



# REGULAR MEETING OF COUNCIL

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**Council Chambers, Irricana Centennial Centre, 222 2 Street**

**Date:** May 21, 2024 **Time:** 7:00PM

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**A. ATTENDANCE**

**B. CALL TO ORDER**

**C. AGENDA**

**D. PRESENTATIONS**

**E. MINUTES**

Item E1: Minutes from May 6, 2024 Regular Meeting of Council

**F. CORRESPONDENCE FROM PREVIOUS MEETING**

**G. COMMITTEE REPORTS**

Item G1: Rocky View Foundation (Mayor Bryson)

*\*\*Deferred from May 6, 2024 Regular Meeting\*\**

Item G2: Community Futures Wild Rose (Deputy Mayor Sim)

**H. OLD BUSINESS**

**I. NEW BUSINESS**

Item I1: 2024 Town Budget

Item I2: 2024 Tax Rate Bylaw

Item I3: 2024 Master Rates Bylaw

**J. COMMUNICATION / INFORMATION**

**K. COUNCILLOR UPDATE**

**L. CLOSED SESSION**

**M. ADJOURN**

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**Item E1**

Minutes from May 6, 2024 Regular Meeting of Council

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## REGULAR MEETING OF COUNCIL

Council Chambers, Irricana Centennial Centre, 222 2 Street

Date: May 06, 2024 Time: 7:00PM

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### A. ATTENDANCE

Mayor: Jim Bryson (Absent with Notice)  
Deputy Mayor: Julie Sim  
Councillors: Nathaniel Fleming, Lisa McAree, Kim Schmaltz  
CAO: Doug Hafichuk  
Staff: Patricia Malthouse

### B. CALL TO ORDER

The meeting was called to order by Deputy Mayor Sim at 7:03 pm.

### C. AGENDA

- (i) Adopt Agenda  
53:24 Moved by Councillor Schmaltz to adopt the Agenda, as presented.  
CARRIED

### D. PRESENTATIONS

- (i) None

### E. MINUTES

- (i) Minutes of the Regular Meeting of Council for April 15, 2024  
54:24 Moved by Councillor Fleming to accept the Minutes of the Regular Meeting of Council for April 15, 2024, as presented.  
CARRIED

### F. CORRESPONDENCE FROM PREVIOUS MEETING

- (i) None

**G. COMMITTEE REPORTS**

- (i) Item G1: Rocky View Foundation (Mayor Bryson)  
Deferred to May 21, 2024 meeting
- (ii) Item G2: Aqua 7 Regional Water Commission (Councillor Fleming)

**H. OLD BUSINESS**

- (i) None

**I. NEW BUSINESS**

- (i) Item I1: People & Community Services Update  
55:24 Moved by Councillor McAree that Administration's report be received for information.  
CARRIED
- (ii) Item I2: Proposed Changes to Utility Account Administration  
56:24 Moved by Councillor Schmaltz that Council endorses the recommendations made in the report and directs Administration to proceed as described.  
CARRIED

**J. COMMUNICATION / INFORMATION**

- (i) Item J1: Alberta Transportation – Highway 791 Construction
- (ii) Item J2: Marigold Library Library System – Annual Report, Quarterly Report

**K. COUNCILLOR UPDATE**

- (i) Roundtable Discussion

**L. CLOSED SESSION**

- (i) L1: Water Conservation Policy
- (ii) L2: Aqua 7 Update

57:24 Moved by Deputy Mayor Sim that Council go into Closed Session at 7:45 pm to discuss the following:

Item L1: Water Conservation Policy as per Section 23(1) and 24(1) of the Freedom of Information and Protection of Privacy Act; And

Item L2: Aqua 7 Update as per Section 24(1) and 25(1) of the Freedom of Information and Protection of Privacy Act.

58:24 Moved by Deputy Mayor Sim that Council reconvene to the Public portion of the meeting at 8:30 pm.

Item L1: Water Conservation Policy

59:24 Moved by Councillor Fleming that Administration be directed to prepare a Water Conservation Policy, as discussed.

CARRIED

Item L2: Aqua 7

60:24 Moved by Councillor Schmaltz that Administration be directed to proceed, as recommended.

CARRIED

**M. ADJOURN**

(i) Adjournment

61:24 Moved by Deputy Mayor Sim to adjourn the meeting at 8:31 pm.

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Deputy Mayor Sim

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Doug Hafichuk  
Chief Administrative Officer

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**Item G1**

Committee Report – Rocky View Foundation (Mayor Bryson)

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### Lodge Stats

	Lodge				Last Month
	APL	BHL	RVL	Total	
Number of Units	93	74	65	232	232
Occupied Units	85	66	65	216	208
Vacant Units	8	8	0	16	24
% Occupied	91%	89%	100%	93%	89%
Waitlist	9	3	2	14	15

## Manager's Notes

### Abrio Place Lodge:

1 person moving in second week of May. 1 person moved out & 2 residents passed away. 9 people are waiting for subsidized units.

Highlights: We had a lovely visit from Mayor Peter Brown. Easter egg decorating, lots of bus trips, residents started a new Drama club, Terrariums made, monthly Pharmacy presentations, Volunteer recognition tea.

Challenges: Shortage of casual staff. We had an annual inspection from Sprouse and have some deficiencies we need to get completed as soon as possible

### Big Hill Lodge

Highlights: Since March we have had 5 new residents move in. We have three applicants on the wait list all scheduled to be in this spring. Our Easter Tea was a big success. We had a full house of family and community. Our Team Appreciation Day was held in Canmore on the 12th. Cochrane Chamber of Commerce Trade Show May 4th and 5th.

Challenges: We are still waiting to hear from the Summer Student Program for summer support our landscaping needs.

### Rocky View Lodge:

1 resident is moving to Abrio Place on April 25th creating 1 vacancy.

Highlights: Our activities coordinator was supervising a recreational student for 7 weeks. This was a positive experience, and we are hoping to welcome students in the future.

Challenges: RVL has been having issues with the master keys. Unfortunately, we don't have the key codes and are therefore not able to properly cut any keys resulting in worn-out keys that aren't fully functioning anymore.



Self Contained Housing Stats

	SCH—Manors					Last Month
	DWM	DJ M/S	CRM	EGM	Total	
Number of Units	24	32	8	22	86	86
Occupied Units	23	31	7	22	83	83
Vacant Units	1	1	1	0	3	3
% Occupied	96%	97%	88%	100%	97%	97%
Waitlist	41	110	16	58	144	145

Rental Assistance Benefit Stats

	Rental Assistance Benefit				Projected by May '24
	Jan 24	Feb 24	Mar 24	Apr 24	
Number of Recipients	102	106	110	110	117
Amount Distributed	\$70,123	\$73,989	\$77,724	\$78,215	\$83,193
Revenue for Admin Costs	\$3,162	\$3,286	\$3,410	\$4,400	\$4,680

**Crossroads Manor (Beiseker)**

New tenant move in date of May 1st.

**Diamond Jubilee Manor and Suites (Airdrie)**

Obtaining a quote to replace the hot water tanks as they were last replaced 14 years ago.

**Dr. Whillans Manor (Crossfield)**

One vacant unit.

**Evergreen Manor (Cochrane)**

Our maintenance personnel for the building resigned April. Will be conducting the interview and hiring process over the next week.

**Rental Assistance Benefit:**

Currently have 110 clients. We are in the process of adding 7 new clients that are the greatest in need for May 1st. Have received our new budget for 2024 and should be able to have around 137-140 total clients. The goal is to have our client list to this amount for August 1st as we added a lot of clients at the end of 2023 and this will even out agreement end dates for the program.



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**Item G2**

Committee Report – Community Futures Wild Rose (Deputy Mayor Sim)

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The Yeti Program deadline to register is June 15 2024.

The Annual General Meeting will be held June 20, 2024. Because we are celebrating our 35th year we are allowed to bring a guest.

The Community Futures Wild Rose Annual Performance review for 2023/2024 was delivered.

#### Executive Summary

- Since 1989 CFWR has facilitated \$37 million in loans and investments, benefitting 2461 businesses
- We have also leveraged an additional \$52,707,785 in funding for the region.
- This past year we
  - Approved a Procurement Policy for the board
  - Attainment of Diversity, Equity, Inclusion and Reconciliation certification for all team members through AFIA a federally funded organization by Women and Gender Equality Canada as well as Mental health first aid certification.
  - Delivered the Capital Growth Initiative in Partnership with Government of Alberta to support Women Entrepreneurs with opportunity for unsecured conditionally repayable loans with a 25% forgivable portion. 8 of these loans totalling \$133,000 have been dispersed.
  - Dispersed 26 loans totalling \$1,556,975 achieving a lending rate at 259% of PrairesCan and 129% CFWR target.
  - Implemented various Community Development projects
    - Regional Workforce Development Strategy project
    - Digital Economy Program
    - Capacity building for Entrepreneurs
    - Online learning management program
    - Youth Entrepreneur Training Initiative
    - Disaster Recovery and Business Continuity Project

#### Alignment with Government of Canada and PrairiesCan Priorities

- Inclusiveness
  - Women, to support early stage entrepreneurs with our training programs. We have extended 8 loans to Women helping maintain 43 jobs in the region.
  - Youth, to engage in the YETI program in our inaugural year we had a remarkable success story in Tyson Sailor.
  - Entrepreneurs with Disabilities, we were able to support 4 clients with the programing.
  
