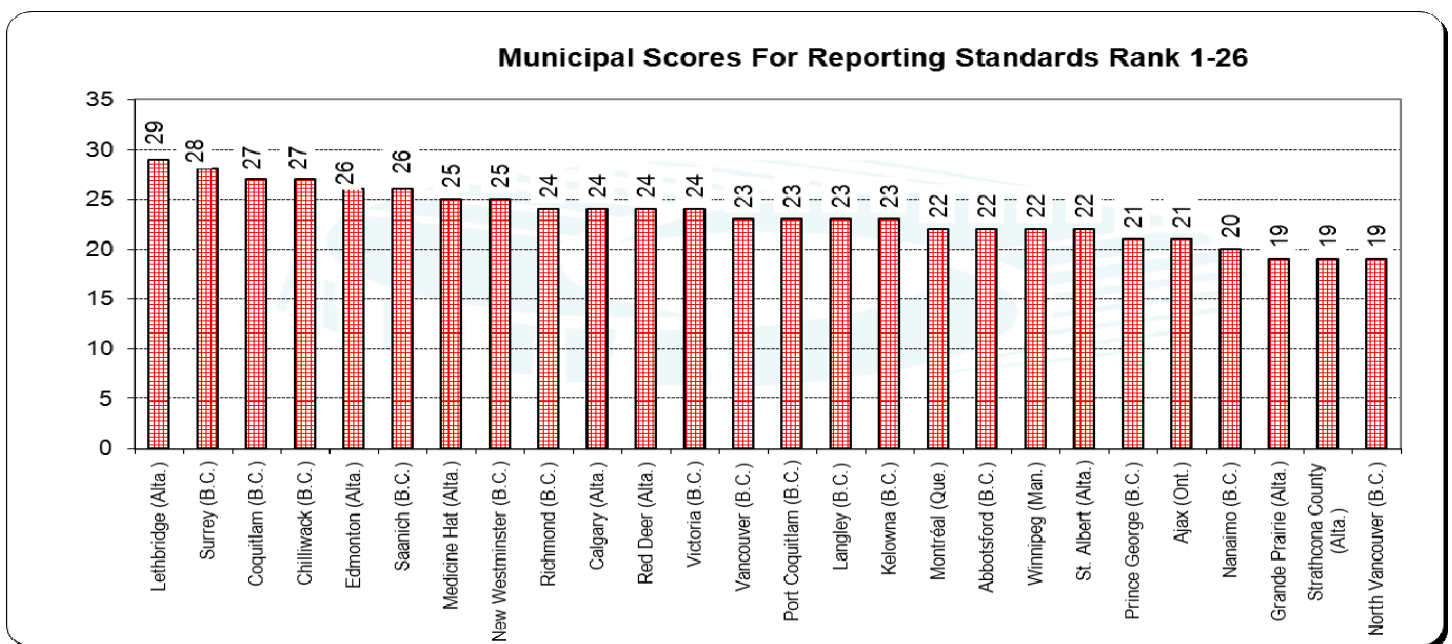


Figure 26. Municipal Scores for Reporting Standards Rank 1-26

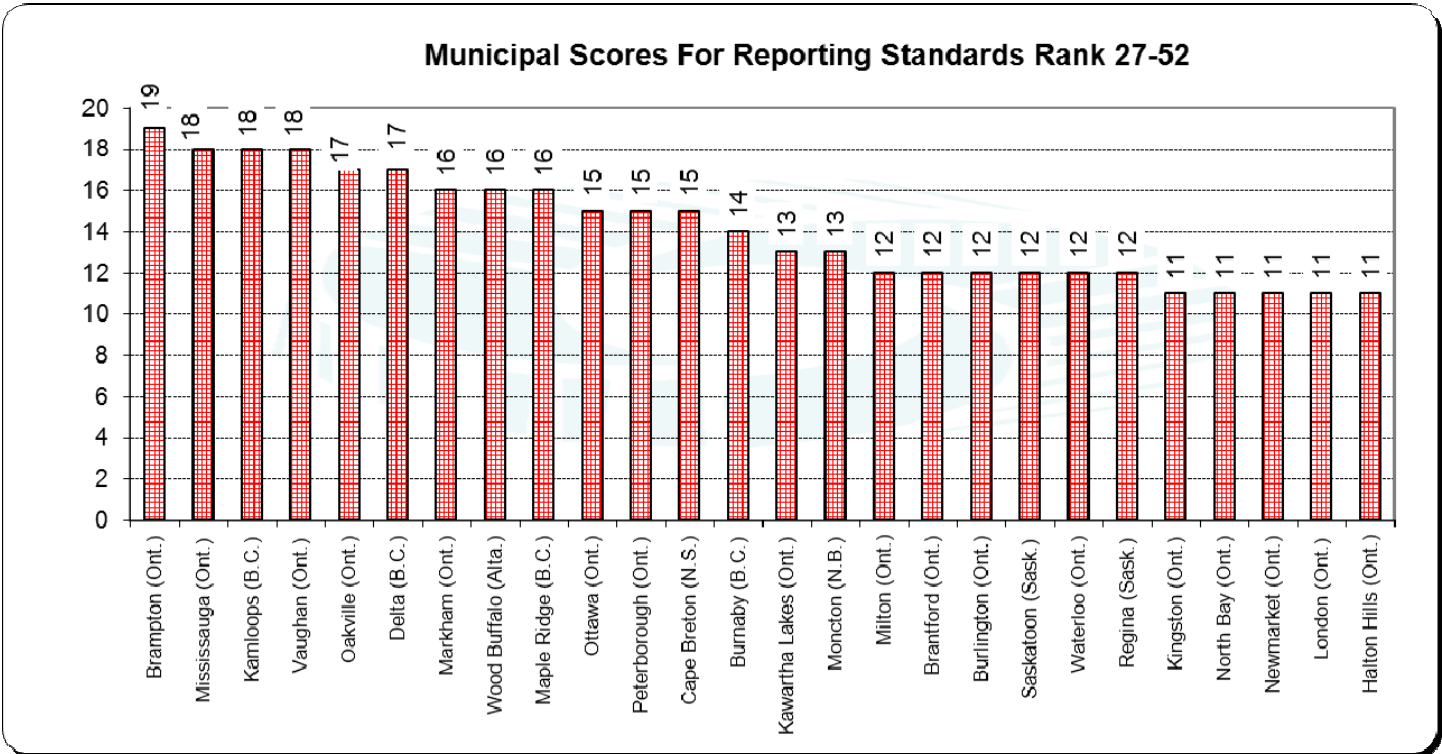


Figure 27. Municipal Scores for Reporting Standards Rank 27-52

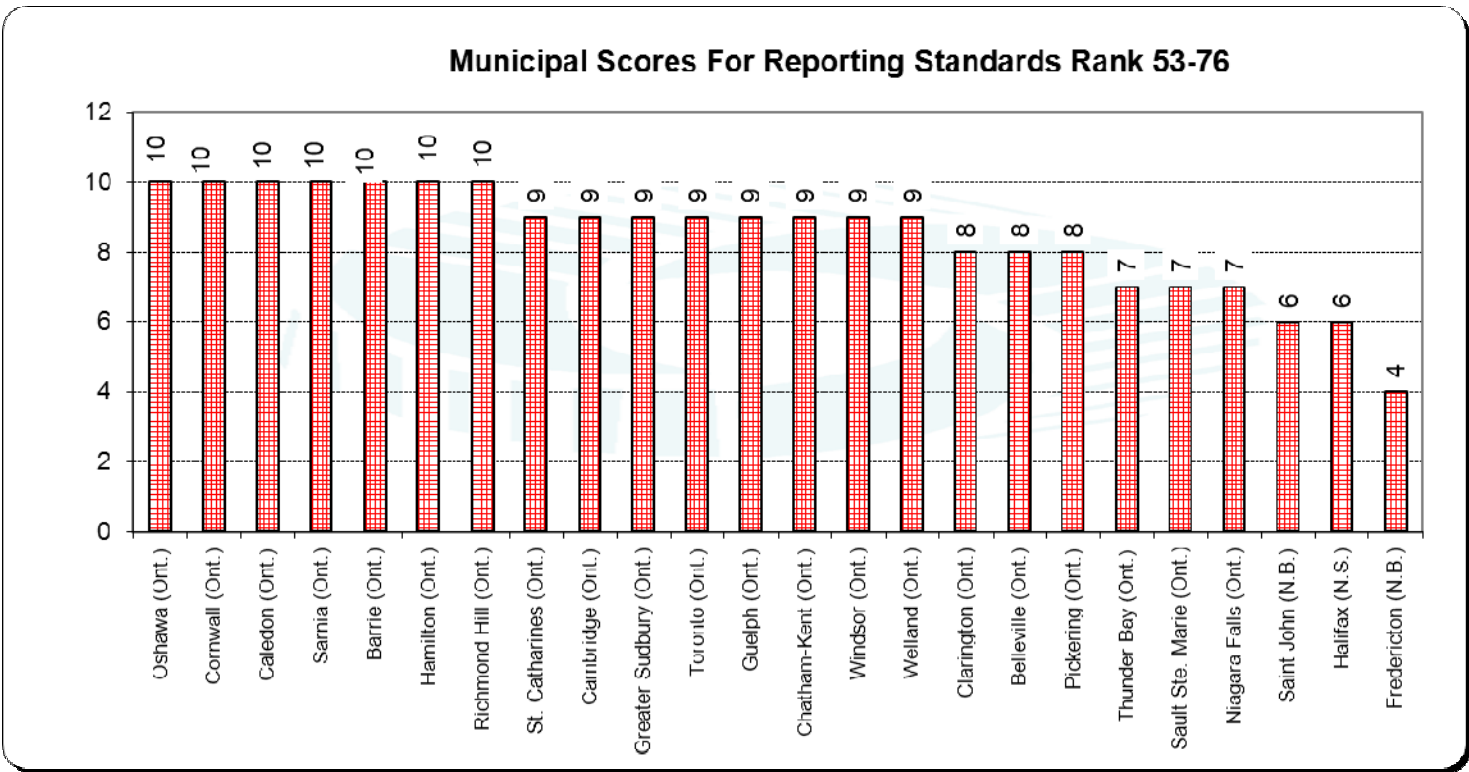


Figure 28. Municipal Scores for Reporting Standards Rank 53-75

The regional averages are presented for comparison in Figure 29.

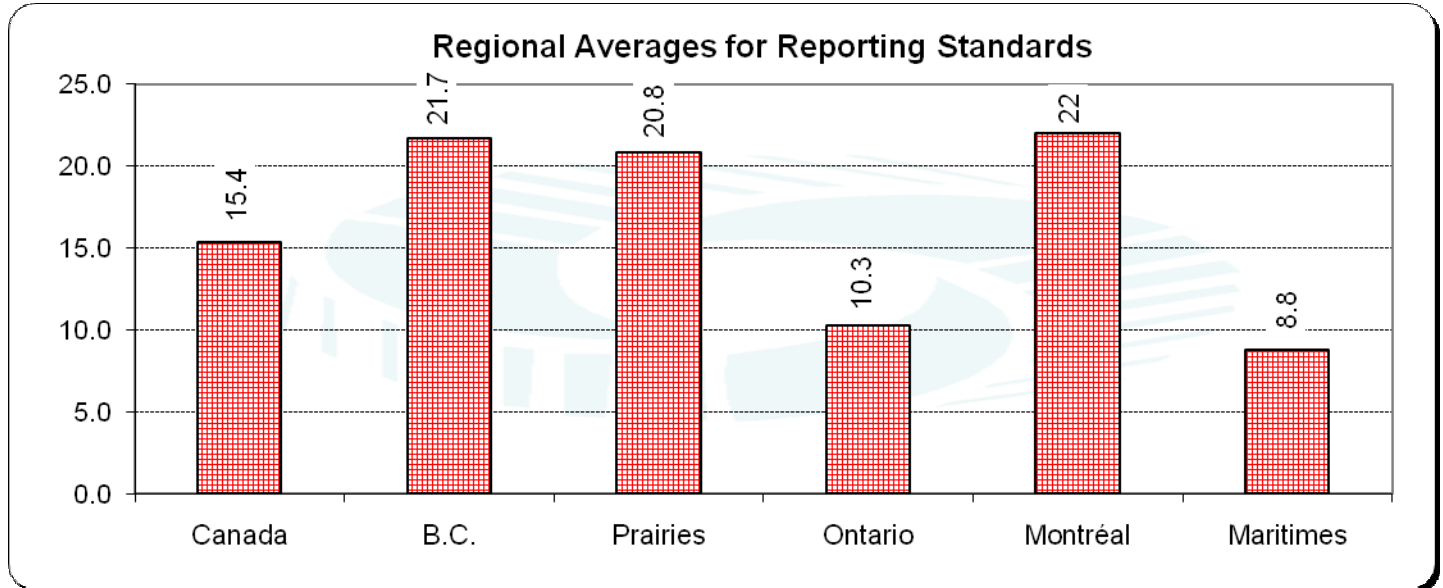


Figure 29. Regional Averages for Reporting Standards

Montreal is the sole representative of Quebec, as it is the only Quebec city reporting in English. More generally, there is a significant gap between Ontario municipalities and those in the West. The primary reason for this is that no Ontario municipality gained the eight points available for including the value of capital assets on their Statement of Financial Position. Had they done so, the Ontario average would be 18.3. The remaining gap mainly reflects the better performance reporting of Albertan and British Columbian municipalities.

As with last year's index, reporting standards in the Maritimes are abysmal. For example, Fredericton's statements have an audit opinion that states that the financial statements are not prepared in accordance with Canadian Generally Accepted Accounting Principles. These results should be a major area of concern for residents in the Maritime area.

Guide to Interpreting Individual City Reports

After the opening five sections, which summarized regional differences for various groups of metrics, we now present detailed statistics for each of the municipalities. In total, 88 municipalities are covered, using data for the 2007 and 2008 financial years. This guide explains how each statistic was calculated—that is, how the figures acquired from the municipalities' audited financial statements were used to generate per household dollar figures and percentage figures that express the municipalities' financial performance on a fair and comparable basis.

Results, Contexts and Explanations

The results often show that a given municipality has figures as much as 10 times more or less than the average for municipalities in its region. In some cases, stakeholders will welcome these results; in others, they will present a significant cause for concern. For example, some municipalities report zero figures for long-term debt, while others report several times the average.

It is important to note that even dramatic deviations from the mean are not necessarily the face-value indictments or endorsements of the municipality that they may first appear to be. This is because municipalities face very different environments depending on the provincial legislation that governs them. For example, Ontario municipalities will generally report higher government grants than municipalities in other jurisdictions as well as higher levels of non-core expenditure. This reflects the fact that Ontario municipalities have to deliver a wider range of social services including health, family services and social housing than do other municipalities in other jurisdictions.

In an effort to allow for such differences, municipalities were not benchmarked against Canada-wide averages but rather against regional averages wherever possible. This process is explained in the following section.

Interpreting the Graphs

At the bottom of each Individual City Report is a bar graph. The graph shows that municipality's performance relative to the average for its region. For example, Abbotsford's figures are normalized against the British Columbia average. Abbotsford's figure for net taxation is \$2,129 per household. The 1.08 chart figure for Abbotsford reflects the fact that the British Columbia average for net taxation is \$1,980 per household, so Abbotsford's net taxation is 108 per cent of the average.

All figures in the graphs are normalized in this way with the exception of Expenditures by Object (discussed below). The first four figures relate to revenue. They all take the per-household revenue-related figure reported for the municipality and divide it by the average for municipalities in its region. (Either British Columbia, the Prairies, Quebec or the Maritimes.)

The Interest expense figure is, in most cases, drawn from the Expenditures by Object Section. However, it is normalized against the average interest expense for the city's region. This is different to the reporting group average (discussed below), so the chart figure will not reflect the table data. The set of figures from Capital Assets through Total Liabilities report figures from the Statement of Financial Position section.

The third set (Contracted Services through Salaries and Benefits) is taken from the Expenditures by Object section. These figures reflect the dollars per household on a given object normalized against the group average. However, these group averages are not the regional group averages used for the other figures in the graphs. As discussed earlier in the Expenditures by Object section of this report, there are a number of different reporting formats for expenditures by object.

Some municipalities report expenditures by object for operating expenditures only, some report operating and capital expenditures separately, and others report total consolidated expenditures by object. There is a second division in the way expenditures by object are reported, with some reporting expenditures on goods and materials separately from expenditures on contracted services, while others report goods and services as one figure.

As a result of this fragmentation in reporting styles, normalizing municipal scores against the average for their reporting format group gives a more meaningful result than would normalizing against their regional average. The final groups used for producing averages are

- those municipalities that reported operating expenditure only
- those that reported total consolidated expenditures by object or that separate operating and capital expenditures by object (with the latter category having their figures combined to give total expenditures) and
- two sub-groups for each of the above so that municipalities are grouped according to whether or not they report goods and contracted services together or separately.

For example, Abbotsford's figure of \$1,616 per household expenditure on Salaries and Benefits equates to 84 per cent of the \$1,925 average for cities reporting total consolidated expenditures by object with contracted services and goods recorded as separate line items. In the graph for Abbotsford, the Salary and Benefit figure is represented by the figure 0.84.

The fourth set of figures (Recreation and culture through non-core expenditure) contains figures discussed in the expenditure section. As with earlier figures, the graph presents figures that are normalized against the average for the municipality's region.

Table One: Financial Position

The first table takes data from the municipalities' audited statements of financial position. Each figure is divided by the number of households under the municipality's jurisdiction according to the 2006 census.

- Financial asset figures are taken directly from the bottom line of the financial assets section, and they exclude any amounts attributed to capital assets, inventory or any other non-financial asset that might contribute to the municipality's overall bottom line.
- Financial liabilities are taken from the total liabilities line item in the Statement of Financial Position.
- Capital assets where reported are taken from the capital assets line item and generally exclude the much smaller non-financial asset line items commonly called inventory or supplies.
- Long-term debt is taken from the long-term debt line item in the financial liabilities section of the Statement of Financial Position.
- Investment in subsidiaries is taken from the financial assets section. It is the reported value of any financial interests in subsidiary operations. For example, Edmonton and Calgary have large financial interests in power companies.
- The Employee Future Benefit amount is the amount owed to employees for vacation, sick leave and other benefits, excluding pension liabilities held by external pension funds.

Table Two: Revenue

These figures reflect the revenue gathering of a municipality as reported on the Statement of Financial Activities or equivalent. All figures are normalized to the per household basis to allow comparability between cities of different sizes.

- Total revenue is taken directly from the line item of the same name.
- Net taxes include property and other taxes but exclude any taxes remitted to school boards.
- Other government grants are grants from other municipal governments and the federal and provincial governments.
- User charges are any fee charged contingent upon the use of a service.
- Development contributions are any fees charged contingent on the development of a property.
- Other is a figure that can include amounts literally listed as “other” on the Statement of Financial Position or amounts that do not fit into the line item definitions collected for the LGPI.

Table Three: Expenditures by Object

These figures express the percentage of expenditures spent on select line items. A more comprehensive discussion of how these figures were arrived at is included in the Expenditures by Object section and in the discussion of the individual city graphs above. The words in parentheses after the title of this table reflect whether the expenditure by object figures reported were for total consolidated or for operating expenditures.

Table Four: Expenditures by Function

This table contains expenditure figures from the Statements of Financial Performance or equivalent, expressed as a percentage of total expenditure.

- In the case of capital and operating expenditure, figures may also be taken from the Expenditures by Object section of the financial statements.
- General government expenditure is a line item that appears in all municipal financial statements and covers the cost of running a democracy (i.e., running a city council) and the administrative costs not allocated to any particular activity.
- Protection to persons and property is a figure that sometimes appears verbatim in the statement of financial activity. In other cases, it is synthesized from contributing line items, usually fire and police; in some cases, it also includes ambulance services.
- Recreation and culture is a line item that usually appears verbatim in the financial statements. However, in some cases, it is disaggregated and a synthesized figure including items such as libraries and parks is consolidated into the figure recorded here.
- Core and Non-core expenditures are summations of a range of items found in the Statements of Financial Activity and judged either a core role of municipal government or a non-core role. A full explanation of this distinction and the rationale behind it is discussed in the expenditure section of this report.

Abbotsford (B.C.)

All dollar figures are per household. Abbotsford (B.C.) has 45,286 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|----------|----------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$4,954 | \$5,260 | \$4,599 |
| Liabilities | \$3,838 | \$5,076 | \$3,093 |
| Capital assets | \$18,091 | \$20,544 | \$20,263 |
| Long-term debt | \$1,478 | \$2,316 | \$1,066 |
| Investment in subsidiaries | \$0 | \$0 | \$21 |
| Employee Future Benefit Liability | \$106 | \$113 | \$3,093 |

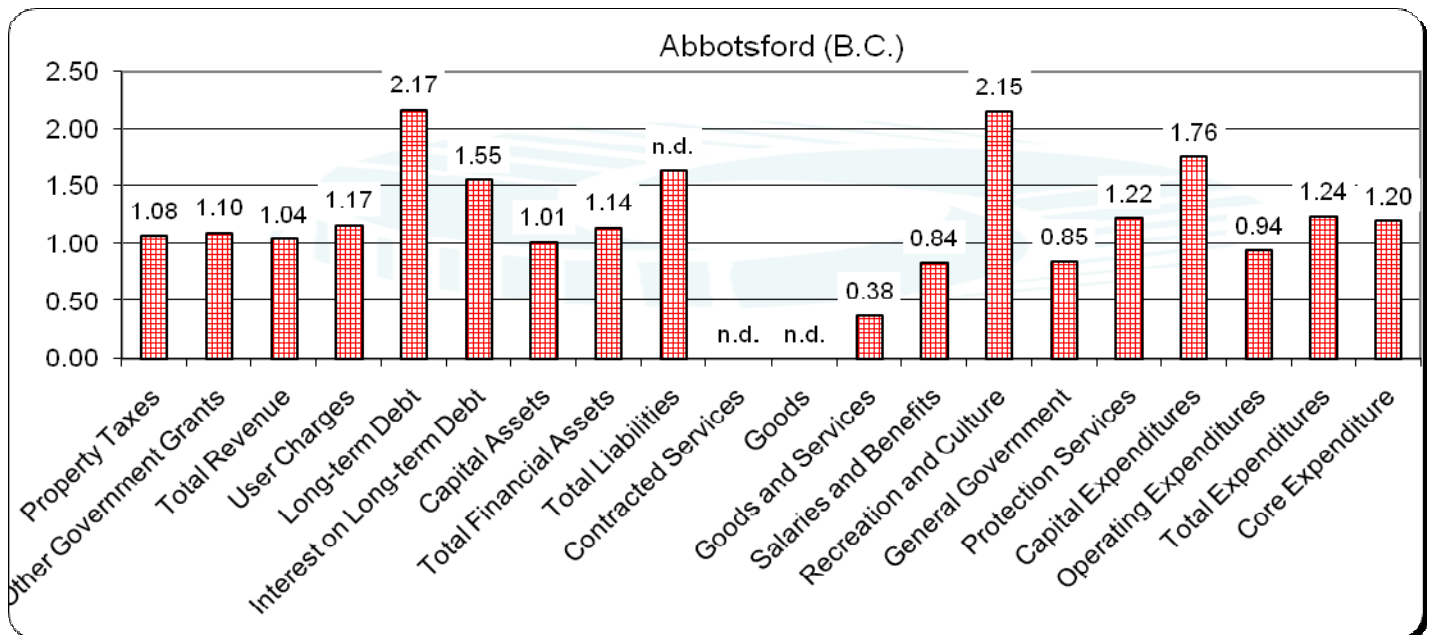
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$4,077 | \$4,386 | \$4,199 |
| Net Taxes | \$2,008 | \$2,129 | \$1,980 |
| Other Govt. Grants | \$242 | \$245 | \$223 |
| User Charges | \$1,266 | \$1,307 | \$1,121 |
| Development Contributions | \$258 | \$436 | \$216 |
| Other | \$303 | \$267 | \$509 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$4,427 | \$5,317 | \$4,290 |
| Capital | \$1,952 | \$2,527 | \$1,434 |
| Operating | \$2,476 | \$2,791 | \$2,958 |
| General Govt. | \$587 | \$321 | \$379 |
| Protection Services | \$1,037 | \$1,174 | \$959 |
| Recreation and Culture | \$1,199 | \$1,892 | \$878 |
| Core | 57% | 56% | 46% |
| Non-core | 43% | 44% | 54% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| (Total expenditure with goods and contracted services combined.) | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$1,616 | 29.8% | \$1,925 |
| Contracted Services | no data | 0.0% | no data |
| Goods | no data | 0.0% | no data |
| Goods/Services Combined | \$856 | 15.8% | \$2,249 |
| Interest Expense | \$119 | 2.2% | \$83 |
| Grants to Other Organizations | \$199 | 3.7% | \$280 |

| Reporting Standards | |
|---|----------|
| Measure | Result |
| Days to Sign Audit Opinion | 90 |
| Capital Assets on Stmt. Financial Position | yes |
| Expenditures by Object Presented | yes |
| Capital and Operating Exp. By Fn. Separated | separate |

| Reporting Standards (Cont'd) | |
|--|--------|
| Measure | Result |
| Definitions Given for Expenditure Line Items | yes |
| Historical Trend Statistics Provided | yes |
| Total Score/34 | 22 |
| Nationwide Rank/75 | 17 |



Burnaby (B.C.)

All dollar figures are per household. Burnaby (B.C.) has 82,950 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|----------|----------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$8,090 | \$8,726 | \$4,599 |
| Liabilities | \$1,453 | \$1,676 | \$3,093 |
| Capital assets | \$51,174 | \$52,609 | \$20,263 |
| Long-term debt | \$0 | \$0 | \$1,066 |
| Investment in subsidiaries | \$0 | \$0 | \$21 |
| Employee Future Benefit Liability | \$0 | \$0 | \$3,093 |

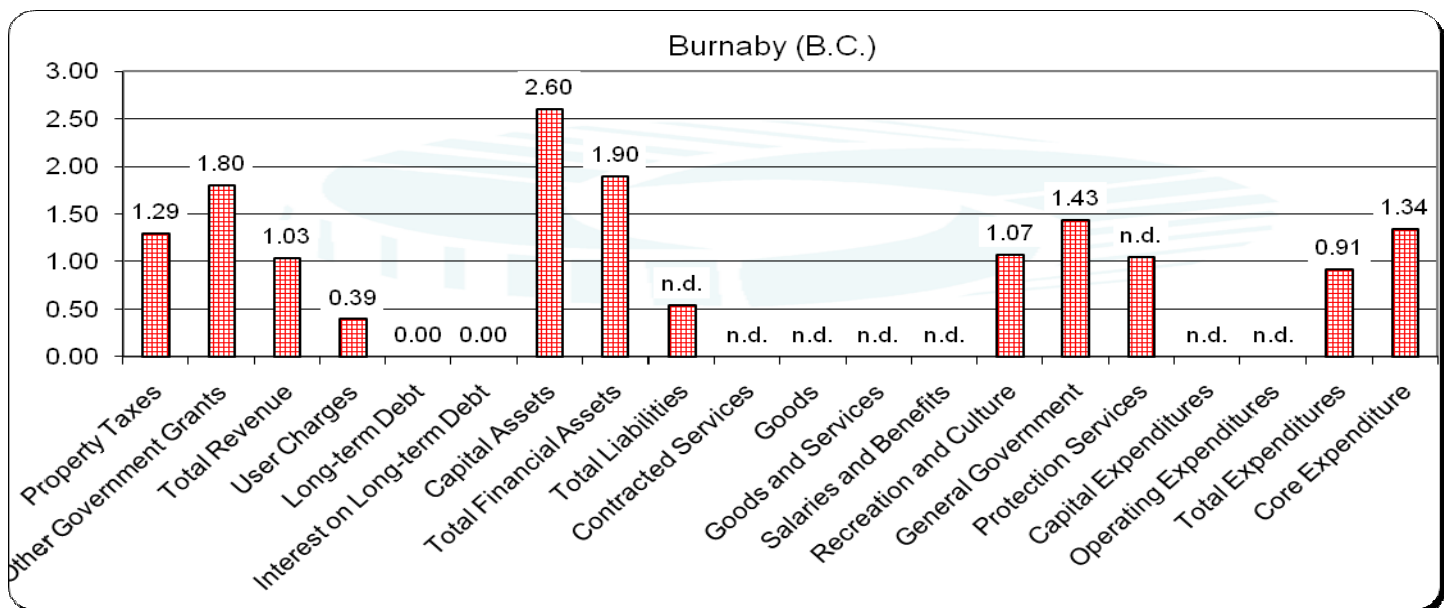
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$4,313 | \$4,334 | \$4,199 |
| Net Taxes | \$2,349 | \$2,561 | \$1,980 |
| Other Govt. Grants | \$264 | \$402 | \$223 |
| User Charges | \$427 | \$441 | \$1,121 |
| Development Contributions | \$0 | \$71 | \$216 |
| Other | \$957 | \$502 | \$509 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$3,617 | \$3,921 | \$4,290 |
| Capital | \$969 | no data | \$1,434 |
| Operating | no data | no data | \$2,958 |
| General Govt. | \$486 | \$543 | \$379 |
| Protection Services | \$846 | \$1,003 | \$959 |
| Recreation and Culture | \$906 | \$943 | \$878 |
| Core | 62% | 62% | 46% |
| Non-core | 38% | 38% | 54% |

| Expenditures by Object | | | |
|-------------------------------|---------|----------|-----------|
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | no data | 0.0% | no data |
| Contracted Services | no data | 0.0% | no data |
| Goods | no data | 0.0% | no data |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | no data | 0.0% | no data |
| Grants to Other Organizations | no data | 0.0% | no data |

| Reporting Standards | |
|---|--------------|
| Measure | Result |
| Days to Sign Audit Opinion | 65 |
| Capital Assets on Stmt. Financial Position | yes |
| Expenditures by Object Presented | no |
| Capital and Operating Exp. By Fn. Separated | consolidated |

| Reporting Standards (Cont'd) | |
|--|--------|
| Measure | Result |
| Definitions Given for Expenditure Line Items | no |
| Historical Trend Statistics Provided | yes |
| Total Score/34 | 14 |
| Nationwide Rank/75 | 38 |



Chilliwack (B.C.)

All dollar figures are per household. Chilliwack (B.C.) has 27,929 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|----------|----------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$5,372 | \$4,979 | \$4,599 |
| Liabilities | \$3,420 | \$3,097 | \$3,093 |
| Capital assets | \$15,768 | \$17,771 | \$20,263 |
| Long-term debt | \$20 | \$0 | \$1,066 |
| Investment in subsidiaries | \$0 | \$0 | \$21 |
| Employee Future Benefit Liability | \$0 | \$0 | \$3,093 |

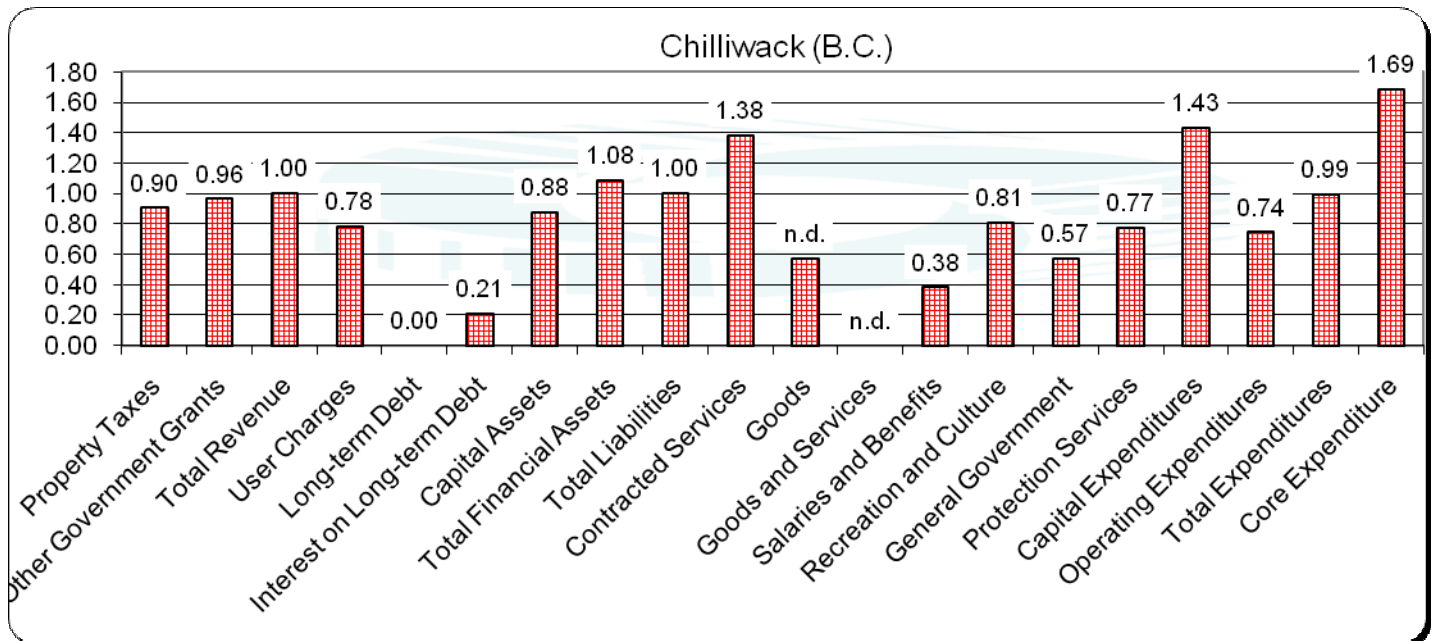
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$3,375 | \$4,211 | \$4,199 |
| Net Taxes | \$1,669 | \$1,790 | \$1,980 |
| Other Govt. Grants | \$179 | \$215 | \$223 |
| User Charges | \$0 | \$875 | \$1,121 |
| Development Contributions | \$347 | \$1,128 | \$216 |
| Other | \$1,073 | \$99 | \$509 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$2,851 | \$4,250 | \$4,290 |
| Capital | \$783 | \$2,050 | \$1,434 |
| Operating | \$2,068 | \$2,200 | \$2,958 |
| General Govt. | \$200 | \$216 | \$379 |
| Protection Services | \$651 | \$741 | \$959 |
| Recreation and Culture | \$399 | \$710 | \$878 |
| Core | 59% | 78% | 46% |
| Non-core | 41% | 22% | 54% |

| Expenditures by Object | | | |
|-------------------------------|---------|----------|-----------|
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$760 | 34.5% | \$1,994 |
| Contracted Services | \$922 | 41.9% | \$667 |
| Goods | \$356 | 16.2% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$16 | 0.7% | \$115 |
| Grants to Other Organizations | \$147 | 6.7% | \$416 |

| Reporting Standards | | Result |
|---|--|----------|
| Measure | | |
| Days to Sign Audit Opinion | | 79 |
| Capital Assets on Stmt. Financial Position | | yes |
| Expenditures by Object Presented | | yes |
| Capital and Operating Exp. By Fn. Separated | | separate |

| Reporting Standards (Cont'd) | | Result |
|--|--|--------|
| Measure | | |
| Definitions Given for Expenditure Line Items | | yes |
| Historical Trend Statistics Provided | | yes |
| Total Score/34 | | 27 |
| Nationwide Rank/75 | | 3 |



Coquitlam (B.C.)

All dollar figures are per household. Coquitlam (B.C.) has 43,241 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|----------|----------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$5,146 | \$4,790 | \$4,599 |
| Liabilities | \$2,367 | \$2,116 | \$3,093 |
| Capital assets | \$13,207 | \$14,853 | \$20,263 |
| Long-term debt | \$340 | \$309 | \$1,066 |
| Investment in subsidiaries | \$0 | \$0 | \$21 |
| Employee Future Benefit Liability | \$144 | \$152 | \$3,093 |

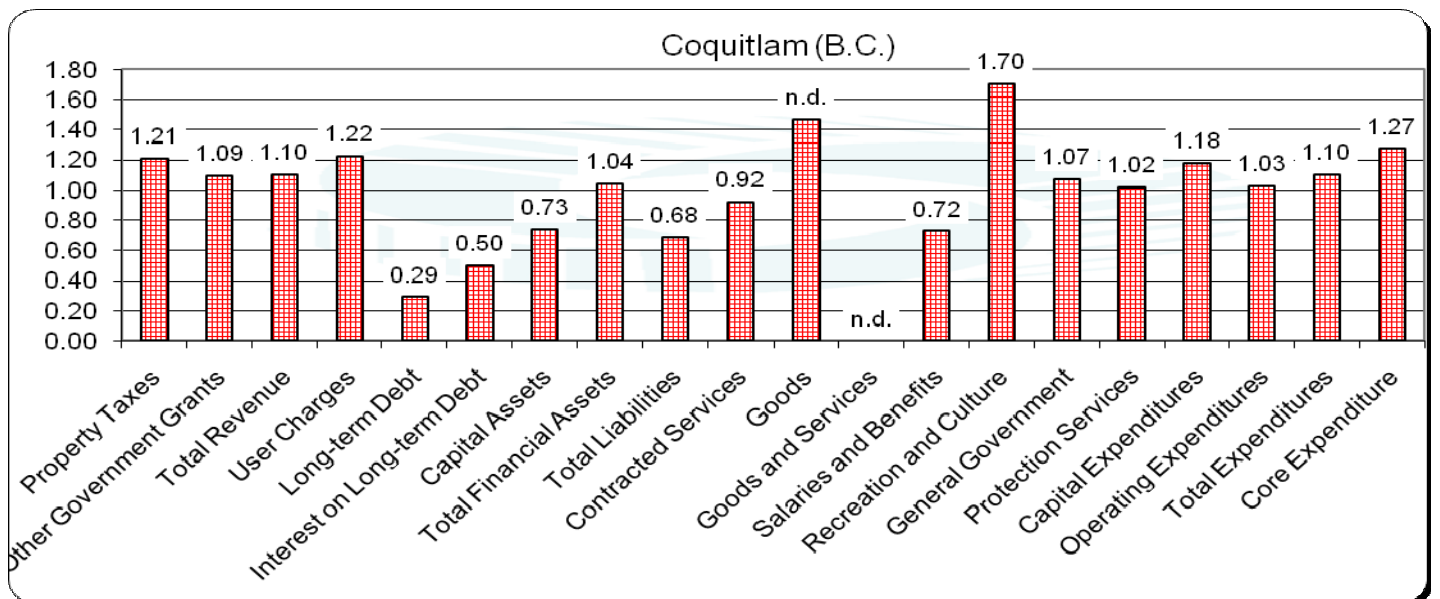
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$4,352 | \$4,616 | \$4,199 |
| Net Taxes | \$0 | \$2,387 | \$1,980 |
| Other Govt. Grants | \$177 | \$244 | \$223 |
| User Charges | \$1,049 | \$1,371 | \$1,121 |
| Development Contributions | \$0 | \$0 | \$216 |
| Other | \$707 | \$441 | \$509 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$3,945 | \$4,721 | \$4,290 |
| Capital | \$1,138 | \$1,688 | \$1,434 |
| Operating | \$2,807 | \$3,033 | \$2,958 |
| General Govt. | no data | \$406 | \$379 |
| Protection Services | no data | \$976 | \$959 |
| Recreation and Culture | no data | \$1,494 | \$878 |
| Core | 0% | 59% | 46% |
| Non-core | 0% | 41% | 54% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| <small>(Operating expenditure with goods and contracted services separated.)</small> | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$1,444 | 47.6% | \$1,994 |
| Contracted Services | \$611 | 20.2% | \$667 |
| Goods | \$914 | 30.1% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$38 | 1.3% | \$115 |
| Grants to Other Organizations | \$16 | 0.5% | \$416 |

| Reporting Standards | | |
|---|---------|--|
| Measure | Result | |
| Days to Sign Audit Opinion | 71 | |
| Capital Assets on Stmt. Financial Position | yes | |
| Expenditures by Object Presented | yes | |
| Capital and Operating Exp. By Fn. Separated | partial | |

| Reporting Standards (Cont'd) | | |
|--|--------|--|
| Measure | Result | |
| Definitions Given for Expenditure Line Items | yes | |
| Historical Trend Statistics Provided | yes | |
| Total Score/34 | 27 | |
| Nationwide Rank/75 | 3 | |



Delta (B.C.)

All dollar figures are per household. Delta (B.C.) has 35,125 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|----------|----------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$4,094 | \$4,319 | \$4,599 |
| Liabilities | \$2,521 | \$2,488 | \$3,093 |
| Capital assets | \$23,365 | \$24,170 | \$20,263 |
| Long-term debt | \$936 | \$820 | \$1,066 |
| Investment in subsidiaries | \$0 | \$0 | \$21 |
| Employee Future Benefit Liability | \$130 | \$295 | \$3,093 |

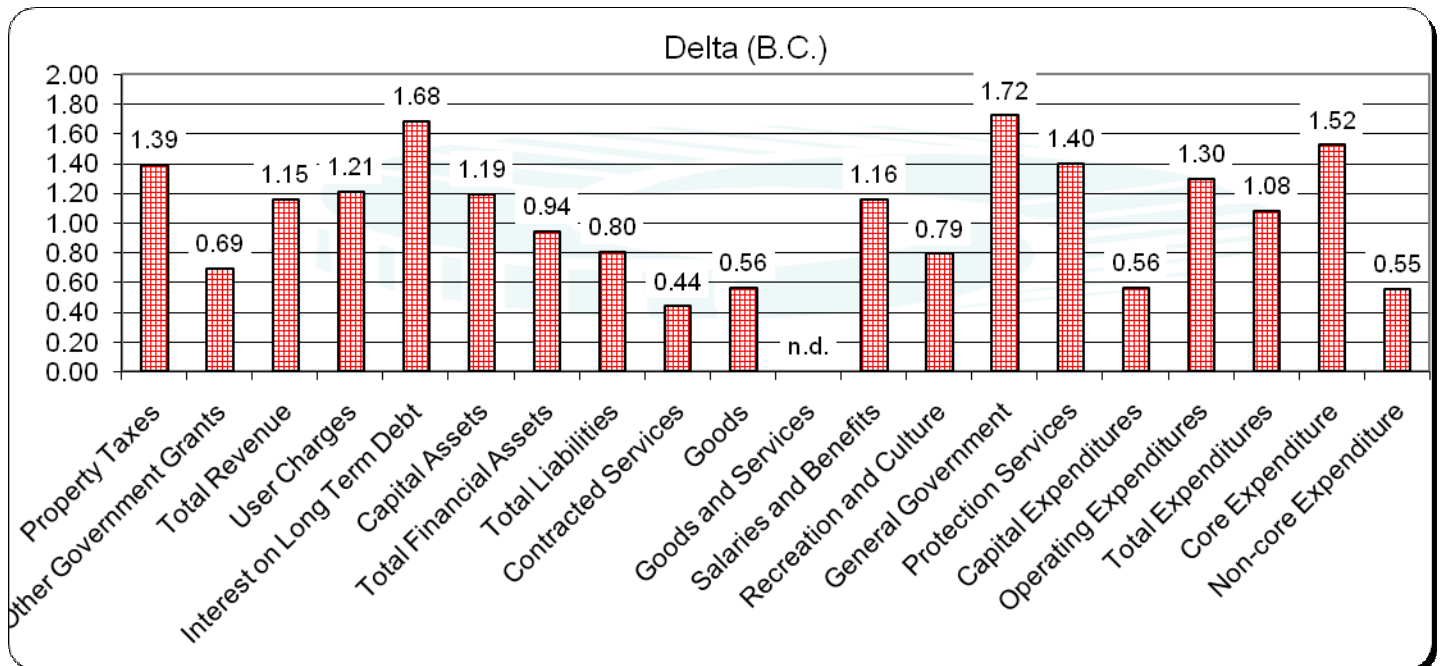
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$4,750 | \$4,846 | \$4,199 |
| Net Taxes | no data | \$2,746 | \$1,980 |
| Other Govt. Grants | \$87 | \$154 | \$223 |
| User Charges | \$1,320 | \$1,354 | \$1,121 |
| Development Contributions | \$266 | \$173 | \$216 |
| Other | \$1,547 | \$291 | \$509 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$4,453 | \$4,640 | \$4,290 |
| Capital | \$774 | \$804 | \$1,434 |
| Operating | \$3,679 | \$3,835 | \$2,958 |
| General Govt. | \$694 | \$652 | \$379 |
| Protection Services | \$1,233 | \$1,339 | \$959 |
| Recreation and Culture | \$795 | \$695 | \$878 |
| Core | 49% | 70% | 46% |
| Non-core | 51% | 30% | 54% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| <small>(Operating expenditure with goods and contracted services separated.)</small> | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$2,309 | 60.2% | \$1,994 |
| Contracted Services | \$293 | 7.6% | \$667 |
| Goods | \$350 | 9.1% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$128 | 3.3% | \$115 |
| Grants to Other Organizations | \$0 | 0.0% | \$416 |

| Reporting Standards | | Result |
|---|--|---------|
| Measure | | |
| Days to Sign Audit Opinion | | 107 |
| Capital Assets on Stmt. Financial Position | | no |
| Expenditures by Object Presented | | yes |
| Capital and Operating Exp. By Fn. Separated | | partial |

| Reporting Standards (Cont'd) | | Result |
|--|--|--------|
| Measure | | |
| Definitions Given for Expenditure Line Items | | yes |
| Historical Trend Statistics Provided | | no |
| Total Score/34 | | 17 |
| Nationwide Rank/75 | | 31 |



Kamloops (B.C.)

All dollar figures are per household. Kamloops (B.C.) has 34,163 households.
See the Guide to City Reports for more explanation.

| Measure | 2007 | 2008 | Reg. Avg. |
|-----------------------------------|----------|----------|-----------|
| Financial assets | \$3,256 | \$3,916 | \$4,599 |
| Liabilities | \$4,396 | \$4,831 | \$3,093 |
| Capital assets | \$22,266 | \$23,514 | \$20,263 |
| Long-term debt | \$2,889 | \$3,160 | \$1,066 |
| Investment in subsidiaries | \$0 | \$0 | \$21 |
| Employee Future Benefit Liability | \$173 | \$179 | \$3,093 |

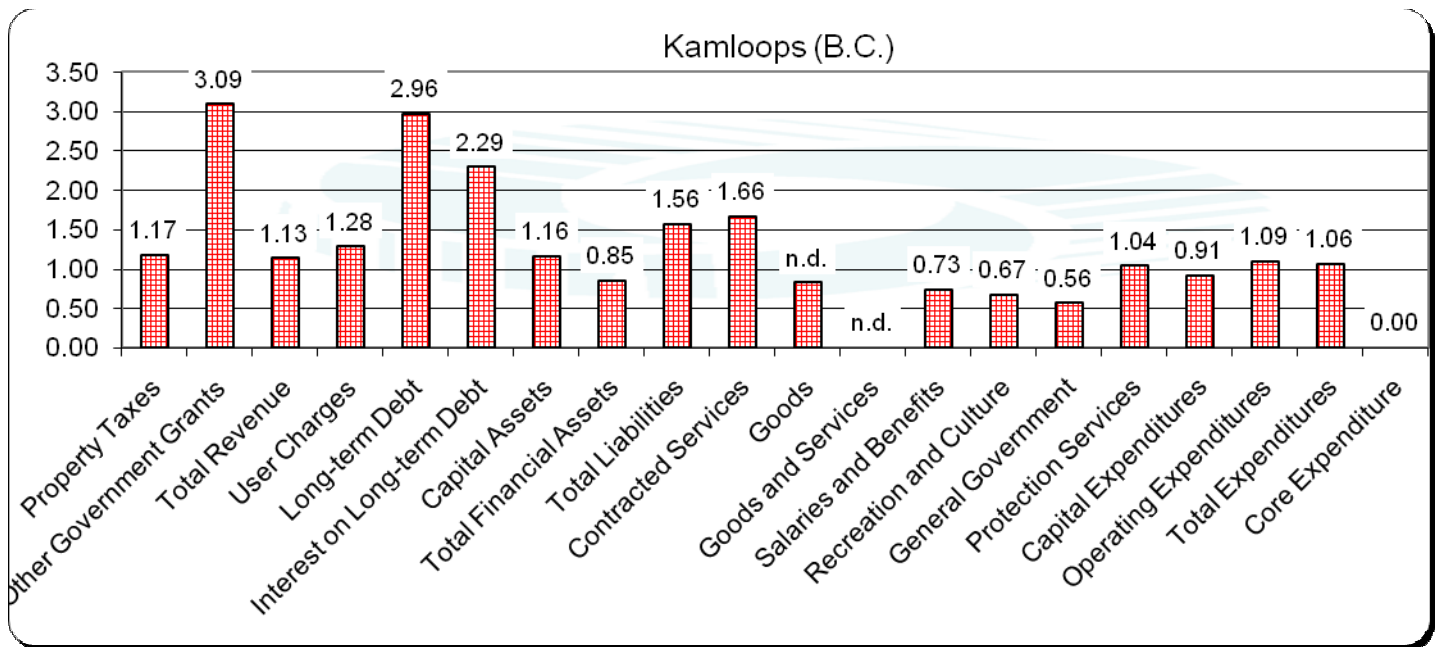
| Measure | 2007 | 2008 | Reg. Avg. |
|---------------------------|---------|---------|-----------|
| Total Revenue | \$4,305 | \$4,761 | \$4,199 |
| Net Taxes | \$2,223 | \$2,313 | \$1,980 |
| Other Govt. Grants | \$379 | \$689 | \$223 |
| User Charges | \$1,325 | \$1,436 | \$1,121 |
| Development Contributions | \$51 | \$151 | \$216 |
| Other | \$476 | \$21 | \$509 |

| Measure | 2007 | 2008 | Prov. Avg. |
|------------------------|---------|---------|------------|
| Total | \$3,837 | \$4,528 | \$4,290 |
| Capital | \$900 | \$1,304 | \$1,434 |
| Operating | \$2,936 | \$3,224 | \$2,958 |
| General Govt. | no data | \$213 | \$379 |
| Protection Services | no data | \$994 | \$959 |
| Recreation and Culture | no data | \$584 | \$878 |
| Core | 0% | 0% | 46% |
| Non-core | 0% | 100% | 54% |

| Measure | 2008 | Per cent | Grp. Avg. |
|-------------------------------|---------|----------|-----------|
| Salaries and Benefits | \$1,464 | 44.9% | \$1,994 |
| Contracted Services | \$1,106 | 33.9% | \$667 |
| Goods | \$513 | 15.7% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$175 | 5.4% | \$115 |
| Grants to Other Organizations | | 0.0% | \$416 |

| Measure | Result |
|---|---------|
| Days to Sign Audit Opinion | 96 |
| Capital Assets on Stmt. Financial Position | yes |
| Expenditures by Object Presented | yes |
| Capital and Operating Exp. By Fn. Separated | partial |

| Measure | Result |
|--|--------|
| Definitions Given for Expenditure Line Items | yes |
| Historical Trend Statistics Provided | no |
| Total Score/34 | 18 |
| Nationwide Rank/75 | 28 |



Kelowna (B.C.)

All dollar figures are per household. Kelowna (B.C.) has 47,727 households. See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|----------|----------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$4,982 | \$5,414 | \$4,599 |
| Liabilities | \$4,745 | \$5,553 | \$3,093 |
| Capital assets | \$20,072 | \$22,040 | \$20,263 |
| Long-term debt | \$2,170 | \$2,840 | \$1,066 |
| Investment in subsidiaries | \$0 | \$126 | \$21 |
| Employee Future Benefit Liability | \$0 | \$0 | \$3,093 |

| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$5,150 | \$5,444 | \$4,199 |
| Net Taxes | \$1,812 | \$1,987 | \$1,980 |
| Other Govt. Grants | \$492 | \$498 | \$223 |
| User Charges | \$2,190 | \$2,402 | \$1,121 |
| Development Contributions | \$466 | \$407 | \$216 |
| Other | \$61 | \$151 | \$509 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$5,502 | \$5,869 | \$4,290 |
| Capital | no data | \$2,374 | \$1,434 |
| Operating | no data | \$3,495 | \$2,958 |
| General Govt. | \$300 | \$347 | \$379 |
| Protection Services | \$737 | \$800 | \$959 |
| Recreation and Culture | \$995 | \$1,543 | \$878 |
| Core | 42% | 50% | 46% |
| Non-core | 58% | 50% | 54% |

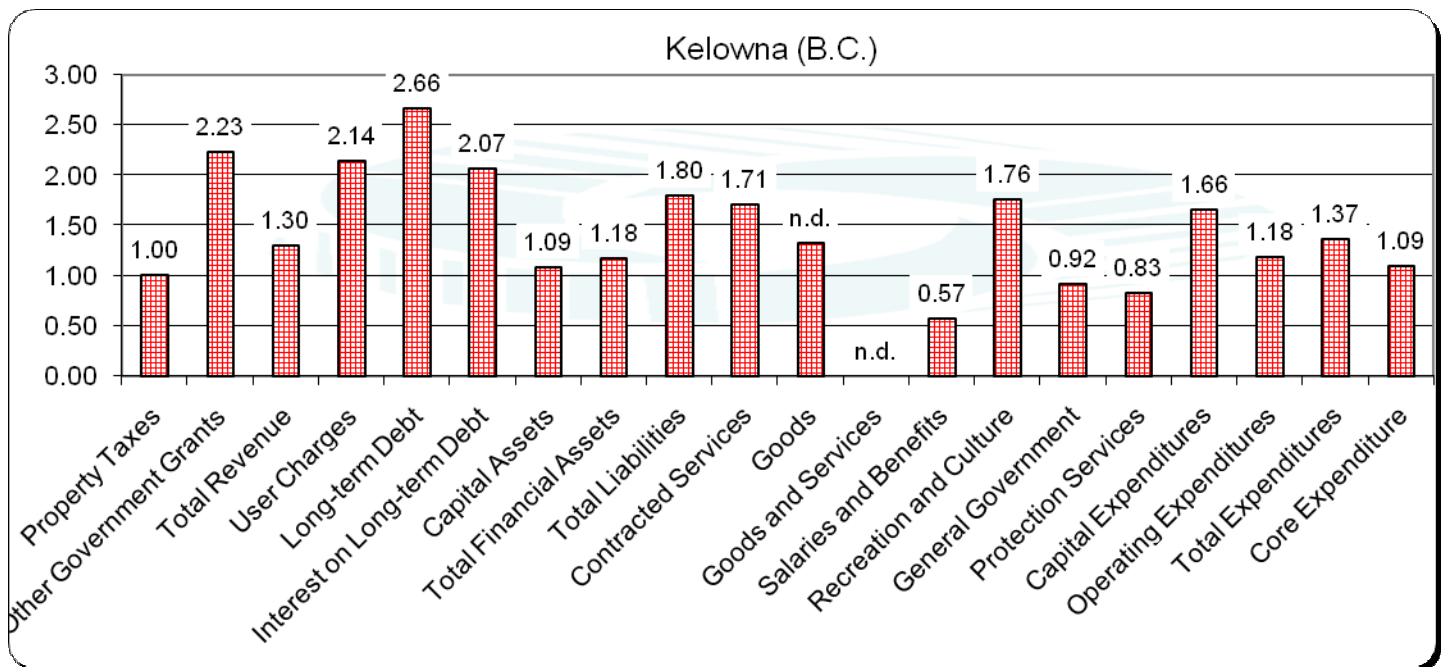
| Expenditures by Object | | | |
|--|---------|----------|-----------|
| <small>(Operating expenditure with goods and contracted services separated.)</small> | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$1,147 | 32.8% | \$1,994 |
| Contracted Services | \$1,138 | 32.6% | \$667 |
| Goods | \$826 | 23.6% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$158 | 4.5% | \$115 |
| Grants to Other Organizations | \$147 | 4.2% | \$416 |

Reporting Standards

| Measure | Result |
|---|---------|
| Days to Sign Audit Opinion | 125 |
| Capital Assets on Stmt. Financial Position | yes |
| Expenditures by Object Presented | yes |
| Capital and Operating Exp. By Fn. Separated | partial |

Reporting Standards (Cont'd)

| Measure | Result |
|--|--------|
| Definitions Given for Expenditure Line Items | no |
| Historical Trend Statistics Provided | yes |
| Total Score/34 | 23 |
| Nationwide Rank/75 | 13 |



Langley (B.C.)

All dollar figures are per household. Langley (B.C.) has 35,098 households.
See the Guide to City Reports for more explanation.

| Measure | 2007 | 2008 | Reg. Avg. |
|-----------------------------------|---------|---------|-----------|
| Financial assets | \$1,116 | \$1,115 | \$4,599 |
| Liabilities | \$789 | \$705 | \$3,093 |
| Capital assets | \$4,793 | \$5,151 | \$20,263 |
| Long-term debt | \$159 | \$142 | \$1,066 |
| Investment in subsidiaries | \$0 | \$0 | \$21 |
| Employee Future Benefit Liability | \$0 | \$6 | \$3,093 |

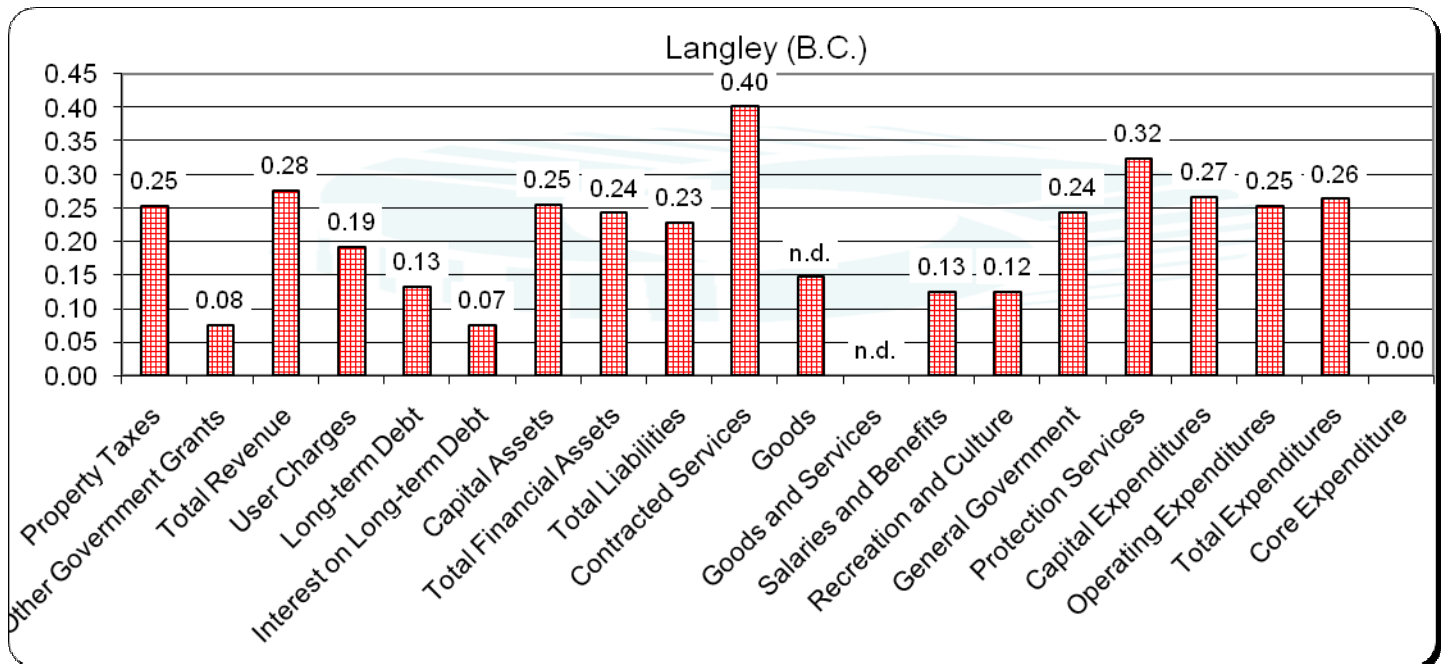
| Measure | 2007 | 2008 | Reg. Avg. |
|---------------------------|---------|---------|-----------|
| Total Revenue | \$1,278 | \$1,160 | \$4,199 |
| Net Taxes | \$482 | \$502 | \$1,980 |
| Other Govt. Grants | \$137 | \$17 | \$223 |
| User Charges | \$225 | \$216 | \$1,121 |
| Development Contributions | \$0 | \$0 | \$216 |
| Other | \$408 | \$401 | \$509 |

| Measure | 2007 | 2008 | Prov. Avg. |
|------------------------|---------|---------|------------|
| Total | \$1,160 | \$1,130 | \$4,290 |
| Capital | \$448 | \$381 | \$1,434 |
| Operating | \$712 | \$749 | \$2,958 |
| General Govt. | no data | \$92 | \$379 |
| Protection Services | no data | \$310 | \$959 |
| Recreation and Culture | no data | \$109 | \$878 |
| Core | 0% | 0% | 46% |
| Non-core | 0% | 100% | 54% |

| Measure | 2008 | Per cent | Grp. Avg. |
|-------------------------------|---------|----------|-----------|
| Salaries and Benefits | \$258 | 22.9% | \$2,059 |
| Contracted Services | \$705 | 62.4% | \$1,757 |
| Goods | \$167 | 14.8% | \$1,138 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$0 | 0.0% | \$79 |
| Grants to Other Organizations | \$0 | 0.0% | \$234 |

| Measure | Result |
|---|----------|
| Days to Sign Audit Opinion | 99 |
| Capital Assets on Stmt. Financial Position | yes |
| Expenditures by Object Presented | yes |
| Capital and Operating Exp. By Fn. Separated | separate |

| Measure | Result |
|--|--------|
| Definitions Given for Expenditure Line Items | no |
| Historical Trend Statistics Provided | yes |
| Total Score/34 | 23 |
| Nationwide Rank/75 | 13 |



Maple Ridge (B.C.)

