

**AGENDA FOR THE REGULAR MEETING OF
THE COUNCIL OF THE TOWN OF ONOWAY
HELD ON THURSDAY, APRIL 11, 2024 IN THE COUNCIL CHAMBERS OF THE
ONOWAY CIVIC CENTRE AND VIRTUALLY VIA ZOOM
COMMENCING AT 9:30 A.M.
MEETING IS BEING AUDIO/VIDEO RECORDED**

1. CALL TO ORDER

2. ADOPTION OF AGENDA

Recommendation:

*THAT the April 11, 2024 Regular Council Meeting agenda be approved
as presented*

or

*THAT the April 11, 2024, Regular Council Meeting agenda be approved
with the following amendment(s) (as noted at meeting time)*

3. ADOPTION OF MINUTES

- a) March 28, 2024 Regular Council Meeting

Recommendation:

Pg 1-7

*THAT the March 28, 2024 Regular Council Meeting minutes be approved
as presented*

or

*THAT the March 28, 2024 Regular Council Meeting minutes be approved
with the following amendment(s) (as noted at meeting time)*

4. APPOINTMENTS/PUBLIC HEARINGS

- a) 9:35 a.m. – Phil Dirks, Metrix Group, Auditor, Town of Onoway

Pg 8-30

Draft audited financial statements for the Town of Onoway are attached

As in past years, Auditor Phil Dirks will be in attendance to review and present the Town's Draft 2023 Audited Financial Statements.

Recommendation:

That Council approve the Town's Draft 2023 Audited Financial Statements as presented or amended
or
some other direction as given by Council at meeting time

5. FINANCIAL REPORTS

a) 2024 Operating Budget – A Request for Decision will follow

Recommendation:

THAT Council approve the 2024 Operating Budget as presented
or
some other direction as given by Council at meeting time

b) 2024 Capital Budget – A Request for Decision will follow

Recommendation:

THAT Council approve the Capital Budget as presented
or
some other direction as given by Council at meeting time

6. POLICIES & BYLAWS – n/a

7. ACTION ITEMS

Pg 31-35 a) Town of Onoway Rebrand – A Request for Information is attached

Recommendation:

Direction as given by Council at meeting time

- Pg 36-38
- b) 2024 Blue Cross Built Together Grant Program – A Request for Decision is attached

Recommendation:

THAT Council authorize Administration to submit an application for the Blue Cross Built Together Grant Program in the amount of \$50,000.00

- Pg 39-47
- c) Council Media Relations Workshop Proposal (from March 28, 2024) – A Request for Decision is attached

Recommendation:

*THAT Council approve the Council Media Relations Workshop Proposal
or
some other direction as given by Council at meeting time*

- Pg 48-51
- d) Greater Parkland Chamber of Commerce Membership – A Request for Decision is attached

Recommendation:

THAT Council purchase an annual membership with the Greater Parkland Regional Chamber at a cost of \$295.00

e)

f)

8. COUNCIL, COMMITTEE & STAFF REPORTS

- a) Mayor's Report
- b) Deputy Mayor's Report
- c) Councillor's Reports (x 3)
- d) Chief Administrative Officer Report – n/a
- e) Corporate and Community Services Director's Report – n/a
- f) Public Works Report – n/a

Recommendation:

THAT the Council and Staff written and verbal reports be accepted for Information as presented

or

some other direction as given by Council at meeting time

9. INFORMATION ITEMS

Pg 52-57

- a) Alberta Municipal Affairs – Assessment Model Review (AMR) – March 18, 2024 letter from Minister Ric McIver to all Mayors

Pg 58

- b) Onoway and District Historical Guild – May 10, 2024 fundraising auction – request for donation

c)

Recommendation:

THAT Council accept the above noted item(s) for information

10. CLOSED SESSION

Pursuant to Section 197(2) of the Municipal Government Act and FOIP Section 27 and FOIP 17(4)(d):