- Cluster growth

- Digital Technology, during the 2023/24 fiscal year we successfully executed the second phase of the Digital Economy Program, to date we have provided 227 businesses with this program.



# Council Report

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**To:** Mayor and Council  
**From:** Chief Administrative Officer  
**Date:** May 21, 2024  
**Purpose:** Request for Decision  
**Subject:** 2024 Town Budget

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## Background and Discussion:

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The 2024 Town Budget report serves as a comprehensive overview of our municipality's financial plans and priorities for the fiscal year 2024. As stewards of public funds, Administration aims to provide transparency, accountability, and prudent fiscal management while delivering services to residents.

This report contains insights into municipal revenue sources, expenditures, capital projects, and strategic initiatives aimed at enhancing the quality of life for our residents while promoting sustainable growth and development. From infrastructure improvements to community programs, every decision outlined in this report is guided by our commitment to serve the needs of our community effectively and efficiently.

In contrast to the 2023 Town Budget which described a community facing enormous fiscal and administrative challenges, the 2024 Town Budget reflects a community that is stable, focused on continuous improvement, and positioned to thrive.

Our region is experiencing incredible investments in aerospace, agriculture, logistics, and manufacturing. Irricana lays in the geographic center of that opportunity while offering a unique blend of affordability, local services, and a welcoming atmosphere.

Through strategic investments in infrastructure and services, a commitment to continuous improvement, and the support of community partners, Irricana has a tremendous opportunity to grow its tax base, diversify revenue sources, and improve quality of life for residents while maintaining below-average property taxes and affordable municipal services.

In navigating the opportunities and challenges that lie ahead, the Town of Irricana remains steadfast in its dedication to honoring the past while delivering the future. All stakeholders, including residents, businesses, and community organizations, are encouraged to engage with this report and provide feedback as we work together to shape the future of our municipality.

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## **Municipal Comparisons**

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Alberta Municipal Affairs collects annual statistical information from all municipalities in the Province (approximately 350) 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 and community, while the *Municipal Measurement Index* 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, either through collaboration, support, or enforcement, and ensure that issues are appropriately addressed.

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

In 2022, the Town of Irricana flagged two indicators, both related to lagging investment in infrastructure:

#### **1. Current Ratio**

The Town received a score of 0.92 versus a benchmark of 1.0, indicating that the Town's current liabilities are higher than its current assets. This is due in large part to a prolonged lack of investment in assets (e.g., Facilities, infrastructure) and an erosion in savings. While 2022 was the first year that the Town flagged the indicator, it is in line with a long-term trend (2017 to 2021: 1.57, 1.30, 1.34, 1.02, 1.08).

#### **2. Investment in Infrastructure**

The Town received a score of 0.88 versus the benchmark of 1.0, up from 0.75 the year prior. While this shows improvement, it indicates that the Town is not investing in infrastructure (new assets or lifecycle improvements) as quickly as its assets have depreciated.

Infrastructure investment was intentionally limited in 2023 to allow for a focus on operational and administrative changes, and to begin developing a more strategic capital plan.

## 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 38 peer municipalities, those being communities with ‘Town Status’ and a Municipal Index within 5 points of its own, as described in Table 002. 2022 reported data is used throughout, although 2023 Tax Rates have been included for the Town of Irricana.

### Average Peer Profile and Key Observations

Municipality	Index	Pop	Res Tax Rate	Non-Res Tax	Rev per Cap	Exp per Cap	Dwellings
‘Average Town’	58.7	1176	\$10.38	\$16.77	\$3,665	\$3,433	525
Irricana	59	1179	\$10.01	\$9.94	\$2,569	\$2,257	505

Table 001 – Average Peer Community Profile, Compared to Irricana

Compared to its 38 peer communities (39 communities in total):

- Irricana’s population is average for its peer group.
- Irricana’s total number of dwellings is 3.94% lower than average.
- Irricana’s staffing is average for its peer group. Staffing per resident and staffing per dwelling are lower than average (4.8% and 7.6% respectively)
- Irricana’s residential tax rate is 3.54% lower than average.
- Irricana’s non-residential tax rate 40.72% lower than the average.
- Irricana ranks 33<sup>rd</sup> in revenues, with 29.91% less revenue than average.
- Irricana ranks 36<sup>th</sup> in expenditures, with spending 34.27% less than average.

Despite being of average size (population, dwellings) Irricana generates significantly less revenue than its peers. While bringing tax rates closer to peer-average in 2023 closed the gap by nearly half, a lack of non-tax revenues (e.g., Grants, user fees) continues to keep revenues considerably lower than average.

Expenses continue to be significantly below average, due primarily to a low infrastructure investment. Although expenses are generally sufficient to maintain services and operations, maintenance and growth of assets remains challenging.

Status	Municipality	Index	Pop	FTE	Res Tax Rate	Non-Res Tax	Rev per Cap	Exp per Cap	Dwelling
Town	Daysland	54	789	8	10.77	22.70	4,550	3,475	359
Town	McLennan	54	695	4	16.45	26.50	4,131	2,819	304
Town	Castor	55	803	10	11.66	18.71	5,885	5,352	458
Town	Milk River	55	824	6	9.50	21.00	2,575	2,921	422
Town	Rainbow Lake	56	495	10	14.70	14.70	8,224	11,125	405
Town	Sedgewick	56	761	5	8.61	11.03	4,480	3,767	397
Town	Bashaw	56	848	6	9.63	10.90	2,545	2,992	442
Town	Eckville	56	1014	7	9.56	14.54	2,530	2,957	499
Town	Trochu	57	998	12	11.82	23.82	4,385	4,040	462
Town	Spirit River	57	849	8	11.25	14.70	4,980	3,804	456
Town	Coronation	57	868	9	14.44	21.24	3,748	3,535	462
Town	Falher	57	1001	9	13.60	17.50	3,118	3,268	471
Town	Hardisty	57	548	5	8.11	13.00	4,029	3,174	548
Town	Bentley	57	1042	8	10.64	14.34	2,646	3,035	427
Town	Vauxhall	57	1286	8	7.90	17.96	2,971	2,436	437
Town	Viking	58	986	9	11.91	23.00	4,880	4,414	491
Town	Oyen	58	917	10	14.87	14.87	3,954	4,400	491
Town	Onoway	58	966	8	7.42	20.25	3,542	3,976	420
Town	Thorsby	58	967	12	12.78	24.32	3,422	3,816	470
Town	Mundare	58	792	6	8.13	11.78	2,962	3,093	453
Town	Two Hills	58	1416	9	13.99	28.96	2,771	2,658	548
Town	Smoky Lake	59	1127	9	9.32	17.04	7,007	6,891	464
Town	Manning	59	1126	10	12.61	15.75	4,779	4,783	655
Town	Killam	59	918	7	8.78	17.49	3,718	3,402	430
Town	Mayerthorpe	59	1343	8	12.26	22.09	3,058	3,260	612
Town	Irricana	59	1179	9	10.01	9.94	2,569	2,257	505
Town	Legal	59	1232	10	7.96	18.19	2,532	2,237	490
Town	Nobleford	59	1438	5	2.60	4.99	1,620	1,438	480
Town	Bassano	60	1216	8	10.58	17.12	4,017	2,646	551
Town	Bowden	60	1280	10	8.08	14.46	2,083	2,384	605
Town	Elk Point	61	1399	11	9.72	21.63	3,531	2,876	685
Town	Bon Accord	61	1461	12	10.33	19.04	2,842	2,313	586
Town	Picture Butte	62	1930	15	7.45	9.12	2,919	2,613	712
Town	Wembley	62	1432	11	9.70	16.20	2,747	2,475	599
Town	Vulcan	64	1769	4	10.62	15.74	4,370	3,348	292
Town	Provost	64	1900	18	9.95	16.95	4,727	3,341	962
Town	Bow Island	64	2036	18	10.18	13.38	2,741	2,528	797
Town	Bruderheim	64	1329	10	9.50	9.50	2,527	2,509	619
Town	Coalhurst	64	2869	12	7.27	9.39	2,835	1,541	1,036
<b>Average</b>		<b>58.7</b>	<b>1175.6</b>	<b>9.1</b>	<b>10.4</b>	<b>16.8</b>	<b>3665.4</b>	<b>3433.3</b>	<b>525.7</b>
vs. Average (#)		0.3	3.4	-0.1	-0.4	-6.8	-1096.5	-1176.7	-20.7
vs. Average (%)		0.57%	0.29%	-1.40%	-3.54%	-40.72%	-29.91%	-34.27%	-3.94%

Table 002 – Peer Municipalities for the Town of Irricana

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## **Challenges Overcome in 2023**

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The 2023 Town Budget identified several critical issues requiring immediate attention, most notably:

1. Lack of a cohesive strategy for budgeting and managing revenues and expenditures; Previous budgets generally lacked intentionality and purpose.
2. Lack of quality data available for decision-making; Decision-making often required instinct or intuition rather than context or comparison.
3. Weak application of business fundamentals, such as understanding the true cost-of-service for major expense categories (e.g., Water distribution, solid waste and recycling) and an inconsistent / ineffective approach towards financial management (e.g., Poor collection on arrears, cashflow management).

