

NEW REQUESTS

Capital & Operating



Requestor: Andrea Stuart, Manager, Finance
Cost Center for Service Review: Corporate Services – Financial Reporting
Title of Initiative: Funding for ARO Consultant

Summary:

The Public Sector Accounting Board (PSAB) is the governing body which sets reporting standards in Canada for municipalities. In August 2018 they issued PS 3280 – Asset Retirement Obligations (ARO) that addresses the reporting of legal obligations associated with the retirement of tangible capital assets. For the Town of Banff, this new standard will take affect for the Town’s 2023 financial statements.

Description:

In order to meet the reporting requirements set out by PS 3280, the Town of Banff is required to undertake a review of all tangible capital assets owned by the Town, and determine the following:

- 1) Is there a legal obligation for a future asset retirement obligations. Examples could include, decommissioning or dismantling of an asset, remediation of contamination of an asset, or other post retirement activities;
- 2) If there is a legal obligation to perform post retirement activities, an estimate of the cost of those activities

The Town of Banff will require an expert’s assistance to identify all potential post-retirement activities as well as calculate the expected future cost of those activities.

Capital Costs/Funding Source(s):

	2023	2024	2025
	\$0	\$0	\$0

Operating Costs/Revenue(s):

	2023	2024	2025
Consultant	\$30,000	\$0	\$0

Resources Required to Implement & Maintain:

This project is expected to be carried out by a consultant with some preliminary assistance from both the environmental and facilities teams to identify potential assets requiring post-retirement activities. The information will then be used by the Finance Department to prepare the required disclosures and liabilities mandated by PS 3280.

Estimated Delivery Date:

September 2023

Supporting Strategic or Tactical Plan?

N/A – this request is coming based on legislated requirements.

Supporting Materials:

n/a

2023 Budget Criteria:

- a) 3rd Party Funded, ie grants, donations, etc
- b) COVID related / safety / legislated
- c) Lifecycle maintenance / asset management
- d) Supports Economic Recovery
- e) Significantly move towards targets in Strategic Plan with outstanding projects
 - i. Improving Active Routes and Transportation
 - ii. Addressing Cost of Living
 - iii. Nurturing a Model Environmental Community
 - iv. Preserving Cultural Vibrancy
 - v. Strengthening Emergency Management and Wildfire Preparedness

Operating REQUEST

Requestor: Chris Hughes – Director, Corporate Services

Title of Initiative: New Position – Finance Department



Summary:

In response to the external Staffing Level Analysis conducted by MNP Consulting, the Finance department in Corporate Services is requesting an additional position in 2023 to meet and maintain the *current level of service*.

The volume of work required of the department has grown as the department has supported increasing finance and analytical needs of the organization in providing:

- Administration and preparation of organization operating, capital budgets and quarterly forecasting;
- Administration of payroll and benefits;
- Generating and administering annual tax assessment and levies;
- Generating and administering quarterly utilities invoices;
- Administration and processing of payment of all Town expenses.
- Data analysis to better support business-wide decision making

Description:

The proposed position is required to administer financial operations for the Town of Banff and support the increased workload resulting from expansion of services delivered by Town departments. Additional staffing resources will allow day-to-day tasks to be performed by appropriate position and allow leadership in finance to focus on longer-range planning and analysis and provide finance employee support.

This new position will also ensure that thorough data analysis, benchmarking and key performance indicators are maintained to support better decision-making throughout the organisation.

Operating Costs/Revenue(s):

To evaluate the division of departmental duties and portfolios and recruit the talent required to deliver services, this position will be recruited to begin:

	2023	2024 (+2.5%)	2025 (+2.0%)
Wages <i>* 2023—prorated start of: 01 Apr (9 mos)</i>	\$48,150	\$65,800	\$67,200
Benefits (25% of salary) <i>(est. CPP, EI, WCB, Group Benefits)</i>	\$12,100	\$16,500	\$16,800
Telephone	\$500	\$500	\$500
Computer	\$800	\$800	\$800
Office Furniture <i>(desk, chair, etc.)</i>	\$1500		
TOTAL	\$63,050	\$83,600	85,300

Resources Required to Implement & Maintain:

- Finance will develop a specific position description outlining key accountabilities for this role.
- Human Resources will assist with the development of the description and posting and recruitment efforts.

Estimated Delivery Date:

The proposed position would commence in April 2023.

Supporting Materials:

- MNP – Corporate Services, Finance – Recommendations & Results



Finance

Findings and Recommendations

The findings and recommendations for the Finance Department are summarized below.