All dollar figures are per household. Maple Ridge (B.C.) has 26,488 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$4,870 | \$4,969 | \$4,599 |
| Liabilities | \$4,485 | \$4,413 | \$3,093 |
| Capital assets | \$ | no data | \$20,263 |
| Long-term debt | \$1,731 | \$1,662 | \$1,066 |
| Investment in subsidiaries | \$0 | \$0 | \$21 |
| Employee Future Benefit Liability | \$156 | \$158 | \$3,093 |

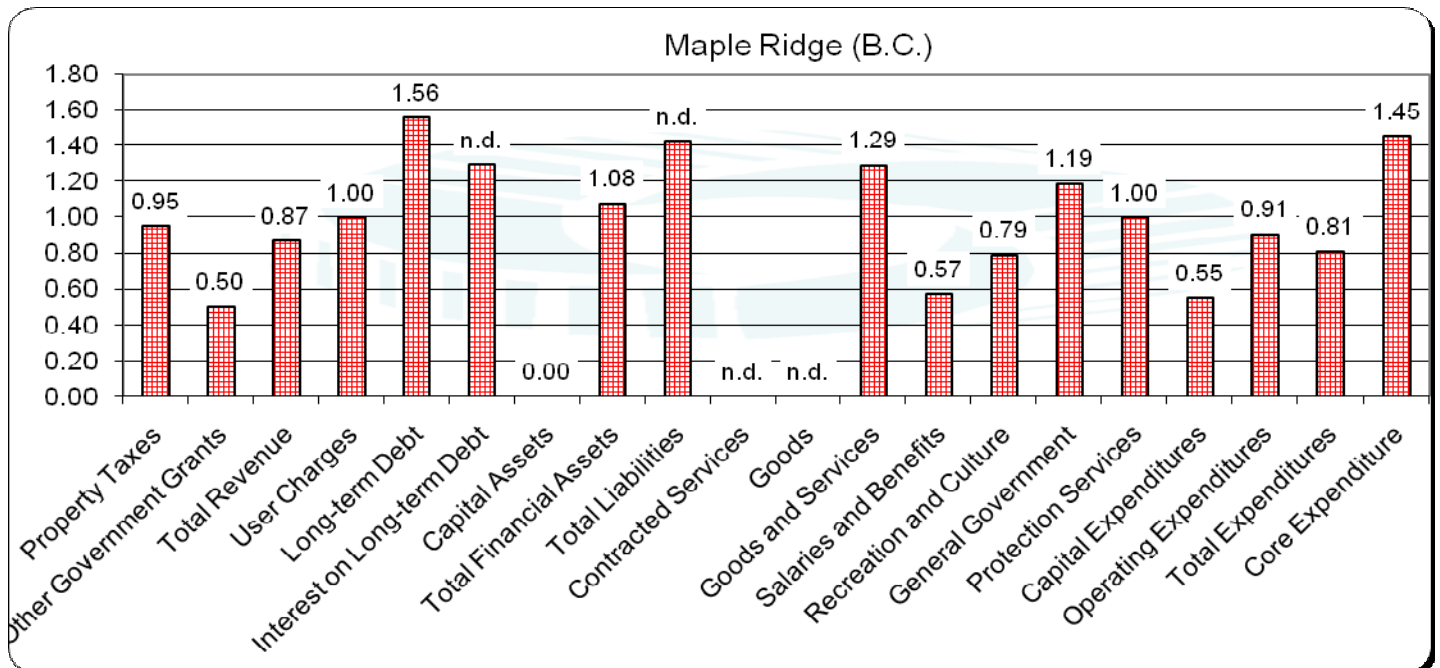
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$3,447 | \$3,649 | \$4,199 |
| Net Taxes | \$1,740 | \$1,889 | \$1,980 |
| Other Govt. Grants | \$186 | \$112 | \$223 |
| User Charges | \$987 | \$1,123 | \$1,121 |
| Development Contributions | \$323 | \$334 | \$216 |
| Other | \$0 | \$27 | \$509 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$3,210 | \$3,479 | \$4,290 |
| Capital | \$770 | \$794 | \$1,434 |
| Operating | \$2,440 | \$2,685 | \$2,958 |
| General Govt. | \$396 | \$450 | \$379 |
| Protection Services | \$868 | \$962 | \$959 |
| Recreation and Culture | \$662 | \$693 | \$878 |
| Core | 49% | 67% | 46% |
| Non-core | 51% | 33% | 54% |

| Expenditures by Object | | | |
|---|---------|----------|-----------|
| <small>(Operating expenditure with goods and contracted services combined.)</small> | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$1,095 | 40.8% | \$1,910 |
| Contracted Services | no data | 0.0% | no data |
| Goods | no data | 0.0% | no data |
| Goods/Services Combined | \$1,491 | 55.5% | \$1,152 |
| Interest Expense | \$99 | 3.7% | \$109 |
| Grants to Other Organizations | no data | 0.0% | \$429 |

| Reporting Standards | |
|---|---------|
| Measure | Result |
| Days to Sign Audit Opinion | 67 |
| Capital Assets on Stmt. Financial Position | no |
| Expenditures by Object Presented | yes |
| Capital and Operating Exp. By Fn. Separated | partial |

| Reporting Standards (Cont'd) | |
|--|--------|
| Measure | Result |
| Definitions Given for Expenditure Line Items | no |
| Historical Trend Statistics Provided | yes |
| Total Score/34 | 16 |
| Nationwide Rank/75 | 33 |



Nanaimo (B.C.)

All dollar figures are per household. Nanaimo (B.C.) has 35,042 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|----------|----------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$4,454 | \$4,488 | \$4,599 |
| Liabilities | \$3,398 | \$3,305 | \$3,093 |
| Capital assets | \$20,054 | \$21,180 | \$20,263 |
| Long-term debt | \$1,296 | \$1,225 | \$1,066 |
| Investment in subsidiaries | \$0 | \$0 | \$21 |
| Employee Future Benefit Liability | \$135 | \$144 | \$3,093 |

| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$3,890 | \$4,077 | \$4,199 |
| Net Taxes | \$1,976 | \$2,118 | \$1,980 |
| Other Govt. Grants | \$156 | \$323 | \$223 |
| User Charges | \$716 | \$745 | \$1,121 |
| Development Contributions | \$310 | \$306 | \$216 |
| Other | \$0 | \$585 | \$509 |

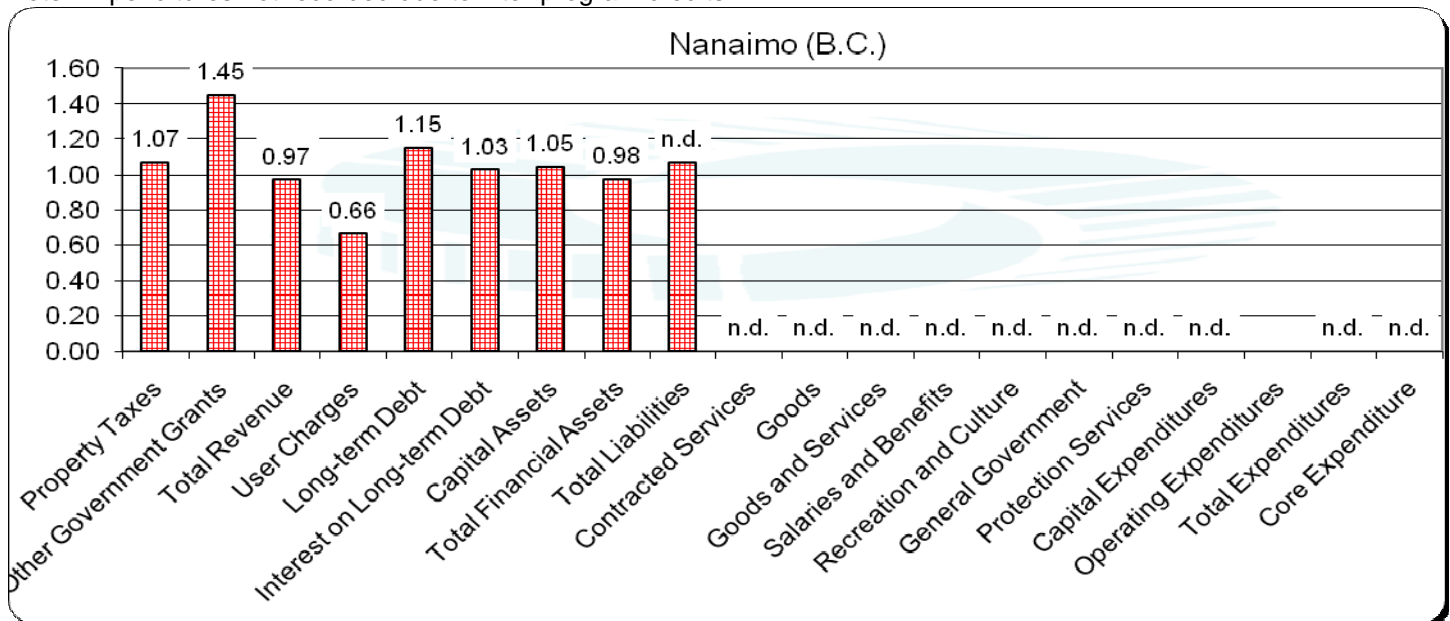
| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$4,653 | \$3,927 | \$4,290 |
| Capital | \$1,932 | no data | \$1,434 |
| Operating | \$2,721 | no data | \$2,958 |
| General Govt. | \$1,181 | no data | \$379 |
| Protection Services | \$821 | no data | \$959 |
| Recreation and Culture | \$865 | no data | \$878 |
| Core | 43% | 0% | 46% |
| Non-core | 67% | 0% | 54% |

| Expenditures by Object (Not Reported.) | | | |
|---|---------|----------|-----------|
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | no data | 0.0% | no data |
| Contracted Services | no data | 0.0% | no data |
| Goods | no data | 0.0% | no data |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | no data | 0.0% | no data |
| Grants to Other Organizations | no data | 0.0% | no data |

| Reporting Standards | | Result |
|---|--|----------|
| Measure | | |
| Days to Sign Audit Opinion | | 90 |
| Capital Assets on Stmt. Financial Position | | yes |
| Expenditures by Object Presented | | yes |
| Capital and Operating Exp. By Fn. Separated | | separate |

| Reporting Standards (Cont'd) | | Result |
|--|--|--------|
| Measure | | |
| Definitions Given for Expenditure Line Items | | yes |
| Historical Trend Statistics Provided | | no |
| Total Score/34 | | 20 |
| Nationwide Rank/75 | | 23 |

Note: Expenditures not recorded due to inter-program credits.



New Westminster (B.C.)

All dollar figures are per household. New Westminster (B.C.) has 28,670 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|----------|----------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$3,430 | \$3,839 | \$4,599 |
| Liabilities | \$1,838 | \$2,097 | \$3,093 |
| Capital assets | \$10,404 | \$11,155 | \$20,263 |
| Long-term debt | \$245 | \$375 | \$1,066 |
| Investment in subsidiaries | \$0 | \$0 | \$21 |
| Employee Future Benefit Liability | \$244 | \$259 | \$3,093 |

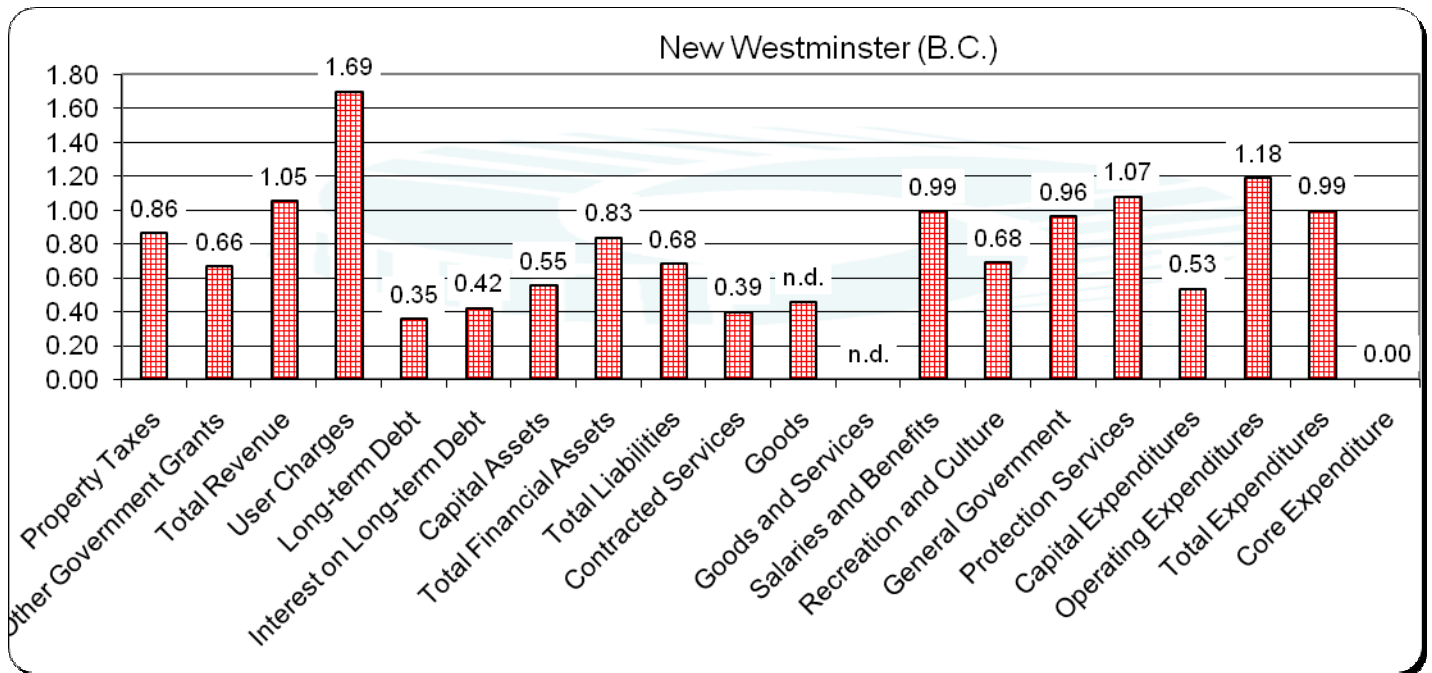
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$4,209 | \$4,410 | \$4,199 |
| Net Taxes | \$1,592 | \$1,700 | \$1,980 |
| Other Govt. Grants | \$146 | \$148 | \$223 |
| User Charges | \$1,467 | \$1,900 | \$1,121 |
| Development Contributions | \$283 | \$341 | \$216 |
| Other | \$721 | \$320 | \$509 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$4,154 | \$4,260 | \$4,290 |
| Capital | \$772 | \$760 | \$1,434 |
| Operating | \$3,382 | \$3,500 | \$2,958 |
| General Govt. | no data | \$364 | \$379 |
| Protection Services | no data | \$1,029 | \$959 |
| Recreation and Culture | no data | \$600 | \$878 |
| Core | 0% | 0% | 46% |
| Non-core | 0% | 100% | 54% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| <small>(Operating expenditure with goods and contracted services separated.)</small> | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$1,970 | 56.3% | \$1,994 |
| Contracted Services | \$263 | 7.5% | \$667 |
| Goods | \$284 | 8.1% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$32 | 0.9% | \$115 |
| Grants to Other Organizations | \$57 | 1.6% | \$416 |

| Reporting Standards | | Result |
|---|--|---------|
| Measure | | |
| Days to Sign Audit Opinion | | 85 |
| Capital Assets on Stmt. Financial Position | | yes |
| Expenditures by Object Presented | | yes |
| Capital and Operating Exp. By Fn. Separated | | partial |

| Reporting Standards (Cont'd) | | Result |
|--|--|--------|
| Measure | | |
| Definitions Given for Expenditure Line Items | | yes |
| Historical Trend Statistics Provided | | yes |
| Total Score/34 | | 25 |
| Nationwide Rank/75 | | 7 |



North Vancouver (B.C.)

All dollar figures are per household. North Vancouver (B.C.) has 30,957 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$5,477 | \$5,090 | \$4,599 |
| Liabilities | \$1,335 | \$1,411 | \$3,093 |
| Capital assets | \$8,594 | \$9,543 | \$20,263 |
| Long-term debt | \$151 | \$0 | \$1,066 |
| Investment in subsidiaries | \$65 | \$65 | \$21 |
| Employee Future Benefit Liability | \$200 | \$199 | \$3,093 |

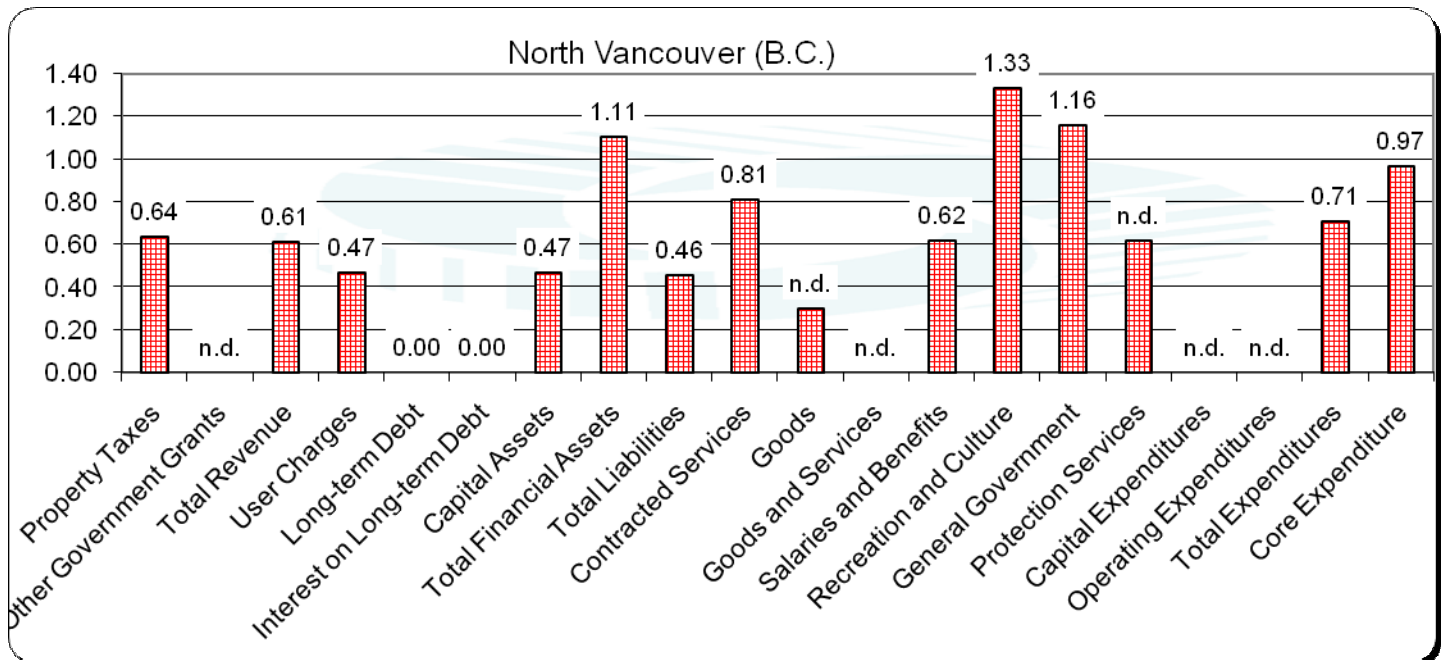
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$3,628 | \$2,576 | \$4,199 |
| Net Taxes | \$1,145 | \$1,265 | \$1,980 |
| Other Govt. Grants | \$224 | no data | \$223 |
| User Charges | \$1,722 | \$526 | \$1,121 |
| Development Contributions | \$0 | \$0 | \$216 |
| Other | \$493 | \$297 | \$509 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$2,808 | \$3,039 | \$4,290 |
| Capital | \$874 | no data | \$1,434 |
| Operating | \$1,934 | no data | \$2,958 |
| General Govt. | \$455 | \$439 | \$379 |
| Protection Services | \$562 | \$595 | \$959 |
| Recreation and Culture | \$615 | \$1,170 | \$878 |
| Core | 31% | 45% | 46% |
| Non-core | 69% | 55% | 54% |

| Expenditures by Object | | | |
|---|---------|----------|-----------|
| (Total expenditure with goods and contracted services separated.) | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$1,272 | 41.8% | \$2,059 |
| Contracted Services | \$1,423 | 46.8% | \$1,757 |
| Goods | \$344 | 11.3% | \$1,138 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$0 | 0.0% | \$79 |
| Grants to Other Organizations | \$0 | 0.0% | \$234 |

| Reporting Standards | |
|---|----------|
| Measure | Result |
| Days to Sign Audit Opinion | 77 |
| Capital Assets on Stmt. Financial Position | yes |
| Expenditures by Object Presented | yes |
| Capital and Operating Exp. By Fn. Separated | separate |

| Reporting Standards (Cont'd) | |
|--|--------|
| Measure | Result |
| Definitions Given for Expenditure Line Items | yes |
| Historical Trend Statistics Provided | no |
| Total Score/34 | 19 |
| Nationwide Rank/75 | 24 |



Port Coquitlam (B.C.)

All dollar figures are per household. Port Coquitlam (B.C.) has 19,689 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|----------|----------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$5,199 | \$4,310 | \$4,599 |
| Liabilities | \$2,793 | \$2,347 | \$3,093 |
| Capital assets | \$11,888 | \$16,067 | \$20,263 |
| Long-term debt | \$0 | \$0 | \$1,066 |
| Investment in subsidiaries | \$0 | \$0 | \$21 |
| Employee Future Benefit Liability | \$156 | \$152 | \$3,093 |

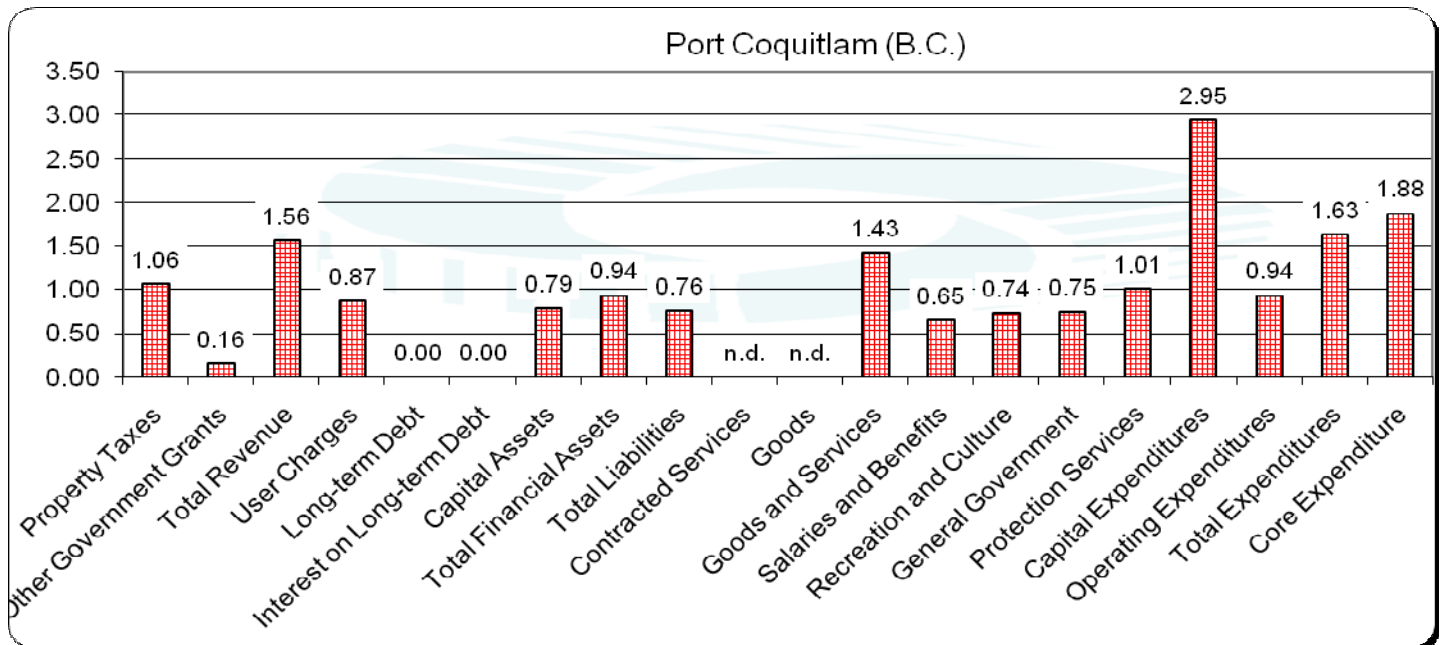
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$4,446 | \$6,553 | \$4,199 |
| Net Taxes | no data | \$2,107 | \$1,980 |
| Other Govt. Grants | \$27 | \$35 | \$223 |
| User Charges | \$937 | \$977 | \$1,121 |
| Development Contributions | \$897 | no data | \$216 |
| Other | \$702 | \$3,304 | \$509 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$4,242 | \$6,996 | \$4,290 |
| Capital | \$1,292 | \$4,224 | \$1,434 |
| Operating | \$2,950 | \$2,773 | \$2,958 |
| General Govt. | \$284 | \$283 | \$379 |
| Protection Services | \$939 | \$972 | \$959 |
| Recreation and Culture | \$647 | \$646 | \$878 |
| Core | 55% | 87% | 46% |
| Non-core | 42% | 13% | 54% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| (Operating expenditure with goods and contracted services combined.) | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$1,249 | 45.0% | \$1,910 |
| Contracted Services | no data | 0.0% | no data |
| Goods | no data | 0.0% | no data |
| Goods/Services Combined | \$1,646 | 59.3% | \$1,152 |
| Interest Expense | | 0.0% | \$109 |
| Grants to Other Organizations | | 0.0% | \$429 |

| Reporting Standards | |
|---|----------|
| Measure | Result |
| Days to Sign Audit Opinion | 93 |
| Capital Assets on Stmt. Financial Position | yes |
| Expenditures by Object Presented | yes |
| Capital and Operating Exp. By Fn. Separated | separate |

| Reporting Standards (Cont'd) | |
|--|--------|
| Measure | Result |
| Definitions Given for Expenditure Line Items | no |
| Historical Trend Statistics Provided | no |
| Total Score/34 | 23 |
| Nationwide Rank/75 | 13 |



Prince George (B.C.)

All dollar figures are per household. Prince George (B.C.) has 30,062 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|----------|----------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$2,753 | \$2,643 | \$4,599 |
| Liabilities | \$5,250 | \$5,502 | \$3,093 |
| Capital assets | \$19,961 | \$20,326 | \$20,263 |
| Long-term debt | \$4,185 | \$3,990 | \$1,066 |
| Investment in subsidiaries | \$0 | \$0 | \$21 |
| Employee Future Benefit Liability | \$0 | \$258 | \$3,093 |

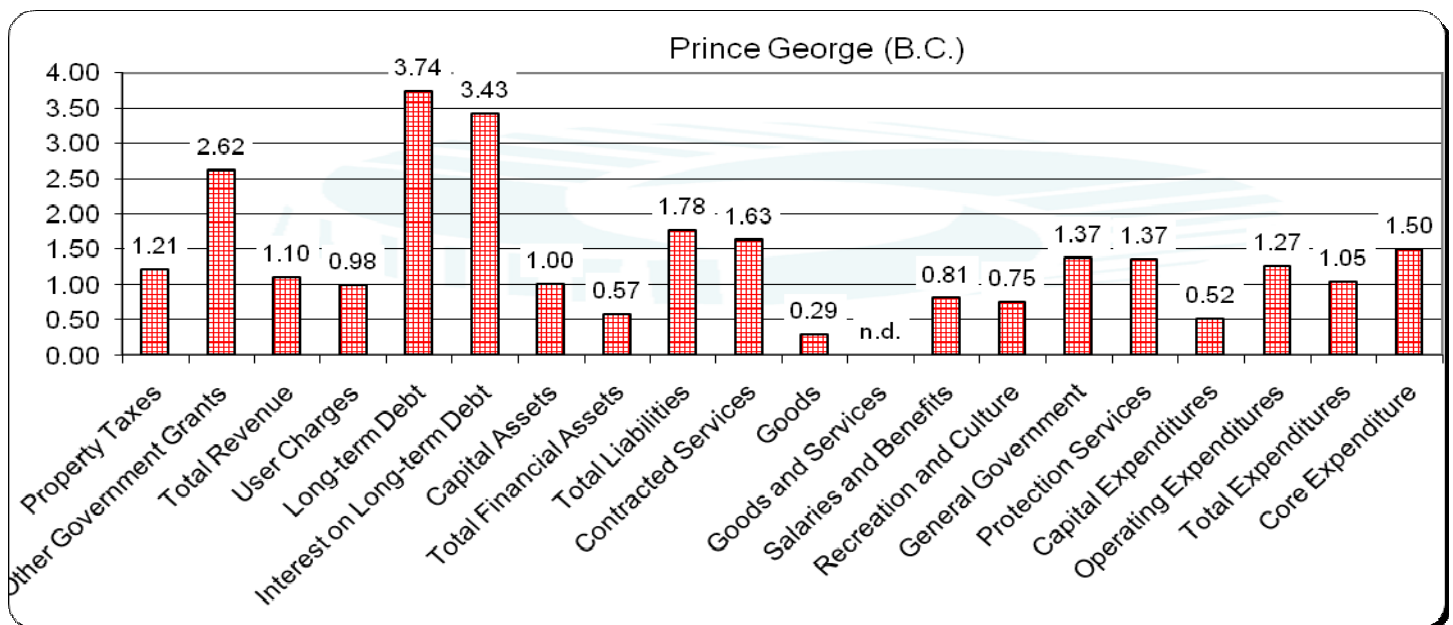
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$4,204 | \$4,623 | \$4,199 |
| Net Taxes | \$2,155 | \$2,391 | \$1,980 |
| Other Govt. Grants | \$319 | \$586 | \$223 |
| User Charges | \$1,093 | \$1,104 | \$1,121 |
| Development Contributions | \$0 | \$41 | \$216 |
| Other | \$369 | \$339 | \$509 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$4,074 | \$4,486 | \$4,290 |
| Capital | \$658 | \$738 | \$1,434 |
| Operating | no data | \$3,748 | \$2,958 |
| General Govt. | \$493 | \$521 | \$379 |
| Protection Services | \$1,067 | \$1,312 | \$959 |
| Recreation and Culture | \$720 | \$656 | \$878 |
| Core | 54% | 69% | 46% |
| Non-core | 46% | 31% | 54% |

| Expenditures by Object | | | |
|---|---------|----------|-----------|
| (Operating expenditure with goods and contracted services separated.) | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$1,617 | 43.1% | \$1,994 |
| Contracted Services | \$1,087 | 29.0% | \$667 |
| Goods | \$181 | 4.8% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$262 | 7.0% | \$115 |
| Grants to Other Organizations | \$445 | 11.9% | \$416 |

| Reporting Standards | |
|---|--------------|
| Measure | Result |
| Days to Sign Audit Opinion | 79 |
| Capital Assets on Stmt. Financial Position | yes |
| Expenditures by Object Presented | yes |
| Capital and Operating Exp. By Fn. Separated | consolidated |

| Reporting Standards (Cont'd) | |
|--|--------|
| Measure | Result |
| Definitions Given for Expenditure Line Items | yes |
| Historical Trend Statistics Provided | no |
| Total Score/34 | 21 |
| Nationwide Rank/75 | 21 |



Richmond (B.C.)

All dollar figures are per household. Richmond (B.C.) has 64,367 households. See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|----------|----------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$9,198 | \$9,333 | \$4,599 |
| Liabilities | \$3,233 | \$3,424 | \$3,093 |
| Capital assets | \$19,410 | \$21,366 | \$20,263 |
| Long-term debt | \$329 | \$285 | \$1,066 |
| Investment in subsidiaries | \$0 | \$0 | \$21 |
| Employee Future Benefit Liability | \$330 | \$342 | \$3,093 |

| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$7,400 | \$5,482 | \$4,199 |
| Net Taxes | \$2,103 | \$2,346 | \$1,980 |
| Other Govt. Grants | \$276 | \$134 | \$223 |
| User Charges | \$788 | \$1,379 | \$1,121 |
| Development Contributions | \$534 | \$148 | \$216 |
| Other | \$3,396 | \$1,088 | \$509 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$5,403 | \$5,538 | \$4,290 |
| Capital | \$2,061 | \$1,959 | \$1,434 |
| Operating | \$3,342 | \$3,579 | \$2,958 |
| General Govt. | no data | \$459 | \$379 |
| Protection Services | no data | \$999 | \$959 |
| Recreation and Culture | no data | \$691 | \$878 |
| Core | 0% | 0% | 46% |
| Non-core | 0% | 100% | 54% |

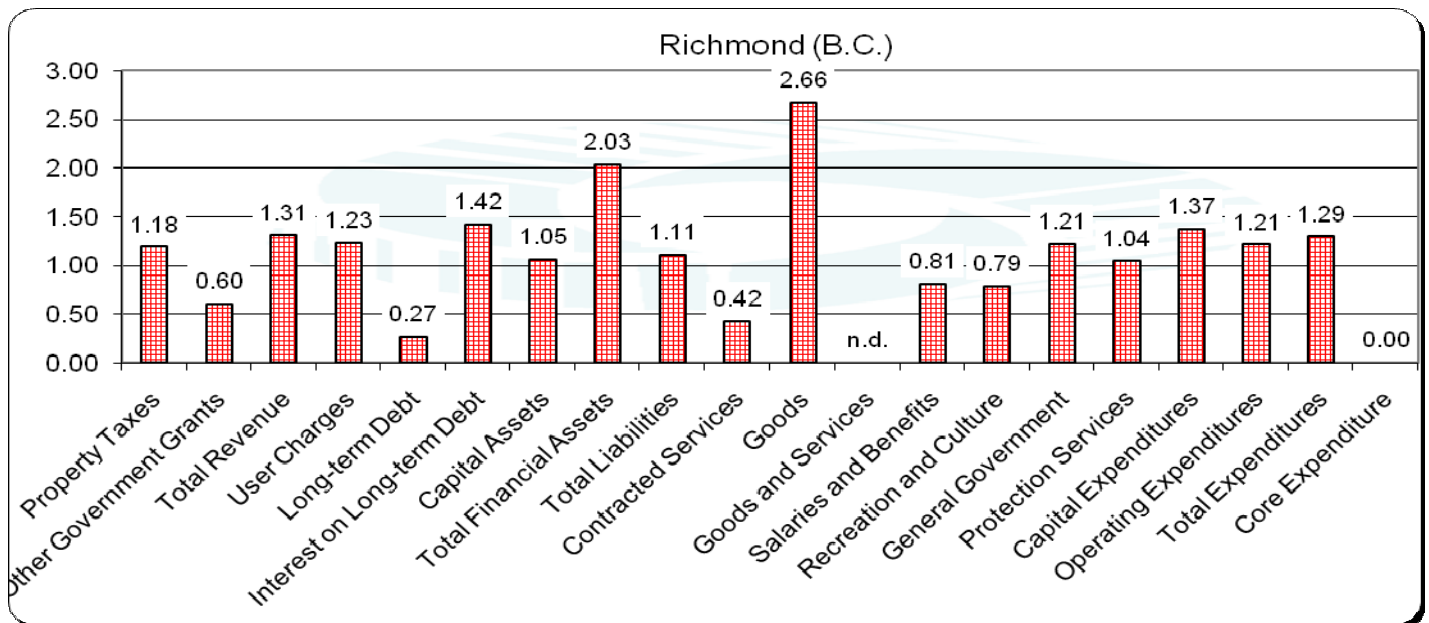
| Expenditures by Object | | | |
|---|---------|----------|-----------|
| (Total expenditure with goods and contracted services separated.) | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$1,660 | 30.0% | \$2,059 |
| Contracted Services | \$738 | 13.3% | \$1,757 |
| Goods | \$3,032 | 54.7% | \$1,138 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$108 | 2.0% | \$79 |
| Grants to Other Organizations | \$0 | 0.0% | \$234 |

Reporting Standards

| Measure | Result |
|---|---------|
| Days to Sign Audit Opinion | 86 |
| Capital Assets on Stmt. Financial Position | yes |
| Expenditures by Object Presented | yes |
| Capital and Operating Exp. By Fn. Separated | partial |

Reporting Standards (Cont'd)

| Measure | Result |
|--|--------|
| Definitions Given for Expenditure Line Items | yes |
| Historical Trend Statistics Provided | yes |
| Total Score/34 | 24 |
| Nationwide Rank/75 | 9 |



Saanich (B.C.)

All dollar figures are per household. Saanich (B.C.) has 48,105 households. See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$2,111 | \$2,228 | \$4,599 |
| Liabilities | \$1,443 | \$1,435 | \$3,093 |
| Capital assets | \$8,034 | \$8,437 | \$20,263 |
| Long-term debt | \$449 | \$394 | \$1,066 |
| Investment in subsidiaries | \$0 | \$0 | \$21 |
| Employee Future Benefit Liability | \$210 | \$214 | \$3,093 |

| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$2,767 | \$2,833 | \$4,199 |
| Net Taxes | \$1,546 | \$1,685 | \$1,980 |
| Other Govt. Grants | \$220 | \$40 | \$223 |
| User Charges | \$84 | \$323 | \$1,121 |
| Development Contributions | \$12 | \$11 | \$216 |
| Other | \$989 | \$711 | \$509 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$2,661 | \$2,708 | \$4,290 |
| Capital | \$414 | \$421 | \$1,434 |
| Operating | \$2,132 | \$2,287 | \$2,958 |
| General Govt. | \$247 | \$220 | \$379 |
| Protection Services | \$755 | \$796 | \$959 |
| Recreation and Culture | \$750 | \$681 | \$878 |
| Core | 45% | 66% | 46% |
| Non-core | 48% | 34% | 54% |

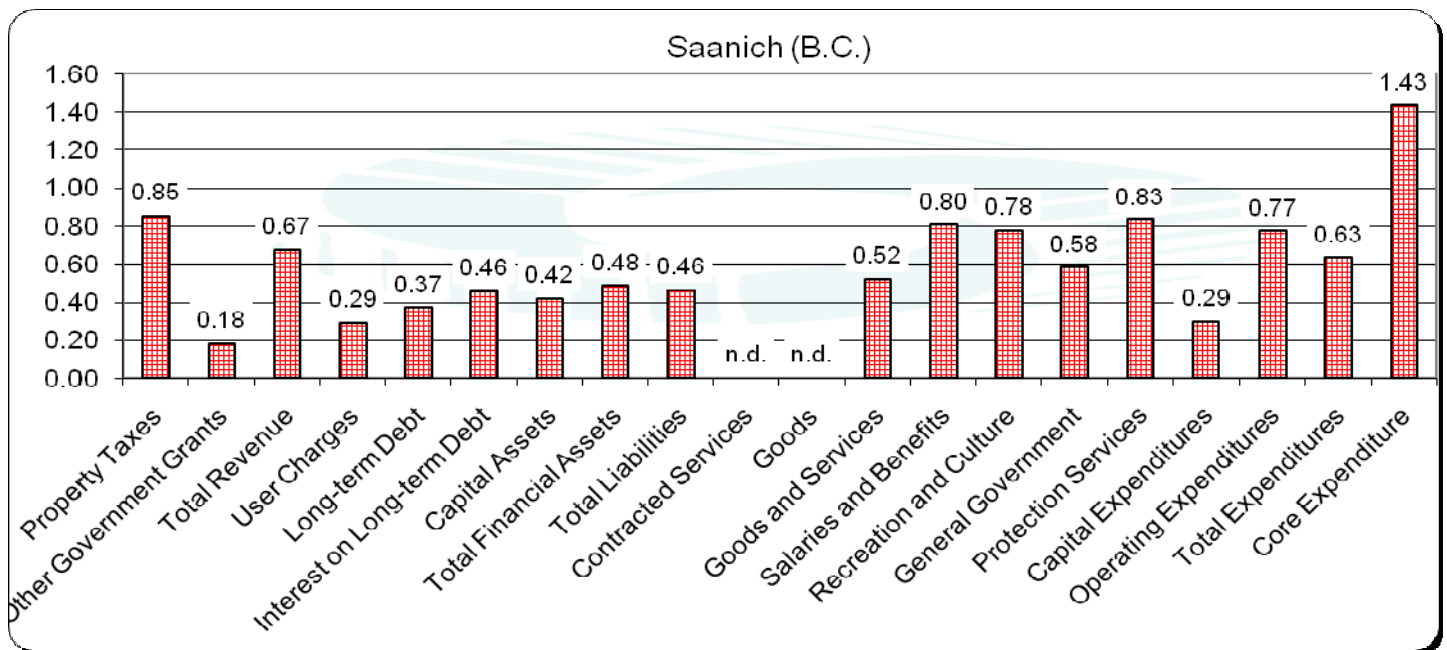
| Expenditures by Object | | | |
|--|---------|----------|-----------|
| (Operating expenditure with goods and contracted services combined.) | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$1,535 | 67.1% | \$1,910 |
| Contracted Services | no data | 0.0% | no data |
| Goods | no data | 0.0% | no data |
| Goods/Services Combined | \$598 | 26.2% | \$1,152 |
| Interest Expense | \$35 | 1.5% | \$109 |
| Grants to Other Organizations | | 0.0% | \$429 |

Reporting Standards

| Measure | Result |
|---|----------|
| Days to Sign Audit Opinion | 107 |
| Capital Assets on Stmt. Financial Position | yes |
| Expenditures by Object Presented | yes |
| Capital and Operating Exp. By Fn. Separated | separate |

Reporting Standards (Cont'd)

| Measure | Result |
|--|--------|
| Definitions Given for Expenditure Line Items | yes |
| Historical Trend Statistics Provided | yes |
| Total Score/34 | 26 |
| Nationwide Rank/75 | 5 |



Surrey (B.C.)

All dollar figures are per household. Surrey (B.C.) has 139,193 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|----------|----------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$6,203 | \$6,209 | \$4,599 |
| Liabilities | \$3,391 | \$3,528 | \$3,093 |
| Capital assets | \$15,761 | \$17,012 | \$20,263 |
| Long-term debt | \$0 | \$0 | \$1,066 |
| Investment in subsidiaries | \$0 | \$0 | \$21 |
| Employee Future Benefit Liability | \$111 | \$115 | \$3,093 |

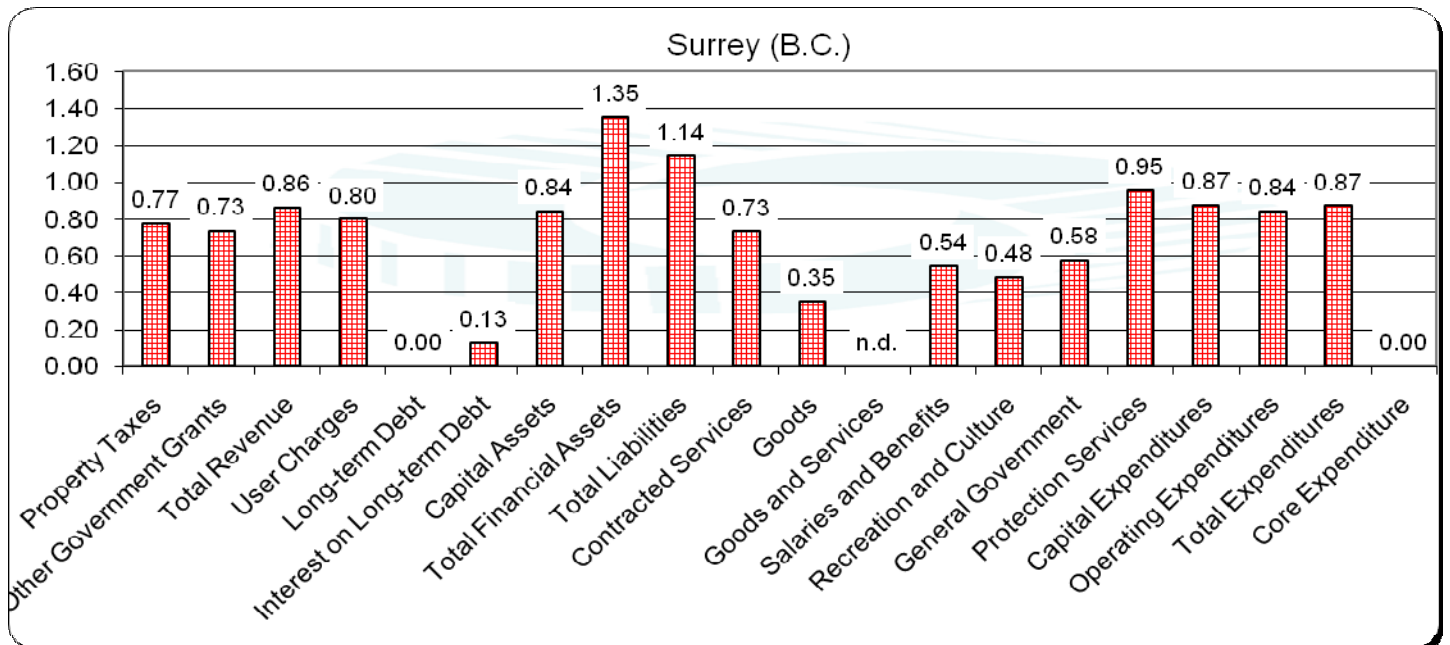
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$3,659 | \$3,603 | \$4,199 |
| Net Taxes | \$1,410 | \$1,529 | \$1,980 |
| Other Govt. Grants | \$91 | \$163 | \$223 |
| User Charges | \$573 | \$893 | \$1,121 |
| Development Contributions | \$224 | \$552 | \$216 |
| Other | \$1,168 | \$273 | \$509 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$3,340 | \$3,734 | \$4,290 |
| Capital | \$1,071 | \$1,251 | \$1,434 |
| Operating | \$2,269 | \$2,483 | \$2,958 |
| General Govt. | no data | \$218 | \$379 |
| Protection Services | no data | \$914 | \$959 |
| Recreation and Culture | no data | \$425 | \$878 |
| Core | 0% | 0% | 46% |
| Non-core | 0% | 100% | 54% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| <small>(Operating expenditure with goods and contracted services separated.)</small> | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$1,078 | 43.4% | \$1,994 |
| Contracted Services | \$488 | 19.6% | \$667 |
| Goods | \$218 | 8.8% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$10 | 0.4% | \$115 |
| Grants to Other Organizations | \$14 | 0.6% | \$416 |

| Reporting Standards | | Result |
|---|--|----------|
| Measure | | |
| Days to Sign Audit Opinion | | 87 |
| Capital Assets on Stmt. Financial Position | | yes |
| Expenditures by Object Presented | | yes |
| Capital and Operating Exp. By Fn. Separated | | separate |

| Reporting Standards (Cont'd) | | Result |
|--|--|--------|
| Measure | | |
| Definitions Given for Expenditure Line Items | | yes |
| Historical Trend Statistics Provided | | yes |
| Total Score/34 | | 28 |
| Nationwide Rank/75 | | 2 |



Vancouver (B.C.)

All dollar figures are per household. Vancouver (B.C.) has 273,804 households. See the Guide to City Reports for more explanation.

| Measure | 2007 | 2008 | Reg. Avg. |
|-----------------------------------|----------|----------|-----------|
| Financial assets | \$3,804 | \$3,250 | \$4,599 |
| Liabilities | \$3,816 | \$3,826 | \$3,093 |
| Capital assets | \$40,006 | \$47,977 | \$20,263 |
| Long-term debt | \$1,879 | \$1,769 | \$1,066 |
| Investment in subsidiaries | \$0 | \$212 | \$21 |
| Employee Future Benefit Liability | \$293 | \$306 | \$3,093 |

| Measure | 2007 | 2008 | Reg. Avg. |
|---------------------------|---------|---------|-----------|
| Total Revenue | \$4,150 | \$4,282 | \$4,199 |
| Net Taxes | \$1,948 | \$2,013 | \$1,980 |
| Other Govt. Grants | \$103 | \$91 | \$223 |
| User Charges | \$1,836 | \$1,863 | \$1,121 |
| Development Contributions | \$0 | \$0 | \$216 |
| Other | \$305 | \$6 | \$509 |

| Measure | 2007 | 2008 | Prov. Avg. |
|------------------------|---------|---------|------------|
| Total | \$3,564 | \$4,856 | \$4,290 |
| Capital | \$701 | \$1,019 | \$1,434 |
| Operating | \$2,863 | \$3,837 | \$2,958 |
| General Govt. | \$427 | \$508 | \$379 |
| Protection Services | \$1,044 | \$1,097 | \$959 |
| Recreation and Culture | \$757 | \$1,441 | \$878 |
| Core | 48% | 60% | 46% |
| Non-core | 52% | 40% | 54% |

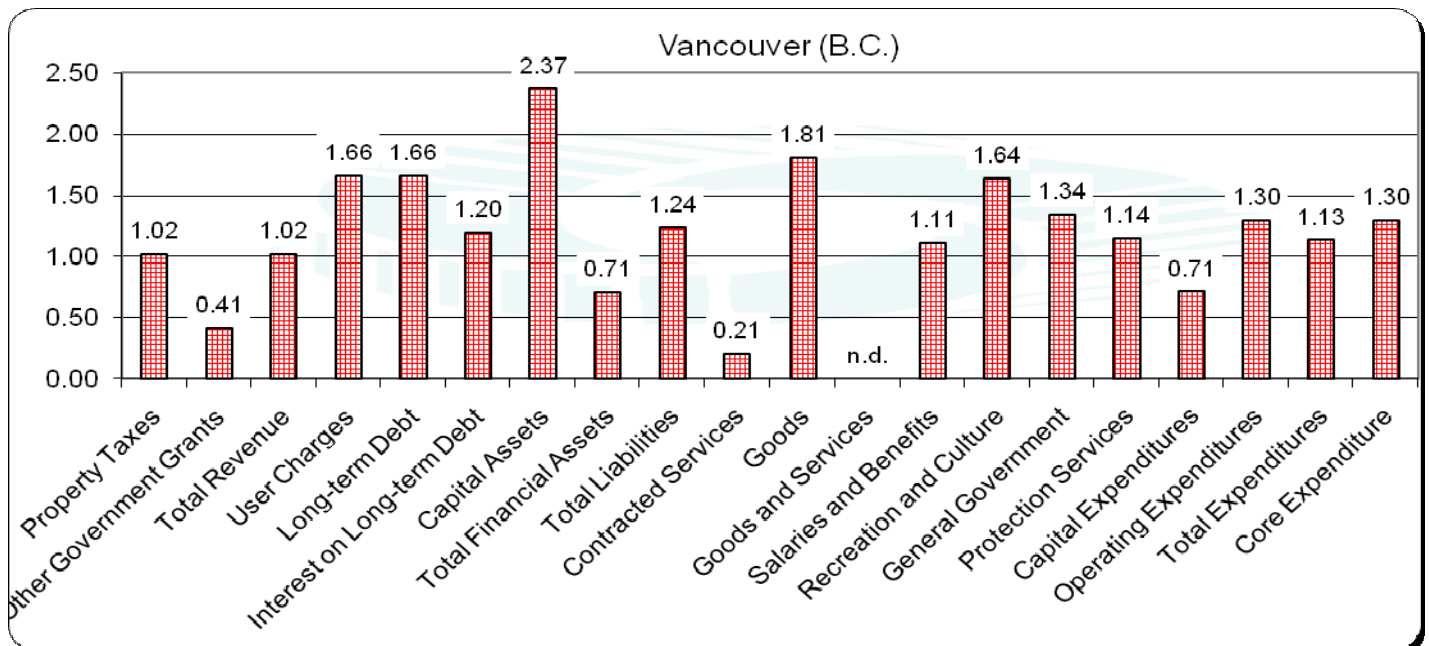
| Measure | 2008 | Per cent | Grp. Avg. |
|-------------------------------|---------|----------|-----------|
| Salaries and Benefits | \$2,207 | 57.5% | \$1,994 |
| Contracted Services | \$140 | 3.6% | \$667 |
| Goods | \$1,125 | 29.3% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$92 | 2.4% | \$115 |
| Grants to Other Organizations | | 0.0% | \$416 |

Reporting Standards

| Measure | Result |
|---|--------------|
| Days to Sign Audit Opinion | 84 |
| Capital Assets on Stmt. Financial Position | yes |
| Expenditures by Object Presented | yes |
| Capital and Operating Exp. By Fn. Separated | consolidated |

Reporting Standards (Cont'd)

| Measure | Result |
|--|--------|
| Definitions Given for Expenditure Line Items | yes |
| Historical Trend Statistics Provided | yes |
| Total Score/34 | 23 |
| Nationwide Rank/75 | 13 |



Victoria (B.C.)

All dollar figures are per household. Victoria (B.C.) has 44,783 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|----------|----------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$2,246 | \$2,507 | \$4,599 |
| Liabilities | \$1,861 | \$1,926 | \$3,093 |
| Capital assets | \$10,405 | \$11,028 | \$20,263 |
| Long-term debt | \$1,009 | \$974 | \$1,066 |
| Investment in subsidiaries | \$0 | \$0 | \$21 |
| Employee Future Benefit Liability | \$223 | \$249 | \$3,093 |

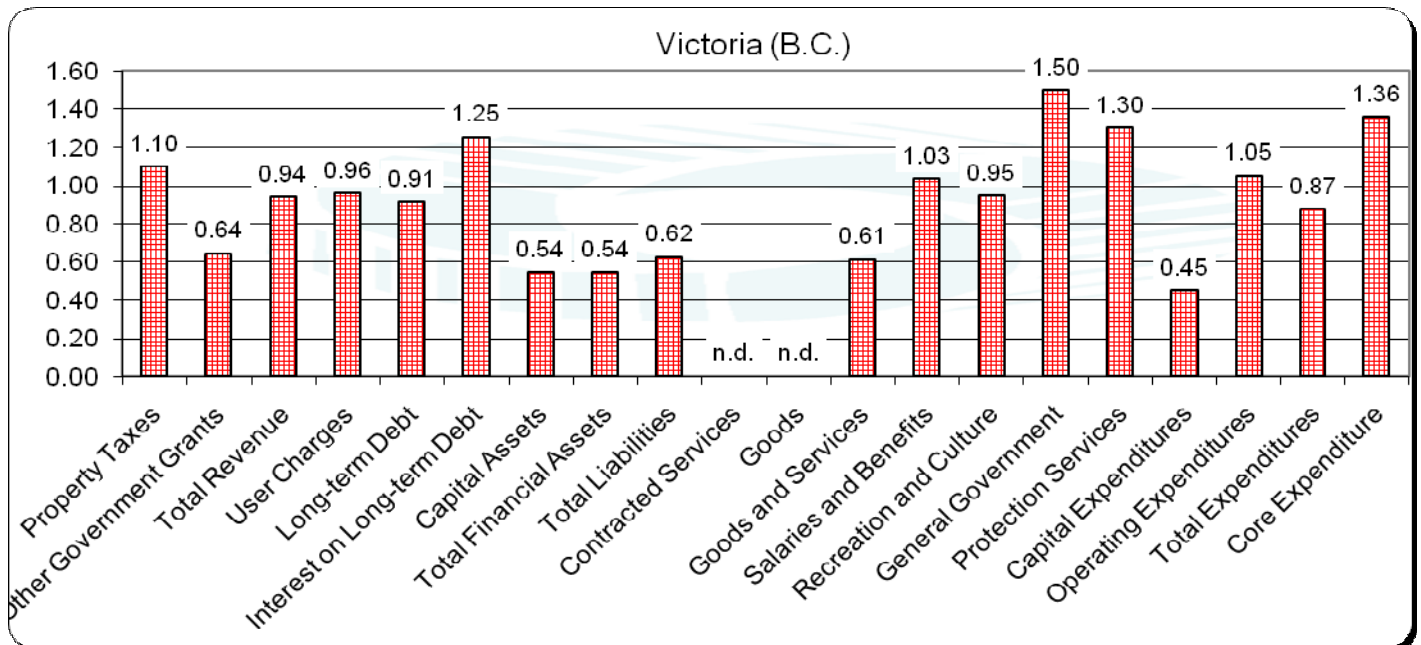
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$3,729 | \$3,942 | \$4,199 |
| Net Taxes | \$1,934 | \$2,170 | \$1,980 |
| Other Govt. Grants | \$152 | \$144 | \$223 |
| User Charges | \$961 | \$1,072 | \$1,121 |
| Development Contributions | \$0 | \$0 | \$216 |
| Other | \$1,536 | \$556 | \$509 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$3,414 | \$3,747 | \$4,290 |
| Capital | \$556 | \$645 | \$1,434 |
| Operating | \$2,857 | \$3,102 | \$2,958 |
| General Govt. | \$492 | \$567 | \$379 |
| Protection Services | \$1,181 | \$1,247 | \$959 |
| Recreation and Culture | \$716 | \$830 | \$878 |
| Core | 55% | 63% | 46% |
| Non-core | 45% | 37% | 54% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| (Total expenditure with goods and contracted services combined.) | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$1,988 | 53.1% | \$1,925 |
| Contracted Services | no data | 0.0% | no data |
| Goods | no data | 0.0% | no data |
| Goods/Services Combined | \$1,377 | 36.7% | \$2,249 |
| Interest Expense | \$96 | 2.6% | \$83 |
| Grants to Other Organizations | \$0 | 0.0% | \$280 |

| Reporting Standards | | Result |
|---|--|----------|
| Measure | | |
| Days to Sign Audit Opinion | | 500 |
| Capital Assets on Stmt. Financial Position | | yes |
| Expenditures by Object Presented | | yes |
| Capital and Operating Exp. By Fn. Separated | | separate |

| Reporting Standards (Cont'd) | | Result |
|--|--|--------|
| Measure | | |
| Definitions Given for Expenditure Line Items | | yes |
| Historical Trend Statistics Provided | | yes |
| Total Score/34 | | 24 |
| Nationwide Rank/75 | | 9 |



Calgary (Alta.)

