
Municipal Affairs

BUSINESS PLAN 2003-06

ACCOUNTABILITY STATEMENT

The Business Plan for the three years commencing April 1, 2003 was prepared under my direction in accordance with the *Government Accountability Act* and the government's accounting policies. All of the government's policy decisions as of March 19, 2003 with material economic or fiscal implications of which I am aware have been considered in preparing the Business Plan.

The Ministry's priorities outlined in the Business Plan were developed in the context of the government's business and fiscal plans. I am committed to achieving the planned results laid out in this Business Plan.

[Original Signed]

Guy Boutilier, *Minister of Municipal Affairs*
March 21, 2003

BUSINESS PLAN SETTING

Over the next three years Municipal Affairs will be facing a number of new and ongoing challenges. Change is occurring at an increasing pace each year. Balancing the demands of a healthy economy and rising expectations with fiscal restraint poses numerous challenges for the foreseeable future. In addition to the Ministry's business plan strategies for responding to Albertans' priorities, the department will continue to maintain its legislative responsibilities in an efficient and effective manner.

Risks and Challenges

Municipal Affairs strives to be vigilant and responsive in fulfilling its mandate to ensure that Albertans live in safe and sustainable communities. Rapid growth, shifting demographics, reliance on technology, and our vulnerability as a resource-based economy all impact government operations. Industry clustering, potential threats to security, complex regulatory frameworks and compliance requirements, and a shortage of skilled labour all directly affect Municipal Affairs' business activities.

Three categories of risks and challenges have been identified which may affect business plan outcomes:

- Stakeholder Relations:** The federal government continues efforts to build direct ties with municipalities, which is one important reason to clarify the roles, responsibilities and resource commitments of all orders of government.
- Limits to Growth:** The capacity of all orders of government and partners to deliver services to Albertans could be strained by increasing growth and bottlenecks to growth. Municipalities continue to face financial pressures for repair or replacement of existing infrastructure. Some municipal assessment bases are declining while others face rapid growth pressures. Municipalities continue to express concern that current funding levels and revenue sources may not be adequate to meet service or infrastructure demands.
- Public Safety and Security:** Perceptions of safety and security have changed because of recent world events. Concerns regarding safety and security, water quality, and growth are placing additional pressures on the Ministry's resources and partners, as well as on municipalities. The Ministry relies on the continuing support of these partners in delivering services to Albertans.

This business plan includes strategies designed to mitigate risks. Some of these include investing in relationships with stakeholders and partners through consultation, continued interaction, and initiatives such as the Minister's Provincial/Municipal Council on Roles, Responsibilities and Resources in the 21st Century. Other strategies include promoting regional cooperation; developing emergency plans and provincial warning systems; and assisting water quality-related initiatives. This business plan enhances the ability of municipalities to pursue innovative strategies that address identified challenges. It also identifies internships and targeted training programs that play a role in assisting municipal administrators, staff, and other professionals involved in delivering services.

VISION

Viable, responsive, and well-managed local government and a public safety system that results in safe buildings, equipment and facilities, and effective emergency management.

VALUES

As a Ministry, we value and support the principles of honesty, fairness, professionalism, and collaboration, while maintaining a primary focus on exceptional service for our clients. We value our staff and their contributions of innovation, creativity, open communication and accountability. These elements are key in achieving our Ministry's vision.

MISSION

Alberta Municipal Affairs works in partnership with Alberta's municipalities, other provincial government departments, our federal partners, local authorities, various organizations focused on local issues, and the private sector to ensure Albertans live in safe and sustainable communities and are served by open, effective, accountable and well-managed local governments.

LINKS TO THE GOVERNMENT BUSINESS PLAN

The Ministry supports the government's three core businesses in these ways:

- Helping *People* by encouraging the development of strong and vibrant communities
- Promoting Alberta's *Prosperity* and the *Alberta Advantage* by encouraging and supporting the development of an effective local government sector that provides the services, facilities, and infrastructure that Albertans and businesses need
- *Preserving* and supporting emergency management and safety systems that are responsive to Albertans' needs and priorities

CROSS-MINISTRY INITIATIVES

Alberta Municipal Affairs supports the following cross-ministry initiatives:

