

## **Cardston & Area**

### **Organizational & Services Review (Support Information)**

**March, 2014**



*Harold Johnsrude Consulting Inc.*

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Two reports resulted from the Organizational & Services Review; the ‘Shared Services Options Report’ and the ‘Support Information Report’. This ‘Support Information Report’ provides information on the current services in each municipality. It is a resource for administration and includes information on:

- Services provided,
- Staffing, boards and committees,
- Financial – general and specific,
- Inter-municipal partnerships and
- Strategic plans.

The information is presented by each type of services as well as a separate appendix for each municipality.

## 1 Overview of Participating Municipalities

### 1.1 2012 Municipal Profile

	Town of Cardston	Town of Magrath	Village of Glenwood	Village of Hill Spring	Cardston County
<b>Statistics</b>					
Population	3,580	2,217	287	186	4,167
Full time positions	27	13	2	1	22
Area (hectares)	844	626	129	88	332,572
Length of open roads (km)	37	22	11	5	1,347
Water mains length (km)	42	20	8	4	43
Wastewater mains length (km)	39	18	8	5	0
Storm drainage mains length (km)	19	5	0	1	0
Number of dwelling units	1,252	743	126	84	1,320
Hamlets					11
Population per dwelling unit	2.86	2.98	2.28	2.21	3.16
Council	7	7	5	5	7
Mayor/Reeve	Elected	Elected	Appointed	Appointed	Appointed
Distance from Cardston (km)		41	32	43	

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## 1.2 2012 Financial Position

	Town of Cardston	Town of Magrath	Village of Glenwood	Village of Hill Spring	Cardston County
<b>Financial Position</b>					
Total financial assets	\$3,913,037	\$2,170,067	\$566,448	\$357,321	\$10,141,619
Total liabilities	\$3,329,683	\$1,964,577	\$384,218	\$277,977	\$1,798,790
Net financial assets	\$583,354	\$205,490	\$182,230	\$79,344	\$8,342,829
Total non-financial assets	\$44,675,612	\$23,125,064	\$2,445,175	\$2,841,934	\$37,864,232
Accumulated surplus	\$45,258,966	\$23,330,554	\$2,627,405	\$2,921,278	\$46,207,061
<b>Accumulated Surplus</b>					
Unrestricted surplus	\$521,996	\$1,494,730	\$165,062	\$79,344	\$7,642,601
Unrestricted surplus per capita	\$146	\$674	\$575	\$427	\$1,834
Restricted surplus	\$1968,747	\$116,891	\$32,227	\$0	\$1,889,422
Restricted surplus per capita	\$550	\$53	\$112	\$0	\$453
Total surpluses per capita	\$696	\$727	\$687	\$427	\$2,287
Equity in tangible capital assets	\$42,768,223	\$21,718,933	\$2,430,116	\$2,841,934	\$36,675,038

## 2 Services Provided

The services provided by each municipality have been categorized in a manner similar to the reporting requirements of the Province. This provides the consistency that is essential when data from several municipalities is analyzed and compared.

### 2.1 Total Services Snapshot

#### 1. Staffing and contracted services

Each municipality is required to provide essential services to its residents, however there will be additional services provided considered to be important but not essential; for example, recreation and cultural services. Also, how each service is delivered will vary between municipalities. Examples of differences in delivery would be employing staff vs contracting the private sector or sharing responsibilities between several departments. The following table summarizes the staffing and contracted services for each broad service area:

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Note: 'Contracted services' does not include services that are provided by joint partnerships.

	Town of Cardston	Town of Magrath	Village of Glenwood	Village of Hill Spring	Cardston County
<b>Full time/Part time</b>					
General Government	6	4	1	1	6
Protective Services	1		1		
Transportation	8	5	1	1	13
Environmental Use & Protection	3	1			2
Public Health & Welfare	1	2			1
Planning & Development	2				1
Recreation & Culture	4	3			
Electric Utility	3				
<b>Seasonal</b>					
General Government					
Protective Services					1
Transportation		1	1	1	16
Environmental Use & Protection					4
Public Health & Welfare	1				
Planning & Development	5		3		10
Recreation & Culture	6	4	1		
<b>Contracted Services</b>					
General Government	1	2	3	3	1
Protective Services					
Transportation					
Environmental Use & Protection	2				
Public Health & Welfare	1				
Planning & Development	1	1	1	1	1
Recreation & Culture	1				

2. Net cost summary

The following table provides the basis for the more detailed information included in each area of service. The focus of this summary and the subsequent financial information for each service is the net cost of operations. This net cost will identify the annual amortization of capital assets but the annual capital revenues and capital expenditures will not be included in the analysis of each service area. The assumptions are:

- Capital grants, capital revenue and contributed assets are not included because capital expenditures are not included in the operating expenses.

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- Operating grants are included in the analyses because the expenses resulting from these grants are included in the operating expenses.

The audited financial statements include a 'Schedule of Segmented Disclosure' which provides financial information for each of the broad service categories (Appendix 7.3). The Provincial Financial Information Return (FIR) also provides this information but in greater detail; therefore, the FIR data has been used as the main source of financial information for this report. (Appendix 7.3) Note: The FIR detail may not always balance with the 'segmented schedule' but the totals balance.

Note: County financial information has not been included in this report by type of service due to differences in the services provided and reporting methods.

	<b>Town of Cardston</b>	<b>Town of Magrath</b>	<b>Village of Glenwood</b>	<b>Village of Hill Spring</b>	<b>Cardston County</b>
<b>Operating Revenue</b>					
General Government	\$358,209	\$234,336	\$89,453	\$75,821	
Protective Services	\$89,985	\$171,476	\$477	\$740	
Transportation	\$55,273	\$3,317	\$1,057		
Environmental Use & Protection	\$1,882,107	\$835,489	\$152,880	\$67,347	
Public Health & Welfare	\$191,144	\$133,779	\$300	\$900	
Planning & Development	\$192,852	\$1,646,343	\$101	\$100	
Recreation & Culture	\$384,244	\$245,016	\$65,865	\$2,416	
Electric Utility	\$1,667,126				
<b>Total Operating Revenue</b>	<b>\$4,859,075</b>	<b>\$3,289,756</b>	<b>\$310,133</b>	<b>\$146,784</b>	<b>\$1,898,503</b>
<b>Operating Expenses (excluding amortization)</b>					
General Government	\$1,119,307	\$618,820	\$159,856	\$132,473	
Protective Services	\$252,315	\$220,926	\$11,551	\$7,645	
Transportation	\$666,339	\$586,623	\$55,178	\$18,125	
Environmental Use & Protection	\$1,331,784	\$437,104	\$91,172	\$67,294	
Public Health & Welfare	\$110,882	\$224,243	\$1,784	\$1,392	
Planning & Development	\$239,167	\$2,332,960	\$3,611	\$2,306	
Recreation & Culture	\$1,186,223	\$369,603	\$111,766	\$6,766	
Electric Utility	\$1,263,539				
<b>Total Operating Expenses</b>	<b>\$6,630,488</b>	<b>\$4,788,279</b>	<b>\$434,918</b>	<b>\$234,533</b>	<b>\$5,069,598</b>
<b>Net Expense</b>	<b>\$1,771,413</b>	<b>\$1,498,523</b>	<b>\$124,785</b>	<b>\$87,749</b>	<b>\$3,171,095</b>
Amortization	\$1,794,907	\$704,965	\$155,515	\$52,044	\$2,055,384
<b>Net Expense including amortization</b>	<b>\$3,566,320</b>	<b>\$2,203,488</b>	<b>\$280,300</b>	<b>\$139,793</b>	<b>\$5,226,479</b>

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	<b>Town of Cardston</b>	<b>Town of Magrath</b>	<b>Village of Glenwood</b>	<b>Village of Hill Spring</b>	<b>Cardston County</b>
Property tax levy	\$2,737,276	\$1,257,430	\$139,435	\$124,222	\$4,277,292
Capital grants	\$1,671,204	\$1,726,249	\$477,444	\$223,655	\$1,169,977
Contributed assets	\$40,985				
Gain (loss) on disposal of TCA	\$58,916	(\$32,857)	(\$18,569)	(\$5,620)	(\$74,828)
<b>Net Revenue (Expense)</b>	<b>\$941,971</b>	<b>\$747,334</b>	<b>\$318,010</b>	<b>\$202,464</b>	<b>\$145,962</b>

## 2.2 General Government

General government services provide for the overall operation of the municipality and are common to, or affect all of the services provided by the municipality.

Council and General Administration are the main functions. General Administration will include:

- General administration
- Property assessment and taxation
- Licensing
- Accounting and audit
- Legal
- Public relations

### Delivery of Service

Information regarding specific municipalities is as follows:

1. Chief Administrative Officer (CAO)

- Each municipality is required to have a CAO.
- The Villages of Glenwood and Hill Spring contract CAO services from the Town of Raymond. The contracts are similar in services provided but not in time allotted and the contracts include financial services.
- Both contracts started in 2012 and conclude in 2014.
- Contracted CAO and CFO services:

	<b>Village of Glenwood</b>	<b>Village of Hill Spring</b>	<b>Total</b>
CAO	\$15,312	\$34,525	\$49,837
CFO	\$11,250	\$11,250	\$22,500
Total 2012	\$26,562	\$45,775	\$72,337
Total 2013	\$27,359	\$47,150	\$74,509
Total 2014	\$28,180	\$48,565	\$76,745

2. Chief Financial Officer (CFO) and Accounting

- The Town of Cardston has a Director of Finance & Administration and the Director of Corporate Services for Cardston County has a professional accounting designation (CMA).



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- The Town of Magrath and the Villages contract CFO services from the Town of Raymond. The contracted CFO has a professional accounting designation (CGA).
- The Town of Magrath and Villages provide the bookkeeping requirements and the contracted CFO balances the assets and liabilities, prepares all financial reports and prepares the budget.
- The Town of Magrath paid \$23,675 in 2012 for their contracted CFO services.

3. Financial Records & Reporting

a. General ledger structure

All municipalities have a financial system that provides a financial recording and reporting system that is flexible enough to provide revenues and expenses for specific services and programs.

b. Financial and other software

The following table provides information regarding financial software systems and other software used:

		<b>Town of Cardston</b>	<b>Town of Magrath</b>	<b>Village of Glenwood</b>	<b>Village of Hill Spring</b>	<b>Cardston County</b>
<b>Financial Software</b>						
	Provider	ProCom	Muniware	Muniware	Muniware	Diamond
	Annual license fee	\$8,310	\$10,125	\$3,000		\$14,000
<b>Other Software/Costs</b>						
Computer Servicing						
	Provider	MicroAge	Local	MicroAge	MicroAge	Diamond
	Annual costs	\$11,700	\$16,502	\$1,950	\$1,950	\$10,000
Cemetery Management						
	Provider	Stone Orchard				
	Annual license fee	\$1,170				
Water meter			\$2,814			
GIS						\$1,900
GPS						\$3,800
Agenda management						\$2,000
AltaLis						\$1,500

4. Annual Audit

- Each municipality received an unqualified audit opinion on their 2012 financial statements.
- The auditor for the Town of Cardston and Cardston County provided a management letter that identified financial management procedures that could be improved but did not identify any significant issues that would impact the viability of a future shared service.

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- The auditor for the Town of Magrath and the Villages did not provide a management letter.

	<b>Audit Firm</b>	<b>2012 Fees</b>	<b>2011 Fees</b>
Town of Cardston	Young Parkyn McNab	\$21,410	\$25,110
Town of Magrath	Mercer Wilde Moltz	\$8,138	\$8,138
Village of Glenwood	Price & Comin	\$9,293	\$10,815
Village of Hill Spring	Price & Comin	\$9,293	\$7,950
Cardston County	BDO Dunwoody	\$34,500*	\$36,950

\*BDO Dunwoody will be conducting the 2013 audit for \$25,000.

5. Assessment Services

Each municipality contracts Benchmark Assessment Consultants to conduct the annual property assessments. The services are similar and annual costs are as follows:

	<b>Fee Calculation</b>	<b>2012 Fees</b>
Town of Cardston	\$22/parcel	\$40,748
Town of Magrath	\$22/parcel	\$23,108
Village of Glenwood	\$25/parcel	\$3,150 (2013)
Village of Hill Spring	\$25/parcel	\$3,913
Cardston County	Flat fee	\$82,500

Note: The Village of Glenwood started using Benchmark in 2013.

6. Legal services

'Legal services' was not reviewed due to the diversity of requirements for these services.

**Financial Information**

2012 net cost of general government for each municipality:

<b>General Government</b>	<b>Town of Cardston</b>	<b>Town of Magrath</b>	<b>Village of Glenwood</b>	<b>Village of Hill Spring</b>
<b>Operating Expenses</b>				
Council	\$97,175	\$70,259	\$14,417	\$9,820
General Administration	\$1,022,132	\$548,561	\$145,439	\$122,653
Less:				
Operating Grants	\$47,862		\$70,660	\$60,620
Sales & User Charges	\$308,569		\$5,571	(\$21)
Other Revenue	\$1,778	\$254,336	\$13,222	\$14,682
Net Expense (Revenue)	\$761,098	\$364,484	\$70,403	\$57,192
Amortization	\$27,025	\$2,325	\$2,906	\$73
<b>Net Expense (Revenue)</b>	<b>\$788,123</b>	<b>\$366,809</b>	<b>\$73,309</b>	<b>\$57,265</b>
<b>Net Cost per capita</b>	<b>\$220</b>	<b>\$165</b>	<b>\$255</b>	<b>\$308</b>

## 2.3 Protective Services

Protective Services are the services that provide for the public safety of the inhabitants of the municipality.

### A. Police

This function addresses activities related to policing and law enforcement.

Note: Bylaw enforcement is a separate function.

#### Delivery of Service

##### 1. Cardston RCMP Detachment

The Cardston RCMP Detachment provides services to the Town of Cardston, Villages of Glenwood and Hill Spring and the area of Cardston County that does not include the area east of Highway #820.

##### 2. Magrath RCMP Detachment

The Magrath RCMP Detachment provides services to the Town of Magrath and the area of Cardston County east of Highway #820.

#### Financial Information

Urban municipalities under 5,000 population and all rural municipalities regardless of population receive policing services from the RCMP at no cost to the municipality under the provincial policing contract between Alberta and the federal government.

2012 net cost of policing services for each municipality

Policing	Town of Cardston	Town of Magrath	Village of Glenwood	Village of Hill Spring
<b>Operating Expenses</b>				
Less:				
Operating Grants				
Sales & User Charges	\$21,749			
Other Revenue	\$1,750			
Net Expense (Revenue)	(\$23,499)			
Amortization				
<b>Net Expense (Revenue)</b>	(\$23,499)			
<b>Net Cost per capita</b>	N/A			

### B. Fire

Fire services address activities related to fire protection and investigation.

#### Delivery of Service

Fire protection and prevention services are provided on a shared service basis by two organizations:

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1. Cardston County Emergency Services Authority

- Members are Town of Cardston, Villages of Glenwood and Hill Spring and Cardston County.
- The Authority owns most of the equipment but there are exceptions when a municipality may purchase equipment and retain ownership.
- Costs sharing is based on the population served.
- 2011 - 2013 requisitions:

	<b>2011</b>	<b>2012</b>	<b>2013</b>
Town of Cardston	\$86,593	\$82,466	\$92,681
Cardston County	\$68,275	\$63,794	\$73,075
Village of Glenwood	\$6,661	\$4,667	\$7,129
Village of Hill Spring	\$6,661	\$4,667	\$5,346
<b>Total</b>	<b>\$168,190</b>	<b>\$155,594</b>	<b>\$178,231</b>

2. Magrath & District Fire Authority

- Members are the Town of Magrath and Cardston County.
- The Authority owns most of the equipment but there are exceptions when a municipality may purchase equipment and retain ownership.
- Cost sharing is on a 50/50 basis.
- 2011 – 2013 requisitions

	<b>2011</b>	<b>2012</b>	<b>2013</b>
Town of Magrath	\$37,500	\$37,500	\$52,170
Cardston County	\$28,687	\$41,344	\$52,170
Total per municipality	\$66,187	\$78,844	\$104,340
Total per Authority Financial Statement	\$76,875	\$87,188	

Information regarding specific municipalities is as follows:

1. Village of Glenwood

The Village recently purchased a fire truck and retained ownership.

2. Cardston County

- The County has a 'County Operated Fire Departments' Bylaw (Bylaw 568.2009). Parameters regarding property and equipment per this bylaw are:
  - Equipment purchased by the County remains County property (Clause 705)
  - Emergency equipment obtained through fund raising of the fire department members becomes County property (Clause 706). This clause is specific to the County hamlets (currently Del Bonita only).

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- The County recently purchased a new fire truck for the Magrath fire department and retained ownership.

**Financial Information:**

1. 2012 Net cost of fire services for each municipality

Fire	Town of Cardston	Town of Magrath	Village of Glenwood	Village of Hill Spring
<b>Operating Expenses</b>	\$105,745	\$145,280	\$8,767	\$7,645
Less:				
Provincial Operating Grants		\$101,205	\$500	\$500
County Grant		\$41,344		
Sales & User Charges			\$242	
Other Revenue		\$3,467	(\$235)	
Net Expense (Revenue)	\$105,745	(\$736)	\$8,290	\$7,145
Amortization	\$12,325	\$4,609	\$13,131	\$368
<b>Net Expense (Revenue)</b>	\$118,070	\$3,873	\$21,421	\$7,513
<b>Net Cost per capita</b>	\$33	\$2	\$75	\$40

2. Financial Summary for Authorities

	Cardston Authority		Magrath Authority	
	2012	2011	2012	2011
<b>Financial Position</b>				
Net financial assets	\$130,973	\$94,480	\$285,179	\$260,901
Property & equipment				
Total Cost	\$1,366,027		\$405,529	\$405,529
Accumulated amortization	\$1,042,184		\$238,792	\$206,109
Net book value	\$323,844	\$510,047	\$166,737	\$199,420
Unrestricted surplus	\$130,972	\$279,337	\$451,916*	\$460,321*
<b>Revenue &amp; Expenses</b>				
<b>Ambulance</b>				
Revenue	\$128,841	\$1,115,739		
Expenses	\$192,785	\$1,040,379		
Net revenue (expense)	(\$63,944)	\$75,360		
<b>Fire</b>				
Revenue	\$214,949	\$173,119	\$235,610	\$224,645
Expenses	\$211,131	\$125,281	\$244,015	\$231,238
Net revenue (expense)	\$3,818	\$47,838	(\$8,405)	\$13,407
Bad debts written off	\$88,239			
Net revenue (expense)	(\$84,421)	\$47,838	(\$8,405)	\$13,407

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\*Unrestricted surplus is overstated because it includes equity in TCA; it should be \$285,179 (2012) (2011 - \$260,901).

**C. Disaster and Emergency Measures**

This function addresses the activities related to emergency measures and disaster prevention and recovery services.

**Delivery of Service**

Each municipality has its own disaster plan with mutual aid agreements in place. There is no regional disaster plan.

**Financial Information**

2012 net cost of disaster & emergency measures services for each municipality

Disaster & Emergency Measures	Town of Cardston	Town of Magrath	Village of Glenwood	Village of Hill Spring
Operating Expenses	\$11,635			
Less:				
Provincial Operating Grants	\$5,818			
County Grant	\$3,957			
Cardston ESA Grant	\$930			
Sales & User Charges				
Other Revenue				
Net Expense (Revenue)	\$930			
Amortization				
<b>Net Expense (Revenue)</b>	<b>\$930</b>			

Note: Flood grant of \$55,782 received in 2012 but expenses recorded in prior year; therefore, not included in this table.

**D. Ambulance and First Aid**

This function addresses the activities related to ambulance and paramedic services and first-aid or first-aid training.

**Delivery of Service**

Ambulance services are provided by the Province.

1. Cardston County Emergency Services Authority

As of 2013, the Province has taken over the ambulance services.

2. Magrath & District Fire Authority

The Authority continues to provide ambulance services and receives funding from the Province.

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**Financial Information**

2012 net cost of ambulance & first aid services for each municipality

<b>Ambulance &amp; First Aid</b>	<b>Town of Cardston</b>	<b>Town of Magrath</b>	<b>Village of Glenwood</b>	<b>Village of Hill Spring</b>
<b>Operating Expenses</b>	\$67,928			
Less:				
Operating Grants				
Sales & User Charges				
Other Revenue				
Net Expense (Revenue)	\$67,928			
Amortization	\$4,592			
<b>Net Expense (Revenue)</b>	<b>\$72,520</b>			
<b>Net Cost per capita</b>				

**E. Bylaw Enforcement**

This function addresses activities related to the enforcement of bylaws approved by a municipality; for example, bylaws that address traffic, minimum building standards, animal and weed control.

**Delivery of Service**

1. Town of Cardston

The Town of Cardston has a full-time Community Peace Officer who addresses bylaw enforcement.

2. Town of Magrath

- The Town of Magrath has previously contracted bylaw enforcement but presently does not have a contract.
- The CAO is the designated bylaw enforcement officer.
- The Town is currently working on a shared service arrangement for a Community Peace Officer to be shared with the Town of Raymond, Village of Stirling and possibly Warner County.

3. Villages of Glenwood and Hill Spring

The Villages do not have a bylaw enforcement officer and the CAO is the designated bylaw enforcement officer. Bylaw enforcement is addressed on a complaint basis.

4. Cardston County

- The County recently decided to discontinue the position of Bylaw Officer. The CAO will be the designated Bylaw Enforcement Officer.

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The following table provides information on bylaws that each municipality has that would require enforcement:

	Town of Cardston	Town of Magrath	Village of Glenwood	Village of Hill Spring	Cardston County
Curfew	X				
Unsightly premises	X	X			X
Cats	X				
Traffic	X	X	X		X
Snow removal	X				
Designated parking	X				
Noise	X				
Wild & domestic animals	X	X			
Public safety	X				
Business license	X				
Open burning	X			X	X
Dogs	X			X	X
Wheeled vehicles on sidewalks			X		
Firecracker/fireworks				X	
Long grass & boulevards				X	
Off-highway vehicles				X	
Snowmobiles				X	
Hamlet animals					X

### Financial Information

2012 net cost of bylaw enforcement services for each municipality

Bylaw Enforcement	Town of Cardston	Town of Magrath	Village of Glenwood	Village of Hill Spring
<b>Operating Expenses</b>	\$67,007	\$73,646	\$2,784	
Less:				
Operating Grants				
Sales & User Charges				\$240
Other Revenue		\$25,460		
Net Expense (Revenue)	\$67,007	\$48,186	\$2,784	(\$240)
Amortization	\$1,995	\$125		
<b>Net Expense (Revenue)</b>	\$69,002	\$48,311	\$2,784	(\$240)
<b>Net Cost per capita</b>	\$19	\$22	\$10	N/A



## **2.4 Transportation**

### **A. Common Use and Equipment Pool**

This function addresses the activities which are related to, or benefit, several transportation functions and which cannot be reasonably allocated to specific functions. Specific examples are:

- Maintenance and operation of common-use vehicles, general equipment, buildings, and yards.
- General transportation administration
- Engineering services

### **Delivery of Service**

#### **1. Town of Cardston**

##### **a. Staffing**

- Heavy duty mechanic

##### **b. The Town has several shop buildings:**

- The main shop is quite old; there was an addition about 20 years ago. This building has two offices, staff room, parts room, welding area and mechanical room.
- The storage shop and woodshop is a building constructed in the last 15 years.
- A third building is a storage shop with four bays used by the electrical and parks departments.

#### **2. Town of Magrath**

##### **a. Staffing**

- Mechanic

##### **b. Shop buildings**

The Town shop has three bays, three offices, washrooms and some storage.

#### **3. Villages of Glenwood and Hill Spring**

Each Village has a steel, heated Quonset to store machinery and any surplus Village inventory. These facilities are shared with Cardston County Emergency Services for their equipment and space is limited.

#### **4. Cardston County**

##### **a. Staffing**

- Public works shop supervisor
- Office assistant (.50 FTE)
- Heavy duty mechanics (3 FTE; includes .20 FTE for safety)

##### **b. Shop buildings**

There are shops and equipment storage facilities throughout the County:

- i. Cardston

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- The main repair shop is located in Cardston with the majority of repair work completed out of this shop.
  - All of the bays are mechanic bays.
  - The County is planning to construct a new shop in 2014 to replace this shop.
  - There is a 4 bay heated building for grader storage; no major mechanical work is allowed in this building.
- ii. Magrath
- There are 3 bays at this shop to store 2 graders and light trucks.
  - There are no mechanics at this shop but it is a good location for warranty repair work from Cardston or Lethbridge.
- iii. Glenwood
- The Glenwood shop has 1 bay to store the grader and minor repairs.
- iv. Del Bonita
- The Del Bonita shop has 1 bay to store the grader and minor repairs.

**Financial Information**

2012 net cost of common & equipment pool services for each municipality

Common Use & Equipment Pool	Town of Cardston	Town of Magrath	Village of Glenwood	Village of Hill Spring
<b>Operating Expenses</b>		\$382,678	\$48,626	\$18,125
Less:				
Operating Grants				
Sales & User Charges				
Other Revenue		\$3,317		
Net Expense (Revenue)		\$379,361	\$48,626	\$18,125
Amortization		\$52,837	\$11,454	\$7,908
<b>Net Expense (Revenue)</b>		\$432,198	\$60,080	\$26,033
<b>Net Cost per capita</b>		\$195	\$209	\$140

**B. Roads, Streets, Walks, Lighting**

This function includes the following activities:

- Roads and streets
- Medians and boulevards
- Sidewalks and curbs
- Street lighting
- Street signs
- Traffic and railway crossing signals
- Public parking facilities

### **Delivery of Service**

#### **1. Town of Cardston**

##### **a. Staffing**

- Public Works Foreman
- Public Works Operators (5)
- Engineering Technologist

##### **b. Services**

- By Town staff  
Normal maintenance (grading, street sweeping, snow removal), infrastructure repairs (pot holes, patching oiling), construct new infrastructure, airport maintenance
- Contracted – normal services  
Sidewalk repairs and replacement, hydrovacating, crushing, paving, line painting, some oiling/patching/snow removal, airport capital improvements
- Maintain all public green spaces, vacant Town owned residential & commercial lots
- Mowing and weed control
- Minimal private work; if so, charge per equipment rate schedule; for example, unsightly premises clean-up bills.
- Contracted – engineering
  - Associated Engineering, Lethbridge, for routine engineering
  - Engineering services required for major projects are tendered for each project resulting in various firms used.

##### **c. Policies**

- Sidewalk repair
- Lane maintenance
- Sidewalk maintenance
- Re-shaping and leveling Town boulevards
- Snow removal priority schedule (5 priority levels)

#### **2. Town of Magrath**

##### **a. Staffing**

- Public Works Foreman
- Public Works Operators (2)
- Seasonal (1)

##### **b. Services**

- Town staff are responsible for the normal maintenance including snow removal.
- Special projects are contracted.
- Snow removal on Town sidewalks as time and resources are available.
- Contracted engineering services are provided by MPE Engineering and Wilde Brothers Engineering.

- c. Policies  
There are no transportation related policies or protocols.
- 3. Village of Glenwood
  - a. Staffing
    - Village Foreman
    - Seasonal (1)
  - b. Services
    - Some blading, some cold mix patching, snow removal
    - Village mows and maintains all Village properties.
    - Mowing has been decreased; now requiring the residents to mow the boulevards.
    - Contracted engineering services are provided by Genivar (Lethbridge).
  - c. Policies  
There are no transportation related policies or protocols.
- 4. Village of Hill Spring
  - a. Staffing
    - There is no Village staff to provide transportation services.
    - Up to October, 2013, all transportation services were provided by volunteers.
  - b. Services

The Village and the County have recently entered into an agreement that provides the following transportation services:

    - County will grade Village streets up to 4 times per year at County expense.
    - Additional grading can be provided at Village expense.
    - County will remove snow at Village expense based on County cost structure.
    - County will annually review Village streets and recommend maintenance/upgrades for future years by September; Village will reply by December, County will provide cost quote by February, Village will authorize work by May. Quotes will be based on County cost structure.
    - County will provide dust control on specific Village streets once per year at no cost to the Village.
    - Grading, snow plowing and road maintenance will be done by County according to County operator availability.
    - Contracted engineering services are provided by Wilde Brothers Engineering (Raymond) with engineering services tendered for the technical major projects.

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c. Policies

There are no transportation related policies or protocols.

5. Cardston County

a. Staffing

- Director of Operational Services
- Public Works Foreman
- Road crew
- Oiling/drainage
- Surveying
- Gravel foreman
- Graveling crew
- Fencing crew
- Roadside mowing
- Road maintenance

b. Services

- Services provided by County staff
  - Road maintenance – blading and patching
  - Dust control
  - Snow removal
  - Small bridge repairs
  - Road construction
  - Mowing roadsides
- Contracted services
  - Paving
  - Large bridges (Bridge File category)
  - Engineering
    - MPE Engineering Ltd.
    - Genivar

c. Policies

- County Equipment on Private Property  
The Public Works Department, through agreement, will rent and/or share equipment with surrounding Villages, Towns, and City in an effort to work cooperatively to improve the region and provide better service to the ratepayers. These agreements will be managed by the Public Works Department.
- Dust Control for Individuals
- Motor Grader Operators Performance Guide
- Road Maintenance
- Snow Plowing

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### Financial Information

2012 net cost of transportation services for each municipality

Transportation	Town of Cardston	Town of Magrath	Village of Glenwood	Village of Hill Spring
<b>Operating Expenses</b>	\$647,959	\$182,450	\$6,552	
Less:				
Operating Grants				
Sales & User Charges	\$54,449		\$1,057	
Other Revenue				
Net Expense (Revenue)	\$593,510	\$182,450	\$5,495	
Amortization	\$598,218	\$131,678	\$38,058	\$2,846
<b>Net Expense (Revenue)</b>	\$1,191,728	\$314,128	\$43,553	\$2,846
<b>Net Cost per capita</b>	\$333	\$142	\$152	\$15
<b>Net Cost per km</b>	\$32,209	\$14,279	\$3,959	\$569

### C. Airport

This function addresses air transportation services.

#### Delivery of Service

There are two airports in the area:

1. Cardston Airport
  - The Town owns and is responsible for the airport.
  - The Town is responsible for maintenance and capital improvements.
  - There is an informal agreement that the Town requests the County to plow snow on the runway as needed.
2. Aetna Airport
  - Grass strip operated by the community

### Financial Information

2012 net cost of air transportation services for each municipality

Air Transportation	Town of Cardston	Town of Magrath	Village of Glenwood	Village of Hill Spring
<b>Operating Expenses</b>	\$18,380			
Less:				
Operating Grants				
Sales & User Charges	\$824			
Other Revenue				
Net Expense (Revenue)	\$17,556			
Amortization				
<b>Net Expense (Revenue)</b>	\$17,556			

## **D. Storm Sewers and Drainage**

This function addresses storm sewer and drainage facilities.

### **Delivery of Service**

The Towns of Cardston and Magrath have storm sewers and drainage. The wastewater department is responsible for this function in the Town of Cardston whereas the public works department in the Town of Magrath is the responsible department.

### **Financial Information**

2012 net cost of storm sewer and drainage services for each municipality

<b>Storm Sewer &amp; Drainage</b>	<b>Town of Cardston</b>	<b>Town of Magrath</b>	<b>Village of Glenwood</b>	<b>Village of Hill Spring</b>
<b>Operating Expenses</b>		\$21,495		
Less:				
Operating Grants				
Sales & User Charges				
Other Revenue				
Net Expense (Revenue)		\$21,495		
Amortization		\$34,649		
<b>Net Expense (Revenue)</b>		\$56,144		
<b>Net Cost per capita</b>		\$25		

## **2.5 Environmental Use & Protection**

This broad category includes activities which provide environmentally regulated utility services but exclude gas, power and telephone utilities.

### **A. Water Supply and Distribution**

This function addresses activities related to acquiring, treating and supplying water, including:

- Acquisition of water supply through wells, lakes, rivers
- Purchase of water supply from an adjoining jurisdiction, regional services commission, or other authority
- Purification and treatment
- Transmission and distribution, including operation and maintenance of facilities and lines.

### **Delivery of Service**

#### **1. Town of Cardston**

##### **a. Method of delivery**

The Town operates its own water system with the following staff:

- Water/wastewater Foreman

- Water/wastewater Operators (2)
  - b. Facilities
    - The water treatment plant is a ‘direct filtration dual media gravity filter’ plant.
    - Substantial upgrades have been made recently to the water treatment plant and no major needs are anticipated in the next 20 years.
    - Alberta Environment approval is valid until December, 2016.
    - Construction of UV upgrade currently underway to meet standards.
    - Level 2 operators are required; currently have 3 certified operators to operate the 2 plants.
  - c. Water billing and rates

The Town’s goal is to have utilities self-funded by 2017; the result will be non-reliance on the tax base or government transfers to fund water capital projects.
  - d. Irrigation
    - Irrigation is not provided to Town residents.
    - The Town provides irrigation to the golf course under a special contract and also irrigates several Town parks.
    - Two irrigation district provide water to non-residential users in two different areas of the Town.
  - e. Water agreement with the County
    - The Town provides potable water to County residents.
    - The agreement is for a 15 year term from 2011 – 2026 with an option for additional 5 year term.
    - A termination notice cannot be less than 5 years.
    - This agreement has been recently amended to include the existing South Water User Co-operative.
2. Town of Magrath
- a. Method of delivery

The Magrath & District Regional Water Services Commission provide treated water to the Town. The Town owns and is responsible for the water distribution system outside of right of way of water transmission line.
  - b. Facilities

The Commission is responsible for the water treatment plant. There are 2 water and wastewater technicians qualified for both treatment and distribution; a 3<sup>rd</sup> technician is training and will be responsible for



distribution only. These positions are employed by the Town and contracted to the Commission.

c. Irrigation

- Separate infrastructure is in place to provide non-potable water from the Magrath Irrigation District which the Town pumps to Magrath residents.
- Every resident has access to this system generally from May to October.
- The usage is not metered; each resident is charged a flat monthly rate of \$10 for all twelve months; \$120 per year.

3. Village of Glenwood

a. Method of delivery

The Village operates its own water treatment plant and distribution system. The Village Foreman is a Level 1 operator and the Assistant Administrator is certified as a small system water operator.

b. Facilities

The water treatment plant is located in the Village. It was originally built in 1984 with major upgrades in 2004 at which time a reservoir was built. The plant is in very good condition due to further upgrades in 2011 – 2013. 50 – 75% of the water lines have been replaced over the last 5 years.

c. Irrigation

Underground irrigation is available for the residents.

4. Village of Hill Spring

a. Method of Delivery

The Village operates its own water treatment plant and distribution system. The Village Water operator and Administrative Assistant are certified small system water operators.

b. Facilities

The water treatment plant is on a hill in the County and a pressure reducing station was part of the new plant construction to reduce the pressure from the gravity flow of water from the plant. The water treatment plant was constructed and commissioned in 2012.

c. Water billing and rates

Every facility receiving water is required to have an approved water meter.

Note: Water meters were purchased in 2008 but the readings cannot be linked to the utility billing software. Council made the decision in

2013 to discontinue meter reading and use the flat rate for water utility billings. The Village does not have sufficient staff to manually prepare utility billings from meter readings.

d. Irrigation

All residents receive non-potable water for irrigation purposes.

e. Water agreement with the County

- The Village and the County entered into a water/transportation shared services agreement in October, 2013.
- The County provides raw water and the Village treats the raw water.
- The County will construct connection points at County expense prior to October, 2014
- The Village will construct water meter vaults at Village expense and turn these water meter vaults over to the County at no expense to County.
- The Village will receive the following water revenue:
  - Rate per volume of water used by County
  - Annual fee per user of 1.5 times the Village user rate.
  - Bulk water per cubic meter at 2 times the Village per cubic meter rate.
- The Village will lease land to the County at no cost to build a bulk water station and the County will obtain title to the said land at the end of the 15 year lease agreement.

5. Cardston County

a. Method of Delivery

i. Spring Coulee hamlet

Spring Coulee is the only hamlet with water services from the County. A small system water operator is required. The County has two small system operators and a trainee for Level 1.

Note: The Level 1 operator recently left the County; the Level 1 trainee is expected to fill this vacancy.

ii. Welling hamlet

Welling hamlet receives water from the Town of Raymond.

iii. Other County residents

Other County residents may receive potable water:

- If they are in proximity of connecting to distribution lines from the Town of Cardston, Magrath Regional Water Services Commission and the Village of Hill Spring.
- From bulk water stations in all four of the urban centers.

b. Facilities

Spring Coulee hamlet – water is obtained from a well and treated in a small water systems treatment plant.

