

Councillor Handbook

2023 Budget

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Document List & Location

For the 2023 Service Review / Budget process, council has been provided with the following documents which are posted on the Town of Banff website, service review page:

<https://banff.ca/296/Service-Review>

- 1) Council Budget Handbook
- 2) Capital Budget Documents
 - a) 10 Year Capital Projects (2023-2032)
 - b) 10 Year Capital Reserve (2023-2032)
 - c) 2022 Capital Carry Forwards
 - d) No Year Identified Capital Projects Package
- 3) Service Review Document for each department. See Appendix I for full list of departments and service areas.

Budget Assumptions

The proposed 2023-2025 operating budget has been built based on the approved 2023 Financial Plan and contains the following assumptions:

- 1) The annual adjustment to Town of Banff employee wages is based on just the Alberta CPI (5.4%) rather than the blend of Alberta CPI and the Statistics Canada Annualized Average Change in (non-overtime, non-union, local, municipal, and regional public administration) wages in Alberta.
- 2) The property tax cap calculation is based on Alberta CPI (5.4%) using the 2022 amended budget as a base for the 2023 budget year
- 3) The reduction of transfer to General Capital reserves is summarized as follows:
 - a. 2022 – reduction of transfer to capital reserves of \$1,453,500
 - b. 2023 – reduction of transfer to capital reserves of \$1,453,500
 - c. 2024 – reduction of transfer to capital reserves of \$969,000
 - d. 2025 – reduction of transfer to capital reserves of \$484,500
 - e. 2026 – reduction of transfer to capital reserves of \$0
- 4) Transfers from the Economic Recovery Reserve in the 2023-2025 proposed operating budget of \$221,000 are as follows:
 - a. Banff Pedestrian Zone: \$216,000 in 2023
 - b. Fenlands - \$5,000 in 2023 (offset of lost ice rental revenue based on COVID impacts in 2023)

- 5) Reduction in the transfer to the sewer capital reserve of approximately \$416K in 2023 (assuming 90% of 2019 consumption) and \$217K in 2024 (assuming 95% of 2019 consumption) based on anticipated lower utility revenue due to lingering impacts of COVID. As of Q2 2022 water consumption on the commercial sector remained at approximately 80% of 2019 levels.
- 6) Reduction in the transfer to the water capital reserve of approximately \$169K in 2023 (assuming 90% of 2019 consumption) and \$88K in 2024 (assuming 95% of 2019 consumption) based on anticipated lower utility revenue due to lingering impacts of COVID. As of Q2 2022 water consumption on the commercial sector remained at approximately 80% of 2019 levels.
- 7) A wage/benefit savings target of \$287,000 for 2023, \$294,000 for 2024 & \$304,000 for 2025 based on 1.75% of total tax supported wages/benefits for each year.
- 8) A training savings target of \$40,000 for years 2023, 2024 & 2025.
- 9) Utilization of the additional 2019 operating surplus of \$687,492 is budgeted as follows:
 - a. \$343,746 utilized in 2020
 - b. \$77,250 utilized in 2021
 - c. \$46,828 proposed to be utilized in 2022 (\$63,828 in PY budget)
 - d. \$6,860 proposed to be utilized in 2023 (\$65,094 in PY budget)
 - e. \$107,634 proposed to be utilized in 2024 (\$92,589 in PY budget)
 - f. \$104,735 proposed to be utilized in 2025 (\$44,985 in PY budget)
 - g. \$439 proposed to be utilized in 2026 (\$0 in PY budget)

The intention of spreading out this portion of the 2019 surplus to is move additional funds forward to lessen the impacts to tax increases in future years.

- 10) The transfer to the General Capital Reserve for future replacement of surface parking lots included in the VPP paid zone are now covered through the VPP cost center. \$114,000 in 2023, \$116,850 in 2024, and \$119,200 in 2025. These amounts were previously funded through tax revenue.
- 11) The 23% increase in Policing costs, from the 2023 approved budget to the 2023 proposed budget, are offset by a reduction in the transfer of Municipal Enforcement Fine Revenue to the General Capital reserve of \$415K in each of 2023, 2024 and 2025. The increased policing costs are due to a combination of further reductions in anticipated RCMP fine revenue as well as increased costs with the RCMP contract related to the negotiated wage increase which took effect in 2022 being higher than previously estimated as well as cost increases in the 2023 budget and forward related to the RCMP rolling out the enhanced equipment program (tasers, new pistols, body worn cameras, etc).