Findings	Recommendations
<p>Benchmarked municipalities have two and a half (2.5) additional Finance Department FTEs.</p> <p>Based on the benchmarking exercise in Exhibit 3, MNP calculated the average FTEs from each municipality to be seven (7) FTEs (excluding Payroll and Customer Service). Therefore the Finance Department operates with two and a half (2.5) fewer FTEs than the average of the benchmarked municipalities.</p>	<p>F.1) Consider adding one to two (1-2) additional Finance FTEs and revisit the staffing analysis when more data is available.</p> <p>Benchmarking results indicate that the Finance Department may be up to 2.5 FTEs short when evaluating against comparator municipalities. It was identified that additional support would be needed to alleviate pressure on the Finance Manager and Finance Officer, and to provide additional backfill support for the Finance Department. It is recommended that the Town consider increasing the Finance Department by 1-2 FTEs. As benchmarking was the primary tool used to estimate FTE needs for this department, it is further recommended that workload data be tracked for those transactional and repeated type activities to better support additional headcount needs.</p>

NEW REQUESTS

Capital & Operating



Requestor: Andrea Stuart, Manager, Finance
Cost Center for Service Review: Corporate Services – IT
Title of Initiative: Software Consultant

Summary:

The Town of Banff has numerous software systems that enable various departments to deliver the services and programs to Support Council’s strategic priorities. These software solutions are starting to show their age in terms of difficulties with integrations, difficulties obtaining support for problems, and limitations in adaptability for new advances in technology. Additionally, to this point, individual departments have needed to seek out technology solutions to fit their needs which has resulted in a large number of different software solutions with varying levels of integration between them.

Description:

For the last 5 years, administration has been attempting to find solutions for our current job costing software which integrates into our accounting software. This has proven to be a difficult task in that staff currently do not have the capacity, or the experience to undertake such an overall project, and as such only a small amount of progress has been made. During 2022 a Request for Proposal was created. Administration short-listed applicants from this proposal and did software demos from several applicants. Through this process administration determined that the initial budget of \$50,000 would not be sufficient to purchase a replacement software and that most of the newer software solutions operate differently from our current software, and thus would require both a change to our current processes as well as the software implementation. After discussing these issues, administration is recommending that the best way forward is to hire an expert to help us better understand best practices in internal processes, available software options, and future considerations for integrations of all or most Town of Banff software.

The requested funding would be to hire a 3rd party software consultant to assist with the selection of new job costing software as well as take an overall look at our existing software Townwide and make suggestions around currently utilized software which is nearing the end of it’s supported life.

Capital Costs/Funding Source(s):

	2023	2024	2025
	\$0	\$0	\$0

Operating Costs/Revenue(s):

	2023	2024	2025
Consultant	\$100,000	\$0	\$0

Resources Required to Implement & Maintain:

This project is expected to be carried out by a consultant with assistance from the IT department as well as consultation from all departments both currently using software systems or hoping to utilize software systems to improve efficiency and accuracy throughout the organization.

Estimated Delivery Date:

December 2023

Supporting Strategic or Tactical Plan?

N/A – this request is coming based on improving overall organization efficiencies

Supporting Materials:

n/a

2023 Budget Criteria:

- a) 3rd Party Funded, ie grants, donations, etc
- b) COVID related / safety / legislated
- c) Lifecycle maintenance / asset management
- d) Supports Economic Recovery
- e) Significantly move towards targets in Strategic Plan with outstanding projects
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NEW REQUESTS

Capital & Operating

Requestor: Chris Hughes, Corporate Services

Cost Center for Service Review:

Title of Initiative: Cyber Security Enhancements



Summary:

In March of 2022 the Town of Banff was a victim of a cyber security attack. At the time the Town contracted a team of cyber security experts to work with our internal IT team to identify strategies to enhance our security to reduce the risk of future attacks on our IT infrastructure and data. Some of these recommendations were implemented during 2022 and some are planned over the next several years.

Description:

The projects and ongoing funding required to secure our systems include:

Additional IT Support Personnel (2023 and ongoing)

To meet the current level of service as well as implement the remaining cyber security initiatives recommended by the cyber security experts, additional IT personnel will be required. It is recommended that a Manager, Information Technology be added to the team to help manage the additional work related to implementation and ongoing support for security measures.

Cyber Security Audit (2024)

Once all planned security measures are implemented it is recommended that a cyber security audit by a third party be implemented to ensure the safeguards put in place adequately secure our network and data.

Additional Hardware & Software Requirements (2023)

There are a few additional hardware and software requirements to be added to the network which will require up front investment and ongoing maintenance and replacement

Cyber Security Insurance (2023)

With the frequency of cyber security attacks increasing and understanding that no level of security will fully prevent a future attack on our system, administration is recommending an increase to the level of our insurance against such future attacks.

Operating Costs/Revenue(s):

	2023	2024	2025
IT Position Wages	\$100,000	\$102,500	\$104,550
IT Position Benefits	\$25,000	\$25,625	\$26,138
IT Position Equipment	\$5,000		
IT Position Transfer to Computer Reserve		\$800	\$800
Cyber Security Audit	\$15,000	\$15,000	\$15,000
Additional Hardware and Software	\$50,000	\$32,000	\$32,000
Cyber Security Insurance	\$25,000	\$25,000	25,000
Total	\$220,000	\$200,925	\$203,488

Resources Required to Implement & Maintain:

Most of this work will be done by the IT team with some support from contracted professionals when required.

Estimated Delivery Date:

June 2024 with ongoing work beyond.

Supporting Materials:

2023 Budget Criteria:

- a) COVID related / safety / legislated
- b) Lifecycle maintenance / asset management