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c. Water agreements

The County has water agreements with:

- Town of Cardston
- Magrath & District Water Services Commission
- Village of Hill Spring

**2013 Water Rates**

	Town of Cardston	Town of Magrath	Village of Glenwood	Village of Hill Spring	Cardston County*
<b>Residential - Metered</b>					
Flat rate	\$18	\$25		\$26	\$50
Consumption/m <sup>3</sup>	\$0.57	\$0.80			>36 - \$1.50
<b>Commercial - Metered</b>					
Flat rate	\$18	\$35		\$26	
Consumption/m <sup>3</sup>	\$0.70	\$0.80			
37 – 40/m <sup>3</sup>					
41 – 44/m <sup>3</sup>					
> 44/m <sup>3</sup>					
<b>Institutional - Metered</b>					
Flat rate		\$125			
Consumption/m <sup>3</sup>		\$0.80			
<b>Residential – No meter</b>					
Flat rate – residential	\$100		\$24		
Flat rate - commercial			\$48 - \$210		
<b>Irrigation</b>		\$10	\$3/acre	\$10	

\* Rates for Spring Coulee residents

Note: These rates are monthly rates. The Village of Hill Spring bills every 2 months; therefore, the flat rate has been divided by 2 for this table but the consumption rates have remained for 2 months.

**Financial Information**

2012 net cost of water supply & distribution services for each municipality

Water Supply & Distribution	Town of Cardston	Town of Magrath	Village of Glenwood	Village of Hill Spring
<b>Operating Expenses</b>	\$442,599	\$252,933	\$101,713	\$56,312
Less:				
Operating Grants				
Sales & User Charges	\$835,310	\$510,402	\$110,348	\$53,241
Other Revenue		\$10,100	\$2,509	
<b>Net Expense (Revenue)</b>	(\$392,711)	(\$267,569)	(\$11,144)	\$3,071
Amortization	\$425,002	\$315,665	\$36,052	\$26,965
Loss on Disposal			\$18,569	
<b>Net Expense (Revenue)</b>	\$32,291	\$48,096	\$43,477	\$30,036

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Water Supply & Distribution	Town of Cardston	Town of Magrath	Village of Glenwood	Village of Hill Spring
Net Cost per capita	\$9	\$20	\$151	\$161
2012 Usage	43,088		157,929	27,344
Total Operating Cost/m <sup>3</sup>	\$10.27		\$0.64	\$2.06
Total Cost/m <sup>3</sup>	\$20.14		\$0.99	\$3.05

## B. Wastewater Treatment and Disposal

This function addresses activities related to the collection or removal, treatment, and disposal of sanitary sewage including:

- Sanitary sewers and sanitary/storm sewers
- Lagoons
- Plant and equipment
- Catch basins, manholes and booster stations.

### Delivery of Service

The four urban centers provide for disposal and treatment of sanitary sewage in sewage lagoons. The status of these systems is:

1. Town of Cardston
  - The waste water treatment plant is a 'rotating biological contactor' process.
  - Major upgrades have been made in the last three years and major needs are not anticipated for the next 20 years.
  - Alberta Environment approval is valid until April, 2016.
2. Town of Magrath
  - The lagoons have a 10 – 20 year capacity and are in good standing with Alberta Environment.
3. Village of Glenwood
  - The sewage lagoon, constructed in 1977, has reached capacity and will need to be upgraded in the near future.
  - A review will be conducted of the sewer lines.
4. Village of Hill Spring
  - The sewage lagoon was constructed in 1980 and is operating within operational capacity.
  - The sewage lift station was upgraded to a larger size in 2013.

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**2013 Wastewater Rates**

	Town of Cardston	Town of Magrath	Village of Glenwood	Village of Hill Spring
<b>Residential</b>				
Flat rate	\$31.50	\$20	\$12.50	\$14.50
<b>Commercial</b>				
Flat rate	\$31.50		\$12.50	
Consumption				
20 – 40/m <sup>3</sup>	\$1.05			
51 – 100/m <sup>3</sup>	\$0.89			
101 – 250/m <sup>3</sup>	\$0.74			
> 250/m <sup>3</sup>	\$0.58			

Note: These rates are monthly rates. The Village of Hill Spring bills every 2 months; therefore, the flat rate has been divided by 2 for this table.

**Financial Information**

2012 net cost of wastewater treatment & disposal services for each municipality

<b>Wastewater Treatment &amp; Disposal</b>	<b>Town of Cardston</b>	<b>Town of Magrath</b>	<b>Village of Glenwood</b>	<b>Village of Hill Spring</b>
<b>Operating Expenses</b>	\$591,317	\$77,627	\$50,312	\$4,868
Less:				
Operating Grants	\$73,530			
Sales & User Charges	\$574,844	\$183,676	\$20,492	\$6,711
Other Revenue				
Net Expense (Revenue)	(\$57,097)	(\$106,047)	\$29,820	(\$1,843)
Amortization	\$361,797	\$101,212	\$44,610	\$12,416
<b>Net Expense (Revenue)</b>	\$304,700	(\$4,837)	\$74,430	\$10,573
<b>Net Cost per capita</b>	\$85	N/A	\$259	\$57

**C. Waste Management**

This function addresses activities related to the collection of garbage and other waste material, as well as the maintenance and operation of sanitary landfill sites, incinerators or other plants, trucks and other equipment used for collection and disposal, and solid waste landfill closure.

**Delivery of Service**

All five of the municipalities are members of the Chief Mountain Solid Waste Authority. The Authority operates a regional land fill, transfers solid waste from transfer stations to the land fill and is responsible for the transfer station structures and equipment. The municipalities are responsible to operate the transfer stations. The transfer stations are located:

- Town of Cardston

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- Town of Magrath
- Cardston County (6)
  - 5 operated by the County
  - 1 operated by the Village of Glenwood located between the Villages of Glenwood and Hill Spring.

Note: A 'best practices' study is planned for the Authority in 2014-2015.

2013 requisition from Chief Mountain Regional Solid Waste Authority

	<b>2013 Requisition</b>
Town of Cardston	\$72,065
Town of Magrath	\$46,362
Village of Glenwood	\$5,639
Village of Hill Spring	\$3,867
Cardston County	\$85,920
<b>Total</b>	<b>\$213,853</b>

Other information regarding waste management operations for each municipality is noted as follows:

1. Town of Cardston

- Weekly garbage collection from the residents is contracted to the private sector; 5 year agreement from 2011 – 2016; the 2011 base cost was \$106,500 to be adjusted annually by inflationary factors.
- Recycling is contracted to the Cardston & District Association for the Handicapped; 5 year agreement from 2011 – 2016; annual cost of \$29,040.
- Cost sharing of the Town transfer station:

	<b>2012</b>	<b>2013</b>
Town of Cardston	\$45,965	\$34,293
Cardston County	\$8,250	\$6,155
Blood Tribe	\$4,714	\$3,517
<b>Total</b>	<b>\$58,929</b>	<b>\$43,965</b>

2. Town of Magrath

- Town provides weekly garbage pick-up services with Town personnel (Solid Waste Operator).
- Recycling services are provided by the Southern Alberta Society for the Handicapped.

3. Villages of Glenwood and Hill Spring

- The Village of Glenwood operates the transfer station between the two Villages and the County and Village of Hill Spring contribute to these costs per the transfer station agreement.

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- The costs are shared on a per capita basis. The 2013 actual costs of \$13,404 were shared as follows:
 

County	\$6,836	51%
Village of Glenwood	\$3,887	29%
Village of Hill Spring	\$2,681	20%
- The residents are required to take their solid waste to the transfer station.
- The transfer operator is contracted.
- Residents are required to take regular recyclable materials to the transfer station and e-waste to the Village of Glenwood shop.

4. Cardston County

- The County costs shares with the Towns and the Villages for the Town transfer stations and the Villages transfer station.
- The County hires the operators and looks after the grounds at the 5 other County transfer stations.
- No other services are provided.

**2013 Waste Management Rates**

	<b>Town of Cardston</b>	<b>Town of Magrath</b>	<b>Village of Glenwood</b>	<b>Village of Hill Spring</b>
<b>Solid Waste</b>				
Residential	\$10.35	\$13.00	\$7	\$7
Commercial	\$10.35/unit	\$13.00/unit	\$43	
<b>Recycling</b>				
Residential	\$1.42			
Commercial	\$1.42			

Note: These rates are monthly rates; the Village of Hill Spring bills every 2 months, therefore, the flat rate has been divided by 2 for this table.

**Financial Information**

2012 net cost of waste management services for each municipality

<b>Waste Management</b>	<b>Town of Cardston</b>	<b>Town of Magrath</b>	<b>Village of Glenwood</b>	<b>Village of Hill Spring</b>
<b>Operating Expenses</b>	\$297,868	\$106,544	\$19,809	\$6,114
Less:				
Operating Grants	\$47,736			
Sales & User Charges	\$350,647	\$131,311	\$19,531	\$7,395
Other Revenue				
Net Expense (Revenue)	(\$100,515)	(\$24,767)	(\$278)	(\$1,281)
Amortization	\$9,060	\$7,519		
<b>Net Expense (Revenue)</b>	(\$91,455)	(\$17,248)	(\$278)	(\$1,281)
<b>Net Cost per capita</b>	N/A	N/A	N/A	N/A

## 2.6 Public Health & Welfare

This category of functions addresses activities which provide assistance to disadvantaged individuals and which promote the health of individuals.

### A. Family and Community Support Services

This function addresses activities which foster and promote the health and well-being of the residents of the municipality, including

- Family counselling
- Parent and child development
- Substance abuse programs
- Youth and seniors' drop-in centers
- After school care for school aged children.

#### Delivery of Service

##### 1. Seniors Housing

The Chinook Foundation was formed in 1959 and established by Ministerial Order in 1995. All five of the municipalities in the Cardston area are members; 8 directors are appointed by the member municipalities

Town of Cardston	2
Town of Magrath	2
Cardston County	2
Village of Glenwood	1
Village of Hill Spring	1

Seniors housing facilities are at the following locations:

##### Seniors' Lodges

Diamond Willow Terrace Lodge – Magrath – 39 residents

Chinook Lodge – Cardston – 62 residents

##### Seniors' Apartments

Temple City Villa I – Cardston – 20 residents

Temple City Villa II – Cardston - 18 residents

The administration office is located at Temple City Villa, Cardston.

The 2013 requisition from the Foundation is \$225,000 shared as follows:

Municipality	Equalized Assessment	Percentage Share	Requisition
Cardston County	533,130,093	50.381%	\$113,357
Town of Cardston	298,493,507	28.208%	\$63,468
Town of Magrath	185,265,661	17.508%	\$39,393
Village of Glenwood	26,341,250	2.489%	\$5,600
Village of Hill Spring	14,963,543	1.414%	\$3,182
Total	1,058,194,054		\$225,000



2. Family & Community Support Services (FCSS)

The Province contributes funding to municipalities to provide FCSS programs. The Province will fund 80% of the program costs with the requirement that the municipality funds the remaining 20%.

a. Town of Cardston FCSS Board

- The Town of Cardston, Cardston County and the Villages of Glenwood and Hill Spring have formed a Regional FCSS Board.
- A recent Provincial FCSS review determined that there was no formal agreement between the member municipalities. A formal agreement was drafted and the member municipalities have accepted the draft.
- Parameters of the FCSS agreement are:
  - Membership will be:
    - Town of Cardston – 1 elected official, 3 members at large
    - Cardston County – 1 elected official, 2 members at large
    - Village of Glenwood – 1 elected official
    - Village of Hill Spring – 1 elected official
  - Note: The Villages appoint representatives but apparently are not made aware of when the meetings are held.
  - The 20% municipal portion will be shared on a per capita basis; the populations used will be:
    - Town, Villages – 100% of population
    - County – 65% of population

b. Town of Magrath

- The Town has an FCSS Board.
- The County is not involved with the FCSS Board and does not provide any financial contribution to the 20% municipal portion of the FCSS costs. The County has allocated 35% of their 80% Provincial FCSS grant to the Magrath FCSS Board.
- The FCSS services are accessed by Town and County residents.

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**Financial Information**

2012 net cost of family & community support services for each municipality

FCSS	Town of Cardston	Town of Magrath	Village of Glenwood	Village of Hill Spring
<b>Operating Expenses</b>	\$254,154	\$216,881	\$2,039	\$1,392
Less:				
Operating Grants	\$191,144			
Sales & User Charges				
Other Revenue				
Net Expense (Revenue)	\$63,010	\$98,762	\$2,309	\$1,392
Amortization				
<b>Net Expense (Revenue)</b>	\$63,010	\$98,762	\$2,039	\$1,392
<b>Net Cost per capita</b>	\$21	\$45	\$7	\$7

**B. Cemeteries**

This function addresses municipal cemeteries.

**Delivery of Service**

Each of the 4 urban centers operates and maintains a cemetery in their community. Both Villages have a bylaw indicating that the County will share the costs of operating their cemeteries. Agreements could not be located and the Villages have not requested the County to provide financial assistance. Cemeteries located in the County are maintained by the rural communities.

**Financial Information**

2012 net cost of cemetery services for each municipality

Cemeteries	Town of Cardston	Town of Magrath	Village of Glenwood	Village of Hill Spring
<b>Operating Expenses</b>	\$47,160	\$7,362	\$1,784	-
Less:				
Operating Grants				
Sales & User Charges	\$38,135	\$15,660	\$300	\$900
Other Revenue				
Net Expense (Revenue)	\$9,025	(\$8,298)	\$1,484	(\$900)
Amortization				
<b>Net Expense (Revenue)</b>	\$9,025	(\$8,298)	\$1,484	(\$900)
<b>Net Cost per capita</b>	\$3	N/A	\$5	N/A

### C. Other Public Health & Welfare

This function addresses all other public health and welfare activities which are not addressed in the other functions such as:

- Support and care for indigents
- Support for medical practitioners or dentists to ensure residence and practice in the municipality.

#### Delivery of Service

The Town of Cardston records the cost of employees providing weed and pest control services in this function.

#### Financial Information

2012 net cost of other public health & welfare services for each municipality

Other Public Health & Welfare	Town of Cardston	Town of Magrath	Village of Glenwood	Village of Hill Spring
Operating Expenses	\$20,333			
Less:				
Operating Grants				
Sales & User Charges				
Other Revenue				
Net Expense (Revenue)	\$20,333			
Amortization				
Net Expense (Revenue)	\$20,333			
Net Cost per capita	\$6			

## 2.7 Planning & Development

This category of functions addresses activities which support and control the physical and economic development of the municipality.

### A. Land Use Planning, Zoning and Development

This function addresses activities related to land use planning, zoning and development, including:

- Municipal planning commission
- Subdivision and development appeal board
- Development officer, planning office or planning services
- Research or studies involving planning and zoning for the municipality
- Economic development projects.

### **Delivery of Service**

#### **1. Oldman River Regional Services Commission (ORRSC)**

All of the municipalities have contracted the services of ORRSC to address their land use planning and development needs. Each municipality has a separate agreement with ORRSC; each agreement is similar and is summarized as follows:

- Continuous agreement with provisions for termination.
- Costs for these services are a basic annual fee (retainer) plus fees for special services as required.
- Services provided under the basic fee are:
  - Subdivision approvals
  - Amendments to land use bylaws and statutory plans
  - Access to and updating of digitized base maps
  - Day to day advice and communications
  - Attendance at meetings of Municipal Planning Commission, Development Appeal Board and, as required, meetings of Council.
- Separate fees are charged for:
  - Full scale review and amendments to statutory plans.
  - Site and urban designs
  - Public hearings; for example, annexation, Natural Resource Conservation Board
  - Other special studies

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The following table provides a cost summary:

<b>ORRSC Services</b>	<b>Town of Cardston</b>	<b>Town of Magrath</b>	<b>Village of Glenwood</b>	<b>Village of Hill Spring</b>	<b>Cardston County</b>	<b>Total</b>
First year of agreement	1995	1995	2012	2012	1995	
First year basic fee	\$12,635	\$5,125	\$3,090	\$2,000	\$8,587	
2012						
Basic fee	\$19,232	\$9,716	\$3,090	\$2,000	\$13,322	\$47,360
GIS	\$15,478	\$9,668		\$820	\$24,847	\$50,813
Other service		\$1,636	\$1,515		\$13,331	\$16,482
Total 2012	\$34,710	\$21,020	\$4,605	\$2,820	\$51,500	\$114,655
2013						
Basic fee	\$24,178	\$11,255	\$3,090	\$2,000	\$21,325	\$61,848
GIS	\$14,741	\$9,777	\$1,266	\$820	\$27,108	\$53,712
Other service*		\$4,304			\$4,810	\$9,114
Total 2013	\$38,919	\$25,336	\$4,356	\$2,820	\$53,243	\$124,674

\*As at November 30, 2013

2. Staffing

The Town of Cardston and Cardston County each have a Development Officer who is responsible for all development applications in their respective municipality and coordinates the services provided by the ORRSC. The Town of Magrath and the Village of Glenwood and Hill Spring do not have planning and development staff.

3. Inter-Municipal Development Plans (IDP)

- The Town of Cardston and the County have an IDP which was approved in 2007 and is valid until the end of 2019. A new IDP was approved by the Town in 2012 with approval by the County still pending.
- The Town of Magrath and the County have an IDP which was approved in 2011 with no termination date.

4. Regional Business License

The Town of Cardston and the County are working on a regional business license that would be recognized by all member municipalities.

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**Financial Information**

2012 net cost of land use planning, zoning & development services for each municipality

Land Use Planning, Zoning & Development	Town of Cardston	Town of Magrath	Village of Glenwood	Village of Hill Spring
<b>Operating Expenses</b>	\$248,525	\$67,288	\$3,611	\$2,306
Less:				
Operating Grants	\$130,761			
Sales & User Charges	\$22,979		\$101	\$100
Other Revenue				
Net Expense (Revenue)	\$94,785	\$67,288	\$3,510	\$2,206
Amortization				
<b>Net Expense (Revenue)</b>	\$94,785	\$67,288	\$3,510	\$2,206
<b>Net Cost per capita</b>	\$26	\$30	\$12	\$12

**B. Subdivision Land and Development**

This function addresses activities related to the development of land and infrastructure for use by the municipality or for resale.

The Town of Magrath has developed 16 seniors housing units. The expenses and revenue reflect the financial transactions regarding the units sold in 2012. The net cost was funded by an affordable housing capital grant.

Subdivision Land & Development	Town of Cardston	Town of Magrath	Village of Glenwood	Village of Hill Spring
<b>Operating Expenses</b>		\$2,265,672		
Less:				
Operating Grants				
Sales & User Charges				
Other Revenue		\$1,646,343		
Net Expense (Revenue)		\$619,329		
Amortization				
<b>Net Expense (Revenue)</b>		\$619,329		

**C. Economic/Agricultural Development**

This function addresses activities which enhance local economic and agricultural development, including:

- Tourism
- Transportation services to seniors, the disable and the handicapped
- Agricultural field services

- Control of pests
- Soil, weed and crops services
- Protection and care of domestic animals
- Horticultural development relating to the improvement of homes and farmsteads
- Seed cleaning plants.

### **Delivery of Service**

#### **1. Economic Development**

##### **a. Town of Cardston**

- The Town has an Economic & Development Tourism Committee and is a member of two inter-municipal related committees, SouthGrow and Mormon Trails Committee. The Town recently withdrew membership of the Community Future Alberta Southwest Region.
- A Strategic Economic Development Plan was prepared in March, 2012 by SouthGrow; this was a regional initiative.
- An amended Economic Development Action Plan was approved in November, 2013 by the Town. The main priorities of the Plan are:
  - Obtain a post-secondary presence in the community.
  - Create serviced industrial land for commercial development.
  - Increase Town tourism through special events and existing attractions.
  - Engage in meaningful communication with businesses and stakeholders to identify needs and gaps in the business sector.
  - Foster relationships with Blood Tribe entrepreneurs and the Blood Tribe Economic Development Office.
  - Explore oil and gas opportunities

Note: The Mormon Trails Committee is an inter-municipal committee currently being established; the members will be the Towns of Cardston, Magrath & Raymond and the Village of Stirling.

##### **b. Town of Magrath**

- The Town is a member of the Mormon Trails Committee and Community Future Alberta Southwest Region.
- There are economic development initiatives in the Town's Municipal Sustainability Plan.

##### **c. Cardston County**

The County provides some funds for promotion and, while it is not active in economic development, the County is a member of the following boards/committees:

- Cardston & District Economic Development Board
- SouthGrow
- Community Future Alberta Southwest Region

The County contributes financially to the Cardston Board.

- d. Village of Glenwood  
There is an Economic Development Society that has just recently been established but no strategies have been developed yet other than what is in the Village Strategic Plan.
  - e. Village of Hill Spring  
The Village does not have an economic development structure but it is anticipated that economic development goals will be identified in the Village's strategic plan.
2. Land available for sale or development
- a. Town of Cardston
    - The last annexation of land from the County was in 2005. This was land south of Town including the golf course and is projected to address future Town development needs for 20 years.
    - As at December 31, 2012, the Town had 23 developed lots for sale and 66 acres of undeveloped land; all owned by the Town.
  - b. Town of Magrath
    - 130 acres were annexed from the County in 2012. This annexation did not have any opposition because the property is along Highway #5 and easy to service. Prior to the annexation, the Town was able to grow to a population of 5,000. The annexed property will be primarily for commercial purposes.
    - As at December 31, 2012, the Town had 8 developed lots with 16 residential units being constructed of which 11 units had been sold. The Town also has 5 un-serviced industrial lots that the Town will likely develop.
  - c. Village of Glenwood  
The Village does not have developed lots for sale but has 2.5 acres initially purchased for a community centre that needs to be used for municipal purposes by 2017.
  - d. Village of Hill Spring  
The Village has a 17 acre un-serviced residential lot that may be developed in the future.
  - e. Cardston County  
The County leaves land development to the private sector and does not have County owned land for development.
3. Agricultural Services  
County agriculture services fulfill responsibilities in the *Weed Control Act*, *Pest Control Act*, *Soil Conservation Act* and the *Agricultural Service Board Act*. These responsibilities include:



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- Weed control
- Road top spraying
- Contract spraying under private and provincial agreements
- Weed notices and enforcement
- Weed counts and grasshopper surveys
- Pest control
- Crop evaluations,
- Information workshops including environmental farm planning
- Large dead stock composting
- Chemical sales and specialty agriculture equipment rentals
- Seed cleaning plant inspections

### Financial Information

2012 net cost of economic/agricultural development services for each municipality

Town of Cardston costs address economic development, tourism and Town beautification. Note: Weed and pest control services are included in the 'Other Public Health' section.

Economic/Agricultural Development	Town of Cardston	Town of Magrath	Village of Glenwood	Village of Hill Spring
Operating Expenses	\$229,809			
Less:				
Operating Grants	\$2,100			
Sales & User Charges	\$39,112			
Other Revenue				
Net Expense (Revenue)	\$188,597			
Amortization				
Net Expense (Revenue)	\$188,597			
Net Cost per capita	\$53			

## 2.8 Recreation & Culture

This category of functions addresses activities which provide recreational and cultural services.

### A. Parks and Recreation

This function addresses activities which provide for parks and recreation facilities and related programs, including:

- Swimming pools
- Golf courses
- Skating and curling rinks

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- Baseball diamonds and sports fields
- Gymnasiums
- Community parks and trails.

**Delivery of Service**

1. Town of Cardston

a. Staff

- Parks & Recreation Foreman
- Pool & Ice Rink Operators (2)
- Seasonal staff (6)
- Contracted campground operator

b. Use of facilities

The 2010 usage of the Town recreation facilities (swimming pool and arena) is summarized as follows:

	<b>Town</b>	<b>County</b>	<b>Reserve</b>	<b>Other</b>	<b>Total</b>
Swimming pool*	448	197	43	28	716
Arena	69	37	71	5	182
Total	517	234	114	33	898
% of Total	57%	26%	13%	4%	

\*Does not include public swim

c. New swimming pool

- Phase I – construct a new pool (2013)
  - Projected cost - \$1,350,000
  - Funding sources
    - Grants \$548,000
    - Town cash reserves \$579,000
    - County cash \$125,000
    - County in-kind \$125,000
    - Debt \$0
- Phase II – upgrade the swimming pool building
  - Projected construction year is 2015.
  - Costs have not been determined.

2. Town of Magrath

a. Staff

- Parks & Recreation Director
- Assistant Recreation Director
- Pool/Arena Operator
- Seasonal staff (4)

b. Inter-municipal trail system

- A trail system surrounding the Town is a joint venture with the County.

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- The County has supported this project with approximately \$150,000 per year for the last 2 years; a combination of equipment in-kind and cash.

3. Villages of Glenwood & Hill Spring

The Village of Glenwood contracts an outdoor rink operator. All other recreation opportunities for both Villages are through the school and by volunteers.

4. Cardston County

- The County relies on the urban centers to provide recreation opportunities for County residents and contributes financially to the operations and capital projects as well as with in-kind assistance.
- There is no formal recreation agreement with the urban centers.
- The County annually contributes to the Towns and Villages a grant based on the County population. The 2012 grants were \$20.33 per capita totalling \$84,720; distributed as follows:
  - Town of Cardston – County divisions 1, 2, 5 and part of 3.
  - Town of Magrath – County divisions 6, 7 and part of 3.
  - Village of Glenwood – part of County division 4
  - Village of Hill Spring – part of County division 4.
- Contributions made in 2011 and 2012 were:

	<b>Town of Cardston</b>	<b>Town of Magrath</b>	<b>Village of Glenwood</b>	<b>Village of Hill Spring</b>
<b>2011</b>				
Recreation	\$39,996	\$32,022	\$3,726	\$2,827
Summer Games				
Total 2011	\$39,996	\$32,022	\$3,726	\$2,827
<b>2012</b>				
Recreation	\$40,740	\$32,660	\$7,160	\$4,160
Summer Games	*\$3,700			
Total 2012	\$44,440	\$32,660	\$7,160	\$4,160

\*Town of Cardston administers this program on behalf of the 5 municipalities.

- Spring Glen Park
  - Spring Glen Park was developed in 1993 with a \$20,000 Community Development grant for operations which decreased annually by \$5,000.
  - It is located on leased Provincial land NE of Hill Spring; the area was expanded by 4.5 acres in 2002.
  - The park is owned by Cardston County, Villages of Hill Spring & Glenwood and is operated by the Village of Glenwood
  - The County has a lease agreement with Alberta Environment but there is no agreement between the County and Villages regarding operations.

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- The County contributes financially on a 'request basis' and, since 2004, the park is an Additional Named Insured on the County insurance policy

**Recreation Facilities**

	Town of Cardston	Town of Magrath	Village of Glenwood	Village of Hill Spring
<b>Municipality owned</b>				
Ice arena	1	1		
Outdoor rink			1	1
Swimming pool	1	1		
Skateboard park	1	1		
Tennis court	1	1		
Raquet ball court		1		
Football field	1	1		
Ball diamond	4	6		
Soccer pitch	3	1		
Track & field	1			
Outdoor washrooms	4			
Campground	2	1		
Playground	7		1	1
Camp kitchen	2			
Trail system		1		
Hall			1	1
<b>Community owned</b>				
Riding arena			1	
Rodeo grounds				1
Playground			1	1
Ball diamond			1	1

**Financial Information**

2012 net cost of parks & recreation services for each municipality

Parks & Recreation	Town of Cardston	Town of Magrath	Village of Glenwood	Village of Hill Spring
<b>Operating Expenses</b>	\$1,000,671	\$369,603	\$2,145	\$2,281
Less:				
Operating Grants	\$19,600	\$119,432		\$2,016
Sales & User Charges	\$264,931	\$92,924	\$1,693	
Other Revenue	\$13,497			
Net Expense (Revenue)	\$702,643	\$157,247	\$452	\$265
Less: County Grant	\$40,740	\$32,660		
Net Expense (Revenue)	\$661,903	\$124,587		
Amortization	\$213,922	\$40,292	\$9,304	\$1,468

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Parks & Recreation	Town of Cardston	Town of Magrath	Village of Glenwood	Village of Hill Spring
Net Expense (Revenue)	\$875,825	\$164,879	\$9,756	\$1,733
Net Cost per capita	\$245	\$74	\$34	\$9

**B. Culture: Libraries, Museums, Halls**

This function addresses activities which provide cultural facilities and related programs, including:

- Libraries
- Museums
- Community halls
- Performing arts theatres.

**Delivery of Service**

1. Library

- The Towns and the Village of Glenwood each have a Library Board of which the County is a member.
- The County contributes \$5,000 annually to each of the 3 Library Boards.
- All five of the municipalities are members of the Chinook Arch Regional Library System; their 2013 requisitions, which are based on population, are:

	2013 Requisition
Town of Cardston	\$24,165
Town of Magrath	\$14,965
Village of Glenwood	\$1,823
Village of Hill Spring	\$1,627
Cardston County	\$36,339
Total	\$78,919

2. Museum

a. Town of Cardston

- The museum is operated by the Cardston Historical Society.
- Staff costs (\$10 – 15,000) are paid by the Town for the museum and the Card Home (heritage house).

b. Town of Magrath

- There is a Museum Board.

3. Other

- The Town of Cardston has a Civic Center which is used by the local Community Theatre group.

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**Financial Information**

2012 net cost of cultural services for each municipality

Cultural	Town of Cardston	Town of Magrath	Village of Glenwood	Village of Hill Spring
<b>Operating Expenses</b>	\$196,552	\$14,054	\$109,621	\$3,017
Less:				
Operating Grants	\$59,573		\$23,756	
Sales & User Charges			\$4,184	
Other Revenue			\$36,232	\$400
Net Expense (Revenue)	\$136,979	\$14,054	\$45,449	\$2,617
Less: County Grant	\$5,000			
Net Expense (Revenue)	\$131,979			
Amortization	\$34,075			
<b>Net Expense (Revenue)</b>	<b>\$166,054</b>	<b>\$14,054</b>	<b>\$45,449</b>	<b>\$2,617</b>
<b>Net Cost per capita</b>	<b>\$46</b>	<b>\$6</b>	<b>\$158</b>	<b>\$14</b>

## 2.9 Electrical Utility

The Town of Cardston is the sole municipality in this area that owns and operates an electric utility distribution system. Town staff for this function are an Electrical Foreman and 2 Lineman & Journeyman Electricians. The Town operates the electrical distribution system at an annual net rate of return of \$300,000 to offset municipal taxes.

**Financial Information**

2012 net revenue of electrical services for the Town of Cardston

Cultural	Town of Cardston
<b>Operating Expenses</b>	\$1,263,539
Less:	
Operating Grants	
Sales & User Charges	\$1,667,126
Other Revenue	\$1,798
Net Expense (Revenue)	(\$405,385)
Amortization	\$106,896
<b>Net Expense (Revenue)</b>	<b>(\$298,489)</b>
<b>Net Revenue per capita</b>	

### 3 Boards and Committees

Each municipality has their own boards and committees required for the current and future operation of their municipality. Some are required by Provincial legislation whereas other are established due to the nature of the local governance model and community involvement. There are also external boards and committees which may have resulted from inter-municipal co-operative endeavours or are available to provide municipalities the opportunity to expand their horizons.

The following table identifies the internal, inter-municipal and external board and committees of which one or more of the five municipalities in the Cardston & District participate:

	Town of Cardston	Town of Magrath	Village of Glenwood	Village of Hill Spring	Cardston County
<b>Internal</b> (specific to the municipality)					
Administration		X			
Agriculture Service Board					X
Agriculture Service Board Weed Appeal Board					X
Assessment Review Board		X	X		
Audit Committee	X				
Block 33 Homeowners Association		X			
Bylaws		X			
Celebrations & events		X			
Cemetery			X	X	
Chamber of Commerce contact		X			
Citizen of the Year	X				
Communities in Bloom/Beautification	X	X	X		
Economic Development & Tourism			X		
Emergency Management/ Disaster Services	X	X	X	X	X
Finance		X			
Golf Course Board		X			
Handibus	X				
Historical Society/Museum	X	X			
Human Resources		X			
Law enforcement & public safety		X			
Library Board	X	X	X		
Municipal Planning		X	X		X

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Commission					
Municipal Subdivision & Development Appeal Board	X	X	X		X
Municipal Subdivision & Development Authority	X				
Public relations		X			
Public Works Committee					X
Recreation & Parks	X				
Recreation Board (trails)		X			
Recreation Jubilee Park Planning		X			
Schools contact		X			
Senior Citizens		X			
Spring Coulee Co-operative Seed Cleaning Plant Ltd. Board					X
Swimming Pool & Arena Planning		X			
<b>Inter-Municipal</b> (developed to address direct services in a service area)					
Cardston & District Agricultural Society	X				X
Cardston Airport	X				X
Cardston & District Economic Development Board	X				X
Cardston County Emergency Services Committee	X		X	X	X
Cardston FCSS Board	X		X	X	X
Cardston Inter-Municipal Development Plan Committee	X				X
Chief Mtn. Regional Solid Waste Authority	X	X	X	X	X
Chinook Arch Regional Library	X	X	X	X	X
Chinook Foundation	X	X	X	X	X
Glenwood Cemetery Committee			X		X
Glenwood Recreation Board			X		X
Hill Spring/Cardston County Service Water Committee				X	X



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Hill Spring Cemetery Committee				X	X
Magrath & District Agricultural Society		X			X
Magrath & District Fire Authority		X			X
Magrath & District Recreation Board		X			X
Magrath & District Regional Water Services Commission		X			X
Magrath FCSS Board		X			X
Magrath Inter-Municipal Development Plan Committee		X			X
Magrath Tourism	X	X	X	X	
Oldman River Regional Services Commission	X	X	X	X	X
Spring Glen Park Assoc.			X	X	X
<b>External</b> (participate to support the region and/or to obtain indirect service benefits)					
Community Futures Alberta Southwest Region	X		X	X	X
Foothills Little Bow Municipal Assoc.					X
Mayors & Reeves of Southern Alberta	X	X	X	X	X
Milk River Basin Water Users Committee					X
Southgrow	X				X
Southern Alberta Energy from Waste Assoc.			X		X

The specific membership of each of the inter-municipal boards and committees is:

- i. Cardston & District Agricultural Society
  - Town of Cardston – 1 elected official
  - 11 members at large from the Town and/or County
- ii. Cardston Airport
  - Town – 1 elected official
  - Members at large from the Town and/or County
- iii. Cardston & District Economic Development Board
  - Town of Cardston – 1 elected official, 5 members at large
  - Cardston County – 2 members at large

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- iv. Cardston County Emergency Services Committee
  - Cardston County – 2 elected officials, CAO
  - Town of Cardston – 2 elected officials, CAO
  - Village of Glenwood – 1 elected official
  - Village of Hill Spring – 1 elected official
  - Secretary Treasurer
- v. Cardston FCSS Board
  - Town of Cardston – 1 elected official, 3 members at large
  - Cardston County – 1 elected official, 2 members at large
  - Village of Glenwood – 1 elected official
  - Village of Hill Spring – 1 elected official
- vi. Cardston Inter-Municipal Development Plan Committee
  - Town of Cardston – 3 elected officials
  - Cardston County – 3 elected officials
- vii. Chief Mountain Regional Solid Waste Authority  
One member is appointed from each of the member municipalities:  
Towns of Cardston, Magrath, Raymond and Milk River; Villages of Hill Spring, Glenwood, Stirling Warner and Coutts, Cardston County, Warner County, Blood Tribe
- viii. Chinook Arch Regional Library  
One elected official is appointed from each of the member municipalities:  
Towns of Cardston & Magrath, Villages of Glenwood & Hill Spring, Cardston County plus other municipalities which are members.
- ix. Chinook Foundation
  - Town of Cardston – 2 elected officials
  - Town of Magrath – 2 elected officials
  - Cardston County – 2 elected officials
  - Village of Glenwood – 1 elected official
  - Village of Hill Spring – 1 elected official
- x. Glenwood Cemetery Committee
  - Village of Glenwood – 1 elected official, 2 residents
  - Cardston County – 1 elected official, 2 residents
- xi. Glenwood Recreation Board
  - Village of Glenwood – 1 elected official
  - GlenHill School – 1 representative
  - Village of Glenwood/Cardston County – 4 to 6 representatives

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- xii. Hill Spring/Cardston County Service Water Committee
  - Village of Hill Spring – 1 elected official
  - Cardston County – 1 elected official
- xiii. Hill Spring Cemetery Committee
  - Village of Hill Spring – 1 councillor, 2 residents
  - Cardston County – 1 councillor, 2 residents
- xiv. Magrath & District Agricultural Society
  - Town of Magrath – 1 elected official, 2 Town residents
  - Cardston County – 10 County residents
- xv. Magrath & District Fire Authority
  - Town of Magrath – 2 elected officials
  - Cardston County – 2 elected officials
  - Non-voting – Magrath Emergency Services Director 7 CAO
- xvi. Magrath & District Recreation Board
  - Town of Magrath – 2 elected officials, 4 members at large
  - Cardston County – 1 elected official, at least 1 member at large
- xvii. Magrath & District Regional Water Services Commission
  - Town of Magrath – 3 elected officials
  - Cardston County – 3 elected officials
- xviii. Magrath FCSS Board
  - Town of Magrath – 1 elected official, 4 members at large
  - Cardston County – 1 elected official
  - Non-voting – FCSS director and staff
- xix. Magrath Inter-Municipal Development Plan Committee
  - Town of Magrath – 3 elected officials
  - Cardston County – 3 elected officials
- xx. Magrath Tourism
  - Town of Magrath – 2 elected officials
  - Potentially representation from Town of Cardston, Villages of Glenwood & Hill Spring
- xxi. Oldman River Regional Services Commission

One elected official is appointed from each of the member municipalities:  
Towns of Cardston & Magrath, Villages of Glenwood & Hill Spring,  
Cardston County plus other municipalities which are members.