These issues were exacerbated by various non-financial challenges, including inconsistent internal planning and processes and a significant organizational skill-gap. Cumulatively, these issues threatened the viability of the municipality while also making a return to 'good municipal health' increasingly difficult.

The Town finds itself in a substantially improved position heading into 2024, both financially and administratively, having undertaken several foundational initiatives, including:

1. Developing a list of peer organizations from which meaningful comparisons can be made.
2. Better understanding the true cost-of-service for major services and facility operations and adopting a cost-recovery philosophy for individualized and consumption-based services.
3. Updating internal financial systems (e.g., Chart of accounts) to simplify accounting practices and provide better clarity for municipal finances.
4. Taking a value-based approach to municipal spending, placing less emphasis on 'lowest cost' options and more emphasis placed on 'best value' the effectiveness of the dollars being spent.
5. Realigning the organizational chart to clarify service delivery roles, expectations, and funding requirements.
6. Reducing the organizational skill-gaps through improved hiring practices, judicious use of external contracting, and engaging in partnerships.

Cumulatively, these changes (and others) have put the municipality on a path of fiscal and operational health from which continuous improvement initiatives can be implemented to improve year-over-year performance.



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## **Continuous Improvement, 2024 and Beyond**

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The stability created in 2023 allows the 2024 Town Budget to move away from simply maintaining viability and instead focus on building a healthy operation for the long-term.

With a realigned and more skillful workforce continuing to deliver municipal services (including contractors and partners), continuous improvement and special initiatives can be undertaken to improve long-term municipal performance.

For 2024, the Town is seeking to complete several key initiatives, including:

1. **Better Alignment of Hours of Service with Operational Demand**

Hours of service will be adjusted to better reflect the periods in which (staffed) services are in demand and reduce financial burdens for ratepayers.

The initiative increases existing service levels while reducing operational costs by \$25,000 annually and improving work-life balance for staff.

Administrative Services

Effective July 1, 2024, the hours of operation at the Town Office are:

	<b>Morning</b> <i>830am - 1230pm</i>	<b>Lunch</b> <i>1230pm - 130pm</i>	<b>Afternoon</b> <i>130pm - 430pm</i>
<b>Monday</b>	Open	Closed	Open
<b>Tuesday</b>	Open	Closed	Open
<b>Wednesday</b>	Open	Closed	Open
<b>Thursday</b>	Open	Closed	Open
<b>Friday</b>	Open	Open	Closed

These changes increase the number of service hours each week (33 vs. 32.5) and allow for the introduction of one lunch-hour opening each week in exchange for closing the office during a routinely slow time of the week.

Public Works Services

Public Works will introduce a seasonal schedule during summer months, typically from June through September. While winter workloads are often unpredictable due to weather, summer months are significantly more predictable and less labor-intensive.

Taking advantage of the quieter and far more predictable summer months allows public works staff to use overtime accrued throughout the year as time-in-lieu, without having a negative impact on service delivery and allowing for core service hours (800am to 400pm) to be maintained.

## 2. In-depth Review of Insurance Policies and Coverages

The Town will spend approximately \$76,000 on insurance in 2024, up from \$57,000 in 2023.

While the 33% increase is in part to replacement cost updates for Town facilities and a significant claim following a major water distribution system event in February 2023, there are significant opportunities for the municipality to manage insurance costs through a more strategic approach to risk and insurance.

The objective of this initiative is to reduce 2025 premiums by 10% while maintaining appropriate coverage against foreseeable risks.

## 3. Transition from Muniware

Muniware is a software package used by the Town to manage property files, utility billings, and accounting functions.

While the software touts significant capabilities specifically designed for local government, the Town lacks the scale necessary to leverage many of those capabilities and routinely struggles to overcome shortcomings with the software.

Given that Muniware is used primarily for accounting and billing purposes that can be better satisfied with other commercially available software at a significantly lower cost, Muniware will be phased out in 2024.

The initiative simplifies and improves accounting capabilities and is expected to reduce operational costs by \$15,000 to \$20,000 annually.

## 4. Implement a Graphic Information System (GIS)

The Town lacks an electronic repository for critical data, particularly infrastructure related, which hampers effective planning and operational decision-making.

Implementing a GIS System allows the municipality to visualize complex data in an understandable way, simplify how staff, contractors, and developers interact with Town data, and enables more robust asset management strategies.

Other value-producing or cost-saving initiatives being undertaken include a utility expense reduction strategy (2024), office telecom replacements (2024), the Water Meter Replacement Program (2024 – 2025) and increasing the utilization and cost-recovery for major facilities (2024 – 2026).

Cumulatively, the special initiatives identified are expected to provide \$75,000 to \$100,000 in annual benefit without negatively impacting service delivery.

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## **2024 Town Budget**

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### **Budget Philosophy**

The Town of Irricana is in the business of delivering services to residents, which takes a different financial philosophy than profit-driven organizations.

The Town takes a 'value-creation' approach towards operational and financial decision-making, one which considers both the cost of the services being delivered but also the results delivered for ratepayers. Although the lowest cost option is always ideal, the Town seeks to derive maximum benefit for the dollars spent.

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, the Town generally relies on:

1. Local Government Fiscal Framework (LGFF): Provincial grant funding that can be used to fund operations and acquire/produce capital assets. LGFF replaces the previous Municipal Sustainability Initiative (MSI).
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 2024 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. LGFF/MSI, CCBF, ACP) are allocated first, followed by those with fewer restrictions, until all grant-eligible activities are funded.
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, individualized services).
3. Use property taxes where no other funding source is readily available and 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 ratepayers.

## 2024 Property Assessment (Comparison Versus 2023)

Assessment Data							
Code	Status	Description	# Prop	2023	2024	Change	
1	Exempt	Municipal Owned	23	\$ 9,447,000.00	\$ 9,688,000.00	\$ 241,000.00	2.6%
2	Exempt	Other Properties	3	\$ 612,000.00	\$ 668,000.00	\$ 56,000.00	9.2%
3	Taxable	Residential - Vacant	59	\$ 1,808,000.00	\$ 1,662,000.00	-\$ 146,000.00	-8.1%
5	Taxable	Residential - Occupied	495	\$ 126,821,950.00	\$ 140,225,400.00	\$ 13,403,450.00	10.6%
6	Taxable	Non-Residential	35	\$ 6,376,050.00	\$ 6,372,600.00	-\$ 3,450.00	-0.05%
10	Taxable	Farmland	6	\$ 64,000.00	\$ 64,000.00	\$ -	0.0%
12	Taxable	Rural Buffer	1	\$ 2,000.00	\$ 2,000.00	\$ -	0.0%
<b>Total</b>				<b>\$ 145,131,000.00</b>	<b>\$ 158,682,000.00</b>	<b>\$ 13,551,000.00</b>	<b>9.34%</b>
99	Taxable	Linear	1	\$ 1,896,840.00	\$ 2,058,060.00	\$ 161,220.00	8.5%
<b>Total</b>				<b>\$ 147,027,840.00</b>	<b>\$ 160,740,060.00</b>	<b>\$ 13,712,220.00</b>	<b>9.33%</b>

Municipal property assessments increased by an average of 9.3% from 2023 to 2024, led by a 10.6% increase in occupied residential properties. The addition of three new residential properties added approximately \$11,000 to the tax base while non-residential properties assessments remained relatively unchanged.

### 2024 Notable (Non-Labor) Expenses

Utility (Town Facilities)	(OE)	\$164,205
RVC Fire Services	(AG)	\$85,000
Insurance (Liability & Assets)	(OE)	\$75,904
Water System Operator	(OE)	\$75,093
Peace Officer (Contract)	(AG)	\$72,988
Police Remittance (RCMP)	(PR)	\$67,079
Mortgage of Town Lands	(OE)	\$53,400
Irricana Library Funding	(OE)	\$38,000
Water System Debenture	(OE)	\$36,758
RVC Waste Transfer Site	(AG)	\$30,000
Legal Expenses	(OE)	\$26,000
Muniware Software	(OE)	\$24,323

OE – Operational Expense  
AG – Agreement with 3<sup>rd</sup> Party  
PR – Provincial Remittance

### 2024 Major Facility Operational Costs

Irricana Recreation Center	\$102,925
Irricana Community Hall	\$54,783
Water Treatment Plant	\$37,090
Irricana Fire Hall	\$22,674
Centennial Center (Town Office)	\$18,000
Public Works Building	\$17,044
Gladys Taylor Library	\$11,566

Operational costs include:  
Insurance  
Maintenance  
Utilities  
Labor (as allocated)

## Organizational Structure

A new organizational structure was introduced in the 2023 Town Budget to establish 10 distinct Lines of Service (LOS), with each LOS drawing 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 decision-making.

A summary for 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 services.  
 Cost per Hour: The labor cost (wages, benefits, remittances) to deliver services.

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

Further, the description of each Line of Service includes summaries of revenue and expense categories:

### Revenues

Tax Funding: Property tax funding allocated.  
 Non-Tax Funding: External revenues (e.g., grants, fees) allocated.  
 Operations: Revenue from the sale of goods, services, rentals.

### Expenses

Grants & Transfers: Sent to other orders of government or external agencies.  
 Wages: Employee wages.  
 Benefits & Remittances: Benefits, WCB, EI, CPP, Training.  
 Operational Costs: Non-wage (e.g., Consumables, fuel, insurance, utilities).  
 Contracted Services: Operational support provided by a contracted third party.