"Legal" – Solicitor/Client Privilege - Forensic Audit

"Personnel" – CAO Performance Appraisal (MGA 205.1)

11. ADJOURNMENT

12. UPCOMING EVENTS:

- April 25, 2024 – Regular Council Meeting 9:30 a.m.
- May 9, 2024 – Regular Council Meeting 9:30 a.m.
- May 23, 2024 – Regular Council Meeting 9:30 a.m.
- June 13, 2024 – Regular Council Meeting 9:30 a.m.
- June 27, 2024 – Regular Council Meeting 9:30 a.m.
- July 11, 2024 – Regular Council Meeting 9:30 a.m.
- August 8, 2024 – Regular Council Meeting 9:30 a.m.
- September 12, 2024 – Regular Council Meeting 9:30 a.m.
- September 26, 2024 – Regular Council Meeting 9:30 a.m.
- September 25-27, 2024 – AB Munis Red Deer

TOWN OF ONOWAY
REGULAR COUNCIL MEETING AND PUBLIC HEARING MINUTES
THURSDAY, MARCH 28, 2024
COUNCIL CHAMBERS OF THE ONOWAY CIVIC OFFICE AND ZOOM

	PRESENT	<p>Mayor: Lenard Kwasny Deputy Mayor: Lisa Johnson Councillor: Bridgitte Coninx Councillor: Robin Murray Councillor: Sheila Pockett</p> <p>Administration: Jennifer Thompson, Chief Administrative Officer Gino Damo, Director of Corporate and Community Services Debbie Giroux, Recording Secretary</p> <p>13 members of the public attended via Zoom 1 member of the public attended in person</p>
1.	CALL TO ORDER	Mayor Lenard Kwasny called the meeting to order at 9:30 a.m., advised that the meeting will be recorded and acknowledged that the meeting was being held on Treaty 6 Land.
2.	AGENDA Motion #068/24	<p>MOVED by Councillor Robin Murray that Council adopt the agenda of the Regular Council meeting of Thursday, March 28, 2024 with the following additions:</p> <p>7h) Residential Land Sale – move to Closed Session – FOIP 23(1)(c) ii – requested by CAO Thompson 7i) Request for Special Meeting April 4, 2024 regarding Forensic Audit FOIP Audit Section 27–Solicitor Client Privilege– requested by Mayor Kwasny 7j) Council Media Relations Training–requested by CAO Thompson</p> <p style="text-align: right;">CARRIED</p>
3.	MINUTES Motion #069/24	<p>MOVED by Councillor Robin Murray that the February 22, 2024 Regular Council Meeting minutes be approved as presented.</p> <p style="text-align: right;">CARRIED</p>
4.	APPOINTMENTS/PUBLIC HEARINGS Motion #070/24	<p>Dale Johnson, Economic Development and Tourism Committee Chair attended the meeting from 9:36 a.m. until 9:50 a.m.</p> <p>MOVED by Councillor Bridgitte Coninx that the discussion with Dale Johnson, Economic Development and Tourism Committee Chair, be accepted for information.</p> <p style="text-align: right;">CARRIED</p>

TOWN OF ONOWAY
REGULAR COUNCIL MEETING AND PUBLIC HEARING MINUTES
THURSDAY, MARCH 28, 2024
COUNCIL CHAMBERS OF THE ONOWAY CIVIC OFFICE AND ZOOM

