



SPECIAL MEETING OF COUNCIL

Council Chambers, Irricana Centennial Centre, 222 2 Street

Date: December 9, 2024 **Time:** 7:00PM

A. ATTENDANCE

B. CALL TO ORDER

C. AGENDA

D. PRESENTATIONS

E. MINUTES

Item E1: Minutes from December 2, 2024 Regular Meeting of Council

F. CORRESPONDENCE FROM PREVIOUS MEETING

G. COMMITTEE REPORTS

H. OLD BUSINESS

I. NEW BUSINESS

Item I1: 2025 Interim Town Budget

J. COMMUNICATION / INFORMATION

K. COUNCILLOR UPDATE

L. CLOSED SESSION

M. ADJOURN

Item E1

Minutes from December 2, 2024 Regular Meeting of Council

REGULAR MEETING OF COUNCIL

Council Chambers, Irricana Centennial Centre, 222 2 Street

Date: December 02, 2024 Time: 7:00PM

A. ATTENDANCE

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

B. CALL TO ORDER

The meeting was called to order by Mayor Bryson at 7:00 pm.

C. AGENDA

- (i) Item C1: Adopt Agenda
158:24 Moved by Deputy Mayor McAree to adopt the Agenda, as presented.
CARRIED

D. PRESENTATIONS

- (i) Item D1: Irricana & District Agricultural Society
Presentation from 7:00 pm to 7:17 pm
Presenters left the meeting at 7:18 pm

E. MINUTES

- (i) Item E1: Minutes of the Regular Meeting of Council for November 04, 2024
159:24 Moved by Councillor Fleming to accept the Minutes of the Regular Meeting of Council for November 04, 2024, as presented.
CARRIED

F. CORRESPONDENCE FROM PREVIOUS MEETING

- (i) None

G. COMMITTEE REPORTS

- (i) Item G1: Community Futures Wild Rose (Councillor Sim) (*w/Item J1*)

H. OLD BUSINESS

- (i) None

I. NEW BUSINESS

- (i) Item I1: Council & Committee Meeting Schedule

160:24 Moved by Councillor Fleming that the 2025 Council and Committee Meeting Schedule be adopted, as presented.
CARRIED

- (ii) Item I2: Utility Costs and Federal Carbon Tax

161:24 Moved by Deputy Mayor McAree that Administrations report be received for information.
CARRIED

- (iii) Item I3: Private Use of Public Resources (*Response to Motions 165:23 103:24*)

162:24 Moved by Councillor Fleming that the Committee of the Whole give further consideration on a municipal fee-for-service model at its March 2025 meeting.
CARRIED

163:24 Moved by Councillor Sim that Administration's report be received for information.
CARRIED

Mayor Bryson called for a five minute recess at 8:14 pm
Mayor Bryson reconvened the meeting 8:18 pm

- (iv) 2025 Master Rates Bylaw (Bylaw 008:2024)

164:24 Moved by Deputy Mayor McAree that the 2025 Master Rates Bylaw (Bylaw 008:2024) be read for a first time this 2nd day of December 2024.
CARRIED

165:24 Moved by Councillor Sim that the 2025 Master Rates Bylaw (Bylaw 008:2024) be read for a second time this 2nd day of December 2024.
CARRIED

166:24 Moved by Mayor Bryson that the 2025 Master Rates Bylaw (Bylaw 008:2024) be given unanimous consent for a third and final reading this 2nd day of December 2024.

CARRIED

167:24 Moved by Councillor Fleming that the 2025 Master Rates Bylaw (Bylaw 008:2024) be read for a third and final time this 2nd day of December 2024.

CARRIED

(v) Chief Administrative Officer Report

168:24 Moved by Deputy Mayor McAree that the Chief Administrative Officer Report be received for information.