All dollar figures are per household. Calgary (Alta.) has 401,389 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|----------|----------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$9,456 | \$10,310 | \$8,731 |
| Liabilities | \$7,566 | \$8,616 | \$7,221 |
| Capital assets | \$24,299 | \$27,424 | \$25,121 |
| Long-term debt | \$4,228 | \$4,880 | \$3,613 |
| Investment in subsidiaries | \$3,642 | \$3,984 | \$1,493 |
| Employee Future Benefit Liability | \$576 | \$619 | \$7,221 |

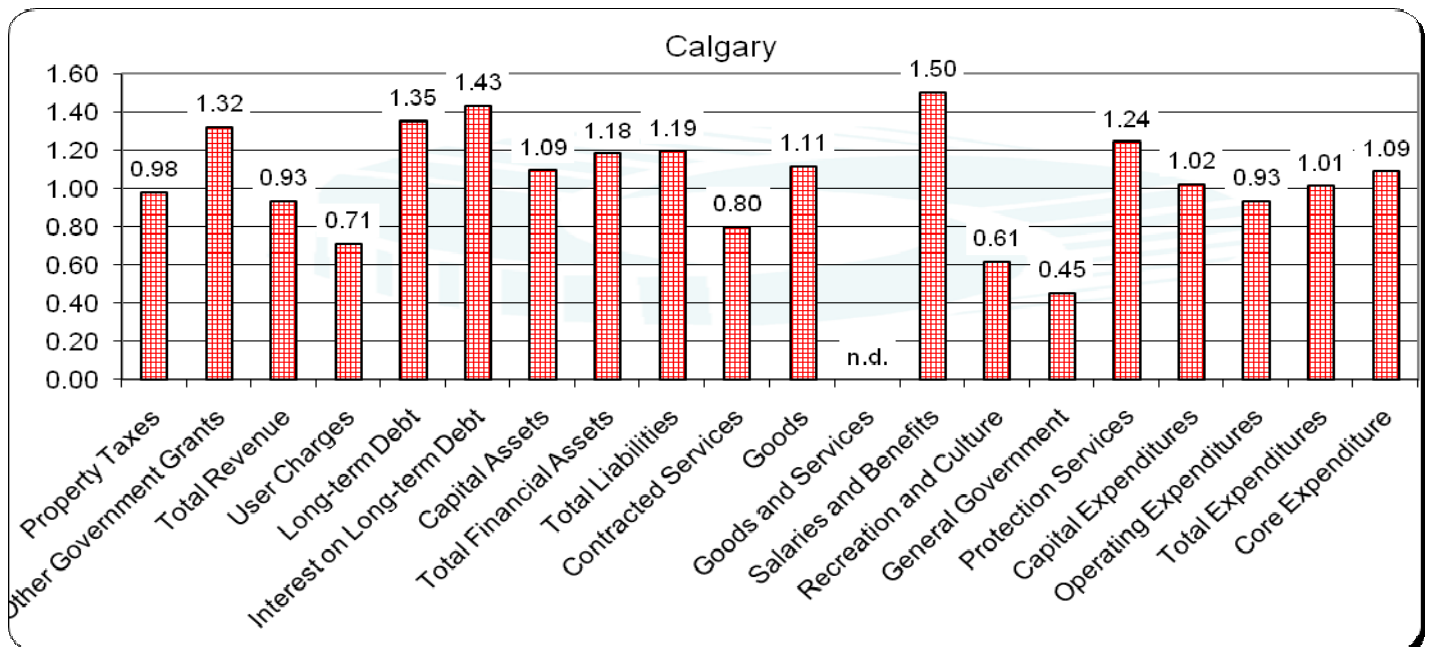
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$7,216 | \$7,994 | \$8,580 |
| Net Taxes | \$3,010 | \$3,047 | \$3,113 |
| Other Govt. Grants | \$1,203 | \$1,663 | \$1,259 |
| User Charges | \$0 | \$2,003 | \$2,830 |
| Development Contributions | \$335 | \$310 | \$172 |
| Other | \$2,213 | \$377 | \$967 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$6,886 | \$8,195 | \$8,109 |
| Capital | \$2,554 | \$3,365 | \$3,302 |
| Operating | \$4,332 | \$4,829 | \$5,180 |
| General Govt. | \$480 | \$504 | \$1,113 |
| Protection Services | \$1,221 | \$1,416 | \$1,141 |
| Recreation and Culture | \$589 | \$651 | \$1,061 |
| Core | 75% | 72% | 66% |
| Non-core | 28% | 28% | 34% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| <small>(Operating expenditure with goods and contracted services separated.)</small> | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$2,996 | 62.0% | \$1,994 |
| Contracted Services | \$531 | 11.0% | \$667 |
| Goods | \$693 | 14.3% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$248 | 5.1% | \$115 |
| Grants to Other Organizations | \$214 | 4.4% | \$416 |

| Reporting Standards | | Result |
|---|--|----------|
| Measure | | |
| Days to Sign Audit Opinion | | 93 |
| Capital Assets on Stmt. Financial Position | | yes |
| Expenditures by Object Presented | | yes |
| Capital and Operating Exp. By Fn. Separated | | separate |

| Reporting Standards (Cont'd) | | Result |
|--|--|--------|
| Measure | | |
| Definitions Given for Expenditure Line Items | | no |
| Historical Trend Statistics Provided | | no |
| Total Score/34 | | 24 |
| Nationwide Rank/75 | | 9 |



Edmonton (Alta.)

All dollar figures are per household. Edmonton (Alta.) has 314,362 households.
See the Guide to City Reports for more explanation.

| Measure | 2007 | 2008 | Reg. Avg. |
|-----------------------------------|----------|----------|-----------|
| Financial assets | \$14,431 | \$13,658 | \$8,731 |
| Liabilities | \$5,117 | \$6,067 | \$7,221 |
| Capital assets | \$7,394 | \$9,628 | \$25,121 |
| Long-term debt | \$2,414 | \$3,312 | \$3,613 |
| Investment in subsidiaries | \$7,533 | \$7,730 | \$1,493 |
| Employee Future Benefit Liability | \$330 | \$351 | \$7,221 |

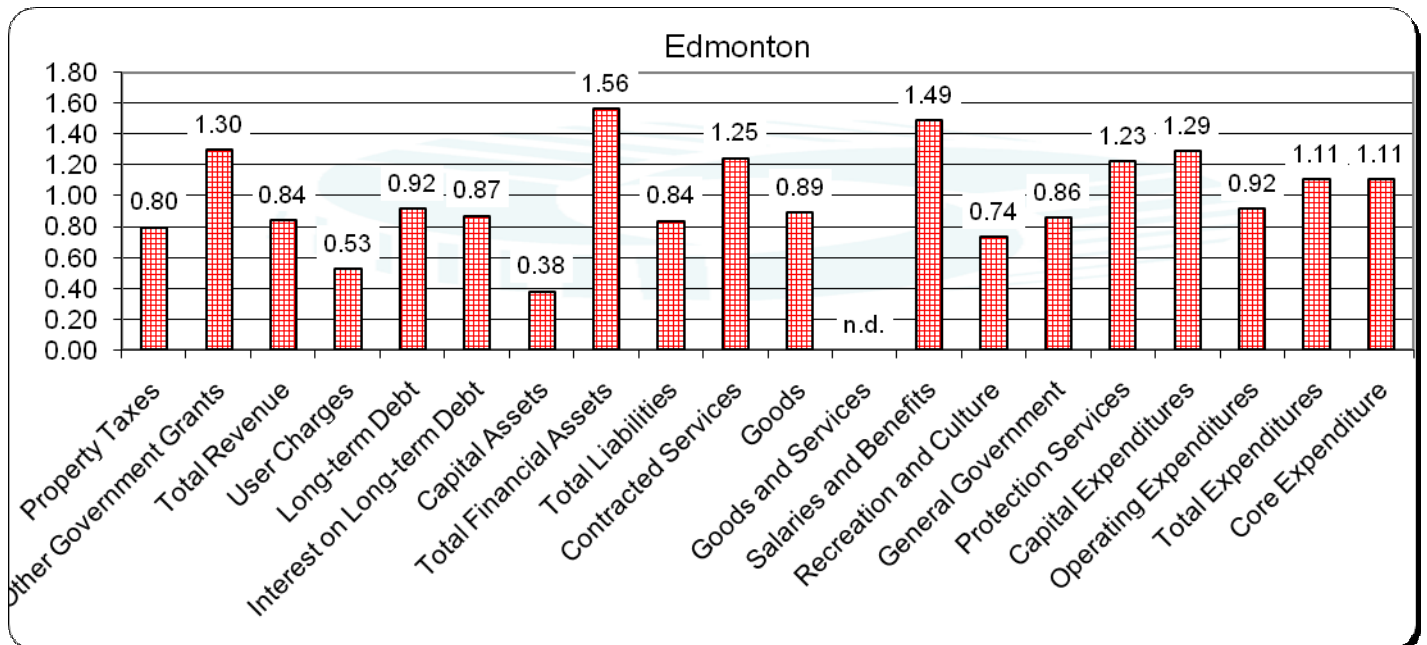
| Measure | 2007 | 2008 | Reg. Avg. |
|---------------------------|---------|---------|-----------|
| Total Revenue | \$7,120 | \$7,240 | \$8,580 |
| Net Taxes | \$2,175 | \$2,482 | \$3,113 |
| Other Govt. Grants | \$1,290 | \$1,637 | \$1,259 |
| User Charges | \$1,489 | \$1,498 | \$2,830 |
| Development Contributions | \$313 | \$584 | \$172 |
| Other | \$1,853 | \$513 | \$967 |

| Measure | 2007 | 2008 | Prov. Avg. |
|------------------------|---------|---------|------------|
| Total | \$6,881 | \$9,013 | \$8,109 |
| Capital | \$2,770 | \$4,259 | \$3,302 |
| Operating | \$4,112 | \$4,754 | \$5,180 |
| General Govt. | \$704 | \$959 | \$1,113 |
| Protection Services | \$1,229 | \$1,398 | \$1,141 |
| Recreation and Culture | \$726 | \$780 | \$1,061 |
| Core | 59% | 73% | 66% |
| Non-core | 41% | 27% | 34% |

| Measure | 2008 | Per cent | Grp. Avg. |
|-------------------------------|---------|----------|-----------|
| Salaries and Benefits | \$2,979 | 62.7% | \$1,994 |
| Contracted Services | \$831 | 17.5% | \$667 |
| Goods | \$555 | 11.7% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$151 | 3.2% | \$115 |
| Grants to Other Organizations | \$239 | 5.0% | \$416 |

| Measure | Result |
|---|----------|
| Days to Sign Audit Opinion | 91 |
| Capital Assets on Stmt. Financial Position | yes |
| Expenditures by Object Presented | yes |
| Capital and Operating Exp. By Fn. Separated | separate |

| Measure | Result |
|--|--------|
| Definitions Given for Expenditure Line Items | no |
| Historical Trend Statistics Provided | yes |
| Total Score/34 | 26 |
| Nationwide Rank/75 | 5 |



Grande Prairie (Alta.)

All dollar figures are per household. Grande Prairie (Alta.) has 17,941 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|----------|----------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$7,149 | \$8,223 | \$8,731 |
| Liabilities | \$4,227 | \$5,973 | \$7,221 |
| Capital assets | \$21,280 | \$24,690 | \$25,121 |
| Long-term debt | \$2,273 | \$3,063 | \$3,613 |
| Investment in subsidiaries | \$2,246 | \$2,279 | \$1,493 |
| Employee Future Benefit Liability | \$0 | \$0 | \$7,221 |

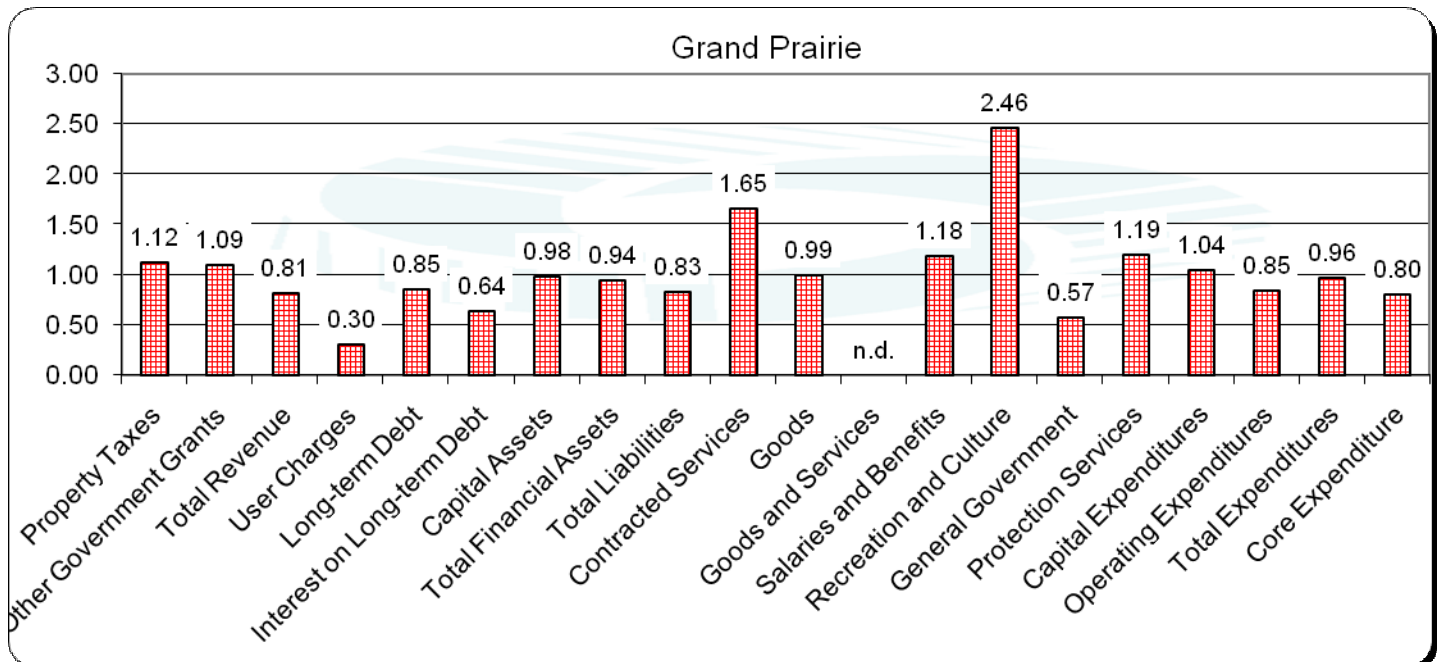
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$5,840 | \$6,990 | \$8,580 |
| Net Taxes | \$2,878 | \$3,481 | \$3,113 |
| Other Govt. Grants | \$906 | \$1,374 | \$1,259 |
| User Charges | \$817 | \$861 | \$2,830 |
| Development Contributions | \$202 | \$91 | \$172 |
| Other | \$0 | \$993 | \$967 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$6,117 | \$7,811 | \$8,109 |
| Capital | no data | \$3,431 | \$3,302 |
| Operating | no data | \$4,379 | \$5,180 |
| General Govt. | \$59 | \$640 | \$1,113 |
| Protection Services | \$1,221 | \$1,362 | \$1,141 |
| Recreation and Culture | \$1,302 | \$2,613 | \$1,061 |
| Core | 63% | 53% | 66% |
| Non-core | 37% | 47% | 34% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| <small>(Operating expenditure with goods and contracted services separated.)</small> | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$2,356 | 53.8% | \$1,994 |
| Contracted Services | \$1,102 | 25.2% | \$667 |
| Goods | \$618 | 14.1% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$110 | 2.5% | \$115 |
| Grants to Other Organizations | \$185 | 4.2% | \$416 |

| Reporting Standards | | Result |
|---|--|----------|
| Measure | | |
| Days to Sign Audit Opinion | | 58 |
| Capital Assets on Stmt. Financial Position | | yes |
| Expenditures by Object Presented | | yes |
| Capital and Operating Exp. By Fn. Separated | | separate |

| Reporting Standards (Cont'd) | | Result |
|--|--|--------|
| Measure | | |
| Definitions Given for Expenditure Line Items | | no |
| Historical Trend Statistics Provided | | no |
| Total Score/34 | | 19 |
| Nationwide Rank/75 | | 24 |



Lethbridge (Alta.)

All dollar figures are per household. Lethbridge (Alta.) has 32,900 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|----------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | no data | \$7,310 | \$8,731 |
| Liabilities | no data | \$5,718 | \$7,221 |
| Capital assets | no data | \$29,176 | \$25,121 |
| Long-term debt | no data | \$1,516 | \$3,613 |
| Investment in subsidiaries | no data | \$219 | \$1,493 |
| Employee Future Benefit Liability | no data | \$363 | \$7,221 |

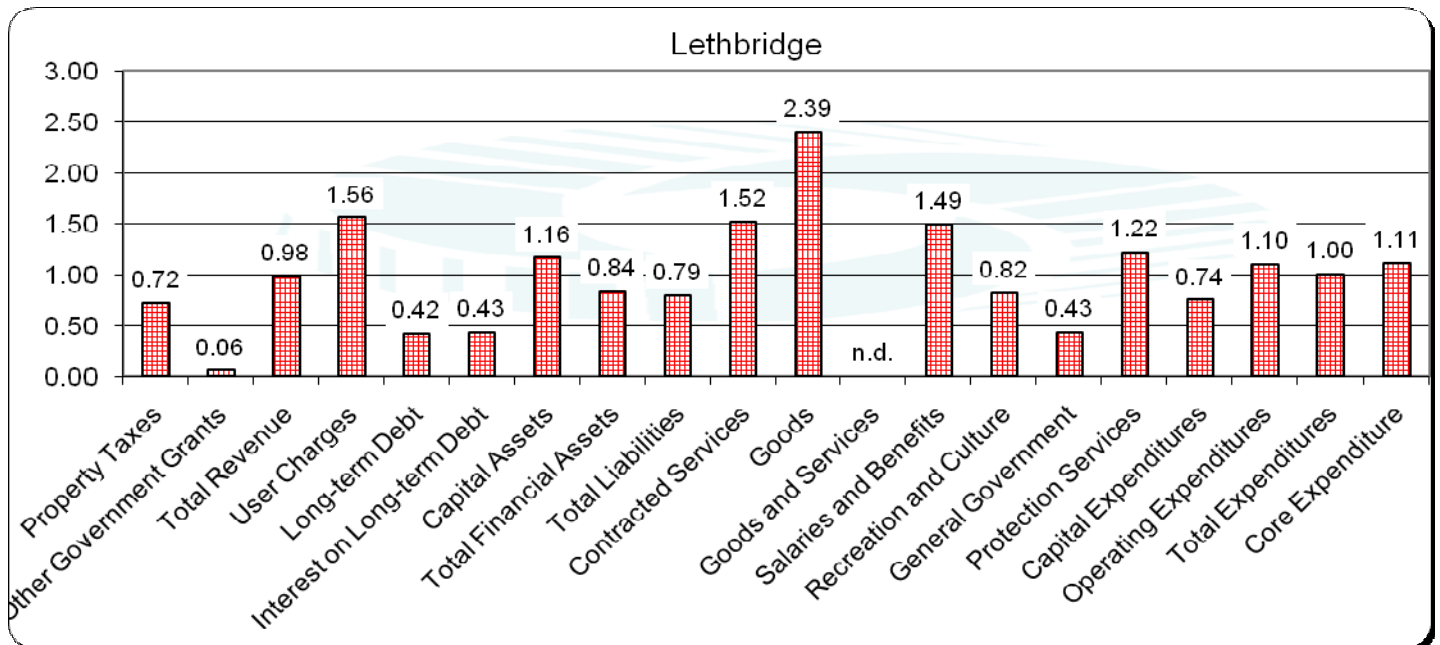
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | no data | \$8,392 | \$8,580 |
| Net Taxes | no data | \$2,237 | \$3,113 |
| Other Govt. Grants | no data | \$74 | \$1,259 |
| User Charges | no data | \$4,406 | \$2,830 |
| Development Contributions | no data | \$0 | \$172 |
| Other | no data | \$1,586 | \$967 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | no data | \$8,138 | \$8,109 |
| Capital | no data | \$2,456 | \$3,302 |
| Operating | no data | \$5,682 | \$5,180 |
| General Govt. | no data | \$480 | \$1,113 |
| Protection Services | no data | \$1,390 | \$1,141 |
| Recreation and Culture | no data | \$871 | \$1,061 |
| Core | 0% | 73% | 66% |
| Non-core | 0% | 27% | 34% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| <small>(Operating expenditure with goods and contracted services separated.)</small> | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$2,970 | 52.3% | \$1,994 |
| Contracted Services | \$1,011 | 17.8% | \$667 |
| Goods | \$1,490 | 26.2% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$74 | 1.3% | \$115 |
| Grants to Other Organizations | \$38 | 0.7% | \$416 |

| Reporting Standards | | Result |
|---|--|----------|
| Measure | | |
| Days to Sign Audit Opinion | | 89 |
| Capital Assets on Stmt. Financial Position | | yes |
| Expenditures by Object Presented | | yes |
| Capital and Operating Exp. By Fn. Separated | | separate |

| Reporting Standards (Cont'd) | | Result |
|--|--|--------|
| Measure | | |
| Definitions Given for Expenditure Line Items | | yes |
| Historical Trend Statistics Provided | | yes |
| Total Score/34 | | 29 |
| Nationwide Rank/75 | | 1 |



Medicine Hat (Alta.)

All dollar figures are per household. Medicine Hat (Alta.) has 24,729 households.
See the Guide to City Reports for more explanation.

| Measure | 2007 | 2008 | Reg. Avg. |
|-----------------------------------|----------|----------|-----------|
| Financial assets | \$14,846 | \$18,948 | \$8,731 |
| Liabilities | \$14,469 | \$14,949 | \$7,221 |
| Capital assets | \$45,595 | \$46,761 | \$25,121 |
| Long-term debt | \$7,885 | \$11,568 | \$3,613 |
| Investment in subsidiaries | \$0 | \$729 | \$1,493 |
| Employee Future Benefit Liability | \$136 | \$143 | \$7,221 |

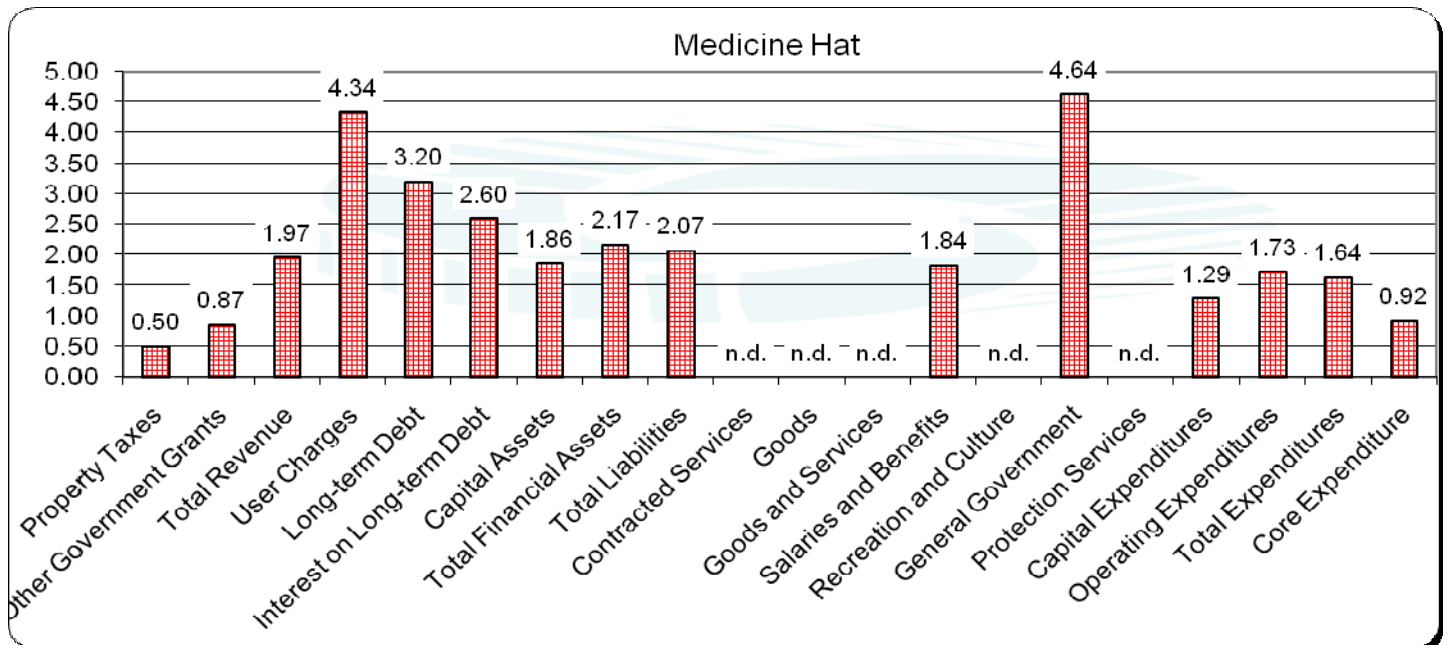
| Measure | 2007 | 2008 | Reg. Avg. |
|---------------------------|----------|----------|-----------|
| Total Revenue | \$16,132 | \$16,900 | \$8,580 |
| Net Taxes | \$2,211 | \$1,571 | \$3,113 |
| Other Govt. Grants | \$1,349 | \$1,090 | \$1,259 |
| User Charges | \$11,922 | \$12,284 | \$2,830 |
| Development Contributions | \$214 | \$129 | \$172 |
| Other | \$2,837 | \$1,364 | \$967 |

| Measure | 2007 | 2008 | Prov. Avg. |
|------------------------|----------|----------|------------|
| Total | \$18,136 | \$13,278 | \$8,109 |
| Capital | \$9,695 | \$4,248 | \$3,302 |
| Operating | \$8,350 | \$8,967 | \$5,180 |
| General Govt. | \$5,169 | \$5,166 | \$1,113 |
| Protection Services | no data | \$0 | \$1,141 |
| Recreation and Culture | no data | \$0 | \$1,061 |
| Core | 10% | 61% | 66% |
| Non-core | 90% | 39% | 34% |

| Measure | 2008 | Per cent | Grp. Avg. |
|-------------------------------|---------|----------|-----------|
| Salaries and Benefits | \$3,510 | 38.9% | \$1,910 |
| Contracted Services | \$1,657 | 18.3% | no data |
| Goods | \$1,282 | 14.2% | no data |
| Goods/Services Combined | no data | 0.0% | \$1,152 |
| Interest Expense | \$449 | 5.0% | \$109 |
| Grants to Other Organizations | \$32 | 0.4% | \$429 |

| Measure | Result |
|---|----------|
| Days to Sign Audit Opinion | 72 |
| Capital Assets on Stmt. Financial Position | yes |
| Expenditures by Object Presented | yes |
| Capital and Operating Exp. By Fn. Separated | separate |

| Measure | Result |
|--|--------|
| Definitions Given for Expenditure Line Items | no |
| Historical Trend Statistics Provided | yes |
| Total Score/34 | 25 |
| Nationwide Rank/75 | 7 |



Red Deer (Alta.)

All dollar figures are per household. Red Deer (Alta.) has 33,894 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|----------|----------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$7,222 | \$7,575 | \$8,731 |
| Liabilities | \$5,155 | \$7,449 | \$7,221 |
| Capital assets | \$24,450 | \$28,869 | \$25,121 |
| Long-term debt | \$1,133 | \$3,525 | \$3,613 |
| Investment in subsidiaries | \$86 | \$81 | \$1,493 |
| Employee Future Benefit Liability | \$37,432 | \$215 | \$7,221 |

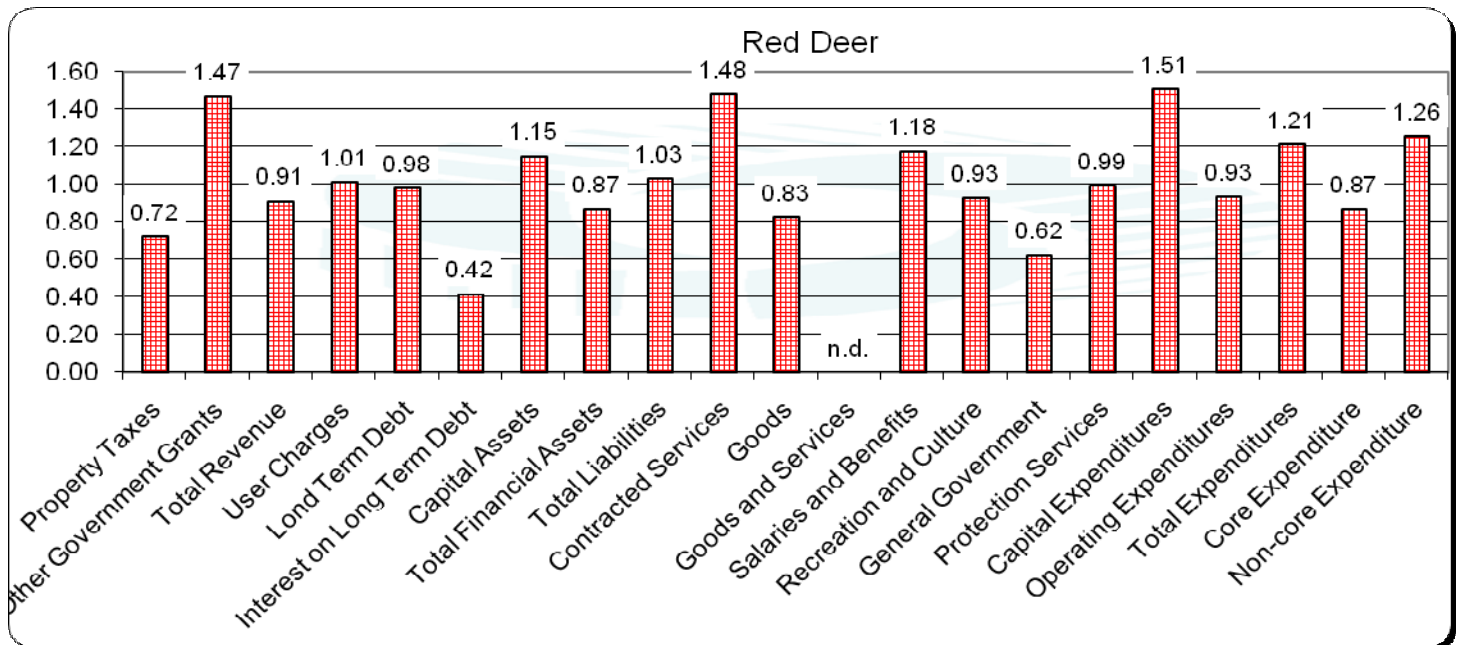
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$6,495 | \$7,819 | \$8,580 |
| Net Taxes | \$1,852 | \$2,246 | \$3,113 |
| Other Govt. Grants | \$729 | \$1,850 | \$1,259 |
| User Charges | \$1,699 | \$922 | \$2,830 |
| Development Contributions | \$0 | \$0 | \$172 |
| Other | \$660 | \$2,552 | \$967 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$7,269 | \$9,817 | \$8,109 |
| Capital | \$3,135 | \$4,975 | \$3,302 |
| Operating | \$4,135 | \$4,842 | \$5,180 |
| General Govt. | \$564 | \$691 | \$1,113 |
| Protection Services | \$1,010 | \$1,134 | \$1,141 |
| Recreation and Culture | \$975 | \$984 | \$1,061 |
| Core | 57% | 57% | 66% |
| Non-core | 43% | 43% | 34% |

| Expenditures by Object | | | |
|---|---------|----------|-----------|
| (Operating expenditure with goods and contracted services separated.) | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$2,347 | 48.5% | \$1,994 |
| Contracted Services | \$989 | 20.4% | \$667 |
| Goods | \$514 | 10.6% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$72 | 1.5% | \$115 |
| Grants to Other Organizations | \$918 | 19.0% | \$416 |

| Reporting Standards | |
|---|----------|
| Measure | Result |
| Days to Sign Audit Opinion | 93 |
| Capital Assets on Stmt. Financial Position | yes |
| Expenditures by Object Presented | yes |
| Capital and Operating Exp. By Fn. Separated | separate |

| Reporting Standards (Cont'd) | |
|--|--------|
| Measure | Result |
| Definitions Given for Expenditure Line Items | yes |
| Historical Trend Statistics Provided | yes |
| Total Score/34 | 24 |
| Nationwide Rank/75 | 9 |



St. Albert (Alta.)

All dollar figures are per household. St. Albert (Alta.) has 20,938 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|----------|----------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$3,385 | \$3,799 | \$8,731 |
| Liabilities | \$5,693 | \$5,994 | \$7,221 |
| Capital assets | \$20,468 | \$22,046 | \$25,121 |
| Long-term debt | \$3,262 | \$3,430 | \$3,613 |
| Investment in subsidiaries | \$0 | \$0 | \$1,493 |
| Employee Future Benefit Liability | \$0 | \$0 | \$7,221 |

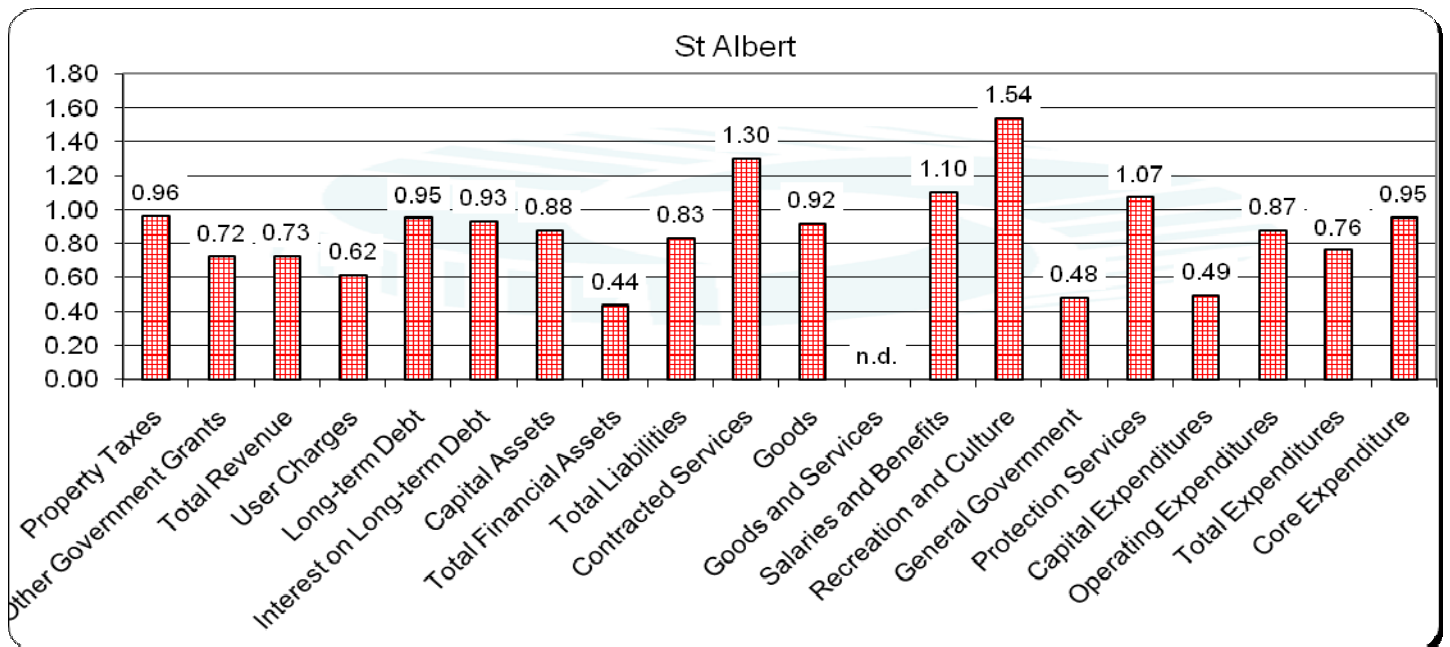
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$6,304 | \$6,264 | \$8,580 |
| Net Taxes | \$2,707 | \$2,991 | \$3,113 |
| Other Govt. Grants | \$1,206 | \$911 | \$1,259 |
| User Charges | \$1,600 | \$1,744 | \$2,830 |
| Development Contributions | \$147 | \$126 | \$172 |
| Other | \$0 | \$386 | \$967 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$6,666 | \$6,155 | \$8,109 |
| Capital | no data | \$1,626 | \$3,302 |
| Operating | no data | \$4,529 | \$5,180 |
| General Govt. | \$464 | \$536 | \$1,113 |
| Protection Services | \$1,069 | \$1,220 | \$1,141 |
| Recreation and Culture | \$1,314 | \$1,631 | \$1,061 |
| Core | 56% | 63% | 66% |
| Non-core | 44% | 37% | 34% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| <small>(Operating expenditure with goods and contracted services separated.)</small> | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$2,191 | 48.4% | \$1,994 |
| Contracted Services | \$864 | 19.1% | \$667 |
| Goods | \$570 | 12.6% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$161 | 3.5% | \$115 |
| Grants to Other Organizations | \$708 | 15.6% | \$416 |

| Reporting Standards | | Result |
|---|--|----------|
| Measure | | |
| Days to Sign Audit Opinion | | 117 |
| Capital Assets on Stmt. Financial Position | | yes |
| Expenditures by Object Presented | | yes |
| Capital and Operating Exp. By Fn. Separated | | separate |

| Reporting Standards (Cont'd) | | Result |
|--|--|--------|
| Measure | | |
| Definitions Given for Expenditure Line Items | | no |
| Historical Trend Statistics Provided | | yes |
| Total Score/34 | | 22 |
| Nationwide Rank/75 | | 17 |



Strathcona County (Alta.)

All dollar figures are per household. Strathcona County (Alta.) has 29,293 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|----------|----------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$7,163 | \$7,673 | \$8,731 |
| Liabilities | \$7,985 | \$8,391 | \$7,221 |
| Capital assets | \$20,669 | \$23,991 | \$25,121 |
| Long-term debt | \$2,724 | \$2,955 | \$3,613 |
| Investment in subsidiaries | \$1,426 | \$117 | \$1,493 |
| Employee Future Benefit Liability | \$0 | \$0 | \$7,221 |

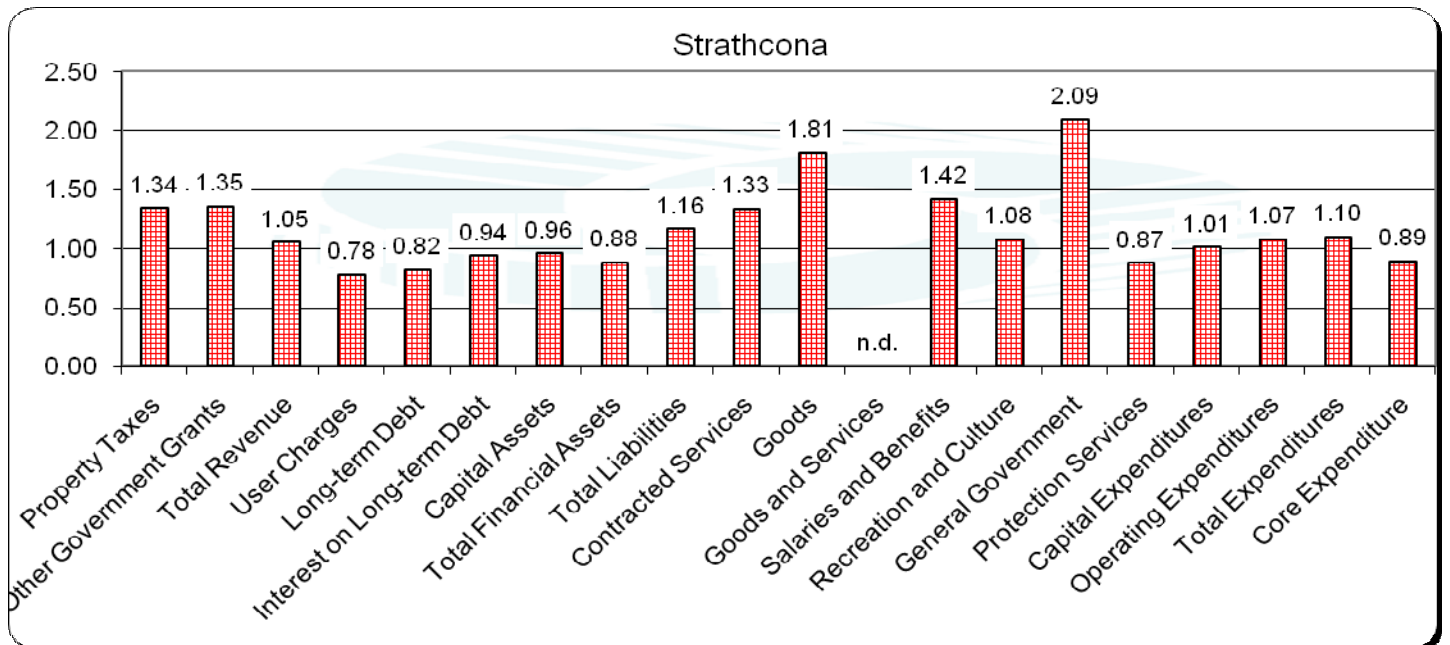
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$6,940 | \$8,993 | \$8,580 |
| Net Taxes | \$3,612 | \$4,166 | \$3,113 |
| Other Govt. Grants | \$625 | \$1,700 | \$1,259 |
| User Charges | \$2,042 | \$2,201 | \$2,830 |
| Development Contributions | \$187 | \$258 | \$172 |
| Other | \$325 | \$482 | \$967 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$7,491 | \$8,885 | \$8,109 |
| Capital | \$2,386 | \$3,330 | \$3,302 |
| Operating | \$5,106 | \$5,555 | \$5,180 |
| General Govt. | \$1,311 | \$2,327 | \$1,113 |
| Protection Services | \$501 | \$998 | \$1,141 |
| Recreation and Culture | \$1,235 | \$1,142 | \$1,061 |
| Core | 45% | 59% | 66% |
| Non-core | 50% | 41% | 34% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| <small>(Operating expenditure with goods and contracted services separated.)</small> | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$2,824 | 50.8% | \$1,994 |
| Contracted Services | \$889 | 16.0% | \$667 |
| Goods | \$1,126 | 20.3% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$162 | 2.9% | \$115 |
| Grants to Other Organizations | \$68 | 1.2% | \$416 |

| Reporting Standards | | Result |
|---|--|----------|
| Measure | | |
| Days to Sign Audit Opinion | | 70 |
| Capital Assets on Stmt. Financial Position | | yes |
| Expenditures by Object Presented | | yes |
| Capital and Operating Exp. By Fn. Separated | | separate |

| Reporting Standards (Cont'd) | | Result |
|--|--|--------|
| Measure | | |
| Definitions Given for Expenditure Line Items | | no |
| Historical Trend Statistics Provided | | no |
| Total Score/34 | | 19 |
| Nationwide Rank/75 | | 24 |



Wood Buffalo (Alta.)

All dollar figures are per household. Wood Buffalo (Alta.) has 41,169 households. This figure is an approximation from the municipality in response to rapid growth since the last census. See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|----------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | no data | \$16,090 | \$8,731 |
| Liabilities | no data | \$14,696 | \$7,221 |
| Capital assets | no data | \$23,569 | \$25,121 |
| Long-term debt | no data | \$5,885 | \$3,613 |
| Investment in subsidiaries | no data | \$1,687 | \$1,493 |
| Employee Future Benefit Liability | no data | \$90 | \$7,221 |

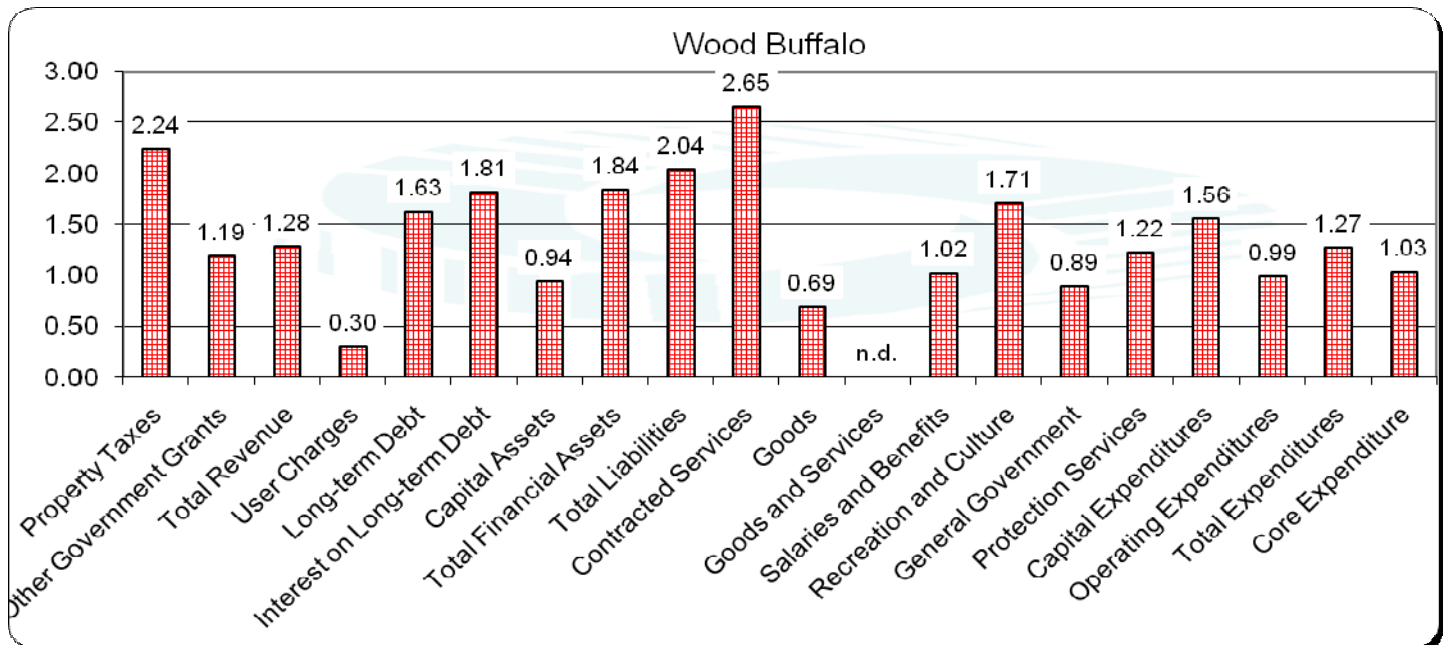
| Revenue | | | |
|---------------------------|---------|----------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | no data | \$10,965 | \$8,580 |
| Net Taxes | no data | \$6,973 | \$3,113 |
| Other Govt. Grants | no data | \$1,497 | \$1,259 |
| User Charges | no data | \$836 | \$2,830 |
| Development Contributions | no data | \$74 | \$172 |
| Other | no data | \$1,283 | \$967 |

| Expenditures by Function | | | |
|--------------------------|---------|----------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | no data | \$10,275 | \$8,109 |
| Capital | no data | \$5,143 | \$3,302 |
| Operating | no data | \$5,132 | \$5,180 |
| General Govt. | no data | \$990 | \$1,113 |
| Protection Services | no data | \$1,391 | \$1,141 |
| Recreation and Culture | no data | \$1,817 | \$1,061 |
| Core | 0% | 68% | 66% |
| Non-core | 0% | 32% | 34% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| <small>(Operating expenditure with goods and contracted services separated.)</small> | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$2,037 | 39.7% | \$1,994 |
| Contracted Services | \$1,770 | 34.5% | \$667 |
| Goods | \$428 | 8.3% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$313 | 6.1% | \$115 |
| Grants to Other Organizations | \$568 | 11.1% | \$416 |

| Reporting Standards | | Result |
|---|--|----------|
| Measure | | |
| Days to Sign Audit Opinion | | 175 |
| Capital Assets on Stmt. Financial Position | | yes |
| Expenditures by Object Presented | | yes |
| Capital and Operating Exp. By Fn. Separated | | separate |

| Reporting Standards (Cont'd) | | Result |
|--|--|--------|
| Measure | | |
| Definitions Given for Expenditure Line Items | | no |
| Historical Trend Statistics Provided | | no |
| Total Score/34 | | 16 |
| Nationwide Rank/75 | | 33 |



Winnipeg (Man.)

All dollar figures are per household. Winnipeg (Man.) has 269,586 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|----------|----------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$3,188 | \$3,450 | \$8,731 |
| Liabilities | \$2,994 | \$3,161 | \$7,221 |
| Capital assets | \$14,382 | \$15,054 | \$25,121 |
| Long-term debt | \$1,474 | \$1,769 | \$3,613 |
| Investment in subsidiaries | \$82 | \$87 | \$1,493 |
| Employee Future Benefit Liability | \$531 | \$522 | \$7,221 |

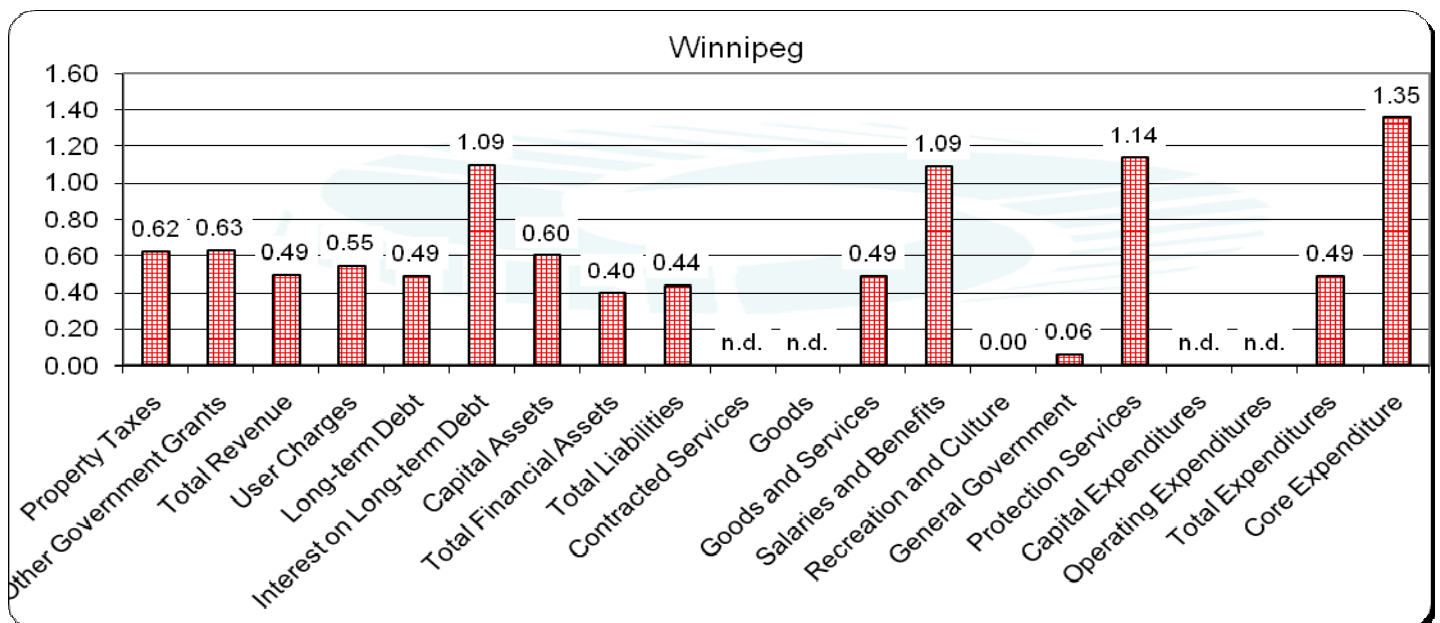
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$4,076 | \$4,244 | \$8,580 |
| Net Taxes | \$1,911 | \$1,935 | \$3,113 |
| Other Govt. Grants | \$435 | \$455 | \$1,259 |
| User Charges | \$1,414 | \$1,546 | \$2,830 |
| Development Contributions | \$188 | \$150 | \$172 |
| Other | \$130 | \$129 | \$967 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$3,834 | \$3,951 | \$8,109 |
| Capital | no data | no data | \$3,302 |
| Operating | no data | no data | \$5,180 |
| General Govt. | \$96 | \$64 | \$1,113 |
| Protection Services | \$1,249 | \$1,298 | \$1,141 |
| Recreation and Culture | \$0 | \$0 | \$1,061 |
| Core | 65% | 89% | 66% |
| Non-core | 35% | 11% | 34% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| (Total expenditure with goods and contracted services combined.) | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$2,096 | 53.0% | \$1,925 |
| Contracted Services | no data | 0.0% | no data |
| Goods | no data | 0.0% | no data |
| Goods/Services Combined | \$1,098 | 27.8% | \$2,249 |
| Interest Expense | \$189 | 4.8% | \$83 |
| Grants to Other Organizations | \$523 | 13.2% | \$280 |

| Reporting Standards | |
|---|--------------|
| Measure | Result |
| Days to Sign Audit Opinion | 93 |
| Capital Assets on Stmt. Financial Position | yes |
| Expenditures by Object Presented | yes |
| Capital and Operating Exp. By Fn. Separated | consolidated |

| Reporting Standards (Cont'd) | |
|--|--------|
| Measure | Result |
| Definitions Given for Expenditure Line Items | yes |
| Historical Trend Statistics Provided | yes |
| Total Score/34 | 22 |
| Nationwide Rank/75 | 17 |



Regina (Sask.)

All dollar figures are per household. Regina (Sask.) has 78,692 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$2,282 | \$2,628 | \$8,731 |
| Liabilities | \$2,052 | \$2,417 | \$7,221 |
| Capital assets | no data | no data | \$25,121 |
| Long-term debt | \$550 | \$454 | \$3,613 |
| Investment in subsidiaries | \$0 | \$0 | \$1,493 |
| Employee Future Benefit Liability | \$463 | \$472 | \$7,221 |

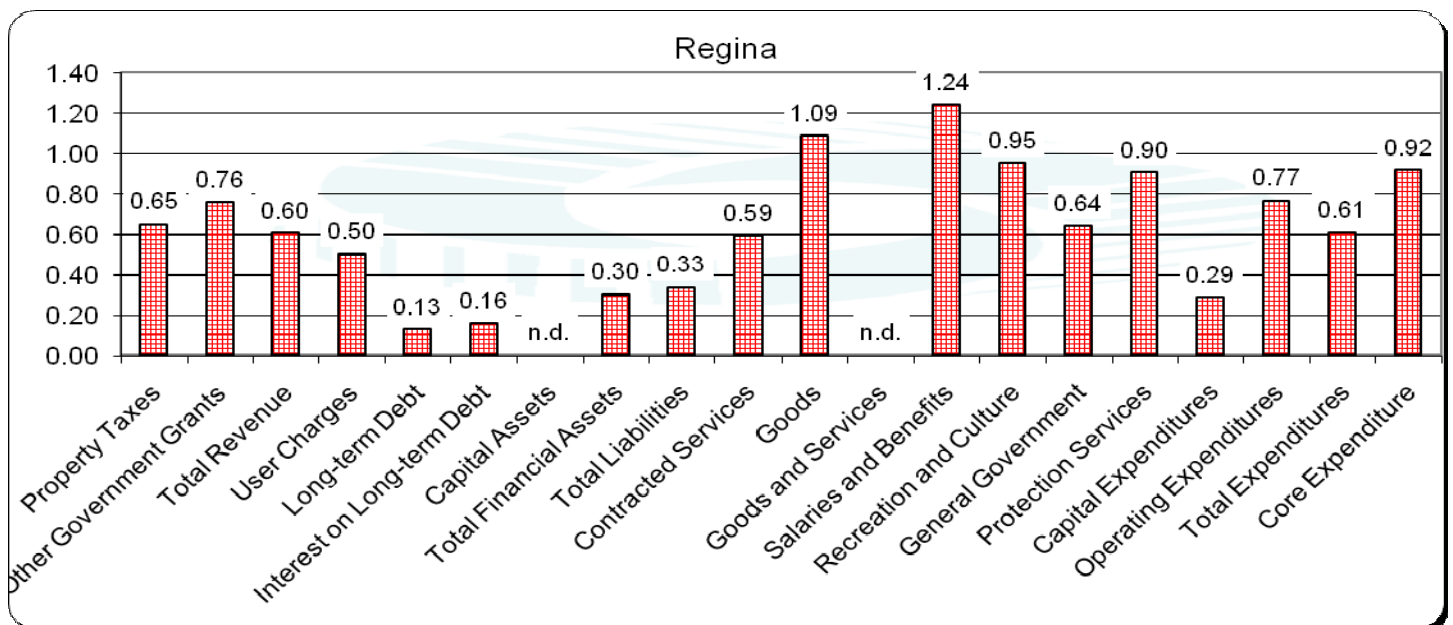
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$4,455 | \$4,898 | \$8,580 |
| Net Taxes | \$1,768 | \$1,862 | \$3,113 |
| Other Govt. Grants | \$704 | \$896 | \$1,259 |
| User Charges | \$1,228 | \$1,349 | \$2,830 |
| Development Contributions | \$72 | \$49 | \$172 |
| Other | \$681 | \$790 | \$967 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$4,113 | \$4,917 | \$8,109 |
| Capital | no data | \$947 | \$3,302 |
| Operating | no data | \$3,970 | \$5,180 |
| General Govt. | \$560 | \$713 | \$1,113 |
| Protection Services | \$958 | \$1,032 | \$1,141 |
| Recreation and Culture | \$978 | \$1,008 | \$1,061 |
| Core | 61% | 61% | 66% |
| Non-core | 39% | 39% | 34% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| <small>(Operating expenditure with goods and contracted services separated.)</small> | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$2,473 | 62.3% | \$1,994 |
| Contracted Services | \$396 | 10.0% | \$667 |
| Goods | \$677 | 17.1% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$27 | 0.7% | \$115 |
| Grants to Other Organizations | \$224 | 5.6% | \$416 |

| Reporting Standards | |
|---|--------------|
| Measure | Result |
| Days to Sign Audit Opinion | 142 |
| Capital Assets on Stmt. Financial Position | no |
| Expenditures by Object Presented | yes |
| Capital and Operating Exp. By Fn. Separated | consolidated |

| Reporting Standards (Cont'd) | |
|--|--------|
| Measure | Result |
| Definitions Given for Expenditure Line Items | yes |
| Historical Trend Statistics Provided | yes |
| Total Score/34 | 12 |
| Nationwide Rank/75 | 41 |



Saskatoon (Sask.)

All dollar figures are per household. Saskatoon (Sask.) has 89,646 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$4,720 | \$5,102 | \$8,731 |
| Liabilities | \$2,450 | \$3,216 | \$7,221 |
| Capital assets | no data | no data | \$25,121 |
| Long-term debt | \$477 | \$994 | \$3,613 |
| Investment in subsidiaries | \$0 | \$0 | \$1,493 |
| Employee Future Benefit Liability | \$227 | \$239 | \$7,221 |

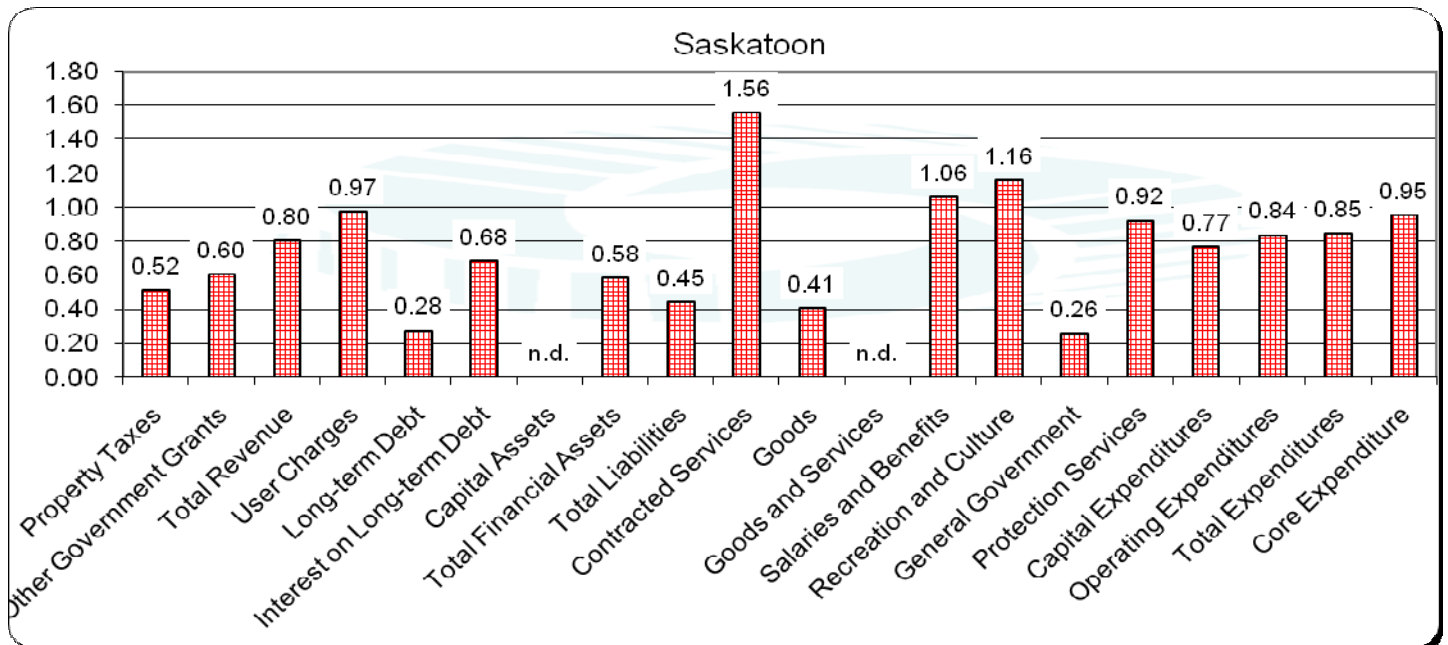
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$6,249 | \$6,510 | \$8,580 |
| Net Taxes | \$1,329 | \$1,480 | \$3,113 |
| Other Govt. Grants | \$562 | \$714 | \$1,259 |
| User Charges | \$2,454 | \$2,615 | \$2,830 |
| Development Contributions | \$1,184 | \$859 | \$172 |
| Other | \$600 | \$700 | \$967 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$6,192 | \$6,876 | \$8,109 |
| Capital | \$2,259 | \$2,538 | \$3,302 |
| Operating | \$0 | \$4,338 | \$5,180 |
| General Govt. | \$274 | \$290 | \$1,113 |
| Protection Services | \$1,056 | \$1,052 | \$1,141 |
| Recreation and Culture | \$899 | \$1,233 | \$1,061 |
| Core | 51% | 63% | 66% |
| Non-core | 49% | 37% | 34% |

| Expenditures by Object | | | |
|---|---------|----------|-----------|
| (Operating expenditure with goods and contracted services separated.) | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$2,119 | 47.5% | \$1,994 |
| Contracted Services | \$1,038 | 23.3% | \$667 |
| Goods | \$254 | 5.7% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$118 | 2.6% | \$115 |
| Grants to Other Organizations | \$63 | 1.4% | \$416 |

| Reporting Standards | | Result |
|---|--|---------|
| Measure | | |
| Days to Sign Audit Opinion | | 114 |
| Capital Assets on Stmt. Financial Position | | no |
| Expenditures by Object Presented | | yes |
| Capital and Operating Exp. By Fn. Separated | | partial |

| Reporting Standards (Cont'd) | | Result |
|--|--|--------|
| Measure | | |
| Definitions Given for Expenditure Line Items | | yes |
| Historical Trend Statistics Provided | | yes |
| Total Score/34 | | 12 |
| Nationwide Rank/75 | | 41 |



Ajax (Ont.)

