



INFORMATION REPORT

Meeting Date: January 10, 2022

Title: BMA – 2021 Municipal Study

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Department: Finance

Report Number: Finance-2022-001

Background:

For the past twenty years, BMA Management Consulting Inc. has completed annually a municipal comparative study on behalf of participating Ontario municipalities. This report brings together a group of indicators to give an overall snapshot for each municipality.

The study identifies key financial and economic indicators and factors that should be considered as part of a comprehensive evaluation of a municipality's financial condition.

The City of Dryden joined 113 other Ontario Municipalities, representing approximately 86% of the population, in the most recent study.

The analysis was completed using the most recent information available as provided by the participating municipalities including:

- 2021 Current Value Assessment
- 2021 Tax Policies
- 2021 Levy By-laws
- 2021 Development Charges
- 2021 Water/Sewer Rates
- 2020 FIRs
- 2021 User Fees
- Economic Development Programs

Discussion:

The analysis completed by BMA includes a significant amount of information, the report is 579 pages long.

It should be noted that the comparison of net municipal levies on a per capita basis does not indicate value for money or the effectiveness in meeting community objectives.

Net municipal expenditures per capita may vary because of:

- Different service levels
- Variations in the types of services
- Different methods of providing services
- Different residential/non-residential assessment composition
- Varying demand for services
- Locational factors
- Demographic differences
- Socio-economic differences
- Urban/rural composition differences
- User fee policies
- Age of infrastructure
- What is being collected from rates as opposed to property taxes

As such, this analysis is not an "apples to apples" comparison of services but was included to provide insight into the net cost of providing municipal services within each municipality.

As well, Dryden's population is low and Dryden's Property Assessment is low, so per capita and per CVA calculations would be impacted accordingly.

An area covered in this report that was of great interest was the 2021 Property Tax Analysis (starting on page 288).

This study shows:

- Dryden's residential taxes are low
 - Average residential taxes of \$2,747 was the 5th lowest out of all the participating municipalities
- Dryden's multi-residential taxes are low
- Dryden's commercial taxes are low-high depending on the type of property
- Dryden's industrial taxes are low
- Dryden's Water/Wastewater costs are high

Table 1

Municipality	Avg. Residential Tax (\$s)	Residential Water/WW Cost (200 m3)	Total Municipal Burden (\$s)	Total Municipal Burden as a % of Household Income	Tax Burden Ranking	Total Municipal Burden Ranking
Dryden	\$2,747	\$1,591	\$4,337	4.5%	Low	Low
Average	\$4,106	\$1,160	\$5,246	4.9%	Mid	Mid
Median	\$3,971	\$1,106	\$5,184	4.9%	Mid	Mid

Table 1 takes data from the BMA report and illustrates that even though Dryden’s water/wastewater costs are high and above average, the total municipal burden is still ranked low and below average.