

REGULAR MEETING OF COUNCIL

Council Chambers, Irricana Centennial Centre, 222 2 Street

Date: May 1, 2023 **Time:** 7:00PM

A. ATTENDANCE

B. CALL TO ORDER

C. AGENDA

D. PRESENTATIONS

Item D1: 2022 Financial Audit (Scase & Partner CPA)

E. MINUTES

Item E1: Minutes from April 17, 2023 Regular Meeting of Council

F. CORRESPONDENCE FROM PREVIOUS MEETING

G. COMMITTEE REPORTS

H. OLD BUSINESS

I. NEW BUSINESS

Item I1 – Summary Report: February 2023 Water System Event

Item I2 – 2023 Town Budget

J. COMMUNICATION / INFORMATION

Item J1 – Motion Tracker

K. COUNCILLOR UPDATE

L. CLOSED SESSION

M. ADJOURN

Item E1

Minutes from April 3, 2023 Regular Meeting of Council

TOWN OF IRRICANA
Minutes of the Regular Meeting of Council held
Date: April 03, 2023 Time: 7:00 pm
Location: Council Chambers: Irricana Centennial Centre, 222 – 2 Street

ATTENDANCE

Mayor:	Jim Bryson
Deputy Mayor:	Kim Schmaltz
Councillors:	Nathanial Fleming, Julie Sim, Lisa McAree
CAO:	Doug Hafichuk

CALL TO ORDER

The meeting was called to order by Mayor Bryson at 7:01 pm.

AGENDA

- (i) Adopt Agenda
Add Item G-1 Committee Reports: Irricana & Rural Municipal Library Committee Report
60:23 Moved by Deputy Mayor Schmaltz to adopt the Agenda as amended.
CARRIED

PRESENTATIONS

- (i) None

MINUTES

- (i) Minutes of the Regular Meeting of Council for March 20, 2023.
61:23 Moved by Councillor Fleming to accept the Minutes of the Regular Meeting of Council for March 20, 2023, as presented.
CARRIED

CORRESPONDENCE FROM PREVIOUS MEETING

- (i) None

COMMITTEE REPORTS

- (i) Item G1 - Irricana and Rural Municipal Library Committee Report
62:23 Moved by Councillor Sim to accept Committee Report G-1, as presented.
CARRIED

OLD BUSINESS

- (i) None

NEW BUSINESS

- (i) Item I1 – Resident Engagement Survey Results
63:23 Moved by Deputy Mayor Schmaltz that Item I1, Resident Engagement Survey Results, be received for information.

CARRIED

- (ii) Item I2 – Grant Funding for ``Cup of Joy`` Program
64:23 Moved by Councillor Sim that the 2023 Interim Budget be adjusted to receive \$20,000.00 in funding from the Rural Mental Health Project for the purposes of delivering the `Cup of Joy` program.
CARRIED

COMMUNICATION/INFORMATION

- (i) Motion Tracker

COUNCILLOR UPDATE

- (i) Roundtable discussion

65:23 Moved by Councillor Fleming that Council reconsiders the decision on August 22, 2022, denying a request to waive property tax penalties for Tax Roll 5850.
(Motion 155:22)

Seconded by Deputy Mayor Schmaltz
CARRIED

CLOSED SESSION

- (i) Closed to Public
66:23 I, Mayor Bryson, move that Council go into Closed Session at 7:30 pm to consider Legal Guidance from Officials related to the Municipal Water Distribution System, under Section 27 of the FOIP Act.
- (ii) Open to Public
67:23 Moved by Councillor McAree to reconvene to the public portion of the meeting at 8:24 pm.
CARRIED

ADJOURN

- (i) Adjournment
68:23 Moved by Mayor Bryson to adjourn the meeting at 8:24 pm.

(Original Signed) _____
Mayor Jim Bryson

(Original Signed) _____
Doug Hafichuk
Chief Administrative Officer

To: Mayor and Council
From: Chief Administrative Officer
Date: May 1, 2023
Purpose: **Provided for Information**
Subject: Summary Report: February 2023 Water System Event

Summary:

On February 27, 2023, approximately 400,000 liters (400 cubic meters) of water was discharged from the Town's water distribution system into the sanitary distribution system, resulting in the depressurization of the water distribution system and extensive damage to private property.

This report provides an overview of the conditions, timelines, and actions related to the incident, as well as general recommendations for follow-up action(s).

Background and Discussion:

Precursor to Incident

On February 16, 2023, Public Works identified a water leak at/near the intersection of 6 Street and 2 Avenue (the "Work Area"). As the leak was determined to be comparatively minor and not impacting service to customers nor public safety, the decision was made to allow the leak to continue, with monitoring, and to plan for a controlled service repair (the "Repair Work").

In consultation with internal and external resources, the Repair Work was scheduled for February 21, 2023, ensuring sufficient time to develop a work plan and notify residents of potential impacts / disruption.

On the morning of February 21, 2023, with temperatures of approximately -20°C and a snowy forecast, the decision was made to delay the work until February 27, 2023.

Execution of Repair Work

At approximately 730am – 800am on February 27, 2023, preparatory work began at the Work Area (ex. Cordoning off the intersection, exposing the road surface).

Once the water line was exposed, it was determined that a broken residential service line was the source of the leak, and a routine repair was completed without incident. Major activities were complete by 4:30pm.

Between approximately 4:30pm and 6:30pm, Public Works collected water samples from homes directly adjacent to the Work Area and undertook a general cleanup of the Work Area.

During this period, a valve located directly adjacent to the decommissioned Water Tower (the "Tower Valve") was operated, moved from a fully-closed position to a fully-opened position.

System Incident and Initial Response

At approximately 6:30pm, Public Works received a telephone call from a resident (205 6 Street) with a complaint that their basement was flooding. Public Works employees were onsite within approximately 10 minutes, with additional reports of flooding being received during that time.

By approximately 6:45pm, it was evident that a significant incident, involving multiple homes, was occurring and a larger response was necessary.

Initial Troubleshooting and Depressurization of Water System

Initial theories included (a) a service line break feeding into the sanitary system and (b) a blockage in the sanitary system that was creating a backflow into basements.

The decision was made to focus on a sanitary system blockage as the primary issue. The fact that a very significant, unique event was occurring approximately 100 meters from the Work Area does not appear to have been seriously considered or actioned.

Public Works tried to identify and address a sanitary system blockage until approximately 7:55pm, at which point, the water system was taken offline as a desperate measure to prevent further flooding.

At approximately 9:15pm, internal and external resources assembled to plan how to further diagnose and address the underlying issue(s).

At approximately 9:30pm, the group undertook a variety of coordinated activities which determined, generally, that opening the Tower Valve allowed water to move from the water system into the sanitary system.

Water service was restored at approximately 9:55pm and monitoring / testing continued until approximately 10:30pm.

Once it was clear that (a) the water system was no longer discharging into the sanitary system and (b) the water system was operating normally, water samples were secured from multiple locations and taken for lab testing.