	<p>Motion #071/24</p> <p>Motion #072/24</p> <p>Motion #073/24</p>	<p>MOVED by Deputy Mayor Lisa Johnson that Council acknowledge the resignation of Dale Johnson as Economic Development and Tourism Committee Chair.</p> <p align="right">CARRIED</p> <p>MOVED by Councillor Sheila Pockett that the Regular Council meeting be suspended, and the Public Hearing begin.</p> <p align="right">CARRIED</p> <p>Council recessed from 9:52 a.m. until 10:00 a.m.</p> <p>At 10:00 a.m., a Public Hearing was held with respect to Land Use Bylaw Amendment Bylaw 807-24 to redistrict lands legally known as Plan 5726 CL: Block H from Residential-Single Family District (R1) to Urban Services District (US).</p> <p>Tony Sonpleit, Development Officer attended the meeting via Zoom and provided a written report on proposed Bylaw 807-24.</p> <p>No written submissions or requests for verbal presentations were received from residents.</p> <p>No Council Members had further questions.</p> <p>No further discussion took place, and Mayor Lenard Kwasny adjourned the Public Hearing at 10:05 a.m. and returned to the Regular Council Meeting at 10:06 a.m.</p> <p>At 10:06 a.m., Michelle Gallagher, KC, Patriot Law and Pat Hansard, Royal LePage Noralta Real Estate attended the meeting to discuss proposed amendments to development agreements.</p> <p>MOVED by Councillor Robin Murray that Council vary the agenda to move to Closed Session pursuant to Section 197(2) of the Municipal Government Act and Section 27 FOIP – Legal – Solicitor/Client Privilege.</p> <p align="right">CARRIED</p>
10.	CLOSED SESSION	<p>Council recessed from 10:15 a.m. to 10:17 a.m. to allow the Members of the public and Recording Secretary to leave the meeting.</p> <p>CLOSED SESSION: The following individuals were present for the Closed Session: Mayor Lenard Kwasny Deputy Mayor Lisa Johnson Councillor Bridgitte Coninx Councillor Robin Murray Councillor Sheila Pockett Jennifer Thompson, Chief Administrative Officer</p>

UNAPPROVED

TOWN OF ONOWAY
REGULAR COUNCIL MEETING AND PUBLIC HEARING MINUTES
THURSDAY, MARCH 28, 2024
COUNCIL CHAMBERS OF THE ONOWAY CIVIC OFFICE AND ZOOM

		<p>Gino Damo, Director of Corporate and Community Services Michelle Gallagher, KC, Patriot Law Pat Hansard, Royal LePage Noralta Real Estate</p> <p>Michelle Gallagher and Pat Hansard left the meeting at 10:29 a.m.</p> <p>Motion #074/24 MOVED by Councillor Bridgitte Coninx that Council move out of Closed Session at 10:39 a.m. <p style="text-align: right;">CARRIED</p> <p>Council recessed from 10:39 a.m. to 10:42 a.m. to allow the Recording Secretary and members of the public on Zoom to return to the meeting.</p> <p>Motion #075/24 MOVED by Councillor Bridgitte Coninx that the Town of Onoway approve the proposed Development Agreement subject to: all infrastructure services being installed as per the Town of Onoway's minimum design guidelines extending Payne Avenue west and from the north east property line south to 47th Avenue. <p style="text-align: right;">CARRIED</p> </p></p>
5.	FINANCIAL REPORTS Motion #076/24	<p>MOVED by Councillor Robin Murray that Council accept the Q4 Financial Variances as presented. <p style="text-align: right;">CARRIED</p> </p>
6.	POLICIES AND BYLAWS Motion #077/24	<p>MOVED by Councillor Bridgitte Coninx that Bylaw 807-24, Land Use Bylaw Amendment Bylaw, be given second reading. <p style="text-align: right;">CARRIED</p> </p>
	Motion #078/24	<p>MOVED by Councillor Robin Murray that Bylaw 807-24, Land Use Bylaw Amendment Bylaw, be given third reading and adopted. <p style="text-align: right;">CARRIED</p> </p>
7.	ACTION ITEMS Motion #079/24	<p>MOVED by Councillor Robin Murray that Council accept the minutes for the Economic Development and Tourism Committee of October 3, 2023 and the draft February 21, 2024 minutes. <p style="text-align: right;">CARRIED</p> </p>
	Motion #080/24	<p>MOVED by Councillor Robin Murray that Council accept the recommendation of the Economic Development and Tourism Committee and hold semi-annual Business Breakfasts on April 12, 2024 and October 11, 2024. <p style="text-align: right;">CARRIED</p> </p>