- 12) The operating surpluses provided by the water and wastewater utilities were analyzed, and it was determined that the previously approved surpluses were low compared to the target of 10% of expenditures less amortization required to fund Town of Banff administrative costs (Council, IT, Corporate Services, etc). The water and wastewater surpluses have therefore been adjusted to the target 10% of expenditures less amortization over a 4 year phase in (by 2026).

Service Review Reference Guide

Financial Section

Within each service review document there is a financial/budget section which looks similar to this.

| 2022-2025 Operating Budget Roll-up | | | | | | | |
|------------------------------------|------------------|---------------------------|------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| | 2021 Actual | 2022 Amended Budget | 2022 Q2 Forecast | 2023 Approved Budget | 2023 Proposed Budget | 2024 Proposed Budget | 2025 Proposed Budget |
| REVENUES | | | | | | | |
| Activity Revenue | \$4,238,772 | \$4,468,961 | \$4,431,548 | \$4,810,902 | \$4,893,019 | \$5,035,712 | \$5,134,944 |
| Grant Revenue | 20,053 | 50,385 | 32,025 | 21,877 | 3,150 | 3,150 | 3,150 |
| Other Revenue | 14,466 | 20,685 | 45,685 | 21,099 | 21,000 | 21,000 | 21,000 |
| TOTAL REVENUES | 4,273,291 | 4,540,031 | 4,509,258 | 4,853,878 | 4,917,169 | 5,059,862 | 5,159,094 |
| EXPENDITURES | | | | | | | |
| FTE Count | 30.21 | 32.42 | 31.17 | 32.67 | 31.80 | 32.13 | 32.13 |
| Wages & Benefits | 2,390,489 | 2,660,497 | 2,571,447 | 2,742,492 | 2,770,728 | 2,918,329 | 3,021,688 |
| Contracted & General Services | 735,890 | 1,084,787 | 1,086,510 | 1,083,605 | 1,132,992 | 1,115,024 | 1,119,584 |
| Materials, Goods & Supplies | 339,520 | 397,586 | 454,586 | 416,211 | 466,610 | 471,300 | 484,775 |
| Other Expenses | 329 | 590 | 590 | 600 | 600 | 600 | 600 |
| Internal Charges | 604,738 | 642,693 | 642,693 | 664,777 | 705,444 | 729,359 | 750,333 |
| TOTAL EXPENDITURES | 4,070,966 | 4,786,153 | 4,755,826 | 4,907,685 | 5,076,374 | 5,234,612 | 5,376,980 |
| REVENUES LESS EXPENDITURES | 202,325 | (246,122) | (246,568) | (53,807) | (159,205) | (174,750) | (217,886) |
| Associated Amortization | 381,943 | 343,382 | 343,382 | 343,382 | 381,943 | 381,943 | 381,943 |
| Gain/(Loss) on Disposal of TCA | (87,247) | | | | | | |
| Transfers to Reserves | (947,858) | (660,541) | (642,613) | (696,562) | (635,391) | (650,277) | (659,802) |
| Transfers from Reserves | 83,818 | 170,800 | 170,800 | | | | |
| Tax Funding Required | (661,715) | (735,863) | (718,381) | (750,369) | (794,596) | (825,027) | (877,688) |

Columns

The financial section of the service review document contains 7 columns which provide council information about historic actuals, current forecasts, previous budgets and the proposed 3-year operating budget.

2021 Actual → the first column shows the actual Jan-Dec balances from the most recent completed financial year. For the 2023-2025 service review/budget the most recent completed financial year is 2021.

2022 Amended Budget → the second column shows the approved Jan-Dec budget for the current financial year. For the 2023-2025 service review/budget the current financial year is 2022. *Note that*

the title shows as “Amended” budget rather than approved budget. That is due to council amending the 2022 budget in May 2022 during the mill rate approval meeting.