Investigation and Determinations

On February 28, 2023, a more detailed investigation began in order to determine the condition(s) which contributed to the incident, the timeline of events, and to identify follow-up actions.

The investigation included a review of technical documentation, support / guidance from external resources (e.g., Alberta Environment & Parks), and statements from those directly involved in the incident.

The investigation ultimately concluded that opening the Tower Valve allowed water to flow directly into sanitary system at a sustained rate of 55 to 60 liters per second for approximately two hours. This volume was sufficient to overwhelm the sanitary system (in the affected area) and contribute to the sanitary line backflowing into residential homes.

Key Causal Factors

1. Poor Documentation and Planning

The Town struggles with records management and does not always have timely access to quality technical information (e.g. schematics, drawings, manuals).

Because of this, there is an overreliance on using 'local knowledge' rather than demonstrable fact, and it appears that there is a culture of decision-making based on what is believed to be true rather than what is factually accurate. This culture significantly increases the likelihood of errors and places the municipality at risk.

Specific to the incident on February 27, 2023, planning for the Repair Work appears to have been based primarily on local knowledge and invalid assumptions about how the water system functioned. Of great concern is that quality technical records were readily available and known to exist, but do not appear to have been considered.

2. Human Error

As evidenced by water system logs and testimonials, the Tower Valve was operated three times on February 27, 2023.

At 9:38am, the Tower Valve was changed from a fully-closed position to a fully-opened one, despite the operators declared assumption that it had been changed from full-opened to fully-closed.

Given that the Tower Valve makes a significant, prolonged, audible 'hiss' when opened, it is unclear how the operator failed to recognize that the Tower Valve was actually being opened, the opposite of what was being assumed.

Similarly, if the operator believed that the Tower Valve had been placed into the correct position, it is unclear why they operated the Tower Valve a second time, thirteen minutes later, returning it to a fully-closed position.

Lastly, and most perplexing, the operator inexplicably operated the Tower Valve a third time, at approximately 6:00pm. This ultimately allowed water to flow into the sanitary system until the water system was brought offline at approximately 8:00pm.

Based on these facts, it is reasonably assumed that:

- a. The operator did not have the professional knowledge or situational awareness to recognize that, on two separate occasions, the Tower Valve had been changed from a fully-closed to a fully-opened position.

And / Or

- b. The operator failed to recall the position that they had placed the Tower Valve into, operated it one more than necessary and leaving it in an unsafe position.

3. Ineffective Response

By 6:45pm, it was evident that the Town was experiencing a very significant, unique event, and staff understood that large volumes of water were somehow moving from the water distribution system into the sanitary system.

The working assumption was that a new, significant break in the water system had occurred adjacent to a similarly new, significant break in the sanitary system. Given the extreme unlikelihood of this occurring, and no evidence to suggest that it had, this assumption should have been discarded out of hand.

Similarly, given the proximity to the Work Area and the timing of the event(s), it should have been evident that the flooding was, in some way, connected to the Repair Work or the Work Area, and an emphasis should have been placed on isolating and/or troubleshooting in the Work Area.

Although likely made in good faith, the decision was ultimately made to pursue the theory that there was a blockage in the sanitary system. This resulted in significant

time being spent attempting to address a symptom of the issue, while no coordinated effort was put into identifying and resolving the underlying cause. As a result, water was allowed to continue flowing into the sanitary system for at least another hour.

Further, by 7:00pm, it should have been apparent that the flooding was confined to an area and could likely be easily isolated. Instead, the decision was made to turn off the entirety of the water system, creating a secondary series of issues and jeopardizing public health and safety.

Follow-up Actions

1. Improvements to the Town's records management need to be prioritized, including training on how to identify, evaluate, and utilize technical information. Further, an emphasis should be placed on identifying key documentation that is missing or incomplete.
2. Further education for municipal staff to improve technical and professional skills, including the planning and delivery of construction work, the troubleshooting municipal systems, and maintaining resilience and decision-making under pressure.
3. A qualified third party should be contracted to:
 - a. Support the day-to-day operations of the Town's water and sanitary distribution systems;
 - b. Overhaul the Town's procedures and processes (related to the water and sanitary systems), including developing a 'Safe Work' program to ensure that adequate planning and controls are in place whenever work is occurring on municipal systems.

Financial Implication(s):

There are no financial requests as part of this summary report.

Recommendation:

Administration recommends that this report be received for information.

Recommendation Motion(s):

Option #1:

Motion #1: **THAT** Administration's report be received for information.

Option #2:

As determined by Council.

Respectfully submitted,

"Doug Hafichuk"

Chief Administrative Officer

ATTACHMENTS:

No Attachment(s)

To: Mayor and Council
From: Chief Administrative Officer
Date: May 1, 2023
Purpose: Request for Decision
Subject: 2023 Town Budget

Background and Discussion:

The 2023 Town Budget seeks to describe, through both narrative and numbers, the services delivered by the municipality while also laying the foundations for improved public transparency and continuous improvement initiatives.

The 2023 Town Budget is a significant departure from previous, and seeks to achieve several foundational objectives, including:

- 1) Comparing key metrics, such as revenue and expenditures per capita, against peer communities to assist in decision-making and assessing performance.
- 2) Better understanding the costs of delivering services, such as Water, Solid Waste and Recycling, and Snow and Ice Control, and reconciling those costs with available funding sources.
- 3) Establishing a budgeting philosophy to ensure budgets are produced with intentionality and purpose.

In producing the 2023 Town Budget, Administration has undertaken two supporting initiatives.

- 1) Modifications to the General Ledger to simplify accounting practices and improve the quality of financial reporting. This initiative is a key step towards improving transparency, ensuring that business practices are properly scaled to the size of the organization, and that meaningful data is available to assess financial performance.
- 2) Realignment of the organization's structure to better align day-to-day operations with the services provided by the municipality. This initiative is a key step towards improving service levels, accountability, and effective annual budgeting.

Municipal Comparisons

Alberta Municipal Affairs collects annual statistical information from all municipalities in the Province (approximately 335) and provides them to Municipalities and the Public through 'Municipal Maps and Statistics'.

<https://www.alberta.ca/municipal-maps-statistics.aspx>

Of specific note are the 'Municipal Indicators', which measure specific aspects of each municipality's governance, finances or community, and the 'Municipal Measurement Index' which compares municipalities using key financial categories such as tax rates, revenue, expenses and debt.

Municipal Indicators

Municipal Indicators are used, in part, *"...to provide each municipality and the department with useful information and alerts to emerging challenges."* (Province of Alberta, 2023)

Municipal Indicators allow the Ministry of Municipal Affairs to identify municipalities that are struggling and to proactively intervene, through either collaboration or enforcement, to ensure that issues are addressed in a timely manner.

In general, Municipalities are measured against defined criteria in 13 categories, and are deemed to be 'at risk' if three or more indicators are flagged.

In 2021, the Town of Irricana flagged two indicators:

1. On-Time Financial Reporting

The 2021 Financials (and Audit) were submitted after the May 8th reporting deadline. The delay was, in large part, due to an extended Audit period in which the Town addressed a backlog of financial activities/entries and dealing with labor shortages.