UNAPPROVED

TOWN OF ONOWAY
REGULAR COUNCIL MEETING AND PUBLIC HEARING MINUTES
THURSDAY, MARCH 28, 2024
COUNCIL CHAMBERS OF THE ONOWAY CIVIC OFFICE AND ZOOM

Motion #081/24	MOVED by Councillor Robin Murray that Council request staff to increase the Economic Development Budget in order to implement a Business Improvement Grant for 2024 in the amount of \$5,000.00 CARRIED
Motion #082/24	MOVED by Councillor Bridgitte Coninx that Council cancel the July 24, 2024 and August 22, 2024 Regular Council Meetings. CARRIED
Motion #083/24	MOVED by Councillor Sheila Pockett that Council acknowledge and accept for information the Library Manager's Annual Report 2023. CARRIED Council recessed from 12:05 p.m. until 1:15 p.m.
Motion #084/24	MOVED by Councillor Bridgitte Coninx that the Town of Onoway agree to the request from Community Futures Yellowhead East (CFYE) to be a host community partner and provide support for Northern Alberta Lemonade Day as requested: <ol style="list-style-type: none"> 1) \$500.00 Entrepreneur of the Year sponsorship 2) Publicly proclaim Lemonade Day and assist with promotion and marketing 3) Free training space to train the entrepreneurs 4) 3 volunteer judges (minimum) to assist on Lemonade Day 5) Business licenses to be provided 6) Participants be allowed to register for their licensing at the Town office 7) A staff member to be the main liaison between CFYE Lemonade Day staff and the Town CARRIED
Motion #085/24	MOVED by Deputy Mayor Lisa Johnson that Council approve the Beautification Committee Terms of Reference as presented. CARRIED
Motion #086/24	MOVED by Councillor Sheila Pockett that Council request administration to provide committee structure within a Council Committee Bylaw. CARRIED
Motion #087/24	MOVED by Deputy Mayor Lisa Johnson that Council accepts the information presented regarding 2018-2023 Recreation Tax Analysis. CARRIED

UNAPPROVED

(4)

TOWN OF ONOWAY
REGULAR COUNCIL MEETING AND PUBLIC HEARING MINUTES
THURSDAY, MARCH 28, 2024
COUNCIL CHAMBERS OF THE ONOWAY CIVIC OFFICE AND ZOOM

	Motion #088/24	MOVED by Councillor Bridgitte Coninx that Council approve steel post material (option 1) for guardrail installation along Lac Ste. Anne Trail North and South. CARRIED
	Motion #089/24	MOVED by Deputy Mayor Lisa Johnson that Council schedule a Special Meeting on April 4, 2024 at 2:30 p.m. to update Council on the Forensic Audit and the meeting be a Closed Session as per Section 27 FOIP – Solicitor/Client Privilege. CARRIED
8.	COUNCIL, COMMITTEE AND STAFF REPORTS Motion #090/24	MOVED by Councillor Sheila Pockett that the Council and staff written and verbal reports be accepted for information. CARRIED
9.	INFORMATION ITEMS Motion #091/24	MOVED by Deputy Mayor Lisa Johnson that Council accept the following items for information: <ul style="list-style-type: none"> a) Town of Onoway Student Bursary – Student Information and Advertisement Page b) Alberta Municipal Affairs ICF Engagement – Undated letter from Minister Ric McIver to all Mayors c) Town of Onoway Development Permit 24DP02-24 – 5502 Lac Ste. Anne Trail, N- Renovation of an existing building and operation of a veterinary clinic d) Town of Onoway Development Permit 24DP01-24 – 4904-49 Street – construction of an addition to an existing commercial building and use of an indoor eating establishment e) Onoway Regional Fire Services - February 29, 2024 letter from the Mayors of Alberta Beach, Silver Sands, Sunset Point, Val Quentin, South View and Nakamun Park to the Town of Onoway f) Onoway Regional Fire Services Mutual Aid/Dual Dispatch - February 29, 2024 letter from the Mayors of Alberta Beach, Silver Sands, Nakamun Park, Val Quentin and South View to Lac Ste. Anne County g) Public Library Board Budgets 2024 - February 29, 2024 letter from Minister Ric McIver advising that library operating grant funding is remaining the same