2022 Q2 Forecast → the third column shows the most recent Jan-Dec forecast for the current year, which is administration’s best estimate of what the current year’s actuals will be. For the 2023-2025 service review/budget the most recent forecast is the 2022 Q2 forecast which is administration’s best estimate of the Jan-Dec 2022 actuals based on results as of June 30, 2022.

2023 Approved Budget → the fourth column shows the previously approved budget for the first year in the 3-year operating budget being discussed. This will be the second year from the prior year’s operating budget. For the 2023-2025 service review/budget this is the 2023 budget which was approved last year as part of the 2022-2024 operating budget.

2023, 2024, 2025 Proposed Budget → the fifth, sixth and seventh columns show the proposed 3-year operating budget that administration has prepared to be discussed during the service review/budget process. For the 2023-2025 service review/budget the proposed budgets are 2023, 2024, and 2025.

Rows

Each service review document can have a slightly different number of rows based on the individual service. A complete list of each row is summarized below:

Revenues

Tax Revenue → residential & non-residential municipal taxes. Residential and non-residential payment in lieu of taxes.

Activity Revenue → ATCO & Fortis franchise fee revenue, rental revenue, other permit revenue, sales of goods/services, membership revenue, tax certificates, sales to local governments, parking/traffic fines, animal control fines, paid parking revenue, developer levies, consumption revenue, waste collection fees, recycling revenue, donations, development permits, compliance certificates, building permits, business licences, program fees, summer fun revenue, out of school club revenue, ice rentals, curling rentals, meeting room rentals, drop-in fee revenue, ball diamond rentals

Grant Revenue → operating and capital grants from provincial, federal or other organizations. Note that capital grant revenue is directly allocated to reserves, whereas operating grant revenue remains to support operating expenses. These grants may also be either conditional or non-conditional in nature meaning that their purposes may or may not be restricted. Additionally note that grants only appear in the operating budget when they are anticipated to be recognized, not when the cash is received.

Other Revenue → interest revenue, late penalty revenue, BHC debt repayment for Tinu, other revenue. Note that this revenue can be operating or capital in nature.

Internal Recoveries → the revenue received by internal facing departments based on work provided for externally facing departments. For example, the fleet department receives internal recovery

revenue from all departments which utilize vehicles. This mechanism allows better reporting of the true cost of outwardly facing services.

Expenses

FTE Count → the full-time equivalent number of positions employed by each department. This is broken out by grant and non-grant funded positions. Note that this is the total equivalent therefore two employees that each work 28/35 hours per week would count as 0.8 each or 1.6 FTE altogether.

Wages & Benefits → full-time, part-time and overtime wages with all benefits: CPP, EI, WCB, Health Benefits, Pension (LAPP or RRSP)

Contracted & General Services → rental expenses, insurance premiums, grants provided, training, travel, meals, mileage, conference fees, memberships, telephone, subscriptions, advertising & promotion, contracted services, recruitment costs, postage/freight, printing/binding, legal fees, professional fees, repair/maintenance, licences/permits, federal purchases, transfers to local agencies

Materials, Goods & Supplies → office supplies, electricity, natural gas, equipment, program supplies, clothing, janitorial supplies, vehicle supplies, fuel, construction supplies, signage, grounds material,

Other Expenses → short-term interest charges, debt interest

Internal Charges → the expense paid by external facing departments based on work received from internally facing departments. For example, the municipal enforcement department incurs internal recovery expenses from the fleet department which represents the cost to maintain/replace the vehicles used by municipal enforcement. This mechanism allows better reporting of the true cost of outwardly facing services.

Other

Amortization → the cost of “using” tangible capital assets. This is calculated by the original cost of the asset divided by its useful life.

Gain/Loss on Disposal of Tangible Capital Assets (TCA) → the gain or loss received upon disposal of tangible capital assets. This is calculated by the net proceeds received minus the net book value of the asset. The net book value of the asset is calculated by the historical cost minus the total amortization expense incurred over its useful life.

Transfers to Reserves → amounts transferred to either capital or operating reserves

Transfers from Reserves → amounts transferred out of either capital or operating reserves.

Tax Funding Required → total tax funding required (negative number) or generated (positive number).