The Town has routinely flagged this indicator (2018, 2019, 2020, and 2021).

2. Investment in Infrastructure

The Town received a score of 0.75 versus the benchmark of 1.0, indicating that it has not been investing in infrastructure (new assets or lifecycle improvements) as quickly as its assets have been depreciating.

The (approximately) \$1.1 million invested in 2022 for roadworks, water and sanitary replacements, and facility improvements should result in a significant improvement against the benchmark.

Municipal Measurement Index

As described on the Province of Alberta's Website, Municipal Index "...is designed to improve local government financial reporting and allow Albertans to evaluate the performance of their local government in comparison with other municipalities, based on key fiscal indicators." (Province of Alberta, 2023)

Further, the Municipal Index "...is generated for a meaningful comparison across municipalities based on equalized assessment, population and area. It is recommended selecting municipalities within +/- 10 for the best comparison."

The Town of Irricana compares itself to 32 peer municipalities, those being communities with 'Town Status' and a Municipal Index within 4 points of its own, as described in Table 002.

Average Peer Profile and Key Observations

Municipality	Index	Pop	Res Tax Rate	Non-Res Tax	Rev per Cap	Exp per Cap	Dwellings
'Average Town'	58.2	1,125.3	\$10.00	\$16.20	\$3,767	\$3,298	489.2
Irricana	59	1216	\$8.59	\$9.09	\$1,964	\$1,978	505

Table 001 – Average Peer Community Profile, Compared to Irricana

Compared to its 32 peer communities (33 communities in total, 2021 Data):

- Irricana ranks 12th in population, with 8.06% more residents than average.
- Irricana ranks 11th in total dwellings, with 3.23% more homes than average.
- Irricana ranks 25th in residential property taxes, with a residential tax rate 14.4% lower than average.
- Irricana ranks 33rd in non-residential property taxes, with a non-residential tax rate 44.0% lower than the average.
- Irricana ranks 32nd in revenues, collecting 47.9% less revenue than average.
- Irricana ranks 32nd in expenditures, spending 40.0% less than average.

Despite being one of the larger municipalities within the peer group, Irricana generates significantly less revenues than its peers, in part due to property taxes being considerably lower than average.

Further, expenses have been reduced to levels whereby maintaining assets, providing quality services, and operating the Town effectively is unrealistic.

Status	Municipality	Index	Pop	Res Tax Rate	Non- Res Tax	Rev per Cap	Exp per Cap	Dwellings
Town	Castor	55	929	11.61	18.62	5,740	5,074	458
Town	Milk River	55	827	9.59	21.44	2,686	2,717	422
Town	Bashaw	56	830	9.31	10.82	3,315	2,797	442
Town	Eckville	56	1163	9.47	14.39	3,537	2,770	499
Town	Rainbow Lake	56	795	14.70	14.70	9,599	10,660	405
Town	Sedgewick	56	811	9.11	10.06	4,799	3,139	397
Town	Bentley	57	1078	10.48	14.62	3,153	2,483	427
Town	Coronation	57	940	14.32	21.12	4,415	3,827	462
Town	Falher	57	1047	13.12	16.89	2,911	3,133	471
Town	Hardisty	57	554	8.11	13.00	4,019	3,400	393
Town	Mundare	57	852	8.11	12.60	3,159	3,416	453
Town	Spirit River	57	995	13.75	18.00	7,985	3,451	456
Town	Trochu	57	1058	11.50	23.50	3,608	3,617	462
Town	Vauxhall	57	1222	7.71	17.26	2,371	2,111	437
Town	Onoway	58	1029	7.46	19.75	4,364	3,825	435
Town	Oyen	58	1022	14.87	14.87	4,164	4,682	491
Town	Smoky Lake	58	964	9.77	17.47	4,184	3,451	464
Town	Thorsby	58	1015	10.13	19.40	3,077	3,549	0
Town	Two Hills	58	1443	11.24	24.45	2,746	2,335	548
Town	Viking	58	1083	10.91	22.00	4,829	4,536	491
Town	Bowden	59	1240	8.61	14.08	2,102	2,256	605
Town	Irricana	59	1216	8.59	9.09	1,964	1,978	505
Town	Killam	59	989	8.94	17.06	3,812	3,200	430
Town	Legal	59	1345	7.73	17.81	2,961	2,252	491
Town	Manning	59	1183	12.61	15.75	4,080	4,480	655
Town	Mayerthorpe	59	1320	11.66	19.84	3,091	3,989	612
Town	Nobleford	59	1278	1.00	3.50	1,234	1,110	480
Town	Bassano	60	1206	10.80	17.29	6,309	2,504	552
Town	Bon Accord	61	1529	10.33	19.04	2,787	2,322	586
Town	Elk Point	61	1452	8.59	22.49	3,700	2,747	685
Town	Picture Butte	62	1810	7.45	9.13	2,845	2,410	712
Town	Wembley	62	1516	9.45	15.70	2,345	2,198	599
Town	Bruderheim	63	1395	10.18	10.18	2,412	2,401	618
Average		58.2	1125.3	10.0	16.2	3766.8	3297.6	489.2

Table 002 – Peer Municipalities for the Town of Irricana

Town Finances – Observations and Concerns

In producing the 2023 Town Budget, Administration reviewed available materials, with a particular emphasis on Audited Financial Statements, to understand the Town's financial performance over time.

Although information was reviewed, where possible, as far back as 2012, an emphasis was placed on the past six years (2016 to 2021).

Key Observations

1. Long-Term Planning and Connectivity to Current Needs

Budgets do not appear to be connected to a cohesive strategy or Council-directed plan (e.g. Strategic Plan), nor is there clear alignment between Administrative objectives (e.g. Capacity building, service level improvements). Budgets appear to have lacked intentionality and purpose.

The lack of a comprehensive 5-year capital plan to guide investment in infrastructure is of particular concern, as is the lack of reserve allocations to prepare for the inevitable replacement of key assets, such as roads, water systems, and major facilities.

It is noteworthy that comprehensive planning and more effective budget preparation are clear directives from Council, and the 2023 Town Budget includes foundational changes in that direction.

2. Quality Data to Support Decision Making

Previous budgets appear to have lacked consideration for key principles, such as understanding the full cost of the services being delivered and establishing clear metrics to measure changes over time.

For example, Labor costs have not been meaningfully allocated to major service areas such as Parks Maintenance, Snow and Ice Control, and Building Maintenance. This in turn makes it difficult to determine the true cost of providing services and facilities, establish rates and fees, or budget effectively.

The 2023 Town Budget establishes several basic, indicative, data points from which performance can be understood and measured over time. While the initial data is fairly simplistic, specific initiatives within the 2023 Town Budget are intended to produce more meaningful data over the next several budget years.

3. Persistent Deficit Spending

Audited Financials show that the Town has operated at a deficit in four of the last five years, with an average annual deficit of \$115,000 during that period.