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- xxii. Spring Glen Park Association
- Village of Glenwood – 1 elected official
  - Village of Hill Spring – 1 elected official
  - Cardston County – 1 elected official
  - Members at large – 7 who either live in Villages or County

## 4 Financial Information

### 4.1 Property Taxes

Assessment base, 2013 tax rates, total tax revenue, capacity, penalties, collection, Commercial ratio and Saputo

#### 1. Property Assessment Base – 2013

	Town of Cardston	Town of Magrath	Village of Glenwood	Village of Hill Spring	Cardston County
Residential/Farmland	262,819,120	174,036,640	22,973,830	14,480,900	417,090,240
Non-residential	44,001,330	12,310,310	4,504,520	813,810	149,159,160
Total Assessment	306,860,450	186,349,950	27,478,350	15,294,710	566,249,400
% Non-residential of total	14.34%	6.61%	16.40%	5.32%	26.34%

#### 2. Property Tax Rates & Levy – 2013

	Town of Cardston	Town of Magrath	Village of Glenwood	Village of Hill Spring	Cardston County
<b>Tax Rates</b>					
Municipal					
Residential	7.4912	6.5854	4.6917	7.5297	3.8671
Non-Residential	13.1322	12.4000	13.2609	8.2097	13.4171
Farmland					10.4671
Education					
Residential	2.7302	2.5781	2.6286	2.6139	2.5138
Non-Residential	3.7594	3.7277	3.7446	3.8117	3.7205
Seniors	.2068	.2409	.2038	.2147	.2068
<b>Total Tax Rate</b>					
Residential	10.4282	9.4044	7.5241	10.3583	6.5877
Non-Residential	17.0984	16.3686	17.2093	12.2361	17.3444
					13.1877
<b>Tax Levy</b>					
Municipal	\$2,481,991	\$1,298,788	\$167,520	\$115,718	\$3,930,497
Education	\$872,546	\$491,489	\$72,070	\$40,954	\$1,390,608
Senior	\$63,468	\$44,760	\$5,600	\$3,182	\$113,357
<b>Total Tax Levy</b>	\$3,418,005	\$1,835,037	\$245,190	\$159,854	\$5,434,462

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3. Property Tax Related Municipal Financial Indicators – 2012

	Town of Cardston	Town of Magrath	Village of Glenwood	Village of Hill Spring	Cardston County
Equalized tax rates					
Net municipal	8.07	6.96	5.14	8.24	7.87
Residential	9.82	9.30	6.11	10.84	8.63
Non-residential	17.14	14.74	15.58	12.75	15.55
Total Equalized Assessment per capita	83,425	80,480	94,076	77,935	124,792
Total Equalized Assessment per KM of Roads	8,098,033	8,421,166	2,394,659	2,932,709	395,791
Non-residential assessment as \$ of total equalized assessment	12.77	6.26	16.02	5.36	26.81
Net municipal property taxes per capita	\$701	\$567	\$486	\$668	\$1,026
Net municipal property taxes per dwelling unit	\$2,004	\$1,692	\$1,107	\$1,479	\$3,239

4. Village of Glenwood

Saputo Dairy Products is the only major commercial enterprise in the Village. The following table provides information regarding the property taxes paid by Saputo:

	Assessment		2013 Property Taxes			
Roll #	2012	2013	Municipal	Education	Seniors	Total
Industrial						
2931	36,000	31,890	\$423	\$7	\$119	\$549
2950	2,057,880	2,024,180	\$26,842	\$7,580	\$413	\$34,835
2960	59,020	63,780	\$846	\$239	\$13	\$1,098
Machinery & Equipment						
2961	1,345,910	1,382,730	\$18,336	\$0	\$282	\$18,618
<b>Total</b>	<b>3,498,810</b>	<b>3,502,580</b>	<b>\$46,447</b>	<b>7,826</b>	<b>\$827</b>	<b>\$55,100</b>

## 4.2 Other Revenues

The main sources of revenues for a municipality are property taxes, grants from senior governments and user fees. This section will provide information on grants and user fees.

1. Grants

Grant revenues can be difficult to compare from one year to the next as well as from one municipality to another. The main reason is that grants are

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generally project driven. Capital grants will only be provided for worthy projects and received as the project progresses; therefore, there may be some years when there is very little capital grant activity and then a year of major project when there is high capital grant activity. Municipalities also receive annual grants for operations such as road maintenance and community programs. These grants are generally similar from year to year but not always because the expenses must be incurred before the grant is recorded as revenue. Due to this fluctuation in grant revenues from year to year and between municipalities, caution is used in providing grant information and grants per capita will not be provided.

The following table provides information on the 2012 grants received by each municipality for operating and capital purposes. This information may assist municipalities in identifying grant revenues that may be accessed.

	<b>Town of Cardston</b>	<b>Town of Magrath</b>	<b>Village of Glenwood</b>	<b>Village of Hill Spring</b>
<b>Operating Grants</b>				
Summer Jobs	1,692			
MSI Operating	311,600	111,032	65,499	34,048
Intern Program	44,070			
Regional Collaboration (ORRSC)	125,000		19,127	26,572
Heritage	3,000			
Seniors Centre	11,000			
JEPP - EMS	5,818		500	
Disaster	55,782			
FCSS*	191,144	97,829		
Tourism	2,100			
S.T.E.P.	5,600	4,400	3,270	2,016
Parent Link Center		19,317		
MR/TA		4,000		
Canada Jobs			1,778	
Fire Training				500
<b>Capital Grants</b>				
Federal				
Gas Tax Fund	199,402		172,388	
New Deal				44,924
Infrastructure Stimulus				
Provincial				
MSI Capital	627,460	355,020	84,086	
Infrastructure Stimulus				

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Transportation	214,680	1,431		114,716
Building Canada		579,776		
CIP		4,000		
Affordable Housing		786,022		
Municipal Infrastructure			221,010	15,770
Water/Wastewater Partnership				48,245

2. MSI Operating Grant

The Municipal Sustainability Initiative (MSI) is an allocation-based grant program with several factors influencing the annual allocation; these factors include education property tax requisitions, population, kilometers of roads. The MSI grant is divided into two separate grants; operating and capital. The operating grant includes the base amount and, if applicable, sustainable investment funding. Sustainable investment funding is provided to municipalities with populations under 10,000 and limited property assessment bases. All five of the municipalities in this study qualified for sustainable investment funding in 2013.

The MSI Operating Grant Program will be phased out over a 2 year period from 2014 – 2015; it will be discontinued in 2016. Because the grant calculation factors annually change, it is difficult to predict precisely the amount of the grant in 2014 and 2015 but the approximate grant reduction will be 40% in 2014 and 50% of the 2014 in 2015. (Note: The Provincial fiscal year is April to March; therefore, for example, the Province will refer to a 2014/15 grant which for municipal purposes is a 2014 grant.

The MSI Operating Grant reduction will impact the municipalities as follows:

<b>MSI Operating Grant</b>	<b>Town of Cardston</b>	<b>Town of Magrath</b>	<b>Village of Glenwood</b>	<b>Village of Hill Spring</b>	<b>Cardston County</b>
Base grant 2013	\$209,204	\$230,356	\$33,691	\$36,172	\$236,971
2014 grant - actual	\$193,359	\$132,533	\$22,651	\$23,817	\$138,713
2015 grant - 50% decrease	\$96,680	\$66,267	\$11,326	\$11,909	\$69,357
2016 – grant discontinued	\$0	\$0	\$0	\$0	\$0

The MSI Operating Grant Program will be replaced by the Regional Collaboration Program. This new program will require municipalities to apply for these funds which will be provided, if approved, on a ‘one-time’ basis per specified purpose.

3. User fees and charges

Some services are provided at no cost to the residents/users while others are provided on a user-pay approach. Some of the factors considered are whether the service is used by all residents or whether the usage can vary among the

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users. Full cost recovery may be the objective for some services whereas other services are provided with partial recovery and also subsidized with property taxes.

The following table provides the 2012 actual user fees with comparison to the property taxes levied. Note: The electric user fees charged by the Town of Cardston have not been included because the Town of Cardston is the only municipality that provides electricity and including this information would distort the comparisons.

<b>2012 User Fees</b>	<b>Town of Cardston</b>	<b>Town of Magrath</b>	<b>Village of Glenwood</b>	<b>Village of Hill Spring</b>	<b>Cardston County</b>
General administration	\$308,569		\$5,571		\$21,505
Police	\$21,749				
Fire			\$242		
Bylaw enforcement				\$240	
Roads & streets	\$54,449		\$1,057		\$193,803
Airport	\$824				
Water	\$835,310	\$510,402	\$110,348	\$53,241	\$96,463
Wastewater	\$574,884	\$183,676	\$20,492	\$6,711	
Waste management	\$350,647	\$131,311	\$19,531	\$7,395	
Cemeteries	\$38,135	\$15,660	\$300	\$900	
Land use & development	\$22,979		\$101	\$100	
Economic & agricultural	\$39,112				\$120,442
Parks & recreation	\$264,931	\$92,924	\$1,693		
Culture			\$4,184		
<b>Total User Fees</b>	<b>\$2,511,589</b>	<b>\$933,973</b>	<b>\$163,519</b>	<b>\$68,587</b>	<b>\$432,213</b>
User fees per capita	\$702	\$421	\$570	\$369	\$104
User fees per dwelling unit	\$2,006	\$1,257	\$1,298	\$817	\$327

### 4.3 Expenses

The following table provides some comparative information regarding 2012 expenses:

<b>2012 Expenses</b>	<b>Town of Cardston</b>	<b>Town of Magrath</b>	<b>Village of Glenwood</b>	<b>Village of Hill Spring</b>	<b>Cardston County</b>
Expenses per capita by broad function					
General government	\$320	\$279	\$567	\$713	\$331
Protective services	\$76	\$99	\$86	\$43	\$48
Transportation	\$353	\$265	\$365	\$185	\$1,105
Environment	\$594	\$197	\$663	\$574	\$74
Recreation	\$401	\$167	\$422	\$36	\$37
<b>Total</b>	<b>\$2,353</b>	<b>\$2,493</b>	<b>\$2,122</b>	<b>\$1,571</b>	<b>\$1,728</b>



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2012 Expenses	Town of Cardston	Town of Magrath	Village of Glenwood	Village of Hill Spring	Cardston County
Expenses per capita by type					
Salaries, wages, benefits	\$693	\$482	\$551	\$301	\$647
Contracted & general services	\$470	\$208	\$607	\$792	\$0
Materials, good, supplies, utilities	\$600	\$1,318	\$291	\$136	\$481
Interest & banking	\$15	\$60	\$6	\$28	\$6
Amortization of TCA	\$501	\$318	\$542	\$280	\$493

#### 4.4 Long Term Debt

##### 1. Current Debt Position

Debt management is an important aspect of municipal operations. Provincial regulations address the amount of debt a municipality may incur. The debt limit is calculated at 1.5 times revenue of the municipality and the debt service limit is calculated at 0.25 times such revenue.

The following table provides information on existing debt as at December 31, 2012 and debt capacity:

Long Term Debt	Town of Cardston	Town of Magrath	Village of Glenwood	Village of Hill Spring	Cardston County
Debt principal as at December 31, 2012	\$1,487,693	\$1,315,697	\$0	\$11,519	\$0
2013 Annual Payment					
Principal	\$223,663	\$90,066	\$0	\$11,519	\$0
Interest	\$35,987	\$73,703	\$0	\$346	\$0
Total	\$259,650	\$163,769	\$0	\$11,865	\$0
Long term debt per capita	\$420	\$593	\$0	\$61.93	\$0
% of debt limit used	13.19%	25.70%	0%	2.83%	\$0
% of debt service limit used	11.60%	14.41%	0%	17.51%	\$0

##### 2. Future Debt

###### a. Town of Cardston

Leavitt Irrigation Pipeline Project to extend pipeline back to main canal.

###### b. Village of Hill Spring

Possible development of Village owned land

#### 4.5 Tangible Capital Assets

Municipalities are required to determine the useful life of their tangible capital assets and amortize them over that pre-determined useful life. The policies of the municipalities are summarized in the following table:

Type of Asset	Useful Life (years)	Capitalization Thresholds		
		Towns	Villages	County
Land Improvements	15 - 25	\$5,000	\$2,500	\$5,000
Buildings	25 - 50	\$25,000	\$10,000	All
Engineered Structures	15 - 75	\$25,000	\$10,000	\$25,000
Machinery & Equipment	5 - 25	\$5,000	\$2,500	\$5,000
Vehicles	10 - 25	\$5,000	\$2,500	\$5,000

Municipalities are to report the net book value of their tangible capital assets on the audited financial statements. The net book value is the remaining useful life. The following table provides the remaining useful life as at December 31, 2012 for each of the major assets classes for each municipality.

Remaining Useful Life	Town of Cardston	Town of Magrath	Village of Glenwood	Village of Hill Spring	Cardston County
Buildings	57%	68%	47%	54%	82%
Engineered Structures	52%	67%	36%	78%	40%
Machinery & Equipment	59%	64%	56%	79%	62%
Vehicles	30%	6%		55%	39%

##### 4.5.1 Capital Plans

Each municipality has developed a long range plan for constructing new, replacing or rehabilitating infrastructure. This table provides the total project cost for 2013 - 2015 and the plan as to how these projects will be funded.

Long Range Capital Plans	Town of Cardston	Town of Magrath*	Village of Glenwood	Village of Hill Spring	Cardston County**
2013	\$3,145,934		\$687,477	\$386,789	
2014	\$1,935,750		\$193,192	\$179,785	
2015	\$1,847,600		\$143,192	\$180,000	
Total Costs	\$6,929,284	\$9,848,000	\$1,023,861	\$746,574	
Grants	\$3,718,316	\$7,386,000	\$772,621	\$625,975	
Reserves from prior years	\$1,109,223				
Capitalization reserve	\$1,120,180				
Current year revenues	\$62,200				
Current year tax levy	\$919,365				

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Long Range Capital Plans	Town of Cardston	Town of Magrath*	Village of Glenwood	Village of Hill Spring	Cardston County**
GST rebate				\$120,599	
Project cost saving			\$251,240		
Not determined		\$2,462,000			
Total Funding	\$6,929,284	\$9,848,000	\$772,621	\$746,574	

\*Town of Magrath plan is for 1 – 5 years; projects are not identified by year.

\*\*Cardston County has not estimated the costs for the proposed projects.

## 5 Inter-municipal Partnership Summary

The following table summarizes the 2013 payments made by municipalities for shared services that are provided under a formal agreement. This summary does not include user fees; the funds for these payments are presumably generated from property tax revenues.

	Town of Cardston	Town of Magrath	Village of Glenwood	Village of Hill Spring	Cardston County	Total
Cardston FCSS	*\$74,010		\$2,039	\$1,392	\$3,500	\$80,941
Cardston Fire	\$92,681		\$7,129	\$5,346	\$73,075	\$178,231
Cardston Transfer Station	\$34,293				\$6,155	**\$43,965
Magrath Fire		\$52,170			\$52,170	\$104,340
Chief Mountain Regional Solid Waste Authority	\$72,065	\$46,362	\$5,639	\$3,867	\$85,920	\$213,853
Glenwood Transfer Station			\$3,887	\$2,681	\$6,836	\$13,404
Chinook Arch Library	\$24,165	\$14,965	\$1,823	\$1,627	\$36,339	\$78,919
Chinook Foundation	\$63,468	\$39,993	\$5,600	\$3,182	\$113,357	\$225,600
Total	\$360,682	\$153,490	\$26,117	\$18,095	\$377,352	\$939,253

\* 2012 \*\*Includes \$3,517 from the Blood Tribe

Note: The County provides funds for recreation, library and FCSS but there is no formal cost sharing agreement.

## 6 Strategic Plans – Related Goals and Strategies

Several of the municipalities have strategic plans and some of the goals and strategies may be related to the discussion of shared services and collaboration. Those specific goals and strategies are provided in this section.

## **6.1 Town of Cardston**

The Town has a 2013 – 2015 strategic plan; the following initiatives may be relevant to this study:

### **1. Administration**

#### Activity #1

Create a comprehensive plan that will ensure adequate and appropriate response to all emergency situations within the Town.

#### Activity #2

Organize training exercises annually with representatives from a variety of organizations and representatives responsible for sections of the plan.

#### Activity #5

Develop a Business Continuity Plan that provides a road map for continuing operations under adverse conditions (i.e. interruption from natural or man-made hazards).

### **2. Finance**

#### Activity #4

Investigate opportunities for shared services where there is potential for cost savings or enhanced cost effectiveness.

#### Activity #8

Create a service review tool to plan all activities and ensure activities are necessary.

### **3. Human Resources**

#### Activity #1

Create a Succession Planning Policy.

#### Activity #2

Annual training of all staff

### **4. Planning & Development**

#### Activity #1

Update Municipal Development Plan

#### Activity #2

Update Inter-Municipal Development Plan

#### Activity #3

Create Development Guidelines document

### **5. Water treatment & distribution**

#### Activity #1

Identify rural water and sewer services and negotiate an agreement with Cardston County.

### **6. Roads & Streets**

#### Activity #1

Determine the cost implications of a road swap (9<sup>th</sup> Avenue, 12<sup>th</sup> Street) and the long term development costs of both roads. If it appears favourable to the Town, engage the Province in considering the swap.

#### Activity #2

Develop a long term plan to upgrade unpaved and undeveloped roads.

Activity #3

Develop a road inspection and maintenance plan for existing roads.

Activity #4

Review snow removal policy.

**7. Garbage & recycling**

Activity #1

Identify what options and best practices exist for garbage collection.

Activity #2

Increase capacity for recycling.

**8. Airport**

Activity #1

Put together a proposal to get financial participation from the County on the airport. Look at the long term operation of the airport and determine important capital improvement milestones in the proposal to the County.

**9. Electrical**

Activity #2

Look at other technologies such as solar/wind/and other micro generation both for Town use and citizen installation.

**10. Recreation Programming**

Activity #1

Make sure that the recreation programming in the Town is meeting the needs of the community.

**11. Swimming pool operations**

**12. Ice Center Operations**

Activity #1

Begin the process of planning for major renovation or rebuild of the ice rink.

**13. Parks & playgrounds**

Activity #5

Establish an irrigation line that runs through the creek valley.

**14. Celebrations & events**

Activity #1

Inventory and audit Town celebrations and events.

**15. Economic development & tourism**

The Economic Development Board will strive to be guided by a 3 year plan to make sure that all activities focus on strategic and planned outcomes.

**16. FCSS**

Activity #1

Review social programming

**6.2 Town of Magrath**

The Town has a Municipal Sustainability Plan dated March, 2010; the following initiatives may be relevant to this study:

**1. Cultural**

Priority #2:

Encourage and invest in historic preservation and interpretation as they express the sustainable models and unique history which underpin this community.

Priority #3: Emphasize participation and lifelong fitness in diverse ways throughout the community and link it to the Town's parks and trail systems.

**2. Governance**

Priority #3: Review and upgrade all Town bylaws.

**3. Economic**

Priority #1: Promote Magrath's unique leading edge "Model Community" past and future to residential, commercial and light industrial parties on an international basis to attract quality sustainable development to the community.

Priority #3: Promote revitalization through a range of affordable seniors housing and other initiatives in the Town's commercial and institutional core.

Priority #5: Encourage the establishment of emergency and other medical services in the community as it grows with a view toward re-establishing a Magrath hospital.

Priority #6: Enable Town staff to dedicate more time to undertake grant and economic development opportunities on a more proactive and entrepreneurial basis.

**4. Environmental**

Priority #1: Invest in and expand the Town's Pothole Creek and Galt Canal Corridor, linking it to an eventual peripheral trail system loop in conjunction with Cardston County. Promote and entrench this leading edge urban design strategy.

Priority #3: Develop a program to control the deer population in the Town.

**5. Social**

Priority #2: Launch new Music and Arts and Crafts programs in the FCSS facility in addition to existing programs, and encourage the presentation of the fruits of these programs at special events, celebrations, public venues, and so on.

Priority #3: Encourage heightened participation in FCSS, recreational, fitness and special events activities throughout the community.

**6.3 Village of Glenwood**

The Village has approved a 2011 – 2013 strategic plan; the following initiatives may be relevant to this study:

1. Construct a new community center and expand library
2. Rural water agreements and policy
3. Recreation facility enhancements
4. Promote and improve commercial viability
5. Promote affordable housing options
6. Expand Village land bank

7. Explore alternate energy opportunities

#### **6.4 Village of Hill Spring**

The Village has approved a 2011 – 2013 strategic plan; the following initiatives may be relevant to this study:

1. Upgrade water line system
2. Upgrade sanitary sewer line system
3. Recreational facilities – parks & playgrounds
4. Research, promote and assist local businesses in their ability to provide services.
5. Develop a plan to attract young families.
6. Research feasibility of building a wind power generation station.

## 7 Appendices

### 7.1 Municipality Review Notes

#### 7.1.1 Town of Cardston

##### 1. Municipal Profile

	2012	2011	2010
<b>Statistics</b>			
Population	3,580	3,578	3,578
Full time positions	27	26	28
Area (hectares)	844	844	844
Length of open roads (km)	37	37	37
Water mains length (km)	42	42	42
Wastewater mains length (km)	39	38	38
Storm drainage mains length (km)	19	19	19
Number of dwelling units	1,252	1,248	1,241
<b>Grants from Municipal Affairs</b>	<b>2012-2013</b>	<b>2011-2012</b>	<b>2010-2011</b>
Grants in place of taxes	\$30,963	\$30,762	\$29,275
Special grants		\$44,070	
MSI Capital	\$627,460	\$617,939	\$616,770
MSI Operating	\$311,600	\$336,044	\$267,878

##### 2. Financial Position

	2012	2011	2010
<b>Financial Position</b>			
Total financial assets	\$3,913,037	\$4,258,968	\$5,149,851
Total liabilities	\$3,329,683	\$3,758,507	\$4,520,846
Net financial assets (net debt)	\$583,354	\$500,461	\$629,005
Total non-financial assets	\$44,675,612	\$46,008,187	\$44,817,429
Accumulated surplus	\$45,258,966	\$46,508,648	\$45,446,434
<b>Accumulated Surplus</b>			
Unrestricted surplus	\$521,996	\$442,280	\$1,387,208
Restricted surplus	\$1968,747	\$2,059,980	\$2,059,166
Equity in tangible capital assets	\$42,768,223	\$44,006,388	\$42,000,060

##### 3. Personnel

###### a. Staffing complement

- Full time – 27 (Note: Does not include a 3<sup>rd</sup> water operator)



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- Seasonal – 12
- Contractors - 4
- b. Organization Chart
  - CAO
  - Assistant Administrator
    - FCSS Coordinator
    - Development Officer
    - Engineering Technologist
    - Public Works Foreman
      - ✓ Public Works Operators (5)
      - ✓ Heavy Duty Mechanic
      - ✓ Transfer Station Contractor
      - ✓ Garbage Contractor
    - Water/Wastewater Foreman
      - ✓ Water/Wastewater Operators (2)
    - Electrical Foreman
      - ✓ Linemen & Journeymen Electricians (2)
    - Parks & Recreation Foreman
      - ✓ Pool & Ice rink Operators (2)
      - ✓ Civic Center Operator
      - ✓ Cemetery Contractor
      - ✓ Campground Contractor
      - ✓ Parks Staff (Seasonal – 6)
  - Director of Finance & Administration
    - Clerks (3) – communications/recorder; payroll/taxes; accounts payable/accounts receivable/cemetery/utilities
    - Economic Dev't/Finance Assistant (Vacant)
    - Tourist Information (Seasonal – 5)
  - Bylaw Enforcement/Peace Officer
    - Native Liaison Counsellor (Seasonal)
  - Municipal intern – part time FCSS, part time financial assistant
- c. Vacancies
  - Economic development
- d. Potential extra capacity dependent on future efficiencies
  - Water & wastewater operators
- e. Challenges
  - Labour stability due to pay rate differentials in outside staff positions; eg. electricians and public works operators who both operate similar equipment during winter months.
  - Should the position or work be hired or contracted? Example: The Town has 1 trained grader operator and one grader. There are seasonal requirement for other heavy equipment. It can be difficult to contract when the economy is strong but there isn't sufficient work to hire the positions.

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**4. Services**

a. Administration Office

- Office hours 9:00 – 4:30
- Services provided – general information, requests for services, property tax payments, dog/cat licenses, business licenses, development permits, project information

b. Police

- Cardston RCMP detachment

c. Fire

- Cardston County Emergency Services Authority is a separate entity established by Bylaw 1611.
- Financial statement refers to this entity as the Cardston & District Ambulance Authority but are in the process of changing to the name, Cardston County Emergency Services Authority.
- 2012 financial statement summary:

	<b>2012</b>	<b>2011</b>
Net financial assets	\$130,973	\$94,480
Property & equipment		
Total Cost	\$1,366,027	
Accumulated amortization	\$1,042,184	
Net book value	\$323,844	\$510,047
Unrestricted surplus	\$130,972	\$279,337
Revenue & Expenses		
Ambulance		
Revenue	\$128,841	\$1,115,739
Expenses	\$192,785	\$1,040,379
Net revenue (expense)	(\$63,944)	\$75,360
Fire		
Revenue	\$214,949	\$173,119
Expenses	\$211,131	\$125,281
Net revenue	\$3,818	\$47,838
Bad debts written off	\$88,239	
Net revenue (expense)	(\$84,421)	\$47,838

- Requisition history

	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Town of Cardston	\$62,846	\$59,963	\$86,593	\$82,466	\$92,681
Cardston County	\$48,617	\$46,386	\$68,275	\$63,794	\$73,075

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	2009	2010	2011	2012	2013
Village of Glenwood	\$3,557	\$3,394	\$6,661	\$4,667	\$7,129
Village of Hill Spring	\$3,557	\$3,394	\$6,661	\$4,667	\$5,346
Total	\$118,577	\$113,137	\$168,190	\$155,594	\$178,231

- Comment from interview: The requisitioning approach needs to be strengthened. There is no long range plan; therefore, requisitions can increase due to equipment purchases without being forewarned of the increase.
  - Cardston County EMS fleet list identifies equipment by location in Cardston, Hillspring, Glenwood. All vehicles are purchased and owned by the Authority with the exception of the fire truck in the Village of Glenwood. The Village of Glenwood paid the majority of the cost of this vehicle which is registered and licensed under the Authority.
- d. Disaster & emergency management
- Each municipality has individual disaster plans with mutual aid agreements.
  - The Town CAO is the Director of Disaster Services.
  - Disaster training is conducted regionally.
- e. Ambulance
- Ambulance services are provided by the Province of Alberta.
- f. Bylaws enforcement
- Community Peace Officer – Town employee
- g. Transportation – Maintenance Shop
- The main shop is quite old; there was an addition about 20 years ago. This building has two offices, staff room, parts room, welding area and mechanical room.
  - The storage shop and woodshop is a building constructed in the last 15 years.
  - A third building is a storage shop with four bays used by the electrical and parks departments.
- h. Transportation – roads, streets, walks, lighting
- i. Services provided:
- By Town staff
    - Normal maintenance (grading, street sweeping, snow removal), infrastructure repairs (pot holes, patching oiling), construct new infrastructure, airport maintenance

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- Contracted  
Sidewalk repairs and replacement, hydrovac-ing, crushing, paving, line painting, some oiling/patching/snow removal, airport capital improvements
- Engineering  
Associated Engineering, Lethbridge, is used for routine engineering services requirements; engineering services required for major projects are tendered for each project resulting in various firms used.
- ii. Property maintenance
  - All public green spaces, vacant Town owned residential & commercial lots
  - Mowing
  - Weed control (primarily creek valley area and manicured green spaces)
  - Minimal private work; if so, charge per equipment rate schedule.; for example, unsightly premises clean-up bills.
- iii. Policies
  - Sidewalk repair
  - Lane maintenance
  - Sidewalk maintenance
  - Re-shaping and leveling Town boulevards
- iv. Snow removal priority schedule (5 priority levels)
- i. Airport
  - The Town owns and is responsible for the airport.
  - There is an informal agreement that the Town requests the County to plow snow on the runway as needed.
  - The Town is responsible for maintenance and capital improvements.
- j. Storm sewers & drainage
  - Storm sewers and drainage is part of the wastewater department.
  - Costs for this service are accounted for separately.
- k. Utilities – Water supply & distribution
  - i. Rates – 30 day cycle

Goal is to have utilities self-funded by 2017; the result will be non-reliance on the tax base or government transfers to fund water capital projects.

		2013	2014	2015
<b>Residential Metered</b>				
	Flat rate	\$18.00	\$18.00	\$18.25
	Consumption	\$0.57m <sup>3</sup>	\$0.69m <sup>3</sup>	\$0.82m <sup>3</sup>
<b>Commercial</b>				
	Flat rate	\$18.00	\$18.00	\$18.25
	Consumption	\$0.70m <sup>3</sup>	\$0.80m <sup>3</sup>	\$0.90m <sup>3</sup>

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Residential No meter		2013	2014	2015
	Flat rate	\$100.00	\$100.00	\$100.00

ii. Water Treatment Plant

- The water treatment plant is a ‘direct filtration dual media gravity filter’ plant.
- Substantial upgrades have been made recently to the water treatment plant and no major needs are anticipated in the next 20 years.
- Alberta Environment approval is valid until December, 2016.
- Construction of UV upgrade currently underway to meet standards.
- Level 2 operators are required; currently have 3 certified operators to operate the 2 plants.

iii. Irrigation

- Irrigation is not provided to Town residents.
- The Town provides irrigation to the golf course under a special contract and also irrigates several Town parks.
- Two irrigation district provide water to non-residential users in two different areas of the Town.

iv. Agreement with Cardston County

- The Town provides potable water to County residents.
- 15 year term from 2011 – 2026 with option for additional 5 year term.
- Termination notice not less than 5 years.
- This agreement has been amended to include the existing South Water User Co-operative.
- 2012 water usage:
 

Billed	20,368 m <sup>3</sup>
Water fill station	22,720 m <sup>3</sup> (majority County use)
Total	43,088 m <sup>3</sup>

I. Utilities – Wastewater treatment & disposal

i. Rates – 30 day cycle

Goal is to have utilities self-funded by 2017; the result will be non-reliance on the tax base or government transfers to fund water capital projects.

		2013	2014	2015
<b>Residential</b>				
	Flat rate	\$31.50	\$36.00	\$40.50
<b>Commercial</b>				
	Flat rate	\$31.50	\$36.00	\$40.50
	Consumption 20 – 50/m <sup>3</sup>	\$1.05	\$1.20	\$1.35
	Consumption 51 – 100/m <sup>3</sup>	\$0.89	\$1.02	\$1.15
	Consumption 101 – 250/m <sup>3</sup>	\$0.74	\$0.84	\$0.95
	Consumption Over 250/m <sup>3</sup>	\$0.58	\$0.66	\$0.74

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- ii. Waste Water Treatment Plant
  - The waste water treatment plant is a ‘rotating biological contactor’ process.
  - Major upgrades have been made in the last three years and major needs are not anticipated for the next 20 years.
  - Alberta Environment approval is valid until April, 2016.
- m. Waste management
  - i. Solid Waste
    - Contracted collection to Darcy Boehmer; 5 year agreement (2011 – 2016)
    - Weekly collection
    - Annual cost: 2011 - \$106,500; adjusted annually per Canada CPI.
    - Fuel surcharge greater than \$1.50/litre
    - Bylaw 1620 – passed in 2013 effective January, 2014
  - ii. Recycling
    - Contracted to Cardston & District Association for the Handicapped
    - 5 year agreement (2011 – 2016)
    - Daily pick up from recycling bins throughout Town.
    - Annual cost: \$29,040 for the term
    - Bylaw 1620 – passed in 2013 effective January, 2014. This bylaw amended collection parameters but the rates remained the same.
  - iii. Rates – 30 day cycle (September 1, 2011)
    - Solid waste      Residential      \$10.35  
                                 Commercial      \$10.35 per unit  
                                 Note: Units are established for each type of enterprise.
    - Recycling        Residential      \$1.42  
                                 Commercial      \$1.42
    - Regional Waste Authority      \$3.21
- n. Utilities Budgets for 2013 and 2014

	2013	2014
<b>Water supply &amp; distribution</b>		
Revenue	\$801,217	\$861,681
Expenses excluding amortization	\$675,177	\$494,181
Net revenue	\$126,040	\$367,500
Amortization	\$445,479	\$445,479
Net revenue (expense)	(\$319,439)	(\$77,979)
Capital expenditures	\$473,000	\$200,000
<b>Wastewater/stormwater</b>		
Revenue	\$709,782	\$809,430
Expenses excluding amortization	\$594,248	\$565,027
Net revenue	\$115,534	\$244,403
Amortization	\$381,138	\$381,138

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		<b>2013</b>	<b>2014</b>
	Net revenue (expense)	(\$265,604)	(\$136,735)
	Capital expenditures	\$560,000	\$116,441
	<b>Garbage/Waste management</b>		
	Revenue	\$334,487	\$337,864
	Expenses excluding amortization	\$312,875	\$295,625
	Net revenue	\$21,612	\$42,239
	Amortization	\$8,865	\$8,865
	Net revenue (expense)	\$12,747	\$33,374
	Capital expenditures	\$11,500	\$16,000
	<b>Electrical</b>		
	Revenue	\$2,016,224	\$2,242,000
	Expenses excluding amortization	\$1,400,602	\$1,601,448
	Net revenue	\$615,622	\$640,552
	Amortization	\$114,046	\$114,046
	Net revenue (expense)	\$501,576	\$526,506
	Capital expenditures	\$349,000	\$310,500

o. Public Health

i. Seniors Foundation

- Formed in 1959; established by Ministerial Order in 1995.
- 8 directors appointed by member municipalities
- Membership:
  - Town of Cardston            2
  - Town of Magrath            2
  - Cardston County            2
  - Village of Glenwood        1
  - Village of Hill Spring       1
- 3 locations;
  - Seniors' Lodges
    - Diamond Willow Terrace Lodge – Magrath – 39 residents
    - Chinook Lodge – Cardston – 62 residents
  - Seniors' Apartments
    - Temple City Villa I – Cardston – 20 residents
    - Temple City Villa II – Cardston - 18 residents
- Administration office located at Temple City Villa, Cardston.

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- The 2013 requisition from the Foundation is \$225,000 shared as follows:

<b>Municipality</b>	<b>Equalized Assessment</b>	<b>Percentage Share</b>	<b>Requisition</b>
Cardston County	533,130,093	50.381%	\$113,357.25
Town of Cardston	298,493,507	28.208%	\$63,468.00
Town of Magrath	185,265,661	17.508%	\$39,393.00
Village of Glenwood	26,341,250	2.489%	\$5,600.25
Village of Hill Spring	14,963,543	1.414%	\$3,181.50
<b>Total</b>	<b>1,058,194,054</b>		<b>\$225,000.00</b>

ii. Family & Community Support Services

- Funding formula  
FCSS programs are funded 80% by the Province and 20% by the municipality.
- The Town of Cardston, Cardston County and Villages of Glenwood and Hill Spring have formed a Regional FCSS Board.
- A recent Provincial FCSS review determined that there was no formal agreement between the member municipalities. A formal agreement was drafted and the member municipalities have accepted the draft.
- Parameters of the FCSS agreement are:
  - Membership will be:  
Town of Cardston – 1 elected official, 3 members at large  
Cardston County – 1 elected official, 2 members at large  
Village of Glenwood – 1 elected official  
Village of Hill Spring – 1 elected official
  - The 20% municipal share will be shared on a per capital basis; the population used will be:  
Town, Villages – 100% of population  
County – 65% of population

iii. Other Public Health & Welfare

- Town employees provide weed and pest control services.
- The Town annually donates \$500 to the Health Society Trust Fund.

p. Cemeteries

- Bylaw 1486 – 1996, Bylaw 1486A – 2000; Rules and Regulations, June, 2008
- Administered by Town of Cardston Community Services Board (Bylaw 1441)  
Note: Bylaw 1441 will be amended to the Parks & Recreation Board administering the cemetery.

q. Planning & Development

i. Oldman River Regional Planning Commission

- 1995 agreement with the Town that is a continuous agreement with provisions for termination.