Aboriginal Policy Initiative	The Ministry supports this strategy through specific initiatives and by tailoring elements of departmental programs to meet the needs of Aboriginal people and communities where appropriate. Over the business planning period, the availability of these programs will be expanded, establishing strong relationships with Aboriginal communities. This will foster the development of effective emergency management, fire protection, fire training and education programs that meet the needs of Aboriginal communities.
Alberta Children and Youth Initiative	The Ministry contributes to the well-being of our youth and their families through proven fire safety education programs such as <i>Risk Watch</i> and by working to develop partnerships with industry to increase fire prevention awareness among children and youth. Over the next three years the Ministry will be working with schools and other ministries, such as Alberta Learning, to develop enduring partnerships for delivering these fire safety education programs.
Economic Development Strategy	Municipal Affairs contributes to the <i>Alberta Advantage</i> through numerous activities centred on local government. Through various grants and programs that encourage self-reliant communities, the department contributes to the <i>Alberta Advantage</i> . A high priority is given to programs such as the Regional Partnerships Initiative. This initiative assists municipalities and stakeholders to create effective regional partnerships that attract and retain investment and offer high-quality living standards in a globally competitive environment.
Health Sustainability Initiative	The Ministry is involved in several programs that complement the initiative by developing codes and standards for private sewage disposal systems, and maintaining and updating emergency management plans for health-related events such as pandemic influenza and bio-terrorism.

CORE BUSINESSES

The Ministry's core business activities support its vision and mission:

- **Local Government Services** - providing support services, policies and legislation that enhance the development of a sustainable, accountable, well-managed, responsive and effective local government sector
- **Safety Services and Fire Protection** - administering a safety system that uniformly applies appropriate safety codes and standards and promotes fire protection throughout the province
- **Emergency Management Alberta** - managing provincial emergency management programs and supporting municipalities to ensure their preparedness to deal with major emergencies and disasters
- **Municipal Government Board** - providing independent quasi-judicial adjudication on matters specified under the *Municipal Government Act*

STRATEGIC PRIORITIES

Roles, Responsibilities and Resources:

A key priority for the Ministry is to refine the roles and responsibilities of municipal governments and their relationship with the provincial government. Increased clarity in this area will allow each order of government to more efficiently and effectively deliver the mandate for which it is responsible.

Emergency Management:

Recent world events have emphasized the need to enhance existing provincial government emergency management, while developing provincial and local capabilities to deal with potential threats.

Partnerships:

The Ministry is continuing to support an enhanced partnership approach involving consultation, innovation and shared resourcing in the delivery of services and programs. This approach provides opportunities to deliver services more effectively, making the most of limited resources.

Codes and Standards:

The safety system relies on the ongoing maintenance and enhancement of existing codes and standards. Advances in design and construction technology are driving the need for new performance-based solutions and the move from prescriptive to objective-based codes and standards. This will maintain public safety as the top priority, while allowing flexibility in design and construction.

Growth - Smart Growth, Growth Pressures:

The Ministry will increase its focus on the development of policies which enable municipalities to better manage continued growth. Updated land use policies which incorporate Smart Growth principles will allow municipalities to better deal with increasing growth pressures and bottlenecks to growth.

MAJOR CLIENTS AND STAKEHOLDERS

Primary clients and stakeholders include municipalities and their related organizations and associations, accredited organizations, and industry-based safety and emergency management groups. The Ministry consults and works with the local government sector, the public and industry, and other provincial and federal government departments as an integral and ongoing part of its activities.

GOALS

The Ministry's major goals are:

1. An effective, responsive, cooperative and well-managed local government sector
2. Financially sustainable and accountable municipalities
3. A well-managed and efficient assessment and property tax system in which stakeholders have confidence
4. A comprehensive safety system that provides an appropriate level of public safety
5. An emergency management program that enables effective preparation for and response to major emergencies and disasters at the provincial and local levels
6. An independent appeal system that issues timely and impartial decisions of high quality

GOALS, RESULTS, STRATEGIES AND PERFORMANCE MEASURES

*denotes strategies supporting Future Summit recommendations

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1

Local Government Services

GOAL 1 **An effective, responsive, cooperative and well-managed local government sector**

Key Result 1

Support systems, programs and partnerships that foster excellence in local governance, management, and service delivery