Other Sections

In addition to the financial budget section of the service review document, there may be the following:

- Fuel consumption benchmarks/targets
- Benchmarks related to that service area
- Previously Approved New Service Level Requests (NSLR)
- Previously Approved Capital Projects
- Council Expectations for that Service Area
- Success/Challenges for that Service Area from the current year
- Priorities and priority status for that Service Area from the current year
- Priorities for the upcoming year

Previously Approved New Service Level Requests (NSLR)

The 2023-2025 operating budget presented to Council contains the following:

- 1) an inflationary increase of 5.4% (Alberta CPI) for the same level of service as the 2022 budget year,
- 2) an increase of 1.58% for previously approved new service level requests or NSLRs

Previously approved new service level requests are included on the Budget Tracker which is contained in the Governance Section of the Service Review document. A live version of the Budget Tracker is also used during the course of the service review process as amendments to the budget are approved. At the beginning of the 2023 budget, the following previously approved new service level requests have an operating impact and are included on the budget tracker. See below for a table containing the title of the NSLR. *Note that the amounts in each column represent the change from the prior year, rather than the annual impact.*

| Title | 2023 Impact Increase in Operating Expenses from 2022 | 2024 Impact Increase in Operating Expenses from 2023 | 2025 Impact Increase in Operating Expenses from 2024 | Service Review Document Location |
|---|---|---|---|---|
| Additional RCMP Officers | 89,755 | | | Police Services |
| Banff Rec Grounds | 66,115 | 109,919 | 20,579 | Community & Rec Services – Rec Projects (10/10) <i>Operating impacts in previously approved capital project</i> |
| Banff Summit/ FireSmart Forum | 8,300 | (8,300) | 9,000 | Fire – Emergency Preparedness (3/3) |
| Bow / Wolf Public Washroom | | 11,500 | 24,200 | Facilities |
| Central Park Pedestrian Bridge Crossing | 40,000 | | | Engineering – Parking, Traffic, Permit Mgmt (1/3) |
| Human-Wildlife Coexistence Communications Program | (21,000) | | | Communications / Marketing – Information & Engagement (1/2) |
| Increased Transfer to Fire Reserve | 32,567 | - | - | Note 1 |

| | | | | |
|---|------------------|------------------|------------------|--|
| Increased Transfer to Fleet Reserve | 10,933 | 10,933 | 10,933 | Note 1 |
| Increased Transfer to General Capital Reserve | 47,239 | 47,239 | 47,239 | Note 1 |
| Industrial Compound ARP | | 140,000 | (140,000) | Planning & Development – Long Range & Strategic Planning (2/6) |
| National Indigenous People’s Day | 4,000 | 4,000 | | Communications / Marketing – Visitor Experience (2/2) |
| Phase out of Capital Reserve Transfer Reduction | - | 484,500 | 484,500 | Note 2 |
| Trail Lighting Projects | 14,600 | | | Municipal Parks – Trail Systems Maintenance (3/7) |
| Waste Diversion Targets & Tactics | 19,025 | | | Resource Recovery – Non-residential (1/6) |
| Total | \$319,974 | \$799,791 | \$456,451 | |

Note 1: Increased transfers to capital reserves based on targets set by 110 year reserve analysis in 2016/2021.

Note 2: Phase out of capital reserve transfer reduction. See assumptions section above for further details.

Previously Approved Capital Projects

As part of the Service Review / Budget process, council approves a capital budget in addition to the operating budget. The capital budget is a 10-year budget, however council reviews the 10 year plan on an annual basis. The 10-year capital budget is presented with the corresponding 10-year capital reserve estimated balances. Both of these documents can be found on the Service Review section of the website and have been linked to at the beginning of this handbook.

The 10-year capital budget consists of all the capital projects previously approved by council. Each capital project is listed in the document, and is grouped by the funding source (capital reserve). The capital budget document contains the following information for each capital project:

- 1) Project Number & Name;
- 2) Service Review Area where council can find the full description of the capital project;
- 3) Changes from the prior year’s capital budget which could include changes in dollar amount and shifts in the year the project is schedule to occur; and
- 4) Capital costs for each of the 10 years.