TOWN OF ONOWAY
REGULAR COUNCIL MEETING AND PUBLIC HEARING MINUTES
THURSDAY, MARCH 28, 2024
COUNCIL CHAMBERS OF THE ONOWAY CIVIC OFFICE AND ZOOM

	Motion #094/24	MOVED by Councillor Bridgitte Coninx that Council move out of Closed Session at 4:23 p.m. CARRIED						
	Motion #095/24	MOVED by Councillor Bridgitte Coninx that Council confirms the sale of land at 4908 Payne Avenue for \$25,000.00. CARRIED						
	Motion #096/24	MOVED by Councillor Robin Murray that Administration meet with Chief Ives to discuss the transition of fire services as per the notice provided on March 8, 2024. CARRIED						
	Motion #097/24	MOVED by Deputy Mayor Lisa Johnson that Mayor Kwasny and Deputy Mayor Lisa Johnson represent the Town of Onoway and enter into negotiations with Lac Ste. Anne County for the provision of fire services after March 8, 2025. As per Section 185 of the Municipal Government Act, Councillor Bridgitte Coninx requested a recorded vote on Motion #097/24: <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"><u>In Favour</u> Mayor Lenard Kwasny Deputy Mayor Lisa Johnson Councillor Robin Murray</td> <td style="width: 50%; vertical-align: top;"><u>Opposed</u> Councillor Bridgitte Coninx Councillor Sheila Pockett</td> </tr> </table> CARRIED	<u>In Favour</u> Mayor Lenard Kwasny Deputy Mayor Lisa Johnson Councillor Robin Murray	<u>Opposed</u> Councillor Bridgitte Coninx Councillor Sheila Pockett				
<u>In Favour</u> Mayor Lenard Kwasny Deputy Mayor Lisa Johnson Councillor Robin Murray	<u>Opposed</u> Councillor Bridgitte Coninx Councillor Sheila Pockett							
	Motion #098/24	MOVED by Councillor Bridgitte Coninx that Council defer the CAO Performance Appraisal to the next Regular Council meeting (April 11, 2024) CARRIED						
11.	ADJOURNMENT	As all matters on the agenda have been addressed, Mayor Lenard Kwasny declared the Regular Council Meeting adjourned at 4:30 p.m.						
12.	UPCOMING EVENTS	<table style="width: 100%; border: none;"> <tr> <td style="width: 33%;">April 11, 2024</td> <td style="width: 33%;">Regular Council Meeting</td> <td style="width: 33%;">9:30 a.m.</td> </tr> <tr> <td>April 25, 2024</td> <td>Regular Council Meeting</td> <td>9:30 a.m.</td> </tr> </table>	April 11, 2024	Regular Council Meeting	9:30 a.m.	April 25, 2024	Regular Council Meeting	9:30 a.m.
April 11, 2024	Regular Council Meeting	9:30 a.m.						
April 25, 2024	Regular Council Meeting	9:30 a.m.						

Mayor Lenard Kwasny

Debbie Giroux
Recording Secretary

TOWN OF ONOWAY
Financial Statements
For The Year Ended December 31, 2023

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

To the Mayor and Council of the Town of Onoway

Management of the Town of Onoway is responsible for the accompanying financial statements. The financial statements have been prepared by management in accordance with Canadian public sector accounting standards.

To assist in meeting its responsibility, management maintains appropriate systems of control and administrative controls designed to provide reasonable assurance that transactions are appropriately authorized and accurately recorded, that assets are properly accounted for and safeguarded, and that financial information produced is relevant and reliable.