All dollar figures are per household. Ajax (Ont.) has 29,535 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|----------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$3,994 | \$4,595 | \$4,996 |
| Liabilities | \$2,178 | \$2,293 | \$3,677 |
| Capital assets | \$ | \$56,357 | no data |
| Long-term debt | \$461 | \$637 | \$1,139 |
| Investment in subsidiaries | \$1,639 | \$1,688 | \$1,447 |
| Employee Future Benefit Liability | \$118 | \$133 | \$3,677 |

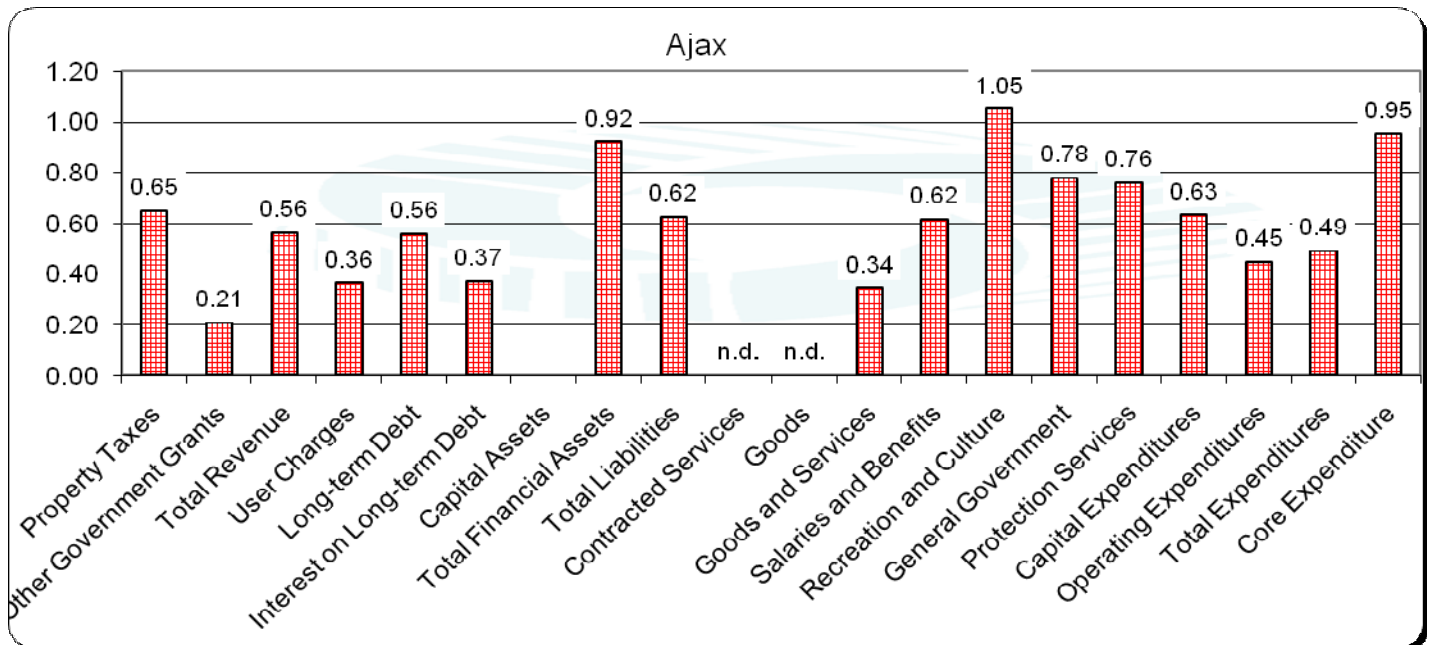
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$2,610 | \$2,753 | \$4,884 |
| Net Taxes | \$1,284 | \$1,425 | \$2,198 |
| Other Govt. Grants | \$ 9 | \$204 | \$980 |
| User Charges | \$363 | \$369 | \$1,015 |
| Development Contributions | \$21 | \$0 | \$143 |
| Other | \$815 | \$647 | \$503 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$2,382 | \$2,362 | \$4,810 |
| Capital | \$857 | \$709 | \$1,120 |
| Operating | \$1,525 | \$1,653 | \$3,690 |
| General Govt. | \$368 | \$346 | \$444 |
| Protection Services | \$722 | \$608 | \$802 |
| Recreation and Culture | \$671 | \$720 | \$685 |
| Core | 56% | 55% | 57% |
| Non-core | 44% | 45% | 43% |

| Expenditures by Object | | | |
|---|---------|----------|-----------|
| <small>(Operating expenditure with goods and contracted services combined.)</small> | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$1,176 | 71.1% | \$1,910 |
| Contracted Services | no data | 0.0% | no data |
| Goods | no data | 0.0% | no data |
| Goods/Services Combined | \$397 | 24.0% | \$1,152 |
| Interest Expense | \$0 | 0.0% | \$109 |
| Grants to Other Organizations | \$29 | 1.8% | \$429 |

| Reporting Standards | | |
|---|--|----------|
| Measure | | Result |
| Days to Sign Audit Opinion | | 120 |
| Capital Assets on Stmt. Financial Position | | yes |
| Expenditures by Object Presented | | yes |
| Capital and Operating Exp. By Fn. Separated | | separate |

| Reporting Standards (Cont'd) | | |
|--|--|--------|
| Measure | | Result |
| Definitions Given for Expenditure Line Items | | yes |
| Historical Trend Statistics Provided | | no |
| Total Score/34 | | 21 |
| Nationwide Rank/75 | | 21 |



Barrie (Ont.)

All dollar figures are per household. Barrie (Ont.) has 48,196 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$5,040 | \$4,005 | \$4,996 |
| Liabilities | \$3,021 | \$3,725 | \$3,677 |
| Capital assets | \$ | no data | no data |
| Long-term debt | \$314 | \$281 | \$1,139 |
| Investment in subsidiaries | \$2,189 | \$1,705 | \$1,447 |
| Employee Future Benefit Liability | \$239 | \$399 | \$3,677 |

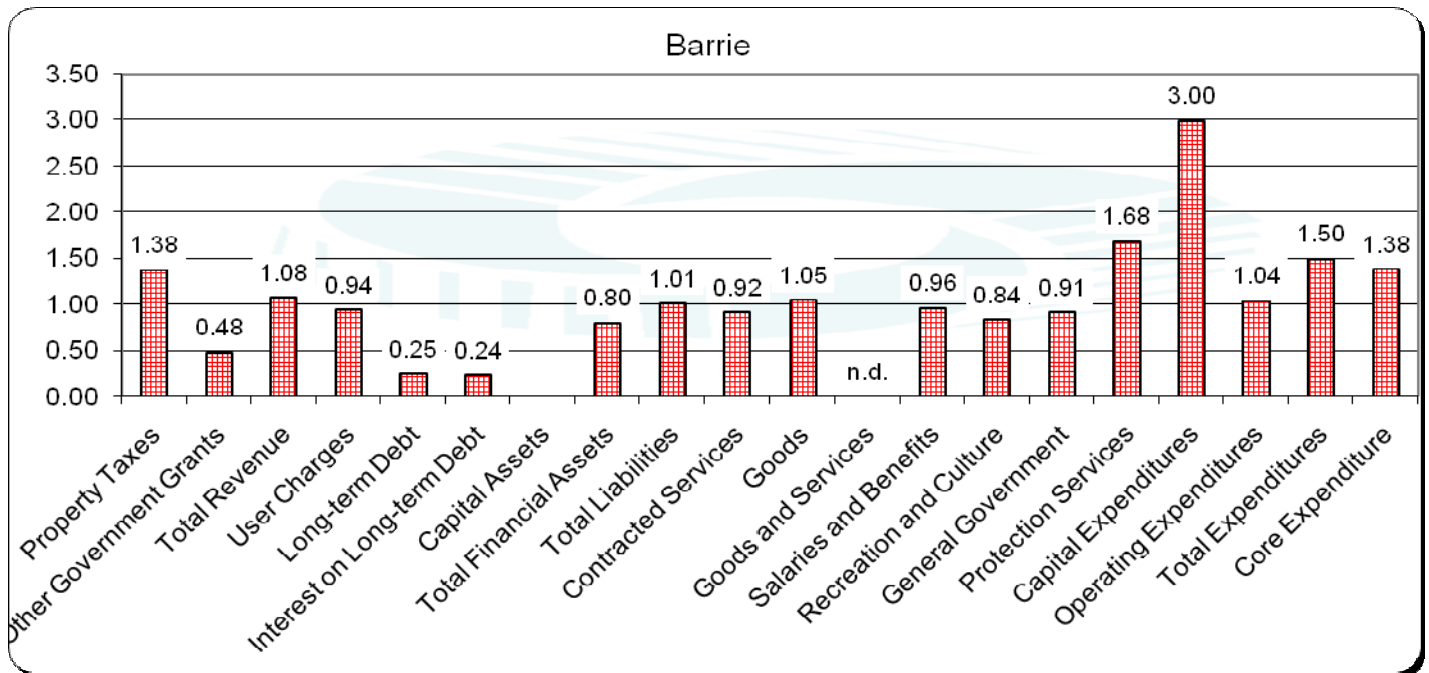
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$4,985 | \$5,275 | \$4,884 |
| Net Taxes | \$2,864 | \$3,028 | \$2,198 |
| Other Govt. Grants | \$97 | \$471 | \$980 |
| User Charges | \$957 | \$958 | \$1,015 |
| Development Contributions | \$366 | \$155 | \$143 |
| Other | \$701 | \$1,135 | \$503 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$5,707 | \$7,201 | \$4,810 |
| Capital | \$2,146 | \$3,357 | \$1,120 |
| Operating | \$3,561 | \$3,844 | \$3,690 |
| General Govt. | \$373 | \$406 | \$444 |
| Protection Services | \$1,231 | \$1,350 | \$802 |
| Recreation and Culture | \$700 | \$576 | \$685 |
| Core | 72% | 79% | 57% |
| Non-core | 28% | 21% | 43% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| <small>(Operating expenditure with goods and contracted services separated.)</small> | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$1,918 | 49.9% | \$1,994 |
| Contracted Services | \$611 | 15.9% | \$667 |
| Goods | \$653 | 17.0% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$16 | 0.4% | \$115 |
| Grants to Other Organizations | \$645 | 16.8% | \$416 |

| Reporting Standards | | |
|---|----------|--|
| Measure | Result | |
| Days to Sign Audit Opinion | 111 | |
| Capital Assets on Stmt. Financial Position | no | |
| Expenditures by Object Presented | yes | |
| Capital and Operating Exp. By Fn. Separated | separate | |

| Reporting Standards (Cont'd) | | |
|--|--------|--|
| Measure | Result | |
| Definitions Given for Expenditure Line Items | yes | |
| Historical Trend Statistics Provided | no | |
| Total Score/34 | 10 | |
| Nationwide Rank/75 | 52 | |



Belleville (Ont.)

All dollar figures are per household. Belleville (Ont.) has 21,239 households.
See the Guide to City Reports for more explanation.

| Measure | 2007 | 2008 | Reg. Avg. |
|-----------------------------------|---------|---------|-----------|
| Financial assets | \$3,762 | \$4,373 | \$4,996 |
| Liabilities | \$2,954 | \$3,340 | \$3,677 |
| Capital assets | \$ | no data | no data |
| Long-term debt | \$1,305 | \$1,188 | \$1,139 |
| Investment in subsidiaries | \$610 | \$590 | \$1,447 |
| Employee Future Benefit Liability | \$367 | \$386 | \$3,677 |

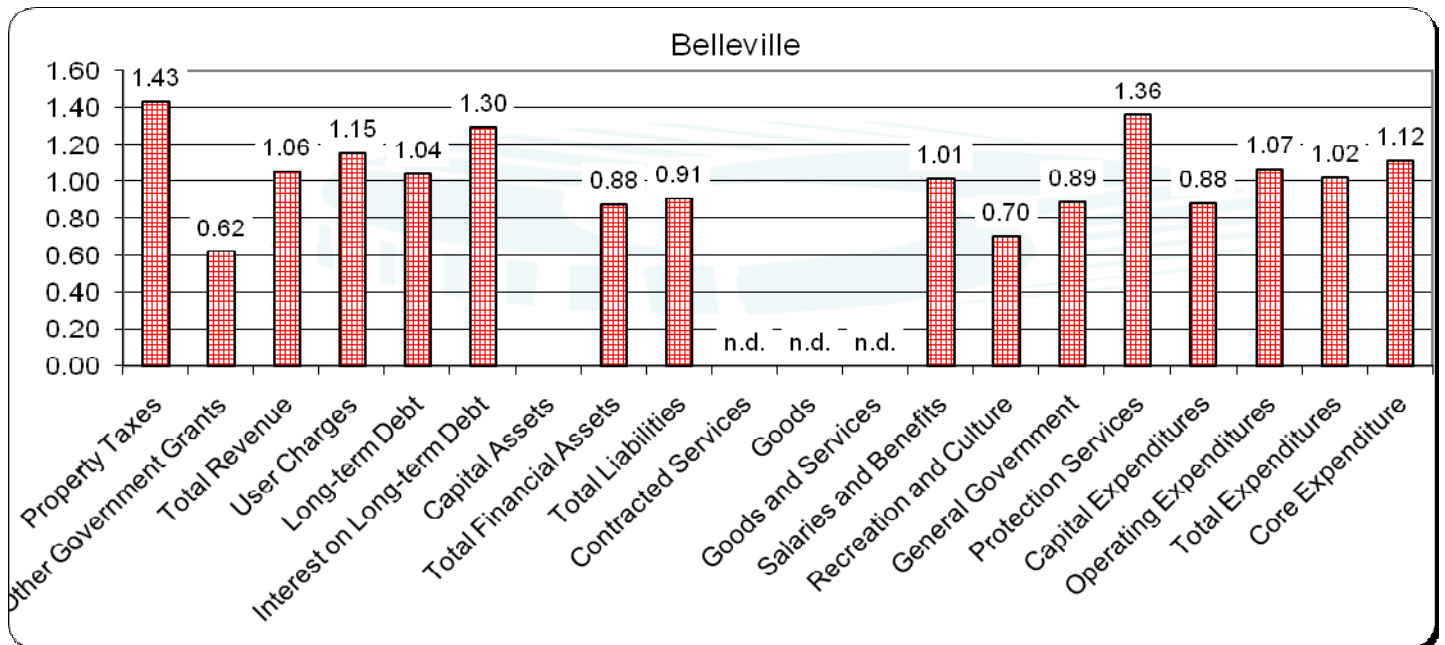
| Measure | 2007 | 2008 | Reg. Avg. |
|---------------------------|---------|---------|-----------|
| Total Revenue | \$4,890 | \$5,154 | \$4,884 |
| Net Taxes | \$2,912 | \$3,153 | \$2,198 |
| Other Govt. Grants | \$475 | \$608 | \$980 |
| User Charges | \$1,150 | \$1,169 | \$1,015 |
| Development Contributions | \$0 | \$0 | \$143 |
| Other | \$262 | \$197 | \$503 |

| Measure | 2007 | 2008 | Prov. Avg. |
|------------------------|---------|---------|------------|
| Total | \$4,569 | \$4,928 | \$4,810 |
| Capital | \$717 | \$988 | \$1,120 |
| Operating | \$3,852 | \$3,939 | \$3,690 |
| General Govt. | \$415 | \$394 | \$444 |
| Protection Services | \$1,029 | \$1,094 | \$802 |
| Recreation and Culture | \$466 | \$483 | \$685 |
| Core | 61% | 64% | 57% |
| Non-core | 39% | 36% | 43% |

| Measure | 2008 | Per cent | Grp. Avg. |
|-------------------------------|---------|----------|-----------|
| Salaries and Benefits | \$1,934 | 49.1% | \$1,910 |
| Contracted Services | \$268 | 6.8% | no data |
| Goods | \$676 | 17.2% | no data |
| Goods/Services Combined | no data | 0.0% | \$1,152 |
| Interest Expense | \$86 | 2.2% | \$109 |
| Grants to Other Organizations | \$975 | 24.8% | \$429 |

| Measure | Result |
|---|----------|
| Days to Sign Audit Opinion | 163 |
| Capital Assets on Stmt. Financial Position | no |
| Expenditures by Object Presented | yes |
| Capital and Operating Exp. By Fn. Separated | separate |

| Measure | Result |
|--|--------|
| Definitions Given for Expenditure Line Items | no |
| Historical Trend Statistics Provided | no |
| Total Score/34 | 8 |
| Nationwide Rank/75 | 68 |



Brampton (Ont.)

All dollar figures are per household. Brampton (Ont.) has 130,803 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$6,650 | \$6,348 | \$4,996 |
| Liabilities | \$3,657 | \$2,485 | \$3,677 |
| Capital assets | \$ | no data | no data |
| Long-term debt | \$0 | \$0 | \$1,139 |
| Investment in subsidiaries | \$0 | \$61 | \$1,447 |
| Employee Future Benefit Liability | \$211 | \$241 | \$3,677 |

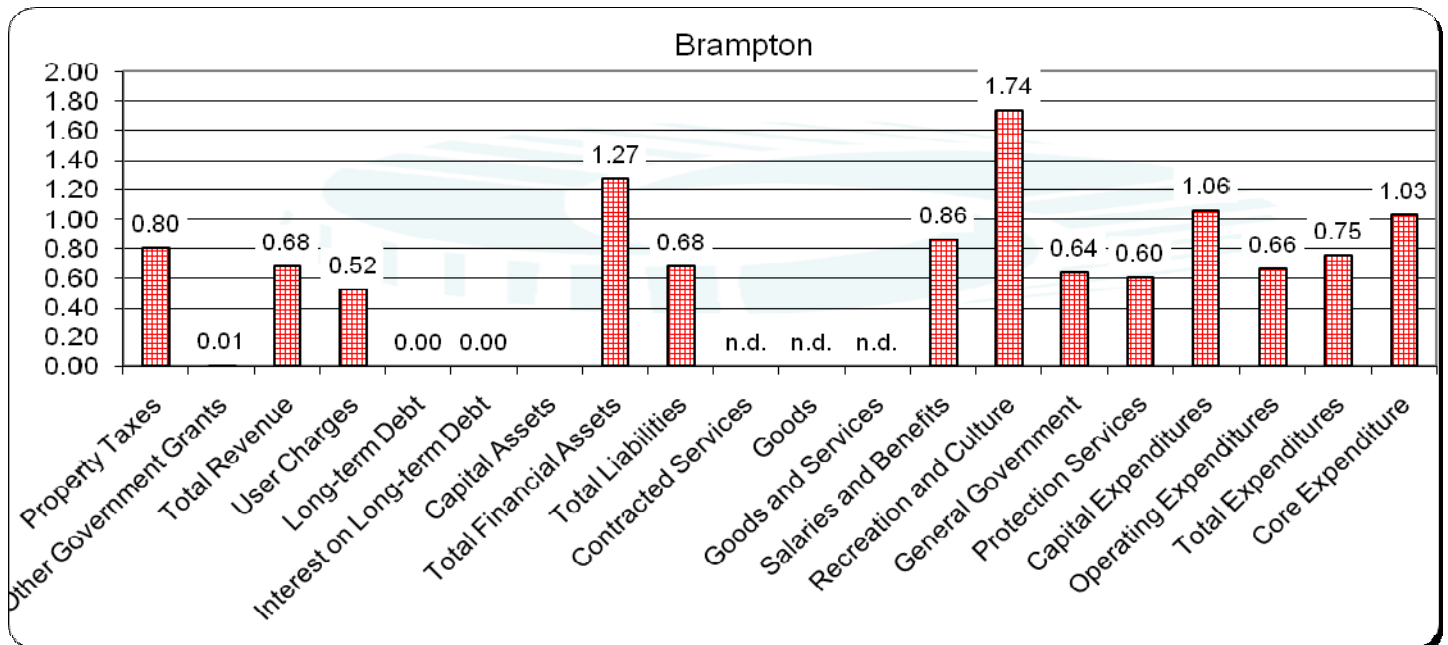
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$2,963 | \$3,323 | \$4,884 |
| Net Taxes | \$1,616 | \$1,766 | \$2,198 |
| Other Govt. Grants | \$20 | \$11 | \$980 |
| User Charges | \$592 | \$531 | \$1,015 |
| Development Contributions | \$302 | \$571 | \$143 |
| Other | \$120 | \$137 | \$503 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$3,528 | \$3,622 | \$4,810 |
| Capital | \$1,353 | \$1,187 | \$1,120 |
| Operating | \$2,175 | \$2,435 | \$3,690 |
| General Govt. | \$251 | \$284 | \$444 |
| Protection Services | \$455 | \$482 | \$802 |
| Recreation and Culture | \$1,288 | \$1,191 | \$685 |
| Core | 59% | 59% | 57% |
| Non-core | 44% | 41% | 43% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| <small>(Operating expenditure with goods and contracted services separated.)</small> | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$1,643 | 67.5% | \$1,910 |
| Contracted Services | \$334 | 13.7% | no data |
| Goods | \$399 | 16.4% | no data |
| Goods/Services Combined | no data | 0.0% | \$1,152 |
| Interest Expense | | 0.0% | \$109 |
| Grants to Other Organizations | \$59 | 2.4% | \$429 |

| Reporting Standards | | Result |
|---|--|----------|
| Measure | | |
| Days to Sign Audit Opinion | | 86 |
| Capital Assets on Stmt. Financial Position | | no |
| Expenditures by Object Presented | | yes |
| Capital and Operating Exp. By Fn. Separated | | separate |

| Reporting Standards (Cont'd) | | Result |
|--|--|--------|
| Measure | | |
| Definitions Given for Expenditure Line Items | | yes |
| Historical Trend Statistics Provided | | yes |
| Total Score/34 | | 19 |
| Nationwide Rank/75 | | 24 |



Brantford (Ont.)

All dollar figures are per household. Brantford (Ont.) has 36,963 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$5,875 | \$6,370 | \$4,996 |
| Liabilities | \$2,491 | \$2,623 | \$3,677 |
| Capital assets | \$ | \$3,746 | no data |
| Long-term debt | \$461 | \$417 | \$1,139 |
| Investment in subsidiaries | \$850 | \$1,573 | \$1,447 |
| Employee Future Benefit Liability | \$377 | \$401 | \$3,677 |

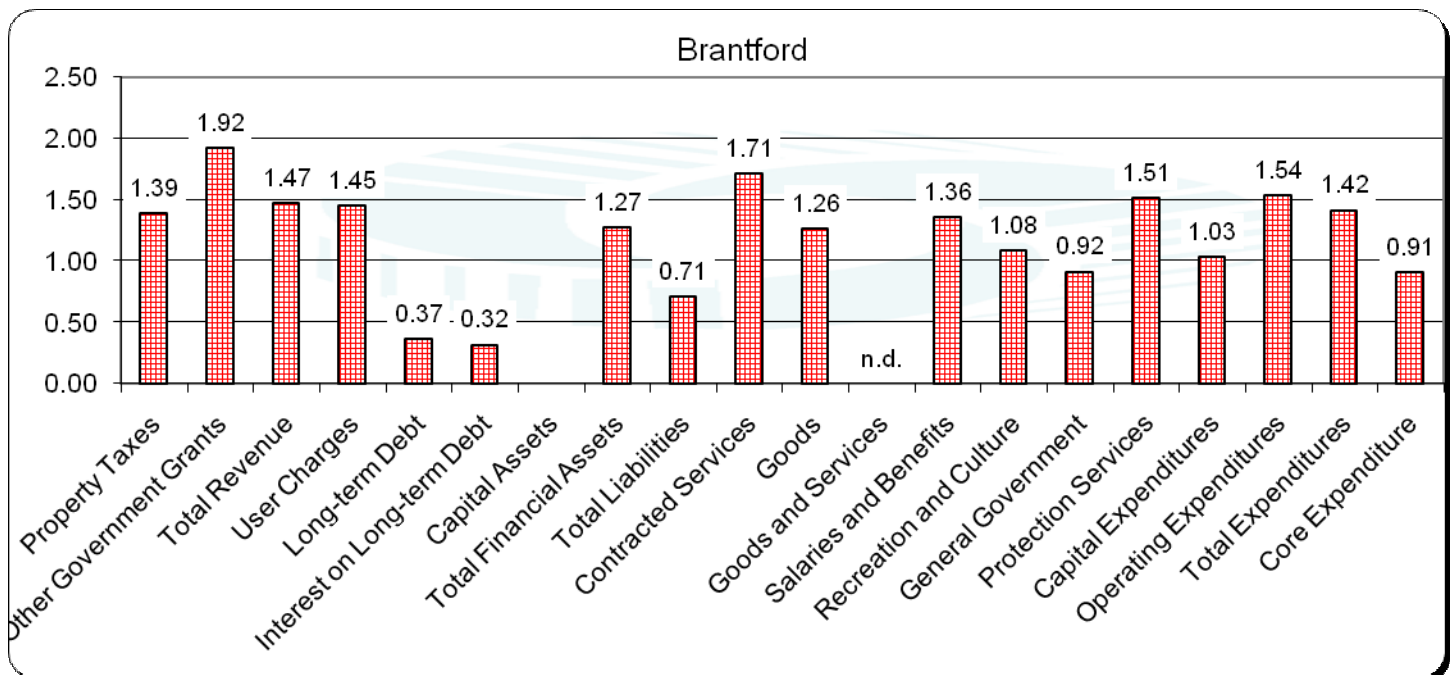
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$7,123 | \$7,193 | \$4,884 |
| Net Taxes | \$2,968 | \$3,053 | \$2,198 |
| Other Govt. Grants | \$1,762 | \$1,887 | \$980 |
| User Charges | \$1,400 | \$1,472 | \$1,015 |
| Development Contributions | \$90 | \$77 | \$143 |
| Other | \$667 | \$569 | \$503 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$6,586 | \$6,822 | \$4,810 |
| Capital | \$1,169 | \$1,157 | \$1,120 |
| Operating | \$5,418 | \$5,665 | \$3,690 |
| General Govt. | \$442 | \$407 | \$444 |
| Protection Services | \$1,172 | \$1,213 | \$802 |
| Recreation and Culture | \$755 | \$743 | \$685 |
| Core | 49% | 52% | 57% |
| Non-core | 51% | 48% | 43% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| <small>(Operating expenditure with goods and contracted services separated.)</small> | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$2,711 | 47.9% | \$1,994 |
| Contracted Services | \$1,142 | 20.2% | \$667 |
| Goods | \$787 | 13.9% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$21 | 0.4% | \$115 |
| Grants to Other Organizations | \$881 | 15.5% | \$416 |

| Reporting Standards | | Result |
|---|--|----------|
| Measure | | |
| Days to Sign Audit Opinion | | 99 |
| Capital Assets on Stmt. Financial Position | | no |
| Expenditures by Object Presented | | yes |
| Capital and Operating Exp. By Fn. Separated | | separate |

| Reporting Standards (Cont'd) | | Result |
|--|--|--------|
| Measure | | |
| Definitions Given for Expenditure Line Items | | yes |
| Historical Trend Statistics Provided | | no |
| Total Score/34 | | 12 |
| Nationwide Rank/75 | | 41 |



Burlington (Ont.)

All dollar figures are per household. Burlington (Ont.) has 65,340 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$4,167 | \$4,604 | \$4,996 |
| Liabilities | \$2,020 | \$1,991 | \$3,677 |
| Capital assets | \$ | no data | no data |
| Long-term debt | \$763 | \$741 | \$1,139 |
| Investment in subsidiaries | \$1,707 | \$1,667 | \$1,447 |
| Employee Future Benefit Liability | \$249 | \$257 | \$3,677 |

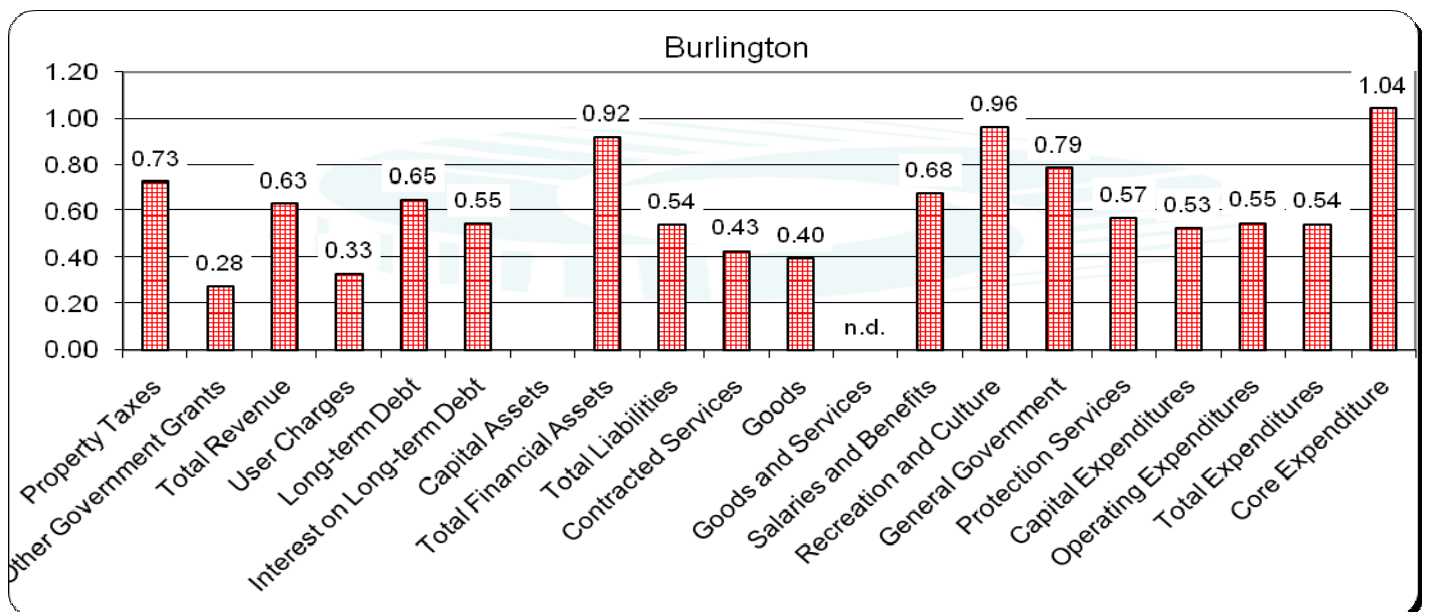
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$2,538 | \$3,084 | \$4,884 |
| Net Taxes | \$1,447 | \$1,599 | \$2,198 |
| Other Govt. Grants | \$98 | \$270 | \$980 |
| User Charges | \$367 | \$334 | \$1,015 |
| Development Contributions | \$82 | \$203 | \$143 |
| Other | \$443 | \$560 | \$503 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$2,394 | \$2,619 | \$4,810 |
| Capital | \$496 | \$590 | \$1,120 |
| Operating | \$1,898 | \$2,029 | \$3,690 |
| General Govt. | \$383 | \$349 | \$444 |
| Protection Services | \$457 | \$459 | \$802 |
| Recreation and Culture | \$662 | \$661 | \$685 |
| Core | 56% | 60% | 57% |
| Non-core | 44% | 40% | 43% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| <small>(Operating expenditure with goods and contracted services separated.)</small> | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$1,349 | 67.8% | \$1,994 |
| Contracted Services | \$287 | 14.4% | \$667 |
| Goods | \$247 | 12.4% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$37 | 1.8% | \$115 |
| Grants to Other Organizations | \$70 | 3.5% | \$416 |

| Reporting Standards | |
|---|--------------|
| Measure | Result |
| Days to Sign Audit Opinion | 111 |
| Capital Assets on Stmt. Financial Position | no |
| Expenditures by Object Presented | yes |
| Capital and Operating Exp. By Fn. Separated | consolidated |

| Reporting Standards (Cont'd) | |
|--|--------|
| Measure | Result |
| Definitions Given for Expenditure Line Items | yes |
| Historical Trend Statistics Provided | yes |
| Total Score/34 | 12 |
| Nationwide Rank/75 | 41 |



Caledon (Ont.)

All dollar figures are per household. Caledon (Ont.) has 18,915 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$2,713 | \$3,777 | \$4,996 |
| Liabilities | \$882 | \$2,440 | \$3,677 |
| Capital assets | \$ | no data | no data |
| Long-term debt | \$71 | \$1,070 | \$1,139 |
| Investment in subsidiaries | \$0 | \$0 | \$1,447 |
| Employee Future Benefit Liability | \$0 | \$0 | \$3,677 |

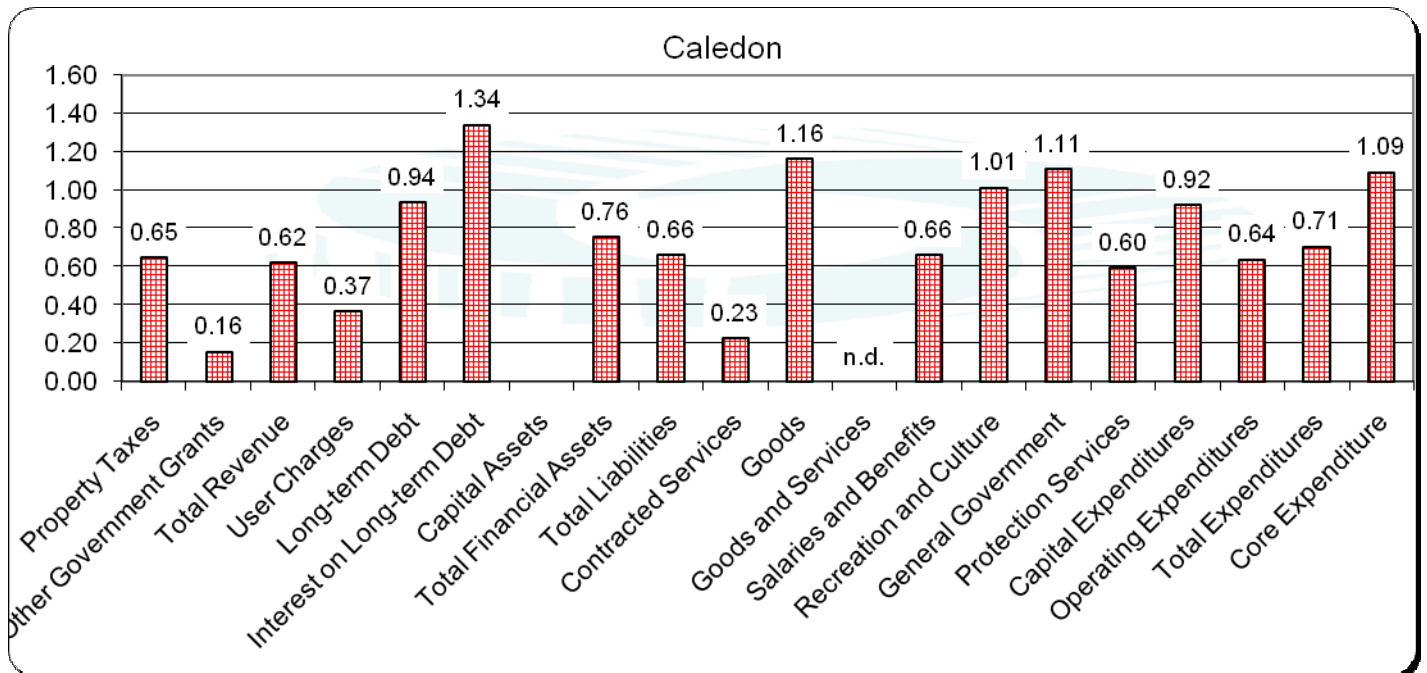
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$2,547 | \$3,047 | \$4,884 |
| Net Taxes | \$2,933 | \$1,430 | \$2,198 |
| Other Govt. Grants | \$124 | \$154 | \$980 |
| User Charges | \$377 | \$376 | \$1,015 |
| Development Contributions | \$0 | \$23 | \$143 |
| Other | \$641 | \$935 | \$503 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$2,736 | \$3,398 | \$4,810 |
| Capital | \$708 | \$1,035 | \$1,120 |
| Operating | \$2,028 | \$2,363 | \$3,690 |
| General Govt. | \$329 | \$494 | \$444 |
| Protection Services | \$426 | \$478 | \$802 |
| Recreation and Culture | \$910 | \$695 | \$685 |
| Core | 54% | 63% | 57% |
| Non-core | 46% | 37% | 43% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| <small>(Operating expenditure with goods and contracted services separated.)</small> | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$1,322 | 55.9% | \$1,994 |
| Contracted Services | \$153 | 6.5% | \$667 |
| Goods | \$725 | 30.7% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$90 | 3.8% | \$115 |
| Grants to Other Organizations | \$74 | 3.1% | \$416 |

| Reporting Standards | | |
|---|----------|--|
| Measure | Result | |
| Days to Sign Audit Opinion | 106 | |
| Capital Assets on Stmt. Financial Position | no | |
| Expenditures by Object Presented | yes | |
| Capital and Operating Exp. By Fn. Separated | separate | |

| Reporting Standards (Cont'd) | | |
|--|--------|--|
| Measure | Result | |
| Definitions Given for Expenditure Line Items | yes | |
| Historical Trend Statistics Provided | no | |
| Total Score/34 | 10 | |
| Nationwide Rank/75 | 52 | |



Cambridge (Ont.)

All dollar figures are per household. Cambridge (Ont.) has 44,589 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$3,541 | \$3,810 | \$4,996 |
| Liabilities | \$1,734 | \$1,976 | \$3,677 |
| Capital assets | \$ | no data | no data |
| Long-term debt | \$0 | \$0 | \$1,139 |
| Investment in subsidiaries | \$1,291 | \$1,289 | \$1,447 |
| Employee Future Benefit Liability | \$784 | \$860 | \$3,677 |

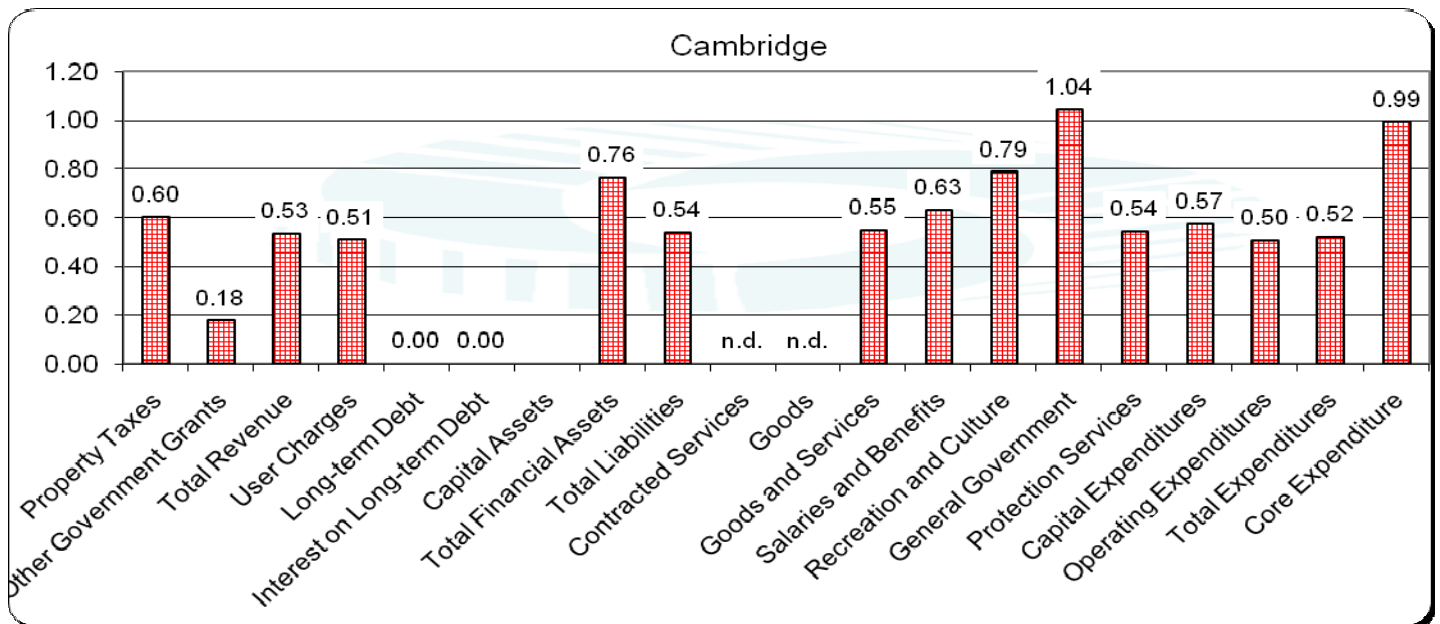
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$2,447 | \$2,607 | \$4,884 |
| Net Taxes | \$1,243 | \$1,317 | \$2,198 |
| Other Govt. Grants | \$72 | \$173 | \$980 |
| User Charges | \$497 | \$514 | \$1,015 |
| Development Contributions | \$126 | \$94 | \$143 |
| Other | \$316 | \$340 | \$503 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$2,683 | \$2,502 | \$4,810 |
| Capital | \$891 | \$643 | \$1,120 |
| Operating | \$1,792 | \$1,859 | \$3,690 |
| General Govt. | \$634 | \$463 | \$444 |
| Protection Services | \$412 | \$436 | \$802 |
| Recreation and Culture | \$645 | \$539 | \$685 |
| Core | 50% | 57% | 57% |
| Non-core | 50% | 43% | 43% |

| Expenditures by Object | | | |
|---|---------|----------|-----------|
| <small>(Total expenditure with goods and contracted services combined.)</small> | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$1,214 | 48.5% | \$1,925 |
| Contracted Services | no data | 0.0% | no data |
| Goods | no data | 0.0% | no data |
| Goods/Services Combined | \$1,231 | 49.2% | \$2,249 |
| Interest Expense | \$0 | 0.0% | \$83 |
| Grants to Other Organizations | \$48 | 1.9% | \$280 |

| Reporting Standards | | Result |
|---|--|----------|
| Measure | | |
| Days to Sign Audit Opinion | | 103 |
| Capital Assets on Stmt. Financial Position | | no |
| Expenditures by Object Presented | | yes |
| Capital and Operating Exp. By Fn. Separated | | separate |

| Reporting Standards (Cont'd) | | Result |
|--|--|--------|
| Measure | | |
| Definitions Given for Expenditure Line Items | | no |
| Historical Trend Statistics Provided | | yes |
| Total Score/34 | | 9 |
| Nationwide Rank/75 | | 59 |



Chatham-Kent (Ont.)

All dollar figures are per household. Chatham-Kent (Ont.) has 46,614 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$2,691 | \$3,176 | \$4,996 |
| Liabilities | \$1,473 | \$4,714 | \$3,677 |
| Capital assets | \$ | no data | no data |
| Long-term debt | \$3,401 | \$3,162 | \$1,139 |
| Investment in subsidiaries | \$746 | \$1,290 | \$1,447 |
| Employee Future Benefit Liability | \$499 | \$535 | \$3,677 |

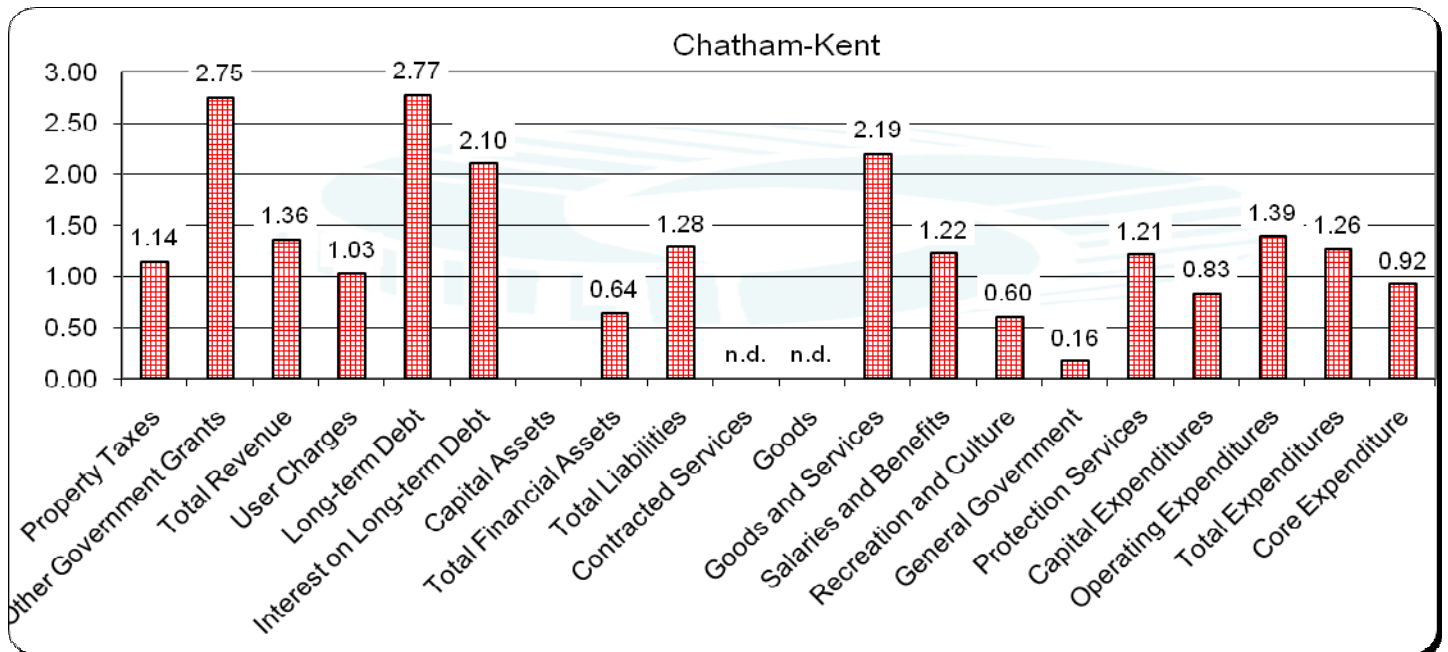
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$5,889 | \$6,629 | \$4,884 |
| Net Taxes | \$2,310 | \$2,514 | \$2,198 |
| Other Govt. Grants | \$1,913 | \$2,699 | \$980 |
| User Charges | \$1,054 | \$1,041 | \$1,015 |
| Development Contributions | \$208 | \$121 | \$143 |
| Other | \$230 | \$158 | \$503 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$5,817 | \$6,054 | \$4,810 |
| Capital | \$902 | \$927 | \$1,120 |
| Operating | \$4,915 | \$5,126 | \$3,690 |
| General Govt. | \$83 | \$73 | \$444 |
| Protection Services | \$979 | \$969 | \$802 |
| Recreation and Culture | \$380 | \$414 | \$685 |
| Core | 51% | 53% | 57% |
| Non-core | 49% | 47% | 43% |

| Expenditures by Object | | | |
|---|---------|----------|-----------|
| <small>(Operating expenditure with goods and contracted services combined.)</small> | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$2,334 | 38.6% | \$1,910 |
| Contracted Services | no data | 0.0% | no data |
| Goods | no data | 0.0% | no data |
| Goods/Services Combined | \$2,527 | 41.8% | \$1,152 |
| Interest Expense | \$140 | 2.3% | \$109 |
| Grants to Other Organizations | \$1,042 | 17.2% | \$429 |

| Reporting Standards | | Result |
|---|--|----------|
| Measure | | |
| Days to Sign Audit Opinion | | 135 |
| Capital Assets on Stmt. Financial Position | | no |
| Expenditures by Object Presented | | yes |
| Capital and Operating Exp. By Fn. Separated | | separate |

| Reporting Standards (Cont'd) | | Result |
|--|--|--------|
| Measure | | |
| Definitions Given for Expenditure Line Items | | yes |
| Historical Trend Statistics Provided | | no |
| Total Score/34 | | 9 |
| Nationwide Rank/75 | | 59 |



Clarington (Ont.)

All dollar figures are per household. Clarington (Ont.) has 27,753 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | no data | \$3,553 | \$4,996 |
| Liabilities | | \$2,314 | \$3,677 |
| Capital assets | | no data | no data |
| Long-term debt | | \$1,244 | \$1,139 |
| Investment in subsidiaries | | \$462 | \$1,447 |
| Employee Future Benefit Liability | | \$121 | \$3,677 |

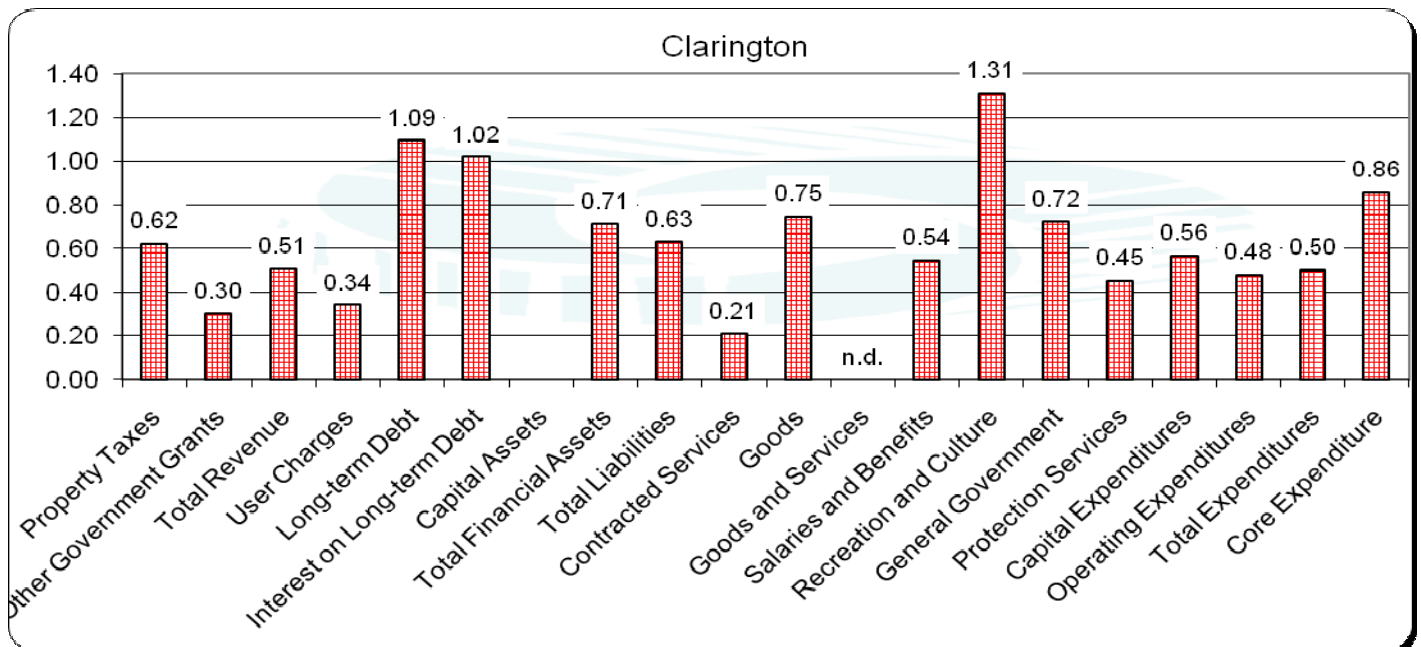
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | no data | \$2,470 | \$4,884 |
| Net Taxes | no data | \$1,361 | \$2,198 |
| Other Govt. Grants | no data | \$294 | \$980 |
| User Charges | no data | \$343 | \$1,015 |
| Development Contributions | no data | \$0 | \$143 |
| Other | no data | \$351 | \$503 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | no data | \$2,401 | \$4,810 |
| Capital | no data | \$632 | \$1,120 |
| Operating | no data | \$1,769 | \$3,690 |
| General Govt. | no data | \$320 | \$444 |
| Protection Services | no data | \$362 | \$802 |
| Recreation and Culture | no data | \$897 | \$685 |
| Core | 0% | 49% | 57% |
| Non-core | 0% | 51% | 43% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| <small>(Operating expenditure with goods and contracted services separated.)</small> | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$1,082 | 61.2% | \$1,994 |
| Contracted Services | \$138 | 7.8% | \$667 |
| Goods | \$464 | 26.2% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$68 | 3.8% | \$115 |
| Grants to Other Organizations | \$16 | 0.9% | \$416 |

| Reporting Standards | | Result |
|---|--|----------|
| Measure | | |
| Days to Sign Audit Opinion | | 163 |
| Capital Assets on Stmt. Financial Position | | no |
| Expenditures by Object Presented | | yes |
| Capital and Operating Exp. By Fn. Separated | | separate |

| Reporting Standards (Cont'd) | | Result |
|--|--|--------|
| Measure | | |
| Definitions Given for Expenditure Line Items | | no |
| Historical Trend Statistics Provided | | no |
| Total Score/34 | | 8 |
| Nationwide Rank/75 | | 68 |



Cornwall (Ont.)

All dollar figures are per household. Cornwall (Ont.) has 20,534 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$3,458 | \$3,532 | \$4,996 |
| Liabilities | \$1,366 | \$1,357 | \$3,677 |
| Capital assets | \$ | no data | no data |
| Long-term debt | \$133 | \$105 | \$1,139 |
| Investment in subsidiaries | \$0 | \$0 | \$1,447 |
| Employee Future Benefit Liability | \$198 | \$249 | \$3,677 |

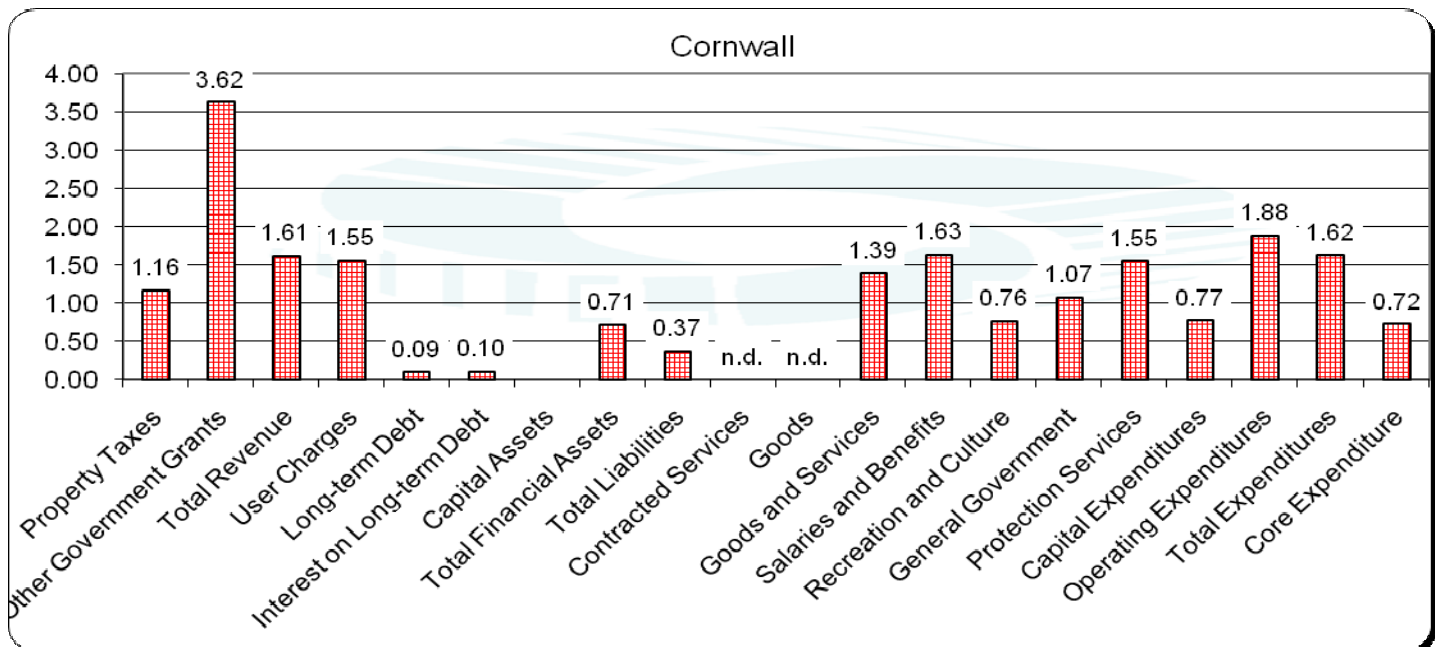
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$7,461 | \$7,884 | \$4,884 |
| Net Taxes | \$1,676 | \$2,552 | \$2,198 |
| Other Govt. Grants | \$2,489 | \$3,550 | \$980 |
| User Charges | \$1,478 | \$1,575 | \$1,015 |
| Development Contributions | \$0 | \$0 | \$143 |
| Other | \$2,358 | \$73 | \$503 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$7,529 | \$7,802 | \$4,810 |
| Capital | \$833 | \$858 | \$1,120 |
| Operating | \$6,696 | \$6,944 | \$3,690 |
| General Govt. | \$364 | \$475 | \$444 |
| Protection Services | \$1,154 | \$1,239 | \$802 |
| Recreation and Culture | \$504 | \$518 | \$685 |
| Core | 41% | 41% | 57% |
| Non-core | 59% | 59% | 43% |

| Expenditures by Object | | | |
|---|---------|----------|-----------|
| <small>(Operating expenditure with goods and contracted services combined.)</small> | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$3,115 | 44.9% | \$1,910 |
| Contracted Services | no data | 0.0% | no data |
| Goods | no data | 0.0% | no data |
| Goods/Services Combined | \$1,598 | 23.0% | \$1,152 |
| Interest Expense | \$ 7 | 0.1% | \$109 |
| Grants to Other Organizations | \$2,224 | 32.0% | \$429 |

| Reporting Standards | |
|---|----------|
| Measure | Result |
| Days to Sign Audit Opinion | 99 |
| Capital Assets on Stmt. Financial Position | no |
| Expenditures by Object Presented | yes |
| Capital and Operating Exp. By Fn. Separated | separate |

| Reporting Standards (Cont'd) | |
|--|--------|
| Measure | Result |
| Definitions Given for Expenditure Line Items | no |
| Historical Trend Statistics Provided | no |
| Total Score/34 | 10 |
| Nationwide Rank/75 | 52 |



Greater Sudbury (Ont.)