New Service Level Requests

As part of the 2023 service review/budget process, administration is bringing forward the following new service level requests for council's deliberation. The requests below have been grouped according to Service Review section they will be presented in:

Governance

- 1) Indigenous Relations

Corporate Services

- 2) Funding for ARO Consultant
- 3) New Position – Finance Department
- 4) Software Consultant
- 5) Cyber Security Enhancements

Other

- 6) Increase to Community Grants

Municipal Parks

- 7) Vehicles Budget Increase for Replacement of 2 Electric Vehicles
- 8) Increased Winter Pedestrian Route Servicing (5.3 km or 12.7 km)
- 9) Cemetery Administration Position

Streets

- 10) Bear Street Snow Removal

Fleet

- 11) Operations Fleet Pool
- 12) Service Truck – Fleet & Transit Mechanical Services
- 13) Concrete Pads - Fleet & Transit Services Building
- 14) Portable Hydraulic Lift System

Water

- 15) Water Services Communications Upgrade (confidential attachment was sent separately via email)

Engineering

- 16) Caribou / Wolf Platforms
- 17) Summer Bike Racks in the Downtown Core
- 18) Fire Hall Deep Carbon Retrofit

Transit

- 19) Roam Lake Louise -Banff Route 8X free for Banff residents
- 20) Roam Canmore Banff Route 3 free for Banff residents
- 21) Route 3 (Canmore to Banff Regional) Additional Service
- 22) Mountain Avenue Transit Express Lane and Dedicated Multi-Use Trail
- 23) Spray Ave Transit Express Lane
- 24) Electric Bus Purchase 2025/Enhanced Service Route 1

Fire

- 25) Dedicated Fire Chief/Training/FireSmart Staffing
- 26) Rooftop Sprinkler Program

Municipal Enforcement

- 27) New Bylaw Officer
- 28) In-car Cameras

Police

- 29) Additional RCMP Officer

Planning

- 30) Municipal Planning Intern
- 31) Banff Entrance Feature Sign Options
- 32) Public Art – Reserve Contribution Increase
- 33) Waste Characterization Study
- 34) Library of Things
- 35) Extended E-Bike Rebate Program
- 36) Biosphere Institute of the Bow Valley - Annual Operating Grant

Communications and Marketing

- 37) New Position – Communications and Marketing

Other

- 38) 2023 Pedestrian Zone Update
- 39) Concept Exploration - Permanent Downtown Pedestrian Zone

Operating Reserve Balances

Based on the direction provided in the current Financial Plan, and assumptions detailed above, the current estimated operating reserve balances are summarized below:

| Visitor Paid Parking Operating Reserve (3-460-0000-3000) | 2022 | 2023 | 2024 | 2025 |
|--|---------------------|---------------------|---------------------|---------------------|
| Opening Balance | \$ 281,781 | \$ 1,274,350 | \$ 1,953,266 | \$ 2,389,875 |
| VPP Surplus | \$ 2,125,098 | \$ 1,987,710 | \$ 2,024,068 | \$ 2,062,891 |
| Increased Frequency (Banff Local Traffic) Phase II | \$ (314,145) | \$ (353,404) | \$ (358,267) | \$ (365,674) |
| Increased Winter Transit - Banff Routes | \$ (181,035) | \$ (365,024) | \$ (369,182) | \$ (380,443) |
| Fare Free Transit for Banff Locals | \$ (255,067) | \$ (316,226) | \$ (322,548) | \$ (325,773) |
| Increased Intercept Lot Maintenance | \$ (85,882) | \$ (101,776) | \$ (104,052) | \$ (105,373) |
| Mtn Ave Transit Lane | \$ (60,000) | \$ - | \$ - | \$ - |
| Spray Ave Transit Lane | \$ (20,000) | \$ - | \$ - | \$ - |
| Bow Ave Redevelopment | \$ - | \$ - | \$ (100,000) | \$ (100,000) |
| Bear St / Buffalo St Traffic Signals & Intersection Reconstruction | \$ - | \$ - | \$ (200,000) | \$ (200,000) |
| Roadway Intersection Clearing enhanced maintenance | \$ (84,400) | \$ (130,364) | \$ (133,410) | \$ (135,988) |
| Banff Ave Pedestrian Zone - Bollards | \$ (50,000) | \$ - | \$ - | \$ - |
| E-Bike Rebate Program | \$ (42,000) | \$ (42,000) | \$ - | \$ - |
| E-Bike Rebate Program Expansion | \$ (40,000) | \$ - | \$ - | \$ - |
| Ending Balance | \$ 1,274,350 | \$ 1,953,266 | \$ 2,389,875 | \$ 2,839,515 |