CARRIED

J. COMMUNICATION / INFORMATION

- (i) Item J1: 2025 Community Futures Campaign (*w/Item G1*)
- (ii) Item J2: Joint Municipal Policing Committees
- (iii) Item J3: Marigold Library Update
- (iv) Item J4: Motion Tracker

K. COUNCILLOR UPDATE

- (i) Roundtable Discussion

L. CLOSED SESSION

169:24 Moved by Mayor Bryson that Council go into Closed Session at 9:13 pm to discuss the following:

- (i) Item L1: Legal update, Closed as per Sections 24(1) and 27(1) of the Freedom of Information and Protection of Privacy Act;
AND
- (ii) Item L2: Briefing on Servicing and Contracting Strategy, as per Sections 24(1) and 25(1) of the Freedom of Information and Protection of Privacy Act.

170:24 Moved by Mayor Bryson that Council reconvene to the public portion of the meeting at 9:42 pm.

M. ADJOURN

- (i) Adjournment

171:24 Moved by Councillor Fleming to adjourn the meeting at 9:42 pm.

CARRIED

Jim Bryson
Mayor

Doug Hafichuk
Chief Administrative Officer

To: Mayor and Council
From: Chief Administrative Officer
Date: December 9, 2024
Purpose: Request for Decision
Subject: 2025 Interim Town Budget

Background and Discussion:

Interim budgets are essential for municipalities, offering a substantive overview of intended fiscal priorities while ensuring operational continuity until the final budget is passed in the Spring. The 2025 Interim Town Budget reflects anticipated revenues and expenditures but acknowledges the need for flexibility as external factors, such as Provincial Education Tax remittance requirements, are clarified.

A comprehensive interim budget supports Council in approving high-value initiatives while allowing time for further refinement of less urgent items. This approach mitigates the risks associated with overly simplistic interim budgets that rely on generalized assumptions (e.g., "Copy, Paste, Add 2%"), which can misrepresent the municipality's fiscal reality and necessitate significant course corrections during Spring Finalization.

This shift helps Irricana overcome some of the more impactful challenges of the previous model, including:

Service Delivery Constraints

A finalized budget passed in late Spring reduces the time available to implement initiatives, increasing difficulty in delivering services as planned and risking underutilization of tax revenue.

Unrealistic Assumptions

Traditional interim budgets have often perpetuated fiscal patterns that fail to reflect current realities, making necessary adjustments during Spring Finalization more disruptive and difficult to address.

Opportunity for Informed Decision-Making

A detailed interim budget allows Council to focus on approving initiatives of clear value while deferring or refining others before committing to them in the finalized budget.

Administrative Strain

Completing comprehensive budgets under tight deadlines strains resources, increasing the risk of oversights or inefficiencies in both fiscal planning and operational execution.

That the Town of Irricana is positioned to adopt a more traditional and effective budgeting schedule is indicative of the progress made over the past two years and demonstrates a continuous commitment to improvement.

2024 Successes and Challenges

Acknowledging the Town of Irricana's 2024 successes and challenges provide valuable insights into its progress as a *rapidly improving, community-focused municipality*.

Over the past year, Council and Administration have made significant strides in achieving strategic goals and improving service delivery. Notably, the completion of the 2024–2028 Council Strategic Plan has created a clear roadmap for the future, identifying key community priorities, actionable strategies for implementation, and timelines to ensure accountability. This foundational work will guide decision-making and resource allocation in the years to come.

Operational improvements in 2024 also highlight the Town's commitment to efficiency and fiscal responsibility. For example, replacing outdated phone systems not only enhanced communication and responsiveness but also delivered substantial annual savings of \$10,000.

Similarly, transitioning from Muniware to a more functional and cost-effective accounting system, R&R Symphony, is poised to streamline financial management, dramatically improve budgeting and reporting capabilities, while reducing costs by \$5,000 annually in 2025 and \$15,000 annually by 2027. These changes reflect a proactive approach to modernizing business systems while minimizing costs.