<b>Administration (General)</b>	
Staffing Level: 0.63 FTE	<i>Core Services:</i>
Labor Hours: 1145 Hours	General Administration, Labor Pool,
Cost per Hour: \$38.91	Shared Resources
<b>Revenues</b>	<b>Expenses</b>
Tax Funding: (-\$4,949)	Grants & Transfers: \$0
Non-Tax Funding: (\$170,953)	Wages: \$42,939
Operations: (\$11,803)	Benefits & Remittances: \$13,265
	Operational Costs: \$106,604
	Contracted Services: \$15,000
<b>(\$177,808)</b>	<b>\$177,808</b>

**Council**

Staffing Level: 0.20 FTE  
 Labor Hours: 364 Hours  
 Cost per Hour: \$78.45

Core Services:  
 Governance, Resident Engagement,  
 Intermunicipal and Interagency Activities,  
 Council & Committee Support

**Revenues**

Tax Funding: (\$81,067)  
 Non-Tax Funding: (\$0)  
 Operations: (\$0)

**(\$81,067)**

**Expenses**

Grants & Transfers: \$0  
 Wages: \$64,270  
 Benefits & Remittances: \$5,486  
 Operational Costs: \$11,310  
 Contracted Services: \$0

**\$81,067**

**Office of the CAO**

Staffing Level: 0.25 FTE  
 Labor Hours: 455 Hours  
 Cost per Hour: \$69.34

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

**Revenues**

Tax Funding: (\$57,548)  
 Non-Tax Funding: (\$0)  
 Operations: (\$0)

**(\$57,548)**

**Expenses**

Grants & Transfers: \$0  
 Wages: \$26,666  
 Benefits & Remittances: \$4,882  
 Operational Costs: \$26,000  
 Contracted Services: \$0

**\$57,548**

**Community Development**

Staffing Level: 0.45 FTE  
 Labor Hours: 819 Hours  
 Cost per Hour: \$71.68

Core Services:  
 Economic Development, Engineering,  
 Planning & Development, Capital Projects

**Revenues**

Tax Funding: (\$56,608)  
 Non-Tax Funding: (\$0)  
 Operations: (\$2,100)

**(\$58,708)**

**Expenses**

Grants & Transfers: \$0  
 Wages: \$49,776  
 Benefits & Remittances: \$8,932  
 Operational Costs: \$0  
 Contracted Services: \$0

**\$58,708**

### Corporate Services

Staffing Level: 1.14 FTE  
 Labor Hours: 2080 Hours  
 Cost per Hour: \$52.00

Core Services:  
 Financial Reporting & Controls, A/P, A/R,  
 Payroll & Benefits, Corporate Technology,  
 Asset Management (TCA)

#### Revenues

Tax Funding: (\$154,560)  
 Non-Tax Funding: (\$0)  
 Operations: (\$13,006)

**(\$167,566)**

#### Expenses

Grants & Transfers: \$0  
 Wages: \$91,241  
 Benefits & Remittances: \$19,492  
 Operational Costs: \$56,834  
 Contracted Services: \$0

**\$167,566**

### Municipal Administration

Staffing Level: 0.69 FTE  
 Labor Hours: 1261 Hours  
 Cost per Hour: \$54.54

Core Services:  
 Assessment & Taxation, Licensing,  
 Records Management, Municipal Clerk,  
 FOIP

#### Revenues

Tax Funding: (\$54,251)  
 Non-Tax Funding: (\$0)  
 Operations: (\$17,110)

**(\$71,361)**

#### Expenses

Grants & Transfers: \$0  
 Wages: \$58,285  
 Benefits & Remittances: \$13,076  
 Operational Costs: \$0  
 Contracted Services: \$0

**\$71,361**

### People & Community Services

Staffing Level: 1.15 FTE  
 Labor Hours: 2093 Hours  
 Cost per Hour: \$51.64

Core Services:  
 Community Events, FCSS, Bylaw, Fire,  
 Human Resources, Health & Safety  
 Emergency Management

#### Revenues

Tax Funding: (\$391,567)  
 Non-Tax Funding: (\$71,601)  
 Operations: (\$0)

**(\$463,168)**

#### Expenses

Grants & Transfers: \$168,730  
 Wages: \$88,354  
 Benefits & Remittances: \$19,721  
 Operational Costs: \$28,375  
 Contracted Services: \$157,988

**\$463,168**

**Communication & Customer Care**

Staffing Level: 0.85 FTE  
 Labor Hours: 1547 Hours  
 Cost per Hour: \$52.31

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

**Revenues**

Tax Funding: (\$80,526)  
 Non-Tax Funding: (\$0)  
 Operations: (\$0)

**(\$80,526)**

**Expenses**

Grants & Transfers: \$0  
 Wages: \$63,082  
 Benefits & Remittances: \$14,724  
 Operational Costs: \$2,000  
 Contracted Services: \$0

**\$80,526**

**Public Works (General)**

Staffing Level: 1.21 FTE  
 Labor Hours: 2201 Hours  
 Cost per Hour: \$44.38

Core Services:  
 General Public Works, Labor Pool,  
 Shared Resources

**Revenues**

Tax Funding: (\$159,161)  
 Non-Tax Funding: (\$0)  
 Operations: (\$2,000)

**(\$161,161)**

**Expenses**

Grants & Transfers: \$0  
 Wages: \$83,207  
 Benefits & Remittances: \$39,620  
 Operational Costs: \$38,334  
 Contracted Services: \$0

**\$161,161**

**Utility Services**

Staffing Level: 0.75 FTE  
 Labor Hours: 1364 Hours  
 Cost per Hour: \$48.29

Core Services:  
 Water, Sanitary, Stormwater Systems,  
 Solid Waste & Recycling

**Revenues**

Tax Funding: (\$47,006)  
 Non-Tax Funding: (\$0)  
 Operations: (\$778,628)

**(\$825,634)**

**Expenses**

Grants & Transfers: \$0  
 Wages: \$54,003  
 Benefits & Remittances: \$13,332  
 Operational Costs: \$652,078  
 Contracted Services: \$106,220

**\$825,634**



### Parks & Greenspaces

Staffing Level: 0.58 FTE  
 Labor Hours: 1063 Hours  
 Cost per Hour: \$36.33

Core Services:  
 Cemetery Operations, Park Maintenance & Landscaping, Pathway Maintenance, Rodent & Weed Control

#### Revenues

Tax Funding: (\$64,387)  
 Non-Tax Funding: (\$0)  
 Operations: (\$20,000)

**(\$84,387)**

#### Expenses

Grants & Transfers: \$0  
 Wages: \$37,697  
 Benefits & Remittances: \$8,031  
 Operational Costs: \$38,660  
 Contracted Services: \$0

**\$84,387**

### Roads & Fleet

Staffing Level: 1.01 FTE  
 Labor Hours: 1847 Hours  
 Cost per Hour: \$45.07

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

#### Revenues

Tax Funding: (\$164,285)  
 Non-Tax Funding: (\$0)  
 Operations: (\$0)

**(\$164,285)**

#### Expenses

Grants & Transfers: \$0  
 Wages: \$68,071  
 Benefits & Remittances: \$17,307  
 Operational Costs: \$78,907  
 Contracted Services: \$0

**\$164,285**

### Buildings & Facilities

Staffing Level: 0.73 FTE  
 Labor Hours: 1326 Hours  
 Cost per Hour: \$44.22

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

#### Revenues

Tax Funding: (\$205,012)  
 Non-Tax Funding: (\$0)  
 Operations: (\$32,950)

**(\$237,962)**

#### Expenses

Grants & Transfers: \$0  
 Wages: \$49,493  
 Benefits & Remittances: \$11,759  
 Operational Costs: \$176,710  
 Contracted Services: \$0

**\$237,962**

## 2024 Strategic Initiatives, Capital Projects, Capital Purchases

Strategic initiatives are activities undertaken to create service improvements, provide an enduring benefit, or manage costs.

While many (most) initiatives are completed using existing internal resources, some require additional funding to address one-time costs.

For 2024, the following strategic initiatives requiring funding are being pursued:

Name	Delivered By LOS	Cost	Funding Source
Bylaw Audit and Archiving	Administration, General	\$6,150	Grant
Policy Audit and Archiving	Administration, General	\$3,650	Grant
Municipal Strategic Plan	Council	\$14,500	Grant

Capital projects are activities undertaken to produce a new or improved tangible capital asset, such as road improvements or major facility renovations. The cost associated with these projects typically requires significant borrowing or grant funding to complete.

For 2024, the following capital projects are being pursued:

Name	Delivered By LOS	Cost	Funding Source
GIS Acquisition and Setup	Community Development	\$37,000	Grant
Water Valve Replacements	Utilities	\$70,000	Grant
Water Meter Replacements	Utilities	\$262,500	Grant
Water Plant Equipment Upg.	Utilities	\$12,500	Grant
Facility Assessments*	Buildings & Facilities	\$20,000	Grant
Road & Sidewalk Repairs*	Roads & Fleet	\$158,180	Grant

*\*Continuation of Projects Initiated in 2023, Grant Funding Carried Forward*

Capital Purchases are purchases of at least \$5,000 that result in a new tangible capital asset, such as major equipment or vehicles. For 2024, no capital purchases are being pursued.