- Costs for these services are a basic annual fee (retainer) plus fees for special services as required.
- Services provided under the basic fee are:
  - Subdivision approvals
  - Amendments to land use bylaws and statutory plans
  - Access to and updating of digitized base maps
  - Day to day advice and communications
  - Attendance at meetings of Municipal Planning Commission, Development Appeal Board and, as required, meetings of Council.
- Separate fees are charged for:
  - Full scale review and amendments to statutory plans.
  - Site and urban designs
  - Public hearings; for example, annexation, Natural Resource Conservation Board
  - Other special studies
- 1995 fee was \$12,635; the 2013 fee is \$24,178 (2012 -\$19,232) for planning services and \$15,478 (2012 - \$14,741) for GIS services.

ii. Inter-municipal Development Plan

- Between Town and Cardston County; approved November, 2007 (Town Bylaw 1567; County Bylaw 519/2007) and valid until January 1, 2020 providing for mutual agreement of revisions or termination.
- IDP Boundary map provides for 3 buffer zones; 0.5 miles, 1.5 miles, 5.0 miles.
- IDP Objectives & goals
  - To foster inter-municipal co-operation between the Town and the County.
  - To ensure that all development is planned in a manner that is complementary to existing and proposed developments.
  - To facilitate development in co-operation between the County and the Town.
  - To assist and facilitate the County and the Town in the orderly and economical planning and development of the lands within the IDP area.
  - To provide a framework and guideline in which, and by which both the County and the Town can work so as to ensure:
    - ✓ That the Town or County may expand the development and assessment base within its boundaries. Examples – if the Town had a large tract of land possible for development and the County allowed a confined feeding operation nearby, that would definitely affect the development from reaching fruition. By the same token, if County lands were developed, the County would not want said development annexed by the Town. This preserves both tax bases.
    - ✓ That each municipality is accorded sufficient flexibility to be able to react to the changes within the economy as well as demands of

the individuals and investors interested in locating within these municipalities.

- To make the protection of agriculture and agricultural productivity a prime concern to both the County and the Town when making decisions on land use and development proposals within the County.

iii. Proposed Inter-Municipal Development Plan

- The proposed IMDP was approved by the Town in May, 2012; County approval is still pending.
- The main differences between the current and proposed IMDPs are:
  - The goals and objectives added or amended:
    - To support the ongoing consultation and cooperation that the County and the Town have established.
    - To facilitate development in cooperation with and coordinated with development within both municipalities.
    - To identify possible areas of joint ventures for services such as regional water systems.
    - To provide a framework with guidelines by which the County and Town can work so as to ensure that any present or future conflict is reduced or eliminated between the County and the Town.
  - The tax sharing by the County to the Town on new development is no longer required because the County will be responsible to provide utility infrastructure for County developments.

iv. Proposed regional business license

- Agreement between the Town and County.
- Provides for just one business license to be recognized by all member municipalities.

r. Economic Development

- i. The Strategic Economic Development Plan was prepared in March, 2012 by SouthGrow. This was a regional initiative.
- ii. The amended Economic Development Action Plan was approved in November, 2013 by the Town. The main priorities of the Plan are:
  - Obtain a post-secondary presence in the community.
  - Create serviced industrial land for commercial development.
  - Increase Town tourism through special events and existing attractions.
  - Engage in meaningful communication with businesses and stakeholders to identify needs and gaps in the business sector.
  - Foster relationships with Blood Tribe entrepreneurs and the Blood Tribe Economic Development Office.
  - Explore oil and gas opportunities.

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s. Recreation

i. Facility usage (2010)

Note: There have been no material changes in usage since 2010 except that the swimming pool was not in operation during construction of the new pool.

	<b>Town</b>	<b>County</b>	<b>Reserve</b>	<b>Other</b>	<b>Total</b>
<b>Swimming Pool*</b>	448 63%	197 27%	43 6%	28 4%	716
<b>Arena</b>					
<b>Minor Hockey</b>	35 38%	12 13%	45 48%	1 1%	93
<b>Figure Skating</b>	14 30%	17 37%	12 26%	3 7%	46
<b>Men's Rec Hockey</b>	20 46%	8 19%	14 33%	1 2%	43
<b>Total Arena</b>	69 38%	37 20%	71 39%	5 3%	182
<b>Total Usage</b>	517 57%	234 26%	114 13%	33 4%	898

\*does not include public swim

ii. Facilities

- Lions Park
  - Football Field
  - Baseball Field
  - Track
  - Long jump & Triple jump pits\*
  - Shot putt\*
  - Playground\*
  - Washrooms
  - Camp Kitchen
  - \* Require substantial upgrades
- Town Square
  - 2 Regular Softball Fields
  - 1 Small Baseball Field
  - In the fall-could use fields for football or soccer
  - Playground
  - Washrooms
  - Tennis Court
- Soccer Park
  - 3 Soccer Pitches
  - In the fall-3 Football Fields
  - Washrooms
  - Playground

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- Clubhouse
  - Reunion Center
    - Kitchen & Eating Area
    - Washrooms & Showers
    - Camping
  - Lee Creek Campground      Campground (Contract)
  - 4 Tot Lots with Playgrounds
  - Pool
  - Ice Center
  - Skate Park
- iii. New swimming pool
- Phase I – construct a new pool (2013)
    - Projected cost - \$1,350,000
    - Funding sources
 

Grants	\$548,000
Town cash reserves	\$579,000
County cash	\$125,000
County in-kind	\$125,000
Debt	\$0
  - Phase II – upgrade the swimming pool building
    - Projected construction year is 2015.
    - Costs have not been determined.

iv. Financial information

Note: Financial information was obtained in greater detail than what is provided in the financial statements to analyse the net cost of the services to address the recommendation regarding recreation services. The following table provides this detail:

Town of Cardston	Expenses	Revenue	Net Expense (Revenue)
<b>2012 Actual</b>			
General	30,557	11,311	19,246
Campground	106,456	111,241	(4,785)
Summer Games	3,862		3,862
Parks	226,765		226,765
Programs	4,557	7,846	(3,289)
AgriDome	3,683		3,683
Civic Center	94,206	14,200	80,006
Celebration	36,762		36,762
Golf Course	493	10,000	(9,507)
Town Beautification	13,261		13,261
Ice Center	187,872	48,118	139,754

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	Expenses	Revenue	Net Expense (Revenue)
Senior Centre		6,000	(6,000)
Pool	148,707	61,814	86,893
Community Organizations	40,131		40,131
Total 2012 Actual	897,312	270,530	626,782
County Grant			40,740
Town Net Cost			586,042
Amortization	213,922		
<b>2013 Actual</b>			
General	29,164	11,371	17,793
Campground	75,753	100,991	(25,238)
Summer Games	3,141		3,141
Parks	158,840		158,840
Programs	7,564	7,688	(124)
Agridome			
Civic Center	108,169	15,515	92,654
Celebration	34,663		34,663
Golf Course	1,275	10,000	(8,725)
Town Beautification	13,958		13,958
Ice Center	159,088	43,470	115,618
Senior Centre		6,000	(6,000)
Pool	11,670	4,406	7,264
Community Organizations	52,160		52,160
Total 2013 Actual	655,445	199,441	456,004
County Grant			40,740
Town Net Cost			415,264

Note: Costs for major hail damage roof repair and flood damage have not been included and the 2013 net cost is lower because the pool was not open due to construction.

- t. Culture – libraries, museums, halls
  - i. Library
    - Cardston Library Board
    - The Town is a member of the Chinook Arch Regional Library System; the 2013 membership fee is \$24,165.

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- ii. Museum
  - Operated by the Cardston Historical Society.
  - Staff costs (\$10 – 15,000) are paid by the Town for the museum and Card Home.
- iii. Civic center
  - Rented by the Community Theatre Group.
- u. Utilities – Electrical
  - Town of Cardston is the only municipality in region that owns the electrical distribution; therefore, comparative rates will not be provided in this study.
  - Council directive is to operate the electrical distribution system at an annual net rate of return of \$300,000 to offset municipal taxes.

## 5. Elected Officials

### a. Boards & Committees

	# of Members Appointed	Town Council Representatives*	Frequency of Meetings
<b>Town</b> (specific to the Town)			
Municipal Subdivision & Development Appeal Board	5	0	As needed
Library Board	7	1	Monthly
Handibus	6	1	
Economic Development & Tourism	8	1	Monthly
Emergency Management Committee	2	2	
Communities in Bloom	6	1	
Historical Society	11	1	Monthly
Municipal Subdivision & Development Authority	5	2	Monthly
Citizen of the Year	3	1	
Parks & Recreation Committee	6	1	
Audit Committee	3	3	
<b>Inter-Municipal</b> (developed to address direct services in a service area)			
Cardston & District Agricultural Society	12	1	Monthly
Cardston Airport	4	1	Monthly
Cardston & District Economic Development Board	8	1	
Cardston County Emergency Services Authority	6	2	Monthly
Cardston FCSS Board	9	1	Monthly
Cardston Inter-municipal Development Plan Committee	6	3	

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	# of Members Appointed	Town Council Representatives*	Frequency of Meetings
Chief Mtn. Regional Solid Waste Authority	12	1	Monthly
Chinook Arch Regional Library		1	
Chinook Foundation	9	2	Monthly
Magrath Tourism (formation stage)			
Oldman River Regional Services Commission		1	
<b>External</b> (participate to support the region and/or to obtain indirect service benefits)			
Community Futures Alberta Southwest Region	7	1	
Leavitt Irrigation District (not a member but a customer relationship)		1 – customer representative	
Mayors & Reeves of Southern Alberta		1	
Southgrow	2	1	

\*Included in # of members appointed

b. Board/Committee Inter-municipal Membership

The specific membership of each of the inter-municipal boards and committees is:

- i. Cardston & District Agricultural Society
  - Town of Cardston – 1 elected official
  - 11 members at large from the Town and/or County
- ii. Cardston Airport
  - Town – 1 elected official
  - Members at large from the Town and/or County
- iii. Cardston & District Economic Development Board
  - Town of Cardston – 1 elected official, 5 members at large
  - Cardston County – 2 members at large
- iv. Cardston County Emergency Services Committee
  - Cardston County – 2 elected officials, CAO
  - Town of Cardston – 2 elected officials, CAO
  - Village of Glenwood – 1 elected official
  - Village of Hill Spring – 1 elected official
  - Secretary Treasurer
- v. Cardston FCSS Board
  - Town of Cardston – 1 elected official, 3 members at large
  - Cardston County – 1 elected official, 2 members at large

- Village of Glenwood – 1 elected official
- Village of Hill Spring – 1 elected official
- vi. Cardston Inter-Municipal Development Plan Committee
  - Town of Cardston – 3 elected officials
  - Cardston County – 3 elected officials
- vii. Chief Mountain Regional Solid Waste Authority  
One member is appointed from each of the member municipalities:  
Towns of Cardston, Magrath, Raymond and Milk River; Villages of Hill Spring, Glenwood, Stirling Warner and Coutts, Cardston County, Warner County, Blood Tribe
- viii. Chinook Arch Regional Library  
One elected official is appointed from each of the member municipalities:  
Towns of Cardston & Magrath, Villages of Glenwood & Hill Spring, Cardston County plus other municipalities which are members.
- ix. Chinook Foundation
  - Town of Cardston – 2 elected officials
  - Town of Magrath – 2 elected officials
  - Cardston County – 2 elected officials
  - Village of Glenwood – 1 elected official
  - Village of Hill Spring – 1 elected official
- x. Magrath Tourism
  - Town of Magrath – 2 elected officials
  - Potentially representation from Town of Cardston, Villages of Glenwood & Hill Spring
- xi. Oldman River Regional Services Commission  
One elected official is appointed from each of the member municipalities:  
Towns of Cardston & Magrath, Villages of Glenwood & Hill Spring, Cardston County plus other municipalities which are members.

## **6. Financial Records and Reports**

- a. General ledger structure
  - The financial recording and reporting system is flexible to provide revenues and expenses for specific services and programs.
- b. Financial software and maintenance
  - The financial software is provided by ProCom (Newfoundland) which operates on a UNIX server and with Windows emulation. The main reason for using this company is because it can handle electrical utilities. This



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company provides good service. The annual license fee is \$8,310. This company has been used since the '90s and the last software upgrade was in 2012.

- Stone Orchard process the cemetery management software; annual license is \$1,170.
- MicroAge maintains the system and provides remote back-up services; the annual cost is \$11,700.

c. Finance Department personnel (3.5 FTE)

- Director of Finance & Administration
- Property taxes/payroll
- Accounts payable/accounts receivable/utilities/cemetery
- Finance clerk (0.5 FTE)

Note: The utilities billings (water, sewer, waste, electrical) are contracted to Enmax at a cost of \$35,000 per year.

d. Auditor

The Town auditor for 2012 was Young, Parkyn, McNab, Chartered Accountants, Lethbridge, AB. The 2012 audit fees were \$21,410 including \$1,415 for the LAPP audit (2011 - \$25,110).

e. Management Letters from Auditor

The management letters from the auditor for the 2011 and 2012 fiscal year audits did not identify any significant issues that would impact the viability of a future shared service.

f. Property assessment

Benchmark Assessment Consultants, Inc from Lethbridge, AB are contracted to conduct the annual property assessment. The fee is based on \$22 per parcel; the 2012 fee was \$40,748.

## 7. Property Assessment and Taxes

a. 2013 sample properties

		Property	Property Taxes			
		Assessment	Municipal		Seniors	
			Tax Rate	Tax Levy	Tax Rate	Tax Levy
Residential						
	Low	61,530	7.4912	\$461	.2068	\$13
	Medium	228,360	7.4912	\$1,711	.2068	\$47
	High	575,250	7.4912	\$4,309	.2068	\$119
Non-residential						
	Medium	316,160	13.1322	\$4,152	.2068	\$65

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b. Tax rate and property tax history

<b>Tax Rates</b>		<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
<b>Municipal</b>					
	Residential	7.9000	7.7660	7.5550	7.4912
	Non-residential	13.5500	13.5500	13.3390	13.1322
<b>Education</b>					
	Residential	2.0402	2.1826	2.4034	2.7302
	Non-residential	3.8326	3.5684	3.5599	3.7594
<b>Seniors</b>		0.3423	0.1793	0.2110	0.2068
<b>Total residential</b>		10.2825	10.1279	10.1694	10.4282
<b>Total non-residential</b>		17.7249	17.2977	17.1099	17.0984
<b>Average Assessment</b>					
	Residential	169,325	171,802	175,220	173,707
	Non-residential	185,506	205,266	205,015	211,737
		<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
<b>Average Property tax</b>					
<b>Residential</b>					
	Municipal	\$1,338	\$1,334	\$1,324	\$1,301
	Education	\$345	\$375	\$421	\$475
	Seniors	\$58	\$31	\$37	\$36
	Total	\$1,741	\$1,740	\$1,782	\$1,812
<b>Non-residential</b>					
	Municipal	\$2,514	\$2,781	\$2,735	\$2,781
	Education	\$711	\$732	\$730	\$796
	Seniors	\$63	\$37	\$43	\$44
	Total	\$3,288	\$3,550	\$3,508	\$3,621

c. Tax penalty structure

- 8% on unpaid current taxes 30 days from date of mailing
- 4% on unpaid current taxes October 1
- 12% on all unpaid taxes January 1

d. Tax instalment plan

- 10 equal payments August to May with adjustment June payment.

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**8. Grants**

		<b>2012</b>		<b>2011</b>	
		<b>Operating</b>	<b>Capital</b>	<b>Operating</b>	<b>Capital</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Federal</b>					
	Gas Tax Fund		199,402		
	New Deal				199,402
	Infrastructure Stimulus				646,643
	Summer Jobs	1,692			
<b>Provincial</b>					
	MSI Operating	311,600		336,044	
	MSI Capital		627,460		617,939
	Infrastructure Stimulus				154,544
	Transportation		214,680		
	Intern Program	44,070			
	Regional Collaboration (ORRSC)	125,000			
	Heritage	3,000		3,000	
	Seniors Centre	11,000			
	JEPP - EMS	5,818			
	JEPP – Aqua Dams				4,419
	Disaster	55,782		117,711	
	FCSS*	191,144		198,140	
	Tourism	2,100		2,450	
	S.T.E.P.	5,600		5,600	
<b>County</b>					
	Library	5,000			
	EMS radios	4,887			
	Recreation	40,740		40,746	
<b>Other</b>					
	Alberta Recycling				20,244
Prior year unused grants carried forward plus interest			629,662		419,788
<b>Total</b>		<b>682,432</b>	<b>1,671,204</b>	<b>703,691</b>	<b>2,277,659</b>
<b>Grand Total</b>			<b>2,353,636</b>		<b>2,981,350</b>

\*Includes County, Glenwood, Hill Spring

Note: The Leavitt Irrigation District annually contributes \$65,000 to the Town for debt held by the Town; this amount is not included in the above schedule.

Other County contributions not included in the above schedule:

Annual

- FCSS - \$3,500

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Note: A new agreement will be effective in 2014 resulting in a County contribution of \$19,874.

- Summer games - \$3,700
- Miscellaneous economic development/tourism initiatives - \$2 – 3,000

One-time capital

- Swimming pool  
Phase 1: Total cost \$1,350,000.  
County contribution: \$125,000 cash, \$125,000 in-kind
- Soccer pitches - 2011  
The County contributed approximately \$300,000 in kind for County equipment used to construct new soccer pitches.

## 9. Debt

a. Current Debt

December 31, 2012 Principal \$1,487,693

Annual payments \$259,650

Purposes: Leavitt Irrigation District - \$81,346 (Paid in full in 2013)  
Wastewater outfall line - \$1,406,347

b. Proposed Debt

Leavitt Irrigation Pipeline Project to extend pipeline back to main canal.

## 10. Tangible Capital Assets

a. Useful life per policy

Type of Asset		Useful Life (years)	Capitalization Threshold
Buildings		50	\$25,000
Engineered Structures			\$25,000
	Roads & Streets		
	Hot mix	20	
	Cold mix/chip seal	10	
	Gravel	15	
	Sidewalks & curb/gutter	30	
	Water mains & services	60	
	Wastewater mains & services	60	
	Storm mains & services	60	
	Electrical transmission	40	
Machinery & Equipment		Variable	\$5,000
Vehicles		10	\$5,000

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b. 2012 Net book value of TCA

	<b>Cost</b>	<b>Accumulated Amortization</b>	<b>Net Book Value</b>	<b>Remaining Useful Life</b>	<b>Annual Amortization</b>
Land	\$1,865,646		\$1,865,646		
Buildings	\$7,130,069	\$3,076,221	\$4,053,847	57%	\$121,075
Engineered Structures	\$67,416,242	\$32,027,080	\$35,389,162	52%	\$1,572,167
Machinery & Equipment	\$3,518,408	\$1,433,607	\$2,084,800	59%	\$207,523
Vehicles	\$782,650	\$547,493	\$235,158	30%	\$40,288
<b>Total</b>	<b>\$80,713,015</b>	<b>\$37,084,402</b>	<b>\$43,628,613</b>		<b>\$1,941,053</b>

**11. Capital Plans**

	<b>2013</b>	<b>2014</b>	<b>2015</b>
Sidewalks	\$88,000	\$45,000	\$45,000
New pavement	\$207,330	\$445,200	\$277,200
Storm sewer	\$50,000		\$200,000
Water	\$819,600	\$505,550	\$397,400
Sanitary sewer	\$510,000	\$100,000	\$90,000
Electrical	\$349,000	\$224,000	\$330,000
Waste management	\$11,500	\$16,000	\$16,000
Parks	\$10,000	\$20,000	
Swimming pool	\$870,000	\$300,000	
Ice center - Zamboni			\$180,000
Civic center	\$93,393	\$50,000	\$50,000
Planning & development	\$50,000		
Equipment, vehicles, other	\$87,111	\$230,000	\$262,000
<b>Total costs</b>	<b>\$3,145,934</b>	<b>\$1,935,750</b>	<b>\$1,847,600</b>
<b>Funding</b>			
Grants	\$1,594,753	\$1,091,542	\$1,032,021
Reserves from prior years	\$764,223	\$150,000	\$195,000
Capitalization reserve	\$599,670	\$344,731	\$175,779
Current year revenues	\$17,200		\$45,000
Current year tax levy	\$170,088	\$349,477	\$399,800
<b>Total Funding</b>	<b>\$3,145,934</b>	<b>\$1,935,750</b>	<b>\$1,847,600</b>

**12. Bylaws (\* commonly enforced)**

- a. Waste Collection Service #1513, 2000
- b. Utility #1529, 2006
- c. \*Curfew #1535, 2004
- d. \*Unsightly premises \$1543, 2005; #1619, 2013
- e. \*Cat #1548, 2005
- f. Emergency Management #1577, 2009
- g. \*Traffic #1578, 2009
- h. \*Snow Removal #1595, 2011
- i. Vacant/Unsightly Premises #1597, 2011
- j. \*Designated Parking #1599, 2011
- k. \* Noise #1600, 2011
- l. \*Wild & Domestic Animal #1604, 2011
- m. \*Public Safety #1608, 2012
- n. \*Business License #1610, 2012
- o. \*Open Burning #1612, 2012
- p. \*Dog #1616A, 2012
- q. FCSS \$1583A, 2013

**13. Community Groups**

- a. Direct relationship to Town services
  - i. Cardston Community Theatre
    - There would be less Civic Centre rental income if this group did not exist.
  - ii. Cardston Minor Soccer - Recreation
    - 500+ participants
    - Recent 3 pitch construction project; oversaw project and funded majority of cost; Town provided land and will be responsible for future facility maintenance.
  - iii. Cardston Agricultural Society
    - Activities organized and hosted by the Society have an economic impact on the Town.
    - The Society pays for the upkeep and improvements to the Agridome facility owned by the Town.
  - iv. Cardston & District Chamber of Commerce – Economic Development
  - v. Kinsmen Club – Recreation
    - New playgrounds
    - \$1,200 to subsidize public skating
  - vi. Lions Club, Rotary Club, Canada Legion
    - \$1,200 from each club to subsidize public skating
  - vii. Citizens on Patrol – Protective
  - viii. Cardston & District Association for the Handicapped
    - Operates the recycling program

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b. Community culture and spirit

i. Cardston Seniors Society

ii. Cardston Historical Society

There is no formal agreement with the Historical Society. Ownership of the Courthouse Museum was transferred to the Society in 2007. The Card Home is owned by the Town. The Town hires and supervises the staff of both facilities.

c. Agreements

i. Cardston Community Theatre

Rental agreement for use of Civic Centre.

ii. Cardston Agricultural Society

The Agricultural Society is responsible for all financial costs related to the operation and capital improvement of the Agridome facility, ancillary buildings and property effective January 1, 2005. Town approval is required for all capital improvements.

iii. Cardston Seniors Society

There is a 25 year lease of the Tanner Centennial Seniors Center and land it is situated on for \$1 per year to the Society effective in 2009. The Society is responsible for all operating costs except for the grounds. The Town is responsible for mowing and maintaining the lawn and snow removal.

d. Town annual financial contributions

Cardston Agricultural Society	\$14,500	Heritage week events
Cardston Chamber of Commerce	\$3,000	
Kinsmen Club	Matching cash required for grants	New playgrounds
Rotary Club	\$6,600	Heritage Week Parade
Citizens on Patrol	\$3,000	Operating costs
Cardston & District Association for the Handicapped	\$29,000	Recycling program

#### 14. Future Economic Development Opportunities and Challenges

a. Land held for resale

- December 31/12 – 23 developed lots; 66 acres undeveloped
- 1 lot sold in 2012; \$19,550 gain on sale

b. Annexation

- The last annexation of land was in 2005.
- Parcel of land south of Town including golf course.
- Projected to address future Town development needs for 20 years.
- Agreement summary:
  - No cash payment.
  - Municipal taxes will be shared 50/50 between the Town and County for 20 years.

- Municipal tax rates on existing lands with no future improvements or on new developments in the annexed area to be no greater than the County tax rate for 10 years, i.e. until 2014.

## **15. Strategic Plan**

The Town has a 2013 – 2015 strategic plan; the following initiatives may be relevant to this study:

a. Administration

Activity #1

Create a comprehensive plan that will ensure adequate and appropriate response to all emergency situations within the Town.

Activity #2

Organize training exercises annually with representatives from a variety of organizations and representatives responsible for sections of the plan.

Activity #5

Develop a Business Continuity Plan that provides a road map for continuing operations under adverse conditions (i.e. interruption from natural or man-made hazards).

b. Finance

Activity #4

Investigate opportunities for shared services where there is potential for cost savings or enhanced cost effectiveness.

Activity #8

Create a service review tool to plan all activities and ensure activities are necessary.

c. Human Resources

Activity #1

Create a Succession Planning Policy.

Activity #2

Annual training of all staff

d. Planning & Development

Activity #1

Update Municipal Development Plan

Activity #2

Update Inter-Municipal Development Plan

Activity #3

Create Development Guidelines document

e. Water treatment & distribution

Activity #1

Identify rural water and sewer services and negotiate an agreement with Cardston County.



- f. Roads & Streets
  - Activity #1
    - Determine the cost implications of a road swap (9<sup>th</sup> Avenue, 12<sup>th</sup> Street) and the long term development costs of both roads. If it appears favourable to the Town, engage the Province in considering the swap.
  - Activity #2
    - Develop a long term plan to upgrade unpaved and undeveloped roads.
  - Activity #3
    - Develop a road inspection and maintenance plan for existing roads.
  - Activity #4
    - Review snow removal policy.
- g. Garbage & recycling
  - Activity #1
    - Identify what options and best practices exist for garbage collection.
  - Activity #2
    - Increase capacity for recycling.
- h. Airport
  - Activity #1
    - Put together a proposal to get financial participation from the County on the airport. Look at the long term operation of the airport and determine important capital improvement milestones in the proposal to the County.
- i. Electrical
  - Activity #2
    - Look at other technologies such as solar/wind/and other micro generation both for Town and use and citizen installation.
- j. Recreation Programming
  - Activity #1
    - Make sure that the recreation programming in the Town is meeting the needs of the community.
- k. Swimming pool operations
- l. Ice Center Operations
  - Activity #1
    - Begin the process of planning for major renovation or rebuild of the ice rink.
- m. Parks & playgrounds
  - Activity #5
    - Establish an irrigation line that runs through the creek valley.
- n. Celebrations & events
  - Activity #1
    - Inventory and audit Town celebrations and events.
- o. Economic development & tourism
  - The EcDev Board will strive to be guided by a 3 year plan to make sure that all activities focus on strategic and planned outcomes.
- p. FCSS
  - Activity #1
    - Review social programming

### 7.1.2 Town of Magrath

#### 1. Municipal Profile

	2012	2011	2010
<b>Statistics</b>			
Population	2,217	2,302	2,302
Full time positions	13	14	14
Area (hectares)	626	568	568
Length of open roads (km)	22	22	22
Water mains length (km)	20	20	20
Wastewater mains length (km)	18	18	18
Storm drainage mains length (km)	5	5	5
Number of dwelling units	743	722	718
<b>Grants from Municipal Affairs</b>	<b>2012-2013</b>	<b>2011-2012</b>	<b>2010-2011</b>
Grants in place of taxes			
Special grants			
MSI Capital	\$430,469	\$424,305	\$414,172
MSI Operating	\$206,302	\$222,064	\$174,699

#### 2. Financial Position

	2012	2011	2010
<b>Financial Position</b>			
Total financial assets	\$2,170,067	\$3,181,303	\$1,231,031
Total liabilities	\$1,964,577	\$3,042,467	\$2,093,094
Net financial assets (net debt)	\$205,490	\$138,836	(\$862,063)
Total non-financial assets	\$23,125,064	\$22,444,384	\$18,107,935
Accumulated surplus	\$23,330,554	\$22,583,220	\$17,245,872
<b>Accumulated Surplus</b>			
Unrestricted surplus	\$1,494,730	\$1,569,007	\$733,833
Restricted surplus	\$116,891	\$116,891	\$116,891
Equity in tangible capital assets	\$21,718,933	\$20,897,322	\$16,395,148

#### 3. Personnel

- a. Staffing complement
  - Full time – 15
  - Seasonal – Parks & Recreation (4), Public Works (1)
  - Contractors – CFO (Town of Raymond)
- b. Organization Chart
  - CAO

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- Assistant CAO
  - Operations Manager
    - Public Works Foreman
      - ✓ Mechanic
      - ✓ Equipment operators (2)
      - ✓ Solid waste operator
      - ✓ Labours/seasonal staff
    - Parks & Recreation Director
      - ✓ Assistant Recreation Director
      - ✓ Pool/arena operator
      - ✓ Seasonal staff
  - FCSS Director
    - Program Assistant (.8 FTE)
  - Corporate Services/Accounting Clerk
    - Receptionist
- Chief Financial Officer (contract)
- c. Vacancies
  - None
- d. Potential extra capacity dependent on future efficiencies
  - None
- e. Challenges
  - Short staffed; each staff member has a lot of various responsibilities
  - Attracting qualified staff for certain positions
- f. Other information
  - Not unionized
  - Health benefit plan – AMSC, LAPP

#### 4. Services

- a. Administration Office
  - Office hours: 9 - 5
  - Services provided – bill payments, complaints, questions, business license, animal license
  - After hour emergencies are addressed with a specific number to call which is automatically directed to an “on-call” public works employee.
- b. Police
  - Raymond/Magrath RCMP detachment
  - Peace Officer agreement is being changed and being discussed by the respective Councils. The anticipated agreement will be joint hiring of several Peace Officers.
- c. Fire
  - Magrath & District Emergency Services Department
    - Separate entity which is accountable to the Emergency Services Board.

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- Town pays some of the expenses and invoices Emergency Services.
- AHS took over ambulance services last year and owns 1 ambulance and 'rents' 1 bay in the fire hall.
- The fire/rescue equipment and the other ambulance is owned by Emergency Services, insured under the Town's policy with premiums invoiced to Emergency Services.
- Provided with volunteers
- Funded by Town and County on 50/50 cost sharing basis.
- Fire hall in Magrath – fire, rescue and ambulance
- Equipment co-operatively acquired – Town and/or County not identified as purchasers, operated and maintained by the Department.
- 2012 financial statement summary:

	2012	2011
Net financial assets	\$285,179	\$260,901
Property & equipment		
Total Cost	\$405,529	\$405,529
Accumulated amortization	\$238,792	\$206,109
Net book value	\$166,737	\$199,420
Unrestricted surplus	\$451,916*	\$460,321*
Revenue & Expenses		
Ambulance		
Revenue		
Expenses		
Net revenue (expense)		
Fire		
Revenue	\$235,610	\$224,645
Expenses	\$244,015	\$231,238
Net revenue (expense)	(\$8,405)	\$13,407
Bad debts written off		
Net revenue (expense)	(\$8,405)	\$13,407

\*Unrestricted surplus is overstated because it includes equity in TCA; it should be \$260,901

- Requisition history

	2009	2010	2011	2012	2013
Town of Magrath			\$37,500	\$37,500	\$52,170
Cardston County			\$28,687	\$41,344	\$52,170
Total per municipalities			\$66,187	\$78,844	\$104,340
Total per Authority financial statements			\$76,875	\$87,188	

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- d. Disaster & emergency services  
The Town has a local disaster response plan with mutual aid agreements.
- e. Ambulance  
Provided with volunteers and an arrangement with Alberta Health Services
- f. Bylaws enforcement
- CAO is the designated bylaw-enforcement officer.
  - Bylaw enforcement is expected to be handled primarily by a Peace Officer shared with Raymond and Stirling. Note: Warner County may be a future participant.
- g. Transportation – Maintenance Shop  
The Town shop has three bays, three offices, washrooms and some storage.
- h. Transportation – roads, streets, walks, lighting
- i. Operations
    - Town staff are responsible for the normal maintenance including snow removal.
    - Special projects are contracted.
    - Snow removal on Town sidewalks as time and resources are available.
  - ii. Policies
    - There are no documented protocols.
  - iii. Provides services only on Town owned properties.
  - iv. Engineering services are contracted to MPE Engineering and Wilde Brothers Engineering.
- i. Airport  
None
- j. Storm sewers & drainage
- Public works is responsible to maintain storm sewers and drainage.
- k. Utilities – Water supply & distribution
- i. Rates

		2011	2012	2013
<b>Residential Metered</b>				
	Flat rate	\$25.00	\$25.00	\$25.00
	Consumption	\$0.38m <sup>3</sup>	\$0.54m <sup>3</sup>	\$0.80m <sup>3</sup>
<b>Commercial</b>				
	Flat rate	\$35.00	\$35.00	\$35.00
	Consumption	\$0.38m <sup>3</sup>	\$0.54m <sup>3</sup>	\$0.80m <sup>3</sup>

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<b>Institutional</b>		<b>2011</b>	<b>2012</b>	<b>2013</b>
	Flat rate	\$125.00	\$125.00	\$125.00
	Consumption	\$0.38m <sup>3</sup>	\$0.54m <sup>3</sup>	\$0.80m <sup>3</sup>

- ii. Magrath & District Regional Water Services Commission
  - Town and County are members.
  - Town and County purchase water from the Commission.
  - Town owns and is responsible for water distribution system outside of right of way of water transmission line.
  - Commission owns and is responsible for the water transmission line.
- iii. Water Treatment Plant
  - Was transferred to the Magrath & District Regional Water Services Commission.
  - Alberta Environment in good standing.
  - Town responsible only for water distribution because Water Commission is now responsible for the water treatment plant.
  - 2 water and wastewater technicians qualified for both treatment and distribution; training a 3<sup>rd</sup> for distribution only.
- iv. Irrigation
  - Separate infrastructure is in place to provide non-potable water from the Magrath Irrigation District which the Town pumps to Magrath residents.
  - Every resident has access to this system generally from May to October.
  - The usage is not metered; each resident is charged a flat monthly rate of \$10 for all twelve months; \$120 per year.

1. Utilities – Wastewater treatment & disposal

i. Rates –

		<b>2013</b>
<b>Residential</b>		
	Flat rate	\$20
<b>Commercial</b>		
	Flat rate	
	Consumption 20 – 50/m <sup>3</sup>	
	Consumption 51 – 100/m <sup>3</sup>	
	Consumption 101 – 250/m <sup>3</sup>	
	Consumption Over 250/m <sup>3</sup>	

- ii. Treatment
  - The lagoons has capacity for the next 10 – 20 years.
  - Alberta Environment in good standing

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m. Waste management

i. Solid Waste

- Town provides weekly household/commercial garbage pick-up.
- Prior to 2012, garbage pick-up was privately owned.
- Monthly charge:
  - Residents - \$13
  - Commercial – based on the number of pick-ups/week and the number of bins using the residential rate for the billing factor.
- Large items are home-owners responsibility.

ii. Recycling

- Southern Alberta Society for the Handicapped provides recycling services.
- Recycling is home-owners responsibility.

n. Public Health

i. Seniors Foundation

- Chinook Foundation formed in 1959; established by Ministerial Order in 1995.
- 8 directors appointed by member municipalities
- Membership:
  - Town of Cardston            2
  - Town of Magrath            2
  - Cardston County            2
  - Village of Glenwood        1
  - Village of Hill Spring      1
- 3 locations;
  - Seniors' Lodges
    - Diamond Willow Terrace Lodge – Magrath – 39 residents
    - Chinook Lodge – Cardston – 62 residents
  - Seniors' Apartments
    - Temple City Villa I – Cardston – 20 residents
    - Temple City Villa II – Cardston - 18 residents
- Administration office located at Temple City Villa, Cardston.
- The 2013 requisition from the Foundation is \$225,000 shared as follows:

Municipality	Equalized Assessment	Percentage Share	Requisition
Cardston County	533,130,093	50.381%	\$113,357.25
Town of Cardston	298,493,507	28.208%	\$63,468.00
Town of Magrath	185,265,661	17.508%	\$39,393.00
Village of Glenwood	26,341,250	2.489%	\$5,600.25
Village of Hill Spring	14,963,543	1.414%	\$3,181.50
Total	1,058,194,054		\$225,000.00

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ii. Family & Community Support Services

- The Town has an FCSS Board.
- Funding formula  
FCSS programs are funded 80% by the Province and 20% by the municipality.
- The County is not involved with the FCSS Board and does not provide any financial contribution to the 20% municipal portion of the FCSS costs. The County has allocated 35% of their 80% Provincial FCSS grant to the Magrath FCSS Board.
- The FCSS services are accessed by Town and County residents.

o. Cemeteries

- Maintained by Parks & Recreation and Public Works
- Funded by sale of plots, perpetual care contributions and general revenues.
- There is no designated perpetual fund.
- Bylaw 1024, 1995
- Rates

	<b>Plot</b>	<b>Perpetual Care*</b>	<b>Open &amp; Close</b>
Adult	\$100	\$100	\$400**
Child	\$50	\$50	\$100
Ashes	\$20	\$20	\$30

\*Perpetual care is a one-time fee upon interment.