2016:	\$63,250	(Deficit)
2017:	\$178,506	(Surplus)
2018:	\$89,233	(Deficit)
2019:	\$239,394	(Deficit)
2020:	\$622,754	(Deficit)
2021:	\$17,490	(Deficit)

Although 2021 saw a very significant decrease in deficit spending from the year prior (\$17,500 versus \$623,000), persistent deficits have not been fully addressed.

This is, most likely, due largely to ineffective budgeting (Budgeting without intent or access to poor data), and the weak collection of revenues.

It is noteworthy that as of April 15th, 2023, the Town was owed \$109,000 in unpaid property taxes and \$59,926 in utility arrears.

Further, the inability to address persistent deficit spending suggest that previous Town Budgets reflect an overly optimistic view of the operation, failing to reasonably account for unexpected costs or making necessary corrections during the year as expenses rise or revenues fail to meet expectations.

4. Cash Position and Funding Operations

The cumulative impact of these issues places a significant financial strain on Irricana's cash position. Although it is not necessarily unique for a municipality to use credit to augment cash flow, particularly late in a tax year, the Town has had to use credit to support day-to-day operations in 2023 since February, months earlier than would typically be expected.

Although the Town has sufficient capital to fund operations until property tax revenues are received in June 2023, failure to address persistent issues (insufficient revenue generation, poor collection rates) may lead to the inability to fund operations at some point in early 2024.

Key Issues to Address, Urgently

1. Water System Operating at a Significant Deficit

Water is provided to the Town (for distribution to customers) by the Aqua 7 Water Commission, of which Irricana is a part-owner.

Total costs to purchase water in 2023 are expected to be \$357,000, with consumption charges generating offsetting revenues of \$335,830.

However, major costs for operating the system, such as maintenance and repairs, water plant operations, labor costs, and contracted services are not factored into consumption charges and are therefore being subsidized through property taxes.

The challenge is further compounded when considering the water and sanitary systems together.

Under the current rate regime, the sanitary system operates, on paper, at a significant profit, with costs of approximately \$25,000 against revenues of \$100,000.

Ultimately, the current regime fails to consider operational costs for both systems, take into consideration their respective purpose and asset values, or collect sufficient revenues to pay the systems as a whole. As a result, they operate at a loss of \$130,000 which must be subsidized through property taxes.

2. Solid Waste & Recycling Operates at a Significant Deficit

Solid Waste & Recycling collection is contracted to a third party, Environmental 360 Solutions (e360s) under an agreement that includes a rate for collection and a rate for disposal (i.e. Tipping fees).

The Town has seen a significant increase in disposal costs year-over-year, from \$120,000 in 2021 to \$150,000 in 2022. Collection and transportation costs remain fixed, but a significant increase in the weight of materials being disposed of has increased costs by approximately 25%.

Further, the annual fee to access Rocky View County's Waste Transfer Site, \$30,000, has not been factored into Solid Waste & Recycling rates.

Cumulatively, Solid Waste & Recycling is expected to operate at a loss of \$60,000 in 2023, with costs being subsidized through property taxes.

3. Town Facilities Generate Poor Revenues

Irricana owns and operates several facilities, including the Town Office, the Public Works Building, the Library, Founders Park Campground, the Community Hall, the Fire Hall, and the Recreation Center. Funding for these facilities is provided through property taxes, less any revenues that they can generate.

The Founders Park Campground is currently operated by a third-party and, after expenses, generated a modest income of \$7,800 in 2022.

However, the Community Hall operates at a significant loss, recovering \$6,200 in revenues against \$48,000 in expenses (13% recovery rate).

Further, the Recreation Center is expected to generate \$20,000 in revenue in 2023, against a total expense of \$83,000 (24% recovery rate).

Collectively, the Community Hall and Recreation Center are expected to operate at a deficit of \$105,000 in 2023 (20% recovery rate), with costs being subsidized through property taxes.

2023 Town Budget

Organizational Structure

From late-2022 to early-2023, Administration assessed the Town's organizational structure to determine how services are delivered and the effectiveness of the organization (with specific respect to controls, authorities, and labor availability).

Introduced with the 2023 Town Budget is a new organizational structure (i.e. Org Chart) that establishes distinct 'Lines of Service' (LOS) and places the delivery of key services under their purview. The core objectives of the realignment are:

1. Reduce bureaucracy and 'time to action' by flattening decision-making and ensuring decisions are made by those best positioned to understand their impact and deliver the work.
2. Clarify service lines as a foundational step towards efficiency and effectiveness initiatives (e.g., Process development, basic metrics), and enable residents to better understand how services are delivered.
3. Provide stronger transparency into the costs (labor, materials) required to deliver services and initiatives which, in turn, allows for a clear philosophy to underpin annual budgets.
4. Creation of annual Work Plans that describe the initiatives and capital projects being undertaken by the Town. Having defined objectives, approved by Council through the annual budget, and are reflective of resource availability produces increased accountability for performance.

Budget Philosophy

Municipalities are in the business of delivering services and must take a different approach than profit-driven organizations. Whereas a manufacturer may seek to pursue a 'lowest cost strategy', municipalities must maintain a balance between costs and the quality of services being delivered.

As such, the 2023 Town Budget has been prepared using a 'Value Proposition' philosophy, taking into consideration both the cost of the services being delivered, and the value ultimately produced for residents and other stakeholders.

Given the Town's current position, the 2023 Town Budget prioritizes:

1. **Capacity Building:** Activities that improve the work (volume, quality) that can be done using existing resources, and the tactical acquisition of resources to improve capabilities.
2. **Situational Awareness:** Understanding the current state of the Town, its assets, the resources available to it, and the context in which it operates.
3. **Planning:** Activities that allow the Town to pursue work with intentionality, a focus on producing value, and which enable effective budgeting and resource allocation.

These priorities are reflected in the Work Plans produced for each Line of Service.

Funding Municipal Activities and Services

Determining how to pay for the Town's various services, assets, and resources requires managing the various revenue sources that are available.

Notwithstanding the myriad of specialty grants that municipalities can leverage to pursue specific objectives, Alberta municipalities generally rely on:

1. **Municipal Sustainability Initiative (MSI):** Provincial grant funding that can be used to fund operations and acquire/produce capital assets.
2. **Canada Community-Building Fund (CCBF):** Federal grant funding that can be used to acquire/produce capital assets and, in specific circumstances, offset operational costs.
3. **External Revenues:** User fees and consumption charges levied by the municipality and, although usually quite limited, contributions from outside organizations.
4. **Property Tax:** Taxes levied on property owners based on the assessed value of their property.

The 2023 Town Budget applies these funding sources using the following principles:

1. **Maximize the use of external funding sources:** The most restrictive grant funding sources (e.g. MSI, CCBF) are allocated first, followed by those with fewer restrictions, until all grant-eligible activities are funded or grant funding is exhausted.

2. Apply user fees and consumption charges to fund specific activities / services for which individuals have control and gain an individual benefit (e.g., Water usage, facility rentals).
3. Use property taxes where no other funding source is readily available or where the activities / services are applicable to the broader community (e.g., Community events, parks maintenance).