## 2024 Provincial Education Remittances

Municipalities are required to collect and remit property taxes to the Province of Alberta for both Alberta School Foundation Fund (ASFF) and Alberta Separate Schools.

For 2024, the total Provincial remittance is \$367,252 (\$346,431 and \$20,821 respectively)

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## 2024 Town Budget Summary

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Staffing Level: 9.65 FTE  
Labor Hours: 17,565 Hours  
Cost per Hour: \$51.57

### Revenues

Tax Funding:	(\$1,511,027)	49.4% of Total Revenue
Non-Tax Funding:	(\$303,452)	9.9% of Total Revenue
Operational Revenue:	(\$877,597)	28.7% of Total Revenue
Provincial Education:	(\$367,252)	12.0% of Total Revenue

### Expenses

Wages:	\$777,803	25.4% of Total Expenses
Benefits & Remittances:	\$189,628	6.2% of Total Expenses
Contracted Services:	\$298,008	9.74% of Total Expenses
Operational Costs:	\$1,402,338	45.84% of Total Expenses
Special Initiatives:	\$24,300	0.8% of Total Expenses
Provincial Education:	\$367,252	12.0% of Total Expenses

Capital Projects: \$560,180  
Capital Purchases: \$0

Total Revenues:	(\$3,059,329)	Capital Revenues Excluded
Total Expenses:	\$3,059,329	Capital Expenses Excluded

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## 2024 Mill Rates:

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To fund operations in 2024, the Town of Irricana will need to collect \$1,511,027 in property tax revenues. Maintaining the existing 94% Residential / 6% Non-Residential split results in:

1. A decrease in the Residential / Farmland Mill Rate from 10.0081 to **10.00586**.

The average residential / farmland property (\$283,283) will pay \$2,494.36 in municipal property taxes and \$340.14 in Provincial education remittances in 2024.

2. An increase in the Non-Residential Mill Rate from 9.9377 to **10.7538**.

The average non-residential property (\$182,074) will pay \$1,723.03 in municipal property taxes and \$234.96 in Provincial education remittances in 2024.

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**Recommendation Motion(s):**

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**Option #1:**

Motion #1:       **THAT** the 2024 Town Budget be approved, as presented.

**Option #2:**

As determined by Council.

Respectfully submitted,

"Doug Hafichuk"

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Chief Administrative Officer

**ATTACHMENTS:**

Attachment 'A' – 2024 Town Budget (Consolidated Summary)

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**Item I1**

Attachment 'A' – 2024 Town Budget (Consolidated Summary)

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# 2024 Town Budget

LOS: Summary - All Lines of Service  
 Prepared On: May 14, 2024

REVENUES		Operating	Special Initiatives	Capital Projects
<b>Taxes, Grants, Donations, Transfers ---&gt;</b>		<b>\$ 2,170,348</b>	<b>\$ 24,300</b>	<b>\$ 560,180</b>
100	-	\$ -	\$ -	\$ -
101	Taxes Real Property	\$ 1,511,027	\$ -	\$ -
120	Requisition AB School Foundaiton Fund (ASFF)	\$ 346,431	\$ -	\$ -
121	Requisition AB Separate School	\$ 20,821	\$ -	\$ -
123	Requisition Rocky View Seniors	\$ 12,298	\$ -	\$ -
130	Grants Received - Operating, Conditional	\$ 32,901	\$ -	\$ -
131	Grants Received - Operating, Unconditional	\$ 101,126	\$ 24,300	\$ -
132	Grants Received - Capital, Conditional	\$ -	\$ -	\$ 560,180
133	Grants Received - Capital, Unconditional	\$ -	\$ -	\$ -
139	Grants & Funding from External Parties	\$ 38,700	\$ -	\$ -
140	Donations from External	\$ -	\$ -	\$ -
141	Franchise Fees Received	\$ 94,127	\$ -	\$ -
150	Transfer from Tax	\$ -	\$ -	\$ -
151	Transfer from Operating Account	\$ -	\$ -	\$ -
152	Transfer from Capital Account	\$ -	\$ -	\$ -
153	Transfer from Restricted Account	\$ -	\$ -	\$ -
154	Transfer from Internal Account	\$ -	\$ -	\$ -
160	Interest & Investments	\$ 13,006	\$ -	\$ -
161	GST Collection	\$ -	\$ -	\$ -
162	Suspense / Clearing	\$ -	\$ -	\$ -
163	Unearned / Deferred Revenue	\$ -	\$ -	\$ -
164	-	\$ -	\$ -	\$ -
165	-	\$ -	\$ -	\$ -
<b>Operations (Labour) ---&gt;</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
200	-	\$ -	\$ -	\$ -
201	Special Meetings of Council	\$ -	\$ -	\$ -
203	Program Admissions and Fees	\$ -	\$ -	\$ -
225	Settlements & Claims Revenue	\$ -	\$ -	\$ -
<b>Operations (Non-Labour) ---&gt;</b>		<b>\$ 864,591</b>	<b>\$ -</b>	<b>\$ -</b>
300	-	\$ -	\$ -	\$ -
310	Goods or Services Delivered	\$ 21,210	\$ -	\$ -
320	Rentals & Leases (Facility)	\$ 64,753	\$ -	\$ -
321	Rentals & Leases (Equipment and Labour)	\$ -	\$ -	\$ -
331	Penalties & Fees (Enforcement)	\$ -	\$ -	\$ -
332	Penalties & Fees (Utilities)	\$ -	\$ -	\$ -
333	Penalties & Fees (Other)	\$ -	\$ -	\$ -
340	Utilities - Gas	\$ -	\$ -	\$ -
341	Utilities - Water	\$ 377,954	\$ -	\$ -
342	Utilities - Wastewater	\$ 215,189	\$ -	\$ -
343	Utilities - Power	\$ -	\$ -	\$ -
343	Utilities - SW&R	\$ 185,484	\$ -	\$ -
350	Insurance Proceeds	\$ -	\$ -	\$ -
360	Elections Revenue	\$ -	\$ -	\$ -
<b>Contracted Services ---&gt;</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
400	-	\$ -	\$ -	\$ -
401	-	\$ -	\$ -	\$ -
402	-	\$ -	\$ -	\$ -
403	-	\$ -	\$ -	\$ -



# 2024 Town Budget

LOS: Summary - All Lines of Service

Prepared On: May 14, 2024

EXPENSES		2024 Budget	Special Initiatives	Capital Projects
<b>Taxes, Grants, Donations, Transfers ---&gt;</b>		<b>\$ 643,849</b>	<b>\$ -</b>	<b>\$ -</b>
100	-	\$ -	\$ -	\$ -
120	Remittance AB School Foundaiton Fund (ASFF)	\$ 346,431	\$ -	\$ -
121	Remittance AB Separate School	\$ 20,821	\$ -	\$ -
123	Remittance Rocky View Seniors	\$ 12,298	\$ -	\$ -
124	Remittance Provincial Policing	\$ 67,079	\$ -	\$ -
139	Grants & Funding to External Parties	\$ 101,651	\$ -	\$ -
140	Donations to External	\$ -	\$ -	\$ -
160	Interest & Investments	\$ -	\$ -	\$ -
164	Debt Servicing	\$ 90,159	\$ -	\$ -
165	Debt Write Off	\$ -	\$ -	\$ -
166	Bank Charges	\$ 5,500	\$ -	\$ -
<b>Operations (Labour) ---&gt;</b>		<b>\$ 967,431</b>	<b>\$ -</b>	<b>\$ -</b>
200	-	\$ -	\$ -	\$ -
201	Honorariums & Per Diems	\$ 41,200	\$ -	\$ -
202	Wages Permanent Full-Time	\$ 710,768	\$ -	\$ -
203	Wages Permanent Part-Time	\$ -	\$ -	\$ -
204	Wages Temporary Full-Time	\$ 12,917	\$ -	\$ -
205	Wages Temporary Part-Time	\$ 12,917	\$ -	\$ -
216	CPP Remittance	\$ 36,041	\$ -	\$ -
217	EI Remittance	\$ 13,568	\$ -	\$ -
218	WCB Expense	\$ 12,600	\$ -	\$ -
220	Group Benefit Expense	\$ 39,500	\$ -	\$ -
221	Health Spending Expense	\$ 11,250	\$ -	\$ -
222	Group Retirement Expense	\$ 50,885	\$ -	\$ -
225	Settlements & Claims Expense	\$ 15,000	\$ -	\$ -
230	Memberships and Professional Fees (Individual)	\$ 760	\$ -	\$ -
231	Memberships and Professional Fees (Organization)	\$ 3,374	\$ -	\$ -
235	Training & Development Expense (Non-Travel)	\$ 6,650	\$ -	\$ -
<b>Operations (Non-Labour) ---&gt;</b>		<b>\$ 1,125,652</b>	<b>\$ 5,500</b>	<b>\$ 10,000</b>
300	-	\$ -	\$ -	\$ -
301	Consumables	\$ 22,000	\$ -	\$ -
302	Tools & Equipment	\$ 14,500	\$ 5,500	\$ 10,000
303	Fuel & Fluids	\$ 14,000	\$ -	\$ -
305	Janitorial	\$ 21,350	\$ -	\$ -
310	Cost of Goods or Service Delivered	\$ 52,738	\$ -	\$ -
316	Technology - Software & Subscriptions	\$ 51,334	\$ -	\$ -
317	Technology - Communications & Telecom	\$ 24,891	\$ -	\$ -
320	Rentals & Leases (Facility)	\$ -	\$ -	\$ -
321	Rentals & Leases (Equipment and Labour)	\$ -	\$ -	\$ -
322	Repair & Maintenance (Non-Capital)	\$ 72,000	\$ -	\$ -
330	Advertising	\$ 1,000	\$ -	\$ -
331	Postage	\$ 7,000	\$ -	\$ -
332	Printing & Copying	\$ 1,500	\$ -	\$ -
333	Travel, Accomodation, Meals	\$ 10,975	\$ -	\$ -
340	Utilities - Gas	\$ 41,917	\$ -	\$ -
341	Utilities - Water	\$ 374,473	\$ -	\$ -
342	Utilities - Wastewater	\$ -	\$ -	\$ -
343	Utilities - Power	\$ 149,864	\$ -	\$ -
343	Utilities - SW&R	\$ 164,206	\$ -	\$ -
350	Insurance Premiums	\$ 75,904	\$ -	\$ -
351	Insurance Deductibles	\$ -	\$ -	\$ -
365	Legal	\$ 26,000	\$ -	\$ -
<b>Contracted Services ---&gt;</b>		<b>\$ 298,008</b>	<b>\$ 18,800</b>	<b>\$ 550,180</b>
400	-	\$ -	\$ -	\$ -
401	Contracted Services - Labor	\$ -	\$ -	\$ 58,180
402	Contracted Services - Material	\$ -	\$ -	\$ 320,000
403	Contracted Services - Professional Services	\$ 298,008	\$ 18,800	\$ 172,000
<b>Revenues by Type ---&gt;</b>		<b>\$ 3,035,029</b>	<b>\$ 24,300</b>	<b>\$ 560,180</b>
<b>Expenses by Type ---&gt;</b>		<b>\$ 3,035,029</b>	<b>\$ 24,300</b>	<b>\$ 560,180</b>
<b>Revenues (Cumulative) ---&gt;</b>		<b>\$ 3,619,509</b>		
<b>Expenses (Cumulative) ---&gt;</b>		<b>\$ 3,619,509</b>		