\*\*After hours & weekends - \$550; Sunday & holidays - \$1,050

p. Planning & Development

i. Oldman River Regional Planning Commission

- 1995 agreement with the Town that is a continuous agreement with provisions for termination.
- Costs for these services are a basic annual fee (retainer) plus fees for special services as required.
- Services provided under the basic fee are:
  - Subdivision approvals
  - Amendments to land use bylaws and statutory plans
  - Access to and updating of digitized base maps
  - Day to day advice and communications
  - Attendance at meetings of Municipal Planning Commission, Development Appeal Board and, as required, meetings of Council.
- Separate fees are charged for:
  - Full scale review and amendments to statutory plans.
  - Site and urban designs
  - Public hearings; for example, annexation, Natural Resource Conservation Board
  - Other special studies



- 1995 fee was \$5,125; the 2013 fee is \$11,255 (2012 -\$9,716) for planning services, \$9,777 (2012 - \$9,668) for GIS services and for additional services \$4,304 as at November 30/13 (2012 - \$1,636).
- ii. Inter-municipal Development Plan
- Between Town and Cardston County; approved May, 2011 (Town Bylaw 1154; County Bylaw 621.2011).
  - There is no termination date; plan may be rescinded with 5 years notice or earlier by mutual agreement; plan to be reviewed every 5 years.
  - IDP area is the land in the County that extends 1 mile from the Town boundary and land with the Town adjacent to the outer limits of the Town boundary .
  - IDP Objectives & goals
    - To foster inter-municipal co-operation between the Town and the County.
    - To ensure development is planned in a manner that is complementary to existing and proposed developments.
    - To support the ongoing consultation and cooperation that the County and the Town have established.
    - To facilitate development in co-operation with and coordinated with development in the Town.
    - To assist and facilitate the County and the Town in orderly, coordinated and economical planning and development of the lands within the IDP area.
    - To identify possible areas of joint ventures for services such as regional water systems.
    - To provide a framework with guidelines by which the County and the Town can work so as to ensure:
      - ✓ That each municipality may expand the development and assessment base within their respective boundaries;
      - ✓ That any present and future conflict is reduced or eliminated between the County and the Town; and
      - ✓ That each municipality is accorded sufficient flexibility to be able to react to the changes in the economy as well as demands of the individuals and investors interested in locating within these municipalities.
- iii. Current developments
- 5 small subdivisions currently being processed – mostly one lot divided into two.
- iv. Annexations
- 130 acres were annexed from the County in 2012. This annexation did not have any opposition because the property is along Highway #5 and easy to service. Prior to the annexation, the Town was able to grow to a

population of 5,000. The annexed property will be primarily for commercial purposes.

- Re-designating the land use districts.

q. Economic Development

- Economic development initiatives are expected to receive higher priority in the near future.
- The ‘Mormon Trail Committee’ is active and increased tourism is anticipated as a result.
- The Town is also a member of Community Futures.

r. Recreation

i. No statistics

ii. Facilities

- Arena
  - Owned and operated by Town
  -
- Pool
  - Owned and operated by Town
- Racquet ball court
  - Owned and operated by Town
- Campground
  - Owned and operated by Town
- Ball diamonds (6)
- Football/soccer field
- Soccer pitch
- Tennis facility with 2 courts
- Skateboard park
- Inter-municipal trail system
  - This is a joint venture between the Town and County.
  - The trail completely surrounds the Town.
  - The County has supported this project with approximately \$150,000 per year for the last 2 years; a combination of equipment in-kind and cash.

iii. Financial

Note: Financial information was obtained in greater detail than what is provided in the financial statements to analyse the net cost of the services to address the recommendation regarding recreation services. The following table provides this detail:

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Town of Magrath	Expenses	Revenue	Net Expense (Revenue)
<b>2012 Actual</b>			
General		4,000	(4,000)
Parks	174,319	340	173,979
Trails	5,262	1,000	4,262
Pool	73,891	32,740	41,151
Arena	95,173	61,836	33,337
Bike Rodeo		9	(9)
Ball Fields	1,850		1,850
Skateboard Park	2,264		2,264
Total 2012 Actual	352,759	99,925	252,834
County Grant			32,660
Town Net Cost			220,174
<b>2013 Actual</b>			
Parks	170,975	1,851	169,124
Trails	6,675		6,675
Pool	88,765	32,368	56,397
Arena	122,986	56,915	66,071
Bike Rodeo		200	(200)
Ball Fields	2,186		2,186
Total 2013 Actual	391,587	91,334	300,253
County Grant			32,660
Town Net Cost			267,593

- s. Culture – libraries, museums, halls
- Magrath Library Board
  - The Town is a member of the Chinook Arch Regional Library System; the 2013 membership fee is \$14,965 (2012 - \$14,986)
  - Museum Board
- t. Other Utilities
- i. Gas – Atco, Direct Energy, Enmax
  - ii. Electricity – Epcor, Direct Energy, Enmax
  - iii. Television – Shaw Cable, Telus Satellite
  - iv. Franchise agreement – Fortis; fees collected go to general revenue

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**5. Elected Officials**

a. Council meetings

- Regular Council - 2<sup>nd</sup> and 4<sup>th</sup> Tuesdays
- Committee Meeting of the Whole – 1<sup>st</sup> & 3<sup>rd</sup> Tuesdays

b. Boards & Committees

	# of Members Appointed	Town Council Representatives*	Frequency of Meetings
<b>Town</b> (specific to the Town)			
Schools Contact	1	1	As needed
Human Resources	3	3	As needed
Municipal Planning Commission	5	3	
Recreation Board (Trails)	Varies: Usually Around 5	1	Monthly
Library Board	6	1	Monthly
Museum	7 (2 County Residents)	1	Monthly
Development Appeal Board	5	2	Infrequently
Bylaws	2	2	Bi-Monthly
Senior Citizens	N/A	1	
Celebration & events	1	1	Periodically
Beautification	N/A	1	
Block 33 – Homeowners Assoc.	3	2	Quarterly
Law Enforcement & Public Safety	4	1	Monthly
Assessment Review Board		2	As Needed
Recreation Jubilee Park Planning	N/A	1	
Financial	1	1	Periodically and Year End
Swimming Pool & Arena Planning	N/A	1	
Golf Course Board	9	1	Quarterly
Administration	1	1	As Needed
Public Relations	1	1	As Needed
Chamber of Commerce contact	1	1	As Needed
<b>Inter-Municipal</b> (developed to address direct services in a service area)			
Magrath & District Agricultural Society contact	13 (10 Are County Residents)	1	Quarterly
Chief Mountain Regional Solid Waste Authority		1	
Chinook Arch Regional Library		1	
Chinook Foundation	8	2	Monthly

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	# of Members Appointed	Town Council Representatives*	Frequency of Meetings
Magrath & District Fire Authority	4 (2 County Councillors)	2	Quarterly
Magrath & District Recreation Board	7 (1 County Councillor and 2 County Reps)	1	Monthly
Magrath & District Regional Water Commission	6 (3 County Councillors)	3	Quarterly
Magrath FCSS Board	5	1	Quarterly
Magrath Inter-Municipal Development Plan Committee	6	3	Quarterly
Magrath Tourism (including Badlands)	N/A	2	Quarterly
Oldman River Regional Services Commission	1	1	Monthly
<b>External</b> (participate to support the region and/or to obtain indirect service benefits)			
Mayors & Reeves of Southern Alberta	1	1	As Needed

\*Included in # of members appointed

c. Board/Committee Inter-municipal Membership

The specific membership of each of the inter-municipal boards and committees is:

- i. Magrath & District Agricultural Society
  - Town of Magrath – 1 elected official, 2 Town residents
  - Cardston County – 10 County residents
- ii. Chief Mountain Regional Solid Waste Authority
 

One member is appointed from each of the member municipalities:  
Towns of Cardston, Magrath, Raymond and Milk River; Villages of Hill Spring, Glenwood, Stirling Warner and Coutts, Cardston County, Warner County, Blood Tribe
- iii. Chinook Arch Regional Library
 

One elected official is appointed from each of the member municipalities:  
Towns of Cardston & Magrath, Villages of Glenwood & Hill Spring, Cardston County plus other municipalities which are members.
- iv. Chinook Foundation
  - Town of Cardston – 2 elected officials
  - Town of Magrath – 2 elected officials
  - Cardston County – 2 elected officials
  - Village of Glenwood – 1 elected official

- Village of Hill Spring – 1 elected official
- v. Magrath & District Fire Authority
  - Town of Magrath – 2 elected officials
  - Cardston County – 2 elected officials
  - Non-voting – Magrath Emergency Services Director 7 CAO
- vi. Magrath & District Recreation Board
  - Town of Magrath – 2 elected officials, 4 members at large
  - Cardston County – 1 elected official, at least 1 member at large
- vii. Magrath & District Regional Water Services Commission
  - Town of Magrath – 3 elected officials
  - Cardston County – 3 elected officials
- viii. Magrath FCSS Board
  - Town of Magrath – 1 elected official, 4 members at large
  - Cardston County – 1 elected official
  - Non-voting – FCSS director and staff
- ix. Magrath Inter-Municipal Development Plan Committee
  - Town of Magrath – 3 elected officials
  - Cardston County – 3 elected officials
- x. Magrath Tourism
  - Town of Magrath – 2 elected officials
  - Potentially representation from Town of Cardston, Villages of Glenwood & Hill Spring
- xi. Oldman River Regional Services Commission

One elected official is appointed from each of the member municipalities:  
Towns of Cardston & Magrath, Villages of Glenwood & Hill Spring,  
Cardston County plus other municipalities which are members.

## **6. Financial Records and Reports**

- a. General ledger structure
  - The financial recording and reporting system is flexible to provide revenues and expenses for specific services and programs.
- b. Financial software
  - Financial software is provided by Muniware; the same software company used by the Town CFO contractor.
  - The annual license fee is \$10,125.

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- The Town has its own server and uses a local business to service computers charged at an hourly rate; 2012 computer servicing costs were \$16,502.
  - The Neptune water meter software service agreement is \$2,814. (2014)
- c. Finance Department personnel (1.0 FTE)
- The Accounting Clerk processes all normal bookkeeping entries such as accounts payable and accounts receivable.
  - The contracted CFO provides the accounting services such as asset and liability reconciliations and preparing financial reports.
- d. Auditor
- The Town auditor for 2012 was Mercer Wilde Moltz, Chartered Accountants, Lethbridge, AB. The 2012 audit fees were \$8,138 (2011 - \$8,138).
- e. Management Letters from Auditor
- There were no management letters provided by the auditor for the 2011 and 2012 fiscal year audits.
- f. Property assessment
- Benchmark Assessment Consultants, Inc from Lethbridge, AB are contacted to conduct the annual property assessment. The fee is based on \$22 per parcel; the 2012 fee was \$23,108 (2011 - \$24,324).

**7. Property Assessment and Taxes**

a. 2012 sample properties

		Property	Property Taxes			
		Assessment	Municipal		Seniors	
			Tax Rate	Tax Levy	Tax Rate	Tax Levy
Residential						
	Low	20,380	6.6420	\$135	0.1818	\$4
	Medium	245,500	6.6420	\$1,631	0.1818	\$45
	High	672,470	6.6420	\$4,467	0.1818	\$122
Non-residential						
	Medium	135,800	10.6271	\$1,443	0.1818	\$25

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b. Tax rate and property tax history

Tax Rates		2010	2011	2012	2013
<b>Municipal</b>					
	Residential	6.8024	7.0074	6.6420	6.5854
	Non-residential	10.7250	11.3559	10.6271	12.4000
<b>Education</b>					
	Residential	2.0398	2.2390	2.4411	2.5781
	Non-residential	4.3005	3.8501	4.3136	3.7277
<b>Seniors</b>		0.3660	0.1941	0.1818	0.2409
<b>Total residential</b>		9.2082	9.4405	9.2649	9.4044
<b>Total non-residential</b>		15.3915	15.4001	15.1225	16.3686

c. Tax penalty structure

- 12% on unpaid current taxes July 1
- 2% on unpaid current taxes August 1, Sept 1, Oct 1, Nov 1, Dec 1
- 2% on all unpaid taxes on the first day of each month

d. Tax instalment plan

- Either pre-authorized monthly debit or monthly post-dated cheques.
- 1/12 of estimated tax levy for January – May and 1/7 of the actual remaining balance for July – December.

e. Tax forgiveness - none

f. Minimum tax payable

- For general municipal purposes:
  - \$250 on vacant property
  - \$400 on improved property



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## 8. Grants

		2012		2011	
		Operating	Capital	Operating	Capital
		\$	\$	\$	\$
<b>Federal</b>					
	Building Canada		289,888		1,333,729
<b>Provincial</b>					
	MSI Operating	111,032		111,032	
	MSI Capital		355,020		668,881
	CIP		4,000		
	Transportation		1,431		308,716
	Building Canada		289,888		1,333,729
	CFEP				67,580
	Affordable Housing		786,022		973,977
	AHS Ambulance	101,205		103,533	
	FCSS*	97,829		96,169	
	Parent Link Centre	19,317		19,030	
	MR/TA	4,000		4,000	
	S.T.E.P.	4,400		4,568	
<b>County</b>					
	Fire	41,344			
	Recreation	32,660		32,700	
<b>Other</b>					
	Water treatment plant upgrades				900,000
<b>Total</b>		411,787	1,726,249	371,032	5,586,612
<b>Grand Total</b>			2,138,036		5,957,644

\*

Other County contributions not included in the above schedule:

Annual

- Library - \$5,000
- Transfer station - \$6,361

One-time capital

- Trail system - \$45,000 (\$20,000 cash, \$25,000 gravel)

## 9. Debt

### a. Current Debt

December 31, 2012 Principal \$1,315,697

Annual payments - 2013      Principal - \$90,066

Interest - \$73,703

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Total - \$163,769

- b. 2013 Debt
  - Bylaw 1174, 2013, \$575,000 – road paving, curb & gutter, 5 year term  
No plans to incur this debt due to sufficient unrestricted funds for the projects.
- c. Proposed Debt
  - Nothing presently

**10. Tangible Capital Assets**

- a. Useful life per policy

Type of Asset	Useful Life (years)	Capitalization Threshold
Land improvements	15 – 25	\$5,000
Buildings	25 – 50	\$25,000
Engineered Structures	15 – 75	\$25,000
Machinery & Equipment	5 – 25	\$5,000
Vehicles	10 – 25	\$5,000

- b. 2012 Net book value of TCA

	Cost	Accumulated Amortization	Net Book Value	Remaining Useful Life	Annual Amortization
Land	\$1,563,187		\$1,563,187		
Buildings	\$13,218,054	\$4,211,956	\$9,006,098	68%	\$331,085
Engineered Structures	\$17,207,913	\$5,662,380	\$11,545,533	67%	\$289,074
Machinery & Equipment	\$1,421,198	\$508,647	\$912,551	64%	\$79,221
Vehicles	\$127,051	\$119,790	\$7,261	6%	\$5,585
Total	\$33,537,403	\$10,502,773	\$23,034,630		\$704,965

- c. Town Buildings

Building	In-service Year	Year of Upgrades
Town Hall	1969	2003
Fire Hall	1992	
Old fire hall	1925	
Transfer station	1983	
Pressure reducing station	1983	
Water treatment plant*	1983	2010 – 2012
DAF plant	2000	
Treated water reservoir	1983	
Irrigation pumphouse	2004	

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Building	In-service Year	Year of Upgrades
Lift stations (3)	1993, 2005, 2007	
Swimming pool	1981	2010 – 2011
Arena	1985	
Library	2003	
Seniors' Centre*	1997	
FCSS Building	2008	2009

\*not owned by Town

## 11. Capital Plans

- a. Current projects
  - Streets, curb/gutter, pavement – 5 blocks BMTG
  - Pave trails (Recreation) Community Initiative Program
- b. Long range plans
  - The Infrastructure Master Plan was prepared in January, 2013. It has not been analyzed and a funding plan has not been developed.
  - Infrastructure Master Plan Summary

		Town Share of Cost		
	Total Project Cost	Short Term 1 – 5 years	Medium Term 5 – 10 years	Long Term 10+ years
Roads	\$2,831,000	\$508,000	\$125,000	\$175,000
Deep Utility	\$23,812,000	\$1,954,000	\$2,095,000	\$3,228,000
Total	\$26,643,000	\$2,462,000	\$2,220,000	\$3,403,000

\*Town share is approximately 25%

## 12. Bylaws Commonly Enforced

- a. Unsightly premises
- b. Traffic
- c. Wild & domestic animals

## 13. Community Groups

- a. Direct relationship to Town services
  - i. Magrath & District Recreation Committee
    - Obtain grants for Town recreation projects
  - ii. Magrath Minor Hockey Association
    - Support arena costs
  - iii. Magrath Public Library
- b. Community culture and spirit
  - i. Garden City Seniors Association
    - Town owns the land.

- Seniors Association owns, operates and maintains the seniors centre building.
  - ii. Zenith Alumni Association
    - Raises funds for school activities
  - iii. Magrath Museum & Historical Association
  - iv. Magrath Lions Club
    - This club does fund raising but is not critical to Town services.
  - v. Magrath & District Chamber of Commerce
  - vi. Magrath Cultural Arts
- c. Town annual financial contributions – 2012

Organization	Amount	Purpose
Magrath Public Library	\$35,000	Operations
Magrath Museum & History Association	\$9,300	\$8,500 operations \$800 STEP

#### 14. Future Economic Development Opportunities and Challenges

- a. Land held for resale
- December 31/12 – 8 developed lots with 16 residential units being constructed (11 sold as at Dec 31/12)
  - Industrial lands – 5 lots that are not serviced; the Town will likely develop themselves.

#### 15. Strategic Plan

The Town has a Municipal Sustainability Plan dated March, 2010; the following initiatives may be relevant to this study:

**a. Cultural**

Priority #2:

Encourage and invest in historic preservation and interpretation as they express the sustainable models and unique history which underpin this community.

Priority #3: Emphasize participation and lifelong fitness in diverse ways throughout the community and link it to the Town's parks and trail systems.

**b. Governance**

Priority #3: Review and upgrade all Town bylaws.

**c. Economic**

Priority #1: Promote Magrath's unique leading edge "Model Community" past and future to residential, commercial and light industrial parties on an international basis to attract quality sustainable development to the community.

Priority #3: Promote revitalization through a range of affordable seniors housing and other initiatives in the Town's commercial and institutional core.

Priority #5: Encourage the establishment of emergency and other medical services in the community as it grows with a view toward re-establishing a Magrath hospital.

Priority #6: Enable Town staff to dedicate more time to undertake grant and economic development opportunities on a more proactive and entrepreneurial basis.

**d. Environmental**

Priority #1: Invest in and expand the Town's Pothole Creek and Galt Canal Corridor, linking it to an eventual peripheral trail system loop in conjunction with Cardston County. Promote and entrench this leading edge urban design strategy.

Priority #3: Develop a program to control the deer population in the Town.

**e. Social**

Priority #2: Launch new Music and Arts and Crafts programs in the FCSS facility in addition to existing programs, and encourage the presentation of the fruits of these programs at special events, celebrations, public venues, and so on.

Priority #3: Encourage heightened participation in FCSS, recreational, fitness and special events activities throughout the community.

### 7.1.3 Village of Glenwood

#### 1. Municipal Profile

	2012	2011	2010
<b>Statistics</b>			
Population	287	280	280
Full time positions	2	2	2
Area (hectares)	129	129	129
Length of open roads (km)	11	11	11
Water mains length (km)	8	8	8
Wastewater mains length (km)	8	8	8
Storm drainage mains length (km)	0	0	0
Number of dwelling units	126		125
<b>Grants from Municipal Affairs</b>	<b>2012-2013</b>	<b>2011-2012</b>	<b>2010-2011</b>
MSI Capital	\$143,857	\$143,192	\$143,154
MSI Operating	\$31,403	\$43,395	\$38,154

#### 2. Financial Position

	2012	2011	2010
<b>Financial Position</b>			
Total financial assets	\$566,448	\$571,078	\$350,945
Total liabilities	\$384,218	\$392,071	\$272,715
Net financial assets (net debt)	\$182,230	\$179,007	\$78,230
Total non-financial assets	\$2,445,175	\$2,130,388	\$2,175,094
Accumulated surplus	\$2,627,405	\$2,309,395	\$2,253,324
<b>Accumulated Surplus</b>			
Unrestricted surplus	\$165,062	\$172,309	\$132,683
Restricted surplus	\$32,227	\$32,227	\$132,227
Equity in tangible capital assets	\$2,430,116	\$2,104,859	\$1,988,414

#### 3. Personnel

##### a. Staffing complement

- Full time - 2
- Part time – 1
- Seasonal – 5
- Contractors – 4 (CAO, CFO, Assessor, Land Use Planner)

##### b. Organization Chart

- CAO Contracted
- Assistant Administrator
  - Animal control officer (part time)
  - Pioneer Parlour staff (3 part time/seasonal)

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- Village Foreman
    - Summer (seasonal)
    - Outdoor rink (seasonal)
  - Chief Financial Officer – Contracted
- c. Vacancies
- None
- d. Potential extra capacity dependent on future efficiencies
- There is no extra capacity.
  - Village Foreman puts in some overtime during the summer with this time taken later as time off in lieu.
- e. Challenges
- There is too much work for the CAO under the current contract time.
- f. CAO contract
- CAO contract started at the same rate as the Village of Hill Spring (\$45,775) but was reduced to \$27,000 with the expectation that the Assistant Administrator would become the next Village CAO and to augment the Assistant Administrator's wages.
  - Contract services included training Asst. Administrator for 1 – 3 years to be the next CAO; the person in this position does not want to be a CAO.
  - Contract fees:
    - 2012 - \$26,562 (payment was 50% of amount because services started July, 2012)
    - 2013 - \$27,359
    - 2014 - \$28,180
  - Term is July 1, 2012 to December, 2014.
  - One month notice to terminate contract.
  - CAO services
    - Strategic planning with quarterly review
    - 12 Council meetings – agenda preparation, minutes, reports, recommendations, advice, attendance
    - Citizen engagement plan, satisfaction assessment, report, public meeting
    - Village office management
      - Attend office one day per week (Tuesday)
      - Manage human resources, IT, risk, records, FOIP
      - Land use and development – MPC, development permit, SDAB, assist with statutory plans
      - Administer community services and programs
  - CFO services
    - Strategic planning with quarterly review

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- Citizen engagement plan, satisfaction assessment, report, public meeting
  - Budget preparation and reporting
  - Bank reconciliation
  - Debt management
  - Annual financial statement preparation
  - Utility rate analysis and utility account administration
  - Assessment input & reconciliation, tax rate analysis, prepare tax notices, tax recovery, tax account administration
  - Capital asset management
  - Assessment complaints and ARB administration not included; additional fees.
  - 2012 fee summary
    - CAO services - \$12,036 plus travel \$3,276
    - CFO services - \$11,220 plus travel \$1,030
  - Assistant Administrator main responsibilities
    - Provide guidance and direction to Village operations.
    - Prepare and present programs for approval of CAO/Council
    - Coordinate implementation of approved programs.
    - Respond to citizens' complaints and concerns
    - Assist in preparing and reviewing budget
    - Prepare and review bid specifications
    - Be knowledgeable of personnel policies
    - Attends Council meetings
- g. Employee benefits
- Health benefits – AUMA
- h. Staff is not unionized.

#### **4. Services**

- a. Administration Office
- Office hours
    - Monday – Thursday: 8:30 a.m. – 4:30 p.m.
    - Friday: 9:00 a.m. – 1:00 p.m.
  - Services provided – customer payments, billing, accounts payable, accounts receivable, development permits, business licenses
  - After hours emergencies are handled by the Village Foreman
- b. Police
- Cardston RCMP detachment
- c. Fire
- Cardston-County Emergency Services
- d. Disaster & emergency services



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- Emergency Management Committee
- e. Ambulance
  - Service provided by the Province.
- f. Bylaws enforcement
  - There is no bylaw enforcement officer.
  - Bylaw enforcement is on a complaint basis.
- g. Transportation – roads, streets, walks, lighting
  - i. Operations:
    - Some blading, some cold mix patching, snow removal
  - ii. Mowing:
    - Village mows and maintains all Village properties.
    - Mowing has been decreased; now requiring the residents to mow the boulevards.
    - Private properties are mowed if not being maintained and the property owner is billed at \$93 per hour.
  - iii. Contracted services  
Engineering – Genivar, Lethbridge
- h. Airport  
There is no airport.
- i. Storm sewers & drainage  
There are no storm sewers or drainage systems.
- j. Utilities – Water supply & distribution
  - i. Rates

		2013
<b>No meter - monthly</b>		
	Residential	
	Potable	\$24.00
	Irrigation	\$3.00/acre
	LDS Church	
	Potable	\$48.00
	Irrigation	\$12.00
	School	
	Potable	\$90.00
	Irrigation	\$24.00
	Saputo	
	120,000 gallons	\$210.00
	Per 1,000 gallons	\$2.50

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- ii. Water Treatment Plant
  - Water treatment plant located in the Village.
  - It was originally built in 1984 with major upgrades in 2004 at which time a reservoir was built. The plant is in very good condition due to further upgrades in 2011 – 2013.
  - Level 1 operator and small system water operator on Village staff.
- iii. 50% to 75% of the water lines have been replaced over the last 5 years.
- iv. Irrigation
  - Underground irrigation is available for the residents which reduces the amount of potable water required.

k. Utilities – Wastewater treatment & disposal

i. Rates

		2013
<b>No meter - monthly</b>		
	Residential	\$12.50
	LDS Church	\$12.50
	School	\$12.50

- ii. Sewage lagoon
  - The sewage lagoon was constructed in 1977.
  - The lagoon has reached capacity and will need major upgrading in the near future.
- iii. Sewer lines will be reviewed.

l. Waste management

i. Solid Waste

- Residents required to haul to the transfer station.
- Rates

		2013
<b>Monthly</b>		
	Residential	\$7.00
	School	\$43.00

- ii. Recycling
  - Residents required to take regular recyclable materials to the transfer station and e-waste to the Village shop.
- iii. Transfer station located on Highway #505 between Villages of Glenwood and Hill Spring.
  - The Village operates the transfer station and the County and Village of Hill Spring contribute to these costs per the transfer station agreement.
  - The costs are shared on a per capita basis. The 2013 projected costs of \$13,048 were shared as follows:

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County	\$6,655	51%
Village of Glenwood	\$3,783	29%
Village of Hill Spring	\$2,610	20%

- The transfer operator is contracted.
- iv. Regional Solid Waste System
- Bylaw 99 passed in December, 1979 authorizes participation in a regional solid waste system with the boundaries of Cardston County and Waterton Park.
  - The Village is a member of the Chief Mountain Regional Solid Waste Authority.

m. Public Health

i. Seniors Foundation

- Formed in 1959; established by Ministerial Order in 1995.
- 8 directors appointed by member municipalities
- Membership:
 

Town of Cardston	2
Town of Magrath	2
Cardston County	2
Village of Glenwood	1
Village of Hill Spring	1
- 3 locations;
  - Seniors' Lodges
    - Diamond Willow Terrace Lodge – Magrath – 39 residents
    - Chinook Lodge – Cardston – 62 residents
  - Seniors' Apartments
    - Temple City Villa I – Cardston – 20 residents
    - Temple City Villa II – Cardston - 18 residents
- Administration office located at Temple City Villa, Cardston.
- The 2013 requisition from the Foundation is \$225,000 shared as follows:

Municipality	Equalized Assessment	Percentage Share	Requisition
Cardston County	533,130,093	50.381%	\$113,357
Town of Cardston	298,493,507	28.208%	\$63,468
Town of Magrath	185,265,661	17.508%	\$39,393
Village of Glenwood	26,341,250	2.489%	\$5,600
Village of Hill Spring	14,963,543	1.414%	\$3,182
Total	1,058,194,054		\$225,000

ii. Family & Community Support Services

- Funding formula
  - FCSS programs are funded 80% by the Province and 20% by the municipality.

- The Town of Cardston, Cardston County and Villages of Glenwood and Hill Spring have formed a Regional FCSS Board.
- A recent Provincial FCSS review determined that there was no formal agreement between the member municipalities. A formal agreement was drafted and the member municipalities have accepted the draft.
- Parameters of the FCSS agreement are:
  - Membership will be:
    - Town of Cardston – 1 elected official, 3 members at large
    - Cardston County – 1 elected official, 2 members at large
    - Village of Glenwood – 1 elected official
    - Village of Hill Spring – 1 elected official
  - The 20% municipal share will be shared on a per capital basis; the population used will be:
    - Town, Villages – 100% of population
    - County – 65% of population

n. Cemeteries

- There is a Village cemetery.
- Cemetery Bylaw 165-91
- Managed by Cemetery Committee.
- Maintained by Village employees.
- Costs are shared with Cardston County.
- There is no perpetual fund for the cemetery.
- There is no agreement with the County regarding the cemetery.
- The Cemetery bylaw states that there will be cost sharing with the County but the Village does not have any record of the County contributing to cemetery maintenance costs in the past years.
- The cemetery rates are \$100 per plot which is a one-time cost; the purpose of the fee is to purchase the burial plot. The family is responsible for opening and closing the burial plot.

o. Planning & Development

i. Oldman River Regional Services Commission

- 2012 agreement with the Village that is a continuous agreement with provisions for termination.
- Costs for these services are a basic annual fee (retainer) plus fees for special services as required. The Commission will also retain subdivision fees.
- Services provided under the basic fee are:
  - Subdivision approvals
  - Amendments to land use bylaws and statutory plans
  - Access to and updating of digitized base maps
  - Day to day advice and communications

- Attendance at meetings of Municipal Planning Commission, Development Appeal Board and, as required, meetings of Council.
- Separate fees are charged for:
  - Full scale review and amendments to statutory plans.
  - Site and urban designs
  - Public hearings; for example, annexation, Natural Resource Conservation Board
  - Other special studies
- 2012 fee was \$3,090 with an additional \$1,515 for other services. The 2013 basic planning fee remained at \$3,090 plus \$1,266 for GIS services.
- ii. Land Use Bylaw
  - A new LUB is currently being drafted.
  - 1<sup>st</sup> reading was given followed by an open house prior to the 2013 municipal election.
  - Another open house will be held in January, 2014.
  - The main reasons for the new bylaw is that the previous bylaw need to be enhanced and zoning of some properties will be changed.
- iii. Inter-Municipal Development Plan
  - There is no Inter-Municipal Development Plan.
- p. Economic Development
  - There is an Economic Development Society that has just recently been established but no strategies have been developed yet other than what is in the Village Strategic Plan.
- q. Recreation
  - i. Facilities
    - The following facilities are owned and operated by the Village:
      - Outdoor skating arena
        - Seasonal employee hired to maintain it.
      - Community playground
      - Community hall
    - Facilities not owned and operated by the Village are:
      - Riding arena
      - Playgrounds and ball diamond at Glenwood School
- r. Culture – libraries, museums, halls
  - Library is located in the Village Office; the Village is responsible for the operations and maintenance of the building.
  - Village of Glenwood Library Board
  - Member of Chinook Arch Regional Library system; the annual payment by the Village is \$1,823.

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s. Other Utilities

- Power – Epcor; gas – Direct Energy
- Franchise agreements:
  - Franchise agreements with Atco.
  - Franchise fees are part of general revenues.

**5. Elected Officials**

- a. Regular Council meeting – second Thursday of each month
- b. Boards & Committees

	# of Members Appointed	Village Council Representatives*	Frequency of Meetings
<b>Internal</b> (specific to the Village)			
Assessment Review Board (contracted to Town of Raymond)			
Beautification Committee	?	1	
Economic Development Society		1	
Emergency Management Committee	4 or more	1	
Glenwood Library Board	8	1	
Municipal Planning Commission	5	3	Monthly
Subdivision & Development Appeal Board	3	2	
<b>Inter-Municipal</b> (developed to address direct services in a service area)			
Cardston-County Emergency Services Committee	6	1	
Cardston FCSS Board	9	1	
Chief Mountain Regional Solid Waste Authority	12	1	
Chinook Arch Regional Library		1	
Chinook Foundation	9	1	
Glenwood Cemetery Committee	6	1	As required
Glenwood Recreation Board	6 or 8	1	Monthly
Magrath Tourism (formation stage)			
Oldman River Regional Services Commission		1	
Spring Glen Park Association		1	
<b>External</b> (participate to support the region and/or to obtain indirect service benefits)			
Alberta Southwest Regional Alliance		1	
Southern Alberta Chief Elected Officials		1	
Southern Alberta Energy from Waste Association	18	1	

\*Included in # of members appointed

c. Board/Committee Inter-municipal Membership

The specific membership of each of the inter-municipal boards and committees is:

- i. Cardston County Emergency Services Committee
  - Cardston County – 2 elected officials, CAO
  - Town of Cardston – 2 elected officials, CAO
  - Village of Glenwood – 1 elected official
  - Village of Hill Spring – 1 elected official
  - Secretary Treasurer
- ii. Cardston FCSS Board
  - Town of Cardston – 1 elected official, 3 members at large
  - Cardston County – 1 elected official, 2 members at large
  - Village of Glenwood – 1 elected official
  - Village of Hill Spring – 1 elected official
- iii. Chief Mountain Solid Waste Authority

One member is appointed from each of the member municipalities:  
Towns of Cardston, Magrath, Raymond and Milk River; Villages of Hill Spring, Glenwood, Stirling Warner and Coutts, Cardston County, Warner County, Blood Tribe
- iv. Chinook Arch Regional Library

One elected official is appointed from each of the member municipalities:  
Towns of Cardston & Magrath, Villages of Glenwood & Hill Spring, Cardston County plus other municipalities which are members.
- v. Chinook Foundation
  - Town of Cardston – 2 elected officials
  - Town of Magrath – 2 elected officials
  - Cardston County – 2 elected officials
  - Village of Glenwood – 1 elected official
  - Village of Hill Spring – 1 elected official
- vi. Glenwood Cemetery Committee
  - Village of Glenwood – 1 elected official, 2 residents
  - Cardston County – 1 elected official, 2 residents
- vii. Glenwood Recreation Board
  - Village of Glenwood – 1 elected official
  - GlenHill School – 1 representative
  - Village of Glenwood/Cardston County – 4 to 6 representatives

- viii. Magrath Tourism
  - Town of Magrath – 2 elected officials
  - Potentially representation from Town of Cardston, Villages of Glenwood & Hill Spring
- ix. Oldman River Regional Services Commission

One elected official is appointed from each of the member municipalities: Towns of Cardston & Magrath, Villages of Glenwood & Hill Spring, Cardston County plus other municipalities which are members.
- x. Spring Glen Park Association
  - Village of Glenwood – 1 elected official
  - Village of Hill Spring – 1 elected official
  - Cardston County – 1 elected official
  - Members at large – 7 who either live in Villages or County

## **6. Financial Records and Reports**

- a. General ledger structure
  - The financial recording and reporting system is flexible to provide revenues and expenses for specific services and programs.
- b. Financial software
  - Financial software is provided by Muniware; the same software company used by the Village CFO contractor.
  - The annual license fee is \$3,000.
  - The Village has its own server and purchases servicing 20 hour servicing contracts (\$1,950) from MicroAge.
- c. Finance Department personnel
  - The Assistant Administrator processes all normal bookkeeping entries such as accounts payable and accounts receivable.
  - The contracted CFO provides the accounting services such as asset and liability reconciliations and preparing financial reports.
- d. Auditor

The Village auditor for 2012 was Price & Comin, Public Accountants, Raymond, AB. The 2012 audit fees were \$9,293 (2011 - \$10,815).
- e. Management Letters from Auditor

The management letters from the auditor for the 2011 and 2012 fiscal year audits did not identify any significant issues that would impact the viability of a future shared service. The auditor referenced new Public Sector Accounting Standards in the 2012 letter which required the Village to identify any contaminated sites



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and estimate the costs for the site reclamation to address presentation and disclosure requirements.

f. **Property Assessment Services**

- The Village has recently contracted Benchmark Assessment Consultants Inc because the previous contacted assessor is reducing workload. The services are similar but the annual payment will change. The 2013 fee will be \$3,150.
- The Village assessor services were previously contracted to The Muniserve Corporation.
- Contract fees are per parcel:
  - October 1, 2011 to September 30, 2012 - \$17.50 per parcel.
  - October 1, 2012 to September 30, 2013 - \$17.75 per parcel.
  - Total 2012 payment - \$3,912.
- The Consultant provides the assessment software and travel costs are included in the per parcel fee.
- Addition work outside of the agreement is \$350 per day.
- The Village prepares and mails the tax notice.