All dollar figures are per household. Greater Sudbury (Ont.) has 69,430 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$3,357 | \$3,854 | \$4,996 |
| Liabilities | \$2,543 | \$3,195 | \$3,677 |
| Capital assets | \$ | no data | no data |
| Long-term debt | \$587 | \$567 | \$1,139 |
| Investment in subsidiaries | \$1,164 | \$694 | \$1,447 |
| Employee Future Benefit Liability | \$605 | \$624 | \$3,677 |

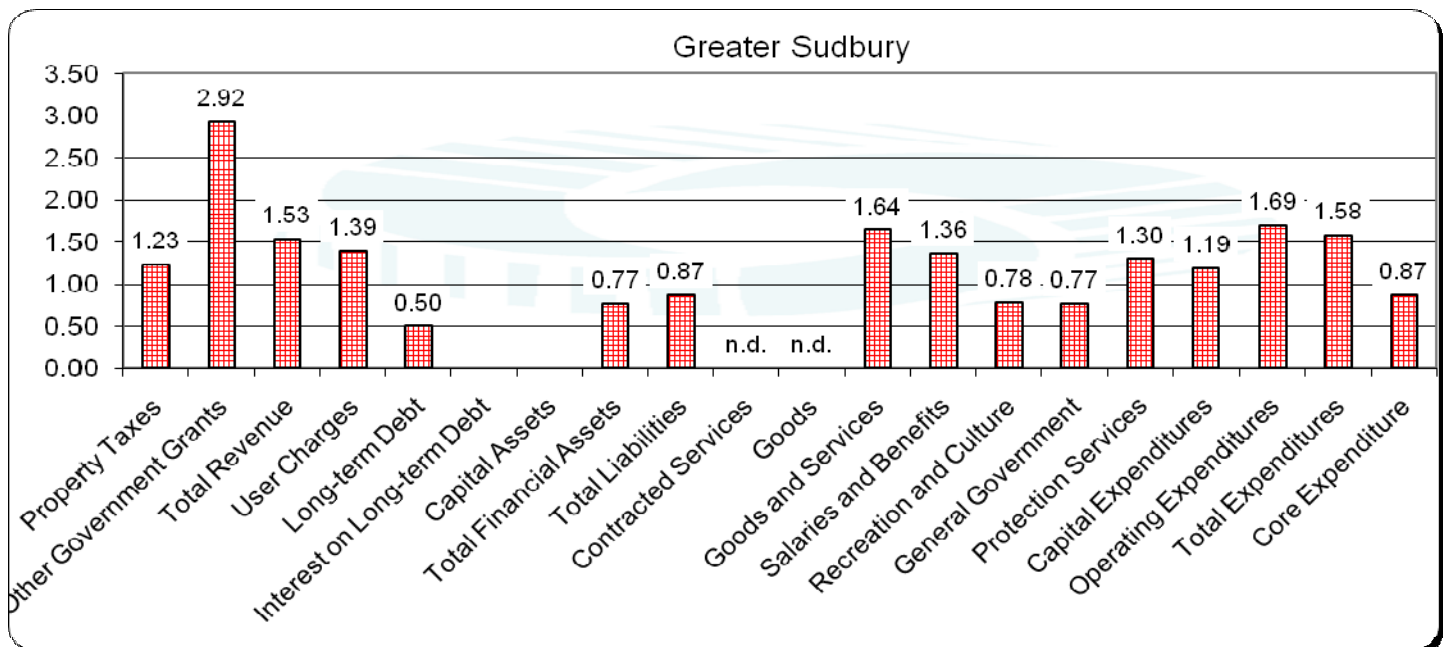
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$7,374 | \$7,467 | \$4,884 |
| Net Taxes | \$2,515 | \$2,702 | \$2,198 |
| Other Govt. Grants | \$3,034 | \$2,867 | \$980 |
| User Charges | \$1,359 | \$1,414 | \$1,015 |
| Development Contributions | \$0 | \$0 | \$143 |
| Other | \$278 | \$291 | \$503 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$6,985 | \$7,584 | \$4,810 |
| Capital | \$1,021 | \$1,332 | \$1,120 |
| Operating | \$5,964 | \$6,252 | \$3,690 |
| General Govt. | \$326 | \$342 | \$444 |
| Protection Services | \$955 | \$1,039 | \$802 |
| Recreation and Culture | \$465 | \$537 | \$685 |
| Core | 47% | 50% | 57% |
| Non-core | 53% | 50% | 43% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| (Total expenditure with goods and contracted services combined.) | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$2,623 | 34.8% | \$1,925 |
| Contracted Services | no data | 0.0% | no data |
| Goods | no data | 0.0% | no data |
| Goods/Services Combined | \$3,697 | 49.0% | \$2,249 |
| Interest Expense | \$0 | 0.0% | \$83 |
| Grants to Other Organizations | \$1,136 | 15.1% | \$280 |

| Reporting Standards | | Result |
|---|--|----------|
| Measure | | |
| Days to Sign Audit Opinion | | 121 |
| Capital Assets on Stmt. Financial Position | | no |
| Expenditures by Object Presented | | yes |
| Capital and Operating Exp. By Fn. Separated | | separate |

| Reporting Standards (Cont'd) | | Result |
|--|--|--------|
| Measure | | |
| Definitions Given for Expenditure Line Items | | yes |
| Historical Trend Statistics Provided | | no |
| Total Score/34 | | 9 |
| Nationwide Rank/75 | | 59 |



Guelph (Ont.)

All dollar figures are per household. Guelph (Ont.) has 47,969 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$4,442 | \$4,266 | \$4,996 |
| Liabilities | \$4,065 | \$3,575 | \$3,677 |
| Capital assets | \$ | no data | no data |
| Long-term debt | \$2,196 | \$1,677 | \$1,139 |
| Investment in subsidiaries | \$1,625 | \$1,682 | \$1,447 |
| Employee Future Benefit Liability | \$522 | \$560 | \$3,677 |

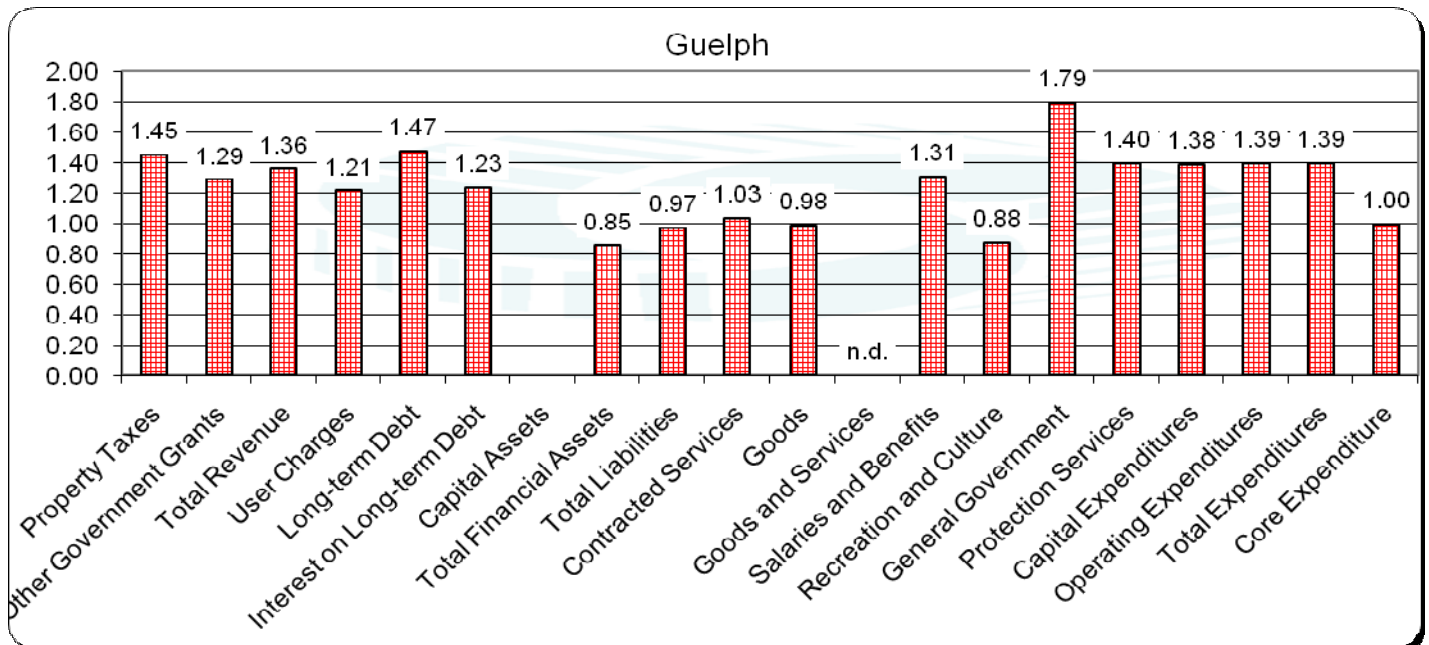
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$6,353 | \$6,624 | \$4,884 |
| Net Taxes | \$2,870 | \$3,183 | \$2,198 |
| Other Govt. Grants | \$1,363 | \$1,261 | \$980 |
| User Charges | \$1,221 | \$1,231 | \$1,015 |
| Development Contributions | \$317 | \$217 | \$143 |
| Other | \$258 | \$488 | \$503 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$6,439 | \$6,696 | \$4,810 |
| Capital | \$1,402 | \$1,551 | \$1,120 |
| Operating | \$5,037 | \$5,145 | \$3,690 |
| General Govt. | \$812 | \$797 | \$444 |
| Protection Services | \$1,100 | \$1,119 | \$802 |
| Recreation and Culture | \$510 | \$600 | \$685 |
| Core | 53% | 57% | 57% |
| Non-core | 47% | 43% | 43% |

| Expenditures by Object | | | |
|---|---------|----------|-----------|
| (Operating expenditure with goods and contracted services separated.) | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$2,604 | 50.7% | \$1,994 |
| Contracted Services | \$689 | 13.4% | \$667 |
| Goods | \$612 | 11.9% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$82 | 1.6% | \$115 |

| Reporting Standards | |
|---|----------|
| Measure | Result |
| Days to Sign Audit Opinion | 135 |
| Capital Assets on Stmt. Financial Position | no |
| Expenditures by Object Presented | yes |
| Capital and Operating Exp. By Fn. Separated | separate |

| Reporting Standards (Cont'd) | | |
|--|---------|--------|
| Measure | Result | Result |
| Grants to Other Organizations | \$1,144 | 22.3% |
| Definitions Given for Expenditure Line Items | | yes |
| Historical Trend Statistics Provided | | no |
| Total Score/34 | | 9 |
| Nationwide Rank/75 | | 59 |



Halton Hills (Ont.)

All dollar figures are per household. Halton Hills (Ont.) has 19,265 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$4,092 | \$4,486 | \$4,996 |
| Liabilities | \$1,530 | \$1,618 | \$3,677 |
| Capital assets | \$ | no data | no data |
| Long-term debt | \$258 | \$379 | \$1,139 |
| Investment in subsidiaries | \$1,970 | \$1,958 | \$1,447 |
| Employee Future Benefit Liability | \$57 | \$60 | \$3,677 |

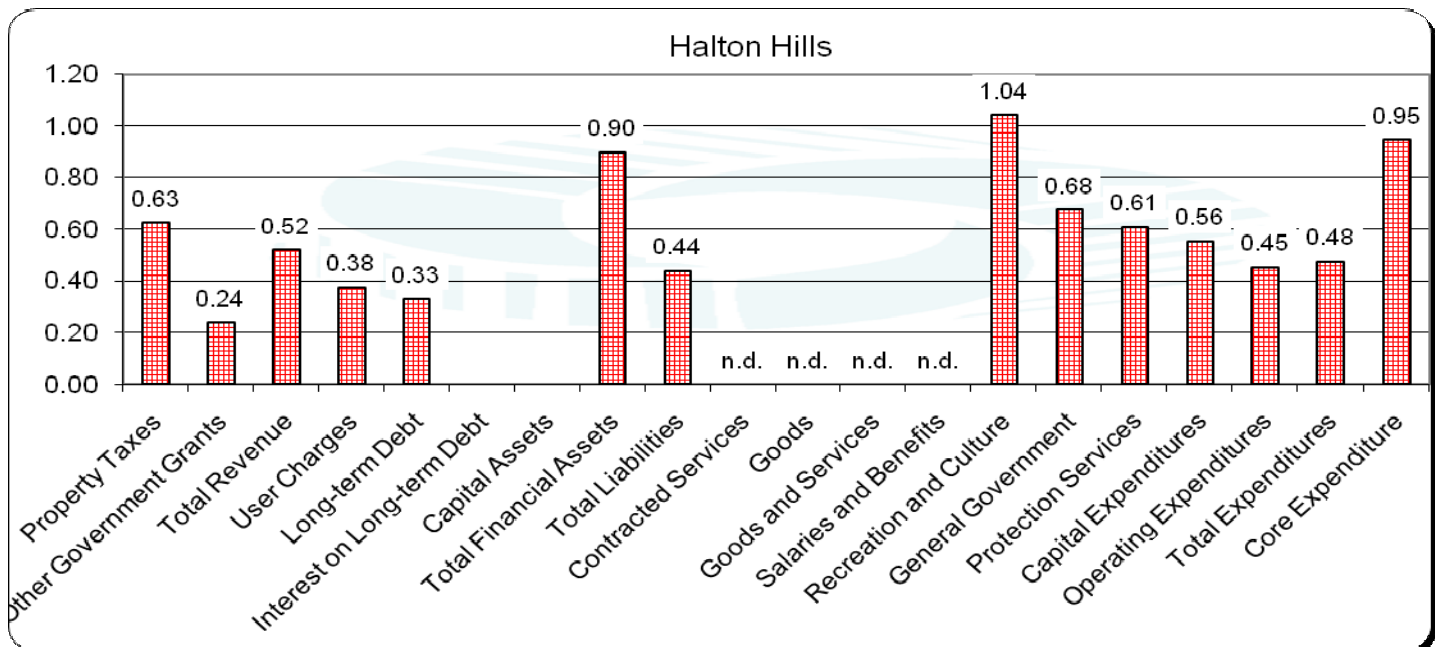
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$2,176 | \$2,539 | \$4,884 |
| Net Taxes | \$1,241 | \$1,378 | \$2,198 |
| Other Govt. Grants | \$129 | \$235 | \$980 |
| User Charges | \$382 | \$381 | \$1,015 |
| Development Contributions | \$190 | \$250 | \$143 |
| Other | \$101 | \$220 | \$503 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$2,338 | \$2,296 | \$4,810 |
| Capital | \$730 | \$622 | \$1,120 |
| Operating | \$1,607 | \$1,674 | \$3,690 |
| General Govt. | \$262 | \$300 | \$444 |
| Protection Services | \$333 | \$489 | \$802 |
| Recreation and Culture | \$730 | \$715 | \$685 |
| Core | 53% | 54% | 57% |
| Non-core | 44% | 46% | 43% |

| Expenditures by Object | | | |
|-------------------------------|---------|----------|-----------|
| Measure | 2008 | Per cent | Grp. Avg. |
| (Not Reported.) | | | |
| Salaries and Benefits | no data | 0.0% | no data |
| Contracted Services | no data | 0.0% | no data |
| Goods | no data | 0.0% | no data |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | no data | 0.0% | no data |
| Grants to Other Organizations | no data | 0.0% | no data |

| Reporting Standards | | |
|---|----------|--|
| Measure | Result | |
| Days to Sign Audit Opinion | NA | |
| Capital Assets on Stmt. Financial Position | no | |
| Expenditures by Object Presented | no | |
| Capital and Operating Exp. By Fn. Separated | separate | |

| Reporting Standards (Cont'd) | | |
|--|--------|--|
| Measure | Result | |
| Definitions Given for Expenditure Line Items | no | |
| Historical Trend Statistics Provided | yes | |
| Total Score/34 | 11 | |
| Nationwide Rank/75 | 47 | |



Hamilton (Ont.)

All dollar figures are per household. Hamilton (Ont.) has 204,962 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$969 | \$6,009 | \$4,996 |
| Liabilities | \$4,144 | \$4,438 | \$3,677 |
| Capital assets | \$ | no data | no data |
| Long-term debt | \$1,854 | \$1,967 | \$1,139 |
| Investment in subsidiaries | \$919 | \$890 | \$1,447 |
| Employee Future Benefit Liability | \$951 | \$989 | \$3,677 |

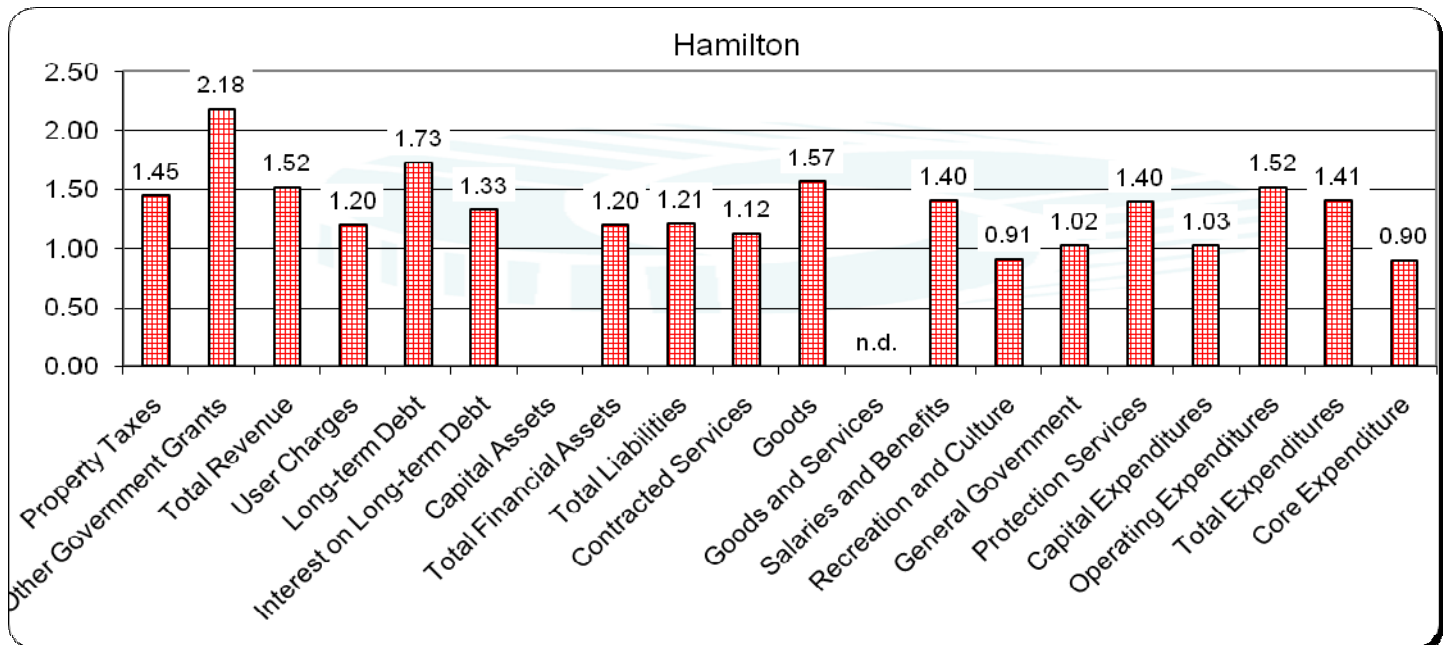
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$6,752 | \$7,428 | \$4,884 |
| Net Taxes | \$2,976 | \$3,184 | \$2,198 |
| Other Govt. Grants | \$1,652 | \$2,142 | \$980 |
| User Charges | \$1,170 | \$1,216 | \$1,015 |
| Development Contributions | \$234 | \$137 | \$143 |
| Other | \$479 | \$500 | \$503 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$6,495 | \$6,765 | \$4,810 |
| Capital | \$1,175 | \$1,149 | \$1,120 |
| Operating | \$5,320 | \$5,616 | \$3,690 |
| General Govt. | \$397 | \$453 | \$444 |
| Protection Services | \$1,020 | \$1,121 | \$802 |
| Recreation and Culture | \$617 | \$624 | \$685 |
| Core | 53% | 52% | 57% |
| Non-core | 47% | 48% | 43% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| <small>(Operating expenditure with goods and contracted services separated.)</small> | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$2,801 | 49.9% | \$1,994 |
| Contracted Services | \$750 | 13.4% | \$667 |
| Goods | \$975 | 17.4% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$89 | 1.6% | \$115 |
| Grants to Other Organizations | \$1,002 | 17.8% | \$416 |

| Reporting Standards | | |
|---|----------|--|
| Measure | Result | |
| Days to Sign Audit Opinion | 142 | |
| Capital Assets on Stmt. Financial Position | no | |
| Expenditures by Object Presented | yes | |
| Capital and Operating Exp. By Fn. Separated | separate | |

| Reporting Standards (Cont'd) | | |
|--|--------|--|
| Measure | Result | |
| Definitions Given for Expenditure Line Items | no | |
| Historical Trend Statistics Provided | yes | |
| Total Score/34 | 10 | |
| Nationwide Rank/75 | 52 | |



Kawartha Lakes (Ont.)

All dollar figures are per household. Kawartha Lakes (Ont.) has 37,986 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | no data | \$2,476 | \$4,996 |
| Liabilities | | \$3,661 | \$3,677 |
| Capital assets | | no data | no data |
| Long-term debt | | \$1,472 | \$1,139 |
| Investment in subsidiaries | | \$0 | \$1,447 |
| Employee Future Benefit Liability | | \$142 | \$3,677 |

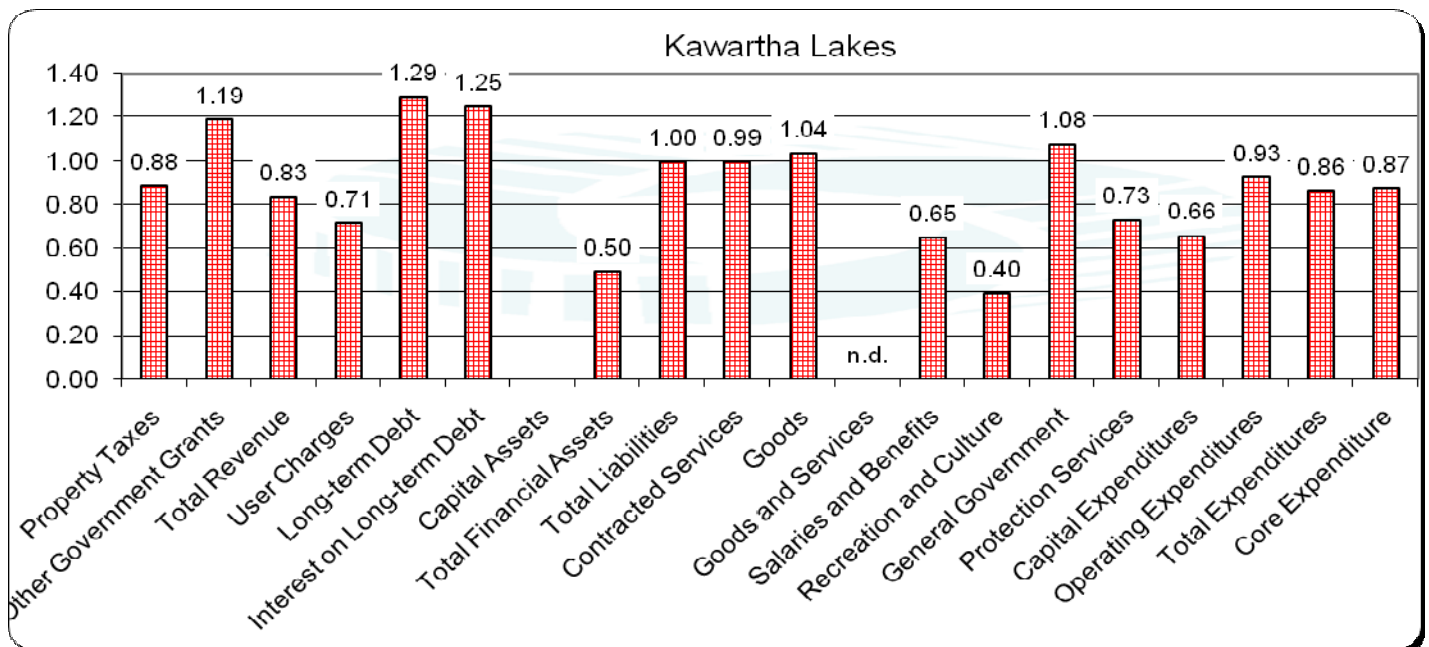
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | no data | \$4,072 | \$4,884 |
| Net Taxes | no data | \$1,944 | \$2,198 |
| Other Govt. Grants | no data | \$1,167 | \$980 |
| User Charges | no data | \$723 | \$1,015 |
| Development Contributions | no data | \$0 | \$143 |
| Other | no data | \$196 | \$503 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | no data | \$4,150 | \$4,810 |
| Capital | no data | \$736 | \$1,120 |
| Operating | no data | \$3,414 | \$3,690 |
| General Govt. | no data | \$478 | \$444 |
| Protection Services | no data | \$584 | \$802 |
| Recreation and Culture | no data | \$271 | \$685 |
| Core | 0% | 50% | 57% |
| Non-core | 0% | 50% | 43% |

| Expenditures by Object | | | |
|---|---------|----------|-----------|
| (Operating expenditure with goods and contracted services separated.) | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$1,289 | 37.7% | \$1,994 |
| Contracted Services | \$663 | 19.4% | \$667 |
| Goods | \$645 | 18.9% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$83 | 2.4% | \$115 |
| Grants to Other Organizations | \$735 | 21.5% | \$416 |

| Reporting Standards | | Result |
|---|--|----------|
| Measure | | |
| Days to Sign Audit Opinion | | 86 |
| Capital Assets on Stmt. Financial Position | | no |
| Expenditures by Object Presented | | yes |
| Capital and Operating Exp. By Fn. Separated | | separate |

| Reporting Standards (Cont'd) | | Result |
|--|--|--------|
| Measure | | |
| Definitions Given for Expenditure Line Items | | yes |
| Historical Trend Statistics Provided | | no |
| Total Score/34 | | 13 |
| Nationwide Rank/75 | | 39 |



Kingston (Ont.)

All dollar figures are per household. Kingston (Ont.) has 53,838 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$4,237 | \$4,841 | \$4,996 |
| Liabilities | \$5,743 | \$6,572 | \$3,677 |
| Capital assets | \$ | no data | no data |
| Long-term debt | \$2,349 | \$2,811 | \$1,139 |
| Investment in subsidiaries | \$586 | \$392 | \$1,447 |
| Employee Future Benefit Liability | \$406 | \$577 | \$3,677 |

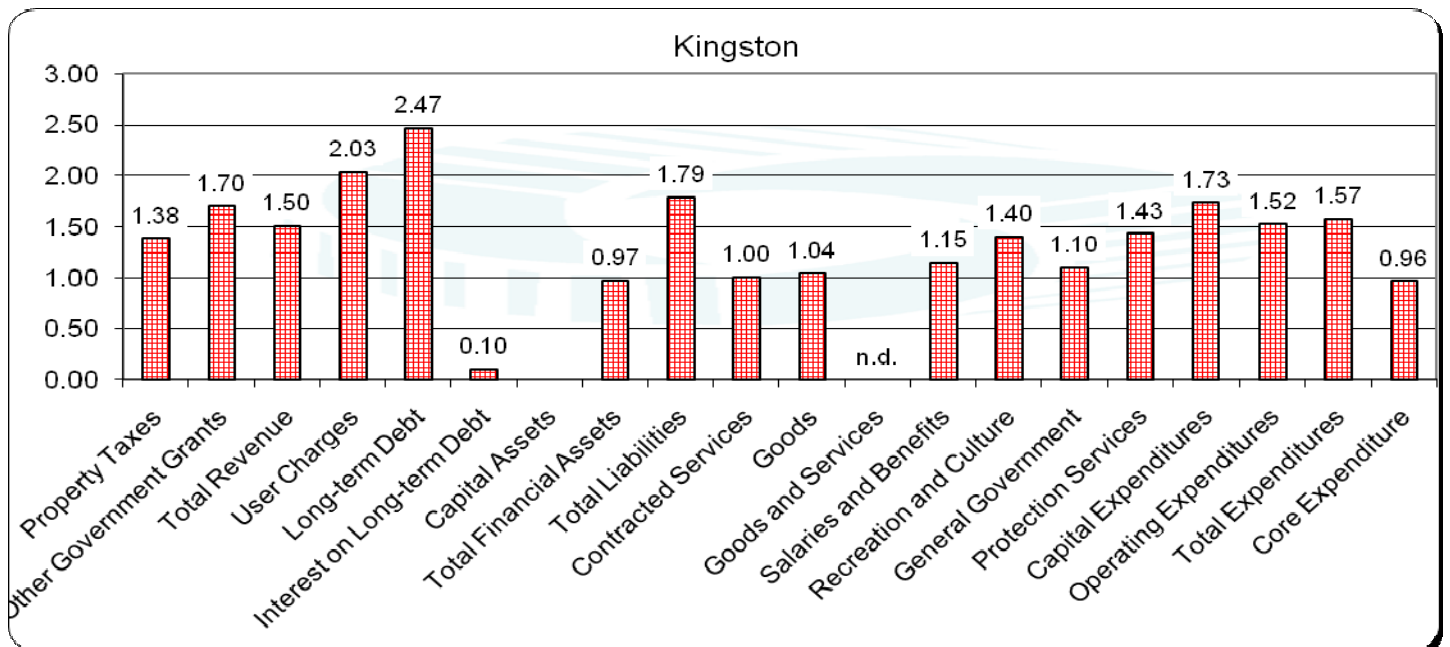
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$7,010 | \$7,332 | \$4,884 |
| Net Taxes | \$2,641 | \$3,036 | \$2,198 |
| Other Govt. Grants | \$1,998 | \$1,665 | \$980 |
| User Charges | \$1,916 | \$2,061 | \$1,015 |
| Development Contributions | \$51 | \$97 | \$143 |
| Other | \$0 | \$326 | \$503 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$8,457 | \$7,556 | \$4,810 |
| Capital | \$3,084 | \$1,938 | \$1,120 |
| Operating | \$5,372 | \$5,618 | \$3,690 |
| General Govt. | \$454 | \$487 | \$444 |
| Protection Services | \$1,265 | \$1,146 | \$802 |
| Recreation and Culture | \$1,443 | \$958 | \$685 |
| Core | 38% | 55% | 57% |
| Non-core | 52% | 45% | 43% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| <small>(Operating expenditure with goods and contracted services separated.)</small> | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$2,284 | 41.9% | \$1,994 |
| Contracted Services | \$668 | 12.3% | \$667 |
| Goods | \$649 | 11.9% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$ 7 | 0.1% | \$115 |
| Grants to Other Organizations | \$1,843 | 33.8% | \$416 |

| Reporting Standards | | Result |
|---|--|----------|
| Measure | | |
| Days to Sign Audit Opinion | | 99 |
| Capital Assets on Stmt. Financial Position | | no |
| Expenditures by Object Presented | | yes |
| Capital and Operating Exp. By Fn. Separated | | separate |

| Reporting Standards (Cont'd) | | Result |
|--|--|--------|
| Measure | | |
| Definitions Given for Expenditure Line Items | | yes |
| Historical Trend Statistics Provided | | no |
| Total Score/34 | | 11 |
| Nationwide Rank/75 | | 47 |



Kitchener (Ont.)

All dollar figures are per household. Kitchener (Ont.) has 82,723 households.
See the Guide to City Reports for more explanation.

| Measure | 2007 | 2008 | Reg. Avg. |
|-----------------------------------|---------|---------|-----------|
| Financial assets | \$3,836 | \$3,920 | \$4,996 |
| Liabilities | \$1,771 | \$2,121 | \$3,677 |
| Capital assets | no data | no data | no data |
| Long-term debt | \$682 | \$768 | \$1,139 |
| Investment in subsidiaries | \$1,899 | \$2,053 | \$1,447 |
| Employee Future Benefit Liability | \$238 | \$256 | \$3,677 |

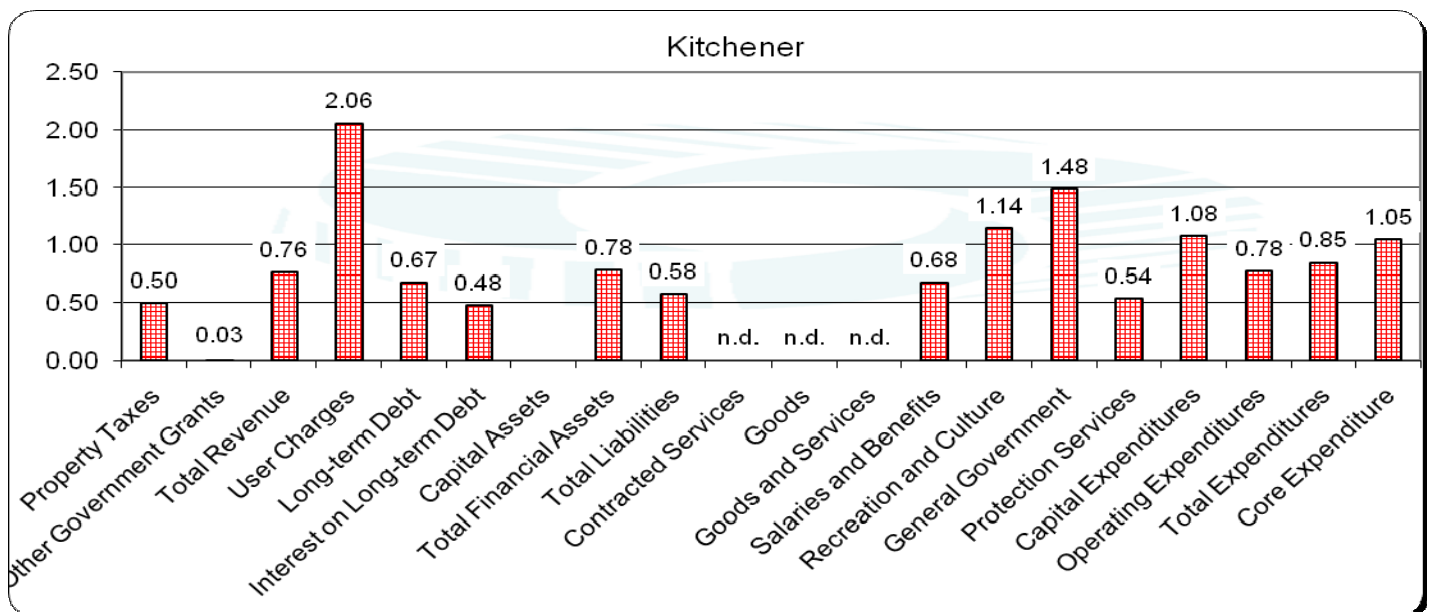
| Measure | 2007 | 2008 | Reg. Avg. |
|---------------------------|---------|---------|-----------|
| Total Revenue | \$3,529 | \$3,718 | \$4,884 |
| Net Taxes | \$1,045 | \$1,097 | \$2,198 |
| Other Govt. Grants | \$30 | \$26 | \$980 |
| User Charges | \$2,007 | \$2,089 | \$1,015 |
| Development Contributions | \$0 | \$0 | \$143 |
| Other | \$316 | \$387 | \$503 |

| Measure | 2007 | 2008 | Prov. Avg. |
|------------------------|---------|---------|------------|
| Total | \$3,635 | \$4,070 | \$4,810 |
| Capital | \$976 | \$1,206 | \$1,120 |
| Operating | \$2,659 | \$2,864 | \$3,690 |
| General Govt. | \$368 | \$659 | \$444 |
| Protection Services | \$376 | \$430 | \$802 |
| Recreation and Culture | \$700 | \$785 | \$685 |
| Core | 31% | 60% | 57% |
| Non-core | 69% | 40% | 43% |

| Measure | 2008 | Per cent | Grp. Avg. |
|-------------------------------|---------|----------|-----------|
| Salaries and Benefits | \$1,291 | 45.1% | \$1,910 |
| Contracted Services | no data | 0.0% | no data |
| Goods | no data | 0.0% | no data |
| Goods/Services Combined | \$1,512 | 52.8% | \$1,152 |
| Interest Expense | \$32 | 1.1% | \$109 |
| Grants to Other Organizations | \$30 | 1.0% | \$429 |

| Measure | Result |
|---|--------------|
| Days to Sign Audit Opinion | N/A |
| Capital Assets on Stmt. Financial Position | no |
| Expenditures by Object Presented | no |
| Capital and Operating Exp. By Fn. Separated | consolidated |

| Measure | Result |
|--|--------|
| Definitions Given for Expenditure Line Items | no |
| Historical Trend Statistics Provided | no |
| Total Score/34 | 0 |
| Nationwide Rank/75 | #N/A |



London (Ont.)

All dollar figures are per household. London (Ont.) has 157,436 households.
See the Guide to City Reports for more explanation.

| Measure | 2007 | 2008 | Reg. Avg. |
|-----------------------------------|---------|---------|-----------|
| Financial assets | \$4,240 | \$4,547 | \$4,996 |
| Liabilities | \$4,725 | \$4,664 | \$3,677 |
| Capital assets | no data | no data | no data |
| Long-term debt | \$58 | \$49 | \$1,139 |
| Investment in subsidiaries | \$1,362 | \$1,389 | \$1,447 |
| Employee Future Benefit Liability | \$573 | \$605 | \$3,677 |

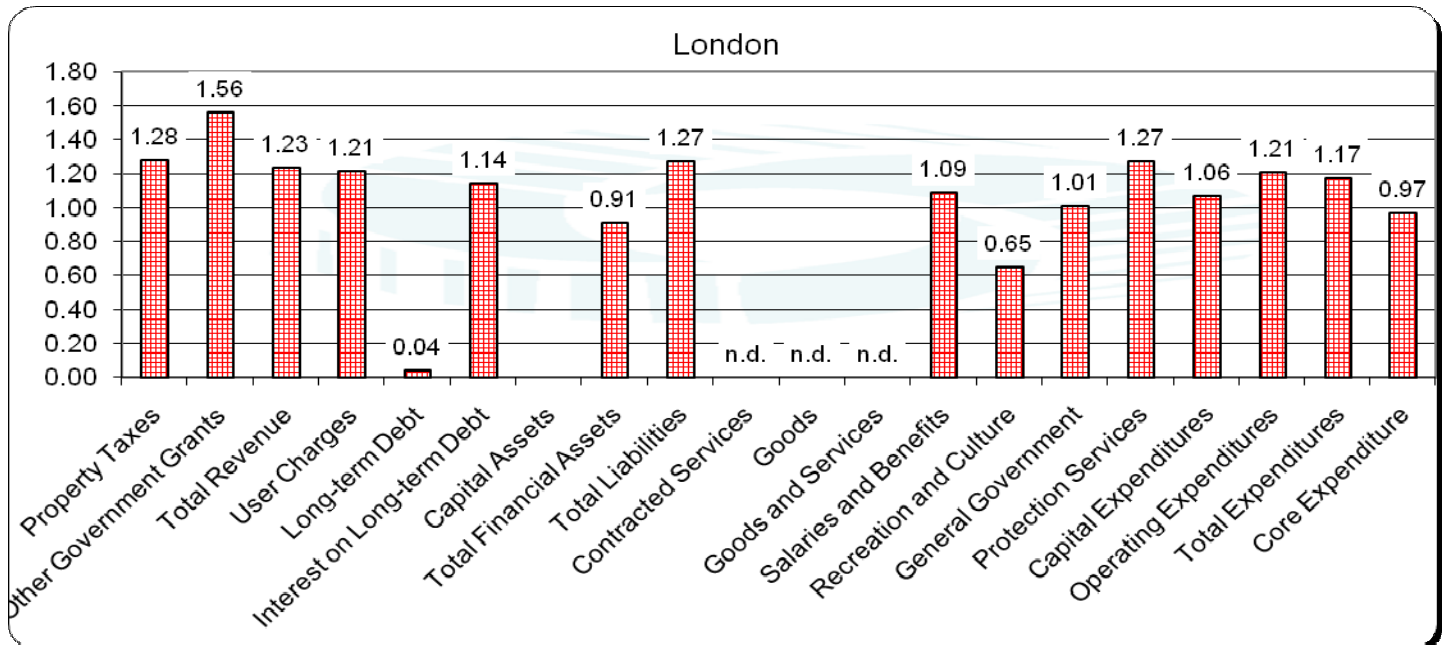
| Measure | 2007 | 2008 | Reg. Avg. |
|---------------------------|---------|---------|-----------|
| Total Revenue | \$5,728 | \$6,023 | \$4,884 |
| Net Taxes | \$2,623 | \$2,813 | \$2,198 |
| Other Govt. Grants | \$1,168 | \$1,529 | \$980 |
| User Charges | \$1,174 | \$1,231 | \$1,015 |
| Development Contributions | \$215 | \$64 | \$143 |
| Other | \$387 | \$291 | \$503 |

| Measure | 2007 | 2008 | Prov. Avg. |
|------------------------|---------|---------|------------|
| Total | \$5,379 | \$5,642 | \$4,810 |
| Capital | \$1,112 | \$1,190 | \$1,120 |
| Operating | \$4,245 | \$4,451 | \$3,690 |
| General Govt. | \$419 | \$449 | \$444 |
| Protection Services | \$935 | \$1,018 | \$802 |
| Recreation and Culture | \$429 | \$444 | \$685 |
| Core | 55% | 56% | 57% |
| Non-core | 44% | 44% | 43% |

| Measure | 2008 | Per cent | Grp. Avg. |
|-------------------------------|---------|----------|-----------|
| Salaries and Benefits | \$2,076 | 46.9% | \$1,910 |
| Contracted Services | \$527 | 11.9% | no data |
| Goods | \$692 | 15.6% | no data |
| Goods/Services Combined | no data | 0.0% | \$1,152 |
| Interest Expense | \$76 | 1.7% | \$109 |
| Grants to Other Organizations | \$1,061 | 23.9% | \$429 |

| Measure | Result |
|---|----------|
| Days to Sign Audit Opinion | 147 |
| Capital Assets on Stmt. Financial Position | no |
| Expenditures by Object Presented | yes |
| Capital and Operating Exp. By Fn. Separated | separate |

| Measure | Result |
|--|--------|
| Definitions Given for Expenditure Line Items | yes |
| Historical Trend Statistics Provided | no |
| Total Score/34 | 11 |
| Nationwide Rank/75 | 47 |



Markham (Ont.)

All dollar figures are per household. Markham (Ont.) has 81,181 households.
See the Guide to City Reports for more explanation.

| Measure | 2007 | 2008 | Reg. Avg. |
|-----------------------------------|---------|---------|-----------|
| Financial assets | \$7,096 | \$7,501 | \$4,996 |
| Liabilities | \$3,002 | \$3,036 | \$3,677 |
| Capital assets | \$ | no data | no data |
| Long-term debt | \$0 | \$0 | \$1,139 |
| Investment in subsidiaries | \$2,295 | \$2,387 | \$1,447 |
| Employee Future Benefit Liability | \$174 | \$191 | \$3,677 |

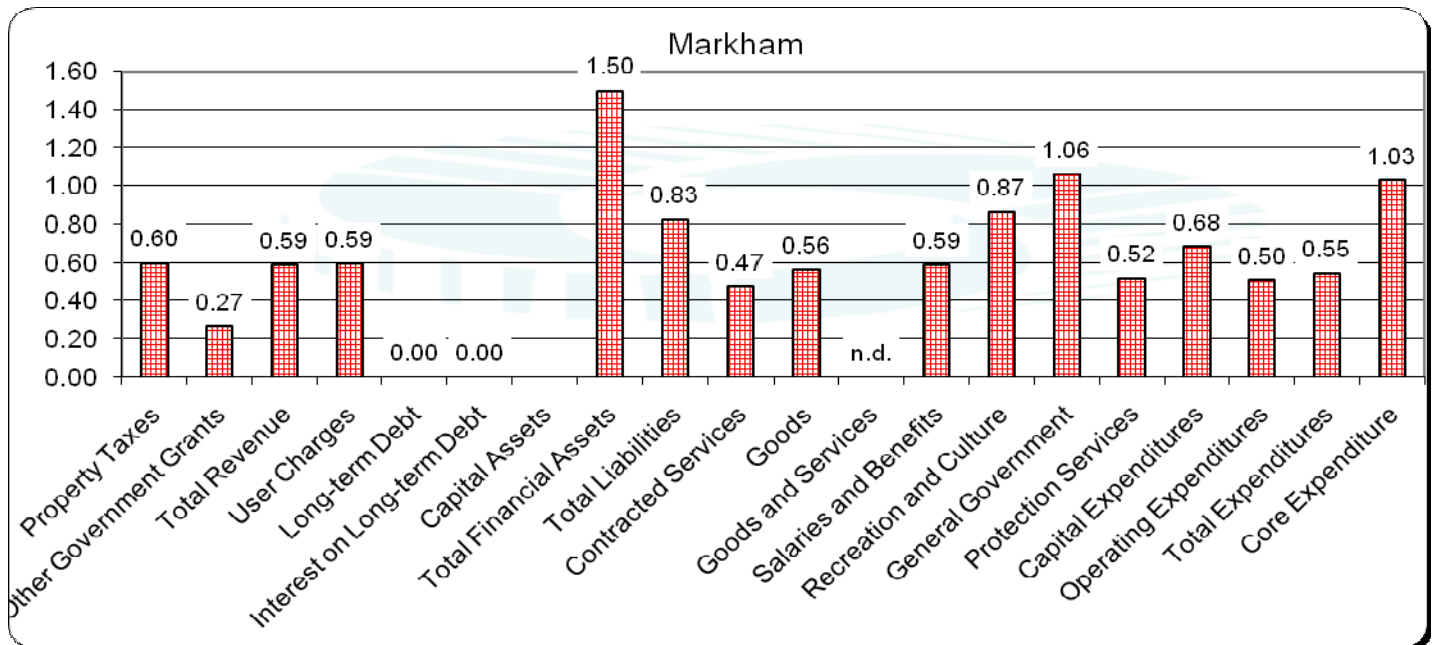
| Measure | 2007 | 2008 | Reg. Avg. |
|---------------------------|---------|---------|-----------|
| Total Revenue | \$2,867 | \$2,886 | \$4,884 |
| Net Taxes | \$1,239 | \$1,316 | \$2,198 |
| Other Govt. Grants | \$44 | \$261 | \$980 |
| User Charges | \$655 | \$602 | \$1,015 |
| Development Contributions | \$585 | \$381 | \$143 |
| Other | \$153 | \$126 | \$503 |

| Measure | 2007 | 2008 | Prov. Avg. |
|------------------------|---------|---------|------------|
| Total | \$2,669 | \$2,629 | \$4,810 |
| Capital | \$940 | \$766 | \$1,120 |
| Operating | \$1,730 | \$1,863 | \$3,690 |
| General Govt. | \$431 | \$472 | \$444 |
| Protection Services | \$398 | \$414 | \$802 |
| Recreation and Culture | \$603 | \$594 | \$685 |
| Core | 61% | 59% | 57% |
| Non-core | 39% | 41% | 43% |

| Measure | 2008 | Per cent | Grp. Avg. |
|-------------------------------|---------|----------|-----------|
| Salaries and Benefits | \$1,175 | 63.1% | \$1,994 |
| Contracted Services | \$317 | 17.0% | \$667 |
| Goods | \$350 | 18.8% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | | 0.0% | \$115 |
| Grants to Other Organizations | \$15 | 0.8% | \$416 |

| Measure | Result |
|---|----------|
| Days to Sign Audit Opinion | 107 |
| Capital Assets on Stmt. Financial Position | no |
| Expenditures by Object Presented | yes |
| Capital and Operating Exp. By Fn. Separated | separate |

| Measure | Result |
|--|--------|
| Definitions Given for Expenditure Line Items | yes |
| Historical Trend Statistics Provided | yes |
| Total Score/34 | 16 |
| Nationwide Rank/75 | 33 |



Milton (Ont.)

All dollar figures are per household. Milton (Ont.) has 18,913 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|----------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$9,252 | \$10,223 | \$4,996 |
| Liabilities | \$5,154 | \$6,401 | \$3,677 |
| Capital assets | \$ | no data | no data |
| Long-term debt | \$1,380 | \$1,219 | \$1,139 |
| Investment in subsidiaries | \$2,216 | \$2,461 | \$1,447 |
| Employee Future Benefit Liability | \$41 | \$44 | \$3,677 |

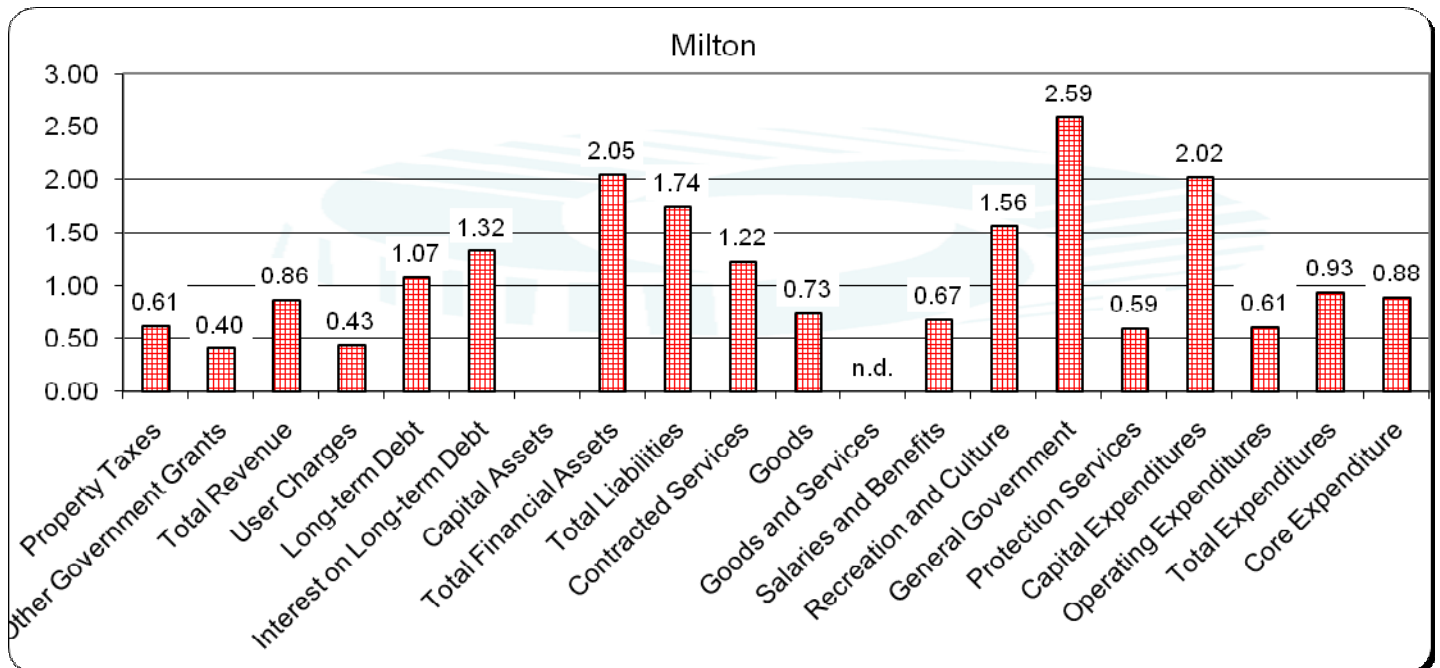
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$5,015 | \$4,219 | \$4,884 |
| Net Taxes | \$1,095 | \$1,348 | \$2,198 |
| Other Govt. Grants | \$124 | \$391 | \$980 |
| User Charges | \$377 | \$439 | \$1,015 |
| Development Contributions | \$2,177 | \$735 | \$143 |
| Other | \$979 | \$1,068 | \$503 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$3,718 | \$4,494 | \$4,810 |
| Capital | \$1,774 | \$2,258 | \$1,120 |
| Operating | \$1,944 | \$2,237 | \$3,690 |
| General Govt. | \$749 | \$1,148 | \$444 |
| Protection Services | \$443 | \$476 | \$802 |
| Recreation and Culture | \$976 | \$1,067 | \$685 |
| Core | 53% | 51% | 57% |
| Non-core | 47% | 49% | 43% |

| Expenditures by Object | | | |
|---|---------|----------|-----------|
| (Total expenditure with goods and contracted services separated.) | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$1,388 | 30.9% | \$2,059 |
| Contracted Services | \$2,149 | 47.8% | \$1,757 |
| Goods | \$836 | 18.6% | \$1,138 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$88 | 2.0% | \$79 |
| Grants to Other Organizations | \$33 | 0.7% | \$234 |

| Reporting Standards | | |
|---|----------|--|
| Measure | Result | |
| Days to Sign Audit Opinion | 72 | |
| Capital Assets on Stmt. Financial Position | no | |
| Expenditures by Object Presented | yes | |
| Capital and Operating Exp. By Fn. Separated | separate | |

| Reporting Standards (Cont'd) | | |
|--|--------|--|
| Measure | Result | |
| Definitions Given for Expenditure Line Items | yes | |
| Historical Trend Statistics Provided | no | |
| Total Score/34 | 12 | |
| Nationwide Rank/75 | 41 | |



Mississauga (Ont.)

All dollar figures are per household. Mississauga (Ont.) has 223,737 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$5,950 | \$6,274 | \$4,996 |
| Liabilities | \$2,627 | \$3,238 | \$3,677 |
| Capital assets | \$ | no data | no data |
| Long-term debt | \$0 | \$0 | \$1,139 |
| Investment in subsidiaries | \$857 | \$899 | \$1,447 |
| Employee Future Benefit Liability | \$624 | \$339 | \$3,677 |

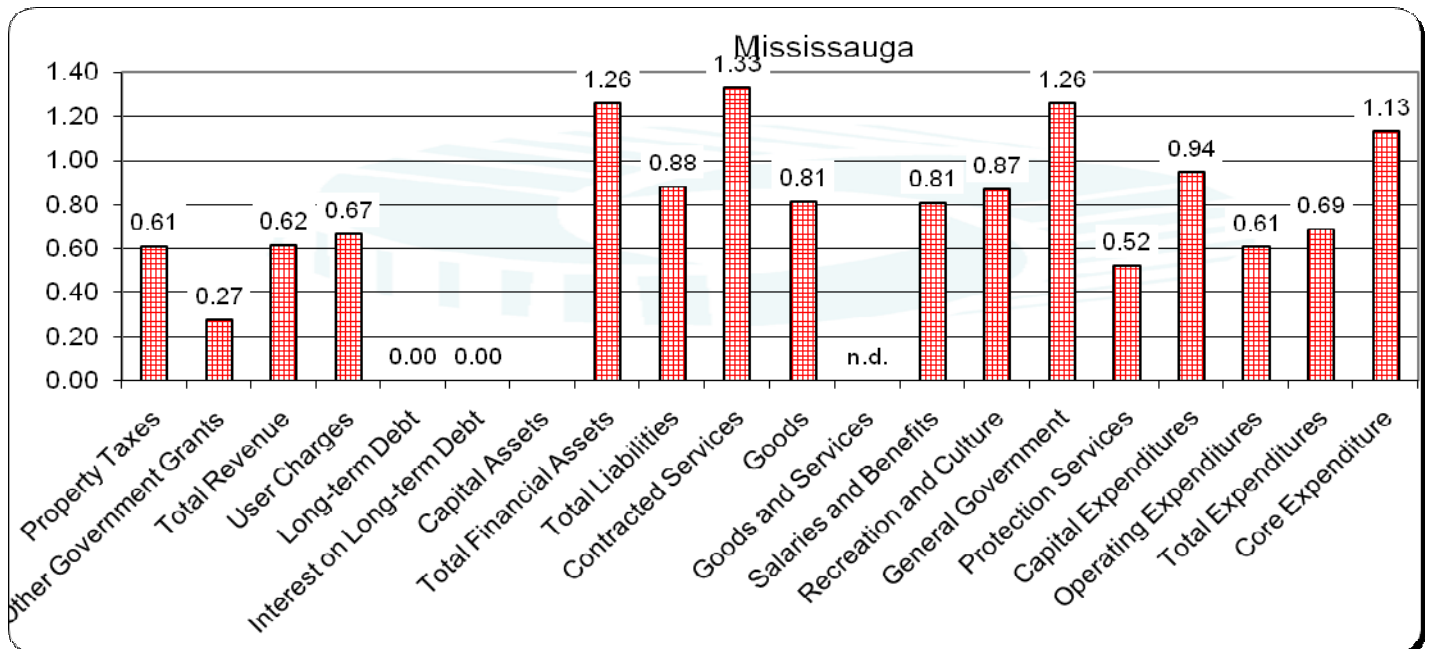
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$2,644 | \$3,008 | \$4,884 |
| Net Taxes | \$1,159 | \$1,345 | \$2,198 |
| Other Govt. Grants | \$49 | \$269 | \$980 |
| User Charges | \$642 | \$675 | \$1,015 |
| Development Contributions | \$281 | \$215 | \$143 |
| Other | \$154 | \$243 | \$503 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$2,688 | \$3,296 | \$4,810 |
| Capital | \$603 | \$1,057 | \$1,120 |
| Operating | \$2,085 | \$2,238 | \$3,690 |
| General Govt. | \$515 | \$558 | \$444 |
| Protection Services | \$425 | \$418 | \$802 |
| Recreation and Culture | \$633 | \$594 | \$685 |
| Core | 57% | 65% | 57% |
| Non-core | 43% | 35% | 43% |

| Expenditures by Object | | | |
|---|---------|----------|-----------|
| (Operating expenditure with goods and contracted services separated.) | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$1,612 | 48.9% | \$1,994 |
| Contracted Services | \$885 | 26.8% | \$667 |
| Goods | \$506 | 15.3% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | | 0.0% | \$115 |
| Grants to Other Organizations | \$293 | 8.9% | \$416 |

| Reporting Standards | | Result |
|---|--|----------|
| Measure | | |
| Days to Sign Audit Opinion | | 65 |
| Capital Assets on Stmt. Financial Position | | no |
| Expenditures by Object Presented | | yes |
| Capital and Operating Exp. By Fn. Separated | | separate |

| Reporting Standards (Cont'd) | | Result |
|--|--|--------|
| Measure | | |
| Definitions Given for Expenditure Line Items | | yes |
| Historical Trend Statistics Provided | | yes |
| Total Score/34 | | 18 |
| Nationwide Rank/75 | | 28 |



Newmarket (Ont.)