**To:** Mayor and Council  
**From:** Chief Administrative Officer  
**Date:** May 21, 2024  
**Purpose:** Request For Decision  
**Subject:** 2024 Tax Rate Bylaw

**Summary:**

Following approval of the 2024 Town Budget, the Town of Irricana is required to pass a Tax Rate Bylaw authorizing the collection of Property Taxes to fund municipal operations and collect external requisitions levied.

**Background and Discussion:**

The 2024 budget includes \$2,692,077 in operational spending, offset by \$303,452 in non-tax revenue and \$877,597 in operational revenue.

As a result, \$1,511,027 is to be raised through Property Taxes in 2024 to fund municipal operations, resulting in a Residential Mill Rate of 10.00586 and a Non-Residential Mill Rate of 10.75380.

2024 Property Tax Rate Calculations				
Assessment Class	Assessment Value	Split	Levy Total	Mill Rate
Residential / Farmland	\$ 141,953,400.00	94%	\$ 1,420,365.38	10.00586
All Other Taxable	\$ 8,430,660.00	6%	\$ 90,661.62	10.75380

**Total Levy     \$     1,511,027.00**

**Requisitions**

Municipalities are responsible for collecting revenues on behalf of specific third-party organizations. The Town of Irricana collects funds on behalf of the Alberta School Foundation Fund (ASFF), the Calgary Roman Catholic Separate School District (CRCSSD), and the Rocky View Seniors Foundation (RVSF).



For 2024, the ASFF Requisition totals \$346,431.05.

<b>2024 Alberta School Foundation Fund (ASFF)</b>			
<b>Assessment Class</b>	<b>Assessment Value</b>	<b>Rate/\$1,000</b>	<b>Levy Total</b>
Residential / Farmland	\$123,424,907.00	2.56	\$315,967.76
All Other Taxable	\$8,101,939.00	3.76	\$30,463.29

**Total Levy      \$346,431.05**

For 2024, the CRCSSD Requisition totals \$20,821.16.

<b>2024 Calgary Roman Catholic Separate School Division (CRCSSD)</b>			
<b>Assessment Class</b>	<b>Assessment Value</b>	<b>Rate/\$1,000</b>	<b>Levy Total</b>
Residential / Farmland	\$7,739,960.00	2.56	\$19,814.30
All Other Taxable	\$267,781.00	3.76	\$1,006.86

**Total Levy      \$20,821.16**

For 2024, the RVSF Requisition totals \$12,297.80.

<b>2024 Rocky View Seniors Foundation Requisition</b>			
<b>Assessment Class</b>	<b>Assessment Value</b>	<b>Rate/\$1,000</b>	<b>Levy Total</b>
All Taxable Property	\$150,384,060.00	0.00008	\$12,297.80

The 2024 Tax Rate Bylaw has been prepared to authorize the Chief Administrative Officer to levy rates of collection sufficient to fund the operations of the municipality, in accordance with the approved budget, and collect the external requisitions.

Council may give three readings to the 2024 Tax Rate Bylaw, if desired, provided that unanimous consent is given to provide a third and final reading.

If Council is not prepared to provide all three readings, Administration recommends providing first and second readings, and scheduling a Special Meeting of Council to consider third and final reading of the Bylaw.

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### **Financial Implication(s):**

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Approving the 2024 Tax Rate Bylaw, as presented, fully funds the approved 2024 Town Budget and all external requisitions.

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**Recommendation:**

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Administration recommends that the 2024 Tax Rate Bylaw (Bylaw 004:2024) be given all three readings.

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**Recommendation Motion(s):**

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**Option #1:**

Motion #1: **THAT** the 2024 Tax Rate Bylaw (Bylaw 004:2024) be read for a first time this 21<sup>st</sup> day of May, 2024.

AND

Motion #2: **THAT** the 2024 Tax Rate Bylaw (Bylaw 004:2024) be read for a second time this 21<sup>st</sup> day of May, 2024.

AND

Motion #3: **THAT** unanimous consent be given for a third and final reading this 21<sup>st</sup> day of May, 2024.

AND

Motion #4: **THAT** the 2024 Tax Rate Bylaw (Bylaw 004:2024) be read for a third and final time this 21<sup>st</sup> day of May, 2024.

**Option #2:**

As determined by Council.

Respectfully submitted,

"Doug Hafichuk"

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Chief Administrative Officer

**ATTACHMENTS:**

Attachment 'A' – 2024 Tax Rate Bylaw (Bylaw 004:2024)

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**Item I2**

Attachment 'A' – 2024 Tax Rate Bylaw (Bylaw 004-2024)

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# BYLAW 004:2024

**A bylaw of the Town of Irricana, in the Province of Alberta, for the purpose of authorizing the rates of taxation to be levied against assessable property within the Town of Irricana for the 2024 Taxation Year.**

**WHEREAS** the Council of the Town of Irricana is required each year to levy on the assessed value of all property, tax rates sufficient to meet the estimated expenditures and the requisitions;

**AND WHEREAS** the Council of the Town of Irricana is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the Municipal Government Act;

**AND WHEREAS** the Town of Irricana has prepared and adopted detailed estimates of the municipal revenues and expenditures as required at the May 21, 2024 Regular Meeting of Council;

**AND WHEREAS** the estimated expenditures and transfers in the approved 2024 Town Budget for 2024 totals \$2,692,077;

**AND WHEREAS** the estimated municipal revenues and transfers from all sources other than taxation in the 2024 Town Budget for 2024 totals \$1,181,050 and the balance of \$1,511,027 is to be raised by general municipal taxation;

**AND WHEREAS** the requisitions are;

## Education – Residential / Farmland

Alberta School Foundation Fund (ASFF)	\$315,967.76
Calgary Roman Catholic Separate School Division (CRCSSD)	\$19,814.30

## Education – Non-Residential

Alberta School Foundation Fund (ASFF)	\$30,463.29
Calgary Roman Catholic Separate School Division (CRCSSD)	\$1,006.86

## Other

Rocky View Seniors Foundation (RVSF)	\$12,297.80
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**AND WHEREAS** the assessed value of all taxable property shown on the assessment roll is;

## Assessment Class

Residential and Farmland	\$141,953,400.00
Non-Residential	\$8,430,660.00
<b>Total</b>	<b>\$150,384,060.00</b>

**AND THEREFORE** under the authority of the Municipal Government Act, the Council of the Town of Irricana, in the Province of Alberta, enacts as follows:

**Title**

1. This Bylaw may be cited as the “**2024 Tax Rate Bylaw**”

**Definitions**

2. In this Bylaw, the following definitions apply:
  - a. “**Chief Administrative Officer**” means the Chief Administrative Officer of the Town of Irricana or their authorized delegate;
  - b. “**Municipal Government Act**” means the Municipal Government Act, RSA 2000, c M-26, as amended or replaced from time to time.