This approach helps ensure that services are adequately funded while minimizing the amount of property tax being collected from property owners.

Lines of Service, 2023 Work Plan, Revenue and Expense Summary

The Organization is comprised of 10 distinct Lines of Service.

Each Line of Service draws on resources from across the entire operation to deliver its Core Functions. This helps establish estimates for full-time equivalents (FTE), annual labor hour availability, and cost per hour of service as basic benchmarks for year-over-year comparisons.

A summary of each Line of Service is provided below, and describes:

Staffing Level:	The cumulative resources assigned, expressed as FTE.
Labor Hours:	The cumulative labor hours available to deliver service.
Cost per Hour:	The cost (wages, benefits, remittances) of delivering service.

Core Functions: The primary services that the Line of Service provides.

Further, the description of each Line of Service includes:

Tax Funding:	Property tax funding allocated.
Non-Tax Funding:	External revenues (e.g., grants, fees) allocated.
Wages:	Employee wages (Permanent Employees).
Benefits & Remittances:	Benefits, WCB, EI, CPP.
Contracted Services:	Operational support provided by a contracted third-party.
Operational Costs:	Non-wage costs (e.g., Consumables, fuel, printing, legal).
Special Initiatives:	Activities undertaken to create service improvements.
Capital Projects:	Activities undertaken to produce a new/improved asset.
Capital Purchases:	Purchases of assets over \$1,000.

Office of the Chief Administrative Officer

Staffing Level: 0.45 FTE
Labor Hours: 877 Hours
Cost per Hour: \$55.17

Core Functions: Council & Legislative Supports, Strategy & Performance,
Intergovernmental Relations, Legal

Tax Funding: (\$82,927)
Non-Tax Funding: (\$0.00)
Wages: \$48,412
Benefits & Remittances: \$6,115
Contracted Services: \$0.00
Operational Costs: \$20,800
Special Initiatives: \$7,600
Capital Projects: \$0.00
Capital Purchases: \$0.00

2023 Work Plan Objectives:

1. Closeout of 2021 Municipal Accountability Program (MAP)
2. Cataloguing and Assessment of Existing Third-Party Agreements
3. Negotiation of new Collective Agreement with CUPE Local 37
4. Implementation of new Organizational Structure
5. Assessment of Town Committees (incl. Associated Policy, Bylaw, Recruitment)
6. Community Health Dashboard to Communicate Municipal Performance
7. Lease Negotiations for Founders Park, Recreation Center, Community Hall

Community Development

Staffing Level: 0.35 FTE
Labor Hours: 682 Hours
Cost per Hour: \$61.99

Core Functions: Economic Development, Planning & Development, Engineering,
Capital Project Delivery

Tax Funding: (\$63,107)
Non-Tax Funding: (\$42,150)
Wages: \$42,309
Benefits & Remittances: \$4,998
Contracted Services: \$15,500
Operational Costs: \$0.00
Special Initiatives: \$42,450
Capital Projects: \$0.00
Capital Purchases: \$0.00

2023 Work Plan Objectives:

1. Update of the Land Use Bylaw (Grant)
2. Update of the Offsite Levy Bylaw (Grant)
3. Update the 5-Year Capital Plan (Grant)
4. Update of Development Permit Process and Tools (Grant)
5. Implement GIS and Asset Management (Multi-Year) (Grant)
6. Feasibility Study for Waste-to-Energy Facility (Grant)
7. Implement Recommendations from the 2022 Safety Codes Audit
8. Master Service Agreement for Engineering Services
9. Support for the Creation of an Irricana Chamber of Commerce

Corporate Services

Staffing Level: 0.80 FTE
Labor Hours: 1560 Hours
Cost per Hour: \$39.76

Core Functions: Financial Reporting & Controls, Accounts Payable/Receivable, Payroll & Benefits, Finance & Investments, Asset Management (TCA), Grant Administration, Corporate Technology

Tax Funding: (\$160,849)
Non-Tax Funding: (\$17,700)
Wages: \$62,030
Benefits & Remittances: \$13,539
Contracted Services: \$13,800
Operational Costs: \$71,480
Special Initiatives: \$11,200
Capital Projects: \$6,500
Capital Purchases: \$0.00

2023 Work Plan Objectives:

1. Update to Chart of Accounts and Simplified Financial Reporting (Grant)
2. Pre-Qualification of Common Service Vendors (Grant)
3. Change of IT Managed Service Provider (Grant)
4. Develop a Technology Roadmap
5. Cost-of-Service Review for Major Services
6. Implementation of Tax Installment Payment Plan (TIPP)
7. Grant Management and Reporting Process

Municipal Administration

Staffing Level: 0.78 FTE
Labor Hours: 1511 Hours
Cost per Hour: \$47.55

Core Functions: Assessment & Taxation, Licensing, Records Management, FOIP, Purchasing, Municipal Clerk, Council & Committee Support

Tax Funding: (\$82,809)
Non-Tax Funding: (\$25,600)
Wages: \$71,863
Benefits & Remittances: \$11,046
Contracted Services: \$15,000
Operational Costs: \$0.00
Special Initiatives: \$10,500
Capital Projects: \$0.00
Capital Purchases: \$0.00

2023 Work Plan Objectives:

1. Implementation of Agenda Management Software (Grant)
2. Records Retention and Management Process (Grant)

People & Community Services

Staffing Level: 0.98 FTE
Labor Hours: 1901 Hours
Cost per Hour: \$36.96

Core Functions: Family & Community Support Services (FCSS), Community Events & Engagement, Bylaw Enforcement, Fire Services, Emergency Management, Health & Safety, Human Resources

Tax Funding: (\$281,372)
Non-Tax Funding: (\$53,477)
Wages: \$70,275
Benefits & Remittances: \$14,921
Contracted Services: \$0.00
Operational Costs: \$65,356
Special Initiatives: \$21,050
Capital Projects: \$0.00
Capital Purchases: \$0.00

In addition to normal expenses, People & Community Services oversees the following contracts / relationships:

Marigold Library Society	\$7,995
Irricana Library	\$20,000
Rockyview Handibus	\$5,300
Rocky View County Fire	\$85,000
Provincial Police	\$44,952

2023 Work Plan Objectives:

1. Employee Onboarding and Offboarding Processes
2. Employee Personnel Policy Update (Grant)
3. Employee Performance and Development System (Grant)
4. Community Engagement Survey (Grant)
5. Organizational Health & Safety Program (Multi-Year Initiative) (Grant)
6. Emergency Management Plan Alignment to RVC
7. Implementation of Community Peace Officer Agreement

Communication & Customer Care

Staffing Level:	0.88 FTE
Labor Hours:	1706 Hours
Cost per Hour:	\$34.90

Core Functions: Customer Service, Communications (Digital & Print), Marketing Support