**7. Budgets and Financial Statements**

- Excess revenues at year end remain in the General Fund as unrestricted surplus.

**8. Property Assessment and Taxes**

a. 2013 sample properties

		Property	Property Taxes			
		Assessment	Municipal		Seniors	
			Tax Rate	Tax Levy	Tax Rate	Tax Levy
Residential						
	Low	79,600	4.6917	\$373	.2038	\$16
	Medium	222,650	4.6917	\$1,045	.2038	\$45
	High	516,980	4.6917	\$2,426	.2038	\$105
Non-residential						
	Medium	75,340	13.2609	\$999	.2038	\$15

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b. Tax rate and property tax history

Tax Rates		2010	2011	2012	2013
<b>Municipal</b>					
	Residential	5.104	4.0346	3.9766	4.6917
	Non-residential	12.348	13.2500	13.1000	13.2609
<b>Education</b>					
	Residential	2.027	1.8402	2.0114	2.6286
	Non-residential	5.177	3.0451	3.7119	3.7446
<b>Seniors</b>		.399	.1703	.1843	.2038
<b>Total residential</b>		7.530	6.0451	6.1723	7.5241
<b>Total non-residential</b>		17.924	16.4654	16.9962	17.2093

c. Specific conditions

- There is no minimum tax.

d. Tax penalty structure

- 1.5% on unpaid taxes on July 16, 2013
- 1.5% on unpaid taxes date at beginning of each month

e. Tax instalment plan

- 12 postdated cheques
- 1/12 of previous year's levy, year end cheque to cover remaining balance.

f. Saputo Dairy Products Canada G.P.

Saputo Dairy Products is the only major commercial enterprise in the Village.  
The following table provides information regarding the property taxes paid by Saputo:

		Assessment		2013 Property Taxes			
Roll #		2012	2013	Municipal	Education	Seniors	Total
Industrial							
	2931	36,000	31,890	\$423	\$7	\$119	\$549
	2950	2,057,880	2,024,180	\$26,842	\$7,580	\$413	\$34,835
	2960	59,020	63,780	\$846	\$239	\$13	\$1,098
Machinery & Equipment							
	2961	1,345,910	1,382,730	\$18,336	\$0	\$282	\$18,618
<b>Total</b>		3,498,810	3,502,580	\$46,447	7,826	\$827	\$55,100

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**9. Grants**

a. Actual History

		<b>2012</b>		<b>2011</b>	
		<b>Operating</b>	<b>Capital</b>	<b>Operating</b>	<b>Capital</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Federal</b>					
	Gas Tax Fund		\$172,388		
	Canada Jobs	\$1,778			
<b>Provincial</b>					
	MSI Operating	\$65,499		\$47,453	
	MSI Capital		\$84,086		
	Municipal Infrastructure		\$221,010		\$178,990
	Regional Collaboration (RSIT)	\$19,127			
	JEPP - EMS	\$500			
	S.T.E.P.	\$3,270		\$4,032	
<b>County</b>					
	Library			\$3,516	
<b>Other</b>		\$4,742			
<b>Total</b>		\$94,916	\$447,444	\$55,001	\$178,990
<b>Grand Total</b>			\$572,360		\$233,991

\*

b. Other County contributions not included in the above schedule:

Annual

- Transfer station: 2012 - \$6,069, 2011 - \$2,746
- Where was the 2012 Recreation grant recorded?**  
**Where was the 2012 Library grant recorded?**

c. 2013 Projected Grants

- i. MSI Operating Grant \$37,120
  - Planning & development \$2,943
  - General administration \$27,359
  - Solid waste management \$6,818
- ii. MSI Capital Grant \$266,776
  - Water line upgrade Phase 4

**10. Debt**

a. Current Debt

December 31, 2012 Principal \$ Nil

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- b. Proposed Debt  
There is no proposed debt.
- c. Short term
  - \$100,000 revolving line of credit
  - \$10,000 credit card

## 11. Tangible Capital Assets

- a. Useful life per policy

Type of Asset	Useful Life (years)	Capitalization Threshold
Land improvements	15 - 25	\$2,500
Buildings	25 – 50	\$10,000
Engineered Structures	15 – 75	\$10,000
Machinery & Equipment	5 – 25	\$2,500
Vehicles	10 - 25	\$2,500

- b. 2012 Net book value of TCA

	Cost	Accumulated Amortization	Net Book Value	Remaining Useful Life	Annual Amortization
Land	\$97,757		\$97,757		
Buildings	\$755,947	\$398,913	\$357,034	47%	\$15,339
Engineered Structures	\$4,950,345	\$3,166,847	\$1,783,498	36%	\$118,720
Machinery & Equipment	\$343,503	\$151,676	\$191,827	56%	\$21,456
Vehicles					
Total	\$6,147,552	\$3,614,900	\$2,113,479		\$155,515

- c. Facilities
  - i. Village office/library – 1981
  - ii. Village shop/fire hall – 1982
  - iii. Water treatment plant – 1984
  - iv. Sewage lagoon - 1977
  - v. Recreation club building & rink – 1980
  - vi. Community hall – 1940
  - vii. Cheese factory museum – 2001
  - viii. Land – new Community Center – 2012 (\$86,555) (2.5 acres)
- d. Major equipment & vehicles
  - i. John Deere 770A – 1983
  - ii. John Deere 2555 tractor –
  - iii. John Deere 4200 tractor –

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- iv. New Holland skidsteer – 2008
- v. Ingersoll Rand packer –
- vi. Kubota mower – 2001
- vii. Tandem gravel truck - 1977

## 12. Capital Plans

### a. Multi- year plan

	2013	2014	2015	2016	2017
<b>Projected Costs</b>					
Sewer manhole upgrade	\$25,000				
Water line upgrade	\$394,364				
Water treatment plant upgrade	\$48,500				
Road upgrade	\$219,613	\$143,192			
Rural water meters		\$50,000			
Community park upgrade			\$143,192	\$143,192	\$143,192
<b>Total projected costs</b>	<b>\$687,477</b>	<b>\$193,192</b>	<b>\$143,192</b>	<b>\$143,192</b>	<b>\$143,192</b>
<b>Funding</b>					
Basic Municipal Transportation Grant	\$186,016				
Federal Gas Tax Fund	\$107,097	\$50,000			
MIS Capital	\$143,192	\$143,192	\$143,192	\$143,192	\$143,192
Projected costs below budget	\$251,240				
<b>Total Funding</b>	<b>\$687,477</b>	<b>\$193,192</b>	<b>\$143,192</b>	<b>\$143,192</b>	<b>\$143,192</b>

- b. New community centre was cancelled.
  - Council decided to build a new community centre with MSI capital funds.
  - The total budget was \$775,000.
  - Land was purchased for \$87,000.
  - The estimated cost for the building was \$1 million resulting in a \$310,000 shortfall.
  - This project was cancelled but the land needs to be used for institutional purposes by 2017.
  - A possible use is to develop a spray park which may attract campers in the area.

## 13. Bylaws

- a. Traffic Bylaw 97-A
- b. Wheeled Vehicles on Sidewalks Bylaw 190-97
  - Motorized vehicles not allowed on sidewalks.

- Other wheeled vehicles not allowed on specified sidewalks.

#### 14. Community Groups

- a. Direct relationship to Village services
  - i. Communities in Bloom
    - Community beautification
- b. Community culture and spirit
  - i. Aged Cheese Club (Seniors) – organize events
- c. Agreements
  - None
- d. Village annual financial contributions

Organization	Amount	Purpose
Aged Cheese Club (seniors)	\$500	Operations
Glenwood Library Board	\$15,275	Operations
Spring Glen Park	\$1,500	Operations

#### 15. Future Economic Development Opportunities and Challenges

- a. Land held for resale - None
- b. Commercial development
  - Saputo has been in the community for at least 59 years and is the only major business in the Village. The Village needs a long term plan if Saputo leaves. Council is not aware of Saputo's long term plans and changes could happen at a moment's notice; for example, the cheese focus changed just as a sign promoting the cheese factory was being created and factory representatives were involved in this sign project.

#### 16. Strategic Plan 2011- 2013

- a. Citizen engagement strategies
  - Promote anonymous suggestion box for community input. **Addressed**
  - Web site maintenance - agenda, minutes, announcements, must be up to date. **Addressed**
  - Better communication from us to them, newsletter, postings, media. **Addressed**
  - Make as many public appearances as time and circumstances allow.
- b. Council priorities - primary
  - i. Construct new community center and expand library **Purchased land**
  - ii. Ensure necessary easements in place for current and future operation of sewage lagoon. **Completed**
  - iii. Village website improvements **Completed**
  - iv. Enhance Glenwood and Pioneer Days **Increased funding, community breakfast**
  - v. Rural water agreements and policy

- vi. Improve and maintain Village infrastructure **Substantial amount done, painted buildings**
- c. Council priorities – secondary
  - i. Recreation facility enhancements
  - ii. Promote and improve commercial viability
  - iii. Promote affordable housing options
  - iv. Expand Village land bank
  - v. Explore alternate energy opportunities

### 7.1.4 Village of Hill Spring

#### 1. Municipal Profile Statistics

	2012	2011	2010
<b>Statistics</b>			
Population	186	192	192
Full time positions	1	1	1
Area (hectares)	88	88	88
Length of open roads (km)	5	5	5
Water mains length (km)	4	4	4
Wastewater mains length (km)	5	5	5
Storm drainage mains length (km)	1	1	1
Number of dwelling units	84	84	84
<b>Grants from Municipal Affairs</b>	<b>2012-2013</b>	<b>2011-2012</b>	<b>2010-2011</b>
MSI Capital	\$129,785	\$129,183	\$128,502
MSI Operating	\$34,048	\$35,484	\$31,870

#### 2. Financial Position

	2012	2011	2010
<b>Financial Position</b>			
Total financial assets	\$357,321	\$441,457	\$681,178
Total liabilities	\$277,977	\$398,083	\$647,912
Net financial assets (net debt)	\$79,344	\$43,374	\$33,266
Total non-financial assets	\$2,841,934	\$2,675,440	\$1,874,712
Accumulated surplus	\$2,921,278	\$2,718,814	\$1,907,978
<b>Accumulated Surplus</b>			
Unrestricted surplus	\$79,344	\$43,374	\$33,266
Restricted surplus	\$0	\$0	\$0
Equity in tangible capital assets	\$2,841,934	\$2,675,440	\$1,874,712

#### 3. Personnel

##### a. Staffing complement

- Full time -
- Part time – 2
- Seasonal – 1 (Summer)
- Contractors – Town of Raymond – CAO, CFO

##### b. Organization Chart

- CAO Contracted
- Administrative Assistant (.6 FTE, 24 hours/week)
- Utility Operator (.5 FTE, 6 three hour shifts per week)



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- Chief Financial Officer – Contracted
- c. Vacancies
  - None
- d. Potential extra capacity dependent on future efficiencies
  - None
- e. Challenges
  - What will the Village do when current personnel resign from employment?
- f. CAO contract
  - Contract fees:
    - 2012 - \$45,775 (payment was 50% of amount because services started July, 2012)
    - 2013 - \$47,150
    - 2014 - \$48,565
  - Term is July 1, 2012 to December, 2014.
  - One month notice to terminate contract.
  - CAO services
    - Strategic planning with quarterly review
    - 12 Council meetings – agenda preparation, minutes, reports, recommendations, advice, attendance
    - Citizen engagement plan, satisfaction assessment, report, public meeting
    - Village office management
      - Attend office one day per week (Tuesday)
      - Manage human resources, IT, risk, records, FOIP
      - Land use and development – MPC, development permit, SDAB, assist with statutory plans
      - Administer community services and programs
  - CFO services
    - Strategic planning with quarterly review
    - Citizen engagement plan, satisfaction assessment, report, public meeting
    - Budget preparation and reporting
    - Bank reconciliation
    - Debt management
    - Annual financial statement preparation
    - Utility rate analysis and utility account administration
    - Assessment input & reconciliation, tax rate analysis, prepare tax notices, tax recovery, tax account administration
    - Capital asset management
  - Assessment complaints and ARB administration not included; additional fees.
  - 2012 fee summary

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- CAO services - \$28,855 plus travel \$5,670
  - CFO services - \$10,220 plus travel \$1,030
  - Assistant Administrator main responsibilities
    - Provide guidance and direction to Village operations.
    - Prepare and present programs for approval of CAO/Council
    - Coordinate implementation of approved programs.
    - Respond to citizens' complaints and concerns
    - Assist in preparing and reviewing budget
    - Prepare and review bid specifications
    - Be knowledgeable of personnel policies
    - Attends Council meetings
  - g. Employee benefits
    - Health benefits – none
  - h. Staff is not unionized.
- 4. Services**
- a. Administration Office
    - Office hours
      - Monday 8:00 a.m. – noon
      - Tuesday and Wednesday – 1:00 – 5:00 p.m.
    - Services provided – tax and utility payments, cemetery records, Spring Glen Park bookings, general inquiries.
    - After hours calls are directed to the Water Operator.
  - b. Police
    - Cardston RCMP detachment
  - c. Fire
    - Member of Cardston County Emergency Services Authority authorized by Bylaw 2012-308.
    - All fire equipment is purchased by the Authority.
    - The fire hall is owned by the Village.
  - d. Disaster & emergency services
    - Bylaw 103-264, 2003, authorizes the appointment of a Disaster Services Committee to establish and maintain a Municipal Disaster Services Agency.
    - The Village is currently working on a revised Disaster Services bylaw.
  - e. Ambulance
    - Ambulance services are provided by the Province.

- f. Bylaws enforcement
  - There is no bylaw enforcement officer.
  - The CAO enforces the bylaw unless the RCMP are requested.
  - Bylaw enforcement is on a complaint basis.
- g. Transportation – roads, streets, walks, lighting
  - i. Operations
    - There is no employee responsible for the streets and roads.
    - The streets are dirt with no gravel base.
    - Volunteers maintain the roads when issues need to be addressed; fill potholes and use the backhoe as required.
    - Contracted engineering services are provided by Wilde Brothers Engineering (Raymond) with engineering services tendered for the technical major projects.
    - The Village and the County have recently entered into an agreement that provides the following transportation services:
      - County will grade Village streets up to 4 times per year at County expense.
      - Additional grading can be provided at Village expense.
      - County will remove snow at Village expense based on County cost structure.
      - County will annually review Village streets and recommend maintenance/upgrades for future years by September; Village will reply by December, County will provide cost quote by February, Village will authorize work by May. Quotes will be based on County cost structure.
      - County will provide dust control on specific Village streets once per year at no cost to the Village.
      - Grading, snow plowing and road maintenance will be done by County according to County operator availability
  - ii. Policies
    -
  - iii. Mowing:
    - Mowing is done by volunteers and a summer seasonal employee.
- h. Airport

There is no airport.
- i. Storm sewers & drainage

There are no storm sewers or drainage systems.
- j. Utilities – Water supply & distribution
  - i. Rates:

Every facility receiving water is required to have an approved water meter.

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Note: Water meters were purchased in 2008 but the readings cannot be linked to the utility billing software. Council made the decision in 2013 to discontinue meter reading and use the flat rate for water utility billings. The Village does not have the sufficient staff to manually prepare utility billings from meter readings.

Bi-Monthly Rates		2013
Residential & Commercial Metered		
	Flat rate	\$52.00
	Consumption	
	37 – 40 m <sup>3</sup>	\$2.00m <sup>3</sup>
	41 – 44 m <sup>3</sup>	\$3.00m <sup>3</sup>
	More than 44 m <sup>3</sup>	\$5.00m <sup>3</sup>

- ii. Water Treatment Plant
  - Small water wastewater system operator
  - No excessive overtime (36 hours allowed annually)
  - Administrative Assistant is a certified small water wastewater system operator and provides back-up support.
  - Water treatment plant was recently constructed; commissioned in 2012; this plant is located in the County.
  - Water consumption was 27,334 m<sup>3</sup> in 2012 and 26,448 m<sup>3</sup> in 2011.
- iii. Pressure reducing station
  - The water treatment plant is on a hill and the pressure reducing station was part of the new plant construction to reduce the pressure from the gravity flow of water from the plant.
- iv. Agreement with Cardston County regarding water services:
  - County provides raw water
  - Village treats raw water
  - County constructs connection points at County expense prior to October, 2014
  - Village constructs water meter vaults at Village expense and turns water meter vaults over to County at no expense to County.
  - Village expense to test meters annually for accuracy.
  - Village will receive following water revenue:
    - Rate per volume of water used by County
    - Annual fee per user of 1.5 times the Village user rate.
    - Bulk water per cubic meter at 2 times the Village per cubic meter rate.
  - Village will lease land to County at no cost to build bulk water station and County will obtain title to the said land at the end of the 15 year lease agreement.

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- v. Irrigation
  - All residents receive non-potable water for irrigation purposes.
  - \$120 per year billed bi-monthly at \$20 per 2 month period
  
- k. Utilities – Wastewater treatment & disposal
  - i. Rates - \$29 per 2 month period
  
  - ii. Sewer lift station
    - The sewer lift station was replaced in 2013 with a larger line size (\$330,000 cost).
  - iii. Sewage lagoon
    - Constructed in 1980
    - Operating within operational capacity
  
- l. Waste management
  - i. Solid Waste
    - Residents required to haul to the transfer station.
    - Rate - \$14 per 2 month period
  
  - ii. Recycling
    - Residents required to take regular recyclable materials to the transfer station and e-waste to the Village of Glenwood shop.
  
  - iii. Transfer station located on Highway #505 between Villages of Glenwood and Hill Spring.
    - The Village of Glenwood operates the transfer station and the County and Village of Hill Spring contribute to these costs per the transfer station agreement.
    - The costs are shared on a per capita basis. The 2013 projected costs of \$13,048 were shared as follows:

County	\$6,655	51%
Village of Glenwood	\$3,783	29%
Village of Hill Spring	\$2,610	20%
  
  - iv. Regional Solid Waste System

The Village is a member of the Chief Mountain Regional Solid Waste Authority.
  
- m. Public Health
  - i. Seniors Foundation
    - Formed in 1959; established by Ministerial Order in 1995.
    - 8 directors appointed by member municipalities
    - Membership:

Town of Cardston	2
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Town of Magrath	2
Cardston County	2
Village of Glenwood	1
Village of Hill Spring	1

- 3 locations;
  - Seniors' Lodges
    - Diamond Willow Terrace Lodge – Magrath – 39 residents
    - Chinook Lodge – Cardston – 62 residents
  - Seniors' Apartments
    - Temple City Villa I – Cardston – 20 residents
    - Temple City Villa II – Cardston - 18 residents
- Administration office located at Temple City Villa, Cardston.
- The 2013 requisition from the Foundation is \$225,000 shared as follows:

<b>Municipality</b>	<b>Equalized Assessment</b>	<b>Percentage Share</b>	<b>Requisition</b>
Cardston County	533,130,093	50.381%	\$113,357
Town of Cardston	298,493,507	28.208%	\$63,468
Town of Magrath	185,265,661	17.508%	\$39,393
Village of Glenwood	26,341,250	2.489%	\$5,600
Village of Hill Spring	14,963,543	1.414%	\$3,181
<b>Total</b>	<b>1,058,194,054</b>		<b>\$225,000</b>

ii. Family & Community Support Services

- Funding formula  
FCSS programs are funded 80% by the Province and 20% by the municipality.
- The Village contributed \$1,392 in 2012.
- The Town of Cardston, Cardston County and Villages of Glenwood and Hill Spring have formed a Regional FCSS Board.
- A recent Provincial FCSS review determined that there was no formal agreement between the member municipalities. A formal agreement was drafted and the member municipalities have accepted the draft.
- Parameters of the FCSS agreement are:
  - Membership will be:
    - Town of Cardston – 1 elected official, 3 members at large
    - Cardston County – 1 elected official, 2 members at large
    - Village of Glenwood – 1 elected official
    - Village of Hill Spring – 1 elected official
  - The 20% municipal share will be shared on a per capital basis; the population used will be:
    - Town, Villages – 100% of population
    - County – 65% of population

- n. Cemeteries
  - There is a Village cemetery.
  - Jointly owned by Village and County
  - Cemetery Bylaw 2009-284
  - Managed by Cemetery Committee.
  - Maintained by Village employees.
  - Costs are shared with Cardston County.
  - Sales of plots is the only source of cemetery revenue.
  - There is no perpetual fund for the cemetery. The family is responsible for opening and closing the burial plot.
  - There is no cemetery agreement with the County.
  - The County has not paid the Village.
  
- o. Planning & Development
  - i. Oldman River Regional Services Commission
    - 2012 agreement with the Village that is a continuous agreement with provisions for termination.
    - Costs for these services are a basic annual fee (retainer) plus fees for special services as required.
    - Services provided under the basic fee are:
      - Subdivision approvals
      - Amendments to land use bylaws and statutory plans
      - Access to and updating of digitized base maps
      - Day to day advice and communications
      - Attendance at meetings of Municipal Planning Commission, Development Appeal Board and, as required, meetings of Council.
    - Separate fees are charged for:
      - Full scale review and amendments to statutory plans.
      - Site and urban designs
      - Public hearings; for example, annexation, Natural Resource Conservation Board
      - Other special studies
    - 2012 fees were basic fee - \$2,000 and GIS fee - \$820. The 2013 fees remained the same as 2012.
  - ii. Land Use Bylaw
    - The Village Land Use Bylaw 107-274 was approved in September, 2008.
  - iii. Inter-municipal Development Plan
    - There is no Inter-Municipal Development Plan
  
- p. Economic Development
  - There is no economic development structure. Economic development goals will be identified in the strategic plan.

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q. Recreation

i. Facilities – Village owned

The following facilities are owned and operated by the Village:

- Community hall
- Outdoor rink
  - Managed and maintained by volunteers
- Playground

ii. Facilities – Community owned

The following facilities are owned by the community organizations and used by Village residents:

- Ball diamond – Latter Day Saints Church
  - The church owns the land; the Village leases and maintains the ball diamond.
- Playground – Westwinds School Division
- Rodeo grounds – Hill Spring Agricultural Society

r. Culture – libraries, museums, halls

- The Glenwood library services Hill Spring residents.
- The Village of Glenwood has the Library Board.
- The Village does not contribute to the Glenwood Library.
- The Village is a member of the Chinook Arch Regional Library System; 2012 requisition was \$1,634; 2013 - \$1,627.

s. Other Utilities

- Power – Fortis ; gas – Atco
- Franchise agreements:
  - Franchise agreements with Atco and Fortis (2014)
  - Franchise fees are part of general revenue.

**5. Elected Officials**

a. Regular Council meeting – third Tuesday of each month

b. 2013 election: All Councillors acclaimed with 2 incumbents returning just prior to nomination closing deadline.

c. Boards & Committees

	# of Members Appointed	Village Council Representatives*	Frequency of Meetings
<b>Internal</b> (specific to the Village)			
Disaster Services Committee	??		
<b>Inter-Municipal</b> (developed to address direct services in a service area)			
Cardston County Emergency Services Committee	6	1	
Cardston FCSS Board		1	



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	# of Members Appointed	Village Council Representatives*	Frequency of Meetings
Chief Mountain Regional Solid Waste Authority			
Chinook Arch Regional Library Foundation		1	
Chinook Foundation		1	
Hill Spring/Cardston County Service Water Committee	2	1	
Hill Spring Cemetery Committee	6	1	As required
Magrath Tourism (formation stage)			
Oldman River Regional Services Commission		1	
Spring Glen Park Association		1	
<b>External</b> (participate to support the region and/or to obtain indirect service benefits)			
AB Southwest Regional Alliance			
Mayors & Reeves of Southern Alberta		1	

\*Included in # of members appointed

d. Board/Committee Inter-municipal Membership

The specific membership of each of the inter-municipal boards and committees is:

i. Cardston County Emergency Services Committee

- Cardston County – 2 elected officials, CAO
- Town of Cardston – 2 elected officials, CAO
- Village of Glenwood – 1 elected official
- Village of Hill Spring – 1 elected official
- Secretary Treasurer

ii. Cardston FCSS Board

- Town of Cardston – 1 elected official, 3 members at large
- Cardston County – 1 elected official, 2 members at large
- Village of Glenwood – 1 elected official
- Village of Hill Spring – 1 elected official

iii. Chief Mountain Regional Solid Waste Authority

One member is appointed from each of the member municipalities:

Towns of Cardston, Magrath, Raymond and Milk River; Villages of Hill Spring, Glenwood, Stirling Warner and Coutts, Cardston County, Warner County, Blood Tribe

- iv. Chinook Arch Regional Library  
One elected official is appointed from each of the member municipalities:  
Towns of Cardston & Magrath, Villages of Glenwood & Hill Spring,  
Cardston County plus other municipalities which are members.
- v. Chinook Foundation
  - Town of Cardston – 2 elected officials
  - Town of Magrath – 2 elected officials
  - Cardston County – 2 elected officials
  - Village of Glenwood – 1 elected official
  - Village of Hill Spring – 1 elected official
- vi. Hill Spring/Cardston County Service Water Committee
  - Village of Hill Spring – 1 elected official
  - Cardston County – 1 elected official
- vii. Hill Spring Cemetery Committee
  - Village of Hill Spring – 1 councillor, 2 residents
  - Cardston County – 1 councillor, 2 residents
- viii. Magrath Tourism
  - Town of Magrath – 2 elected officials
  - Potentially representation from Town of Cardston, Villages of Glenwood & Hill Spring
- ix. Oldman River Regional Services Commission  
One elected official is appointed from each of the member municipalities:  
Towns of Cardston & Magrath, Villages of Glenwood & Hill Spring,  
Cardston County plus other municipalities which are members.
- x. Spring Glen Park Association
  - Village of Glenwood – 1 elected official
  - Village of Hill Spring – 1 elected official
  - Cardston County – 1 elected official
  - Members at large – 7 who either live in Villages or County

## **6. Financial Records and Reports**

- a. General ledger structure
  - The financial recording and reporting system is flexible to provide revenues and expenses for specific services and programs.
- b. Financial software
  - Financial software is provided by Muniware; the same software company used by the Village CFO contractor.

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- The annual license fee is \$3,000.
- The Village has its own server and purchases 20 hour servicing contracts (\$1,950) from MicroAge.
- c. Finance Department personnel
  - The Administrative Assistant processes all normal bookkeeping entries such as accounts payable and accounts receivable.
  - The contracted CFO provides the accounting services such as asset and liability reconciliations and preparing financial reports.
- d. Auditor

The Village auditor for 2012 was Price & Comin, Public Accountants, Raymond, AB. The 2012 audit fees were \$9,293 (2011 - \$7,950).
- e. Management Letters from Auditor

The management letters from the auditor for the 2011 and 2012 fiscal year audits did not identify any significant issues that would impact the viability of a future shared service. The auditor referenced new Public Sector Accounting Standards in the 2012 letter which required the Village to identify any contaminated sites and estimate the costs for the site reclamation to address presentation and disclosure requirements.
- f. Property Assessment Services
  - The Village assessor is contracted to Benchmark Assessment Consultants Inc.
  - Services provided by the contractor are:
    - Annual assessment
    - Open house
    - Ratepayer inquiries
    - Equalization reports and audit reports
    - Assessment Review Board/Municipal Government Board work up to 56 hours.
    - Site visits every 5 years; i.e. 20-25% annual re-inspection cycle.
  - The Village is responsible for:
    - To inform residents of the contracted services.
    - Costs related to advertising and information provided to residents.
  - The term is 5 years; October 1, 2010 – September 30, 2015.
  - Contract fees are per parcel:
    - October 1, 2010 to September 30, 2015 - \$25.00 per parcel.
    - Total 2012 payment - \$3,912
    - Additional Assessment Review Board time is charged at \$60/hr and \$.50/km.
  - The Consultant provides the assessment software and travel costs are included in the per parcel fee.
  - The Village prepares and mails the tax notice.

## 7. Budgets and Financial Statements

- Excess revenues at year end are placed into unrestricted surplus.

## 8. Property Assessment and Taxes

### a. 2013 sample properties

		Property	Property Taxes			
		Assessment	Municipal		Seniors	
			Tax Rate	Tax Levy	Tax Rate	Tax Levy
Residential						
	Low	43,640	7.5297	\$329	.2147	\$9
	Medium	131,760	7.5297	\$992	.2147	\$28
	High	302,760	7.5297	\$2,280	.2147	\$65
Non-residential						
	Medium	85,050	8.2097	\$698	.2147	\$18

### b. Tax rate and property tax history

Tax Rates		2010	2011	2012	2013
<b>Municipal</b>					
	Residential	6.27	7.5408	7.3394	7.5297
	Non-residential	6.27	7.5408	7.3394	8.2097
<b>Education</b>					
	Residential	2.00	2.1774	2.4040	2.6139
	Non-residential	5.36	2.7938	3.9060	3.8117
<b>Seniors</b>			.2005	.2180	.2147
<b>Total residential</b>		8.27	9.9187	9.9614	10.3583
<b>Total non-residential</b>		11.63	10.5351	11.4634	12.2361

### c. Specific conditions

- Minimum municipal tax is \$300.
- Special tax of \$81.06 per parcel of land was levied in 2011, 2012 and 2013 to cover 2010 accounting support debt.

### d. Tax penalty structure

- 12% on unpaid taxes on July 16, 2013
- 1.5% on unpaid taxes date at beginning of each month

### e. Tax instalment plan

- Monthly payments due prior to end of each month.
- January – May – 1/12 of previous year's property tax; June – August – 1/7 of the remaining balance of current year tax levy.

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**9. Grants**

a. Actual History

		<b>2012</b>		<b>2011</b>	
		<b>Operating</b>	<b>Capital</b>	<b>Operating</b>	<b>Capital</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Federal</b>					
	New Deal		44,924		10,382
	Infrastructure Stimulus				3,944
<b>Provincial</b>					
	MSI Operating	34,048		35,484	
	MSI Capital				27,101
	Municipal Infrastructure		15,770		195,162
	Basic Municipal Transportation		114,716		9,359
	Water/Wastewater Partnership		48,245		591,814
	Regional Collaboration (RSIT)	26,572			
	Fire Training	500			
	S.T.E.P.	2,016			
<b>County</b>					
	Recreation			2,337	
<b>Other</b>					
<b>Total</b>		63,136	223,655	37,821	837,762
<b>Grand Total</b>			286,791		875,583

\*

b. Other County contributions not included in the above schedule:

**Where was the 2012 recreation County contribution recorded?**

c. 2013 Projected Grants

- i. MSI Operating Grant \$36,172
- ii. MSI Capital Grant \$128,690

**10. Debt**

a. Current Debt

December 31, 2012 Principal \$11,519 Paid in full in 2013.

Annual payments \$11,519

Purpose:

- The Village contracted an accounting firm to try and balance the Village financial records. The cost was approximately \$33,000 and the records did not get balanced.

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- A three loan was obtained to cover this cost and the loan was paid with a flat tax per property in each of the three years.
  - Bylaw 2012-305 authorized borrowing of \$11,519 to conduct a comprehensive audit of the Village financial records. Note: Similar bylaws were passed in 2011 and 2013 for the annual payments for those years.
- b. Proposed Debt
- Council has informally discussed the possibility of development of Village owned land but there has been no specific decision to proceed.

## 11. Tangible Capital Assets

a. Useful life per policy

Type of Asset	Useful Life (years)	Capitalization Threshold
Land improvements	15 – 25	\$2,500
Buildings	25 – 50	\$10,000
Engineered Structures	15 – 75	\$10,000
Machinery & Equipment	5 – 25	\$2,500
Vehicles	10 - 25	\$2,500

b. 2012 Net book value of TCA

	Cost	Accumulated Amortization	Net Book Value	Remaining Useful Life	Annual Amortization
Land	\$40,590		\$40,590		
Buildings	\$157,675	\$71,803	\$85,872	54%	\$2,544
Engineered Structures	\$3,327,016	\$741,445	\$2,585,571	78%	\$39,613
Machinery & Equipment	\$160,544	\$35,186	\$125,358	79%	\$9,061
Vehicles	\$8,260	\$3,717	\$4,543	55%	\$826
Total	\$3,694,085	\$852,151	\$2,841,934		\$52,044

c. Facilities

- i. Village office/community hall/recreation building – early 80s  
Addition and modernization to be completed by March, 2014
- Community hall will be expanded 40 feet for a ‘quilting room’.
  - Community hall will be modernized:
    - Renovate interior and upgrade kitchen and washrooms
    - Replace shingles and siding
    - ‘Handicapped friendly’
    - Upgrade furnace and air conditioner
    - Village office will be upgraded if there are remaining funds.
  - Total estimated cost - \$272,000

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- Funding:
  - 2012 MSI Capital Grant - \$129,785
  - Infrastructure Stimulus grant - \$80,000
  - Community Spirit - \$50,000 (grant through Agricultural Society)
  - New Horizons grant - \$12,000 (grant through Seniors' group)
- ii. Village shop/fire hall – ?
- iii. Sewage lift station (2008 - structure, 2013 - equipment upgrade and line increased from 4" to 6")
- iv. Water filtration plant – 2012
- v. Raw water pumps – 2012
- vi. Pressure reducing vault - 2012
  
- d. Major equipment & vehicles
  - i. JCB Backhoe 2105 – 1995
  - ii. John Deere mower 997 – 2010
  - iii. ¾ ton truck – 2003
  - iv. 1 ton trucks (3) – 1973, 1975, 1994

## 12. Capital Plans

### a. Multi- year plan

	2013	2014	2015	2016	2017
<b>Projected Costs</b>					
Sanitary sewer force main line upgrade	\$344,789				
Curb stop replacement program	\$30,000				
Irrigation system upgrade	\$12,000				
Road upgrade		\$114,785			
Infrastructure master plan		\$65,000			
Water line upgrade			\$180,000	\$180,000	\$180,000
<b>Total Projected Costs</b>	\$386,789	\$179,785	\$180,000	\$180,000	\$180,000
<b>Funding</b>					
Federal Gas Tax	\$100,000		\$50,000	\$50,000	\$50,000
Community Initiatives Program	\$80,000				
MSI Capital	\$86,690	\$150,987	\$130,000	\$130,000	\$130,000
GST rebate	\$120,599				
Basic Municipal Transportation		\$28,798			
<b>Total Funding</b>	\$386,789	\$179,785	\$180,000	\$180,000	\$180,000

### **13. Bylaws**

- a. Tax installment plan #94-226
- b. Open burning #102-258
  - Open burning is allowed with specified controls and excluding prohibited waste.
- c. Disaster services #103-264
  - Establishes Disaster Services Committee
  - Establishes Municipal Disaster Services Agency
- d. Firecrackers/fireworks #2009-288
  - Discharging fireworks prohibited except on specified dates.
  - Discharging firearms prohibited.
- e. Utility
- f. Long grass & boulevard #2010-297
  - Maximum length: mature grass – 15 cm; long grass – 25 cm
  - Boulevards are to be cut by adjoining property owners.
- g. Off highway vehicles #2011-302
  - Qualified people may operate off-highway vehicles on Village roadways within specified parameters.
- h. Snowmobile #2011-304
  - Qualified people may operate snowmobiles on Village roadways within specified parameters.
- i. Cardston County Emergency Services Authority #2012-308
- j. Licensing and dog control #2012-309
  - Dogs require a license.
  - Dogs must be on a leash except in designated ‘off leash’ areas. (Currently there are no ‘off leash’ areas.)

### **14. Community Groups**

- a. Direct relationship to Village services
  - i. Hill Spring & District Agricultural Society
    - Very active, organize events
    - Access funds for Village projects
  - ii. Hill Spring & District Recreation Society
    - Organize events such as ‘Show and Shine’ and annual parade.
    - Accessed funds to upgrade the ball diamonds.
  - iii. Hill Spring & District Seniors
    - Organize events.
    - Obtained funding for the Community Centre
- b. Community culture and spirit  
Latter Day Saints Church
- c. Agreements



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d. Village annual financial contributions

Organization	Amount	Purpose
Hill Spring Recreational Society	\$7,700	Outdoor rink (2011)

**15. Future Economic Development Opportunities and Challenges**

a. Land held for resale

- December 31/12 – 1 residential lot – 17 acres  
Lot is not serviced; possible future development.