**Effect**

3. The Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all property shown on the assessment roll of the Town of Irricana:

<b>Municipal</b>					
<b>Assessment Class</b>	<b>Assessment Value</b>	<b>Split</b>	<b>Levy Total</b>	<b>Mill Rate</b>	<b>Tax Rate</b>
Residential & Farmland	\$ 141,953,400.00	94%	\$ 1,420,365.38	10.00586	0.01000586
Non-Residential	\$ 8,430,660.00	6%	\$ 90,661.62	10.75380	0.01075380
<b>Totals</b>	<b>\$ 150,384,060.00</b>		<b>\$ 1,511,027.00</b>		

<b>Alberta School Foundation Fund (ASFF)</b>					
<b>Assessment Class</b>	<b>Assessment Value</b>		<b>Levy Total</b>	<b>Mill Rate</b>	<b>Tax Rate</b>
Residential & Farmland	\$ 123,424,907.00		\$ 315,967.76	2.56000	0.00256000
Non-Residential	\$ 8,101,939.00		\$ 30,463.29	3.76000	0.00376000
<b>Totals</b>	<b>\$ 131,526,846.00</b>		<b>\$ 346,431.05</b>		

<b>Calgary Roman Catholic Separate School Division (CRCSSD)</b>					
<b>Assessment Class</b>	<b>Assessment Value</b>		<b>Levy Total</b>	<b>Mill Rate</b>	<b>Tax Rate</b>
Residential & Farmland	\$ 7,739,960.00		\$ 19,814.30	2.56000	0.00256000
Non-Residential	\$ 267,781.00		\$ 1,006.86	3.76000	0.00376000
<b>Totals</b>	<b>\$ 8,007,741.00</b>		<b>\$ 20,821.16</b>		

Rocky View Seniors Foundation (RVSF)				
Assessment Class	Assessment Value	Levy Total	Mill Rate	Tax Rate
All Taxable Property	\$ 150,384,060.00	\$ 12,297.80	0.000082	0.000000082
<b>Totals</b>	<b>\$ 150,384,060.00</b>	<b>\$ 12,297.80</b>		

**Minimum Tax**

- The minimum amount payable as property tax for general municipal purposes shall be \$500.00 per parcel.
- Property designated as Rural Buffer shall be exempt from minimum tax and shall be subject to the assessed amount only, including the municipal portion and all requisitions.

**Severability**

- If any provision of this Bylaw is declared invalid for any reason by a court of competent jurisdiction, all other provisions of the Bylaw will remain valid and enforceable.

**Effective Date**

- Bylaw 004:2024*, being the *2024 Tax Rate Bylaw*, is passed when it receives third reading and is signed pursuant to the *Municipal Government Act*.

READ A FIRST TIME this 21 day of May 2024.

READ A SECOND TIME this 21 day of May 2024.

UNANIMOUS CONSENT for THIRD READING given this 21 day of May 2024.

READ A THIRD TIME this 21 day of May 2024.

\_\_\_\_\_  
 Jim Bryson  
 Mayor

\_\_\_\_\_  
 Doug Hafichuk  
 Chief Administrative Officer

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**To:** Mayor and Council  
**From:** Chief Administrative Officer  
**Date:** May 21, 2024  
**Purpose:** Request for Decision  
**Subject:** 2024 Master Rates Bylaw (Bylaw 005:2024)

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## **Summary:**

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The Master Rates Bylaw identifies various services provided by the Municipality and the rates charged for their delivery. This report modifies fees levied for Solid Waste and Recycling Collection.

## **Background and Discussion:**

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Municipal property taxes are typically levied to fund community-level services and programming, with services that typically benefit individuals or groups funded through user fees. The Master Rates Bylaw describes the various goods and services provided by the Town and establishes related fees for each.

### **Changes to Coincide with 2024 Town Budget**

A comprehensive update to the Master Rates Bylaw was approved by Council on April 2, 2024, however, through the preparation the 2024 Town Budget, it was identified that rates for Solid Waste and Recycling required alteration, including:

Solid Waste Collection rates have changed from \$32.69 to \$36.50 (Bi-Monthly).

Recycling Collection rates have changed from \$21.79 to 25.50 (Bi-Monthly).

## **Financial Implication(s):**

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The cumulative impact of the changes is \$3.57 per month for customers receiving monthly utility bills, or \$7.14 for those receiving bi-monthly utility bills.

The changes provide approximately \$22,300 in additional revenue to help cover costs incurred from fuel surcharges, increased tipping fees, and improper bin usage.

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**Recommendation:**

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Administration recommends that the 2024 Master Rates Bylaw (Bylaw 005:2024) be given all three readings.

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**Recommendation Motion(s):**

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**Option #1:**

Motion #1: **THAT** the 2024 Master Rates Bylaw (Bylaw 005:2024) be read for a first time this 21<sup>st</sup> day of May, 2024.

AND

Motion #2: **THAT** the 2024 Master Rates Bylaw (Bylaw 005:2024) be read for a second time this 21<sup>st</sup> day of May, 2024.

AND

Motion #3: **THAT** unanimous consent be given for a third and final reading this 21<sup>st</sup> day of May, 2024.

AND

Motion #4: **THAT** the 2024 Master Rates Bylaw (Bylaw 005:2024) be read for a third time this 21<sup>st</sup> day of May, 2024.

**Option #2:**

As determined by Council.

Respectfully submitted,

“Doug Hafichuk”

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Chief Administrative Officer

**ATTACHMENTS:**

Attachment 'A' – 2024 Master Rates Bylaw (Bylaw 005:2024)

Attachment 'B' – 2024 Master Rates Bylaw Schedule 'A'



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**Item I3**

Attachment 'A' – 2024 Master Rates Bylaw (Bylaw 005:2024)

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# BYLAW 005:2024

**A bylaw of the Town of Irricana, in the Province of Alberta, for the purpose of establishing rates and fees for the provision of various municipal goods and services.**

**WHEREAS** pursuant to the Municipal Government Act, RSA 2000, c M-26, and amendments thereto Council may fix charges for the goods and services listed in the attached schedule;

**AND WHEREAS** the Town of Irricana receives requests for the provision of such goods and services;

**AND WHEREAS** the Town of Irricana deems it desirable to request payment for the provision of such goods and services;

**AND THEREFORE** the Municipal Council of the Corporation of the Town of Irricana, duly assembled in Council, enacts as follows:

## **Title**

1. This Bylaw may be cited as the “2024 *Master Rates Bylaw*”

## **Definitions**

2. In this Bylaw, the following definitions apply:
  - a. “**Chief Administrative Officer**” means the Chief Administrative Officer of the Town of Irricana or their authorized delegate;
  - b. “**Municipal Government Act**” means the Municipal Government Act, RSA 2000, c M-26, as amended or replaced from time to time.

## **Effect**

3. The Town of Irricana establishes the rates and fees set out in Schedule ‘A’ attached to and forming part of this Bylaw.
4. The Chief Administrative Officer may waive or excuse an individual from paying all or part of a rate or fee set out in Schedule ‘A’ of the Bylaw if, in the opinion of the Chief Administrative Officer:
  - a. Facts were not disclosed which should have been disclosed at the time the fee was considered;
  - b. Extenuating circumstances warrant a waiver or excusal.

### **Severability**

5. If any provision of this Bylaw is declared invalid for any reason by a court of competent jurisdiction, all other provisions of the Bylaw will remain valid and enforceable.

### **Repeal of Bylaw(s)**

6. *Bylaw 002-2024* being the *Master Rates Bylaw*, is repealed upon this Bylaw passing and coming into full force and effect.

### **Effective Date**

7. *Bylaw 005:2024*, being the *2024 Master Rates Bylaw*, is passed when it receives third reading and is signed pursuant to the *Municipal Government Act*.

READ A FIRST TIME this 21 day of May 2024.

READ A SECOND TIME this 21 day of May 2024.

UNANIMOUS CONSENT for THIRD READING given this 21 day of May 2024.

READ A THIRD TIME this 21 day of May 2024.

\_\_\_\_\_  
Jim Bryson  
Mayor

\_\_\_\_\_  
Doug Hafichuk  
Chief Administrative Officer

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**Item I3**

Attachment 'B' – 2024 Master Rates Bylaw Schedule 'A'

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# 2024 Master Rates Bylaw - Schedule 'A'

## ADMINISTRATION and COMMON SERVICES

### LABOUR and MEETINGS

Special Meeting of Council	\$ 500.00	Each
Special Meeting of Committee of the Whole	\$ 350.00	Each
Municipal Planning Commission (MPC) Meeting	\$ 500.00	Each, Min. Actual Costs and Administrative Time
Administrative Labour Rate (Regular Hours)	\$ 30.00	Each, per half hour
Administrative Labour Rate (Off Hours)	\$ 50.00	Each, per half hour
Public Works Labour Rate (Regular Hours)	\$ 30.00	Each, per half hour
Public Works Labour Rate (Off Hours)	\$ 50.00	Each, per half hour

### LICENSING FEES

<i>Business License - Hawker/Peddler/Vendor</i>	\$ 25.00	Monthly
<i>Business License - Non-Resident</i>	\$ 100.00	Annually
<i>Business License - Home Occupation (Renewal)</i>	\$ 50.00	Annually
<i>Business License - Store Front</i>	\$ 50.00	Annually
<i>Animal License - Dog or Cat (Altered)</i>		Veterinarian Record Required
<i>Before Jan 31 Each Year</i>	\$ 20.00	Annually
<i>After Jan 31 Each Year</i>	\$ 30.00	Annually
<i>Animal License - Dog or Cat (Unaltered)</i>		
<i>Before Jan 31 Each Year</i>	\$ 30.00	Annually
<i>After Jan 31 Each Year</i>	\$ 45.00	Annually
<i>Animal License - Replacement Tag</i>	\$ 10.00	Each