Tax Funding:	(\$79,345)
Non-Tax Funding:	(\$4,000)
Wages:	\$59,540
Benefits & Remittances:	\$10,106
Contracted Services:	\$700
Operational Costs:	\$9,000
Special Initiatives:	\$4,000
Capital Projects:	\$0.00
Capital Purchases:	\$0.00

2023 Work Plan Objectives:

1. Redevelopment of Irricana.com (Grant)
2. Information / Education Infographic Library
3. New Resident Welcome Package
4. Revamp of Gateway Gazette
5. Community Photo Library (Multi-Year Initiative)

Utility Services

Staffing Level: 0.83 FTE
Labor Hours: 1623 Hours
Cost per Hour: \$37.37

Core Functions: Water System Operations, Sanitary System Operations,
Stormwater System Operations, Solid Waste & Recycling

Tax Funding: (\$105,700)
Non-Tax Funding: (\$677,015)
Wages: \$58,662
Benefits & Remittances: \$9,824
Contracted Services: \$42,000
Operational Costs: \$617,379
Special Initiatives: \$47,250
Capital Projects: \$0.00
Capital Purchases: \$7,600

2023 Work Plan Objectives:

1. Inspection and Infrastructure Planning – Water System (Grant)
2. Inspection and Infrastructure Planning – Sanitary System (Grant)
3. Inspection and Infrastructure Planning – Stormwater System (Grant)
4. Digital Water Meter Replacement (Grant)
5. Master Service Agreement for Water/Wastewater Operations
6. Environment Canada Reporting Compliance
7. Completion of 2022 Alberta Environment & Parks Investigation
8. Repainting of Fire Hydrants
9. Underground Servicing Policy and Processes
10. Drinking Water Safety Plan Update
11. Standard Operating Procedures Update

Parks & Greenspaces

Staffing Level: 1.20 FTE
Labor Hours: 2347 Hours
Cost per Hour: \$33.77

Core Functions: Cemetery Operations, Park Maintenance & Landscaping,
Pathway Maintenance, Rodent & Weed Control, Amenity
Maintenance (e.g. Dog Park, Ice Rink, Spray Park)

Tax Funding: (\$87,042)
Non-Tax Funding: (\$91,930)
Wages: \$76,280
Benefits & Remittances: \$12,626

Contracted Services:	\$3,500
Operational Costs:	\$14,766
Special Initiatives:	\$48,800
Capital Projects:	\$5,000
Capital Purchases:	\$18,000

2023 Work Plan Objectives:

1. Skate Shack Replacement (Grant)
2. Rodent Control in Park Spaces (Grant)
3. Weed Control in Park Spaces (Grant)
4. Inspection and Infrastructure Planning – Pathways (Grant)
5. Inspection and Infrastructure Planning – Greenspaces (Grant)
6. Cemetery Revitalization (Multi-Year Initiative) (Grant)
7. Improved Dog Park Signage

Roads & Fleet

Staffing Level:	1.39 FTE
Labor Hours:	2719 Hours
Cost per Hour:	\$34.99

Core Functions: Road Maintenance, Sidewalk Maintenance, Snow & Ice Control, Street Sweeping, Line Painting, Road Signage, Road Lighting, Equipment Inspection & Maintenance

Tax Funding:	(\$189,956)
Non-Tax Funding:	(\$84,000)
Wages:	\$91,559
Benefits & Remittances:	\$14,782
Contracted Services:	\$0.00
Operational Costs:	\$83,515
Special Initiatives:	\$28,800
Capital Projects:	\$0.00
Capital Purchases:	\$55,300

2023 Work Plan Objectives:

1. Inspection and Infrastructure Planning – Roads & Sidewalks (Grant)
2. Line Painting and Road Markings (Grant)

Buildings & Facilities

Staffing Level: 0.48 FTE
Labor Hours: 937 Hours
Cost per Hour: \$37.84

Core Functions: Facility Operations & Maintenance, Security & Access,
Regulatory Compliance (e.g. Fire Safety & Inspections)

Tax Funding: (\$169,688)
Non-Tax Funding: (\$78,500)
Wages: \$34,309
Benefits & Remittances: \$5,167
Contracted Services: \$9,000
Operational Costs: \$146,211
Special Initiatives: \$53,500
Capital Projects: \$0.00
Capital Purchases: \$0.00

2023 Work Plan Objectives:

1. Inspection and Infrastructure Planning – Recreation Center (Grant)
2. Inspection and Infrastructure Planning – Community Hall (Grant)
3. Inspection and Infrastructure Planning – Public Works Building (Grant)
4. Inspection and Infrastructure Planning – Centennial Hall (Grant)
5. Inspection and Infrastructure Planning – Library (Grant)
6. Inspection and Infrastructure Planning – Water Plant (Grant)
7. Inspection and Infrastructure Planning – Water Tower (Grant)
8. Inspection and Infrastructure Planning – Fire Hall (Grant)
9. Inspection and Infrastructure Planning – Founder Park (Grant)
10. Building Access and Security Review (Grant)
11. Development Plan for Wastewater Lagoon Site (Grant)
12. Facility Inspection Procedures
13. Operations and Maintenance Manual Library

General Operations and Council

As the Organization transitions into the new Lines of Service model, the need arises to account for activities, revenues, and expenses that are highly generalized and not clearly applicable to a specific Line of Service. For example, the Town routinely hires Seasonal Staff which may be involved in a variety of Administrative or Public Works activities.

To help account for these items, the 2023 Town Budget includes two general Lines of Service, with the expectation that the need for them will diminish as quality data is collected and the activities, revenues, and expenses are better allocated to specific Lines of Service in future years.

Administration (General)

Staffing Level: 0.43 FTE
Labor Hours: 839 Hours
Cost per Hour: \$43.81

Core Functions: General Administration, Labor Pool

Tax Funding: (\$107,049)
Non-Tax Funding: (\$7,625)
Wages: \$44,988
Benefits & Remittances: \$4,962
Contracted Services: \$0.00
Operational Costs: \$60,850
Special Initiatives: \$375
Capital Projects: \$0.00
Capital Purchases: \$3500

2023 Work Plan Objectives:

1. Asset Disposal

Public Works (General)

Staffing Level: 0.58 FTE
Labor Hours: 1121 Hours
Cost per Hour: \$42.54

Core Functions: General Public Works, Labor Pool

Tax Funding: (\$89,079)
Non-Tax Funding: (\$8,250)
Wages: \$64,200
Benefits & Remittances: \$7,129
Contracted Services: \$0.00
Operational Costs: \$26,000
Special Initiatives: \$0.00
Capital Projects: \$0.00
Capital Purchases: \$0.00

2023 Work Plan Objectives:

1. Asset Disposal

Lastly, a Work Plan and budget has been produced for Council to support their governance mandate and supporting activities.