| Economic Recovery Operating Reserve (3-300-0000-3000) | 2022 | 2023 | 2024 | 2025 |
|--|-------------------|-------------------|-------------------|-------------------|
| Opening Balance | \$ 1,019,032 | \$ 592,893 | \$ 371,893 | \$ 371,893 |
| Budget Emergency Response Cost Center | \$ (17,000) | \$ - | \$ - | \$ - |
| Budget Emergency Response Cost Center (COU20-371) | \$ (18,039) | \$ - | \$ - | \$ - |
| Budget Fenlands Cost Center | \$ (112,500) | \$ (5,000) | \$ - | \$ - |
| Economic Impact Study Update | \$ (40,000) | \$ - | \$ - | \$ - |
| Downtown Pedestrian Zone - operating | \$ (208,600) | \$ (206,000) | \$ - | \$ - |
| Downtown Pedestrian Zone - extended time frame | \$ (10,000) | \$ (10,000) | \$ - | \$ - |
| Additional Vaccination Clinics (COU22-15) | \$ (20,000) | \$ - | \$ - | \$ - |
| Ending Balance | \$ 592,893 | \$ 371,893 | \$ 371,893 | \$ 371,893 |

| Environmental Operating Reserve (3-544-0000-3000) | 2022 | 2023 | 2024 | 2025 |
|---|-------------------|-------------------|-------------------|-------------------|
| Opening Unrestricted Balance | \$ 1,210,366 | \$ 533,884 | \$ 460,971 | \$ 370,613 |
| Unrestricted contributions to Reserve | \$ 276,667 | \$ 272,000 | \$ 277,400 | \$ 282,900 |
| LED Lighting Grant Revenue | \$ - | \$ 121,267 | \$ - | \$ - |
| 2021-2023 Capital Budget EH-18-21 Multi-Facility LED Lighting Upgrade | \$ (227,359) | \$ - | \$ - | \$ - |
| Environmental Grants | \$ (113,000) | \$ (135,000) | \$ (75,000) | \$ (80,000) |
| Fenlands Solar Expansion | \$ (400,000) | \$ - | \$ - | \$ - |
| Municipal Energy Coordinator | \$ (64,457) | \$ (117,180) | \$ (122,758) | \$ (127,906) |
| Municipal Energy Coordinator - capital | \$ (15,000) | \$ - | \$ - | \$ - |
| Community Grants | \$ (20,000) | \$ (20,000) | \$ (20,000) | \$ (20,000) |
| Transportation Shift Marketing Partnership | \$ (90,000) | \$ (90,000) | \$ (90,000) | \$ (90,000) |
| Conifer Tree Program (3 Yr Program) | \$ (7,333) | \$ (30,000) | \$ (30,000) | \$ - |
| Single Use Item Reduction Strategy (Council Mtg) | \$ (10,000) | \$ - | \$ - | \$ - |
| Climate Action Engagement Campaign | \$ (6,000) | \$ (74,000) | \$ (30,000) | \$ - |
| Unrestricted Ending Balance | \$ 533,884 | \$ 460,971 | \$ 370,613 | \$ 335,607 |

| Resource Recovery Rate Stabilization Reserve (3-643-0000-3000) | 2022 | 2023 | 2024 | 2025 |
|---|-------------------|-------------------|-------------------|-------------------|
| Opening Unrestricted Balance | \$ 1,586,970 | \$ 614,851 | \$ 425,851 | \$ 425,851 |
| Contributions To Reserve | \$ - | \$ - | \$ - | \$ - |
| 2022-2024 Capital Budget PW-229-19 (Res Org Bins) | \$ (642,319) | \$ - | \$ - | \$ - |
| 2022-2024 Capital Budget PW-230-19 (Res Rec Bins) | \$ (189,000) | \$ (189,000) | \$ - | \$ - |
| 2022-2024 Operating Budget RR Commercial | \$ (90,800) | \$ - | \$ - | \$ - |
| Non-residential utility rate review | \$ (50,000) | \$ - | \$ - | \$ - |
| Ending Balance | \$ 614,851 | \$ 425,851 | \$ 425,851 | \$ 425,851 |