The preparation of financial statements necessarily includes some amounts which are based on best estimates and judgments of management.

The financial statements have been audited by Metrix Group LLP, Chartered Professional Accountants. Their report to the Mayor and Town Council, stating the scope of their examination and opinion on the financial statements follows.

Jennifer Thompson
Chief Administrative Officer

INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of the Town of Onoway

Qualified Opinion

We have audited the financial statements of the Town of Onoway, which comprise the statement of financial position as at December 31, 2023, and the statements of operations and accumulated surplus, changes in net debt, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Town of Onoway as at December 31, 2023, and the results of its operations, changes in net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

PS 3280 Asset Retirement Obligations is effective for fiscal years beginning on or after April 1, 2022. This standard addresses the accounting for legal obligations associated with the retirement of tangible capital assets. We were unable to obtain sufficient appropriate audit evidence about whether the Town has any asset retirement obligations as management has not undertaken the required work to determine whether the Town has any asset retirement obligations. Consequently, we were unable to determine whether any adjustments to these amounts were necessary.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Town in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Town's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Town or to cease operations, or has no realistic alternative but to do so.

Those charged with governance (Council) are responsible for overseeing the Town's financial reporting process.

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control.
- Evaluate the appropriateness of accounting policies and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Town's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including significant deficiencies in internal control that we identify during our audit.

METRIX GROUP LLP

Chartered Professional Accountants

Edmonton, Alberta
April 11, 2024

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TOWN OF ONOWAY
Statement of Financial Position
As at December 31, 2023

	2023	2022
FINANCIAL ASSETS		
Cash and cash equivalents <i>(Note 2)</i>	595,765	411,732
Receivables <i>(Note 3)</i>	533,912	562,108
Land held for resale	203,385	203,385
	<u>1,333,062</u>	<u>1,177,225</u>
LIABILITIES		
Accounts payable and accrued liabilities <i>(Note 4)</i>	289,632	443,871
Deferred revenue <i>(Note 5)</i>	211,433	83,822
Long-term debt <i>(Note 6)</i>	1,215,503	1,308,943
	<u>1,716,568</u>	<u>1,836,636</u>
NET DEBT	<u>(383,506)</u>	<u>(659,411)</u>
NON-FINANCIAL ASSETS		
Tangible capital assets <i>(Note 7)</i>	10,960,167	11,484,530
Prepaid expenses	15,109	5,502
	<u>10,975,276</u>	<u>11,490,032</u>
ACCUMULATED SURPLUS <i>(Note 8)</i>	<u>\$ 10,591,770</u>	<u>\$ 10,830,621</u>

ON BEHALF OF THE TOWN COUNCIL:

_____ Mayor

_____ Councillor

TOWN OF ONOWAY
Statement of Operations and Changes in Accumulated Surplus
For The Year Ended December 31, 2023