Pragmatic approaches to cashflow management, such as the move to monthly utility billing, have improved financial flexibility by unlocking \$50,000 that can now be directed toward programs and services without placing additional burden on ratepayers, and the introduction of the Tax Installment Payment Plan (TIPP), which begins January 1, 2025, will simplify property tax payments for residents, improve municipal cashflows, and help combat delinquency.

Revised Town Office hours have also increased service availability while improving staff work-life balance and saving \$25,000 annually. Adjustments to Public Works scheduling have reduced overtime costs and provided staff with valuable recovery time, all without compromising service levels.

In addition, the Irricana Recreation Centre now offers new drop-in programs, registered programming, and space rentals, providing valuable services to the community in a way that avoids added costs for ratepayers.

Lastly, refinement of the Tri-Community Peace Officer Agreement with Acme and Beiseker has ensured consistent bylaw enforcement while resource-sharing agreements have reduced FCSS-related labor costs, maximizing funds used for programming. Peering into the future, exploratory discussions on a joint wastewater treatment facility have been encouraging, potentially paving the way for significant regional cost savings in both capital and operations.

2024 was not without its challenges though. External factors, such as rising utility and insurance costs, have placed considerable pressure on municipal finances. Despite reducing natural gas consumption by over 10% since 2022, heating costs have risen sharply due to annual increases in the Federal Carbon Tax, which now accounts for more than 33% of heating expenses and is projected to reach 50% (\$24,600) by 2027. Similarly, insurance premiums rose by \$19,000 in 2024, driven by market trends and a prior major claim.

Provincial downloading of costs and responsibilities also remain an ongoing concern. While direct financial impacts, such as the \$22,000 increase in RCMP costs experienced in 2024 are troublesome, additional administrative burdens from expanded reporting and communication expectations further strain the Town's limited resources and take resources away from service delivery.

Cumulatively, these challenges highlight the importance of maintaining adaptive strategies, careful financial management, and collaborative approaches to overcome external pressures and delivering value to residents.

Final Thoughts

The 2025 Interim Budget reflects significant progress toward a traditional and effective budgeting model while addressing both ongoing challenges and the successes achieved in 2024.

The Town's disciplined fiscal approach has achieved a modest year-over-year decrease in spending while expanding core services. With previous initiatives now delivering results, more funding is available to re-invest into programming and enhancing services without increasing taxes.

Looking ahead, existing property tax revenues remain sufficient to meet current municipal objectives, barring significant external pressures. By balancing prudent spending with value creation, Council has increased flexibility to allocate resources effectively, and address priorities while ensuring financial stability.

Approving this budget will ensure the Town continues delivering services and pursuing strategic priorities with transparency and fiscal prudence.

Municipal Comparisons

Alberta Municipal Affairs collects annual statistical information from all municipalities in the Province (approximately 350) and provides it 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 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 001. 2022 reported data is used throughout, although 2023 Tax Rates have been included for the Town of Irricana.

Routinely comparing our community to its provincial peers, even across different geographic locations, offers valuable insights and supports effective decision-making. Comparing finances, services, and operations highlights strengths and areas for improvement while uncovering innovative solutions to shared challenges. Specific benefits of this approach include:

- **Accountability:** Demonstrating alignment with peers assures residents of efficient operations and good value for money.
- **Learning from Others:** Insights from municipalities facing similar pressures—such as rising costs or demographic changes—can inspire local strategies.
- **Preparing for Growth:** Understanding how others handle growth or shifts helps anticipate and plan for similar scenarios.
- **Advocacy and Collaboration:** Identifying common challenges strengthens collective efforts to influence provincial policies or industry practices.
- **Avoiding Insularity:** Broad comparisons prevent echo chambers and encourage learning from diverse approaches.

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
Average		58.7	1175.6	9.1	10.4	16.8	3665.4	3433.3	525.7
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 001 – Peer Municipalities for the Town of Irricana

2025 Interim Town Budget

Budget Philosophy

The Town of Irricana focuses on delivering high-value services to residents, emphasizing a financial philosophy distinct from profit-driven organizations.