| Budget Stabilization Reserve (3-643-0000-3000) | 2022 | 2023 | 2024 | 2024 |
|---|-------------------|-------------------|-------------------|-------------------|
| Opening Unrestricted Balance | \$ 1,390,592 | \$ 734,592 | \$ 571,592 | \$ 571,592 |
| Cybersecurity Incident (COU22-279) July 11, 2022 | \$ (656,000) | \$ - | \$ - | \$ - |
| Community Plan (COU22-358) Sep 24, 2022 | \$ - | \$ (163,000) | \$ - | \$ - |
| Unrestricted Ending Balance | \$ 734,592 | \$ 571,592 | \$ 571,592 | \$ 571,592 |

Glossary

Budget Tracker – a tool used by administration and council to track the affect budget amendments have on the overall municipal tax levy and it’s change from the prior year. A copy of the budget tracker containing previously approved new service level requests in included in the Governance section of the service review document. A live version of the tracker is also used during the course of the service review process as amendments to the budget are approved.

Service Review – a process where administration prepares and presents a detailed document of each service offered by the Town of Banff. The service review document for each service area contains council expectations, annual successes and challenges/opportunities, current year priorities with a status update, future year priorities, a general description of the service provided, and financial information such as historical actuals, historical budgets and proposed budgets. Depending on the service area there may also be additional information such as operational benchmarks, fuel consumption benchmarks, previously approved service level requests or other pertinent information.

Tangible Capital Assets (TCA) – assets owned by the Town of Banff that have a useful life of greater than one year, and have a cost either individually or pooled greater than \$5,000. Example of TCA owned by the Town of Banff are roads, sidewalks, buildings, playground equipment, vehicles, water mains, sewer mains, pools of water hydrants, pools of water valves, etc.

Appendix I – Departments & Service Areas

- 1) Communications & Marketing Department
 - a. Information & Engagement
 - b. Visitor Experience

- 2) Community & Recreation Services
 - a. Community Services Administration
 - b. Immigration Support Services
 - c. Community Social Wellbeing
 - d. Housing Sustainability
 - e. Young Adult Programs & Services
 - f. Seniors Programs & Services
 - g. Children, Youth & Family Programs
 - h. Recreation Programs, Events & Services
 - i. Recreation Facilities Bookings & The Fenlands Maintenance
 - j. Recreation & Trails Projects

- 3) Corporate Services Department
 - a. Municipal Revenue & Economic Prosperity
 - b. Legislative Administration Services
 - c. Information Governance
 - d. Property Taxation / Assessment
 - e. Financial Planning, Reporting and Budgeting
 - f. Payroll
 - g. Utility Billing / Accounts Receivable / Accounts Payable / Reception
 - h. Information Technology
 - i. Geographical Information Systems

- 4) Engineering
 - a. Parking, Traffic and Permit Management
 - b. Asset Management
 - c. Capital Project Management

- 5) Facilities Department

- 6) Fire Department
 - a. Emergency Response & Training
 - b. Fire Prevention & Code Compliance
 - c. Emergency Preparedness

- 7) Fleet Department

- 8) Governance Department
 - a. Council & Legislative

- b. General Municipal
 - c. Town Manager's Office
 - d. Town Owned Lands
- 9) Health & Safety
- a. Health & Safety
 - b. Risk Management
- 10) Human Resources
- a. Human Resources Administration
 - b. Employee Housing
- 11) Municipal Enforcement Department
- a. Enforcement
 - b. Bylaw Education
 - c. Bylaw Permits, Inspections & Licensing
 - d. Visitor Paid Parking / Resident Parking Permits
- 12) Municipal Parks
- a. Cemetery Management
 - b. Snow Maintenance & Ice Management
 - c. Trail System Maintenance
 - d. Parkettes, Boulevards and Green Space Maintenance
 - e. Sports Fields, Parks, Outdoor Amenity Maintenance & Playgrounds
 - f. Urban Forest
 - g. Seasonal Pageantry
- 13) Operations Administration
- 14) Other Services
- a. Other Council Initiatives
 - b. Banff Public Library
 - c. Emergency Response
- 15) Planning & Development
- a. Development and Building Permits & Inspections
 - b. Long Range / Strategic Planning / Policy Analysis & Development
 - c. Business Licenses / Destination Marketing
 - d. Heritage Planning
 - e. Environmental Management
 - f. Public Art
- 16) Police Services