Key Strategies

- Encourage municipalities to cooperate with their neighbours to develop, finance and implement improved growth management and more efficient service delivery systems.*
- Promote the self-evaluation of excellence to assist municipalities and citizens in developing innovative strategies for more effective governance, administration, financial management, and service delivery. Maintain a program to recognize municipal excellence.
- Work with municipalities to establish effective and efficient regional partnerships that create an atmosphere to attract and retain investment, compete globally, and contribute to a high quality of life.*
- Develop and coordinate education and information services that include training programs, job exchanges, on-line information, and workshops for local elected officials, administrators, staff, and related professionals.*
- Work with municipalities on the challenges of climate change initiatives, including the reduction of greenhouse gases.
- Participate in efforts to enhance relations between municipal governments and Aboriginal governments and organizations.
- Provide management and administrative services for the Special Areas and National Park Improvement Districts.

Key Result 2

Resolution of local and intermunicipal governance and management issues

Key Strategies

- Provide governance, administration and management, and land-use planning advice to local governments and associated local service delivery organizations.*
- Support intermunicipal cooperation and self-directed dispute resolution through mediation and facilitation.*
- Support the local dispute resolution initiative to help municipalities resolve internal disputes with staff and citizens.

Key Result 3

A coordinated provincial government approach towards municipalities

Key Strategies

- Support the Minister's Provincial/Municipal Council on Roles, Responsibilities and Resources in the 21st Century to refine the government's working relationship with municipalities and support a mechanism to address major municipal-provincial issues.*
- Work cooperatively with the federal government, other ministries, municipalities, Metis settlements and other organizations to improve the provision, coordination, and implementation of policies, and the delivery of programs and services that enhance local service effectiveness and efficiency.*

Key Result 4

A legislative framework that enables municipalities to operate successfully and meet the local needs of Albertans

Key Strategies

- Develop changes to provincial legislation and regulations related to municipalities that support innovative and improved approaches to local governance and service delivery that will also result in a more refined legislative framework.*
- Review provincial land-use policies to determine the applicability of Smart Growth principles.*
- Review the *Local Authorities Election Act* to determine whether proposed changes to streamline the process and restructure the Act are necessary and appropriate.

Performance Measure

Level of satisfaction with the Local Government Services Division's activities, services and programs in enabling and promoting a cooperative and well-managed local government sector (Calculates the percentage of the units within Local Government Services that achieved their individual performance targets.)

	2000-01 Actual	2001-02 Actual	2002-03 Target	2003-04 Target	2004-05 Target	2005-06 Target
Level of satisfaction with the Local Government Services Division's activities, services and programs	75%	100%	78%	80%	80%	80%

GOAL 2 **Financially sustainable and accountable municipalities**

Key Result 1 **Appropriate Ministry services and systems are in place to contribute to financially sustainable municipalities**

Key Strategies

- Maintain the Ministry’s financial monitoring systems that provide evidence of municipal financial capacity.
- Provide continued advisory support to municipalities.
- Assist municipalities to examine and pursue innovative approaches and restructuring that will address their financial sustainability.*
- Encourage and facilitate cost-sharing between municipalities.*

Key Result 2 **Financial support that enhances local government financial capability**

Key Strategies

- Administer the Unconditional Municipal Grant Program to provide ongoing financial assistance in support of municipal programs.*
- Administer the Municipal Sponsorship Program, which targets assistance to specific municipal needs, and promotes inter-municipal cooperation and innovative projects.*
- Administer the Grants in Place of Taxes Program to provide appropriate grants to municipalities for properties owned by the province.*
- Administer the Municipal Debenture Interest Rebate Program to subsidize the interest costs on certain municipal borrowings from the Alberta Capital Finance Authority (formerly the Alberta Municipal Financing Corporation).*

Performance Measure

Percentage of municipalities meeting Ministry’s criteria of financial accountability

The key criteria are contained in the *Municipal Government Act*. The measure will be calculated based on a demerit point system weighting the criteria. Municipalities exceeding a set point limit will be considered not to have met the criteria for municipal financial accountability.

