

Function and activity	Indicator	Definition	Formula
Public safety Fire safety	Cost of fire safety per \$100 of assessment	Cost of the fire safety activity per \$100 of assessment	$\frac{\text{Cost of the fire safety activity}}{\text{Standardized real estate value}} \times 100$ a) pre-amortization operating costs – services provided b) operating costs – services provided
Road transportation Municipal roads	Cost of municipal roads per kilometre of road	Cost of the municipal road activity per kilometre of road belonging to the municipal body	$\frac{\text{Cost of the municipal road activity}}{\text{Number of kilometres of roads}}$ a) pre-amortization operating costs – services provided b) operating costs – services provided
Road transportation Snow removal	Cost of snow removal per kilometre of road	Cost of the snow removal activity per kilometre of road belonging to the municipal body	$\frac{\text{Cost of the snow removal activity}}{\text{Number of kilometres of roads cleared of snow}}$ a) pre-amortization operating costs – services provided b) operating costs – services provided
Environmental hygiene Water supply, purification and distribution network	Number of breaks per 100 kilometres of pipe	Number of breaks in the water supply system per 100 km of drinking water pipes, excluding breaks at water inlets	$\frac{\text{Number of breaks in the water supply system}}{\text{Number of kilometres of drinking water pipes}} \times 100$
	Cost of distribution per kilometre of pipe	Cost of the drinking water distribution activity in relation to the number of kilometres of drinking water pipes belonging to a municipal body	$\frac{\text{Cost of the drinking water distribution activity}}{\text{Number of kilometres of drinking water pipes}}$ a) pre-amortization operating costs – services provided b) operating costs – services provided

Function and activity	Indicator	Definition	Formula
	Cost of supplying and purifying drinking water per cubic metre of water	Cost assumed by the municipal body to purify 1 m ³ of water and for water supply	$\frac{\text{Cost of the water supply and drinking water purification activity}}{\text{Total number of cubic metres of water purified}}$ a) pre-amortization operating costs b) operating costs
	Cost of distribution per cubic metre of water	Cost assumed by the municipal body to distribute 1 m ³ of drinking water	$\frac{\text{Cost of the drinking water distribution activity}}{\text{Number of cubic metres of water circulating in the network}}$ a) pre-amortization operating costs – services provided b) operating costs – services provided
Environmental hygiene Wastewater treatment and sewer systems	Cost of treatment per cubic metre of wastewater	Cost of treating 1 m ³ of wastewater	$\frac{\text{Cost of the wastewater treatment activity}}{\text{Number of cubic metres of wastewater treated by the treatment plant}}$ a) pre-amortization operating costs b) operating costs
	Cost of sewer systems per kilometre of pipes	Cost of the sewer systems activity per kilometre of sewer pipes, excluding service inlets	$\frac{\text{Cost of the sewer systems activity}}{\text{Number of kilometres of sewer pipes}}$ a) pre-amortization operating costs – services provided b) operating costs – services provided

Function and activity	Indicator	Definition	Formula
	Cost of sewer systems per cubic metre of wastewater	Cost of the sewer systems activity per cubic metre of wastewater	$\frac{\text{Cost of the sewer systems activity}}{\text{Number of cubic metres of wastewater circulating in the systems}}$ a) pre-amortization operating costs – services provided b) operating costs – services provided
Environmental hygiene Household and similar waste	Cost of collecting household and similar waste by premises	Cost of the household and similar waste collection activities by premises	$\frac{\text{Cost of the collection, transportation and elimination of household and similar waste activities}}{\text{Number of premises served by the collection of household and similar waste}}$ a) pre-amortization operating costs – services provided b) operating costs – services provided
Environmental hygiene Separate collection of recyclable materials	Average annual yield on separate collection	Metric tonnes of recyclable materials (separate collection) collected per inhabitant benefiting from the separate collection service	$\frac{\text{Number of metric tonnes of recyclable materials (separate collection) collected}}{\text{Total number of inhabitants in the territory served by the separate collection service}}$
	Average annual diversion	Percentage of recyclable materials (separate collection) in relation to total household and similar waste and separate collection	$\frac{\text{Number of metric tonnes of recyclable materials (separate collection) collected}}{\text{Number of metric tonnes of household and similar waste and recyclable materials (separate collection) collected}} \times 100$

Function and activity	Indicator	Definition	Formula
Planning, urban planning and development Planning, urban planning and development	Growth in residential assessed value	Percentage of the value of taxable new units and residential renovation in relation to the total value of taxable residential units	$\frac{\text{Value of taxable new units and residential renovations}}{\text{Total value of taxable residential units}} \times 100$
Human resources	Training effort per employee	Number of training hours paid in relation to persons/year	$\frac{\text{Number of hours of training}}{\text{Persons/year}}$
	Percentage of training cost in relation to total remuneration	Percentage of training cost in relation to total remuneration	$\frac{\text{Cost of training}}{\text{Total remuneration}} \times 100$
	Percentage of potential retirements	Percentage of potential retirements within 5 years after 31 December of the fiscal year under study in relation to the total number of regular employees	$\frac{\text{Number of potential retirements within the next 5 years}}{\text{Number of regular employees}} \times 100$