Rather than seeking profit, the Town prioritizes **value creation**, balancing the cost of services with the benefits they provide to ratepayers. While cost efficiency is important, decisions are guided by the goal of maximizing the impact and benefit of every dollar spent.

To fund its services, assets, and resources effectively, the Town manages a variety of revenue sources, including grants and local taxation. Beyond specialty grants targeted for specific initiatives, the Town's primary revenue streams include:

1. **Local Government Fiscal Framework (LGFF):** Provincial funding to support both operations and capital spending.
2. **Canada Community-Building Fund (CCBF):** Federal funding focused on capital projects, with limited applicability for operational costs.
3. **External Revenues:** Income from user fees, consumption charges, and contributions from external organizations.
4. **Property Tax:** Levies on property owners based on assessed property values.

The 2025 Interim Town Budget strategically applies these funding sources according to the following principles:

1. **Prioritize External Funding:** Restricted grants like LGFF or CCBF are used first to fund eligible activities, ensuring no grant opportunities are wasted.
2. **Leverage User Fees:** Services that provide direct individual benefits, such as water usage or facility rentals, are funded through corresponding user fees and charges.
3. **Use Property Taxes Strategically:** Tax revenue is reserved for services benefiting the entire community, such as parks, community events, and general maintenance, only when other funding options are unavailable.

This structured approach ensures the Town's services are adequately funded while minimizing the property tax burden on residents. By aligning funding decisions with these principles, the Town continues to deliver valuable services and programs in a fiscally responsible manner.

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.

Administration (General)			
Staffing Level:	0.52 FTE	<i>Core Services:</i>	
Labor Hours:	942 Hours	General Administration, Labor Pool,	
Cost per Hour:	\$55.16	Shared Resources	
Revenues		Expenses	
Tax Funding:	(\$-35,691)	Grants & Transfers:	\$0
Non-Tax Funding:	(\$195,780)	Wages:	\$40,500
Operations:	(\$11,803)	Benefits & Remittances:	\$11,459
		Operational Costs:	\$104,933
		Contracted Services:	\$15,000
	(\$171,892)		\$171,892

Council

Staffing Level: 0.20 FTE
 Labor Hours: 364 Hours
 Cost per Hour: \$81.15

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

Revenues

Tax Funding: (\$79,566)
 Non-Tax Funding: (\$0)
 Operations: (\$0)

(\$79,566)

Expenses

Grants & Transfers: \$0
 Wages: \$65,143
 Benefits & Remittances: \$5,594
 Operational Costs: \$8,829
 Contracted Services: \$0

\$79,566

Office of the CAO

Staffing Level: 0.25 FTE
 Labor Hours: 455 Hours
 Cost per Hour: \$71.22

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

Revenues

Tax Funding: (\$58,405)
 Non-Tax Funding: (\$0)
 Operations: (\$0)

(\$58,405)

Expenses

Grants & Transfers: \$0
 Wages: \$27,624
 Benefits & Remittances: \$4,781
 Operational Costs: \$26,000
 Contracted Services: \$0

\$58,405

Community Development

Staffing Level: 0.45 FTE
 Labor Hours: 819 Hours
 Cost per Hour: \$72.47

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

Revenues

Tax Funding: (\$56,034)
 Non-Tax Funding: (\$0)
 Operations: (\$3,315)

(\$59,349)

Expenses

Grants & Transfers: \$0
 Wages: \$51,589
 Benefits & Remittances: \$7,760
 Operational Costs: \$0
 Contracted Services: \$0

\$59,349

Corporate Services

Staffing Level: 1.14 FTE
 Labor Hours: 2002 Hours
 Cost per Hour: \$55.94

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

Revenues

Tax Funding: (\$148,674)
 Non-Tax Funding: (\$0)
 Operations: (\$15,750)