	2000-01 Actual	2001-02 Actual	2002-03 Target	2003-04 Target	2004-05 Target	2005-06 Target
Percentage of municipalities meeting Ministry’s criteria of financial accountability	98%	98%	95%	95%	97%	97%

GOAL 3**A well-managed and efficient assessment and property tax system in which stakeholders have confidence****Key Result 1****An assessment and property tax system that is accurate, understandable, predictable, transparent and timely****Key Strategies**

- Demonstrate leadership by exhibiting a high level of professional standards and practice and clearly identifying roles and functions of all stakeholders within the system.
- Administer and enhance assessment standards and procedures. Establish a three-year cycle for reviewing all assessment procedures and guidelines.
- Develop and maintain handbooks and professional guides to ensure that practices and methodologies are current.
- Support the property assessment system by providing timely and accurate linear assessments.
- Improve the assessment, equalization, and education requisition processes by facilitating appropriate sharing of data on assessments and building permits.*
- Implement improved assessment and property tax procedures in response to approved recommendations from MLA committees.
- Enhance the annual assessment audit program using technology to improve the quality and accessibility of information.*
- Maintain the five-year cycle for assessment procedure audits for each municipality following the best practices guidelines published by the Assessment Services Branch.

Performance Measure**Percentage of municipal assessment rolls which meet provincial standards for procedures, uniformity, and equity**

	2000-01 Actual	2001-02 Actual	2002-03 Target	2003-04 Target	2004-05 Target	2005-06 Target
Percentage of municipal assessment rolls meeting standards	95%	96%	95%	95%	95%	95%

2 Safety Services and Fire Protection

GOAL 4 A comprehensive safety system that provides an appropriate level of public safety

Key Result 1

Appropriate codes and standards

Key Strategies

- Participate in the review and development of national and international codes, standards and provincial regulations that are used in Alberta.*
- Maintain appropriate codes, standards and regulations in consultation with the Safety Codes Council, industry, the public, delegated administrative organizations (DAOs), and other partners.*

Key Result 2

Uniform, effective and efficient administration of codes, standards and programs

Key Strategies

- Manage and maintain an effective monitoring program that promotes continued improvement of accredited municipalities, agencies, corporations and DAOs in their administration of the *Safety Codes Act*. The DAOs are: Alberta Boilers Safety Association (ABSA), Alberta Elevating Devices and Amusement Rides Safety Association (AEDARSA), Alberta Propane Vehicle Administration Organization (APVAO) and the Petroleum Tank Management Association of Alberta (PTMAA).
- Promote acceptance of the Uniform Quality Management Plan to provide consistency in the delivery of inspection services.
- Continue to provide leadership to users of the safety system in the interpretation of legislation, technical codes and standards, and the administration of the *Safety Codes Act*.
- Promote information sharing with users of the safety system as well as public awareness and understanding of the purpose and value of codes and standards.
- Promote the use of the province-wide electronic permitting and information system by municipalities.
- Enhance programs in partnership with stakeholders to mitigate the health and environmental risks posed by private sewage disposal.*
- Monitor the Safety Codes Council in its administration of the Underground Petroleum Storage Tank Site Remediation Program.
- Encourage municipalities and other stakeholders to participate in partnerships such as regional service commissions.

Key Result 3

Reduced personal and property loss resulting from preventable fires

Key Strategies

- Promote public awareness of fire prevention and safety through targeted educational programs and dissemination of fire safety information.
- Encourage regional, provincial, and national partnerships to promote fire safety and injury prevention.
- Assist municipal fire departments with fire investigations, fire protection advisory services, public education, inspections and regional seminars.
- Provide a province-wide fire incident database system.
- Develop fire program priorities based on analysis of the database and other information sources.

Key Result 4

Enhanced access to progressive skills training and leadership development for fire service personnel

Key Strategies

- Assist the fire training centre in delivering internationally accredited training and development programs.*
- Explore innovative fire service training partnerships to use resources from across the province, promoting a regional service delivery concept.

Performance Measures

The percentage of assessed accredited municipalities, corporation, agencies and delegated administrative organizations administering the *Safety Codes Act* that achieve a satisfactory rating

	2000-01 Actual	2001-02 Actual	2002-03 Target	2003-04 Target	2004-05 Target	2005-06 Target
Percentage achieving a satisfactory rating	94%	96%	95%	95%	95%	95%

Fire Safety and Prevention Indicator

	2001-02 Actual	2002-03 Target	2003-04 Target	2004-05 Target	2005-06 Target
Fire deaths per 100,000 population (10-year moving average)	1.24	Less than or equal to 2001-02 10-year moving average	Less than or equal to 2002-03 10-year moving average	Less than or equal to 2003-04 10-year moving average	Less than or equal to 2004-05 10-year moving average