**16. Strategic Plan**

a. Citizen engagement strategies

- Promote anonymous suggestion box for community input. **Addressed**
- Web site maintenance - agenda, minutes, announcements, must be up to date. **Addressed**
- Better communication from us to them, newsletter, postings, media. **Addressed**
- Make as many public appearances as time and circumstances allow.

b. Council priorities - primary

- i. Sanitary sewer lift station main line expansion **2013**
- ii. Develop an accurate Infrastructure Master Plan. **2014**
- iii. Drainage infrastructure rehabilitation **2011**
- iv. Roadway rehabilitation **2014**
- v. Rural water agreements and policy **2013**

c. Council priorities – secondary

- i. Village beautification  
**Addressed – painted buildings, property clean-up, expand Community Centre, improve aesthetics, improve mowing program**
- ii. Upgrade water line system
- iii. Upgrade sanitary sewer line system
- iv. Recreational facilities – parks & playgrounds **Minor upgrades**
- v. Research, promote and assist local businesses in their ability to provide services.
- vi. Develop a plan to attract young families.
- vii. Research feasibility of building a wind power generation station.

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### 7.1.5 Cardston County

#### 1. Municipal Profile

	2012	2011	2010
<b>Statistics</b>			
Population	4,167	4,266	4,266
Full time positions	22	22	20
Area (hectares)	332,572	332,572	332,572
Length of open roads (km)	1,347	1,347	1,347
Water mains length (km)	43	43	43
Wastewater mains length (km)	0	0	0
Storm drainage mains length (km)	0	0	0
Number of dwelling units	1,320	1,323	1,307
Number of hamlets	11	11	11
<b>Grants from Municipal Affairs</b>	<b>2012-2013</b>	<b>2011-2012</b>	<b>2010-2011</b>
Grants in place of taxes	\$22,355	\$20,817	\$20,919
Special grants	\$0	\$0	\$0
MSI Capital	\$1,075,981	\$1,068,577	\$1,063,928
MSI Operating	\$238,959	\$247,493	\$242,883

#### 2. Financial Position

	2012	2011	2010
<b>Financial Position</b>			
Total financial assets	\$10,141,619	\$8,785,365	\$10,946,742
Total liabilities	\$1,798,790	\$1,361,833	\$1,883,395
Net financial assets (net debt)	\$8,342,829	\$7,423,532	\$9,063,347
Total non-financial assets	\$37,864,232	\$38,637,567	\$36,920,677
Accumulated surplus	\$46,207,061	\$46,061,099	\$45,984,024
<b>Accumulated Surplus</b>			
Unrestricted surplus	\$7,642,601	\$5,617,775	\$6,981,822
Restricted surplus	\$1,889,422	\$2,912,170	\$2,919,250
Equity in tangible capital assets	\$36,675,038	\$37,531,154	\$36,082,952

#### 3. Personnel

##### a. Staffing complement

- Full time – 24 (includes vacancy)
- Seasonal – 31 (August, 2012) (Administration – 1, Transfer station – 4, Agriculture – 10, Public works – 16)
- Contractors – 2 (Assessor, Land Use Planner)

##### b. Organization Chart

- CAO

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- Executive Assistant (.50 FTE)
  - Director of Protective Services  
Note: Recently adjusted to less than full time.
  - Director of Planning Services
  - Director of Corporate Services
    - Tax & utility clerk
    - Accounts Payable/Receivables (.50 FTE)
    - Secretarial services (2 positions at .50 FTE each)
  - Director of Operational Services
    - Public works foreman
      - ✓ Road crew
      - ✓ Oiling/drainage
      - ✓ Surveying
      - ✓ Gravel foreman
      - ✓ Gravelling crew
      - ✓ Fencing crew
      - ✓ Roadside mowing
      - ✓ Road maintenance
    - Agricultural fieldman
      - ✓ Assistant agricultural fieldman
      - ✓ Weed inspector
      - ✓ Spraying crews
      - ✓ Grass seeding
    - Water operators
    - Public works shop supervisor
      - ✓ Office assistant (.50 FTE)
      - ✓ Heavy duty mechanics (3 FTE; includes .20 FTE for safety)
- c. Vacancies
- Public works foreman
- d. Potential extra capacity dependent on future efficiencies
- None
- e. Challenges
- Filling positions with personnel having experience and expertise.
- f. Employee benefits
- Pension – LAPP
  - Health and life insurance – Manulife Financial
  - Tax Free Savings Plan
- g. Other information
- Not unionized

h. Assessment Review Board – Oldman River Regional Services Commission

**4. Services**

a. Administration Office

- Office hours – 8:30 – 4:30
- Services provided – fire permits, water issues, bylaws
- After hours – call cell phone of assigned individual

b. Police

- RCMP detachments
  - Magrath detachment – east of #820
  - Cardston detachment – the rest of the County

c. Fire

- The County has a ‘Fire Operations and Cost Recovery’ Bylaw (Bylaw 570.2009). This bylaw addresses:
  - Operational regulations and guidelines.
  - Safety
  - Authorities at an incident
  - Recovery of costs
- The County also has a ‘County Operated Fire Departments’ Bylaw (Bylaw 568.2009). This bylaw addresses:
  - Establishing fire protection areas
  - Identifies the following fire departments servicing County residents:
    - Del Bonita - County
    - Magrath – County/Town
    - Cardston – County/Town
    - Mid River – County/Villages
  - Policies and procedures to be followed by each fire department.
  - Requirements of volunteer fire department members and officers.
  - Financial policies
  - Equipment ownership
- Separate fire authorities for Magrath and Cardston areas.
- Del Bonita is on its own.
- Funding is provided to each Authority.
- The Authority owns most of the equipment but there are specific situations when a municipality will purchase equipment and retain ownership.
- Parameters regarding property and equipment per Bylaw 568.2009 are:
  - Purchased by the County remains County property (Clause 705)
  - Emergency equipment obtained through fund raising of the fire department members becomes County property (Clause 706). This clause applies specifically to Del Bonita.

Note: The County recently purchased a new fire truck for the Magrath fire department and retained ownership.

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- The costs for the Cardston County Emergency Services Authority are shared based on population served.
  - There is no agreement/bylaw for the Magrath Fire Authority.
  - The costs for the Magrath Fire Authority are shared 50% by the County and the Town.
- d. Disaster & emergency services
- Disaster planning is done internally with mutual aid agreements; there is no regional disaster plan
- e. Ambulance
- Ambulance services are provided by the Province.
- f. Bylaws enforcement
- Bylaw officer
    - The County recently decided to discontinue the position of Bylaw Officer.
    - The Bylaw Officer, who had recently left the County, was also the Water Supervisor.
- g. Common use & equipment pool
- There are shops and equipment storage facilities throughout the County:
- v. Cardston
- The main repair shop is located in Cardston with the majority of repair work completed out of this shop.
  - All of the bays are mechanic bays.
  - The County is planning to construct a new shop in 2014 to replace this shop.
  - There is a 4 bay heated building for grader storage; no major mechanical work is allowed in this building.
- vi. Magrath
- There are 3 bays at this shop to store 2 graders and light trucks.
  - There are no mechanics at this shop but it is a good location for warranty repair work from Cardston or Lethbridge.
- vii. Glenwood
- The Glenwood shop has 1 bay to store the grader and minor repairs.
- viii. Del Bonita
- The Del Bonita shop has 1 bay to store the grader and minor repairs.
- h. Transportation – roads, streets, walks, lighting
- i. Operations
- Services provided by County staff
    - Road maintenance – blading and patching
    - Dust control
    - Snow removal

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- Small bridge repairs
- Road construction
- Mowing roadsides
- Contracted services
  - Paving
  - Large bridges (Bridge File category)
  - Engineering
    - MPE Engineering Ltd.
    - Genivar

ii. Policies

- County Equipment on Private Property  
The Public Works Department, through agreement, will rent and/or share equipment with surrounding Villages, Towns, and City in effort to work cooperatively to improve the region and provide better service to the ratepayers. These agreements will be managed by the Public Works Department.
- Dust Control for Individuals
- Motor Grader Operators Performance Guide
- Road Maintenance
- Snow Plowing

i. Airport

- There is one main airport in the County which is owned and operated by the Town of Cardston.
- There is also a small grass strip at Aetna that is operated by the community.

j. Storm sewers & drainage

- None

k. Utilities – Water supply & distribution

- i. Spring Coulee is the only hamlet with water services from the County. Welling receives water from Raymond.
- ii. County tests the Magrath Co-op lines.
- iii. Rates – Spring Coulee

		2013
<b>Residential Metered</b>		
	Flat rate	\$50
	Consumption > 36 m <sup>3</sup>	\$1.50/m <sup>3</sup>

iv. Water Treatment Plant

- Spring Coulee – water is obtained from a well and treated in a small water systems treatment plant.

- Good status regarding Alberta Environment.
- A small system water operator is required.
- Staffing – two small system operators, trainee for Level 1  
Note: The Level 1 operator recently left the County; the Level 1 trainee is expected to fill this vacancy.

v. Regional Water Commission

- Magrath & District Water Service Commission
  - Established in 2011.
  - Members are Cardston County and Town of Magrath
  - Projected project cost per agreement is \$5.4 million.
  - Initial capital contributions by Town - \$900,000 and County \$900,000.
  - County acquired required lands for discharged ponds and donated such lands to the Commission.
  - Water volume allocations are:
    - ✓ County - .75 million liters per day (12%)
    - ✓ Town – 5.35 million liters per day (88%)
  - 3 years notice required to terminate membership
  - County can use Town's water distribution lines to distribute water to County residents at no cost to the County.
- Agreement with Town of Cardston
  - The Town provides potable water to County residents.
  - 15 year term from 2011 – 2026 with option for additional 5 year term.
  - Termination notice not less than 5 years.
  - This agreement has been amended to include the existing South Water User Co-operative.

l. Utilities – Wastewater treatment & disposal

- None

m. Waste management

i. Solid Waste

- Transfer stations
  - 6 transfer stations in County plus one in each Town
  - The Village of Glenwood operates the Glenwood/Hill Spring transfer station.
  - For the other 5 transfer stations, the County hires the operators and looks after the grounds.
  - The County costs shares with the Towns and the Villages.
  - No other services provided.
- Chief Mountain Solid Waste Authority
  - Membership is all municipalities south of Lethbridge.
  - The Authority is responsible for the transfer station buildings and equipment.

ii. Recycling

- The County does not have a recycling program.
- County residents may bring recyclables to facilities.

n. Public Health

i. Seniors Foundation

- Formed in 1959; established by Ministerial Order in 1995.
- 8 directors appointed by member municipalities
- Membership:

Town of Cardston	2
Town of Magrath	2
Cardston County	2
Village of Glenwood	1
Village of Hill Spring	1
- 3 locations;
  - Seniors' Lodges
    - Diamond Willow Terrace Lodge – Magrath – 39 residents
    - Chinook Lodge – Cardston – 62 residents
  - Seniors' Apartments
    - Temple City Villa I – Cardston – 20 residents
    - Temple City Villa II – Cardston - 18 residents
- Administration office located at Temple City Villa, Cardston.

ii. Family & Community Support Services

- Funding formula

FCSS programs are funded 80% by the Province and 20% by the municipality.
- The County does not formally provide FCSS programs; residents can access FCSS programs offered by the Towns.
- Town of Cardston
  - The Town of Cardston, Cardston County and Villages of Glenwood and Hill Spring have formed a Regional FCSS Board.
  - A recent Provincial FCSS review determined that there was no formal agreement between the member municipalities. A formal agreement was drafted and the member municipalities have accepted the draft.
  - Parameters of the FCSS agreement are:
    - Membership will be:

Town of Cardston – 1 elected official, 3 members at large
Cardston County – 1 elected official, 2 members at large
Village of Glenwood – 1 elected official
Village of Hill Spring – 1 elected official
    - The 20% municipal share will be shared on a per capital basis; the population used will be:

Town, Villages – 100% of population
County – 65% of population



- Town of Magrath  
There is no FCSS agreement between the Town of Magrath and Cardston County.
- o. Cemeteries  
Community groups provide this service.
- p. Planning & Development
  - i. Development officer on staff
    - Responsible for all development applications.
    - Co-ordinates services provided by the Oldman River Regional Planning Commission.
  - ii. Oldman River Regional Planning Commission
    - 1994 agreement with the County that is a continuous agreement with provisions for termination.
    - Costs for these services are a basic annual fee (retainer) plus fees for special services as required.
    - Services provided under the basic fee are:
      - Subdivision approvals
      - Amendments to land use bylaws and statutory plans
      - Access to and updating of digitized base maps
      - Day to day advice and communications
      - Attendance at meetings of Municipal Planning Commission, Development Appeal Board and, as required, meetings of Council.
    - Separate fees are charged for:
      - Full scale review and amendments to statutory plans.
      - Site and urban designs
      - Public hearings; for example, annexation, Natural Resource Conservation Board
      - Other special studies
    - 1995 fee was \$8,587; the 2013 fee is \$21,325 (2012 -\$13,322) for planning services, \$27,108 (2012 - \$24,847) for GIS services and for additional services \$4,810 as at November 30/13 (2012 - \$13,331).
  - iii. Inter-municipal Development Plans
    - Between County and Town of Cardston
      - Approved November, 2007 (Town Bylaw 1567; County Bylaw 519/2007) and valid until January 1, 2020 providing for mutual agreement of revisions or termination.
      - IDP Boundary map provides for 3 buffer zones; 0.5 miles, 1.5 miles, 5.0 miles.
      - IDP Objectives & goals
        - ✓ To foster inter-municipal co-operation between the Town and the County.

- ✓ To ensure that all development is planned in a manner that is complementary to existing and proposed developments.
  - ✓ To facilitate development in co-operation between the County and the Town.
  - ✓ To assist and facilitate the County and the Town in the orderly and economical planning and development of the lands within the IDP area.
  - ✓ To provide a framework and guideline in which, and by which both the County and the Town can work so as to ensure:
    - That the Town or County may expand the development and assessment base within its boundaries. Examples – if the Town had a large tract of land possible for development and the County allowed a confined feeding operation nearby, that would definitely affect the development from reaching fruition. By the same token, if County lands were developed, the County would not want said development annexed by the Town. This preserves both tax bases.
    - That each municipality is accorded sufficient flexibility to be able to react to the changes within the economy as well as demands of the individuals and investors interested in locating within these municipalities.
  - ✓ To make the protection of agriculture and agricultural productivity a prime concern to both the County and the Town when making decisions on land use and development proposals within the County.
- Between County and Town of Magrath
    - Approved May, 2011 (Town Bylaw 1154; County Bylaw 621.2011).
    - There is no termination date; plan may be rescinded with 5 years notice or earlier by mutual agreement; plan to be reviewed every 5 years.
    - IDP area is the land in the County that extends 1 mile from the Town boundary and land with the Town adjacent to the outer limits of the Town boundary .
    - IDP Objectives & goals
      - ✓ To foster inter-municipal co-operation between the Town and the County.
      - ✓ To ensure development is planned in a manner that is complementary to existing and proposed developments.
      - ✓ To support the ongoing consultation and cooperation that the County and the Town have established.
      - ✓ To facilitate development in co-operation with and coordinated with development in the Town.

- ✓ To assist and facilitate the County and the Town in orderly, coordinated and economical planning and development of the lands within the IDP area.
- ✓ To identify possible areas of joint ventures for services such as regional water systems.
- ✓ To provide a framework with guidelines by which the County and the Town can work so as to ensure:
  - That each municipality may expand the development and assessment base within their respective boundaries;
  - That any present and future conflict is reduced or eliminated between the County and the Town; and
  - That each municipality is accorded sufficient flexibility to be able to react to the changes in the economy as well as demands of the individuals and investors interested in locating within these municipalities.

q. Economic Development

- The County is not active in economic development.
- There is some minor promotion of the County with a budget of \$10,000 – \$20,000.

r. Recreation

i. Facilities

- Parks

- Kimball park
  - Owned by Cardston County
  - Operated by local group
- Spring Glen park
  - Developed in 1993 with a \$20,000 Community Development grant for operations which decreased annually by \$5,000.
  - Owned by Cardston County, Villages of Hill Spring & Glenwood.
  - Located on leased Provincial land NE of Hill Spring; the area was expanded by 4.5 acres in 2002.
  - Operated by Village of Glenwood
  - The County has a lease agreement with Alberta Environment but there is no agreement between the County and Villages regarding operations.
  - The County contributes financially on a 'request basis' and, since 2004, the park is an Additional Named Insured on the County insurance policy.
- Mountain View park
  - Owned and operated by Cardston County

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ii. Recreation funding to urban centers

- There is no formal recreation agreement with the urban centers.
- County annually contributes to the Towns and Villages a grant based on the County population.
- The 2012 grants were \$20.33 per capita totalling \$84,720; distributed as follows:

Town of Cardston – County divisions 1, 2, 5 and part of 3.

Town of Magrath – County divisions 6, 7 and part of 3.

Village of Glenwood – part of County division 4

Village of Hill Spring – part of County division 4.

s. Culture – libraries, museums, halls

- The County is a member of the Cardston, Magrath and Glenwood Library Boards.
- An annual grant of \$5,000 per year is provided to each Board.
- The County is also a member of the Chinook Arch Regional Library System; the 2013 membership fee is \$36,339.

**5. Elected Officials**

a. Regular Council meetings – 2<sup>nd</sup> Monday of each month; 9:00 a.m.

b. Boards & Committees

	# of Members Appointed	County Council Representatives*	Frequency of Meetings
<b>Internal</b> (specific to the municipality)			
Agriculture Service Board	7	7	
Agriculture Service Board Weed Appeal Board	3		
Disaster Services Committee	3	3**	
Municipal Planning Commission	7	7	4 <sup>th</sup> Wednesday
Public Works Committee	7	7	
Subdivision & Development Appeal Board	3		
<b>Inter-Municipal</b> (developed to address direct services in a service area)			
Cardston & District Agricultural Society	12	1	
Cardston Airport			
Cardston & District Economic Development Board		1	
Cardston-County Emergency Services Authority	6	2	
Cardston FCSS Board	9	1	

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	# of Members Appointed	County Council Representatives*	Frequency of Meetings
Cardston Inter-Municipal Development Plan Committee	6	2	
Chief Mountain Regional Solid Waste Authority	12	1	Quarterly minimum
Chinook Arch Library Board		1	
Chinook Foundation Board	9	2	
Glenwood Cemetery Committee	6	1	
Glenwood Recreation Board	6 - 8		
Hill Spring/Cardston County Service Water Committee	2	1	
Hill Spring Cemetery Committee	6	1	
Magrath & District Agricultural Society	13		
Magrath & District Emergency Services Authority	4	2	
Magrath & District Recreation Board	8	1	
Magrath & District Regional Water Services Commission	6	3	
Magrath FCSS Board	6	1	
Magrath Inter-Municipal Development Plan Committee	6	3	
Oldman River Regional Services Commission		1	
Spring Glen Park Association	10	1	
<b>External</b> (participate to support the region and/or to obtain indirect service benefits)			
Alberta Southwest Committee		1	
Community Futures Alberta Southwest Board		1	
Foothills Little Bow Municipal Association		7	
Mayor's and Reeve's Association		1	
Milk River Basin Water Users Committee	5	1	
SouthGrow	27	1	
Spring Coulee Co-operative Seed Cleaning Plant Ltd Board***	7	1	

\*Included in # of members appointed

\*\*3<sup>rd</sup> member is the area councillor

\*\*\*County is a member but not responsible for the Seed Cleaning Plant.

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c. Board/Committee Inter-municipal Membership

The specific membership of each of the inter-municipal boards and committees is

- i. Cardston & District Agricultural Society
  - Town of Cardston – 1 elected official
  - 11 members at large from the Town and/or County
- ii. Cardston Airport
  - Town – 1 elected official
  - Members at large from the Town and/or County
- iii. Cardston & District Economic Development Board
  - Town of Cardston – 1 elected official, 5 members at large
  - Cardston County – 2 members at large
- iv. Cardston County Emergency Services Committee
  - Cardston County – 2 elected officials, CAO
  - Town of Cardston – 2 elected officials, CAO
  - Village of Glenwood – 1 elected official
  - Village of Hill Spring – 1 elected official
  - Secretary Treasurer
- v. Cardston FCSS Board
  - Town of Cardston – 1 elected official, 3 members at large
  - Cardston County – 1 elected official, 2 members at large
  - Village of Glenwood – 1 elected official
  - Village of Hill Spring – 1 elected official
- vi. Cardston Inter-Municipal Development Plan Committee
  - Town of Cardston – 3 elected officials
  - Cardston County – 3 elected officials
- vii. Chief Mountain Solid Waste Authority

One member is appointed from each of the member municipalities:  
Towns of Cardston, Magrath, Raymond and Milk River; Villages of Hill Spring, Glenwood, Stirling Warner and Coutts, Cardston County, Warner County, Blood Tribe
- viii. Chinook Arch Regional Library

One elected official is appointed from each of the member municipalities:  
Towns of Cardston & Magrath, Villages of Glenwood & Hill Spring, Cardston County plus other municipalities which are members.
- ix. Chinook Foundation
  - Town of Cardston – 2 elected officials

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- Town of Magrath – 2 elected officials
- Cardston County – 2 elected officials
- Village of Glenwood – 1 elected official
- Village of Hill Spring – 1 elected official
  
- x. Glenwood Cemetery Committee
  - Village of Glenwood – 1 elected official, 2 residents
  - Cardston County – 1 elected official, 2 residents
  
- xi. Glenwood Recreation Board
  - Village of Glenwood – 1 elected official
  - GlenHill School – 1 representative
  - Village of Glenwood/Cardston County – 4 to 6 representatives
  
- xii. Hill Spring/Cardston County Service Water Committee
  - Village of Hill Spring – 1 elected official
  - Cardston County – 1 elected official
  
- xiii. Hill Spring Cemetery Committee
  - Village of Hill Spring – 1 councillor, 2 residents
  - Cardston County – 1 councillor, 2 residents
  
- xiv. Magrath & District Agricultural Society
  - Town of Magrath – 1 elected official, 2 Town residents
  - Cardston County – 10 County residents
  
- xv. Magrath & District Fire Authority
  - Town of Magrath – 2 elected officials
  - Cardston County – 2 elected officials
  - Non-voting – Magrath Emergency Services Director 7 CAO
  
- xvi. Magrath & District Recreation Board
  - Town of Magrath – 2 elected officials, 4 members at large
  - Cardston County – 1 elected official, at least 1 member at large
  
- xvii. Magrath & District Regional Water Services Commission
  - Town of Magrath – 3 elected officials
  - Cardston County – 3 elected officials
  
- xviii. Magrath FCSS Board
  - Town of Magrath – 1 elected official, 4 members at large
  - Cardston County – 1 elected official
  - Non-voting – FCSS director and staff

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- xix. Magrath Inter-Municipal Development Plan Committee
  - Town of Magrath – 3 elected officials
  - Cardston County – 3 elected officials
- xx. Oldman River Regional Services Commission

One elected official is appointed from each of the member municipalities:  
Towns of Cardston & Magrath, Villages of Glenwood & Hill Spring,  
Cardston County plus other municipalities which are members.
- xxi. Spring Glen Park Association
  - Village of Glenwood – 1 elected official
  - Village of Hill Spring – 1 elected official
  - Cardston County – 1 elected official
  - Members at large – 7 who either live in Villages or County

**6. Financial Records and Reports**

- a. General ledger structure
  - The financial recording and reporting system is flexible to provide revenues and expenses for specific services and programs.
- b. Financial software
  - The financial software is provided by Diamond Software. The annual license fee is \$24,000 which includes \$10,000 credit for service.
  - Other software packages with annual fees are:
    - GPS tracking - \$3,800
    - GIS - \$1,900
    - Agenda management - \$2,000
    - AltaLis - \$1,500
- c. Finance Department personnel (2.5 FTE)
  - Director of Corporate Services
  - Tax & utility clerk
  - Accounts payable/accounts receivable (.5 FTE)
- d. Auditor

The County auditor for 2012 was BDO, Chartered Accountants, Lethbridge, AB. The 2012 audit fees were \$34,500 (2011 - \$36,950). The agreement for the 2013 audit is \$25,000.
- e. Management Letters from Auditor

The management letters from the auditor for the 2011 and 2012 fiscal year audits did not identify any significant issues that would impact the viability of a future shared service.



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f. Property assessment

Benchmark Assessment Consultants Inc. from Lethbridge, AV are contracted to conduct the annual property assessment. The fee is a flat fee; the 2012 fee was \$82,500.

## 7. Property Assessment and Taxes

a. Tax rate and property tax history

Tax Rates		2010	2011	2012	2013
<b>Municipal</b>					
	Residential	3.2500	3.4000	3.5600	3.2000
	Non-residential	12.5000	12.5000	12.7500	12.7500
	Agricultural	9.5000	9.5000	10.2500	9.8000
<b>Education</b>					
	Residential	2.2966	2.335	2.4887	2.5138
	Non-residential	4.0636	4.0512	3.6637	3.7205
<b>Fire</b>		.2284	.1879	.2378	.3552
<b>Garbage</b>		.2455	.2882	.2990	.3119
<b>Seniors</b>		.3999	.2049	.2173	.2068
<b>Total residential</b>		6.4204	6.4145	6.8028	6.5788
<b>Total non-residential</b>					
	Commercial/Industrial	17.4374	17.2322	17.1678	17.3444
	Agricultural	12.6704	12.5145	13.4928	13.1877
	Linear	17.4374	17.2322	17.1678	17.3444
	M & E	12.5000	12.5000	12.7500	12.7500
	Power Generation	13.3738	13.1810	13.5041	13.6239

b. Tax instalment plan

- The Automax system is used for a tax instalment plan.
- 1/10 of the current year tax levy is paid for 9 months from August to April with the adjusting payment in May.

## 8. Grants

Grants paid by the County to the urban municipalities in 2012

	Town of Cardston	Town of Magrath	Village of Glenwood	Village of Hill Spring
Recreation	\$40,740	\$32,660	\$7,160	\$4,160
Library	\$5,000	\$5,000	\$5,000	
Waste Management – Transfer Stations	\$7,596	\$6,361	\$6,069	
Emergency Services -	\$63,795	\$41,344		

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Requisition				
Summer Games	\$5,430			
Total	\$122,561	\$85,365	\$18,229	\$4,160

**9. Debt**

- a. Current Debt  
December 31, 2012 Principal \$ Nil
- b. Proposed Debt  
None

**10. Tangible Capital Assets**

- a. Useful life per policy

Type of Asset		Useful Life (years)	Capitalization Threshold
Land Improvements		15 - 45	\$5,000
Buildings		50	All
Engineered Structures			\$25,000
	Roads & Streets	40	
	Hot mix	20	
	Cold mix/chip seal	10	
	Gravel	15	
	Sidewalks & curb/gutter	30	
	Water mains & services	75	
	Wastewater mains & services	75	
	Storm mains & services	75	
Machinery & Equipment		5 -25	\$5,000
Vehicles		10	\$5,000

- b. 2012 Net book value of TCA

	Cost	Accumulated Amortization	Net Book Value	Remaining Useful Life	Annual Amortization
Land	\$3,917,660		\$3,917,660		
Buildings	\$2,244,660	\$415,126	\$1,829,534	82%	\$33,470
Engineered Structures	\$61,160,737	\$36,392,285	\$24,768,452	40%	\$1,459,709
Machinery & Equipment	\$8,650,062	\$3,276,101	\$5,373,961	62%	\$414,987
Vehicles	\$2,018,255	\$1,232,824	\$785,431	39%	\$147,218
Total	\$77,991,374	\$41,316,336	\$36,675,038		\$2,055,384

### 11. Capital Plans

- Roads are the emphasis
- There is no long range capital plan.
- Public works long range road projects plan

	2013	2014	2015	2016	2017
Road construction	2 projects 4 km	3 project 7.4 km	2 projects 4.2 km	2 projects 5.2 km	2 projects 3.2 km
Paving	2 projects	1 project			

### 12. Bylaws (\* commonly enforced)

- a. Dogs Bylaws 641.2012/593.2010
- b. Traffic Bylaws 630.2011/623.2011
- c. Hamlet Animals bylaw 574.2009
- d. Fire Permits & Burning Bylaw 569.2009
- e. Unsightly Premises Bylaw 551.2008

### 13. Community Groups

- a. Direct relationship to Town services  
None
- b. Community culture and spirit
  - i. Olden Goldies – Mountain View
- c. Agreements - None
- d. Town annual financial contributions

Organization	Amount	Purpose
Olden Goldies Mountain view	\$2,000	Building operation

### 14. Inter-Municipal Agreements

- a. Joint Services Agreement with Village of Hill Spring
  - i. Effective October 15, 2013.
  - ii. 15 year agreement with 5 year extension option.
  - iii. Minimum of 5 years notice required for termination.
  - iv. Agreement for Village to provide potable water to County for road maintenance services.
  - v. Joint steering committee to oversee this agreement.
  - vi. Water
    - County provides raw water
    - Village treats raw water
    - County constructs connection points at County expense prior to October, 2014
    - Village constructs water meter vaults at Village expense and turns water meter vaults over to County at no expense to County.

- Village expense to test meters annually for accuracy.
  - Village will receive following water revenue:
    - Rate per volume of water used by County
    - Annual fee per user of 1.5 times the Village user rate.
    - Bulk water per cubic meter at 2 times the Village per cubic meter rate.
  - Village will lease land to County at no cost to build bulk water station and County will obtain title to the said land at the end of the 15 year lease agreement.
- vii. Road maintenance
- County will grade Village streets up to 4 times per year at County expense.
  - Additional grading can be provided at Village expense.
  - County will remove snow at Village expense based on County cost structure.
  - County will annually review Village streets and recommend maintenance/upgrades for future years by September; Village will reply by December, County will provide cost quote by February, Village will authorize work by May. Quotes will be based on County cost structure.
  - County will provide dust control on specific Village streets once per year at no cost to the Village.
  - Grading, snow plowing and road maintenance will be done by County according to County operator availability.

## **15. Other Areas to Address**

- a. Hamlets
- i. There are 11 hamlets:
    - Aetna
    - Beazer
    - Carway
    - Del Bonita
    - Kimball
    - Leavitt
    - Mountain View
    - Spring Coulee
    - Welling
    - Welling Station
    - Woolford
  - ii. No services provided in these hamlets except:
    - Spring Coulee – has water
    - Welling – water comes from Raymond

## **16. Strategic Plan**

The County does not have a strategic plan.

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Organizational & Services Review (Support Information)

## 7.2 Municipal Financial Indicators

### 7.2.1 Town of Cardston

	2007	2008	2009	2010	2011	2012
Equalized Tax Rates						
Net municipal	10.48	9.34	8.56	8.32	8.28	8.07
Residential	13.72	11.16	10.02	9.92	9.94	9.82
Non-residential	17.87	19.59	17.71	17.25	16.69	17.14
Total Equalized Assessment per Capita	43,522	49,315	64,128	75,934	82,536	83,425
Total Equalized Assessment per KM of Roads	4,749,996	5,541,780	7,206,368	8,533,003	8,011,789	8,098,033
Non-residential Assessment as a % of						
Total Equalized Assessment	19.30	18.53	13.87	13.15	12.78	12.77
Tax collection rates	97.35	98.24	98.39	98.36	98.50	98.59
% of debt limit used	8.94	5.83	3.77	23.85	16.85	13.19
% of debt service limit used	18.49	14.17	10.04	4.27	14.92	11.60
Long term municipal debt per capita	238	167	108	65	481	420
Revenue sources per capita						
Net municipal property taxes	517	599	650	687	691	701
Total grants	475	511	687	1,123	625	646
Sales & user charges	657	681	1,013	1,020	952	1,167
Major revenue sources as a % of total revenue						
Net municipal property taxes	28.02	31.77	26.80	22.14	26.45	26.78
Total grants	25.75	27.08	28.32	36.21	23.95	24.69
Sales & user charges	35.60	36.13	41.78	32.89	36.44	44.61
Major expenditures per capita by broad function						
General government	259	276	289	308	317	320
Protective services	94	60	40	46	48	76
Transportation	231	178	400	512	421	353
Environment	238	262	487	526	581	594
Recreation	343	416	485	505	345	401
Total	1,326	1,380	2,150	2,422	2,295	2,353
Major expenditures per capita by type						
Salaries, wages & benefits	499	537	610	732	634	693
Contracted & general services	126	148	431	394	396	470
Materials, goods, supplies & utilities	575	610	573	581	565	600
Interest & banking	15	11	12	11	15	15
Amortization of tangible capital assets			464	628	538	501
Net book value as a % of total capital property costs			56	57	56	57
Accumulated surplus categories as a % of total						
Unrestricted			1.22	3.05	0.95	1.15
Restricted			3.82	4.53	4.43	4.35
Equity in TCA			94.96	92.42	94.62	94.50
Accumulated surplus per capita			11,961	12,702	12,999	12,642
Unrestricted			146	388	124	146
Restricted			457	576	576	550
Equity in TCA			11,358	11,738	12,299	11,946
Ratio of current assets to liabilities	2.82	1.80	0.94	0.74	1.37	0.83
Equalized assessment per capita	43,522	49,315	64,128	75,934	82,536	83,425
Population	3,578	3,578	3,578	3,578	3,578	3,580

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Organizational & Services Review (Support Information)

## 7.2.2 Town of Magrath

<b>Municipal Financial Indicators</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Equalized Tax Rates						
Net municipal	11.72	8.07	7.50	7.21	7.02	6.96
Residential	14.84	10.05	9.27	9.36	9.01	9.30
Non-residential	18.38	13.88	14.73	15.02	15.07	14.74
Total Equalized Assessment per Capita	39,433	46,230	64,435	75,578	74,856	80,480
Total Equalized Assessment per KM of Roads	3,572,272	4,372,949	6,601,704	7,743,351	7,832,661	8,421,166
Non-residential Assessment as a % of						
Total Equalized Assessment	11.74	11.65	8.42	6.60	6.53	6.26
Tax collection rates	95.84	97.21	94.61	93.84	94.04	91.37
% of debt limit used	50.71	45.70	43.08	38.17	57.47	25.70
% of debt service limit used	52.15	50.20	43.80	36.46	34.67	14.41
Long term municipal debt per capita	1,092	999	819	711	638	593
Revenue sources per capita						
Net municipal property taxes	542	520	567	540	565	567
Total grants	360	508	519	731	2,183	964
Sales & user charges	483	373	331	340	351	421
Major revenue sources as a % of total revenue						
Net municipal property taxes	37.74	35.67	35.31	30.22	15.64	20.04
Total grants	25.05	34.85	32.29	40.90	60.44	34.08
Sales & user charges	33.64	25.56	20.61	19.05	9.72	14.89
Major expenditures per capita by broad function						
General government	208	277	286	259	319	279
Protective services	77	77	73	78	73	99
Transportation	249	283	227	343	237	265
Environment	251	224	197	319	200	197
Recreation	124	135	118	161	164	167
Total	964	1,046	1,238	1,242	1,293	2,493
Major expenditures per capita by type						
Salaries, wages & benefits	404	447	434	428	466	482
Contracted & general services	174	209	198	171	191	208
Materials, goods, supplies & utilities	306	310	230	268	284	1,318
Interest & banking	61	60	53	44	46	60
Amortization of tangible capital assets			226	235	242	318
Net book value as a % of total capital property costs			65.52	65.83	69.29	68.68
Accumulated surplus categories as a % of total						
Unrestricted			4.89	4.26	6.95	6.41
Restricted			0.82	0.68	0.52	0.50
Equity in TCA			94.30	95.07	92.53	93.09
Accumulated surplus per capita						
Unrestricted			347	319	682	674
Restricted			58	51	51	53
Equity in TCA			6,691	7,122	9,078	9,797
Ratio of current assets to liabilities	1.25	0.74	1.65	1.82	1.47	1.57
Equalized assessment per capita	39,433	46,230	64,435	75,578	74,856	80,480
Population	2,081	2,254	2,254	2,302	2,302	2,217

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### 7.2.3 Village of Glenwood