All dollar figures are per household. Newmarket (Ont.) has 25,876 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$5,052 | \$4,354 | \$4,996 |
| Liabilities | \$2,793 | \$3,052 | \$3,677 |
| Capital assets | \$ | no data | no data |
| Long-term debt | \$972 | \$1,648 | \$1,139 |
| Investment in subsidiaries | \$1,332 | \$2,043 | \$1,447 |
| Employee Future Benefit Liability | \$608 | \$134 | \$3,677 |

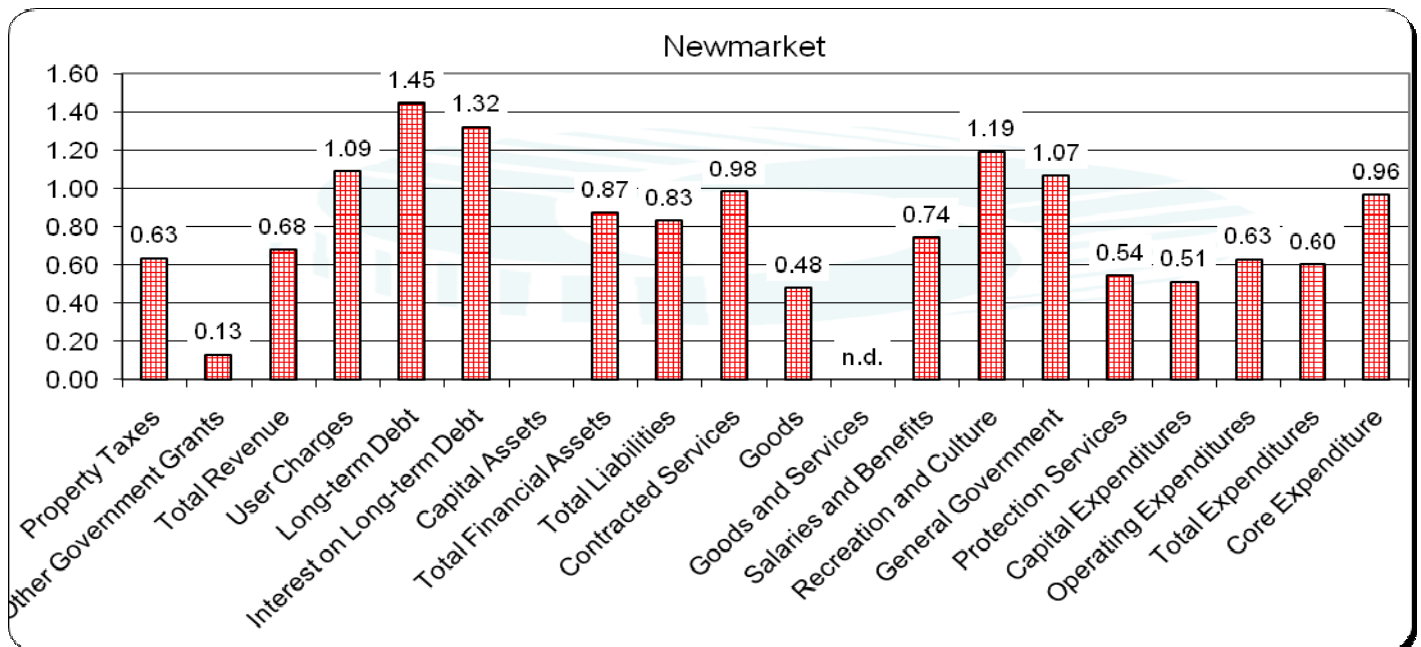
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | no data | \$3,312 | \$4,884 |
| Net Taxes | no data | \$1,392 | \$2,198 |
| Other Govt. Grants | no data | \$125 | \$980 |
| User Charges | no data | \$1,102 | \$1,015 |
| Development Contributions | no data | \$255 | \$143 |
| Other | no data | \$274 | \$503 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | no data | \$2,886 | \$4,810 |
| Capital | no data | \$570 | \$1,120 |
| Operating | no data | \$2,317 | \$3,690 |
| General Govt. | no data | \$473 | \$444 |
| Protection Services | no data | \$436 | \$802 |
| Recreation and Culture | no data | \$816 | \$685 |
| Core | 0% | 55% | 57% |
| Non-core | 0% | 45% | 43% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| <small>(Operating expenditure with goods and contracted services separated.)</small> | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$1,482 | 64.0% | \$1,994 |
| Contracted Services | \$654 | 28.2% | \$667 |
| Goods | \$299 | 12.9% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$88 | 3.8% | \$115 |
| Grants to Other Organizations | \$31 | 1.3% | \$416 |

| Reporting Standards | | |
|---|--|----------|
| Measure | | Result |
| Days to Sign Audit Opinion | | 134 |
| Capital Assets on Stmt. Financial Position | | no |
| Expenditures by Object Presented | | yes |
| Capital and Operating Exp. By Fn. Separated | | separate |

| Reporting Standards (Cont'd) | | |
|--|--|--------|
| Measure | | Result |
| Definitions Given for Expenditure Line Items | | yes |
| Historical Trend Statistics Provided | | no |
| Total Score/34 | | 11 |
| Nationwide Rank/75 | | 47 |



Niagara Falls (Ont.)

All dollar figures are per household. Niagara Falls (Ont.) has 33,871 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | no data | \$5,930 | \$4,996 |
| Liabilities | no data | \$2,883 | \$3,677 |
| Capital assets | no data | no data | no data |
| Long-term debt | no data | \$888 | \$1,139 |
| Investment in subsidiaries | no data | \$1,972 | \$1,447 |
| Employee Future Benefit Liability | no data | \$651 | \$3,677 |

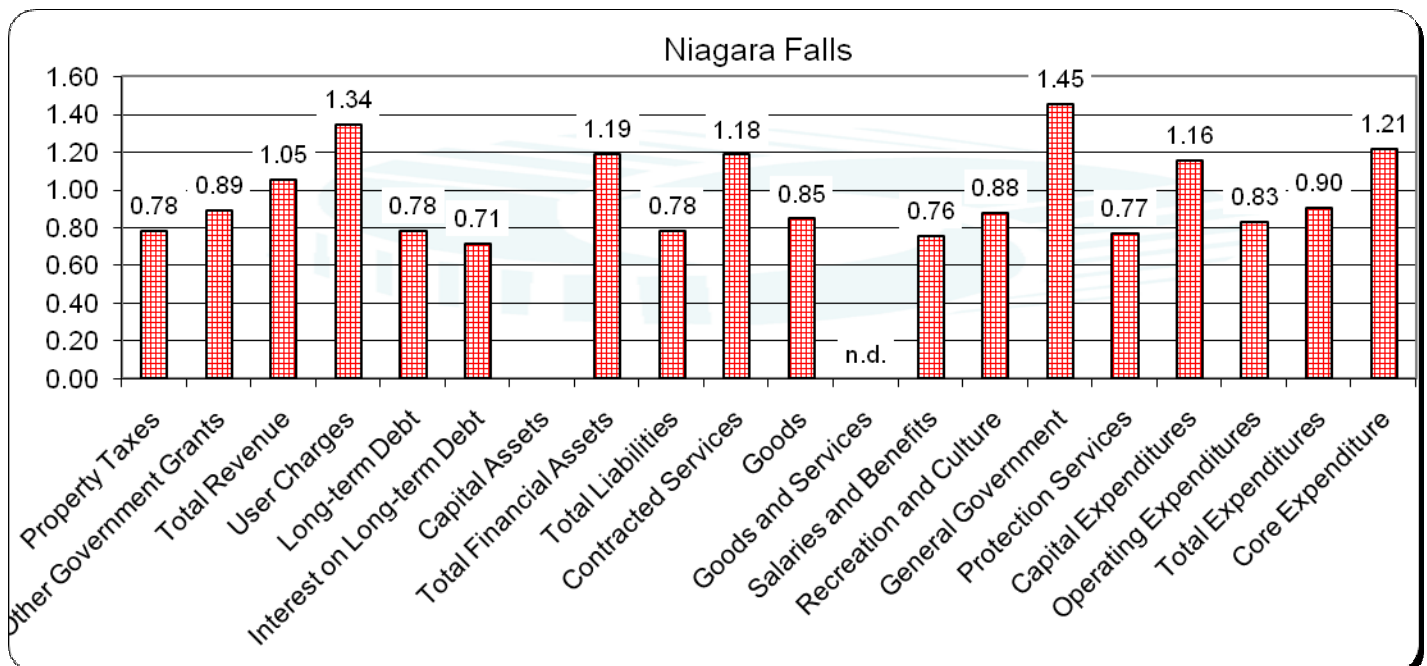
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$5,116 | \$5,142 | \$4,884 |
| Net Taxes | \$1,685 | \$1,720 | \$2,198 |
| Other Govt. Grants | \$1,250 | \$873 | \$980 |
| User Charges | \$1,310 | \$1,362 | \$1,015 |
| Development Contributions | \$0 | \$0 | \$143 |
| Other | \$774 | \$1,083 | \$503 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$3,944 | \$4,352 | \$4,810 |
| Capital | \$1,038 | \$1,295 | \$1,120 |
| Operating | \$2,906 | \$3,057 | \$3,690 |
| General Govt. | \$420 | \$644 | \$444 |
| Protection Services | \$501 | \$616 | \$802 |
| Recreation and Culture | \$532 | \$602 | \$685 |
| Core | 74% | 70% | 57% |
| Non-core | 26% | 30% | 43% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| <small>(Operating expenditure with goods and contracted services separated.)</small> | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$1,508 | 49.4% | \$1,994 |
| Contracted Services | \$790 | 25.8% | \$667 |
| Goods | \$526 | 17.2% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$47 | 1.6% | \$115 |
| Grants to Other Organizations | \$185 | 6.1% | \$416 |

| Reporting Standards | | Result |
|---|--|----------|
| Measure | | |
| Days to Sign Audit Opinion | | 181 |
| Capital Assets on Stmt. Financial Position | | no |
| Expenditures by Object Presented | | no |
| Capital and Operating Exp. By Fn. Separated | | separate |

| Reporting Standards (Cont'd) | | Result |
|--|--|--------|
| Measure | | |
| Definitions Given for Expenditure Line Items | | yes |
| Historical Trend Statistics Provided | | no |
| Total Score/34 | | 7 |
| Nationwide Rank/75 | | 71 |



North Bay (Ont.)

All dollar figures are per household. North Bay (Ont.) has 23,841 households.
See the Guide to City Reports for more explanation.

| Measure | 2007 | 2008 | Reg. Avg. |
|-----------------------------------|---------|---------|-----------|
| Financial assets | \$3,957 | \$4,398 | \$4,996 |
| Liabilities | \$3,457 | \$3,784 | \$3,677 |
| Capital assets | \$ | no data | no data |
| Long-term debt | \$2,006 | \$2,269 | \$1,139 |
| Investment in subsidiaries | \$1,069 | \$1,966 | \$1,447 |
| Employee Future Benefit Liability | \$493 | \$591 | \$3,677 |

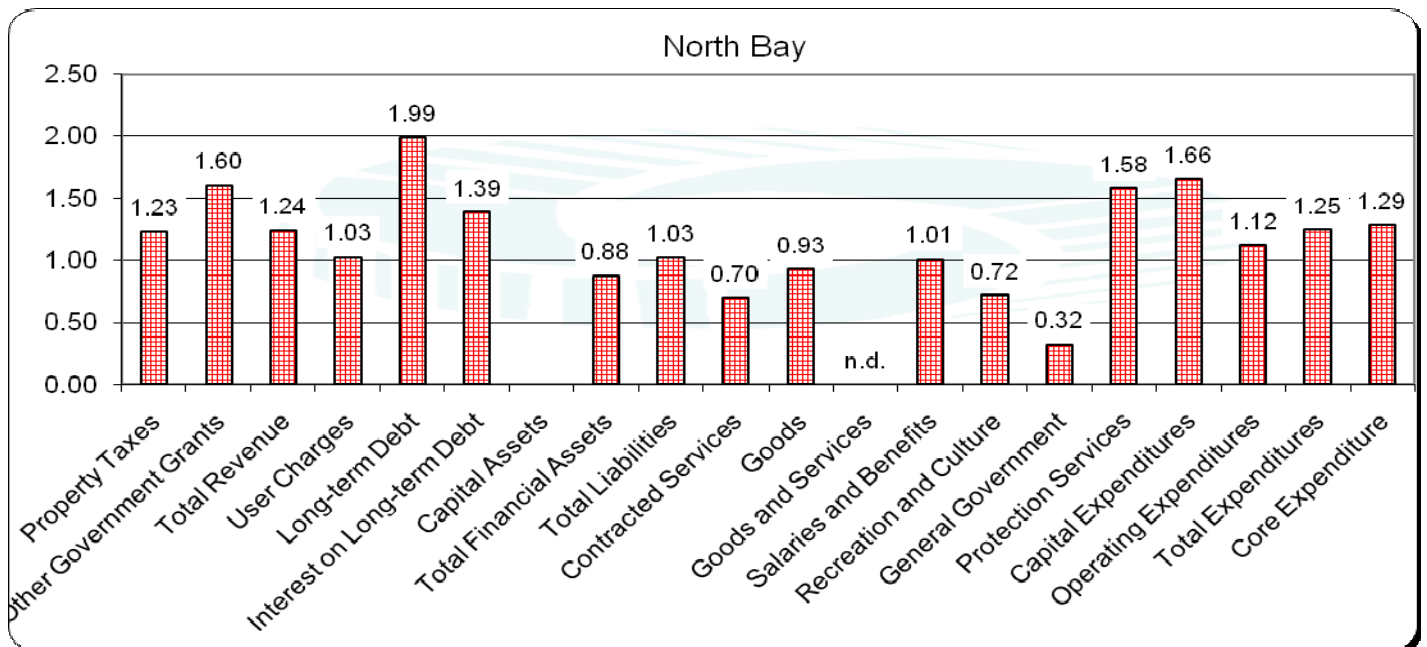
| Measure | 2007 | 2008 | Reg. Avg. |
|---------------------------|---------|---------|-----------|
| Total Revenue | \$5,061 | \$6,071 | \$4,884 |
| Net Taxes | \$2,188 | \$2,709 | \$2,198 |
| Other Govt. Grants | \$1,263 | \$1,573 | \$980 |
| User Charges | \$907 | \$1,045 | \$1,015 |
| Development Contributions | \$0 | \$0 | \$143 |
| Other | \$391 | \$601 | \$503 |

| Measure | 2007 | 2008 | Prov. Avg. |
|------------------------|---------|---------|------------|
| Total | no data | \$6,008 | \$4,810 |
| Capital | \$1,531 | \$1,857 | \$1,120 |
| Operating | \$3,652 | \$4,150 | \$3,690 |
| General Govt. | \$177 | \$144 | \$444 |
| Protection Services | \$1,114 | \$1,266 | \$802 |
| Recreation and Culture | \$445 | \$493 | \$685 |
| Core | 0% | 74% | 57% |
| Non-core | 0% | 26% | 43% |

| Measure | 2008 | Per cent | Grp. Avg. |
|-------------------------------|---------|----------|-----------|
| Salaries and Benefits | \$2,023 | 48.7% | \$1,994 |
| Contracted Services | \$470 | 11.3% | \$667 |
| Goods | \$580 | 14.0% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$93 | 2.2% | \$115 |
| Grants to Other Organizations | \$985 | 23.7% | \$416 |

| Measure | Result |
|---|----------|
| Days to Sign Audit Opinion | 114 |
| Capital Assets on Stmt. Financial Position | no |
| Expenditures by Object Presented | yes |
| Capital and Operating Exp. By Fn. Separated | separate |

| Measure | Result |
|--|--------|
| Definitions Given for Expenditure Line Items | yes |
| Historical Trend Statistics Provided | no |
| Total Score/34 | 11 |
| Nationwide Rank/75 | 47 |



Oakville (Ont.)

All dollar figures are per household. Oakville (Ont.) has households.
See the Guide to City Reports for more explanation.

| Measure | 2007 | 2008 | Reg. Avg. |
|-----------------------------------|---------|---------|-----------|
| Financial assets | \$6,211 | \$6,610 | \$4,996 |
| Liabilities | \$3,133 | \$3,259 | \$3,677 |
| Capital assets | \$ | no data | no data |
| Long-term debt | \$609 | \$580 | \$1,139 |
| Investment in subsidiaries | \$2,766 | \$2,817 | \$1,447 |
| Employee Future Benefit Liability | \$214 | \$282 | \$3,677 |

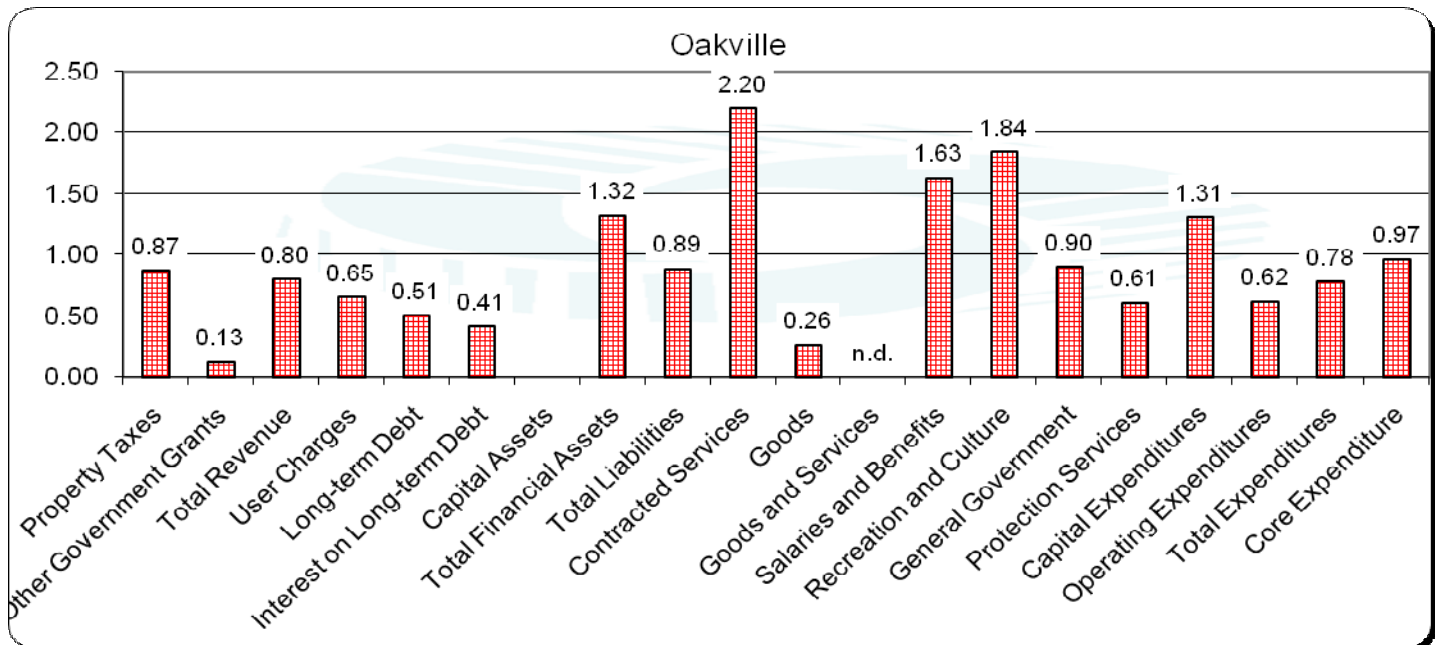
| Measure | 2007 | 2008 | Reg. Avg. |
|---------------------------|---------|---------|-----------|
| Total Revenue | \$2,939 | \$3,924 | \$4,884 |
| Net Taxes | \$1,690 | \$1,918 | \$2,198 |
| Other Govt. Grants | \$69 | \$123 | \$980 |
| User Charges | \$616 | \$663 | \$1,015 |
| Development Contributions | \$203 | \$704 | \$143 |
| Other | \$260 | \$405 | \$503 |

| Measure | 2007 | 2008 | Prov. Avg. |
|------------------------|---------|---------|------------|
| Total | \$2,939 | \$3,764 | \$4,810 |
| Capital | \$820 | \$1,469 | \$1,120 |
| Operating | \$2,118 | \$2,295 | \$3,690 |
| General Govt. | \$412 | \$400 | \$444 |
| Protection Services | \$489 | \$490 | \$802 |
| Recreation and Culture | \$928 | \$1,264 | \$685 |
| Core | 54% | 56% | 57% |
| Non-core | 46% | 44% | 43% |

| Measure | 2008 | Per cent | Grp. Avg. |
|-------------------------------|---------|----------|-----------|
| Salaries and Benefits | \$3,358 | 43.7% | \$2,059 |
| Contracted Services | \$3,866 | 50.4% | \$1,757 |
| Goods | \$299 | 3.9% | \$1,138 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$56 | 0.7% | \$79 |
| Grants to Other Organizations | \$98 | 1.3% | \$234 |

| Measure | Result |
|---|----------|
| Days to Sign Audit Opinion | 90 |
| Capital Assets on Stmt. Financial Position | no |
| Expenditures by Object Presented | yes |
| Capital and Operating Exp. By Fn. Separated | separate |

| Measure | Result |
|--|--------|
| Definitions Given for Expenditure Line Items | yes |
| Historical Trend Statistics Provided | yes |
| Total Score/34 | 17 |
| Nationwide Rank/75 | 31 |



Oshawa (Ont.)

All dollar figures are per household. Oshawa (Ont.) has 57,469 households.
See the Guide to City Reports for more explanation.

| Measure | 2007 | 2008 | Reg. Avg. |
|-----------------------------------|---------|---------|-----------|
| Financial assets | \$1,849 | \$1,988 | \$4,996 |
| Liabilities | \$3,479 | \$3,502 | \$3,677 |
| Capital assets | \$ | no data | no data |
| Long-term debt | \$1,756 | \$1,696 | \$1,139 |
| Investment in subsidiaries | \$553 | \$607 | \$1,447 |
| Employee Future Benefit Liability | \$678 | \$686 | \$3,677 |

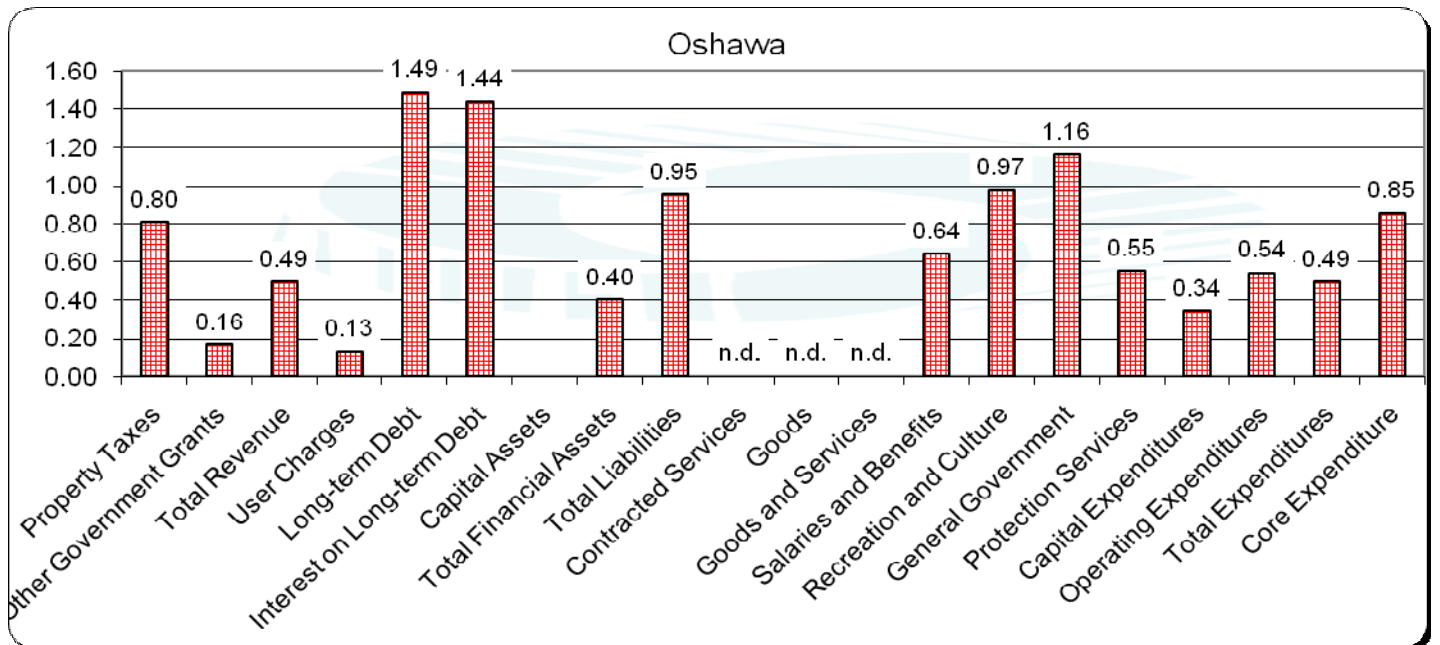
| Measure | 2007 | 2008 | Reg. Avg. |
|---------------------------|---------|---------|-----------|
| Total Revenue | \$2,169 | \$2,414 | \$4,884 |
| Net Taxes | \$1,598 | \$1,766 | \$2,198 |
| Other Govt. Grants | \$10 | \$161 | \$980 |
| User Charges | \$123 | \$130 | \$1,015 |
| Development Contributions | \$131 | \$74 | \$143 |
| Other | \$224 | \$261 | \$503 |

| Measure | 2007 | 2008 | Prov. Avg. |
|------------------------|---------|---------|------------|
| Total | \$2,251 | \$2,376 | \$4,810 |
| Capital | \$415 | \$383 | \$1,120 |
| Operating | \$1,837 | \$1,993 | \$3,690 |
| General Govt. | \$398 | \$516 | \$444 |
| Protection Services | \$404 | \$443 | \$802 |
| Recreation and Culture | \$733 | \$668 | \$685 |
| Core | 49% | 49% | 57% |
| Non-core | 51% | 51% | 43% |

| Measure | 2008 | Per cent | Grp. Avg. |
|-------------------------------|---------|----------|-----------|
| Salaries and Benefits | \$1,274 | 63.9% | \$1,994 |
| Contracted Services | no data | 0.0% | \$667 |
| Goods | no data | 0.0% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$96 | 4.8% | \$115 |
| Grants to Other Organizations | | 0.0% | \$416 |

| Measure | Result |
|---|----------|
| Days to Sign Audit Opinion | 99 |
| Capital Assets on Stmt. Financial Position | no |
| Expenditures by Object Presented | yes |
| Capital and Operating Exp. By Fn. Separated | separate |

| Measure | Result |
|--|--------|
| Definitions Given for Expenditure Line Items | yes |
| Historical Trend Statistics Provided | no |
| Total Score/34 | 10 |
| Nationwide Rank/75 | 52 |



Ottawa (Ont.)

All dollar figures are per household. Ottawa (Ont.) has 340,732 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$4,689 | \$5,149 | \$4,996 |
| Liabilities | \$5,768 | \$6,479 | \$3,677 |
| Capital assets | \$ | no data | no data |
| Long-term debt | \$1,377 | \$1,624 | \$1,139 |
| Investment in subsidiaries | \$872 | \$931 | \$1,447 |
| Employee Future Benefit Liability | \$892 | \$958 | \$3,677 |

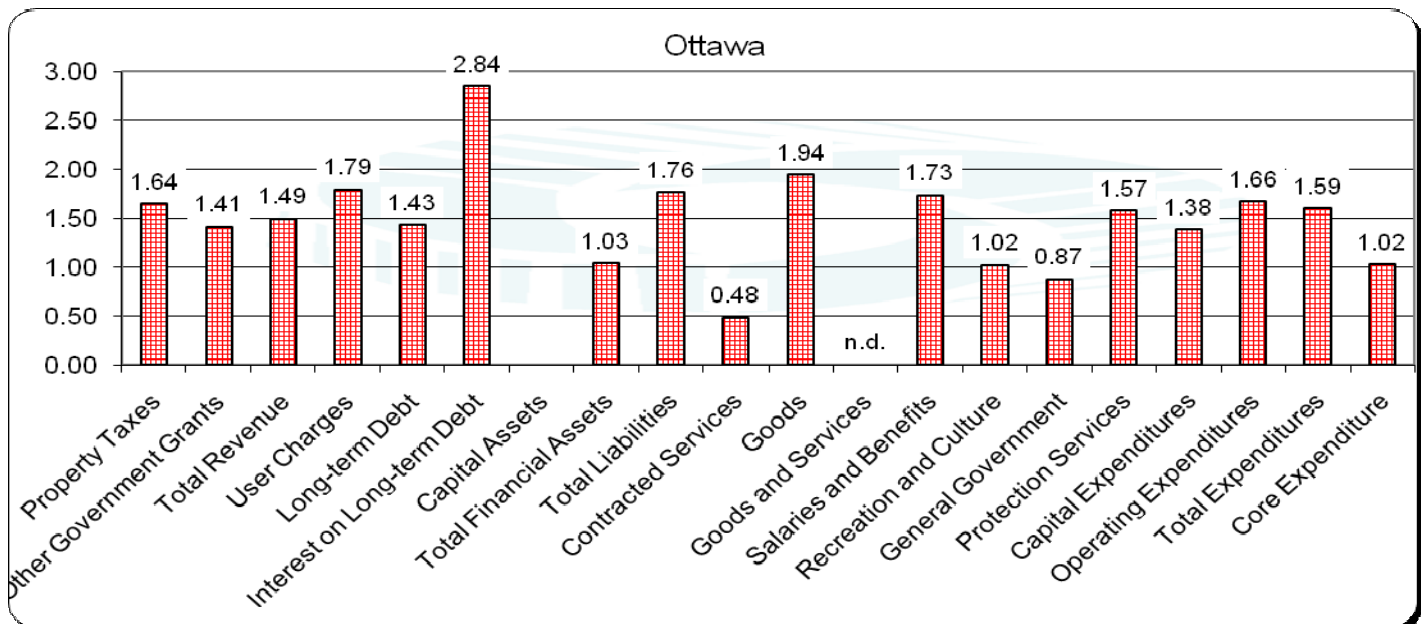
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$7,042 | \$7,274 | \$4,884 |
| Net Taxes | \$3,357 | \$3,609 | \$2,198 |
| Other Govt. Grants | \$1,484 | \$1,382 | \$980 |
| User Charges | \$1,724 | \$1,814 | \$1,015 |
| Development Contributions | \$224 | \$211 | \$143 |
| Other | \$100 | \$111 | \$503 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$7,143 | \$7,669 | \$4,810 |
| Capital | \$1,318 | \$1,540 | \$1,120 |
| Operating | \$5,825 | \$6,128 | \$3,690 |
| General Govt. | \$375 | \$388 | \$444 |
| Protection Services | \$1,190 | \$1,255 | \$802 |
| Recreation and Culture | \$642 | \$696 | \$685 |
| Core | 55% | 59% | 57% |
| Non-core | 45% | 41% | 43% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| <small>(Operating expenditure with goods and contracted services separated.)</small> | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$3,452 | 56.3% | \$1,994 |
| Contracted Services | \$318 | 5.2% | \$667 |
| Goods | \$1,205 | 19.7% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$190 | 3.1% | \$115 |
| Grants to Other Organizations | \$963 | 15.7% | \$416 |

| Reporting Standards | |
|---|----------|
| Measure | Result |
| Days to Sign Audit Opinion | 93 |
| Capital Assets on Stmt. Financial Position | no |
| Expenditures by Object Presented | yes |
| Capital and Operating Exp. By Fn. Separated | separate |

| Reporting Standards (Cont'd) | |
|--|--------|
| Measure | Result |
| Definitions Given for Expenditure Line Items | yes |
| Historical Trend Statistics Provided | yes |
| Total Score/34 | 15 |
| Nationwide Rank/75 | 35 |



Peterborough (Ont.)

All dollar figures are per household. Peterborough (Ont.) has 33,042 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$8,230 | \$8,953 | \$4,996 |
| Liabilities | \$4,018 | \$4,186 | \$3,677 |
| Capital assets | \$ | no data | no data |
| Long-term debt | \$1,655 | \$1,744 | \$1,139 |
| Investment in subsidiaries | \$5,065 | \$5,292 | \$1,447 |
| Employee Future Benefit Liability | \$822 | \$850 | \$3,677 |

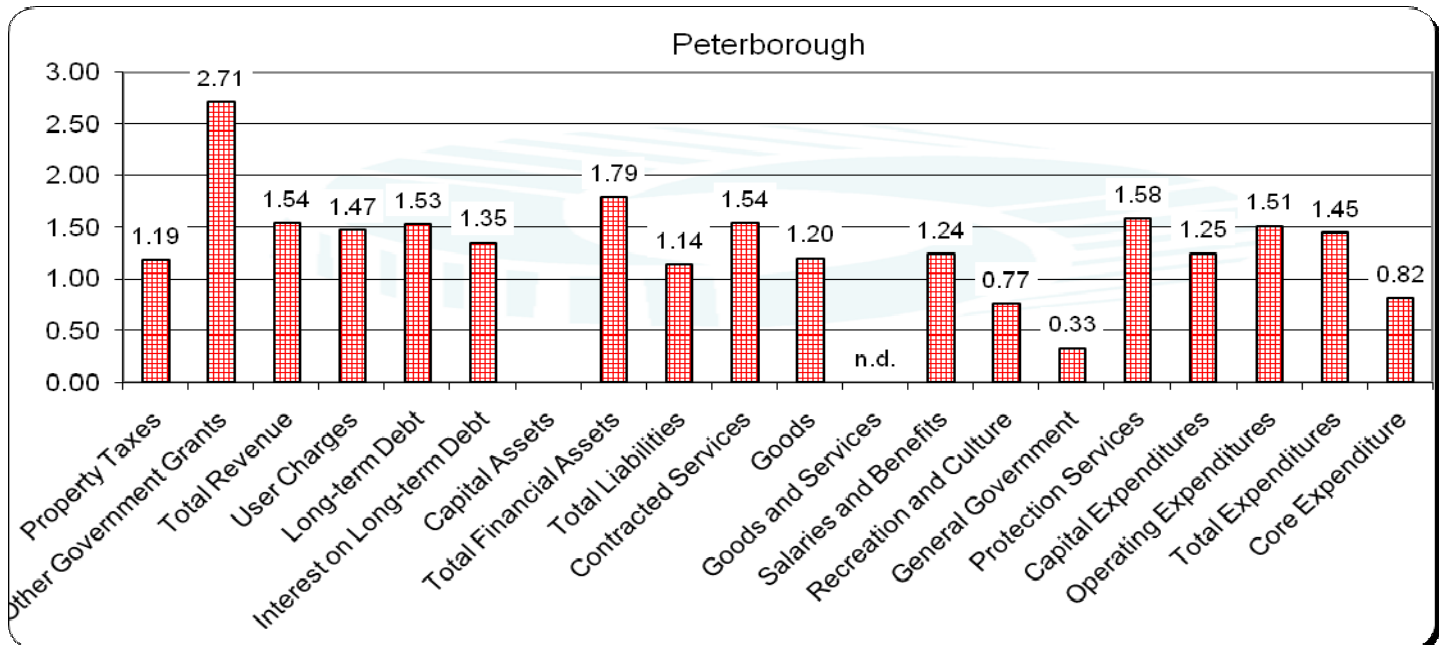
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$6,808 | \$7,537 | \$4,884 |
| Net Taxes | \$2,467 | \$2,612 | \$2,198 |
| Other Govt. Grants | \$2,375 | \$2,658 | \$980 |
| User Charges | \$1,429 | \$1,493 | \$1,015 |
| Development Contributions | \$41 | \$160 | \$143 |
| Other | \$340 | \$476 | \$503 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$6,590 | \$6,983 | \$4,810 |
| Capital | \$1,133 | \$1,402 | \$1,120 |
| Operating | \$5,457 | \$5,581 | \$3,690 |
| General Govt. | \$211 | \$148 | \$444 |
| Protection Services | \$1,162 | \$1,270 | \$802 |
| Recreation and Culture | \$553 | \$525 | \$685 |
| Core | 45% | 47% | 57% |
| Non-core | 55% | 53% | 43% |

| Expenditures by Object | | | |
|---|---------|----------|-----------|
| (Operating expenditure with goods and contracted services separated.) | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$2,483 | 44.5% | \$1,994 |
| Contracted Services | \$1,028 | 18.4% | \$667 |
| Goods | \$750 | 13.4% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$90 | 1.6% | \$115 |
| Grants to Other Organizations | \$1,230 | 22.0% | \$416 |

| Reporting Standards | |
|---|----------|
| Measure | Result |
| Days to Sign Audit Opinion | 121 |
| Capital Assets on Stmt. Financial Position | no |
| Expenditures by Object Presented | yes |
| Capital and Operating Exp. By Fn. Separated | separate |

| Reporting Standards (Cont'd) | |
|--|--------|
| Measure | Result |
| Definitions Given for Expenditure Line Items | yes |
| Historical Trend Statistics Provided | yes |
| Total Score/34 | 15 |
| Nationwide Rank/75 | 35 |



Pickering (Ont.)

All dollar figures are per household. Pickering (Ont.) has 29,044 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$4,493 | \$5,195 | \$4,996 |
| Liabilities | \$1,909 | \$2,302 | \$3,677 |
| Capital assets | \$ | no data | no data |
| Long-term debt | \$303 | \$555 | \$1,139 |
| Investment in subsidiaries | \$1,266 | \$1,330 | \$1,447 |
| Employee Future Benefit Liability | \$81 | \$126 | \$3,677 |

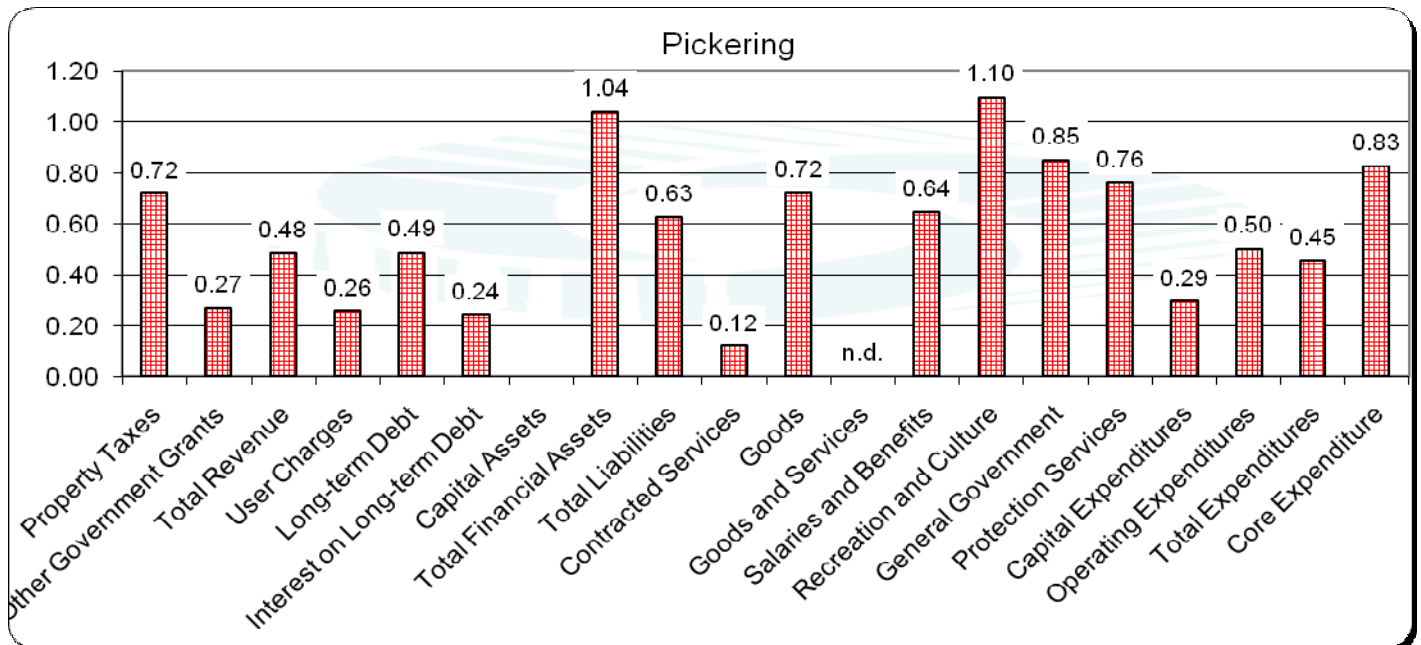
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$2,159 | \$2,367 | \$4,884 |
| Net Taxes | \$1,250 | \$1,578 | \$2,198 |
| Other Govt. Grants | \$74 | \$262 | \$980 |
| User Charges | \$270 | \$260 | \$1,015 |
| Development Contributions | \$68 | \$22 | \$143 |
| Other | \$172 | \$204 | \$503 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$2,126 | \$2,180 | \$4,810 |
| Capital | \$368 | \$330 | \$1,120 |
| Operating | \$1,758 | \$1,850 | \$3,690 |
| General Govt. | \$442 | \$376 | \$444 |
| Protection Services | \$540 | \$610 | \$802 |
| Recreation and Culture | \$644 | \$752 | \$685 |
| Core | 52% | 47% | 57% |
| Non-core | 52% | 53% | 43% |

| Expenditures by Object | | | |
|---|---------|----------|-----------|
| (Operating expenditure with goods and contracted services separated.) | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$1,285 | 69.4% | \$1,994 |
| Contracted Services | \$78 | 4.2% | \$667 |
| Goods | \$449 | 24.3% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$0 | 0.0% | \$115 |
| Grants to Other Organizations | \$39 | 2.1% | \$416 |

| Reporting Standards | | |
|---|----------|--|
| Measure | Result | |
| Days to Sign Audit Opinion | 167 | |
| Capital Assets on Stmt. Financial Position | no | |
| Expenditures by Object Presented | yes | |
| Capital and Operating Exp. By Fn. Separated | separate | |

| Reporting Standards (Cont'd) | | |
|--|--------|--|
| Measure | Result | |
| Definitions Given for Expenditure Line Items | no | |
| Historical Trend Statistics Provided | no | |
| Total Score/34 | 8 | |
| Nationwide Rank/75 | 68 | |



Richmond Hill (Ont.)

All dollar figures are per household. Richmond Hill (Ont.) has 53,028 households.
See the Guide to City Reports for more explanation.

| Measure | 2007 | 2008 | Reg. Avg. |
|-----------------------------------|---------|---------|-----------|
| Financial assets | \$8,123 | \$8,167 | \$4,996 |
| Liabilities | \$2,924 | \$3,193 | \$3,677 |
| Capital assets | \$ | no data | no data |
| Long-term debt | \$0 | \$0 | \$1,139 |
| Investment in subsidiaries | \$0 | \$0 | \$1,447 |
| Employee Future Benefit Liability | \$101 | \$114 | \$3,677 |

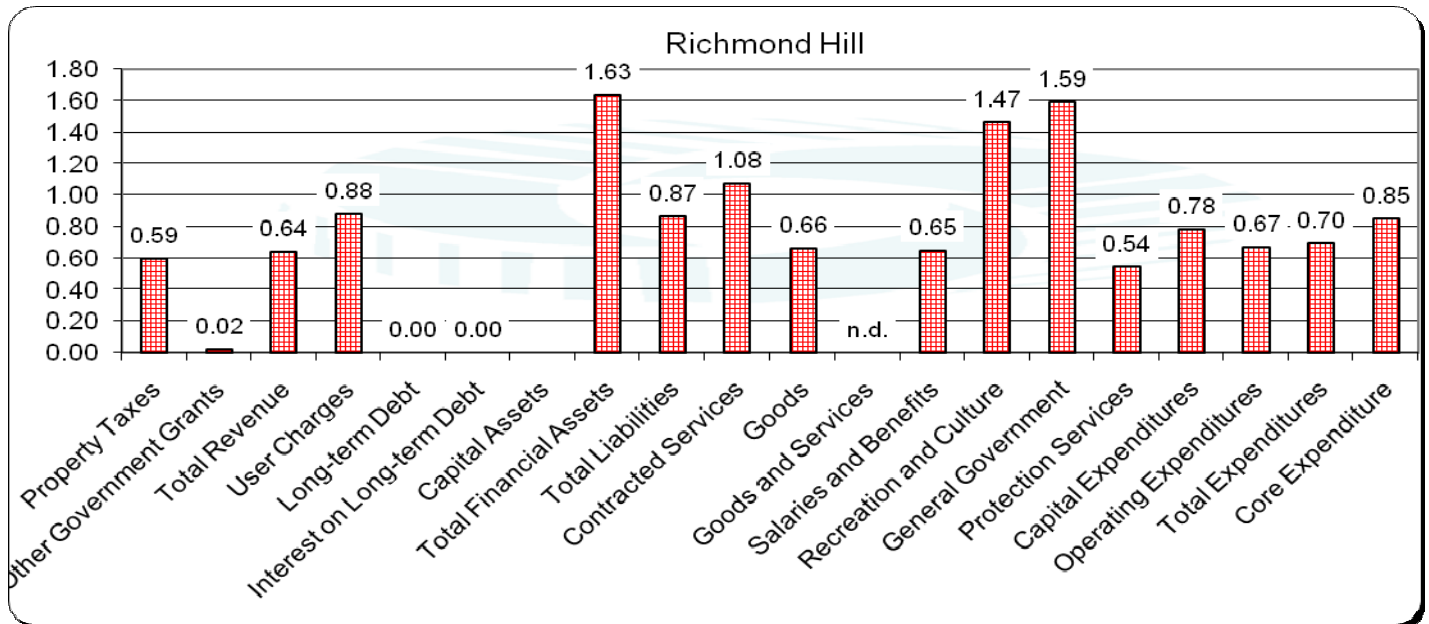
| Measure | 2007 | 2008 | Reg. Avg. |
|---------------------------|---------|---------|-----------|
| Total Revenue | \$2,923 | \$3,122 | \$4,884 |
| Net Taxes | \$1,214 | \$1,304 | \$2,198 |
| Other Govt. Grants | \$49 | \$19 | \$980 |
| User Charges | \$869 | \$895 | \$1,015 |
| Development Contributions | \$182 | \$349 | \$143 |
| Other | \$277 | \$224 | \$503 |

| Measure | 2007 | 2008 | Prov. Avg. |
|------------------------|---------|---------|------------|
| Total | \$2,930 | \$3,347 | \$4,810 |
| Capital | \$619 | \$879 | \$1,120 |
| Operating | \$2,311 | \$2,469 | \$3,690 |
| General Govt. | \$483 | \$706 | \$444 |
| Protection Services | \$392 | \$434 | \$802 |
| Recreation and Culture | \$964 | \$1,005 | \$685 |
| Core | 53% | 49% | 57% |
| Non-core | 50% | 51% | 43% |

| Measure | 2008 | Per cent | Grp. Avg. |
|-------------------------------|---------|----------|-----------|
| Salaries and Benefits | \$1,300 | 52.6% | \$1,994 |
| Contracted Services | \$718 | 29.1% | \$667 |
| Goods | \$412 | 16.7% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | | 0.0% | \$115 |
| Grants to Other Organizations | \$39 | 1.6% | \$416 |

| Measure | Result |
|---|----------|
| Days to Sign Audit Opinion | 174 |
| Capital Assets on Stmt. Financial Position | no |
| Expenditures by Object Presented | yes |
| Capital and Operating Exp. By Fn. Separated | separate |

| Measure | Result |
|--|--------|
| Definitions Given for Expenditure Line Items | yes |
| Historical Trend Statistics Provided | no |
| Total Score/34 | 10 |
| Nationwide Rank/75 | 52 |



Sarnia (Ont.)

All dollar figures are per household. Sarnia (Ont.) has 31,610 households.
See the Guide to City Reports for more explanation.

| Measure | 2007 | 2008 | Reg. Avg. |
|-----------------------------------|---------|---------|-----------|
| Financial assets | \$2,493 | \$2,850 | \$4,996 |
| Liabilities | \$3,531 | \$3,466 | \$3,677 |
| Capital assets | \$ | no data | no data |
| Long-term debt | \$2,093 | \$1,925 | \$1,139 |
| Investment in subsidiaries | \$1,302 | \$1,337 | \$1,447 |
| Employee Future Benefit Liability | \$628 | \$687 | \$3,677 |

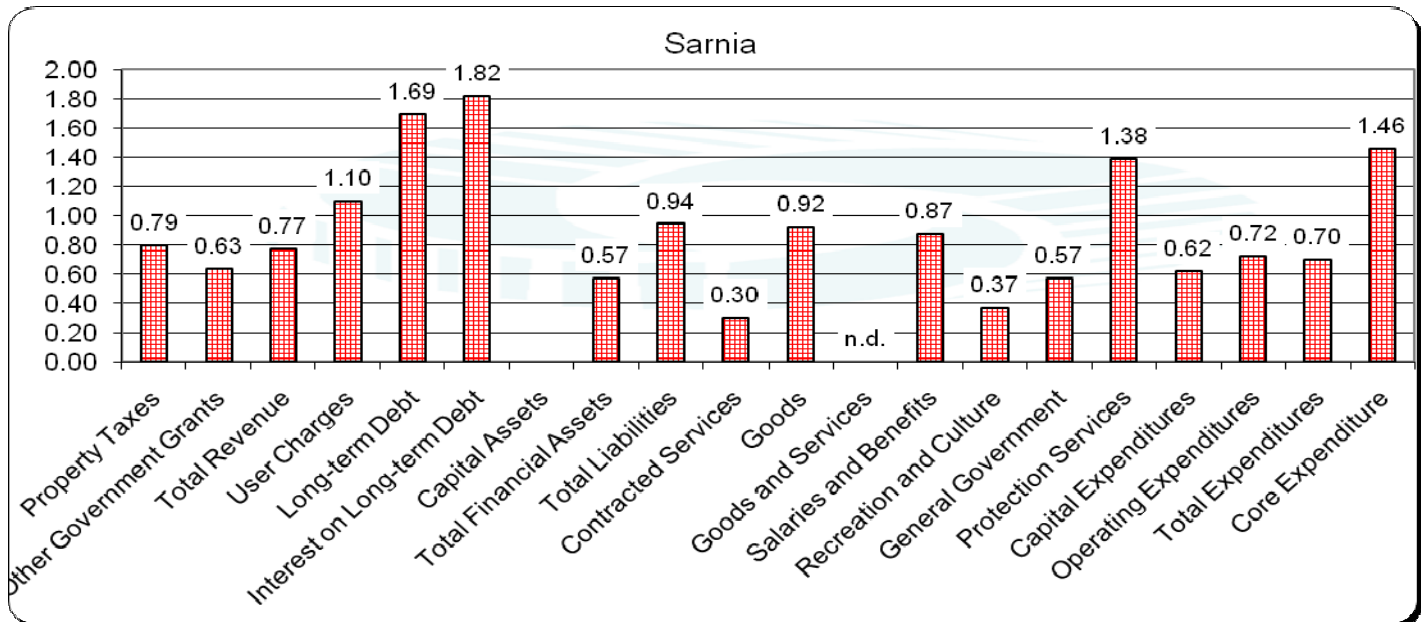
| Measure | 2007 | 2008 | Reg. Avg. |
|---------------------------|---------|---------|-----------|
| Total Revenue | \$3,299 | \$3,755 | \$4,884 |
| Net Taxes | \$1,636 | \$1,746 | \$2,198 |
| Other Govt. Grants | \$231 | \$619 | \$980 |
| User Charges | \$1,120 | \$1,116 | \$1,015 |
| Development Contributions | \$0 | \$0 | \$143 |
| Other | \$223 | \$186 | \$503 |

| Measure | 2007 | 2008 | Prov. Avg. |
|------------------------|---------|---------|------------|
| Total | \$3,056 | \$3,349 | \$4,810 |
| Capital | \$522 | \$690 | \$1,120 |
| Operating | \$2,534 | \$2,660 | \$3,690 |
| General Govt. | \$257 | \$252 | \$444 |
| Protection Services | \$1,017 | \$1,109 | \$802 |
| Recreation and Culture | \$249 | \$254 | \$685 |
| Core | 81% | 84% | 57% |
| Non-core | 19% | 16% | 43% |

| Measure | 2008 | Per cent | Grp. Avg. |
|-------------------------------|---------|----------|-----------|
| Salaries and Benefits | \$1,741 | 65.4% | \$1,994 |
| Contracted Services | \$198 | 7.5% | \$667 |
| Goods | \$575 | 21.6% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$121 | 4.6% | \$115 |
| Grants to Other Organizations | \$25 | 0.9% | \$416 |

| Measure | Result |
|---|----------|
| Days to Sign Audit Opinion | 110 |
| Capital Assets on Stmt. Financial Position | no |
| Expenditures by Object Presented | yes |
| Capital and Operating Exp. By Fn. Separated | separate |

| Measure | Result |
|--|--------|
| Definitions Given for Expenditure Line Items | yes |
| Historical Trend Statistics Provided | no |
| Total Score/34 | 10 |
| Nationwide Rank/75 | 52 |



Sault Ste. Marie (Ont.)

All dollar figures are per household. Sault Ste. Marie (Ont.) has 33,378 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$1,943 | \$2,460 | \$4,996 |
| Liabilities | \$2,445 | \$2,479 | \$3,677 |
| Capital assets | \$ | no data | no data |
| Long-term debt | \$797 | \$700 | \$1,139 |
| Investment in subsidiaries | \$1,791 | \$1,847 | \$1,447 |
| Employee Future Benefit Liability | \$723 | \$738 | \$3,677 |

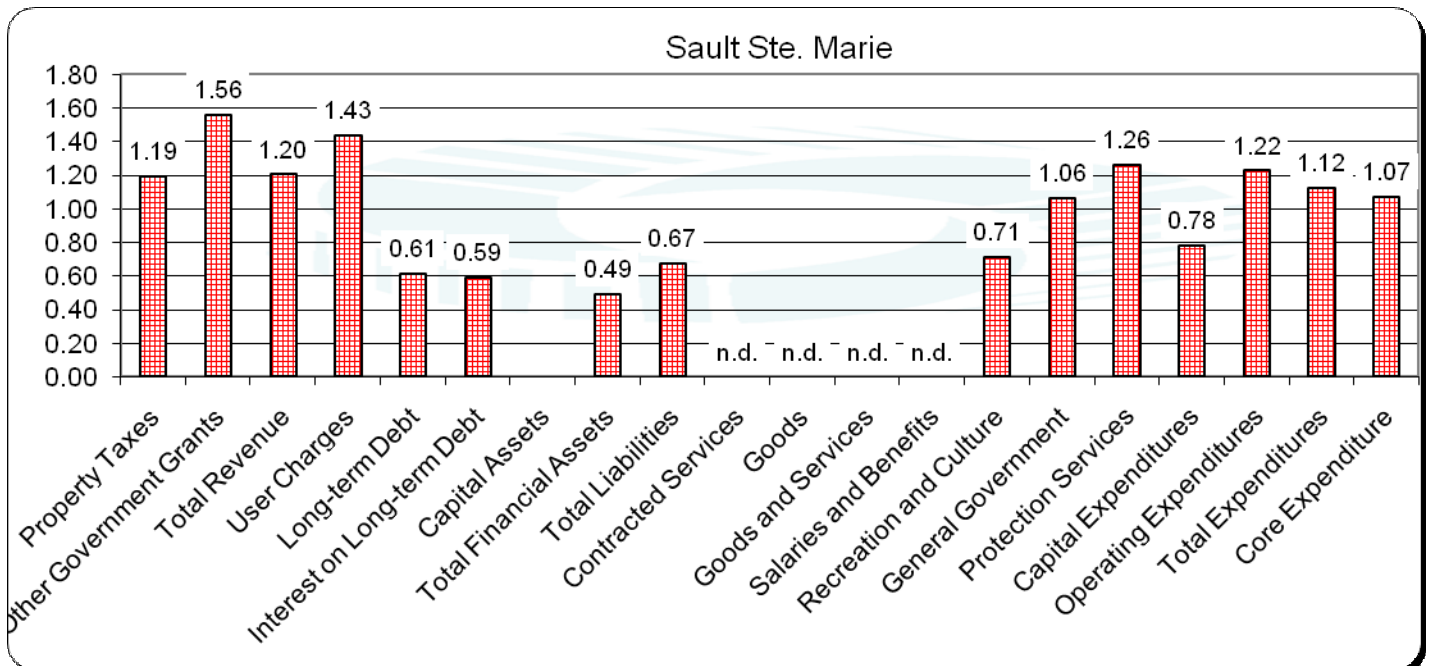
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$5,473 | \$5,875 | \$4,884 |
| Net Taxes | \$2,431 | \$2,624 | \$2,198 |
| Other Govt. Grants | \$1,219 | \$1,526 | \$980 |
| User Charges | \$1,408 | \$1,454 | \$1,015 |
| Development Contributions | \$0 | \$6 | \$143 |
| Other | \$123 | \$104 | \$503 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$5,310 | \$5,393 | \$4,810 |
| Capital | \$867 | \$872 | \$1,120 |
| Operating | \$4,443 | \$4,520 | \$3,690 |
| General Govt. | \$410 | \$472 | \$444 |
| Protection Services | \$1,088 | \$1,009 | \$802 |
| Recreation and Culture | \$458 | \$489 | \$685 |
| Core | 59% | 61% | 57% |
| Non-core | 41% | 39% | 43% |

| Expenditures by Object | | | |
|-------------------------------|---------|----------|-----------|
| Measure | 2008 | Per cent | Grp. Avg. |
| (Not Reported.) | | | |
| Salaries and Benefits | no data | 0.0% | no data |
| Contracted Services | no data | 0.0% | no data |
| Goods | no data | 0.0% | no data |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | no data | 0.0% | no data |
| Grants to Other Organizations | no data | 0.0% | no data |

| Reporting Standards | | |
|---|----------|--|
| Measure | Result | |
| Days to Sign Audit Opinion | 170 | |
| Capital Assets on Stmt. Financial Position | no | |
| Expenditures by Object Presented | no | |
| Capital and Operating Exp. By Fn. Separated | separate | |

| Reporting Standards (Cont'd) | | |
|--|--------|--|
| Measure | Result | |
| Definitions Given for Expenditure Line Items | yes | |
| Historical Trend Statistics Provided | no | |
| Total Score/34 | 7 | |
| Nationwide Rank/75 | 71 | |



St. Catharines (Ont.)

All dollar figures are per household. St. Catharines (Ont.) has 57,790 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | no data | \$3,094 | \$4,996 |
| Liabilities | no data | \$1,770 | \$3,677 |
| Capital assets | no data | no data | no data |
| Long-term debt | no data | \$936 | \$1,139 |
| Investment in subsidiaries | no data | \$901 | \$1,447 |
| Employee Future Benefit Liability | no data | \$213 | \$3,677 |

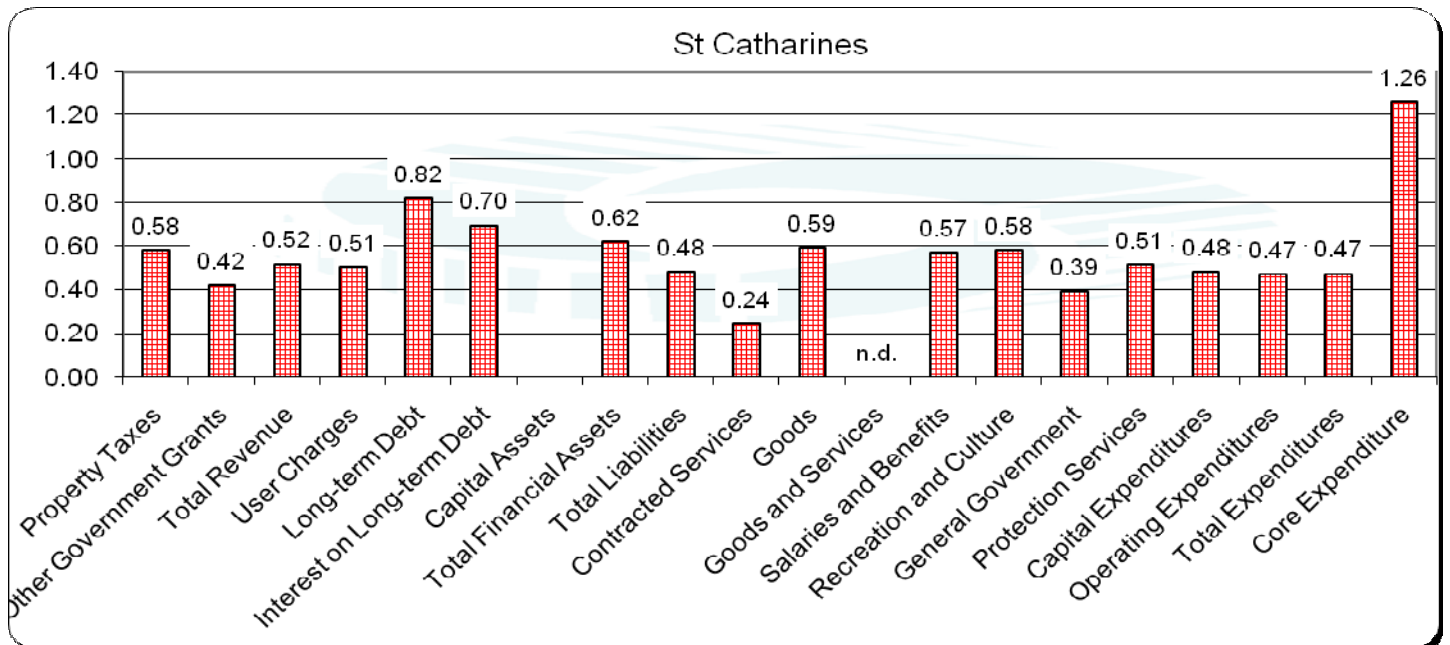
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | no data | \$2,532 | \$4,884 |
| Net Taxes | no data | \$1,279 | \$2,198 |
| Other Govt. Grants | no data | \$411 | \$980 |
| User Charges | no data | \$514 | \$1,015 |
| Development Contributions | no data | \$59 | \$143 |
| Other | no data | \$201 | \$503 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | no data | \$2,282 | \$4,810 |
| Capital | no data | \$542 | \$1,120 |
| Operating | no data | \$1,740 | \$3,690 |
| General Govt. | no data | \$174 | \$444 |
| Protection Services | no data | \$412 | \$802 |
| Recreation and Culture | no data | \$400 | \$685 |
| Core | 0% | 72% | 57% |
| Non-core | 0% | 28% | 43% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| <small>(Operating expenditure with goods and contracted services separated.)</small> | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$1,135 | 65.2% | \$1,994 |
| Contracted Services | \$162 | 9.3% | \$667 |
| Goods | \$368 | 21.2% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$46 | 2.7% | \$115 |
| Grants to Other Organizations | \$29 | 1.7% | \$416 |

| Reporting Standards | |
|---|----------|
| Measure | Result |
| Days to Sign Audit Opinion | 96 |
| Capital Assets on Stmt. Financial Position | no |
| Expenditures by Object Presented | no |
| Capital and Operating Exp. By Fn. Separated | separate |

| Reporting Standards (Cont'd) | |
|--|--------|
| Measure | Result |
| Definitions Given for Expenditure Line Items | yes |
| Historical Trend Statistics Provided | no |
| Total Score/34 | 9 |
| Nationwide Rank/75 | 59 |



Thunder Bay (Ont.)