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Emergency Management Alberta

GOAL 5

An emergency management program that enables effective preparation for and response to major emergencies and disasters at the provincial and local levels

Key Result 1

Timely and effective emergency management

Key Strategies

- Coordinate maintenance, testing and activation of the province's and individual ministry emergency plans.*
- Assist municipalities (including Metis settlements) and First Nations communities to develop, maintain and implement their emergency plans, and facilitate external support.
- Assist in the development, maintenance, testing and activation of the Government of Alberta and ministry business resumption plans.*
- Continue expansion of the Provincial Emergency Public Warning System (EPWS).*
- Manage disaster recovery programs and facilitate federal cost-sharing whenever possible.

Key Result 2

Coordinated cooperation among emergency management partners

Key Strategies

- Support development of joint industrial, regional, inter-provincial and federal/provincial mitigation and preparedness strategies and plans.
- Support, promote and coordinate the work of the Alberta Emergency Preparedness Partnership (AEPP).
- Work with other provincial ministries, provinces and territories to negotiate with the federal government an equitable arrangement for allocating federal-provincial disaster assistance.

Performance Measure

Achieve a level of 100% of claims where a member of the damage assessment team arrives on-site within 30 days of a claim being received

	2000-01 Actual	2001-02 Actual	2002-03 Target	2003-04 Target	2004-05 Target	2005-06 Target
Percentage arrival within 30 days of receipt of claim	100%	100%	100%	100%	100%	100%

Level of preparedness testing as measured by the cumulative percentage of municipalities required to have emergency plans under the *Disaster Services Act* that test their emergency plans through exercises within a four-year cycle

	1998-99 Actual	1999-00 Actual	2000-01 Actual	2001-02 Actual	2002-03 Target	2003-04 Target	2004-05 Target	2005-06 Target
Cumulative percentage of municipalities confirmed to have tested their emergency plans	41.7%	75.1%	87.4%	100%	40%	60%	80%	100%

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4 Municipal Government Board

Goal 6 An independent appeal system that issues timely and impartial decisions of high quality

Key Result 1

Timely processing of appeals

Key Strategies

- Complete redevelopment of the board's database. Continue to enhance databases to achieve the efficient recording, tracking, analyzing and managing of all appeal activity.
- Implement advanced case management for all appeals to ensure timeliness in hearing and deciding appeals.
- Work with stakeholders to expedite the scheduling and hearing of appeals.
- Schedule, monitor and track all decision-making and writing activities to ensure compliance with established timelines and procedures.

Key Result 2

High quality, independent decisions and solutions

Key Strategies

- Provide ongoing training to strengthen adjudication skills for sustaining high quality, timely, consistent and independent decision-making.
- Obtain feedback from stakeholders on an annual basis to gauge board performance, areas of strength and areas requiring improvement.
- Explore, develop and pilot various processes for expediting appeals such as alternate dispute resolution methods, advanced appeal management, and one-member panels.
- Manage the recruiting program to ensure the board maintains the required range of professional skills to meet its roles and responsibilities as a quasi-judicial tribunal.

Performance Measures

Hear and decide appeals within legislative time limitations

	2000-01	2001-02 Actual	2002-03 Target	2003-04 Target	2004-05 Target	2005-06 Target
Percentage of property appeals heard within 150 days of receipt of completed appeal applications		50%	91%	92%	93%	93%

Fair, equitable, correct and transparent decisions

	2000-01	2001-02 Actual	2002-03 Target	2003-04 Target	2004-05 Target	2005-06 Target
Percentage of decisions that are ordered to be reheard or successfully challenged in the courts		Less than 1%	Less than 1%	Less than 1%	Less than 1%	Less than 1%
Regardless of the decision, percentage of stakeholders who feel they received fair, unbiased hearings		70%	75%	75%	75%	75%

SUPPORT SERVICES

Financial and Information Technology Services:

Directs the Ministry's financial, reporting and budgetary activities, in a shared services environment, and ensures an accountability framework is in place to meet the obligations of the *Financial Administration Act* and the *Government Accountability Act*. Supports the Ministry on matters relating to information technology and provides guidance and frameworks for departmental information technology plans and initiatives to meet the goals of the Ministry.