	2023 (Budget) (Note 16)	2023 (Actual)	2022 (Actual)
REVENUE			
Net taxes available for municipal purposes (Schedule 2)	1,389,732	1,394,863	1,338,177
Sales and user charges (Schedule 4)	1,087,198	1,202,548	1,069,033
Sales to other governments	405,435	419,458	316,670
Government transfers for operating (Schedule 3)	330,388	279,312	176,428
Franchise fees (Note 14)	114,130	129,770	134,049
Interest	8,080	41,909	18,705
Penalties and costs on taxes	25,245	28,030	26,869
Other	62,473	27,892	20,900
Rentals	27,660	27,700	35,310
Licenses and permits	4,600	7,870	10,620
Fines	10,500	6,591	2,480
	<u>3,465,441</u>	<u>3,565,943</u>	<u>3,149,241</u>
EXPENSES			
General administration	818,681	826,247	1,129,852
Fire	506,378	603,650	456,467
Water supply and distribution	528,331	538,493	488,507
Wastewater treatment and disposal	269,408	269,738	133,889
Roads, streets, walks, lighting	300,142	244,683	337,126
Common and equipment pool	196,104	156,678	211,816
Council and other legislative	154,390	132,133	116,294
Land use planning, zoning and development	15,655	96,966	16,518
Police	90,199	95,509	92,744
Parks and recreation	118,080	93,923	75,509
Waste management	92,257	91,371	81,086
Family and community support services	68,658	68,166	108,460
Culture: libraries, museums, halls	25,844	22,397	36,100
Recreation board and other services	24,600	14,100	34,373
Bylaws enforcement	1,915	2,585	1,150
Other	3,200	2,249	2,417
Other planning and development	67,670	1,280	41,267
Disaster and emergency services	4,040	922	3,291
Subdivision land and development	6,000	413	5,636
Amortization	69,674	486,964	468,575
	<u>3,361,226</u>	<u>3,748,467</u>	<u>3,841,077</u>
ANNUAL SURPLUS (DEFICIT) BEFORE OTHER REVENUE	104,215	(182,524)	(691,836)
OTHER REVENUE			
Government transfers for capital (Schedule 3)	207,443	54,767	272,592
Gain (loss) on disposal of tangible capital assets	-	(111,094)	-
ANNUAL SURPLUS (DEFICIT)	311,658	(238,851)	(419,244)
ACCUMULATED SURPLUS, BEGINNING OF YEAR	<u>10,830,621</u>	<u>10,830,621</u>	<u>11,249,865</u>
ACCUMULATED SURPLUS, END OF YEAR	<u>\$ 11,142,279</u>	<u>\$ 10,591,770</u>	<u>\$ 10,830,621</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF ONOWAY
Statement of Changes in Net Debt
For The Year Ended December 31, 2023

	2023 (Budget) (Note 16)	2023 (Actual)	2022 (Actual)
ANNUAL SURPLUS (DEFICIT)	\$ 311,658	\$ (238,851)	\$ (419,244)
Purchase of tangible capital assets	(207,443)	(73,695)	(311,090)
Amortization of tangible capital assets	69,674	486,964	468,575
Loss (gain) on disposal of tangible capital assets	-	111,094	-
	(137,769)	524,363	157,485
Acquisition (use) of prepaid expenses	-	(9,607)	(161)
INCREASE (DECREASE) IN NET DEBT	173,889	275,905	(261,920)
NET DEBT, BEGINNING OF YEAR	(659,411)	(659,411)	(397,491)
NET DEBT, END OF YEAR	\$ (485,522)	\$ (383,506)	\$ (659,411)

TOWN OF ONOWAY
Statement of Cash Flows
For The Year Ended December 31, 2023

	2023	2022
OPERATING ACTIVITIES		
Cash from operations		
Annual surplus (deficit)	\$ (238,851)	\$ (419,244)
Non-cash items included in excess of revenues over expenses:		
Amortization	486,964	468,575
Loss (gain) on disposal of tangible capital assets	111,094	-
	<u>359,207</u>	49,331
Change in non-cash working capital balances related to operations:		
Prepaid expenses	(9,607)	(161)
Receivables	28,196	(258,892)
Accounts payable and accrued liabilities	(154,239)	42,462
Deferred revenue	127,611	(53,780)
	<u>351,168</u>	(221,040)
FINANCING ACTIVITIES		
Repayment of long-term debt	<u>(93,440)</u>	(89,218)
CAPITAL ACTIVITIES		
Purchase of tangible capital assets	<u>(73,695)</u>	(311,090)
	<u>(73,695)</u>	(311,090)
CHANGE IN CASH CASH EQUIVALENTS DURING THE YEAR	184,033	(621,348)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>411,732</u>	1,033,080
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 595,765</u>	<u>\$ 411,732</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF ONOWAY
Schedule of Equity in Tangible Capital Assets
For The Year Ended December 31, 2023