(\$164,424)

Expenses

Grants & Transfers: \$0
 Wages: \$92,212
 Benefits & Remittances: \$19,777
 Operational Costs: \$52,435
 Contracted Services: \$0

\$164,424

Municipal Administration

Staffing Level: 0.55 FTE
 Labor Hours: 1001 Hours
 Cost per Hour: \$62.99

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

Revenues

Tax Funding: (\$48,042)
 Non-Tax Funding: (\$0)
 Operations: (\$15,010)

(\$63,052)

Expenses

Grants & Transfers: \$0
 Wages: \$53,079
 Benefits & Remittances: \$9,973
 Operational Costs: \$0
 Contracted Services: \$0

\$63,052

People & Community Services

Staffing Level: 1.12 FTE
 Labor Hours: 2035 Hours
 Cost per Hour: \$52.29

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

Revenues

Tax Funding: (\$357,908)
 Non-Tax Funding: (\$52,901)
 Operations: (\$3,500)

(\$426,607)

Expenses

Grants & Transfers: \$119,540
 Wages: \$87,883
 Benefits & Remittances: \$18,517
 Operational Costs: \$29,338
 Contracted Services: \$159,031

\$426,607

Communication & Customer Care

Staffing Level:	1.31 FTE	<u>Core Services:</u>
Labor Hours:	2379 Hours	Customer Service, Marketing Support,
Cost per Hour:	\$45.36	Communications (Digital & Print)

Revenues		Expenses	
Tax Funding:	(\$109,913)	Grants & Transfers:	\$0
Non-Tax Funding:	(\$0)	Wages:	\$102,647
Operations:	(\$0)	Benefits & Remittances:	\$5,266
		Operational Costs:	\$2,000
		Contracted Services:	\$0
	(\$109,913)		\$109,913

Public Works (General)

Staffing Level:	1.21 FTE	<u>Core Services:</u>
Labor Hours:	2201 Hours	General Public Works, Labor Pool,
Cost per Hour:	\$50.14	Shared Resources

Revenues		Expenses	
Tax Funding:	(\$146,662)	Grants & Transfers:	\$0
Non-Tax Funding:	(\$0)	Wages:	\$86,483
Operations:	(\$2,000)	Benefits & Remittances:	\$23,866
		Operational Costs:	\$36,313
		Contracted Services:	\$0
	(\$146,662)		\$146,662

Utility Services

Staffing Level:	0.75 FTE	<u>Core Services:</u>
Labor Hours:	1364 Hours	Water, Sanitary, Stormwater Systems,
Cost per Hour:	\$50.66	Solid Waste & Recycling

Revenues		Expenses	
Tax Funding:	(\$7,301)	Grants & Transfers:	\$0
Non-Tax Funding:	(\$0)	Wages:	\$55,566
Operations:	(\$821,802)	Benefits & Remittances:	\$13,528
		Operational Costs:	\$653,788
		Contracted Services:	\$106,220
	(\$829,103)		\$829,103

Parks & Greenspaces

Staffing Level:	0.58 FTE	<u>Core Services:</u>
Labor Hours:	1063 Hours	Cemetery Operations, Park Maintenance &
Cost per Hour:	\$44.18	Landscaping, Pathway Maintenance, Rodent & Weed Control

Revenues		Expenses	
Tax Funding:	(\$66,969)	Grants & Transfers:	\$0
Non-Tax Funding:	(\$0)	Wages:	\$39,273
Operations:	(\$22,000)	Benefits & Remittances:	\$7,686
		Operational Costs:	\$18,009
		Contracted Services:	\$24,000
	(\$88,969)		\$88,969

Roads & Fleet

Staffing Level:	1.01 FTE	<u>Core Services:</u>
Labor Hours:	1847 Hours	Road & Sidewalk Maintenance, Snow &
Cost per Hour:	\$47.41	Ice Control, Street Sweeping, Line Painting, Road Signage, Road Lighting, Equipment Inspection & Maintenance