Business Services:

Provides strategic leadership and guidance, and coordinates corporate activities to deliver Ministry initiatives in an effective, timely and consistent manner. This branch is responsible for business planning and performance measurement, including environmental scanning; legislative planning, Orders-in-Council and Ministerial Orders; information access and privacy protection for Municipal Affairs; and the provision of central administrative services to Municipal Affairs and Government Services in a shared services environment with the Alberta Corporate Services Centre.

- Communications:** Provides strategic communications advice, consulting services and communications support to the Minister, Deputy Minister and department staff to help communicate effectively with stakeholders, the media and Albertans. Through these services, the branch seeks to ensure Albertans have access to the information they need on the role, programs and initiatives of Municipal Affairs.
- Human Resources:** Provides support in the human resource function to management and staff in achieving department priorities and the business plan. In alignment with the Corporate Human Resource Development Strategy, coordinates the development and implementation of the human resource plan and strategies for performance management, leadership continuity, employee recognition, learning, staffing, job evaluation, pay and benefits, employee relations and health and wellness. Services are provided to Municipal Affairs through a shared services approach in partnership with the Alberta Corporate Services Centre.
- Legal Services:** Provides legal services to the divisions and the associated boards in a shared services environment. Major activities include reviewing legislation and regulations, offering legal advice and written opinions, preparing and reviewing documents including contracts, handling certain real estate transactions, appearing in court and participating in special projects.

EXPENSE BY CORE BUSINESS

(thousands of dollars)

	Comparable 2001-02 Actual	Comparable 2002-03 Budget	Comparable 2002-03 Forecast	2003-04 Estimates	2004-05 Target	2005-06 Target
EXPENSE						
Core Business						
Local Government Services	110,754	113,099	111,537	112,529	112,287	113,275
Safety Services and Fire Protection	47,866	10,782	21,332	11,309	11,799	11,292
Emergency Management Alberta	6,593	5,089	24,994	5,189	5,199	5,198
Municipal Government Board	2,920	3,312	3,297	3,329	3,240	3,138
MINISTRY EXPENSE	168,133	132,282	161,160	132,356	132,525	132,903

MINISTRY STATEMENT OF OPERATIONS

(thousands of dollars)

	Comparable 2001-02 Actual	Comparable 2002-03 Budget	Comparable 2002-03 Forecast	2003-04 Estimates	2004-05 Target	2005-06 Target
REVENUE						
Internal Government Transfers	12,000	40,000	40,000	40,000	40,000	40,000
Transfers from Government of Canada	186	446	8,343	78	85	85
Premiums, Fees and Licences	435	376	373	378	378	378
Other Revenue	2,534	1,531	1,590	1,831	1,884	1,939
MINISTRY REVENUE	15,155	42,353	50,306	42,287	42,347	42,402
EXPENSE						
Program						
Ministry Support Services	9,413	10,452	10,211	10,766	10,857	10,840
Local Government Services	106,045	107,436	106,002	106,699	106,408	107,405
Public Safety	50,894	11,553	42,106	12,053	12,516	12,015
Municipal Government Board	2,354	2,641	2,641	2,638	2,544	2,443
Valuation Adjustments and Other Provisions	(573)	200	200	200	200	200
MINISTRY EXPENSE	168,133	132,282	161,160	132,356	132,525	132,903
Gain (Loss) on Disposal of Capital Assets	-	-	-	-	-	-
NET OPERATING RESULT	(152,978)	(89,929)	(110,854)	(90,069)	(90,178)	(90,501)

CONSOLIDATED NET OPERATING RESULT

(thousands of dollars)

	Comparable 2001-02 Actual	Comparable 2002-03 Budget	Comparable 2002-03 Forecast	2003-04 Estimates	2004-05 Target	2005-06 Target
Ministry Revenue	15,155	42,353	50,306	42,287	42,347	42,402
<i>Inter-ministry consolidation adjustments</i>	(12,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Consolidated Revenue	3,155	2,353	10,306	2,287	2,347	2,402
Ministry Program Expense	168,133	132,282	161,160	132,356	132,525	132,903
<i>Inter-ministry consolidation adjustments</i>	-	-	-	-	-	-
Consolidated Program Expense	168,133	132,282	161,160	132,356	132,525	132,903
Gain (Loss) on Disposal of Capital Assets	-	-	-	-	-	-
CONSOLIDATED NET OPERATING RESULT	(164,978)	(129,929)	(150,854)	(130,069)	(130,178)	(130,501)