17) Resource Recovery

- a. Non-Residential Garbage / Recycling / Organics
- b. Town Run
- c. Residential Garbage / Recycling / Organics
- d. Special Services
- e. Collection Yard & Transfer Station
- f. Collection & Transportation

18) Streets Department

- a. Roadway Operations
- b. Streets Snow & Ice Management
- c. Streets Pageantry Installations & Maintenance

19) Transit

- a. Town of Banff Service
- b. Regional Transit Service

20) Water Services

- a. Water System Operation & Maintenance
- b. Sewer System Operation & Maintenance
- c. Storm Sewer Operation & Maintenance



PAID PARKING RESERVE

Policy R010

1.0 PURPOSE

The purpose of this Policy is to establish reserve fund parameters for the Paid Parking Reserve dedicated for the Town's use of net revenues generated from paid parking.

2.0 INFLOW DESCRIPTION

The main inflow for this Reserve will come from net revenues to be generated through paid parking. Any revenue generated from paid parking less any direct expense related to the implementation and ongoing costs of the program will be held in this reserve for future use. Some additional revenue will likely be realized through interest earned on the reserve fund balance.

3.0 OUTFLOW DESCRIPTION

Any general outflow of funds will be approved by Council and be used to fund either operating or capital costs related to the following types of projects and initiatives:

- Roadway and parking improvements;
- Transit enhancements;
- Snow clearing enhancements;
- Cycling or other active transportation initiatives;
- Transportation decarbonization initiatives; or
- Overall tax stabilization & economic recovery.

Council will approve the use of these funds for specific purposes through the budget process or by motion outside of the annual budget process.

4.0 POLICY REVIEW

- Administration will update Council annually during Service Review on the Reserve balance and any funds that have been dedicated.
- This policy shall be reviewed by Council annually.

This Policy shall be in effect on the date it is approved by resolution of Council.

On Original
Corrie DiManno
Mayor

On Original
Kelly Gibson
Town Manager

ECONOMIC RECOVERY RESERVE



Policy R009

5.0 PURPOSE

The purpose of this Policy is to establish reserve fund parameters for the Economic Recovery Reserve dedicated for the Town's response to the COVID-19 pandemic.

6.0 INFLOW DESCRIPTION

The main inflow for this Reserve came from the Municipal Operating Support Transfer (MOST) grant funding from the Provincial and Federal Government to support municipalities facing incremental costs and reduced revenues associated with the COVID-19 pandemic and actions taken in response to it. The initial inflow of funding in 2020 was in the amount of \$1,602,551.

7.0 OUTFLOW DESCRIPTION

Any general outflow of funds should be approved by Council and be used to:

- Offset reduced municipal revenues related to the impact of the COVID-19 pandemic;
- Cover COVID-19 related expenses for personal protective equipment, supplies and communications to protect staff, residents, and visitors;
- Cover other costs related to the Town's response to the pandemic;
- Cover costs related to programs designed to stimulate the local economy post pandemic; and
- Cover costs related to establishing support programs related to the pandemic.

8.0 POLICY REVIEW

- This Reserve should be fully used and closed by the end of the 2024 fiscal year unless otherwise extended by Council;
- Administration will update Council annually during Service Review on the Reserve balance and any funds that have been dedicated;
- Any undedicated funds remaining at the end of 2024 will be rolled into the Budget Stabilization Reserve; and
- Council may request a review of this policy at any time.

This Policy shall be in effect on the date it is approved by resolution of Council.

On Original

Karen Sorensen
Mayor

On Original

Kelly Gibson
Town Manager