Council

Staffing Level: 0.64 FTE
Labor Hours: 1250 Hours
Cost per Hour: \$31.68

Core Functions: Governance, Resident Engagement, Intermunicipal and Interagency Activities

Tax Funding: (\$65,325)
Non-Tax Funding: (\$1,000)
Wages: \$39,600
Benefits & Remittances: \$0.00
Committee Expenses: \$5,250
Contracted Services: \$0.00
Operational Costs: \$18,675
Special Initiatives: \$2,800
Capital Projects: \$0.00
Capital Purchases: \$0.00

2023 Work Plan Objectives:

1. Town Hall
2. Update to Municipal Development Plan (Multi-Year Initiative) (Grant)
3. Update to Town Strategic Plan (Multi-Year Initiative) (Grant)

Borrowing and Investments

The Town has two long-term debt obligations, a debenture (Province of Alberta) with annual costs of \$36,358, and a mortgage (First Connect Credit Union) with annual costs of \$51,218.

These costs are partially offset through investment income (Savings accounts, T-Bills) and are expected to produce \$32,608 in revenues in 2023.

2023 Town Budget Summary

Staffing Level: 9.79 FTE
Labor Hours: 19,073 Hours
Cost per Hour: \$40.07

Tax Funding:	(\$1,564,248)	58.9% of Total Revenue
Non-Tax Funding:	(\$1,091,247)	41.1% of Total Revenue
Wages:	\$764,027	28.8% of Total Expenses
Benefits & Remittances:	\$115,215	4.3% of Total Expenses
Contracted Services:	\$99,500	3.7% of Total Expenses
Operational Costs:	\$1,115,357	42.0% of Total Expenses
Special Initiatives:	\$294,200	11.1% of Total Expenses
Capital Projects:	\$14,300	0.5% of Total Expenses
Capital Purchases:	\$84,400	3.2% of Total Expenses
Committee Expenses:	\$5,250	0.2% of Total Expenses
External Agreements:	\$163,247	6.1% of Total Expenses
Total Revenues:	(\$2,655,495)	
Total Expenses:	\$2,655,495	
Investment Income:	(\$32,608)	
Debt Expenses:	\$89,977	

2023 Mill Rates and Alternatives:

Projected Mill Rates

To fund operations in 2023, the Town of Irricana will need to collect \$1,621,617 in additional revenues.

If collected through Property Taxes, using the existing '94% Residential, 6% Non-Residential' split, the following (indicative) Mill Rates would apply:

Property Type	2022 Mill Rate	2023 Mill Rate	Change
Residential / Farmland	8.7466	11.8444	+ 35.42%
Non-Residential	8.6118	11.7609	+ 36.57%

Alternative Funding Scenarios

As discussed earlier in this report, Water and Sanitary Systems, Solid Waste & Recycling, and Town Facilities do not generate enough revenue to operate without being heavily subsidized through property taxes.

In lieu of property tax increases, those services can be made more cost-neutral by increasing their specific fees and consumption charges.

Administration recommends increasing rates for Solid Waste & Recycling and the Water and Sanitary Systems. In doing so, the rate regime used for Water and Sanitary Systems should also be modified to better reflect the underlying asset values and associated costs.

To reduce or eliminate system subsidies, the following rates should be considered:

	Water Rate (m3)	Sanitary Rate (m3)	Change/Bill	%
Current	\$4.73	\$1.58	-	-
80% Recovery	\$4.07	\$2.57	\$11.22	+7.9%
90% Recovery	\$4.58	\$2.89	\$30.31	+21.4%
100% Recovery	\$5.09	\$3.22	\$49.63	+35.1%

	Solid Waste	Recycling	Change/Bill	%
Current	\$21.85	\$13.68	-	-
80% Recovery	\$26.15	\$17.44	\$8.06	+22.7%
90% Recovery	\$29.42	\$19.62	\$13.51	+38.0%
100% Recovery	\$32.69	\$21.79	\$18.95	+53.3%

These various cost-recovery levels would impact the (indicative) Mill Rates as follows:

Recovery	Property Type	2022 Mill Rate	2023 Mill Rate	Change
80%	Residential / Farmland	8.7466	11.0846	+23.65%
	Non-Residential	8.6118	11.0658	+24.71%
90%	Residential / Farmland	8.7466	10.5464	+20.58%
	Non-Residential	8.6118	10.4721	+21.60%
100%	Residential / Farmland	8.7466	10.0081	+14.42%
	Non-Residential	8.6118	9.9377	+15.40%

Recommendation:

Administration recommends adopting a 100% cost-recovery model on the basis that (a) it would eliminate subsidies via property taxes, (b) provide property owners with the ability to manage their own costs, and (c) minimize property taxes and, by doing so, protect property values.

In doing so, the 2023 Town Budget would result in:

1. Consumption rates for Water and Sanitary changing to \$5.09 and \$3.22 per cubic meter respectively.
2. Collection rates for Solid Waste & Recycling changing to \$32.69 and \$21.79 respectively.
3. A Mill Rate for Residential / Farmland properties of 10.0081.
4. A Mill Rate for Non-Residential properties of 9.9377.

Recommendation Motion(s):

Option #1:

Motion #1: **THAT** the 2023 Town Budget be approved, based on a 100% Cost-Recovery on Utilities.

Option #2:

Motion #1: **THAT** the 2023 Town Budget be approved, based on a 90% Cost-Recovery on Utilities.

Option #3:

Motion #1: **THAT** the 2023 Town Budget be approved, based on an 80% Cost-Recovery on Utilities.

Option #4:

As determined by Council.

Respectfully submitted,

"Doug Hafichuk"

Chief Administrative Officer

ATTACHMENTS:

Attachment 'A' – Line of Service Summaries

Attachment 'A'

Line for Service Summaries

Office of the CAO

Revenues - Common	(-\$82,927.03)
Transfer from Tax	(-\$82,927.03)
Transfer from Operating Reserves	\$0.00
Transfer from Capital Reserves	\$0.00
Transfer from Restricted Reserves	\$0.00
Grants & Donations	\$0.00
Other Revenues	\$0.00
Revenues - Line of Service	\$0.00
	\$0.00
Expenses - Common	\$54,527.03
Salary & Wages - Staff (Perm)	\$48,412.02
Salary & Wages - Staff (Temp)	\$0.00
Employee Benefits & Remittances	\$6,115.01
Contracted Services	\$0.00
Training & Development	\$0.00
Memberships & Associations	\$0.00
Travel & Subsistence	\$0.00
Communication & Consumables	\$0.00
Expenses - Service Delivery	\$28,400.00
Capital Projects	\$0.00
Special Initiatives	\$7,600.00
Legal Expenses	\$20,800.00
Expenses - Line of Service	\$0.00
Transfer to Capital	\$0.00
Transfer to Operating Reserves	\$0.00
Transfer to Restricted Reserves	\$0.00
Internal Charges	\$0.00
Expenses - Capital Expenditures	\$0.00
	\$0.00