Revenues		Expenses	
Tax Funding:	(\$166,504)	Grants & Transfers:	\$0
Non-Tax Funding:	(\$0)	Wages:	\$70,043
Operations:	(\$0)	Benefits & Remittances:	\$17,529
		Operational Costs:	\$78,932
		Contracted Services:	\$0
	(\$166,504)		\$166,504

Buildings & Facilities

Staffing Level:	0.73 FTE	<u>Core Services:</u>
Labor Hours:	1326 Hours	Facility Operations & Maintenance,
Cost per Hour:	\$47.39	Security & Access, Regulatory Compliance (e.g. Fire Safety & Inspections)

Revenues		Expenses	
Tax Funding:	(\$210,794)	Grants & Transfers:	\$0
Non-Tax Funding:	(\$0)	Wages:	\$51,017
Operations:	(\$34,200)	Benefits & Remittances:	\$11,823
		Operational Costs:	\$182,154
		Contracted Services:	\$0
	(\$244,994)		\$244,994

2025 Strategic Initiatives, Capital Projects, Capital Purchases

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

While most initiatives are supported or delivered by internal resources, additional funding is often required to address one-time costs or secure third-party support.

For 2025, the following strategic initiatives requiring funding are being proposed:

Name	Delivered By LOS	Cost	Funding Source
Municipal Development Plan	Council & Committees	\$22,500	Tax
Corporate Business Plan	Office of the CAO	\$8,500	Tax
Election, Candidate Supports	Office of the CAO	\$15,000	Tax
Election, Delivery	Office of the CAO	\$6,500	Tax/Grant
Engineering MSA	Community Development	\$2,500	Tax
3 rd Party Tax Recovery	Municipal Administration	\$0	-
Emergency Mgmt Exercise	People & Community	\$1,000	Tax
JHSO Training	People & Community	\$2,800	Tax
Voyent Alert Messaging	People & Community	\$2,600	Tax
Communal Booking Software	People & Community	\$1,440	Tax
Inventory & Asset Disposal	Public Works, General	\$5,000	Tax
Contractor Pre-Qualification	Public Works, General	\$2,250	Tax
E-Compliance Software	Public Works, General	\$3,500	Tax

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

For 2025, the following capital projects are being proposed:

Name	Delivered By LOS	Cost	Funding Source
5-Year Capital Plan Creation	Community Development	\$162,000	Grant
Offiste Levy Bylaw Update	Community Development	\$40,000	Grant
Skate Shack Replacement	Parks & Greenspaces	\$5,000	Grant
Building Key Card System	Buildings & Facilities	\$13,500	Grant

Capital Purchases are purchases of at least \$5,000 that result in a new tangible capital asset, such as major equipment or vehicles. No capital purchases are recommended in the 2025 Interim Town Budget.

2025 Interim Town Budget Summary

Staffing Level: 9.78 FTE
Labor Hours: 17,799 Hours
Cost per Hour: \$51.57

Revenues

Tax Funding:	(\$1,490,670)	48.9% of Total Revenue
Non-Tax Funding:	(\$264,979)	8.7% of Total Revenue
Operational Revenue:	(\$927,380)	30.4% of Total Revenue
Provincial Education:	(\$367,162)	12.0% of Total Revenue

Expenses

Wages:	\$823,057	27.0% of Total Expenses
Benefits & Remittances:	\$157,561	5.2% of Total Expenses
Contracted Services:	\$304,251	10.0% of Total Expenses
Operational Costs:	\$1,324,570	43.4% of Total Expenses
Special Initiatives:	\$73,590	2.4% of Total Expenses
Provincial Education:	\$367,162	12.0% of Total Expenses

Capital Projects: \$220,500
Capital Purchases: \$0

Total Revenues:	(\$3,050,191)	Capital Revenues Excluded
Total Expenses:	\$3,050,191	Capital Expenses Excluded

Recommendation Motion(s):

Option #1:

Motion #1: **THAT** the 2025 Interim Town Budget be approved, as presented.