<b>Municipal Financial Indicators</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Equalized Tax Rates						
Net municipal	8.08	7.19	6.74	6.19	5.48	5.14
Residential	11.66	8.59	8.50	7.34	6.18	6.11
Non-residential	11.98	13.80	12.30	15.31	15.82	15.58
Total Equalized Assessment per Capita	59,627	50,296	67,384	77,403	82,096	94,076
Total Equalized Assessment per KM of Roads	1,431,041	1,280,257	1,715,233	1,970,249	2,089,712	2,394,659
Non-residential Assessment as a % of						
Total Equalized Assessment	41.88	30.89	23.53	18.95	17.90	16.02
Tax collection rates	91.00	88.92	87.46	88.46	90.21	93.19
% of debt limit used	0.00	5.80	26.52	28.49	1.30	0.00
% of debt service limit used	0.00	9.13	12.20	66.83	7.87	0.00
Long term municipal debt per capita	0	129	635	602	31	0
Revenue sources per capita						
Net municipal property taxes	406	484	522	508	516	486
Total grants	170	363	393	430	823	1,994
Sales & user charges	550	576	664	728	740	570
Major revenue sources as a % of total revenue						
Net municipal property taxes	31.16	29.01	29.40	28.64	23.29	15.04
Total grants	13.03	21.72	22.16	24.22	37.15	61.74
Sales & user charges	42.15	34.53	37.38	41.01	33.38	17.64
Major expenditures per capita by broad function						
General government	724	970	766	643	518	567
Protective services	16	40	57	82	52	86
Transportation	261	120	457	397	352	365
Environment	195	123	757	531	271	663
Recreation	52	54	145	269	272	422
Total	1,272	1,348	2,189	1,933	2,015	2,122
Major expenditures per capita by type						
Salaries, wages & benefits	486	554	697	618	548	551
Contracted & general services	215	203	496	445	361	607
Materials, goods, supplies & utilities	510	548	450	286	212	291
Interest & banking	1	1	13	25	11	6
Amortization of tangible capital assets			495	530	536	542
Net book value as a % of total capital property costs			39.83	38.17	36.89	39.53
Accumulated surplus categories as a % of total						
Unrestricted			10.92	5.89	7.46	6.28
Restricted			0.00	5.87	1.40	1.23
Equity in TCA			89.08	88.24	91.14	92.49
Accumulated surplus per capita						
Unrestricted			896	474	615	575
Restricted			0	472	115	112
Equity in TCA			7,310	7,101	7,517	8,467
Ratio of current assets to liabilities	9.46	8.18	6.83	2.10	1.46	1.47
Equalized assessment per capita	59,627	50,296	67,384	77,403	82,096	94,076
Population	280	280	280	280	280	287

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## 7.2.4 Village of Hill Spring

<b>Municipal Financial Indicators</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Equalized Tax Rates						
Net municipal	8.53	8.29	6.91	5.82	8.53	8.24
Residential	11.94	11.05	8.66	8.20	11.01	10.84
Non-residential	13.54	11.23	10.98	8.05	10.52	12.75
Total Equalized Assessment per Capita	34,432	42,266	54,067	78,751	78,448	77,935
Total Equalized Assessment per KM of Roads	1,501,241	1,623,030	2,076,192	2,935,974	2,924,653	2,992,709
Non-residential Assessment as a % of						
Total Equalized Assessment	9.75	9.65	7.88	5.89	5.41	5.36
Tax collection rates	92.30	93.41	88.35	87.34	84.62	89.50
% of debt limit used	0.00	0.00	0.00	10.29	6.21	2.83
% of debt service limit used	0.00	0.00	0.00	63.62	19.73	17.51
Long term municipal debt per capita	0.00	0.00	0.00	174.78	116.52	61.93
Revenue sources per capita						
Net municipal property taxes	361	448	544	457	664	668
Total grants	52	736	597	5,817	4,548	1,542
Sales & user charges	337	366	362	348	347	369
Major revenue sources as a % of total revenue						
Net municipal property taxes	36.44	24.66	35.42	6.81	11.83	25.11
Total grants	5.29	40.48	38.86	86.75	81.00	57.98
Sales & user charges	34.06	20.16	23.55	5.19	6.18	13.86
Major expenditures per capita by broad function						
General government	595	894	1,018	541	638	713
Protective services	60	38	27	32	28	43
Transportation	86	298	38	164	102	185
Environment	288	711	392	420	363	574
Recreation	46	42	43	178	88	36
Total	1,085	2,037	1,541	1,348	1,392	1,571
Major expenditures per capita by type						
Salaries, wages & benefits	254	448	451	335	309	301
Contracted & general services	462	713	666	583	517	792
Materials, goods, supplies & utilities	173	256	195	237	136	136
Interest & banking	3	6	3	18	26	28
Amortization of tangible capital assets			153	160	164	280
Net book value as a % of total capital property costs			47.02	65.39	72.32	76.93
Accumulated surplus categories as a % of total						
Unrestricted			-0.13	1.74	1.60	2.72
Restricted			0.00	0.00	0.00	0.00
Equity in TCA			100.13	98.26	98.40	97.28
Accumulated surplus per capita						
Unrestricted			(6)	173	226	427
Restricted			0	0	0	0
Equity in TCA			4,585	9,764	13,935	15,279
Ratio of current assets to liabilities	2.64	1.88	0.95	1.01	1.07	1.18
Equalized assessment per capita	34,432	42,266	54,067	78,751	78,448	77,935
Population	192	192	192	192	192	186



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## 7.2.5 Cardston County

<b>Municipal Financial Indicators</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Equalized Tax Rates						
Net municipal	9.83	9.04	6.92	7.35	7.71	7.87
Residential	11.68	10.24	7.94	8.22	8.21	8.63
Non-residential	15.24	14.55	12.45	14.73	15.75	15.55
Total Equalized Assessment per Capita	75,951	97,877	109,616	125,345	123,724	124,972
Total Equalized Assessment per KM of Roads	271,927	327,094	347,179	396,974	391,838	395,791
Non-residential Assessment as a % of						
Total Equalized Assessment	34.85	33.23	31.40	29.38	27.60	26.81
Tax collection rates	97.61	96.80	96.87	96.13	97.75	98.03
% of debt limit used	0.00	0.00	0.00	0.00	0.00	0.00
% of debt service limit used	0.00	0.00	0.00	0.00	0.00	0.00
Long term municipal debt per capita	0	0	0	0	0	0
Revenue sources per capita						
Net municipal property taxes	963	991	867	910	963	1,026
Total grants	527	299	502	436	634	578
Sales & user charges	88	101	97	78	83	104
Major revenue sources as a % of total revenue						
Net municipal property taxes	56.12	63.64	51.72	61.47	49.61	58.23
Total grants	30.72	19.21	29.91	29.43	32.67	32.76
Sales & user charges	5.16	6.50	5.79	5.30	4.26	5.88
Major expenditures per capita by broad function						
General government	218	229	268	288	325	331
Protective services	58	66	29	41	44	48
Transportation	739	765	777	657	1,256	1,105
Environment	29	39	32	47	138	74
Recreation	16	19	20	29	37	37
Total	1,172	1,232	1,800	1,757	1,924	1,728
Major expenditures per capita by type						
Salaries, wages & benefits	416	475	516	557	608	647
Contracted & general services	0	0	0	0	0	0
Materials, goods, supplies & utilities	625	491	673	560	645	481
Interest & banking	0	0	0	0	5	6
Amortization of tangible capital assets			545	573	589	493
Net book value as a % of total capital property costs			50.76	48.40	48.78	47.02
Accumulated surplus categories as a % of total						
Unrestricted			14.72	15.18	12.20	16.54
Restricted			6.54	6.35	6.32	4.09
Equity in TCA			78.74	78.47	81.48	79.37
Accumulated surplus per capita						
Unrestricted			1,628	1,637	1,317	1,834
Restricted			723	684	683	453
Equity in TCA			8,705	8,458	8,798	8,801
Ratio of current assets to liabilities	17.69	6.07	6.19	4.28	5.50	5.03
Equalized assessment per capita	75,951	97,877	109,616	125,345	123,724	124,972
Population	4,037	4,266	4,266	4,266	4,266	4,167

Cardston & Area  
Organizational & Services Review (Support Information)

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## 7.3 Financial Information

### 7.3.1 Town of Cardston

2012 Financial Statement Summary								
			Exclude Amort		Operating			Total
			Net Revenue	Annual	Net Revenue	Gov't Capital	Contributed	Net Revenue
	Revenue	Expense	(Net Expense)	Amortization	(Net Expense)	Transfers	Assets	(Net Expense)
	\$	\$	\$	\$	\$	\$	\$	\$
Net municipal taxes	2,508,352		2,508,352		2,508,352			2,508,352
General Government	646,050	1,119,307	(473,257)	27,025	(500,282)			(500,282)
Protective Services	89,985	252,315	(162,330)	18,911	(181,241)			(181,241)
Transportation	55,274	666,338	(611,064)	598,218	(1,209,282)	335,111		(874,171)
Environmental	1,882,107	1,331,787	550,320	795,858	(245,538)	1,336,093		1,090,555
Public Health	229,279	332,647	(103,368)		(103,368)			(103,368)
Planning & Development	192,852	478,335	(285,483)		(285,483)			(285,483)
Recreation & Culture	384,244	1,186,222	(801,978)	247,998	(1,049,976)		19,097	(1,030,879)
Other Utilities	1,667,126	1,263,541	403,585	106,896	296,689		21,798	318,487
Total	7,655,269	6,630,492	1,024,777	1,794,906	(770,129)	1,671,204	40,895	941,970
<b>Accumulated Surplus</b>	<b>2012</b>	<b>2011</b>						
Unrestricted surplus	521,995	442,280						
Restricted surplus	1,968,747	2,059,980						
Equity in TCA	42,768,223	41,814,735						
Total	45,258,965	44,316,995						

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<b>Town of Cardston</b>					<b>Adjusted</b>			
<b>2012 Financial Information Return</b>			<b>Net Revenue</b>	<b>Annual</b>	<b>Net Revenue</b>	<b>Sales &amp;</b>	<b>Capital</b>	<b>TCA</b>
	<b>Revenue</b>	<b>Expense</b>	<b>(Net Expense)</b>	<b>Amortization</b>	<b>(Net Expense)</b>	<b>User Charges</b>	<b>Grants</b>	<b>Purchased</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
General Government								
Council & legislative		97,175	(97,175)		(97,175)			9,440
General administration	356,109	1,049,157	(693,048)	27,025	(666,023)	308,569		
Protective Services								
Police	23,499		23,499		23,499	21,749		
Fire		118,070	(118,070)	12,325	(105,745)			
Disaster & emergency services	66,486	11,635	54,851		54,851			
Ambulance & first aid		72,520	(72,520)	4,592	(67,928)			
Bylaws enforcement		69,002	(69,002)	1,995	(67,007)			
Transportation								
Roads, streets, walks, lighting	389,560	1,246,177	(856,617)	598,218	(258,399)	54,449	335,111	595,765
Airport	824	18,380	(17,556)		(17,556)	824		
Storm sewers & drainage								150,000
Environmental Use & Protection								
Water supply & distribution	837,072	867,601	(30,529)	425,002	394,473	835,310	1,762	224,185
Wastewater treatment and disposal	1,982,745	953,114	1,029,631	361,797	1,391,428	574,884	1,334,331	1,297,325
Waste management	398,383	306,928	91,455	9,060	100,515	350,647		18,983
Public Health & Welfare								
Family & community support	191,144	254,154	(63,010)		(63,010)			
Cemeteries & crematoriums	38,135	47,160	(9,025)		(9,025)	38,135		
Other public health & welfare		20,333	(20,333)		(20,333)			
Planning & Development								
Land use planning, zoning & development	153,740	248,525	(94,785)		(94,785)	22,979		
Economic & agricultural development	41,212	229,809	(188,597)		(188,597)	39,112		
Recreation & Culture								
Parks & recreation	340,460	1,214,593	(874,133)	213,922	(660,211)	264,931		106,614
Culture: Libraries, museums, halls	64,573	230,627	(166,054)	34,075	(131,979)			
Other Utilities								
Electric	1,688,924	1,370,435	318,489	106,896	425,385	1,667,126		178,292
Other	58,916		58,916		58,916			
	6,631,782	8,425,395	(1,793,613)	1,794,907	1,294	4,178,715	1,671,204	2,580,604
Total General Revenue	2,735,584		2,735,584		2,735,584			
Total	9,367,366	8,425,395	941,971	1,794,907	2,736,878	4,178,715	1,671,204	2,580,604

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<b>Town of Cardston</b>					<b>Adjusted</b>			
<b>2011 Financial Information Return</b>			<b>Net Revenue</b>	<b>Annual</b>	<b>Net Revenue</b>	<b>Sales &amp;</b>		<b>TCA</b>
	<b>Revenue</b>	<b>Expense</b>	<b>(Net Expense)</b>	<b>Amortization</b>	<b>(Net Expense)</b>	<b>User Charges</b>	<b>Grants</b>	<b>Purchased</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
General Government								
Council & legislative		86,028	(86,028)		(86,028)			
General administration	70,270	1,046,689	(976,419)	23,644	(952,775)	33,516	1,368,993	130,420
Protective Services								
Police	32,972		32,972		32,972	25,992		
Fire		96,820	(96,820)	12,325	(84,495)			
Disaster & emergency services	117,711	168	117,543		117,543			
Ambulance & first aid		4,592	(4,592)	4,592	0			
Bylaws enforcement		71,907	(71,907)	2,865	(69,042)			
Transportation								
Roads, streets, walks, lighting	264,852	1,497,847	(1,232,995)	784,850	(448,145)	59,878	204,974	306,028
Airport	560	7,410	(6,850)		(6,850)	560		
Storm sewers & drainage								87,058
Environmental Use & Protection								
Water supply & distribution	714,152	904,454	(190,302)	427,273	236,971	714,152		275,558
Wastewater treatment and disposal	523,768	894,793	(371,025)	318,119	(52,906)	523,768		1,615,110
Waste management	326,821	280,586	46,235	9,140	55,375	326,821		18,482
Public Health & Welfare								
Family & community support	198,141	250,643	(52,502)		(52,502)			
Cemeteries & crematoriums	37,919	70,737	(32,818)		(32,818)	37,919		
Other public health & welfare		12,829	(12,829)		(12,829)			
Planning & Development								
Land use planning, zoning & development	898,488	184,196	714,292		714,292	38,981		
Economic & agricultural development	52,749	321,321	(268,572)	19,008	(249,564)	52,749		
Recreation & Culture								
Parks & recreation	420,372	1,012,274	(591,902)	191,925	(399,977)	274,806		244,674
Culture: Libraries, museums, halls		220,771	(220,771)	34,076	(186,695)			
Other Utilities								
Electric	1,315,350	1,268,485	46,865	95,830	142,695	1,315,350		271,085
Other			0		0			
	4,974,125	8,232,550	(3,258,425)	1,923,647	(1,334,778)	3,404,492	1,573,967	2,948,415
Total General Revenue	4,367,697		4,367,697		4,367,697			
Total	9,341,822	8,232,550	1,109,272	1,923,647	3,032,919	3,404,492	1,573,967	2,948,415

Cardston & Area  
Organizational & Services Review (Support Information)

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### 7.3.2 Town of Magrath

2012 Financial Statement Summary								
			Exclude Amort		Operating			Total
			Net Revenue	Annual	Net Revenue	Gov't Capital	Contributed	Net Revenue
	Revenue	Expense	(Net Expense)	Amortization	(Net Expense)	Transfers	Assets	(Net Expense)
	\$	\$	\$	\$	\$	\$	\$	\$
Net municipal taxes	1,257,430		1,257,430		1,257,430			1,257,430
General Government	254,336	618,820	(364,484)	2,325	(366,809)			(366,809)
Protective Services	171,476	218,927	(47,451)	4,609	(52,060)			(52,060)
Transportation	1,886	597,984	(596,098)	184,641	(780,739)	1,431		(779,308)
Environmental	852,580	458,600	393,980	459,045	(65,065)	934,796		869,731
Public Health			0		0			0
Planning & Development	1,646,343	2,332,959	(686,616)		(686,616)	786,022		99,406
Recreation & Culture	363,135	593,846	(230,711)	54,345	(285,056)	4,000		(281,056)
Other Utilities			0		0			0
Total	4,547,186	4,821,136	(273,950)	704,965	(978,915)	1,726,249	0	747,334
<b>Accumulated Surplus</b>	<b>2012</b>	<b>2011</b>						
Unrestricted surplus	1,494,730	1,569,007						
Restricted surplus	116,891	116,891						
Equity in TCA	21,718,933	20,897,322						
Total	23,330,554	22,583,220						

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<b>Town of Magrath</b>					<b>Adjusted</b>			
<b>2012 Financial Information Return</b>			<b>Net Revenue</b>	<b>Annual</b>	<b>Net Revenue</b>	<b>Sales &amp;</b>	<b>Capital</b>	<b>TCA</b>
	<b>Revenue</b>	<b>Expense</b>	<b>(Net Expense)</b>	<b>Amortization</b>	<b>(Net Expense)</b>	<b>User Charges</b>	<b>Grants</b>	<b>Purchased</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
General Government								
Council & legislative		70,259	(70,259)		(70,259)			
General administration	254,336	550,886	(296,550)	2,325	(294,225)			5,500
Protective Services								
Fire	146,016	149,889	(3,873)	4,609	736			
Bylaws enforcement	25,460	73,771	(48,311)	125	(48,186)			
Transportation								
Common & equipment pool	3,317	435,515	(432,198)	52,837	(379,361)			117,480
Roads, streets, walks, lighting		314,128	(314,128)	131,678	(182,450)			345,326
Storm sewers & drainage	1,431	56,144	(54,713)	34,649	(20,064)		1,431	26,107
Environmental Use & Protection								
Water supply & distribution	1,455,298	568,598	886,700	315,665	1,202,365	510,402	934,796	949,152
Wastewater treatment and disposal	183,676	178,839	4,837	101,212	106,049	183,676		
Waste management	131,311	114,063	17,248	7,519	24,767	131,311		
Public Health & Welfare								
Family & community support	118,119	216,881	(98,762)		(98,762)			
Cemeteries & crematoriums	15,660	7,362	8,298		8,298	15,660		
Planning & Development								
Land use planning, zoning & development		67,288	(67,288)		(67,288)			
Subdivision land & development	2,432,365	2,265,672	166,693		166,693		786,022	
Recreation & Culture								
Parks & recreation	249,016	409,895	(160,879)	40,292	(120,587)	92,924	4,000	
Culture: Libraries, museums, halls		14,054	(14,054)	14,054	0			
Other - Loss on disposal of TCA		32,857	(32,857)		(32,857)			
	5,016,005	5,526,101	(510,096)	704,965	194,869	933,973	1,726,249	1,443,565
Total General Revenue	1,257,430		1,257,430		1,257,430			
Total	6,273,435	5,526,101	747,334	704,965	1,452,299	933,973	1,726,249	1,443,565

Cardston & Area  
Organizational & Services Review (Support Information)

<b>Town of Magrath</b>					<b>Adjusted</b>			
<b>2011 Financial Information Return</b>			<b>Net Revenue</b>	<b>Annual</b>	<b>Net Revenue</b>	<b>Sales &amp;</b>		<b>TCA</b>
	<b>Revenue</b>	<b>Expense</b>	<b>(Net Expense)</b>	<b>Amortization</b>	<b>(Net Expense)</b>	<b>User Charges</b>	<b>Grants</b>	<b>Purchased</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
General Government								
Council & legislative		98,561	(98,561)		(98,561)			
General administration	196,518	637,465	(440,947)	1,775	(439,172)			
Protective Services								
Fire	112,825	48,486	64,339	4,609	68,948			
Ambulance & first aid		103,533	(103,533)		(103,533)			
Bylaws enforcement	23,925	21,570	2,355		2,355			
Other protective services			0		0			9,639
Transportation								
Common & equipment pool		371,195	(371,195)	48,192	(323,003)			
Roads, streets, walks, lighting	12,141	344,569	(332,428)	122,976	(209,452)			152,050
Storm sewers & drainage	308,716	34,517	274,199	34,517			308,716	208,231
Environmental Use & Protection								
Water supply & distribution	4,658,422	526,548	4,131,874	223,813	4,355,687	500,502	1,924,191	4,153,451
Wastewater treatment and disposal	263,874	159,570	104,304	65,953	170,257	185,457	78,418	194,297
Waste management	10,971	63,755	(52,784)		(52,784)	10,971		67,000
Public Health & Welfare								
Family & community support	117,013	125,061	(8,048)		(8,048)			
Cemeteries & crematoriums	20,138	10,061	10,077		10,077	20,138		
Planning & Development								
Subdivision land & development	990,434	144	990,290		990,290		973,978	
Recreation & Culture								
Parks & recreation	310,529	375,684	(65,155)	40,292	(24,863)	90,688	67,580	106,546
Culture: Libraries, museums, halls		55,728	(55,728)	14,054	(41,674)			
	7,025,506	2,976,447	4,049,059	556,181	4,605,240	807,756	3,352,883	4,891,214
Total General Revenue	1,288,289		1,288,289		1,288,289			
Total	8,313,795	2,976,447	5,337,348	556,181	5,893,529	807,756	3,352,883	4,891,214

Cardston & Area  
Organizational & Services Review (Support Information)

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### 7.3.3 Village of Glenwood

2012 Financial Statement Summary								
			Exclude Amort		Operating			Total
			Net Revenue	Annual	Net Revenue	Gov't Capital	Contributed	Net Revenue
	Revenue	Expense	(Net Expense)	Amortization	(Net Expense)	Transfers	Assets	(Net Expense)
	\$	\$	\$	\$	\$	\$	\$	\$
Net municipal taxes	139,435		139,435		139,435			139,435
General Government	89,453	159,856	(70,403)	2,906	(73,309)			(73,309)
Protective Services	477	11,551	(11,074)	13,131	(24,205)			(24,205)
Transportation	1,057	55,178	(54,121)	49,512	(103,633)			(103,633)
Environmental	152,880	109,741	43,139	80,662	(37,523)	390,889		353,366
Public Health			0		0			0
Planning & Development	101	3,611	(3,510)		(3,510)			(3,510)
Recreation & Culture	66,165	113,550	(47,385)	9,304	(56,689)	86,555		29,866
Other Utilities			0		0			0
Total	449,568	453,487	(3,919)	155,515	(159,434)	477,444	0	318,010
<b>Accumulated Surplus</b>	<b>2012</b>	<b>2011</b>						
Unrestricted surplus	165,062	172,309						
Restricted surplus	32,227	32,227						
Equity in TCA	2,430,116	2,104,859						
Total	2,627,405	2,309,395						



Cardston & Area  
Organizational & Services Review (Support Information)

<b>Village of Glenwood</b>					<b>Adjusted</b>			
<b>2012 Financial Information Return</b>			<b>Net Revenue</b>	<b>Annual</b>	<b>Net Revenue</b>	<b>Sales &amp;</b>	<b>Capital</b>	<b>TCA</b>
	<b>Revenue</b>	<b>Expense</b>	<b>(Net Expense)</b>	<b>Amortization</b>	<b>(Net Expense)</b>	<b>User Charges</b>	<b>Grants</b>	<b>Purchased</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
General Government								
Council & legislative		14,417	(14,417)		(14,417)			
General administration	89,453	148,345	(58,892)	2,906	(55,986)	5,571		
Protective Services								
Fire	477	21,898	(21,421)	13,131	(8,290)	242		
Bylaws enforcement		2,784	(2,784)		(2,784)			
Transportation								
Common & equipment pool		60,080	(60,080)	11,454	(48,626)			9,740
Roads, streets, walks, lighting	1,057	44,610	(43,553)	38,058	(5,495)	1,057		
Storm sewers & drainage								
Environmental Use & Protection								
Water supply & distribution	503,746	120,282	383,464	36,052	419,516	110,348	390,889	394,426
Wastewater treatment and disposal	20,492	50,312	(29,820)	44,610	14,790	20,492		
Waste management	19,531	19,809	(278)		(278)	19,531		
Public Health & Welfare								
Cemeteries & crematoriums	300	1,784	(1,484)		(1,484)	300		
Planning & Development								
Land use planning, zoning & development	101	3,611	(3,510)		(3,510)	101		
Recreation & Culture								
Parks & recreation	1,693	11,449	(9,756)	9,304	(452)	1,693		
Culture: Libraries, museums, halls	150,727	109,621	41,106		41,106	4,184	86,555	86,555
	787,577	609,002	178,575	155,515	334,090	163,519	477,444	490,721
Total General Revenue	139,435		139,435		139,435			
Total	927,012	609,002	318,010	155,515	473,525	163,519	477,444	490,721

Cardston & Area  
Organizational & Services Review (Support Information)

<b>Village of Glenwood</b>					<b>Adjusted</b>			
<b>2011 Financial Information Return</b>			<b>Net Revenue</b>	<b>Annual</b>	<b>Net Revenue</b>	<b>Sales &amp;</b>		<b>TCA</b>
	<b>Revenue</b>	<b>Expense</b>	<b>(Net Expense)</b>	<b>Amortization</b>	<b>(Net Expense)</b>	<b>User Charges</b>	<b>Grants</b>	<b>Purchased</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
General Government								
Council & legislative		13,646	(13,646)		(13,646)			
General administration	88,934	131,318	(42,384)		(42,384)	6,822	150,550	
Protective Services								
Fire	150,550	12,402	138,148		138,148			
Bylaws enforcement	920	2,072	(1,152)		(1,152)	920		
Transportation								
Common & equipment pool	1,558	52,749	(51,191)		(51,191)	1,558		
Roads, streets, walks, lighting	493	45,677	(45,184)		(45,184)	493		
Storm sewers & drainage								
Environmental Use & Protection								
Water supply & distribution	133,497	53,623	79,874		79,874	124,865	6,634	106,634
Wastewater treatment and disposal	41,371	4,697	36,674		36,674	19,563	21,806	28,553
Waste management	19,484	17,571	1,913		1,913	19,484		
Public Health & Welfare								
Family & community support		1,689	(1,689)		(1,689)			
Cemeteries & crematoriums	2,225	2,544	(319)		(319)	2,225		
Planning & Development								
Land use planning, zoning & development	120		120		120	120		
Recreation & Culture								
Parks & recreation	5,688	8,631	(2,943)		(2,943)			10,642
Culture: Libraries, museums, halls	31,034	63,057	(32,023)		(32,023)	31,034		
Other recreation & culture		4,359	(4,359)		(4,359)			
Other (Amortization)		150,218	(150,218)	150,218	0			
	475,874	564,253	(88,379)	150,218	61,839	207,084	178,990	145,829
Total General Revenue	144,450		144,450		144,450			
Total	620,324	564,253	56,071	150,218	206,289	207,084	178,990	145,829

Cardston & Area  
Organizational & Services Review (Support Information)

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### 7.3.4 Village of Hill Spring

2012 Financial Statement Summary								
			Exclude Amort		Operating			Total
			Net Revenue	Annual	Net Revenue	Gov't Capital	Contributed	Net Revenue
	Revenue	Expense	(Net Expense)	Amortization	(Net Expense)	Transfers	Assets	(Net Expense)
	\$	\$	\$	\$	\$	\$	\$	\$
Net municipal taxes	124,222		124,222		124,222			124,222
General Government	75,281	132,473	(57,192)	73	(57,265)			(57,265)
Protective Services	740	7,645	(6,905)	368	(7,273)			(7,273)
Transportation		23,745	(23,745)	10,754	(34,499)			(34,499)
Environmental	67,347	67,294	53	39,381	(39,328)	223,655		184,327
Public Health			0		0			0
Planning & Development	100	2,306	(2,206)		(2,206)			(2,206)
Recreation & Culture	3,316	6,690	(3,374)	1,468	(4,842)			(4,842)
Other Utilities			0		0			0
Total	271,006	240,153	30,853	52,044	(21,191)	223,655	0	202,464
<b>Accumulated Surplus</b>	<b>2012</b>	<b>2011</b>						
Unrestricted surplus	79,344	43,374						
Restricted surplus								
Equity in TCA	2,841,934	2,675,440						
Total	2,921,278	2,718,814						

Cardston & Area  
Organizational & Services Review (Support Information)

<b>Village of Hill Spring</b>					<b>Adjusted</b>			
<b>2012 Financial Information Return</b>			<b>Net Revenue</b>	<b>Annual</b>	<b>Net Revenue</b>	<b>Sales &amp;</b>	<b>Capital</b>	<b>TCA</b>
	<b>Revenue</b>	<b>Expense</b>	<b>(Net Expense)</b>	<b>Amortization</b>	<b>(Net Expense)</b>	<b>User Charges</b>	<b>Grants</b>	<b>Purchased</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
General Government								
Council & legislative		9,820	(9,820)		(9,820)			
General administration	75,281	122,726	(47,445)	73	(47,372)	(21)		
Protective Services								
Fire	500	8,013	(7,513)	368	(7,145)			
Bylaws enforcement	240		240		240	240		
Transportation								
Common & equipment pool		31,653	(31,653)	7,908	(23,745)			
Roads, streets, walks, lighting		2,846	(2,846)	2,846	0			
Storm sewers & drainage								
Environmental Use & Protection								
Water supply & distribution	162,180	83,277	78,903	26,965	105,868	53,241	108,939	109,277
Wastewater treatment and disposal	121,427	17,284	104,143	12,416	116,559	6,711	114,716	114,881
Waste management	7,395	6,114	1,281		1,281	7,395		
Public Health & Welfare								
Family & community support		1,392	(1,392)		(1,392)			
Cemeteries & crematoriums	900		900		900	900		
Planning & Development								
Land use planning, zoning & development	100	2,306	(2,206)		(2,206)	100		
Recreation & Culture								
Parks & recreation	2,016	3,749	(1,733)	1,468	(265)			
Culture: Libraries, museums, halls	400	3,017	(2,617)		(2,617)			
	370,439	292,197	78,242	52,044	130,286	68,566	223,655	224,158
Total General Revenue	124,222		124,222		124,222			
Total	494,661	292,197	202,464	52,044	254,508	68,566	223,655	224,158

Cardston & Area  
Organizational & Services Review (Support Information)

<b>Village of Hill Spring</b>					<b>Adjusted</b>			
<b>2011 Financial Information Return</b>			<b>Net Revenue</b>	<b>Annual</b>	<b>Net Revenue</b>	<b>Sales &amp;</b>		<b>TCA</b>
	<b>Revenue</b>	<b>Expense</b>	<b>(Net Expense)</b>	<b>Amortization</b>	<b>(Net Expense)</b>	<b>User Charges</b>	<b>Grants</b>	<b>Purchased</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
General Government								
Council & legislative		10,420	(10,420)		(10,420)			
General administration	47,716	113,204	(65,488)	1,169	(64,319)	272	3,944	
Protective Services								
Fire		5,786	(5,786)	368	(5,418)			
Bylaws enforcement	20		20		20	20		
Transportation								
Common & equipment pool		14,487	(14,487)	6,027	(8,460)			
Roads, streets, walks, lighting		14,050	(14,050)	2,846	(11,204)			
Storm sewers & drainage								
Environmental Use & Protection								
Water supply & distribution	745,351	65,700	679,651	8,275	687,926	42,936	702,145	789,086
Wastewater treatment and disposal	139,339	16,538	122,801	11,339	134,140	14,647	124,692	43,134
Waste management	7,506	7,167	339		339	7,506		
Public Health & Welfare								
Family & community support		1,271	(1,271)		(1,271)			
Cemeteries & crematoriums	1,000	186	814		814	1,000		
Planning & Development								
Land use planning, zoning & development	249		249		249	249		
Recreation & Culture								
Parks & recreation	9,358	9,607	(249)	1,468	1,219			
Culture: Libraries, museums, halls		8,852	(8,852)		(8,852)		6,711	
	950,539	267,268	683,271	31,492	714,763	66,630	837,492	832,220
Total General Revenue	127,565		127,565		127,565			
Total	1,078,104	267,268	810,836	31,492	842,328	66,630	837,492	832,220

Cardston & Area  
Organizational & Services Review (Support Information)

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### 7.3.5 Cardston County

2012 Financial Statement Summary								
			Exclude Amort		Operating			Total
			Net Revenue	Annual	Net Revenue	Gov't Capital	Contributed	Net Revenue
	Revenue	Expense	(Net Expense)	Amortization	(Net Expense)	Transfers	Assets	(Net Expense)
	\$	\$	\$	\$	\$	\$	\$	\$
Net municipal taxes	4,277,292		4,277,292		4,277,292			4,277,292
General Government	234,722	1,339,996	(1,105,274)	37,621	(1,142,895)	587,679		(555,216)
Protective Services		193,387	(193,387)	6,356	(199,743)	9,469		(190,274)
Transportation	193,803	2,672,083	(2,478,280)	1,930,795	(4,409,075)	1,357,889		(3,051,186)
Environmental	96,463	288,046	(191,583)	19,601	(211,184)	25,123		(186,061)
Public Health			0		0			0
Planning & Development	136,973	495,196	(358,223)	60,138	(418,361)	422,359		3,998
Recreation & Culture		155,718	(155,718)	873	(156,591)	4,000		(152,591)
Other Utilities			0		0			0
Total	4,939,253	5,144,426	(205,173)	2,055,384	(2,260,557)	2,406,519	0	145,962
<b>Accumulated Surplus</b>	<b>2012</b>	<b>2011</b>						
Unrestricted surplus	7,642,601	5,617,776						
Restricted surplus	1,889,422	2,912,169						
Equity in TCA	36,675,038	37,531,154						
Total	46,207,061	46,061,099						

Cardston & Area  
Organizational & Services Review (Support Information)

<b>Cardston County</b>					<b>Adjusted</b>			
<b>2012 Financial Information Return</b>			<b>Net Revenue</b>	<b>Annual</b>	<b>Net Revenue</b>	<b>Sales &amp;</b>	<b>Capital</b>	<b>TCA</b>
	<b>Revenue</b>	<b>Expense</b>	<b>(Net Expense)</b>	<b>Amortization</b>	<b>(Net Expense)</b>	<b>User Charges</b>	<b>Grants</b>	<b>Purchased</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
General Government								
Council & legislative		226,708	(226,708)		(226,708)			
General administration	173,536	1,150,558	(977,022)	37,621	(939,401)	21,505		
Protective Services								
Fire		112,523	(112,523)		(112,523)			
Disaster & emergency services	0		0		0		9,469	
Bylaws enforcement		87,219	(87,219)	6,356	(80,863)			
Transportation								
Common & equipment pool			0		0			847,365
Roads, streets, walks, lighting	193,803	4,528,050	(4,334,247)	1,930,795	(2,403,452)	193,803	1,357,890	360,657
Other transportation		74,828	(74,828)		(74,828)			
Environmental Use & Protection								
Water supply & distribution	97,710	165,325	(67,615)	12,525	(55,090)	96,463	25,122	25,122
Waste management		142,322	(142,322)	7,076	(135,246)			
Public Health & Welfare								
Family & community support		2,700	(2,700)		(2,700)			
Planning & Development								
Land use planning, zoning & development	13,828	22,364	(8,536)		(8,536)			
Economic & agricultural development	(471,082)	532,969	(1,004,051)	60,138	(943,913)	120,442	1,010,038	283,133
Subdivision land & development	5,300		5,300		5,300			
Recreation & Culture								
Recreation boards	0		0		0		4,000	
Parks & recreation		95,102	(95,102)		(95,102)			
Culture: Libraries, museums, halls		59,142	(59,142)	873	(58,269)			
	13,095	7,199,810	(7,186,715)	2,055,384	(5,131,331)	432,213	2,406,519	1,516,277
Total General Revenue	4,926,158		4,926,158		4,926,158			
Total	4,939,253	7,199,810	(2,260,557)	2,055,384	(205,173)	432,213	2,406,519	1,516,277

Cardston & Area  
Organizational & Services Review (Support Information)

<b>Cardston County</b>					<b>Adjusted</b>			
<b>2011 Financial Information Return</b>			<b>Net Revenue</b>	<b>Annual</b>	<b>Net Revenue</b>	<b>Sales &amp;</b>		<b>TCA</b>
	<b>Revenue</b>	<b>Expense</b>	<b>(Net Expense)</b>	<b>Amortization</b>	<b>(Net Expense)</b>	<b>User Charges</b>	<b>Grants</b>	<b>Purchased</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
General Government								
Council & legislative		252,770	(252,770)		(252,770)			
General administration	318,544	1,132,549	(814,005)	37,377	(776,628)	21,043	44,871	21,581
Protective Services								
Fire		96,749	(96,749)		(96,749)			
Disaster & emergency services	64,260		64,260		64,260		4,619	
Bylaws enforcement	167	85,706	(85,539)	6,355	(79,184)			
Other protective services		6,767	(6,767)		(6,767)			
Transportation								
Common & equipment pool			0		0			2,332,126
Roads, streets, walks, lighting	776,625	5,358,761	(4,582,136)	2,407,023	(2,175,113)	114,553	2,304,858	372,716
Environmental Use & Protection								
Water supply & distribution	68,089	435,468	(367,379)	10,051	(357,328)	67,393	23,065	1,529,424
Waste management		151,854	(151,854)		(151,854)			
Public Health & Welfare								
Family & community support		2,571	(2,571)		(2,571)			
Planning & Development								
Land use planning, zoning & development	10,383	41,461	(31,078)		(31,078)			
Economic & agricultural development	111,170	485,353	(374,183)	49,404	(324,779)	149,682	324,794	108,245
Subdivision land & development	4,000		4,000		4,000			
Recreation & Culture								
Recreation boards	0		0		0		4,000	
Parks & recreation		98,709	(98,709)		(98,709)			
Culture: Libraries, museums, halls		58,082	(58,082)	874	(57,208)			
	1,353,238	8,206,800	(6,853,562)	2,511,084	(4,342,478)	352,671	2,706,207	4,364,092
Total General Revenue	4,224,430		4,224,430		4,224,430			
Total	5,577,668	8,206,800	(2,629,132)	2,511,084	(118,048)	352,671	2,706,207	4,364,092