### DOCUMENTS and RECORDS

<i>Town Technical Reports</i>	\$ 150.00	Each
<i>Municipal Development Plan</i>	\$ 50.00	Each
<i>Land Use Bylaw</i>	\$ 50.00	Each
<i>Tax Certificate</i>	\$ 50.00	Each
<i>Tax Roll Search</i>	\$ 50.00	Each
<i>Tax Assessment Search</i>	\$ 75.00	Each
<i>Property Compliance Stamp - Residential</i>	\$ 75.00	Each
<i>Property Compliance Stamp - Non-Residential</i>	\$ 100.00	Each

### PENALTIES, FEES, and NOTIFICATIONS

<i>Non-Sufficient Funds (NSF)</i>	\$ 40.00	Each
<i>Credit Card Service Fee</i>	2%	Transaction Total (Incl. Tax)
<i>Interest on Overdue Account Receivables</i>	2%	Balance Owning, Monthly
<i>Property Tax Arrears Penalty</i>	\$ -	See <i>Property Tax Penalty Bylaw</i>
<i>Utility Arrears Penalty</i>	\$ -	See <i>Utility Arrears Penalty Bylaw</i>
<i>Tax Notification Letter</i>	\$ 75.00	Each, Minimum. Actual Costs and Administrative Time
<i>Tax Recovery Letter</i>	\$ 75.00	Each, Minimum. Actual Costs and Administrative Time
<i>Accounts Sent to Collection (Surcharge)</i>	15%	Total Balance Owning

### FREEDOM OF INFORMATION / ACCESS TO INFORMATION

<i>Records Search / FOIP - Personal</i>	\$ -	Each
<i>Records Search / FOIP - Initial Fee</i>	\$ 25.00	Each
<i>Records Search / FOIP - Continuing Request</i>	\$ 50.00	Each
<i>Records Search / FOIP - Processing Costs (if Over \$150)*</i>	\$ -	Each, Estimate to be Provided

\*50% Payment Required Prior to Search

\*Balance Due Upon Delivery, Actual Costs

# 2024 Master Rates Bylaw - Schedule 'A'

## UTILITY SERVICES

### WATER SERVICES

<i>Sanitary System Connection</i>	\$ 200.00	Each, Minimum. Actual Costs and Administrative Time
<i>Water Meter Connection</i>	\$ 200.00	Each, Meter at Cost
<i>Water Meter Replacement</i>	\$ 200.00	Each, Meter at Cost
<i>Water Service Disconnect (800am - 400pm, Mon-Fri)</i>	\$ 75.00	Each, Minimum. Actual Costs and Administrative Time
<i>Water Service Disconnect (Off Hours)</i>	\$ 150.00	Each, Minimum. Actual Costs and Administrative Time
<i>Water Service Reconnection (800am - 400pm, Mon-Fri)</i>	\$ 75.00	Each, Minimum. Actual Costs and Administrative Time
<i>Water Service Reconnection (Off Hours)</i>	\$ 150.00	Each, Minimum. Actual Costs and Administrative Time

### CONSUMPTION CHARGES

<i>Water</i>	\$ 5.09	Cubic Meter
<i>Wastewater</i>	\$ 3.22	Cubic Meter (Billed at 90% of Water Consumption)
<i>Potable Water</i>	\$ 25.00	Each, Minimum, \$7.25 per Cubic Meter
<i>Non-Potable Water</i>	\$ 25.00	Each, Minimum, \$5.25 per Cubic Meter

### SOLID WASTE and RECYCLING

<i>Garbage Collection</i>	\$ 36.50	Bi-Monthly
<i>Recycling Collection</i>	\$ 25.50	Bi-Monthly
<i>Extra Bags - Curbside Collection</i>	\$ 5.00	Per Tag (Available at Town Office)

## COMMUNITY HALL

### DAY RENTALS

<i>General Purpose*</i>	\$ 400.00	Per Day
<i>Fundraisers*</i>	\$ 200.00	Per Day
<i>Funerals and Memorials*</i>	\$ 200.00	Per Day
<i>*Plus \$100 Hall Inspection / Setup Fee</i>		
<i>Audio / Video System (\$500 Damage Deposit Required)</i>	\$ 100.00	Per Use
<i>Small Upper Floor Meeting Room</i>	\$ 100.00	Per Use
<i>Kitchen User Fee</i>	\$ 200.00	Per Use

*20% Discount for Residents*

*50% Discount for Registered Non-Profit and Local Service Groups*

## CEMETERY

### PURCHASES and SERVICES

<i>Plot Purchase</i>	\$ 500.00	Each
<i>Opening and Closing - Casket</i>	\$ 500.00	Each
<i>Opening and Closing - Urn</i>	\$ 250.00	Each
<i>Weekend or Holiday Premium</i>	\$ 250.00	Each
<i>Perpetual Maintenance Fee - All Internments</i>	\$ 350.00	Per Plot

# 2024 Master Rates Bylaw - Schedule 'A'

PROPERTY and DEVELOPMENT		
<b>PRE-APPLICATION CONSULTATIONS</b>		
<i>Resident Consultation - Initial (30 Minutes)</i>	\$ -	Each
<i>Resident Consultation - Extended (30 Minutes)</i>	\$ 40.00	Each
<i>Subdivision</i>	\$ 500.00	Each, Minimum. Actual Costs and Administrative Time
<i>Redesignation</i>	\$ 500.00	Each, Minimum. Actual Costs and Administrative Time
<b>DEVELOPMENT APPLICATIONS</b>		
<i>Development Permit - Minor, Permitted Use</i>	\$ 40.00	Each
<i>Development Permit - Minor, Discretionary Use</i>	\$ 80.00	Each
<i>Development Permit - Intermediate, Permitted Use</i>	\$ 80.00	Each
<i>Development Permit - Intermediate, Discretionary Use</i>	\$ 120.00	Each
<i>Development Permit - Major, Permitted Use</i>	\$ 120.00	Each
<i>Development Permit - Major, Discretionary Use</i>	\$ 160.00	Each
<i>Demolition Permit</i>	\$ 120.00	Each
<i>Adjustment for Development Without Permit</i>	150%	of All Applicable Fee(s)
<b>LAND USE</b>		
<i>Area Structure Plan</i>	\$ 3,500.00	Each, Minimum. Actual Costs and Administrative Time
<i>Area Structure Plan - Amendment</i>	\$ 1,750.00	Each, Minimum. Actual Costs and Administrative Time
<i>Conceptual Plan</i>	\$ 2,500.00	Each, Minimum. Actual Costs and Administrative Time
<i>Conceptual Plan - Amendment</i>	\$ 1,250.00	Each, Minimum. Actual Costs and Administrative Time
<i>Amendment - Municipal Development Plan</i>	\$ 1,500.00	Each, Minimum. Actual Costs and Administrative Time
<i>Amendment - Land Use Bylaw</i>	\$ 1,750.00	Each, Minimum. Actual Costs and Administrative Time
<i>Land Use (Zoning) Confirmation</i>	\$ 40.00	Each, Minimum. Actual Costs and Administrative Time
<i>Change of Permitted Use (Same Land Use District)</i>	\$ 80.00	Each, Minimum. Actual Costs and Administrative Time
<b>PROPERTY and DEVELOPMENT APPEALS</b>		
<i>Appeal - Property Tax Assessment (Residential &amp; Farmland)</i>	\$ 125.00	Each
<i>Appeal - Property Tax Assessment (Other)</i>	\$ 225.00	Each
<i>Appeal - Decision of Development Authority, by Landowner</i>	\$ 300.00	Each, Minimum. Actual Costs and Administrative Time
<i>Appeal - Decision of Development Authority, by Affected Party</i>	\$ 300.00	Each, Minimum. Actual Costs and Administrative Time
<i>Appeal - Stop Work Order Issued by Development Authority</i>	\$ 300.00	Each, Minimum. Actual Costs and Administrative Time
<b>GENERAL PROPERTY and DEVELOPMENT SERVICES</b>		
<i>Lot Endorsement</i>	\$ 250.00	Each
<i>Discharge Caveats</i>	\$ 100.00	Each, Minimum. Actual Costs and Administrative Time
<i>Third-Party Legal or Technical Review</i>	\$ 500.00	Each, Minimum. Actual Costs and Administrative Time
<i>Compliance Review - Initial</i>	\$ -	Each, Per Permit
<i>Compliance Review - Additional</i>	\$ 80.00	Each, Per Permit
<b>PERFORMANCE SECURITIES</b>		
<i>Security - Minor, Permitted Use</i>	\$ -	Each, Per Permit
<i>Security - Minor, Discretionary Use</i>	\$ -	Each, Per Permit
<i>Security - Intermediate, Permitted Use</i>	\$ 750.00	Each, Per Permit
<i>Security - Intermediate, Discretionary Use</i>	\$ 750.00	Each, Per Permit
<i>Security - Major, Permitted Use</i>	\$ 1,500.00	Each, Per Permit
<i>Security - Major, Discretionary Use</i>	\$ 1,500.00	Each, Per Permit
<i>Security - Discretionary</i>	15%	TIC, As Determined by Development Authority