Community Development

Revenues - Common	(-\$103,457.10)
Transfer from Tax	(-\$63,107.10)
Transfer from Operating Reserves	\$0.00
Transfer from Capital Reserves	\$0.00
Transfer from Restricted Reserves	\$0.00
Grants & Donations	(-\$40,350.00)
Internal Recoveries	\$0.00
Other Revenues	\$0.00
Revenues - Line of Service	(-\$1,800.00)
Pre-Application Consultation	\$0.00
Development Permits	(-\$1,800.00)
Performance Securities	\$0.00
Land Use Fees	\$0.00
Appeals and Orders	\$0.00
Expenses - Common	\$62,807.10
Salary & Wages - Staff (Perm)	\$42,309.28
Salary & Wages - Staff (Temp)	\$0.00
Employee Benefits & Remittances	\$4,997.82
Contracted Services	\$15,500.00
Training & Development	\$0.00
Memberships & Associations	\$0.00
Travel & Subsistence	\$0.00
Communication & Consumables	\$0.00
Expenses - Service Delivery	\$40,850.00
Capital Projects	\$0.00
Special Initiatives	\$40,850.00
Performance Securities	\$0.00
Expenses - Line of Service	\$0.00
Transfer to Capital	\$0.00
Transfer to Operating Reserves	\$0.00
Transfer to Restricted Reserves	\$0.00
Internal Charges	\$0.00
Expenses - Capital Expenditures	\$0.00
	\$0.00

Corporate Services

Revenues - Common	(-\$178,549.19)
Transfer from Tax	(-\$160,849.19)
Transfer from Operating Reserves	\$0.00
Transfer from Capital Reserves	\$0.00
Transfer from Restricted Reserves	\$0.00
Grants & Donations	(-\$17,700.00)
Internal Recoveries	\$0.00
Other Revenues	\$0.00
Revenues - Line of Service	\$0.00
	\$0.00
Expenses - Common	\$89,369.19
Salary & Wages - Staff (Perm)	\$62,029.72
Salary & Wages - Staff (Temp)	\$0.00
Employee Benefits & Remittances	\$13,539.47
Contracted Services	\$13,800.00
Training & Development	\$0.00
Memberships & Associations	\$0.00
Travel & Subsistence	\$0.00
Communication & Consumables	\$0.00
Expenses - Service Delivery	\$89,180.00
Capital Projects	\$6,500.00
Special Initiatives	\$11,200.00
IT - Software Licensing	\$25,000.00
IT - Hardware & Lease Expenses	\$9,600.00
Muniware Licensing	\$11,880.00
External Financial Audit	\$25,000.00
Expenses - Line of Service	\$0.00
Transfer to Capital	\$0.00
Transfer to Operating Reserves	\$0.00
Transfer to Restricted Reserves	\$0.00
Internal Charges	\$0.00
Expenses - Capital Expenditures	\$0.00
	\$0.00

Municipal Administration

Revenues - Common	(-\$93,308.98)
Transfer from Tax	(-\$82,808.98)
Transfer from Operating Reserves	\$0.00
Transfer from Capital Reserves	\$0.00
Transfer from Restricted Reserves	\$0.00
Grants & Donations	(-\$10,500.00)
Internal Recoveries	\$0.00
Other Revenues	\$0.00
Revenues - Line of Service	(-\$15,100.00)
Documents & Records	(-\$10,900.00)
Licenses & Fees	(-\$3,800.00)
Election & Census	\$0.00
FOIP Requests	(-\$400.00)
Expenses - Common	\$97,908.98
Salary & Wages - Staff (Perm)	\$71,863.18
Salary & Wages - Staff (Temp)	\$0.00
Employee Benefits & Remittances	\$11,045.80
Contracted Services	\$15,000.00
Training & Development	\$0.00
Memberships & Associations	\$0.00
Travel & Subsistence	\$0.00
Communication & Consumables	\$0.00
Expenses - Service Delivery	\$10,500.00
Capital Projects	\$0.00
Special Initiatives	\$10,500.00
Records Management	\$0.00
Elections & Census	\$0.00
FOIP Requests	\$0.00
Expenses - Line of Service	\$0.00
Transfer to Capital	\$0.00
Transfer to Operating Reserves	\$0.00
Transfer to Restricted Reserves	\$0.00
Internal Charges	\$0.00
Expenses - Capital Expenditures	\$0.00
	\$0.00

People & Community Services

Revenues - Common	(-\$302,421.62)
Transfer from Tax	(-\$281,371.62)
Transfer from Operating Reserves	\$0.00
Transfer from Capital Reserves	\$0.00
Transfer from Restricted Reserves	\$0.00
Grants & Donations	(-\$21,050.00)
Internal Recoveries	\$0.00
Other Revenues	\$0.00
Revenues - Line of Service	(-\$32,427.00)
FCSS Provincial Funding	(-\$31,827.00)
Peace Officer & Bylaw Enforcement	\$0.00
Community Programming Fees	(-\$600.00)
Expenses - Common	\$85,195.62
Salary & Wages - Staff (Perm)	\$70,274.63
Salary & Wages - Staff (Temp)	\$0.00
Employee Benefits & Remittances	\$14,921.00
Contracted Services	\$0.00
Training & Development	\$0.00
Memberships & Associations	\$0.00
Travel & Subsistence	\$0.00
Communication & Consumables	\$0.00
Expenses - Service Delivery	\$249,653.00
Capital Projects	\$0.00
Special Initiatives	\$21,050.00
FCSS Program & Grant Funding	\$27,503.00
Community Events	\$14,850.00
Peace Officer & Bylaw Enforcement	\$23,003.00
Marigold Library Society	\$7,995.00
Irricana Library Grant Funding	\$20,000.00
Rockyview Handibus Grant Funding	\$5,300.00
Rocky View County Fire Services	\$85,000.00
Provincial Policing	\$44,952.00
Expenses - Line of Service	\$0.00
Transfer to Capital	\$0.00
Transfer to Operating Reserves	\$0.00
Transfer to Restricted Reserves	\$0.00
Internal Charges	\$0.00
Expenses - Capital Expenditures	\$0.00
	\$0.00

Communications & Customer Care

Revenues - Common	(-\$83,345.24)
Transfer from Tax	(-\$79,345.24)
Transfer from Operating Reserves	\$0.00
Transfer from Capital Reserves	\$0.00
Transfer from Restricted Reserves	\$0.00
Grants & Donations	(-\$4,000.00)
Internal Recoveries	\$0.00
Other Revenues	\$0.00
Revenues - Line of Service	\$0.00
	\$0.00
Expenses - Common	\$72,845.24
Salary & Wages - Staff (Perm)	\$59,539.59
Salary & Wages - Staff (Temp)	\$0.00
Employee Benefits & Remittances	\$10,105.65
Contracted Services	\$700.00
Training & Development	\$0.00
Memberships & Associations	\$0.00
Travel & Subsistence	\$0.00
Communication & Consumables	\$2,500.00
Expenses - Service Delivery	\$10,500.00
Capital Projects	\$0.00
Special Initiatives	\$4,000.00
Merchant Fees	\$6,500.00
Expenses - Line of Service	\$0.00
Transfer to Capital	\$0.00
Transfer to Operating Reserves	\$0.00
Transfer to Restricted Reserves	\$0.00
Internal Charges	\$0.00
Expenses - Capital Expenditures	\$0.00
	\$0.00