Option #2:

As determined by Council.

Respectfully submitted,

"Doug Hafichuk"

Chief Administrative Officer

ATTACHMENTS:

Attachment 'A' – 2025 Interim Town Budget (Consolidated Summary)

Item I1

Attachment 'A' – 2025 Interim Town Budget (Consolidated Summary)



2025 Interim Town Budget

LOS: Summary - All Lines of Service

Prepared On: December 5, 2024

REVENUES		Operating	Special Initiatives	Capital Projects
	Taxes, Grants, Donations, Transfers --->	\$ 2,064,971	\$ 73,590	\$ 220,500
103	Taxes Residential & Farmland	\$ 1,331,640	\$ 69,590	\$ -
105	Taxes Non-Residential	\$ 89,440	\$ -	\$ -
120	Requisition AB School Foundaiton Fund (ASFF)	\$ 346,341	\$ -	\$ -
121	Requisition AB Separate School	\$ 20,821	\$ -	\$ -
123	Requisition Rocky View Seniors	\$ 12,298	\$ -	\$ -
130	Grants Received - Operating, Conditional	\$ 32,901	\$ 4,000	\$ -
131	Grants Received - Operating, Unconditional	\$ 101,126	\$ -	\$ -
132	Grants Received - Capital, Conditional	\$ -	\$ -	\$ 18,500
133	Grants Received - Capital, Unconditional	\$ -	\$ -	\$ 202,000
139	Grants & Funding from External Parties	\$ 20,000	\$ -	\$ -
141	Franchise Fees Received	\$ 94,654	\$ -	\$ -
160	Interest & Investments	\$ 15,750	\$ -	\$ -
	Operations (Labour) --->	\$ 3,500	\$ -	\$ -
201	Special Meetings of Council	\$ -	\$ -	\$ -
203	Program Admissions and Fees	\$ 3,500	\$ -	\$ -
	Operations (Non-Labour) --->	\$ 908,130	\$ -	\$ -
310	Goods or Services Delivered	\$ 20,325	\$ -	\$ -
320	Rentals & Leases (Facility)	\$ 66,003	\$ -	\$ -
321	Rentals & Leases (Equipment and Labour)	\$ -	\$ -	\$ -
331	Penalties & Fees (Enforcement)	\$ -	\$ -	\$ -
332	Penalties & Fees (Utilities)	\$ -	\$ -	\$ -
333	Penalties & Fees (Other)	\$ -	\$ -	\$ -
340	Utilities - Gas	\$ -	\$ -	\$ -
341	Utilities - Water	\$ 405,565	\$ -	\$ -
342	Utilities - Wastewater	\$ 230,753	\$ -	\$ -
343	Utilities - Power	\$ -	\$ -	\$ -
343	Utilities - SW&R	\$ 185,484	\$ -	\$ -
350	Insurance Proceeds	\$ -	\$ -	\$ -
	Contracted Services --->	\$ -	\$ -	\$ -
400	-	\$ -	\$ -	\$ -
401	-	\$ -	\$ -	\$ -
402	-	\$ -	\$ -	\$ -
403	-	\$ -	\$ -	\$ -