All dollar figures are per household. Thunder Bay (Ont.) has 49,023 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$6,040 | \$6,431 | \$4,996 |
| Liabilities | \$7,482 | \$7,495 | \$3,677 |
| Capital assets | \$ | no data | no data |
| Long-term debt | \$4,692 | \$4,461 | \$1,139 |
| Investment in subsidiaries | \$1,530 | \$1,592 | \$1,447 |
| Employee Future Benefit Liability | \$1,494 | \$1,528 | \$3,677 |

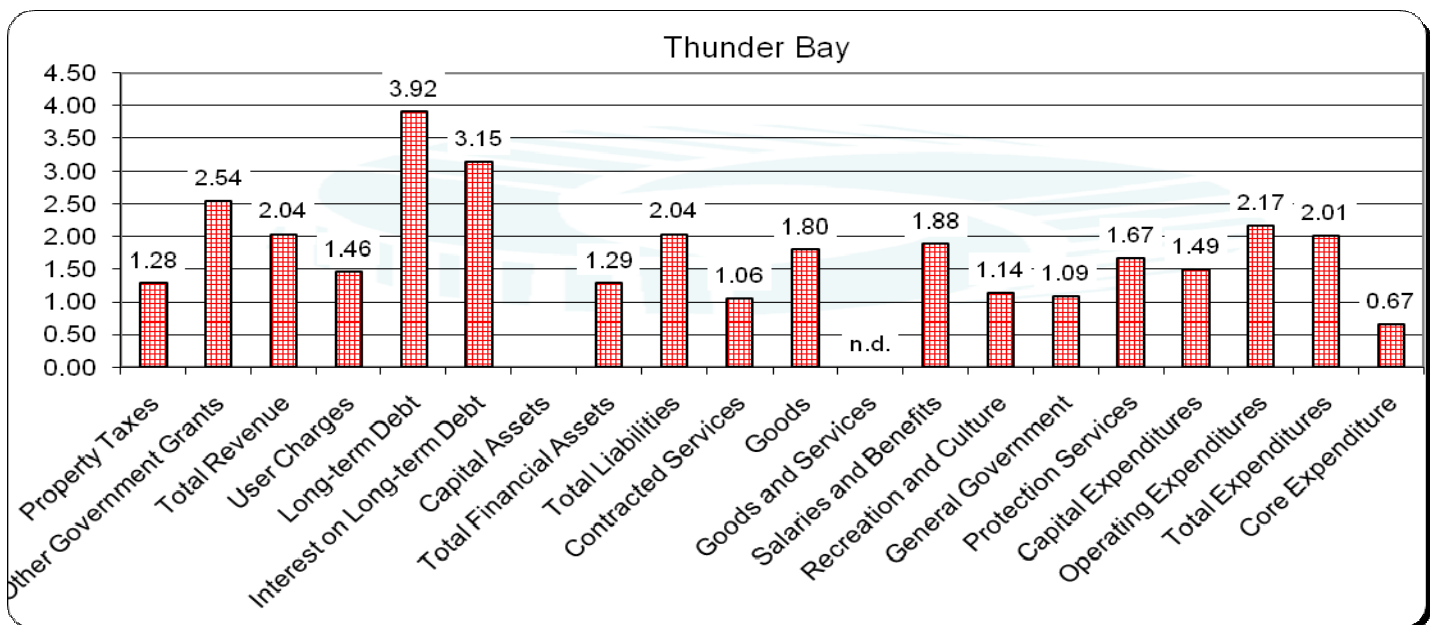
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$8,978 | \$9,962 | \$4,884 |
| Net Taxes | \$2,738 | \$2,807 | \$2,198 |
| Other Govt. Grants | \$2,140 | \$2,494 | \$980 |
| User Charges | \$1,444 | \$1,479 | \$1,015 |
| Development Contributions | \$0 | \$0 | \$143 |
| Other | \$2,486 | \$2,805 | \$503 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$9,014 | \$9,659 | \$4,810 |
| Capital | \$1,510 | \$1,669 | \$1,120 |
| Operating | \$7,503 | \$7,990 | \$3,690 |
| General Govt. | \$448 | \$484 | \$444 |
| Protection Services | \$1,157 | \$1,339 | \$802 |
| Recreation and Culture | \$730 | \$780 | \$685 |
| Core | 37% | 38% | 57% |
| Non-core | 63% | 62% | 43% |

| Expenditures by Object | | | |
|---|---------|----------|-----------|
| (Operating expenditure with goods and contracted services separated.) | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$3,752 | 47.0% | \$1,994 |
| Contracted Services | \$706 | 8.8% | \$667 |
| Goods | \$1,123 | 14.1% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$210 | 2.6% | \$115 |
| Grants to Other Organizations | \$1,971 | 24.7% | \$416 |

| Reporting Standards | |
|---|--------------|
| Measure | Result |
| Days to Sign Audit Opinion | 132 |
| Capital Assets on Stmt. Financial Position | no |
| Expenditures by Object Presented | yes |
| Capital and Operating Exp. By Fn. Separated | consolidated |

| Reporting Standards (Cont'd) | |
|--|--------|
| Measure | Result |
| Definitions Given for Expenditure Line Items | yes |
| Historical Trend Statistics Provided | no |
| Total Score/34 | 7 |
| Nationwide Rank/75 | 71 |



Toronto (Ont.)

All dollar figures are per household. Toronto (Ont.) has 1,040,597 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|----------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$6,304 | \$6,867 | \$4,996 |
| Liabilities | \$9,183 | \$10,232 | \$3,677 |
| Capital assets | \$ | no data | no data |
| Long-term debt | \$2,651 | \$2,634 | \$1,139 |
| Investment in subsidiaries | \$1,098 | \$1,147 | \$1,447 |
| Employee Future Benefit Liability | \$2,242 | \$2,488 | \$3,677 |

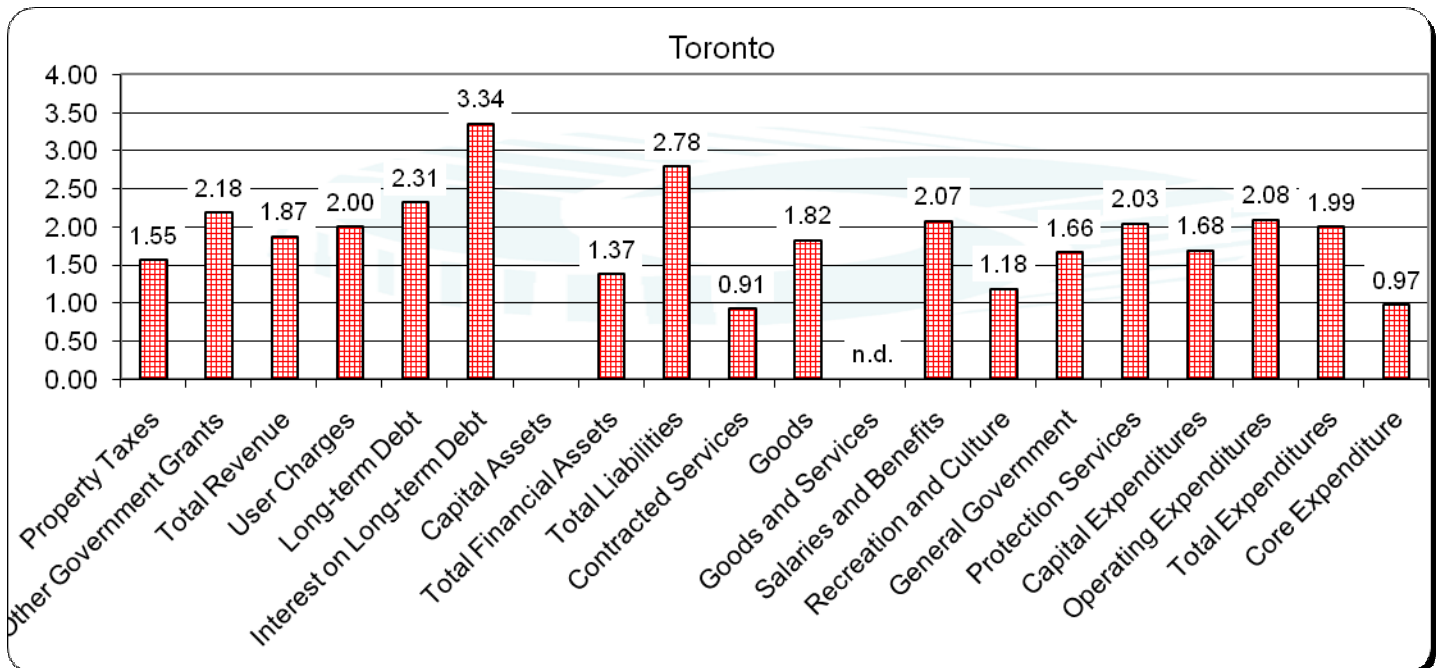
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$8,481 | \$9,142 | \$4,884 |
| Net Taxes | \$3,062 | \$3,412 | \$2,198 |
| Other Govt. Grants | \$1,865 | \$2,136 | \$980 |
| User Charges | \$1,890 | \$2,026 | \$1,015 |
| Development Contributions | \$0 | \$0 | \$143 |
| Other | \$762 | \$1,342 | \$503 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$9,003 | \$9,575 | \$4,810 |
| Capital | \$1,779 | \$1,882 | \$1,120 |
| Operating | \$7,224 | \$7,692 | \$3,690 |
| General Govt. | \$551 | \$736 | \$444 |
| Protection Services | \$1,409 | \$1,630 | \$802 |
| Recreation and Culture | \$808 | \$809 | \$685 |
| Core | 54% | 56% | 57% |
| Non-core | 46% | 44% | 43% |

| Expenditures by Object | | | |
|---|---------|----------|-----------|
| (Total expenditure with goods and contracted services separated.) | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$4,270 | 44.6% | \$2,059 |
| Contracted Services | \$1,604 | 16.8% | \$1,757 |
| Goods | \$2,068 | 21.6% | \$1,138 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$223 | 2.3% | \$79 |
| Grants to Other Organizations | \$1,280 | 13.4% | \$234 |

| Reporting Standards | | Result |
|---|--|----------|
| Measure | | |
| Days to Sign Audit Opinion | | 135 |
| Capital Assets on Stmt. Financial Position | | no |
| Expenditures by Object Presented | | yes |
| Capital and Operating Exp. By Fn. Separated | | separate |

| Reporting Standards (Cont'd) | | Result |
|--|--|--------|
| Measure | | |
| Definitions Given for Expenditure Line Items | | yes |
| Historical Trend Statistics Provided | | no |
| Total Score/34 | | 9 |
| Nationwide Rank/75 | | 59 |



Vaughan (Ont.)

All dollar figures are per household. Vaughan (Ont.) has 71,265 households.
See the Guide to City Reports for more explanation.

Financial Position

| Measure | 2007 | 2008 | Reg. Avg. |
|-----------------------------------|----------|----------|-----------|
| Financial assets | \$10,343 | \$10,568 | \$4,996 |
| Liabilities | \$5,668 | \$5,840 | \$3,677 |
| Capital assets | \$ | no data | no data |
| Long-term debt | \$821 | \$731 | \$1,139 |
| Investment in subsidiaries | \$3,280 | \$3,391 | \$1,447 |
| Employee Future Benefit Liability | \$511 | \$584 | \$3,677 |

Revenue

| Measure | 2007 | 2008 | Reg. Avg. |
|---------------------------|---------|---------|-----------|
| Total Revenue | \$3,778 | \$4,160 | \$4,884 |
| Net Taxes | \$1,526 | \$1,682 | \$2,198 |
| Other Govt. Grants | \$74 | \$28 | \$980 |
| User Charges | \$509 | \$508 | \$1,015 |
| Development Contributions | \$212 | \$465 | \$143 |
| Other | \$1,265 | \$1,315 | \$503 |

Expenditures by Function

| Measure | 2007 | 2008 | Prov. Avg. |
|------------------------|---------|---------|------------|
| Total | \$3,574 | \$4,107 | \$4,810 |
| Capital | \$689 | \$1,066 | \$1,120 |
| Operating | \$2,885 | \$3,041 | \$3,690 |
| General Govt. | \$434 | \$576 | \$444 |
| Protection Services | \$571 | \$620 | \$802 |
| Recreation and Culture | \$828 | \$979 | \$685 |
| Core | 65% | 62% | 57% |
| Non-core | 35% | 38% | 43% |

Expenditures by Object

(Operating expenditure with goods and contracted services separated.)

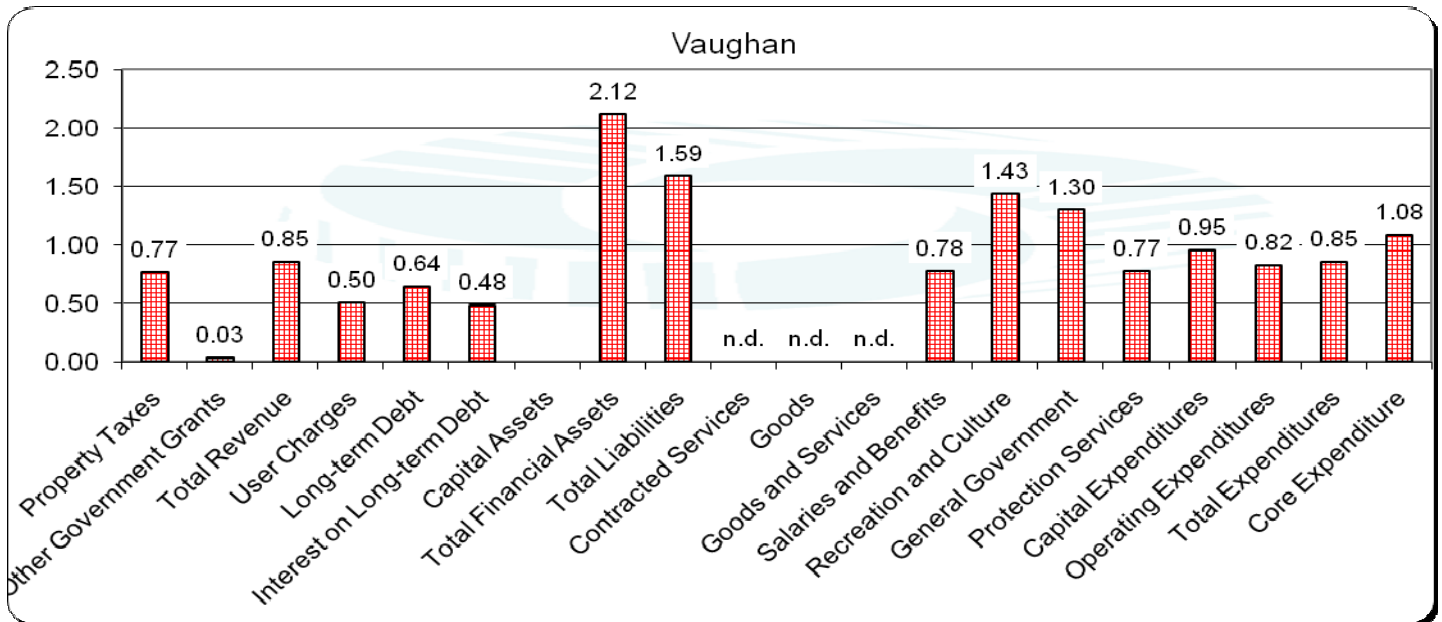
| Measure | 2008 | Per cent | Grp. Avg. |
|-------------------------------|---------|----------|-----------|
| Salaries and Benefits | \$1,481 | 48.7% | \$1,910 |
| Contracted Services | \$460 | 15.1% | no data |
| Goods | \$1,052 | 34.6% | no data |
| Goods/Services Combined | no data | 0.0% | \$1,152 |
| Interest Expense | \$32 | 1.1% | \$109 |
| Grants to Other Organizations | \$15 | 0.5% | \$429 |

Reporting Standards

| Measure | Result |
|---|----------|
| Days to Sign Audit Opinion | 99 |
| Capital Assets on Stmt. Financial Position | no |
| Expenditures by Object Presented | yes |
| Capital and Operating Exp. By Fn. Separated | separate |

Reporting Standards (Cont'd)

| Measure | Result |
|--|--------|
| Definitions Given for Expenditure Line Items | yes |
| Historical Trend Statistics Provided | yes |
| Total Score/34 | 18 |
| Nationwide Rank/75 | 28 |



Waterloo (Ont.)

All dollar figures are per household. Waterloo (Ont.) has 40,659 households.
See the Guide to City Reports for more explanation.

Financial Position

| Measure | 2007 | 2008 | Reg. Avg. |
|-----------------------------------|---------|---------|-----------|
| Financial assets | no data | \$4,380 | \$4,996 |
| Liabilities | no data | \$3,061 | \$3,677 |
| Capital assets | no data | no data | no data |
| Long-term debt | no data | \$306 | \$1,139 |
| Investment in subsidiaries | no data | \$1,799 | \$1,447 |
| Employee Future Benefit Liability | no data | \$213 | \$3,677 |

Revenue

| Measure | 2007 | 2008 | Reg. Avg. |
|---------------------------|---------|---------|-----------|
| Total Revenue | no data | \$3,050 | \$4,884 |
| Net Taxes | no data | \$4,704 | \$2,198 |
| Other Govt. Grants | no data | \$234 | \$980 |
| User Charges | no data | \$1,098 | \$1,015 |
| Development Contributions | no data | \$78 | \$143 |
| Other | no data | \$161 | \$503 |

Expenditures by Function

| Measure | 2007 | 2008 | Prov. Avg. |
|------------------------|---------|---------|------------|
| Total | no data | \$2,686 | \$4,810 |
| Capital | no data | \$403 | \$1,120 |
| Operating | no data | \$2,282 | \$3,690 |
| General Govt. | no data | \$129 | \$444 |
| Protection Services | no data | \$372 | \$802 |
| Recreation and Culture | no data | \$857 | \$685 |
| Core | 0% | 60% | 57% |
| Non-core | 0% | 40% | 43% |

Expenditures by Object

(Total expenditure with goods and contracted services combined.)

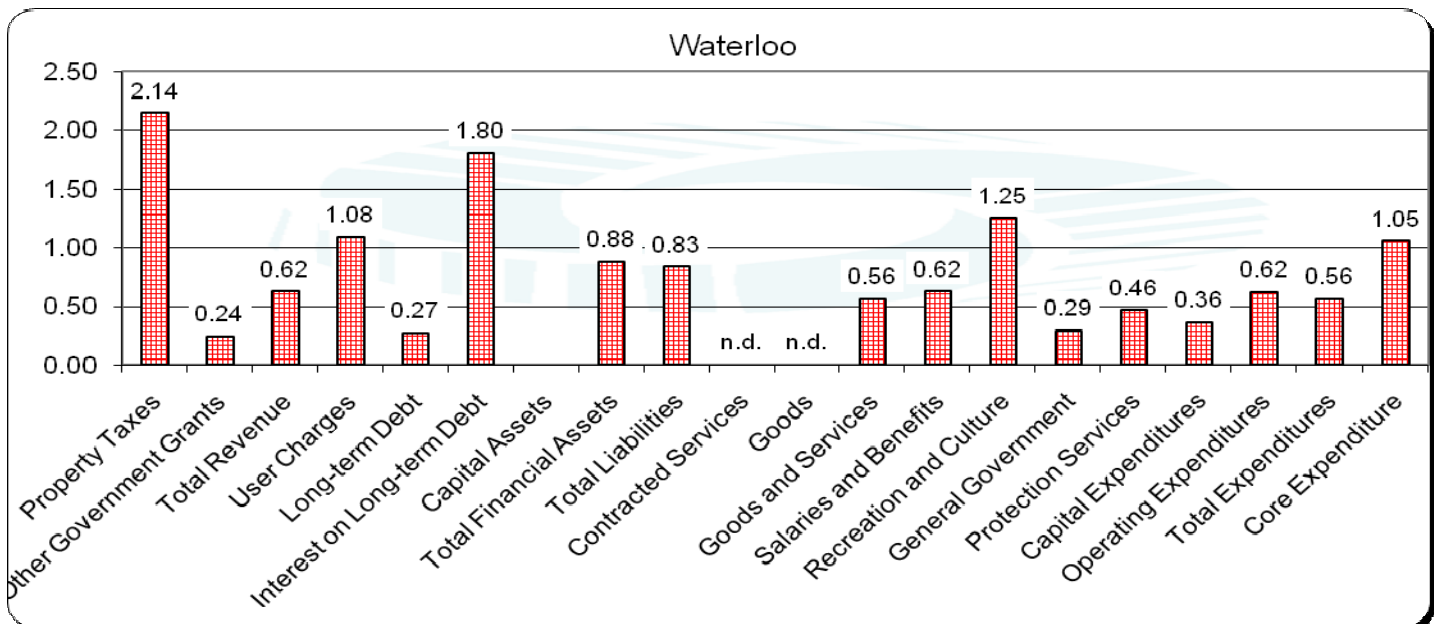
| Measure | 2008 | Per cent | Grp. Avg. |
|-------------------------------|---------|----------|-----------|
| Salaries and Benefits | \$1,201 | 44.7% | \$1,925 |
| Contracted Services | no data | 0.0% | no data |
| Goods | no data | 0.0% | no data |
| Goods/Services Combined | \$1,258 | 46.9% | \$2,249 |
| Interest Expense | \$120 | 4.5% | \$83 |
| Grants to Other Organizations | \$48 | 1.8% | \$280 |

Reporting Standards

| Measure | Result |
|---|----------|
| Days to Sign Audit Opinion | 114 |
| Capital Assets on Stmt. Financial Position | no |
| Expenditures by Object Presented | yes |
| Capital and Operating Exp. By Fn. Separated | separate |

Reporting Standards (Cont'd)

| Measure | Result |
|--|--------|
| Definitions Given for Expenditure Line Items | yes |
| Historical Trend Statistics Provided | yes |
| Total Score/34 | 12 |
| Nationwide Rank/75 | 41 |



Welland (Ont.)

All dollar figures are per household. Welland (Ont.) has 21,543 households.
See the Guide to City Reports for more explanation.

| Financial position | | | |
|-----------------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | \$3,395 | \$3,653 | \$4,996 |
| Liabilities | \$2,411 | \$2,658 | \$3,677 |
| Capital assets | \$ | no data | no data |
| Long-term debt | \$1,375 | \$1,452 | \$1,139 |
| Investment in subsidiaries | \$1,360 | \$1,460 | \$1,447 |
| Employee Future Benefit Liability | \$204 | \$210 | \$3,677 |

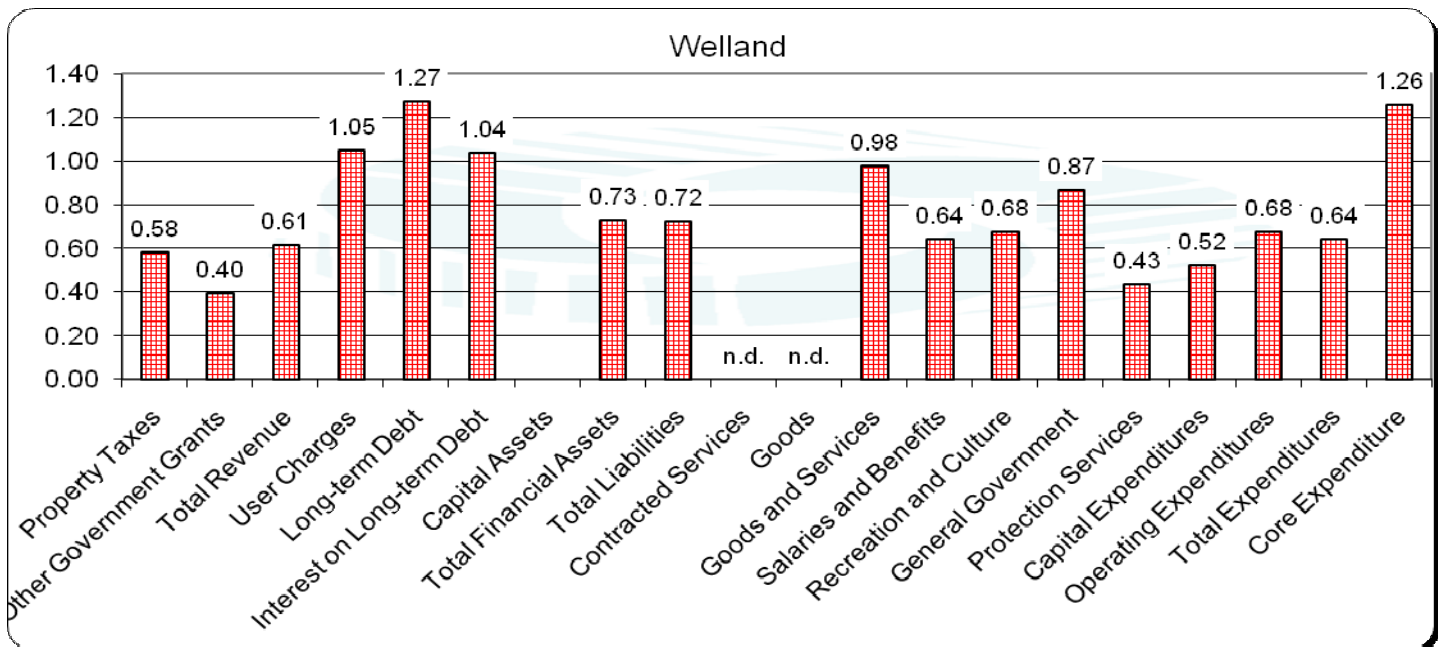
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$2,265 | \$2,992 | \$4,884 |
| Net Taxes | \$1,152 | \$1,282 | \$2,198 |
| Other Govt. Grants | \$174 | \$388 | \$980 |
| User Charges | \$422 | \$1,067 | \$1,015 |
| Development Contributions | \$6 | \$0 | \$143 |
| Other | \$314 | \$254 | \$503 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | \$2,268 | \$3,081 | \$4,810 |
| Capital | \$471 | \$585 | \$1,120 |
| Operating | \$1,797 | \$2,496 | \$3,690 |
| General Govt. | \$366 | \$386 | \$444 |
| Protection Services | \$357 | \$347 | \$802 |
| Recreation and Culture | \$427 | \$464 | \$685 |
| Core | 65% | 72% | 57% |
| Non-core | 35% | 28% | 43% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| (Operating expenditure with goods and contracted services combined.) | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$1,227 | 49.2% | \$1,910 |
| Contracted Services | no data | 0.0% | no data |
| Goods | no data | 0.0% | no data |
| Goods/Services Combined | \$1,127 | 45.2% | \$1,152 |
| Interest Expense | \$69 | 2.8% | \$109 |
| Grants to Other Organizations | \$73 | 2.9% | \$429 |

| Reporting Standards | |
|---|----------|
| Measure | Result |
| Days to Sign Audit Opinion | 190 |
| Capital Assets on Stmt. Financial Position | no |
| Expenditures by Object Presented | yes |
| Capital and Operating Exp. By Fn. Separated | separate |

| Reporting Standards (Cont'd) | |
|--|--------|
| Measure | Result |
| Definitions Given for Expenditure Line Items | yes |
| Historical Trend Statistics Provided | no |
| Total Score/34 | 9 |
| Nationwide Rank/75 | 59 |



Windsor (Ont.)

All dollar figures are per household. Windsor (Ont.) has 95,049 households.
See the Guide to City Reports for more explanation.

| Measure | 2007 | 2008 | Reg. Avg. |
|-----------------------------------|---------|---------|-----------|
| Financial assets | \$1,978 | \$2,273 | \$4,996 |
| Liabilities | \$5,396 | \$5,675 | \$3,677 |
| Capital assets | \$ | no data | no data |
| Long-term debt | \$1,325 | \$1,674 | \$1,139 |
| Investment in subsidiaries | \$2,171 | \$2,312 | \$1,447 |
| Employee Future Benefit Liability | \$2,672 | \$2,868 | \$3,677 |

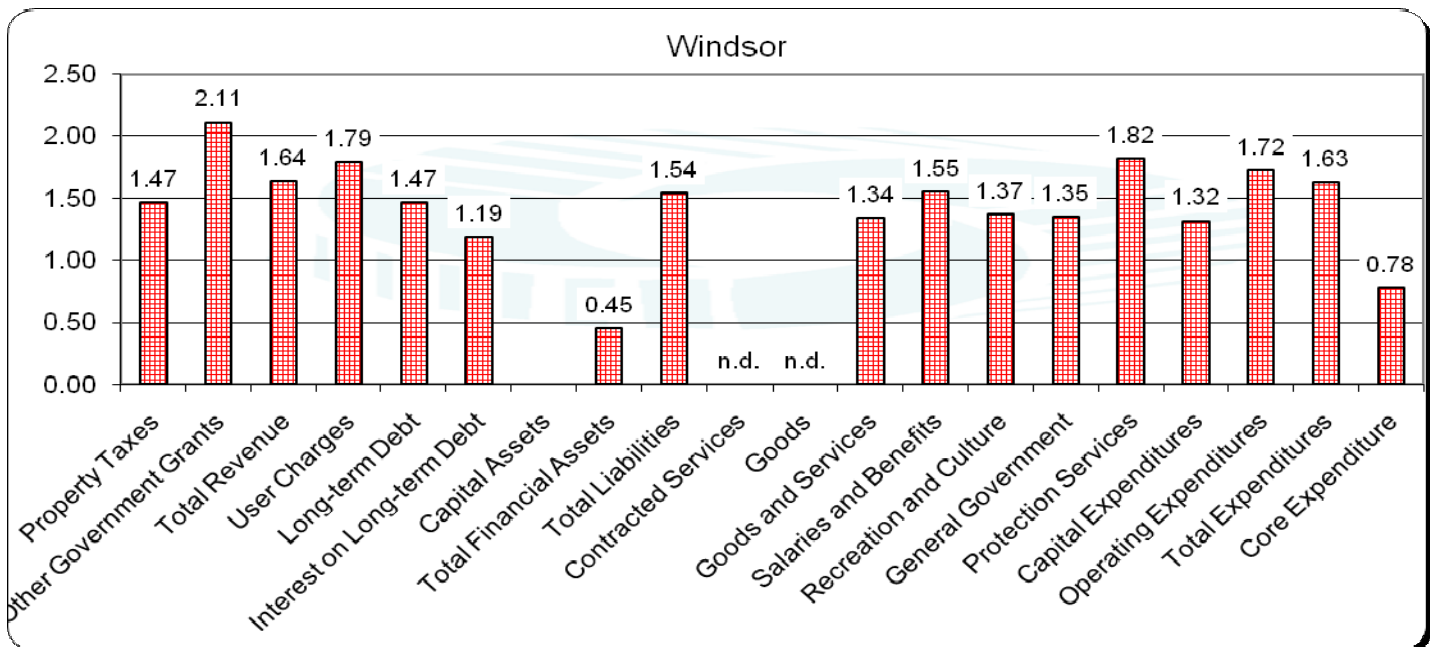
| Measure | 2007 | 2008 | Reg. Avg. |
|---------------------------|---------|---------|-----------|
| Total Revenue | \$7,549 | \$7,990 | \$4,884 |
| Net Taxes | \$3,178 | \$3,228 | \$2,198 |
| Other Govt. Grants | \$2,125 | \$2,069 | \$980 |
| User Charges | \$1,632 | \$1,816 | \$1,015 |
| Development Contributions | \$0 | \$0 | \$143 |
| Other | \$442 | \$877 | \$503 |

| Measure | 2007 | 2008 | Prov. Avg. |
|------------------------|---------|---------|------------|
| Total | \$7,608 | \$7,833 | \$4,810 |
| Capital | \$1,430 | \$1,476 | \$1,120 |
| Operating | \$6,177 | \$6,356 | \$3,690 |
| General Govt. | \$578 | \$600 | \$444 |
| Protection Services | \$1,432 | \$1,461 | \$802 |
| Recreation and Culture | \$887 | \$939 | \$685 |
| Core | 46% | 45% | 57% |
| Non-core | 54% | 55% | 43% |

| Measure | 2008 | Per cent | Grp. Avg. |
|-------------------------------|---------|----------|-----------|
| Salaries and Benefits | \$2,970 | 46.7% | \$1,910 |
| Contracted Services | no data | 0.0% | no data |
| Goods | no data | 0.0% | no data |
| Goods/Services Combined | \$1,548 | 24.4% | \$1,152 |
| Interest Expense | \$79 | 1.3% | \$109 |
| Grants to Other Organizations | \$1,759 | 27.7% | \$429 |

| Measure | Result |
|---|----------|
| Days to Sign Audit Opinion | 153 |
| Capital Assets on Stmt. Financial Position | no |
| Expenditures by Object Presented | yes |
| Capital and Operating Exp. By Fn. Separated | separate |

| Measure | Result |
|--|--------|
| Definitions Given for Expenditure Line Items | yes |
| Historical Trend Statistics Provided | no |
| Total Score/34 | 9 |
| Nationwide Rank/75 | 59 |



Gatineau (Que.)

All dollar figures are per household. Gatineau (Que.) has 104,607 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|----------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | no data | \$3,380 | \$2,090 |
| Liabilities | no data | \$6,656 | \$5,794 |
| Capital assets | no data | \$11,750 | \$10,618 |
| Long-term debt | no data | \$5,256 | \$4,590 |
| Investment in subsidiaries | no data | \$1,432 | \$4,627 |
| Employee Future Benefit Liability | no data | \$210 | \$5,794 |

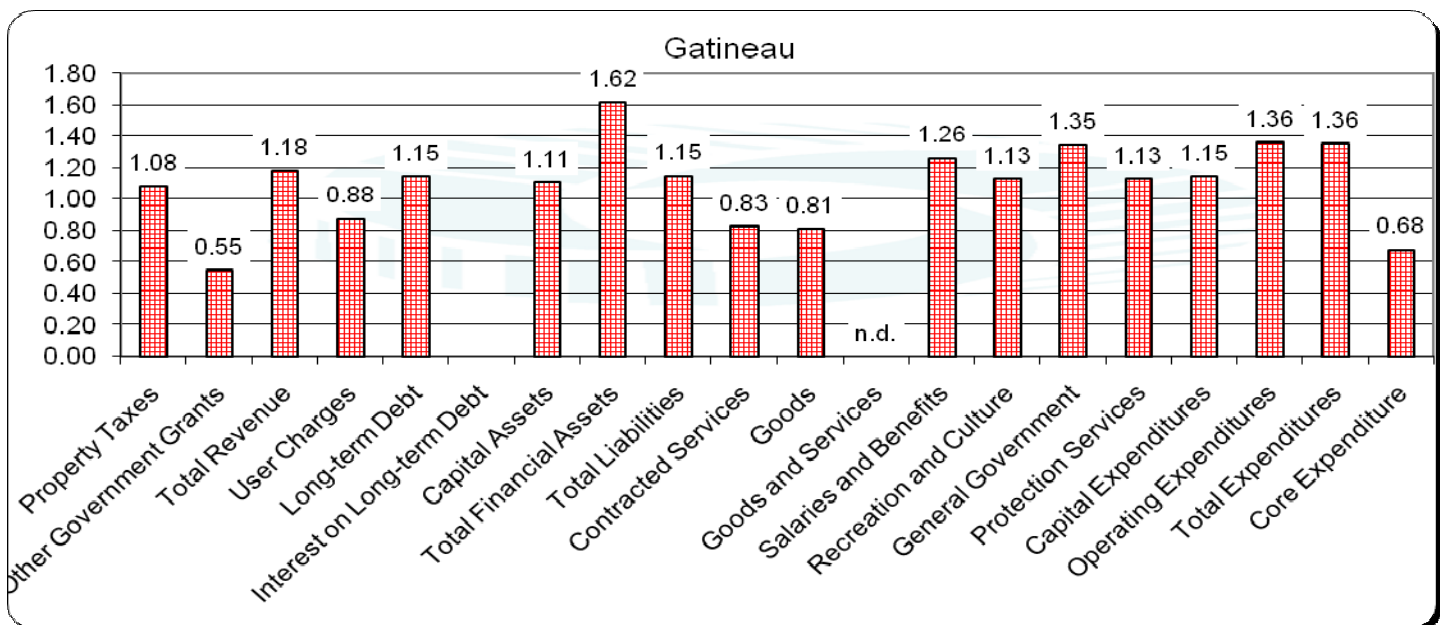
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | no data | \$5,075 | \$4,297 |
| Net Taxes | no data | \$2,902 | \$2,681 |
| Other Govt. Grants | no data | \$510 | \$926 |
| User Charges | no data | \$523 | \$596 |
| Development Contributions | no data | \$238 | \$97 |
| Other | no data | \$901 | \$440 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | no data | \$5,082 | \$3,750 |
| Capital | no data | \$585 | \$511 |
| Operating | no data | \$4,496 | \$3,303 |
| General Govt. | no data | \$558 | \$414 |
| Protection Services | no data | \$737 | \$652 |
| Recreation and Culture | no data | \$522 | \$461 |
| Core | 0% | 45% | 66% |
| Non-core | 0% | 55% | 34% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| (Operating expenditure with goods and contracted services partially combined.) | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$2,180 | 57.7% | \$1,728 |
| Contracted Services | \$407 | 10.8% | \$491 |
| Goods | \$470 | 12.4% | \$577 |
| Goods/Services Combined | \$230 | 6.1% | \$202 |
| Interest Expense | \$259 | 6.9% | \$224 |
| Grants to Other Organizations | \$21 | 0.6% | \$166 |

| Reporting Standards | |
|---|--------------|
| Measure | Result |
| Days to Sign Audit Opinion | not assessed |
| Capital Assets on Stmt. Financial Position | not assessed |
| Expenditures by Object Presented | not assessed |
| Capital and Operating Exp. By Fn. Separated | not assessed |

| Reporting Standards (Cont'd) | |
|--|--------------|
| Measure | Result |
| Definitions Given for Expenditure Line Items | not assessed |
| Historical Trend Statistics Provided | not assessed |
| Total Score/34 | not assessed |
| Nationwide Rank/75 | not assessed |



Granby (Que.)

All dollar figures are per household. Granby (Que.) has 22,418 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|----------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | no data | \$1,184 | \$2,090 |
| Liabilities | no data | \$3,251 | \$5,794 |
| Capital assets | no data | \$10,483 | \$10,618 |
| Long-term debt | no data | \$1,677 | \$4,590 |
| Investment in subsidiaries | no data | \$0 | \$4,627 |
| Employee Future Benefit Liability | no data | \$1,574 | \$5,794 |

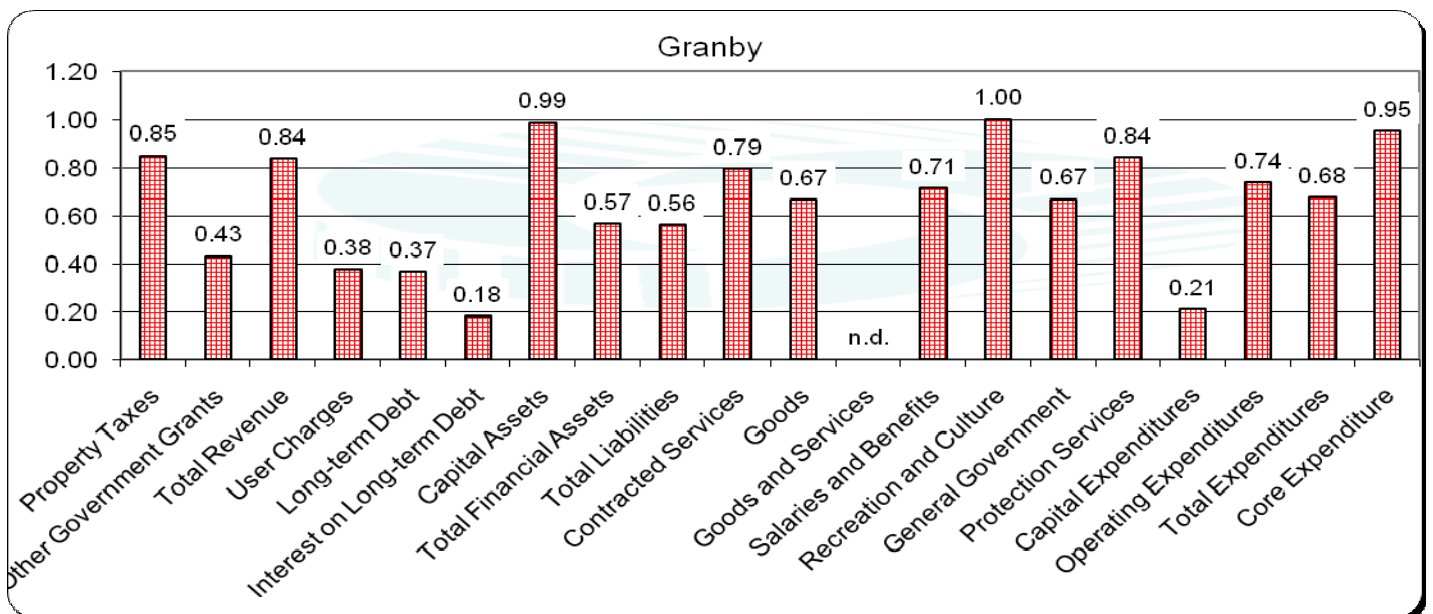
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | no data | \$3,594 | \$4,297 |
| Net Taxes | no data | \$2,273 | \$2,681 |
| Other Govt. Grants | no data | \$397 | \$926 |
| User Charges | no data | \$224 | \$596 |
| Development Contributions | no data | \$311 | \$97 |
| Other | no data | \$389 | \$440 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | no data | \$2,536 | \$3,750 |
| Capital | no data | \$106 | \$511 |
| Operating | no data | \$2,430 | \$3,303 |
| General Govt. | no data | \$276 | \$414 |
| Protection Services | no data | \$549 | \$652 |
| Recreation and Culture | no data | \$462 | \$461 |
| Core | 0% | 63% | 66% |
| Non-core | 0% | 37% | 34% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| (Operating expenditure with goods and contracted services partially combined.) | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$1,233 | 48.6% | \$1,728 |
| Contracted Services | \$389 | 15.4% | \$491 |
| Goods | \$384 | 15.2% | \$577 |
| Goods/Services Combined | \$161 | 6.4% | \$202 |
| Interest Expense | \$38 | 1.5% | \$224 |
| Grants to Other Organizations | \$104 | 4.1% | \$166 |

| Reporting Standards | |
|---|--------------|
| Measure | Result |
| Days to Sign Audit Opinion | not assessed |
| Capital Assets on Stmt. Financial Position | not assessed |
| Expenditures by Object Presented | not assessed |
| Capital and Operating Exp. By Fn. Separated | not assessed |

| Reporting Standards (Cont'd) | |
|--|--------------|
| Measure | Result |
| Definitions Given for Expenditure Line Items | not assessed |
| Historical Trend Statistics Provided | not assessed |
| Total Score/34 | not assessed |
| Nationwide Rank/75 | not assessed |



Laval (Que.)

All dollar figures are per household. Laval (Que.) has 148,146 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|----------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | no data | \$2,642 | \$2,090 |
| Liabilities | no data | \$7,073 | \$5,794 |
| Capital assets | no data | \$12,337 | \$10,618 |
| Long-term debt | no data | \$5,951 | \$4,590 |
| Investment in subsidiaries | no data | \$8,144 | \$4,627 |
| Employee Future Benefit Liability | no data | \$986 | \$5,794 |

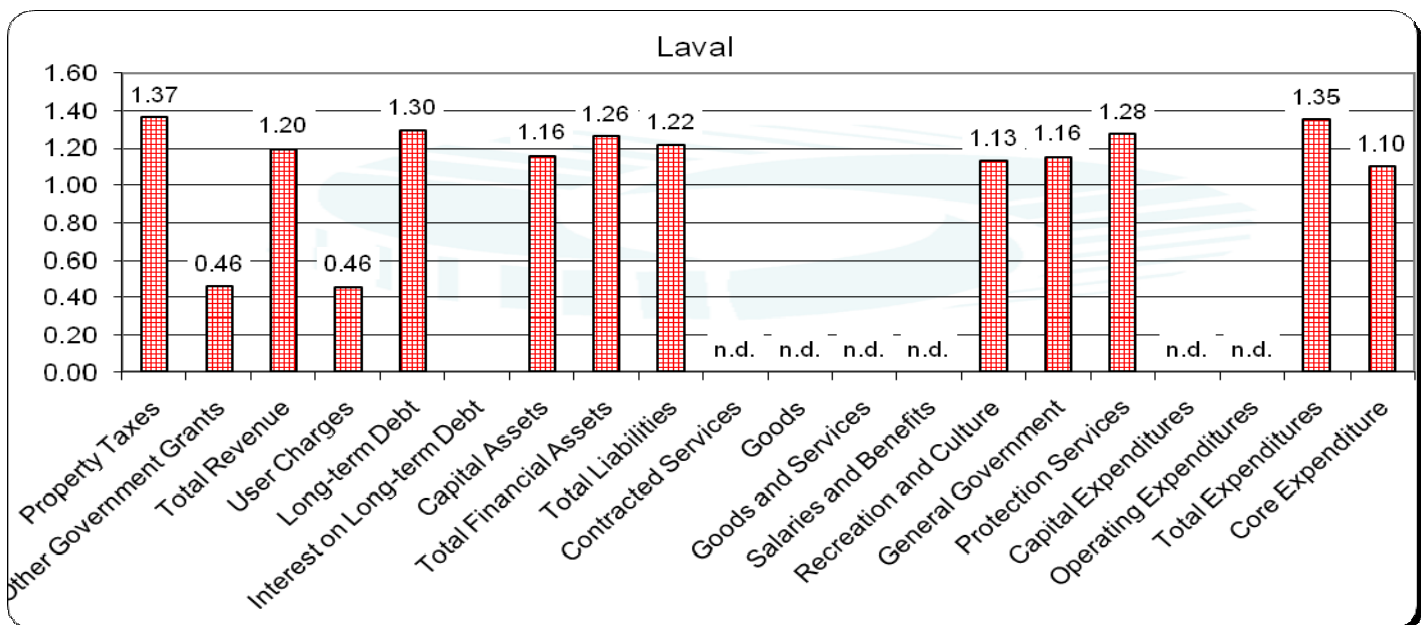
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | no data | \$5,145 | \$4,297 |
| Net Taxes | no data | \$3,661 | \$2,681 |
| Other Govt. Grants | no data | \$429 | \$926 |
| User Charges | no data | \$273 | \$596 |
| Development Contributions | no data | \$199 | \$97 |
| Other | no data | \$577 | \$440 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | no data | \$5,080 | \$3,750 |
| Capital | no data | no data | \$511 |
| Operating | no data | no data | \$3,303 |
| General Govt. | no data | \$479 | \$414 |
| Protection Services | no data | \$832 | \$652 |
| Recreation and Culture | no data | \$523 | \$461 |
| Core | 0% | 73% | 66% |
| Non-core | 0% | 27% | 34% |

| Expenditures by Object (Not Reported.) | | | |
|---|---------|----------|-----------|
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | no data | 0.0% | no data |
| Contracted Services | no data | 0.0% | no data |
| Goods | no data | 0.0% | no data |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | no data | 0.0% | no data |
| Grants to Other Organizations | no data | 0.0% | no data |

| Reporting Standards | |
|---|--------------|
| Measure | Result |
| Days to Sign Audit Opinion | not assessed |
| Capital Assets on Stmt. Financial Position | not assessed |
| Expenditures by Object Presented | not assessed |
| Capital and Operating Exp. By Fn. Separated | not assessed |

| Reporting Standards (Cont'd) | |
|--|--------------|
| Measure | Result |
| Definitions Given for Expenditure Line Items | not assessed |
| Historical Trend Statistics Provided | not assessed |
| Total Score/34 | not assessed |
| Nationwide Rank/75 | not assessed |



Lévis (Que.)

All dollar figures are per household. Lévis (Que.) has 54,425 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|----------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | no data | \$1,587 | \$2,090 |
| Liabilities | no data | \$5,084 | \$5,794 |
| Capital assets | no data | \$11,006 | \$10,618 |
| Long-term debt | no data | \$3,912 | \$4,590 |
| Investment in subsidiaries | no data | \$0 | \$4,627 |
| Employee Future Benefit Liability | no data | \$31 | \$5,794 |

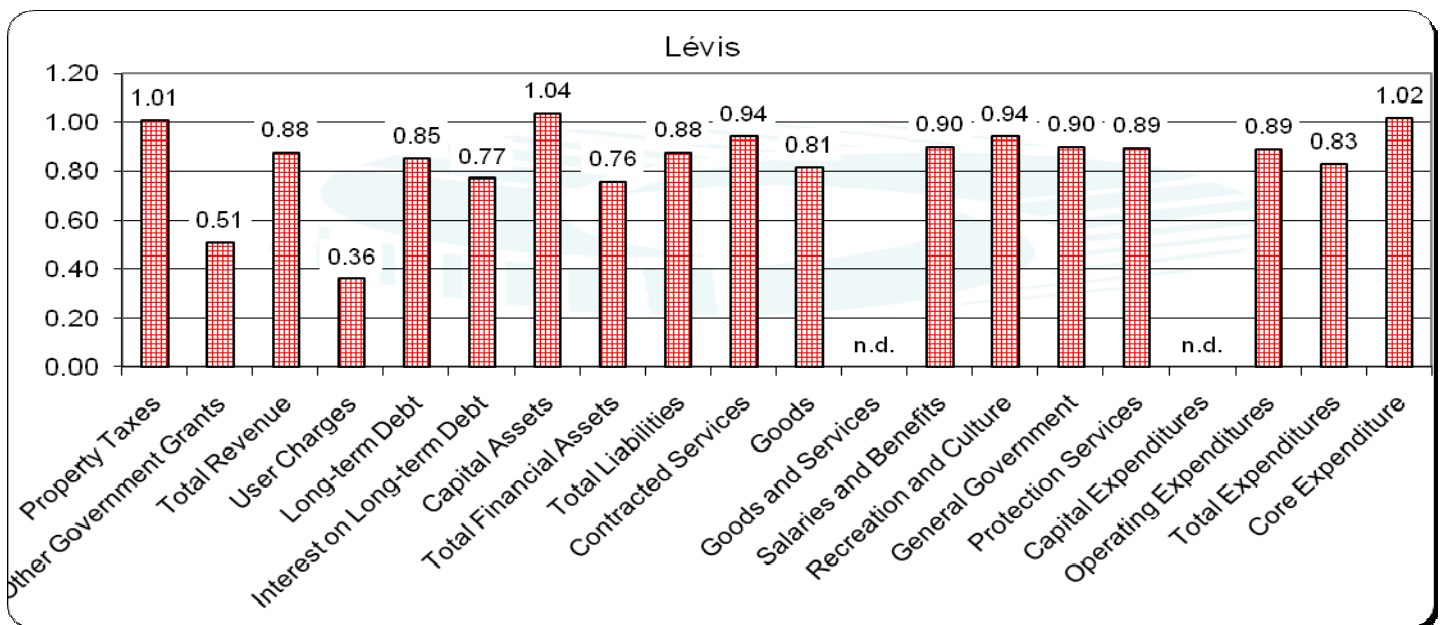
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | no data | \$3,764 | \$4,297 |
| Net Taxes | no data | \$2,700 | \$2,681 |
| Other Govt. Grants | no data | \$471 | \$926 |
| User Charges | no data | \$214 | \$596 |
| Development Contributions | no data | \$3 | \$97 |
| Other | no data | \$338 | \$440 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | no data | \$3,099 | \$3,750 |
| Capital | no data | no data | \$511 |
| Operating | no data | \$2,936 | \$3,303 |
| General Govt. | no data | \$372 | \$414 |
| Protection Services | no data | \$582 | \$652 |
| Recreation and Culture | no data | \$434 | \$461 |
| Core | 0% | 68% | 66% |
| Non-core | 0% | 32% | 34% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| (Operating expenditure with goods and contracted services partially combined.) | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$1,555 | 50.2% | \$1,728 |
| Contracted Services | \$462 | 14.9% | \$491 |
| Goods | \$469 | 15.1% | \$577 |
| Goods/Services Combined | \$294 | 9.5% | \$202 |
| Interest Expense | \$169 | 5.5% | \$224 |
| Grants to Other Organizations | \$98 | 3.1% | \$166 |

| Reporting Standards | |
|---|--------------|
| Measure | Result |
| Days to Sign Audit Opinion | not assessed |
| Capital Assets on Stmt. Financial Position | not assessed |
| Expenditures by Object Presented | not assessed |
| Capital and Operating Exp. By Fn. Separated | not assessed |

| Reporting Standards (Cont'd) | |
|--|--------------|
| Measure | Result |
| Definitions Given for Expenditure Line Items | not assessed |
| Historical Trend Statistics Provided | not assessed |
| Total Score/34 | not assessed |
| Nationwide Rank/75 | not assessed |



Longueuil (Que.)

All dollar figures are per household. Longueuil (Que.) has 159,810 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | no data | \$1,670 | \$2,090 |
| Liabilities | no data | \$4,770 | \$5,794 |
| Capital assets | no data | \$6,829 | \$10,618 |
| Long-term debt | no data | \$3,913 | \$4,590 |
| Investment in subsidiaries | no data | \$501 | \$4,627 |
| Employee Future Benefit Liability | no data | \$195 | \$5,794 |

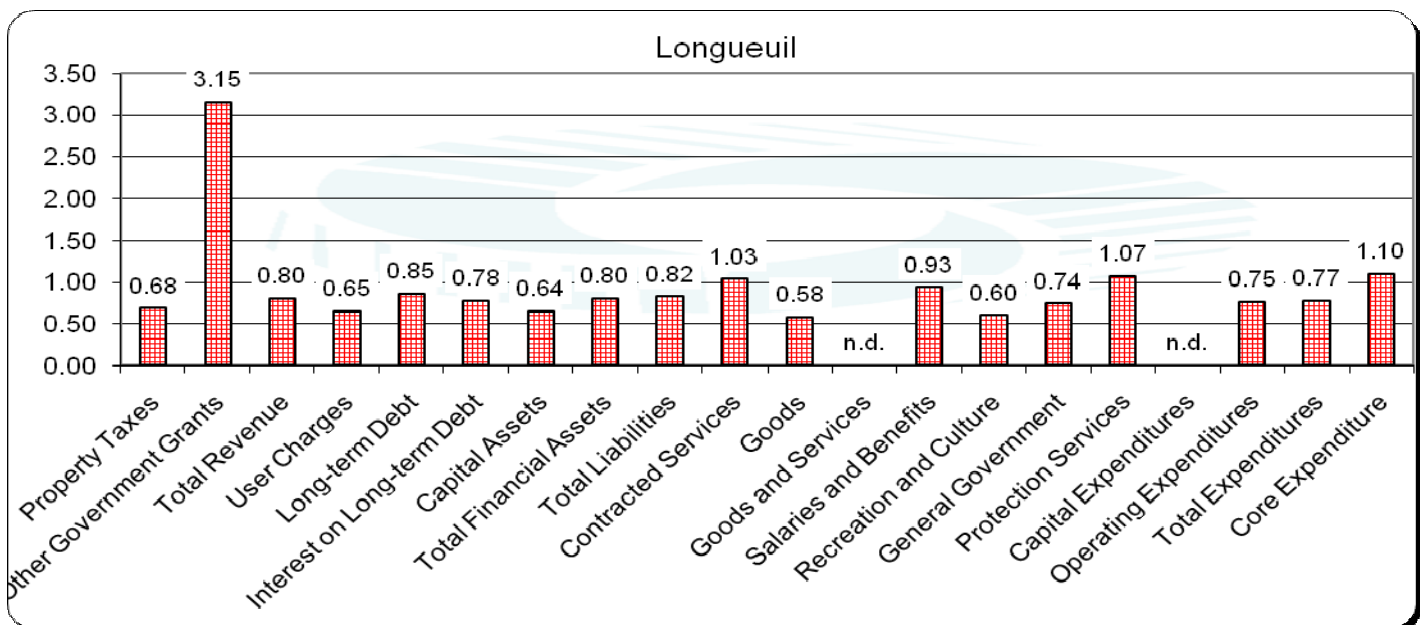
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | no data | \$3,457 | \$4,297 |
| Net Taxes | no data | \$1,827 | \$2,681 |
| Other Govt. Grants | no data | \$2,921 | \$926 |
| User Charges | no data | \$386 | \$596 |
| Development Contributions | no data | \$13 | \$97 |
| Other | no data | \$392 | \$440 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | no data | \$2,890 | \$3,750 |
| Capital | no data | no data | \$511 |
| Operating | no data | \$2,492 | \$3,303 |
| General Govt. | no data | \$305 | \$414 |
| Protection Services | no data | \$697 | \$652 |
| Recreation and Culture | no data | \$277 | \$461 |
| Core | 0% | 73% | 66% |
| Non-core | 0% | 27% | 34% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| (Operating expenditure with goods and contracted services partially combined.) | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$1,613 | 55.8% | \$1,728 |
| Contracted Services | \$507 | 17.6% | \$491 |
| Goods | \$332 | 11.5% | \$577 |
| Goods/Services Combined | \$154 | 5.3% | \$202 |
| Interest Expense | \$163 | 5.6% | \$224 |
| Grants to Other Organizations | \$18 | 0.6% | \$166 |

| Reporting Standards | |
|---|--------------|
| Measure | Result |
| Days to Sign Audit Opinion | not assessed |
| Capital Assets on Stmt. Financial Position | not assessed |
| Expenditures by Object Presented | not assessed |
| Capital and Operating Exp. By Fn. Separated | not assessed |

| Reporting Standards (Cont'd) | |
|--|--------------|
| Measure | Result |
| Definitions Given for Expenditure Line Items | not assessed |
| Historical Trend Statistics Provided | not assessed |
| Total Score/34 | not assessed |
| Nationwide Rank/75 | not assessed |



Montréal (Que.)