2025 Interim Town Budget

LOS: Summary - All Lines of Service

Prepared On: December 5, 2024

EXPENSES		Operating	Special Initiatives	Capital Projects
	Taxes, Grants, Donations, Transfers --->	\$ 594,659	\$ -	\$ -
120	Remittance AB School Foundaiton Fund (ASFF)	\$ 346,341	\$ -	\$ -
121	Remittance AB Separate School	\$ 20,821	\$ -	\$ -
123	Remittance Rocky View Seniors	\$ 12,298	\$ -	\$ -
124	Remittance Provincial Policing	\$ 67,079	\$ -	\$ -
130	Grants Allocated - Operating, Conditional	\$ -	\$ -	\$ -
131	Grants Allocated - Operating, Unconditional	\$ -	\$ -	\$ -
132	Grants Allocated - Capital, Conditional	\$ -	\$ -	\$ -
133	Grants Allocated - Capital, Unconditional	\$ -	\$ -	\$ -
139	Grants & Funding to External Parties	\$ 52,461	\$ -	\$ -
164	Debt Servicing	\$ 90,159	\$ -	\$ -
166	Bank Charges	\$ 5,500	\$ -	\$ -
	Operations (Labour) --->	\$ 980,618	\$ 2,800	\$ -
201	Honorariums & Per Diems	\$ 41,200	\$ -	\$ -
202	Wages Permanent Full-Time	\$ 674,838	\$ -	\$ -
204	Wages Temporary Full-Time	\$ 78,872	\$ -	\$ -
205	Wages Temporary Part-Time	\$ 28,147	\$ -	\$ -
216	CPP Remittance	\$ 31,040	\$ -	\$ -
217	EI Remittance	\$ 11,766	\$ -	\$ -
218	WCB Expense	\$ 10,920	\$ -	\$ -
220	Group Benefit Expense	\$ 34,892	\$ -	\$ -
221	Health Spending Expense	\$ 10,000	\$ -	\$ -
222	Group Retirement Expense	\$ 48,758	\$ -	\$ -
230	Memberships and Professional Fees (Individual)	\$ 760	\$ -	\$ -
231	Memberships and Professional Fees (Organization)	\$ 3,374	\$ -	\$ -
235	Training & Development Expense (Non-Travel)	\$ 6,050	\$ 2,800	\$ -
	Operations (Non-Labour) --->	\$ 1,097,073	\$ 25,040	\$ -
301	Consumables	\$ 22,000	\$ 1,500	\$ -
302	Tools & Equipment	\$ 9,000	\$ 2,000	\$ -
303	Fuel & Fluids	\$ 14,000	\$ -	\$ -
305	Janitorial	\$ 21,350	\$ -	\$ -
310	Cost of Goods or Service Delivered	\$ 29,338	\$ 9,000	\$ -
316	Technology - Software & Subscriptions	\$ 46,935	\$ 7,540	\$ -
317	Technology - Communications & Telecom	\$ 17,580	\$ -	\$ -
322	Repair & Maintenance (Non-Capital)	\$ 72,000	\$ -	\$ -
330	Advertising	\$ 1,000	\$ -	\$ -
331	Postage	\$ 7,000	\$ -	\$ -
332	Printing & Copying	\$ 1,500	\$ -	\$ -
333	Travel, Accomodation, Meals	\$ 10,525	\$ -	\$ -
340	Utilities - Gas	\$ 44,013	\$ -	\$ -
341	Utilities - Water	\$ 383,835	\$ -	\$ -
343	Utilities - Power	\$ 153,611	\$ -	\$ -
343	Utilities - SW&R	\$ 162,721	\$ -	\$ -
350	Insurance Premiums	\$ 74,667	\$ -	\$ -
365	Legal	\$ 26,000	\$ 5,000	\$ -
	Contracted Services --->	\$ 304,251	\$ 45,750	\$ 220,500
401	Contracted Services - Labor	\$ -	\$ -	\$ -
402	Contracted Services - Material	\$ -	\$ -	\$ -
403	Contracted Services - Professional Services	\$ 304,251	\$ 45,750	\$ 220,500

	Revenues by Type --->	\$ 2,976,601	\$ 73,590	\$ 220,500
	Expenses by Type --->	\$ 2,976,601	\$ 73,590	\$ 220,500

	Total Interim Operating Budget --->	\$ 3,050,191		
	Total Interim Cumulative Budget --->	\$ 3,270,691		