All dollar figures are per household. Montréal (Que.) has 831,504 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|----------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | no data | \$5,553 | \$2,090 |
| Liabilities | no data | \$11,932 | \$5,794 |
| Capital assets | no data | \$9,714 | \$10,618 |
| Long-term debt | no data | \$9,186 | \$4,590 |
| Investment in subsidiaries | no data | \$0 | \$4,627 |
| Employee Future Benefit Liability | no data | \$260 | \$5,794 |

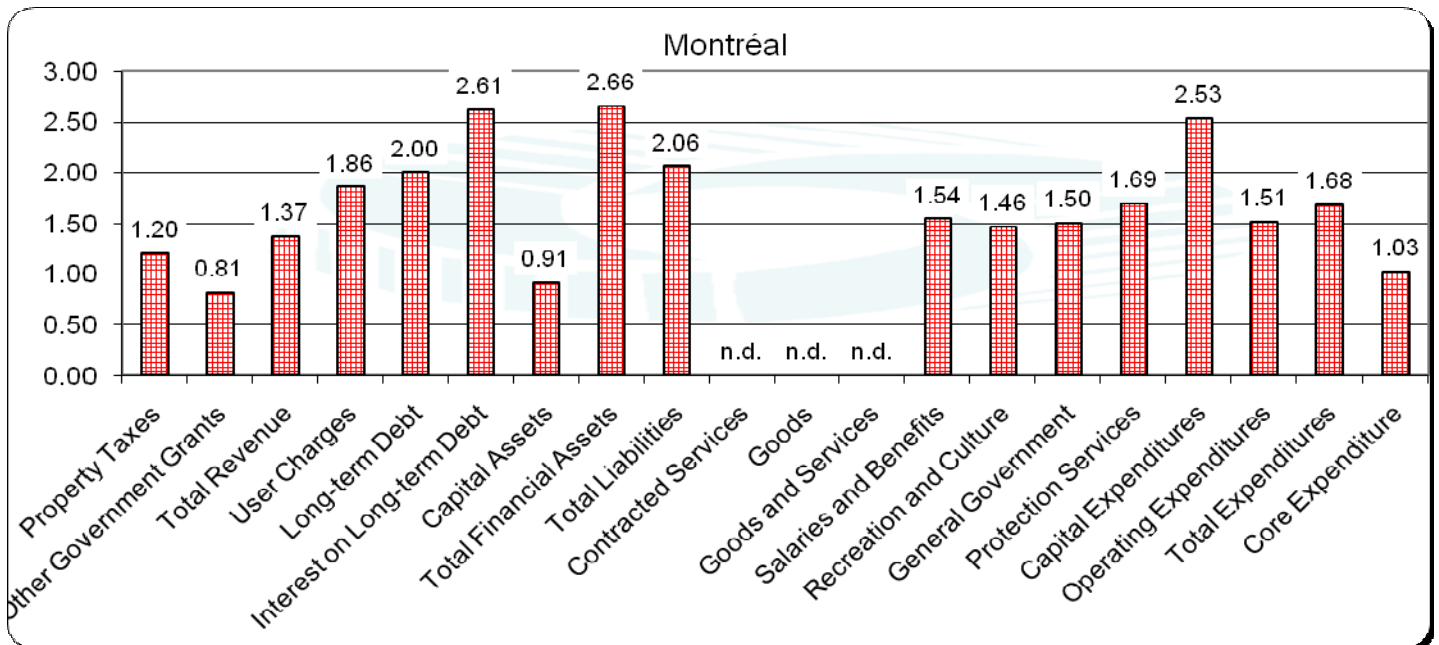
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | no data | \$5,898 | \$4,297 |
| Net Taxes | no data | \$3,218 | \$2,681 |
| Other Govt. Grants | no data | \$755 | \$926 |
| User Charges | no data | \$1,106 | \$596 |
| Development Contributions | no data | \$0 | \$97 |
| Other | no data | \$823 | \$440 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | no data | \$6,295 | \$3,750 |
| Capital | no data | \$1,294 | \$511 |
| Operating | no data | \$5,000 | \$3,303 |
| General Govt. | no data | \$622 | \$414 |
| Protection Services | no data | \$1,103 | \$652 |
| Recreation and Culture | no data | \$675 | \$461 |
| Core | 0% | 68% | 66% |
| Non-core | 0% | 32% | 34% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| <small>(Operating expenditure with goods and contracted services separated.)</small> | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$2,950 | 59.0% | \$1,910 |
| Contracted Services | \$807 | 16.1% | no data |
| Goods | \$404 | 8.1% | no data |
| Goods/Services Combined | no data | 0.0% | \$1,152 |
| Interest Expense | \$548 | 11.0% | \$109 |
| Grants to Other Organizations | \$196 | 3.9% | \$429 |

| Reporting Standards | | |
|---|----------|--|
| Measure | Result | |
| Days to Sign Audit Opinion | 77 | |
| Capital Assets on Stmt. Financial Position | yes | |
| Expenditures by Object Presented | yes | |
| Capital and Operating Exp. By Fn. Separated | separate | |

| Reporting Standards (Cont'd) | | |
|--|--------|--|
| Measure | Result | |
| Definitions Given for Expenditure Line Items | no | |
| Historical Trend Statistics Provided | no | |
| Total Score/34 | 22 | |
| Nationwide Rank/75 | 17 | |



Québec (Que.)

All dollar figures are per household. Québec (Que.) has 240,785 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|----------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | no data | \$2,790 | \$2,090 |
| Liabilities | no data | \$8,329 | \$5,794 |
| Capital assets | no data | \$12,484 | \$10,618 |
| Long-term debt | no data | \$7,158 | \$4,590 |
| Investment in subsidiaries | no data | \$7,375 | \$4,627 |
| Employee Future Benefit Liability | no data | \$531 | \$5,794 |

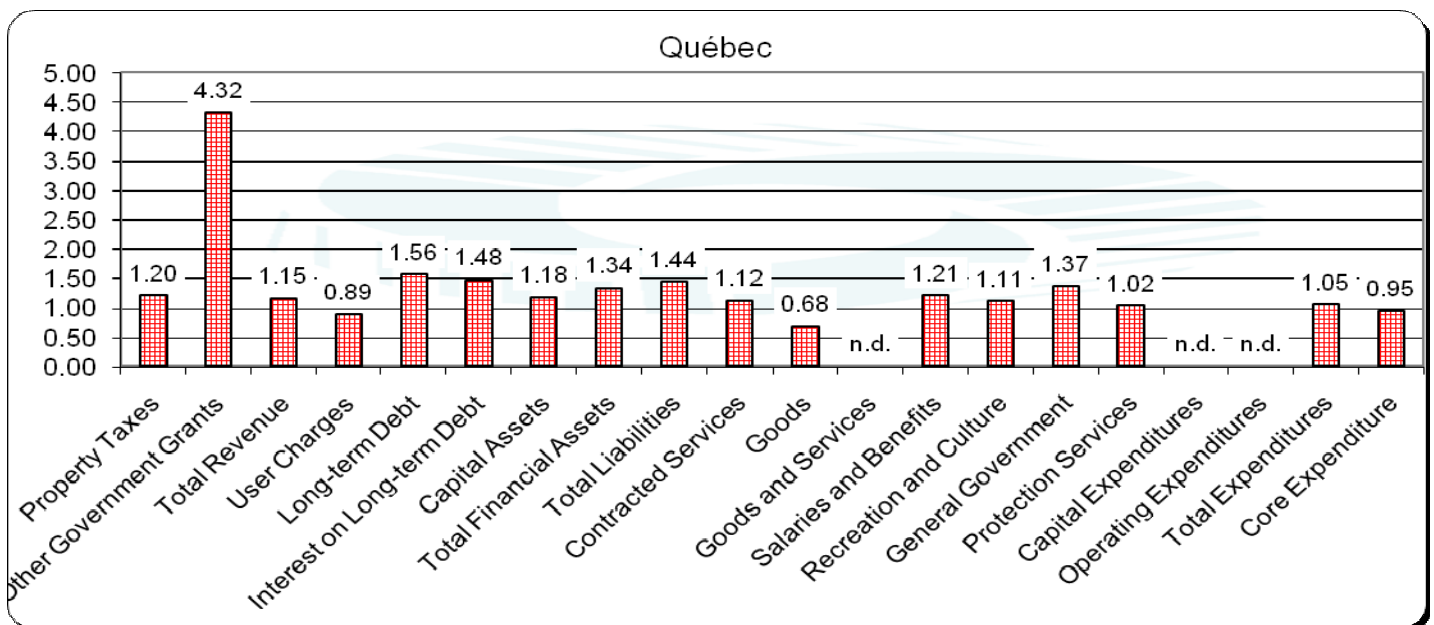
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | no data | \$4,947 | \$4,297 |
| Net Taxes | no data | \$3,219 | \$2,681 |
| Other Govt. Grants | no data | \$4,002 | \$926 |
| User Charges | no data | \$529 | \$596 |
| Development Contributions | no data | \$ 1 | \$97 |
| Other | no data | \$311 | \$440 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | no data | \$3,928 | \$3,750 |
| Capital | no data | no data | \$511 |
| Operating | no data | no data | \$3,303 |
| General Govt. | no data | \$567 | \$414 |
| Protection Services | no data | \$667 | \$652 |
| Recreation and Culture | no data | \$511 | \$461 |
| Core | 0% | 63% | 66% |
| Non-core | 0% | 37% | 34% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| (Operating expenditure with goods and contracted services partially combined.) | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$2,084 | 52.7% | \$1,728 |
| Contracted Services | \$548 | 13.8% | \$491 |
| Goods | \$393 | 9.9% | \$577 |
| Goods/Services Combined | \$197 | 5.0% | \$202 |
| Interest Expense | \$360 | 9.1% | \$224 |
| Grants to Other Organizations | \$242 | 6.1% | \$166 |

| Reporting Standards | |
|---|--------------|
| Measure | Result |
| Days to Sign Audit Opinion | not assessed |
| Capital Assets on Stmt. Financial Position | not assessed |
| Expenditures by Object Presented | not assessed |
| Capital and Operating Exp. By Fn. Separated | not assessed |

| Reporting Standards (Cont'd) | |
|--|--------------|
| Measure | Result |
| Definitions Given for Expenditure Line Items | not assessed |
| Historical Trend Statistics Provided | not assessed |
| Total Score/34 | not assessed |
| Nationwide Rank/75 | not assessed |



Saguenay (Que.)

All dollar figures are per household. Saguenay (Que.) has 63,632 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|----------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | no data | \$1,313 | \$2,090 |
| Liabilities | no data | \$4,144 | \$5,794 |
| Capital assets | no data | \$12,825 | \$10,618 |
| Long-term debt | no data | \$3,439 | \$4,590 |
| Investment in subsidiaries | no data | \$10,276 | \$4,627 |
| Employee Future Benefit Liability | no data | \$357 | \$5,794 |

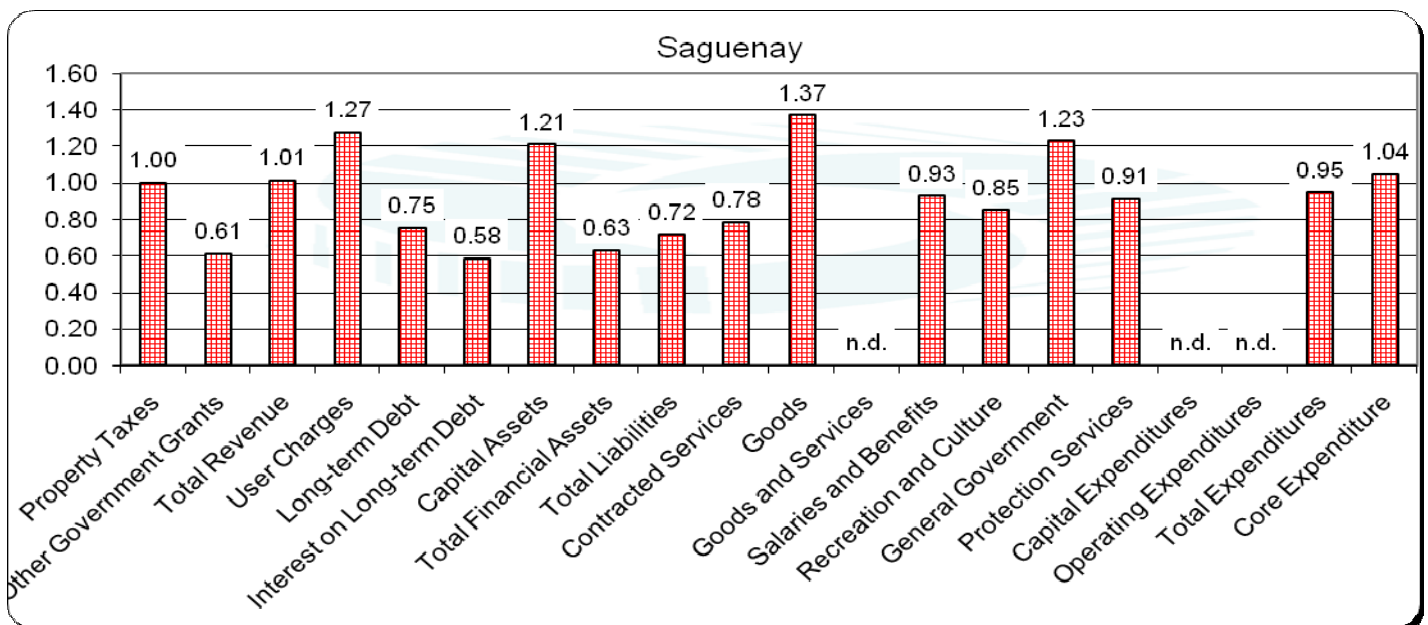
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | no data | \$4,350 | \$4,297 |
| Net Taxes | no data | \$2,683 | \$2,681 |
| Other Govt. Grants | no data | \$566 | \$926 |
| User Charges | no data | \$759 | \$596 |
| Development Contributions | no data | \$13 | \$97 |
| Other | no data | \$343 | \$440 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | no data | \$3,546 | \$3,750 |
| Capital | no data | no data | \$511 |
| Operating | no data | no data | \$3,303 |
| General Govt. | no data | \$508 | \$414 |
| Protection Services | no data | \$594 | \$652 |
| Recreation and Culture | no data | \$392 | \$461 |
| Core | 0% | 69% | 66% |
| Non-core | 0% | 31% | 34% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| (Operating expenditure with goods and contracted services partially combined.) | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$1,600 | 45.1% | \$1,728 |
| Contracted Services | \$384 | 10.8% | \$491 |
| Goods | \$789 | 22.2% | \$577 |
| Goods/Services Combined | \$149 | 4.2% | \$202 |
| Interest Expense | \$132 | 3.7% | \$224 |
| Grants to Other Organizations | \$334 | 9.4% | \$166 |

| Reporting Standards | |
|---|--------------|
| Measure | Result |
| Days to Sign Audit Opinion | not assessed |
| Capital Assets on Stmt. Financial Position | not assessed |
| Expenditures by Object Presented | not assessed |
| Capital and Operating Exp. By Fn. Separated | not assessed |

| Reporting Standards (Cont'd) | |
|--|--------------|
| Measure | Result |
| Definitions Given for Expenditure Line Items | not assessed |
| Historical Trend Statistics Provided | not assessed |
| Total Score/34 | not assessed |
| Nationwide Rank/75 | not assessed |



Sherbrooke (Que.)

All dollar figures are per household. Sherbrooke (Que.) has 70,444 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|----------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | no data | \$1,499 | \$2,090 |
| Liabilities | no data | \$6,135 | \$5,794 |
| Capital assets | no data | \$10,740 | \$10,618 |
| Long-term debt | no data | \$4,674 | \$4,590 |
| Investment in subsidiaries | no data | \$6,931 | \$4,627 |
| Employee Future Benefit Liability | no data | \$608 | \$5,794 |

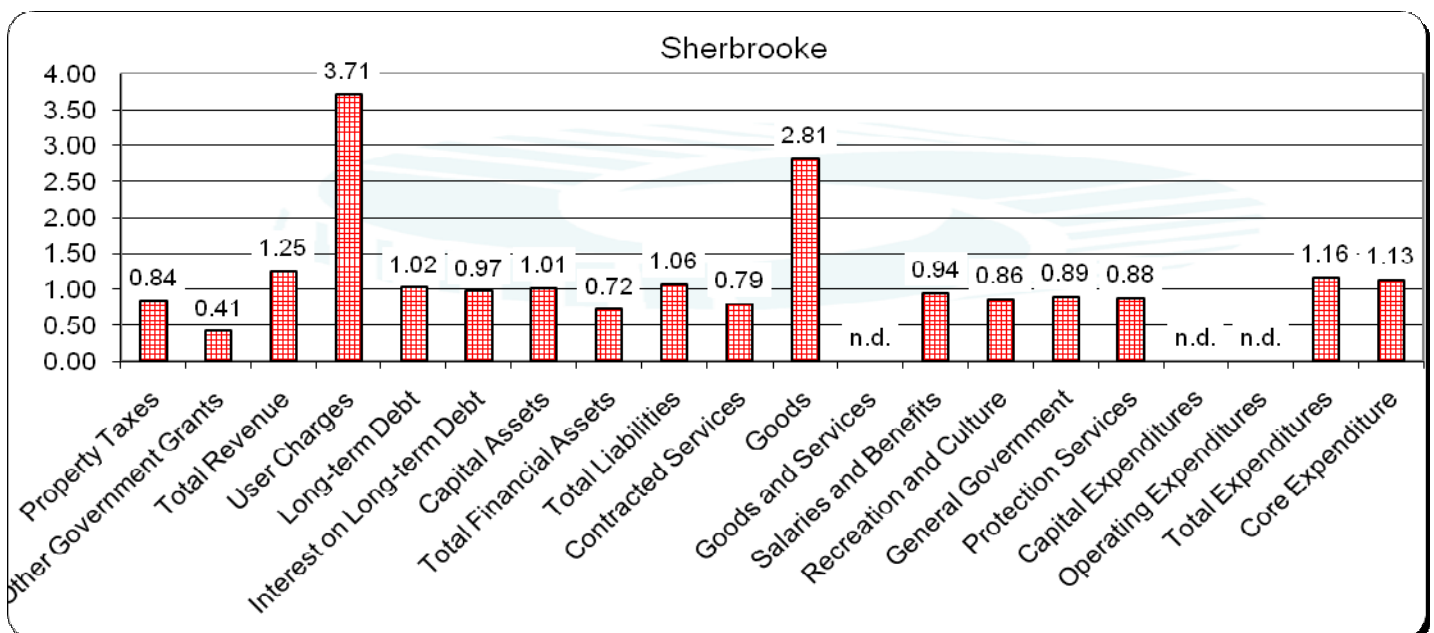
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | no data | \$5,354 | \$4,297 |
| Net Taxes | no data | \$2,240 | \$2,681 |
| Other Govt. Grants | no data | \$380 | \$926 |
| User Charges | no data | \$2,212 | \$596 |
| Development Contributions | no data | \$209 | \$97 |
| Other | no data | \$313 | \$440 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | no data | \$4,350 | \$3,750 |
| Capital | no data | no data | \$511 |
| Operating | no data | no data | \$3,303 |
| General Govt. | no data | \$370 | \$414 |
| Protection Services | no data | \$572 | \$652 |
| Recreation and Culture | no data | \$395 | \$461 |
| Core | 0% | 75% | 66% |
| Non-core | 0% | 25% | 34% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| (Operating expenditure with goods and contracted services partially combined.) | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$1,632 | 37.5% | \$1,728 |
| Contracted Services | \$390 | 9.0% | \$491 |
| Goods | \$1,620 | 37.2% | \$577 |
| Goods/Services Combined | \$216 | 5.0% | \$202 |
| Interest Expense | \$213 | 4.9% | \$224 |
| Grants to Other Organizations | \$188 | 4.3% | \$166 |

| Reporting Standards | |
|---|--------------|
| Measure | Result |
| Days to Sign Audit Opinion | not assessed |
| Capital Assets on Stmt. Financial Position | not assessed |
| Expenditures by Object Presented | not assessed |
| Capital and Operating Exp. By Fn. Separated | not assessed |

| Reporting Standards (Cont'd) | |
|--|--------------|
| Measure | Result |
| Definitions Given for Expenditure Line Items | not assessed |
| Historical Trend Statistics Provided | not assessed |
| Total Score/34 | not assessed |
| Nationwide Rank/75 | not assessed |



Saint-Hyacinthe (Que.)

All dollar figures are per household. Saint-Hyacinthe (Que.) has 23,956 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|----------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | no data | \$908 | \$2,090 |
| Liabilities | no data | \$1,806 | \$5,794 |
| Capital assets | no data | \$10,318 | \$10,618 |
| Long-term debt | no data | \$1,361 | \$4,590 |
| Investment in subsidiaries | no data | \$9,354 | \$4,627 |
| Employee Future Benefit Liability | no data | \$35 | \$5,794 |

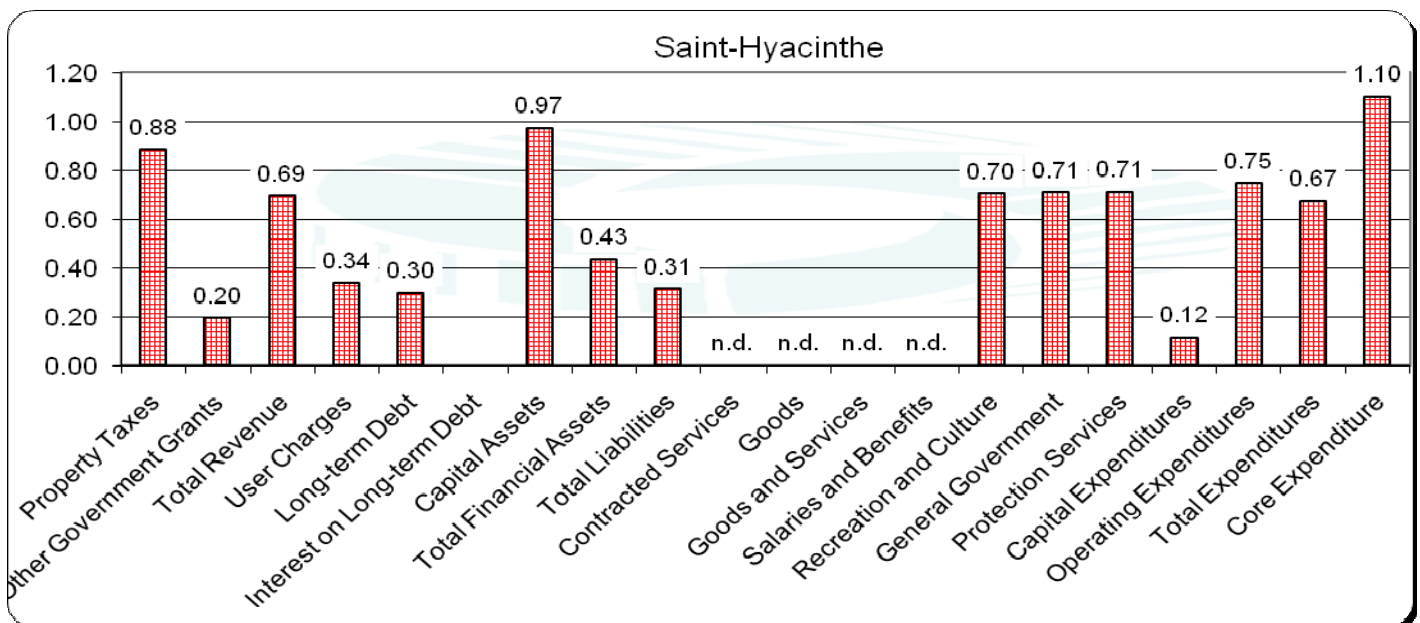
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | no data | \$2,979 | \$4,297 |
| Net Taxes | no data | \$2,369 | \$2,681 |
| Other Govt. Grants | no data | \$181 | \$926 |
| User Charges | no data | \$201 | \$596 |
| Development Contributions | no data | | \$97 |
| Other | no data | \$261 | \$440 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | no data | \$2,520 | \$3,750 |
| Capital | no data | \$59 | \$511 |
| Operating | no data | \$2,462 | \$3,303 |
| General Govt. | no data | \$293 | \$414 |
| Protection Services | no data | \$464 | \$652 |
| Recreation and Culture | no data | \$324 | \$461 |
| Core | 0% | 73% | 66% |
| Non-core | 0% | 27% | 34% |

| Expenditures by Object (Not Reported.) | | | |
|---|---------|----------|-----------|
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | no data | 0.0% | no data |
| Contracted Services | no data | 0.0% | no data |
| Goods | no data | 0.0% | no data |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | no data | 0.0% | no data |
| Grants to Other Organizations | no data | 0.0% | no data |

| Reporting Standards | |
|---|--------------|
| Measure | Result |
| Days to Sign Audit Opinion | not assessed |
| Capital Assets on Stmt. Financial Position | not assessed |
| Expenditures by Object Presented | not assessed |
| Capital and Operating Exp. By Fn. Separated | not assessed |

| Reporting Standards (Cont'd) | |
|--|--------------|
| Measure | Result |
| Definitions Given for Expenditure Line Items | not assessed |
| Historical Trend Statistics Provided | not assessed |
| Total Score/34 | not assessed |
| Nationwide Rank/75 | not assessed |



Saint-Jean-sur-Richelieu (Que.)

All dollar figures are per household. Saint-Jean-sur-Richelieu (Que.) has 37,774 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | no data | \$1,131 | \$2,090 |
| Liabilities | no data | \$4,264 | \$5,794 |
| Capital assets | no data | \$8,885 | \$10,618 |
| Long-term debt | no data | \$3,335 | \$4,590 |
| Investment in subsidiaries | no data | \$5,968 | \$4,627 |
| Employee Future Benefit Liability | no data | \$0 | \$5,794 |

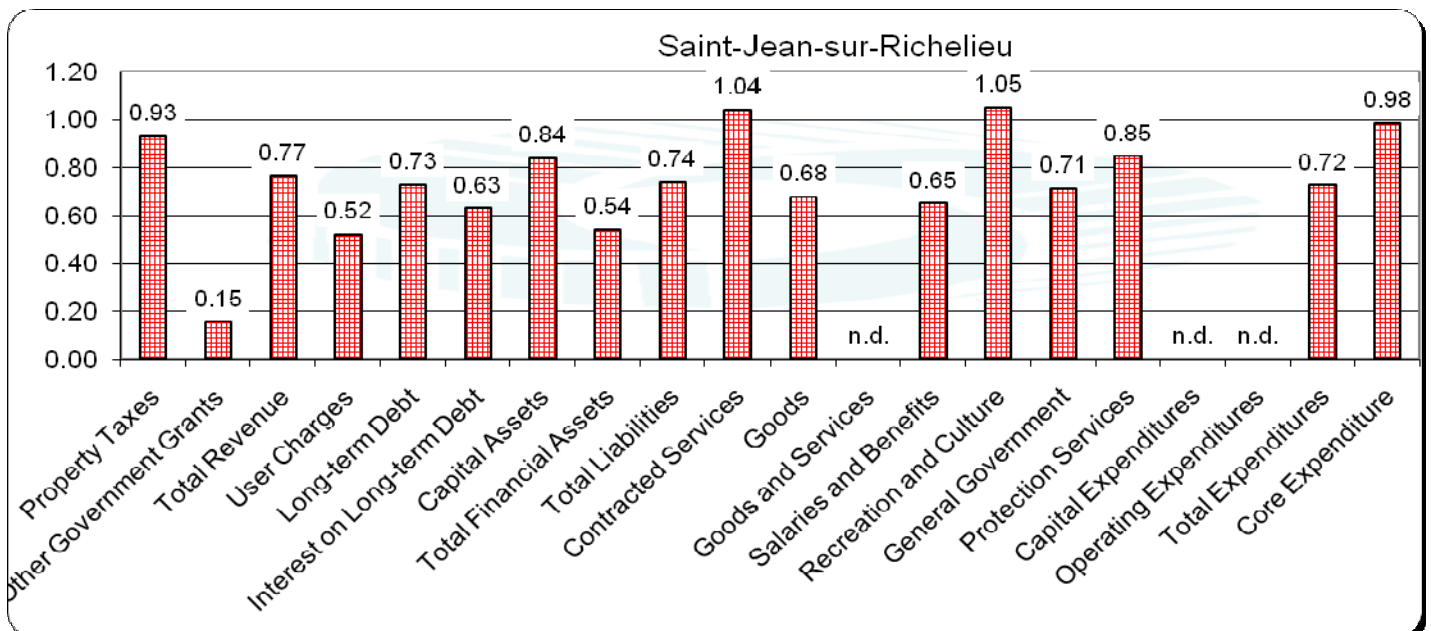
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | no data | \$3,291 | \$4,297 |
| Net Taxes | no data | \$2,491 | \$2,681 |
| Other Govt. Grants | no data | \$142 | \$926 |
| User Charges | no data | \$310 | \$596 |
| Development Contributions | no data | \$36 | \$97 |
| Other | no data | \$311 | \$440 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | no data | \$2,718 | \$3,750 |
| Capital | no data | no data | \$511 |
| Operating | no data | no data | \$3,303 |
| General Govt. | no data | \$295 | \$414 |
| Protection Services | no data | \$552 | \$652 |
| Recreation and Culture | no data | \$484 | \$461 |
| Core | 0% | 65% | 66% |
| Non-core | 0% | 35% | 34% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| (Operating expenditure with goods and contracted services partially combined.) | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$1,123 | 41.3% | \$1,728 |
| Contracted Services | \$510 | 18.8% | \$491 |
| Goods | \$390 | 14.4% | \$577 |
| Goods/Services Combined | \$158 | 5.8% | \$202 |
| Interest Expense | \$132 | 4.8% | \$224 |
| Grants to Other Organizations | \$335 | 12.3% | \$166 |

| Reporting Standards | |
|---|--------------|
| Measure | Result |
| Days to Sign Audit Opinion | not assessed |
| Capital Assets on Stmt. Financial Position | not assessed |
| Expenditures by Object Presented | not assessed |
| Capital and Operating Exp. By Fn. Separated | not assessed |

| Reporting Standards (Cont'd) | |
|--|--------------|
| Measure | Result |
| Definitions Given for Expenditure Line Items | not assessed |
| Historical Trend Statistics Provided | not assessed |
| Total Score/34 | not assessed |
| Nationwide Rank/75 | not assessed |



Trois-Rivières (Que.)

All dollar figures are per household. Trois-Rivières (Que.) has 60,682 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|----------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | no data | \$1,420 | \$2,090 |
| Liabilities | no data | \$6,086 | \$5,794 |
| Capital assets | no data | \$10,050 | \$10,618 |
| Long-term debt | no data | \$5,215 | \$4,590 |
| Investment in subsidiaries | no data | \$5,541 | \$4,627 |
| Employee Future Benefit Liability | no data | \$175 | \$5,794 |

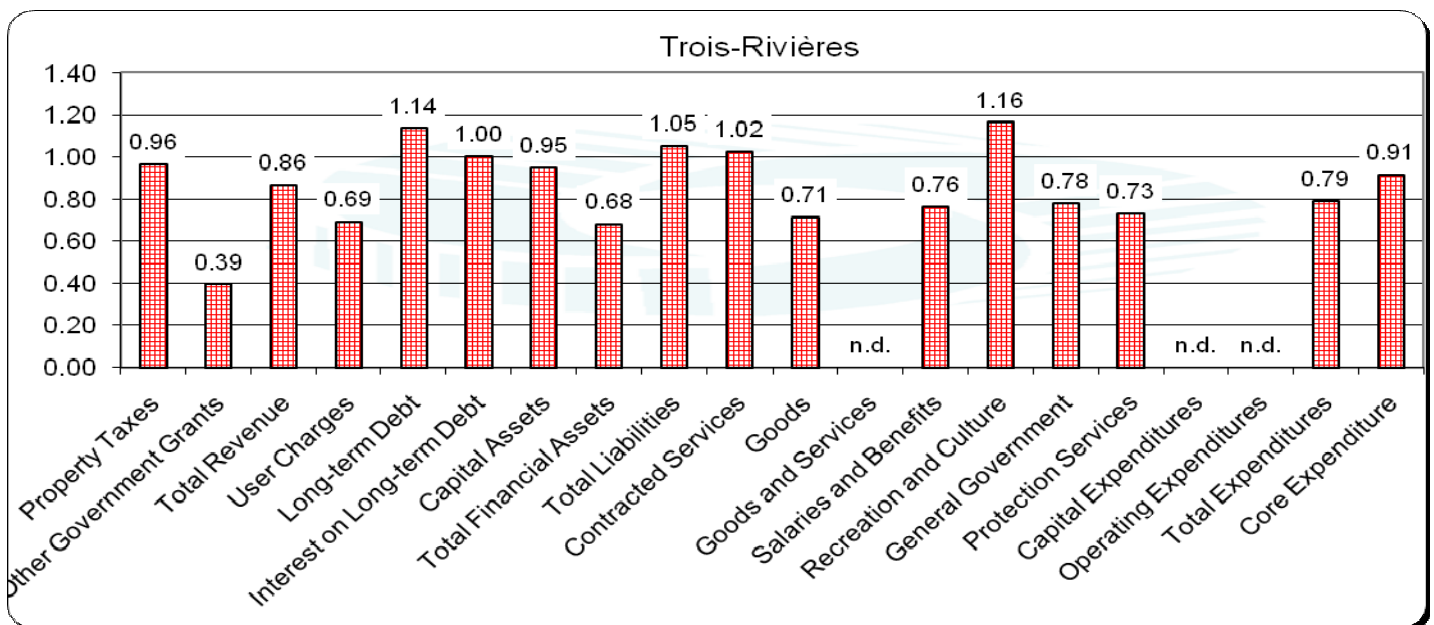
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | no data | \$3,715 | \$4,297 |
| Net Taxes | no data | \$2,585 | \$2,681 |
| Other Govt. Grants | no data | \$364 | \$926 |
| User Charges | no data | \$411 | \$596 |
| Development Contributions | no data | \$40 | \$97 |
| Other | no data | \$317 | \$440 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | no data | \$2,958 | \$3,750 |
| Capital | no data | no data | \$511 |
| Operating | no data | no data | \$3,303 |
| General Govt. | no data | \$323 | \$414 |
| Protection Services | no data | \$476 | \$652 |
| Recreation and Culture | no data | \$537 | \$461 |
| Core | 0% | 61% | 66% |
| Non-core | 0% | 39% | 34% |

| Expenditures by Object | | | |
|---|---------|----------|-----------|
| <small>(Operating expenditure with goods and contracted services partially combined.)</small> | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$1,315 | 44.4% | \$1,728 |
| Contracted Services | \$502 | 17.0% | \$491 |
| Goods | \$412 | 13.9% | \$577 |
| Goods/Services Combined | \$262 | 8.9% | \$202 |
| Interest Expense | \$221 | 7.5% | \$224 |
| Grants to Other Organizations | \$121 | 4.1% | \$166 |

| Reporting Standards | |
|---|--------------|
| Measure | Result |
| Days to Sign Audit Opinion | not assessed |
| Capital Assets on Stmt. Financial Position | not assessed |
| Expenditures by Object Presented | not assessed |
| Capital and Operating Exp. By Fn. Separated | not assessed |

| Reporting Standards (Cont'd) | |
|--|--------------|
| Measure | Result |
| Definitions Given for Expenditure Line Items | not assessed |
| Historical Trend Statistics Provided | not assessed |
| Total Score/34 | not assessed |
| Nationwide Rank/75 | not assessed |



Cape Breton (N.S.)

All dollar figures are per household. Cape Breton (N.S.) has 45,342 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | no data | \$2,160 | \$1,932 |
| Liabilities | no data | \$4,810 | \$2,890 |
| Capital assets | no data | \$3,844 | \$8,376 |
| Long-term debt | no data | \$1,536 | \$1,699 |
| Investment in subsidiaries | no data | \$1,155 | \$852 |
| Employee Future Benefit Liability | no data | \$112 | \$2,890 |

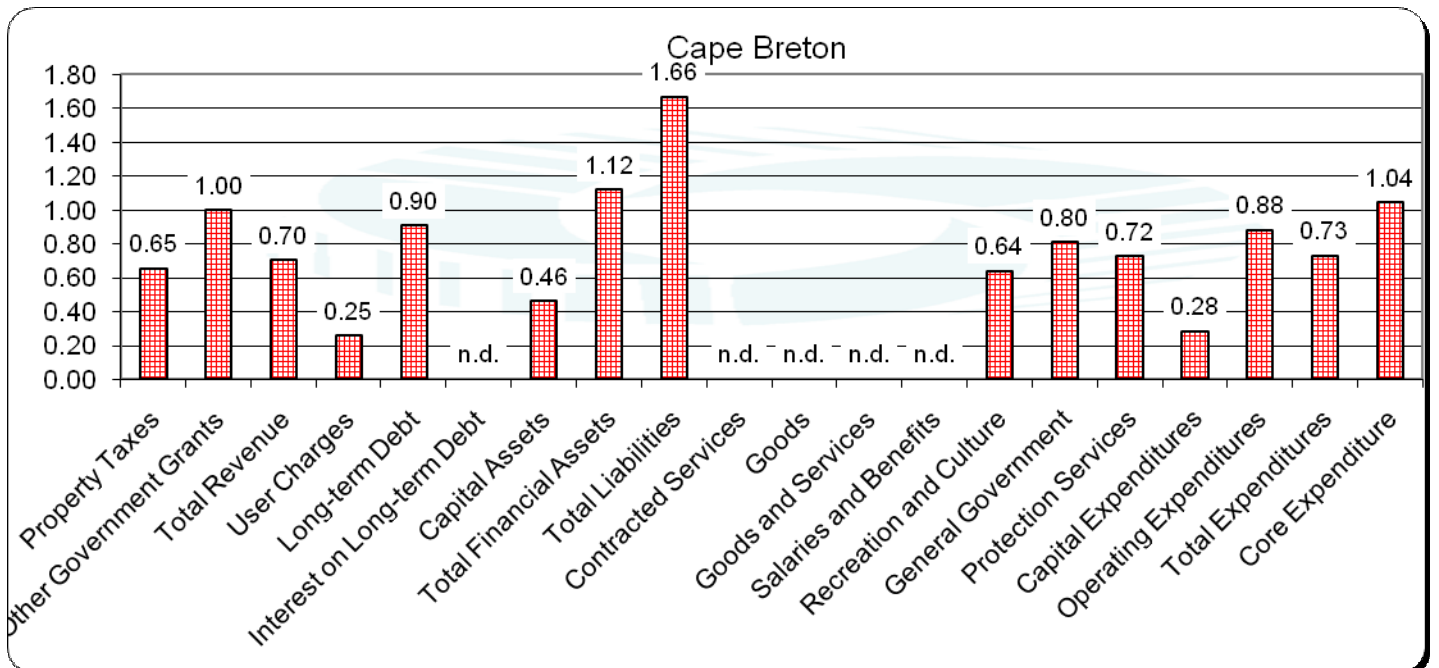
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | no data | \$2,371 | \$3,389 |
| Net Taxes | no data | \$1,599 | \$2,460 |
| Other Govt. Grants | no data | \$434 | \$435 |
| User Charges | no data | \$52 | \$206 |
| Development Contributions | no data | \$0 | \$22 |
| Other | no data | \$282 | \$333 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | no data | \$2,518 | \$3,457 |
| Capital | no data | \$196 | \$697 |
| Operating | no data | \$2,324 | \$2,646 |
| General Govt. | no data | \$324 | \$402 |
| Protection Services | no data | \$763 | \$1,056 |
| Recreation and Culture | no data | \$190 | \$298 |
| Core | 0% | 78% | 75% |
| Non-core | 0% | 22% | 25% |

| Expenditures by Object (Not Reported.) | | | |
|---|---------|----------|-----------|
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | no data | 0.0% | no data |
| Contracted Services | no data | 0.0% | no data |
| Goods | no data | 0.0% | no data |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | no data | 0.0% | no data |
| Grants to Other Organizations | no data | 0.0% | no data |

| Reporting Standards | | Result |
|---|--|----------|
| Measure | | |
| Days to Sign Audit Opinion | | 346 |
| Capital Assets on Stmt. Financial Position | | yes |
| Expenditures by Object Presented | | no |
| Capital and Operating Exp. By Fn. Separated | | separate |

| Reporting Standards (Cont'd) | | Result |
|--|--|--------|
| Measure | | |
| Definitions Given for Expenditure Line Items | | no |
| Historical Trend Statistics Provided | | no |
| Total Score/34 | | 15 |
| Nationwide Rank/75 | | 35 |



Halifax (N.S.)

All dollar figures are per household. Halifax (N.S.) has 166,675 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | no data | \$4,275 | \$1,932 |
| Liabilities | no data | \$3,331 | \$2,890 |
| Capital assets | no data | no data | \$8,376 |
| Long-term debt | no data | \$2,084 | \$1,699 |
| Investment in subsidiaries | no data | \$2,813 | \$852 |
| Employee Future Benefit Liability | no data | \$170 | \$2,890 |

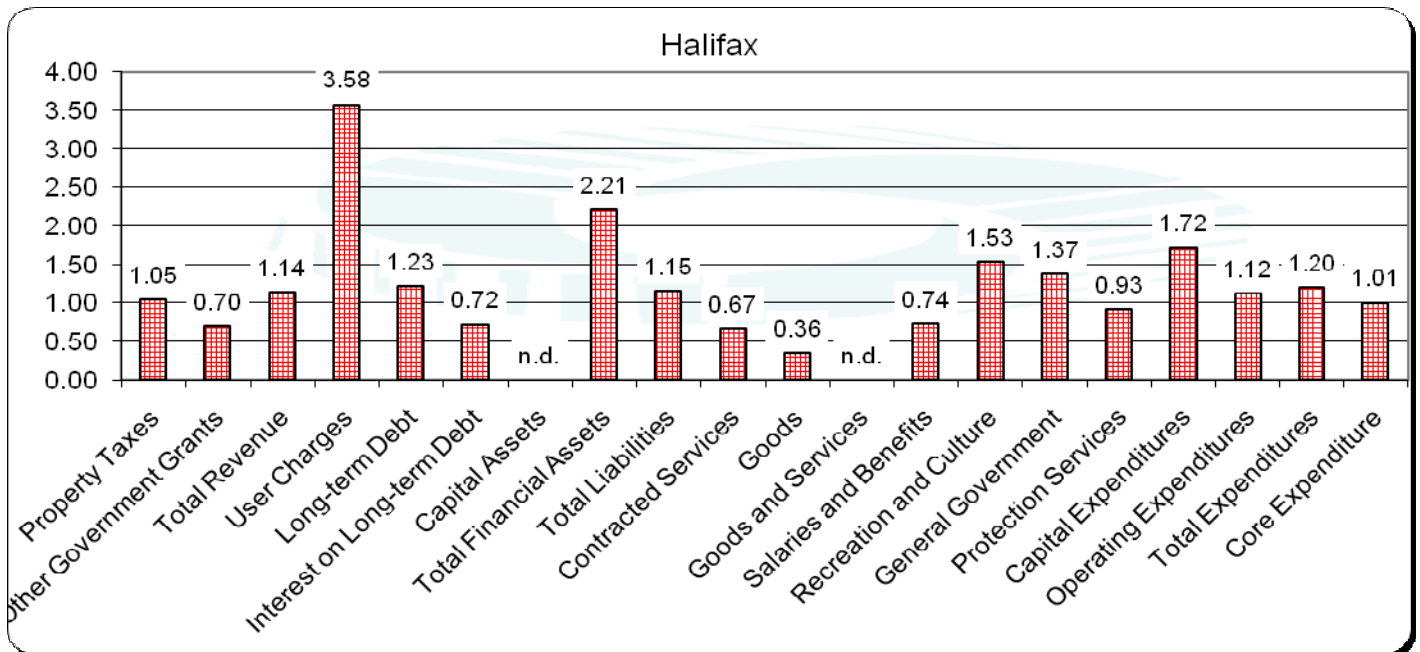
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | no data | \$3,861 | \$3,389 |
| Net Taxes | no data | \$2,577 | \$2,460 |
| Other Govt. Grants | no data | \$305 | \$435 |
| User Charges | no data | \$739 | \$206 |
| Development Contributions | no data | \$89 | \$22 |
| Other | no data | \$74 | \$333 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | no data | \$4,166 | \$3,457 |
| Capital | no data | \$1,198 | \$697 |
| Operating | no data | \$2,968 | \$2,646 |
| General Govt. | no data | \$553 | \$402 |
| Protection Services | no data | \$978 | \$1,056 |
| Recreation and Culture | no data | \$457 | \$298 |
| Core | 0% | 75% | 75% |
| Non-core | 0% | 25% | 25% |

| Expenditures by Object | | | |
|--|---------|----------|-----------|
| <small>(Operating expenditure with goods and contracted services separated.)</small> | | | |
| Measure | 2008 | Per cent | Grp. Avg. |
| Salaries and Benefits | \$1,471 | 53.2% | \$1,994 |
| Contracted Services | \$446 | 16.1% | \$667 |
| Goods | \$223 | 8.1% | \$623 |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | \$72 | 2.6% | \$115 |
| Grants to Other Organizations | \$208 | 7.5% | \$416 |

| Reporting Standards | |
|---|----------|
| Measure | Result |
| Days to Sign Audit Opinion | 207 |
| Capital Assets on Stmt. Financial Position | no |
| Expenditures by Object Presented | yes |
| Capital and Operating Exp. By Fn. Separated | separate |

| Reporting Standards (Cont'd) | |
|--|--------|
| Measure | Result |
| Definitions Given for Expenditure Line Items | no |
| Historical Trend Statistics Provided | no |
| Total Score/34 | 6 |
| Nationwide Rank/75 | 74 |



Fredericton (N.B.)

All dollar figures are per household. Fredericton (N.B.) has 24,632 households.
See the Guide to City Reports for more explanation.

| Measure | 2007 | 2008 | Reg. Avg. |
|-----------------------------------|----------|---------|-----------|
| Financial assets | \$506 | \$667 | \$1,932 |
| Liabilities | \$483 | \$649 | \$2,890 |
| Capital assets | \$11,857 | no data | \$8,376 |
| Long-term debt | \$165 | \$0 | \$1,699 |
| Investment in subsidiaries | \$0 | \$0 | \$852 |
| Employee Future Benefit Liability | \$7 | \$0 | \$2,890 |

| Measure | 2007 | 2008 | Reg. Avg. |
|---------------------------|---------|---------|-----------|
| Total Revenue | \$3,413 | no data | \$3,389 |
| Net Taxes | \$2,591 | no data | \$2,460 |
| Other Govt. Grants | \$231 | no data | \$435 |
| User Charges | \$286 | no data | \$206 |
| Development Contributions | \$0 | no data | \$22 |
| Other | \$0 | no data | \$333 |

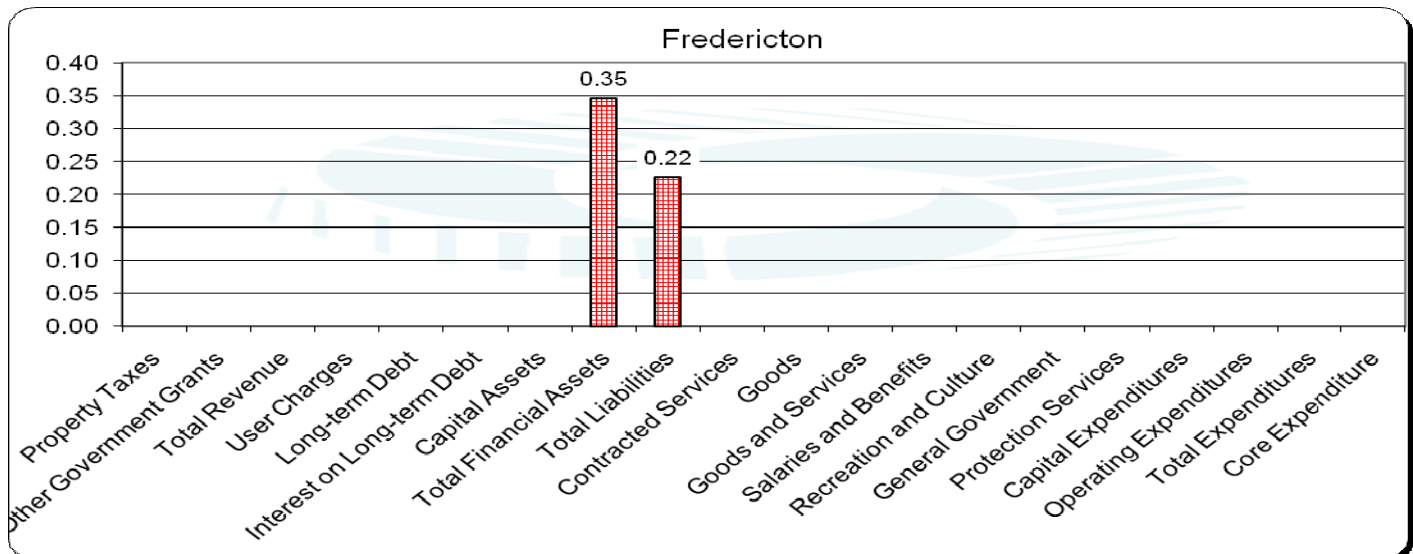
| Measure | 2007 | 2008 | Prov. Avg. |
|------------------------|---------|---------|------------|
| Total | \$3,170 | unknown | \$3,457 |
| Capital | no data | unknown | \$697 |
| Operating | no data | unknown | \$2,646 |
| General Govt. | \$852 | unknown | \$402 |
| Protection Services | no data | unknown | \$1,056 |
| Recreation and Culture | no data | unknown | \$298 |
| Core | 0% | 0% | 75% |
| Non-core | 0% | 0% | 25% |

| Measure | 2008 | Per cent | Grp. Avg. |
|-------------------------------|---------|----------|-----------|
| Salaries and Benefits | no data | 0.0% | no data |
| Contracted Services | no data | 0.0% | no data |
| Goods | no data | 0.0% | no data |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | no data | 0.0% | no data |
| Grants to Other Organizations | no data | 0.0% | no data |

Reporting Standards (Cont'd)

| Measure | Result |
|---|--------------|
| Days to Sign Audit Opinion | 67 |
| Capital Assets on Stmt. Financial Position | no |
| Expenditures by Object Presented | no |
| Capital and Operating Exp. By Fn. Separated | consolidated |

| Measure | Result |
|--|--------|
| Definitions Given for Expenditure Line Items | no |
| Historical Trend Statistics Provided | no |
| Total Score/34 | 4 |
| Nationwide Rank/75 | 76 |



Moncton (N.B.)

All dollar figures are per household. Moncton (N.B.) has 30,093 households.
See the Guide to City Reports for more explanation.

| Financial Position | | | |
|-----------------------------------|---------|----------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Financial assets | no data | \$1,456 | \$1,932 |
| Liabilities | no data | \$4,577 | \$2,890 |
| Capital assets | no data | \$12,908 | \$8,376 |
| Long-term debt | no data | \$2,829 | \$1,699 |
| Investment in subsidiaries | no data | \$290 | \$852 |
| Employee Future Benefit Liability | no data | \$228 | \$2,890 |

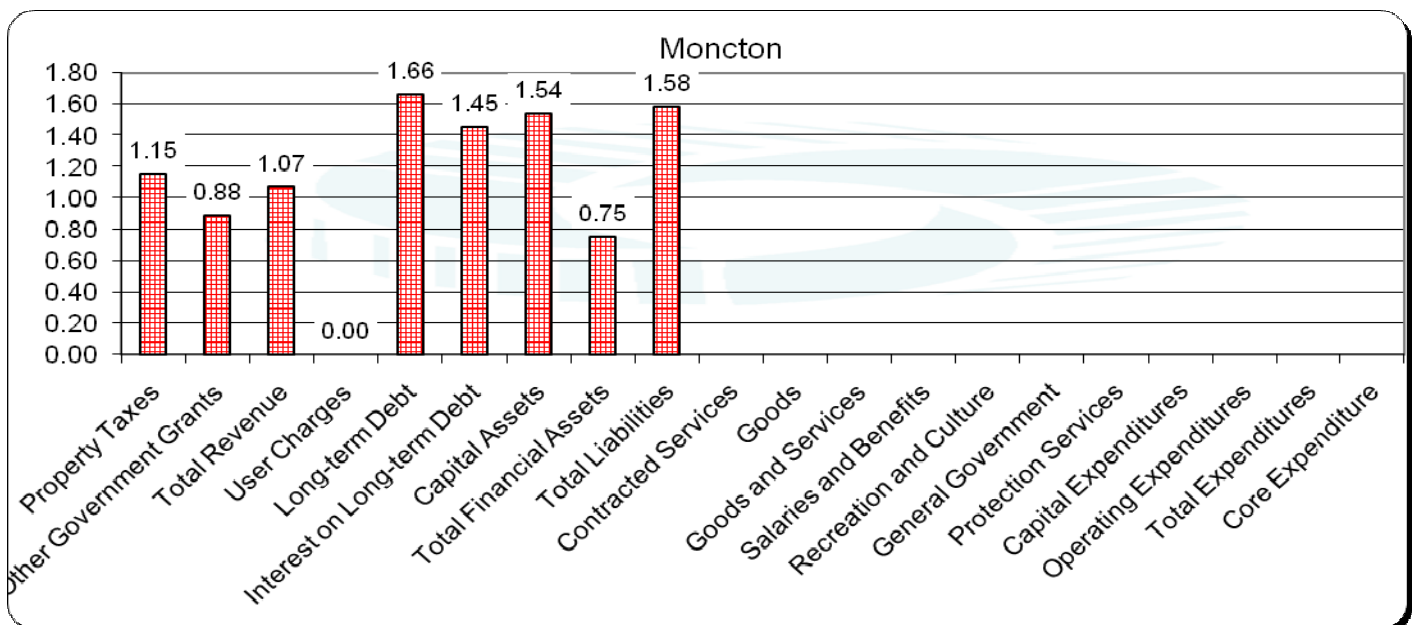
| Revenue | | | |
|---------------------------|---------|---------|-----------|
| Measure | 2007 | 2008 | Reg. Avg. |
| Total Revenue | \$3,213 | \$3,623 | \$3,389 |
| Net Taxes | \$2,597 | \$2,839 | \$2,460 |
| Other Govt. Grants | \$378 | \$385 | \$435 |
| User Charges | \$0 | \$0 | \$206 |
| Development Contributions | \$0 | \$0 | \$22 |
| Other | \$232 | \$750 | \$333 |

| Expenditures by Function | | | |
|--------------------------|---------|---------|------------|
| Measure | 2007 | 2008 | Prov. Avg. |
| Total | no data | no data | no data |
| Capital | no data | no data | no data |
| Operating | no data | no data | no data |
| General Govt. | no data | no data | no data |
| Protection Services | no data | no data | no data |
| Recreation and Culture | no data | no data | no data |
| Core | 0% | 0% | 0% |
| Non-core | 0% | 0% | 0% |

| Expenditures by Object | | | |
|-------------------------------|---------|----------|-----------|
| Measure | 2008 | Per cent | Grp. Avg. |
| <i>(Not Reported.)</i> | | | |
| Salaries and Benefits | no data | 0.0% | no data |
| Contracted Services | no data | 0.0% | no data |
| Goods | no data | 0.0% | no data |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | no data | 0.0% | no data |
| Grants to Other Organizations | no data | 0.0% | no data |

| Reporting Standards | | |
|---|--------------|--|
| Measure | Result | |
| Days to Sign Audit Opinion | 97 | |
| Capital Assets on Stmt. Financial Position | yes | |
| Expenditures by Object Presented | no | |
| Capital and Operating Exp. By Fn. Separated | consolidated | |

| Reporting Standards (Cont'd) | | |
|--|--------|--|
| Measure | Result | |
| Definitions Given for Expenditure Line Items | yes | |
| Historical Trend Statistics Provided | no | |
| Total Score/34 | 13 | |
| Nationwide Rank/75 | 39 | |



Saint John (N.B.)

All Dollar Figures are per-household, Saint John (N.B.) has 32,090 households.
See the Guide to City Reports for more explanation.

Financial Position

| Measure | 2007 | 2008 | Reg. Avg. |
|-----------------------------------|---------|---------|-----------|
| Financial assets | no data | \$1,102 | \$1,932 |
| Liabilities | no data | \$1,084 | \$2,890 |
| Capital assets | no data | no data | \$8,376 |
| Long term debt | no data | \$2,046 | \$1,699 |
| Investment in subsidiaries | no data | \$0 | \$852 |
| Employee Future Benefit Liability | no data | \$224 | \$2,890 |

Revenue

| Measure | 2007 | 2008 | Reg. Avg. |
|---------------------------|---------|---------|-----------|
| Total Revenue | no data | \$3,700 | \$3,389 |
| Net Taxes | no data | \$2,824 | \$2,460 |
| Other Govt. Grants | no data | \$617 | \$435 |
| User Charges | no data | \$34 | \$206 |
| Development Contributions | no data | \$0 | \$22 |
| Other | no data | \$225 | \$333 |

Expenditures by Function

| Measure | 2007 | 2008 | Prov. Avg. |
|------------------------|---------|---------|------------|
| Total | no data | \$3,688 | \$3,457 |
| Capital | no data | no data | \$697 |
| Operating | no data | no data | \$2,646 |
| General Govt. | no data | \$330 | \$402 |
| Protection Services | no data | \$1,427 | \$1,056 |
| Recreation and Culture | no data | \$249 | \$298 |
| Core | 0% | 71% | 75% |
| Non-core | 0% | 29% | 25% |

Expenditures by object (Not Reported).

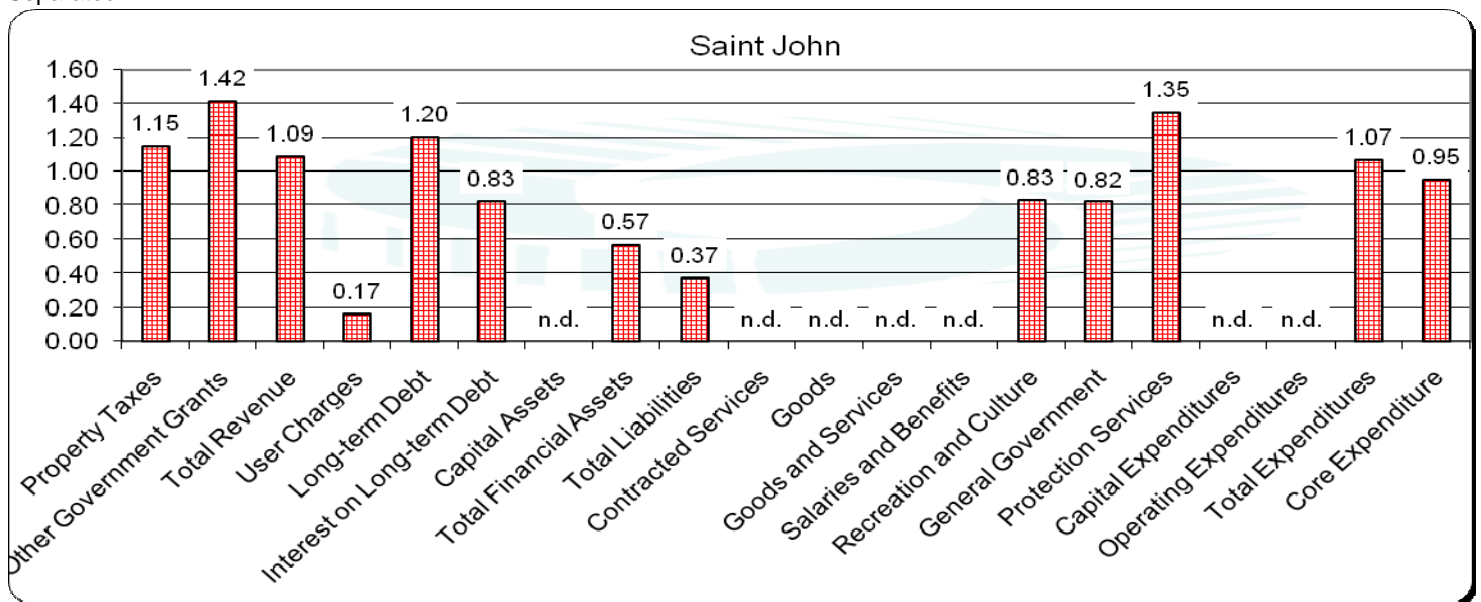
| Measure | 2008 | Percent | Grp. Avg. |
|-------------------------------|---------|---------|-----------|
| Salaries and Benefits | no data | 0.0% | no data |
| Contracted Services | no data | 0.0% | no data |
| Goods | no data | 0.0% | no data |
| Goods/Services Combined | no data | 0.0% | no data |
| Interest Expense | no data | 0.0% | no data |
| Grants to Other Organizations | no data | 0.0% | no data |

Reporting Standards

| Measure | Result |
|---|--------------|
| Days to Sign Audit Opinion | 83 |
| Capital Assets on Stmt. Financial Position | no |
| Expenditures by Object Presented | no |
| Capital and Operating Exp. By Fn. Separated | consolidated |

Reporting Standards (Cont'd)

| Measure | Result |
|--|--------|
| Definitions Given for Expenditure Line Items | no |
| Historical Trend Statistics Provided | no |
| Total Score/34 | 6 |
| Nationwide Rank/75 | 74 |



FURTHER READING

October 2009

Pulling Back the Curtain

How well do Regina and Saskatoon stack up on their ability to be transparent in the services, costs and effectiveness when compared with other Canadian cities? A Frontier study explains where they miss the mark but can improve.

<http://www.fcpp.org/publication.php/3008>

July 2009

Expropriating for Economic Development: A Carte Blanche for Municipal Mismanagement

Provincial legislators should eliminate the practice of allowing municipal expropriation for economic development purposes as it allows for sweeping governmental abuse.

<http://www.fcpp.org/publication.php/2880>

July 2009

Getting a Better Bang for the Pothole Buck

The perennial game of political football over who should fund rural roads could end with better integrated engineering and accounting practices that identify the most damaging road uses; then, Canadian governments could charge users according to the maintenance they necessitate.

<http://www.fcpp.org/publication.php/2860>

March 2009

Why a 'Living Wage' Doesn't Kill Poverty

While the initial costs of a living wage may appear small, the policy can have a significant impact on business profits, may lead to labour market distortions and appears poorly targeted. Many of the potential beneficiaries of a living wage may not be in poverty to begin with.

<http://www.fcpp.org/publication.php/2636>

December 2008

The 2008 Local Government Performance Index

Comparing the financial health and financial reporting standards of Canada's largest municipalities.

<http://www.fcpp.org/publication.php/2483>

For more on these and other topics, visit www.fcpp.org