Schedule 1

	2023	2022
BALANCE, BEGINNING OF YEAR	\$ 10,175,587	\$ 10,243,854
Purchase of Tangible Capital Assets	73,695	311,090
Amortization of Tangible Capital Assets	(486,964)	(468,575)
Net Book Value of Tangible Capital Assets Disposed of	(111,094)	-
Repayment of Capital Long-Term Debt	93,440	89,218
BALANCE, END OF YEAR	\$ 9,744,664	\$ 10,175,587

Equity in Tangible Capital Assets is Comprised of the Following:

Tangible Capital Assets (Note 7)	\$ 10,960,167	\$ 11,484,530
Long-term Debt (Note 6)	(1,215,503)	(1,308,943)
	\$ 9,744,664	\$ 10,175,587

TOWN OF ONOWAY
Schedule of Property Taxes Levied
For The Year Ended December 31, 2023

Schedule 2

	2023 (Budget) (Note 16)	2023 (Actual)	2022 (Actual)
TAXATION			
Real property taxes	\$ 1,657,043	\$ 1,678,532	\$ 1,626,003
Linear property taxes	72,364	51,871	51,603
	<u>1,729,407</u>	<u>1,730,403</u>	<u>1,677,606</u>
REQUISITIONS			
Alberta School Foundation Fund	315,902	312,048	315,902
Lac Ste. Anne Foundation	23,773	23,492	23,527
	<u>339,675</u>	<u>335,540</u>	<u>339,429</u>
NET MUNICIPAL TAXES	<u>\$ 1,389,732</u>	<u>\$ 1,394,863</u>	<u>\$ 1,338,177</u>

TOWN OF ONOWAY
Schedule of Government Transfers
For The Year Ended December 31, 2023

Schedule 3

	2023 (Budget) <i>(Note 16)</i>	2023 (Actual)	2022 (Actual)
TRANSFERS FOR OPERATING			
Provincial government	286,183	228,855	107,083
Local governments	44,205	50,457	69,345
	330,388	279,312	176,428
TRANSFERS FOR CAPITAL			
Provincial government	207,443	54,767	272,592
TOTAL GOVERNMENT TRANSFERS	\$ 537,831	\$ 334,079	\$ 449,020

TOWN OF ONOWAY
Schedule of Segmented Information
For The Year Ended December 31, 2023

Schedule 4

	General Administration	Protective Services	Public Works	Roads Streets, Walks and Lighting	Utilities	All Other	Total
REVENUE							
Taxation	672,215	102,635	156,678	243,545	-	219,790	1,394,863
Sales and user charges	1,365	140,093	-	-	1,052,727	8,363	1,202,548
Other	41,240	459,824	-	1,138	-	187,018	689,220
Government transfers	111,428	-	-	-	20,733	147,151	279,312
	826,248	702,552	156,678	244,683	1,073,460	562,322	3,565,943
EXPENSES							
Contracted and general services	205,751	471,745	61,583	49,826	562,027	146,873	1,497,805
Salaries, wages, and benefits	501,482	13,494	49,477	97,013	120,866	149,196	931,528
Materials, goods, and supplies	70,726	208,027	28,350	14,395	119,185	109,411	550,094
Utilities	12,598	7,493	8,599	82,358	27,241	1,684	139,973
Interest on long-term debt	1,750	-	-	-	58,846	-	60,596
Insurance	33,941	1,793	8,669	1,091	11,437	1,852	58,783
Other	-	-	-	-	-	22,723	22,723
	826,248	702,552	156,678	244,683	899,602	431,739	3,261,502
NET REVENUE BEFORE AMORTIZATION	-	-	-	-	173,858	130,583	304,441
Amortization	21,507	11,980	60,131	128,521	255,724	9,102	486,965
NET REVENUE (DEFICIT)	\$ (21,507)	\$ (11,980)	\$ (60,131)	\$ (128,521)	\$ (81,866)	\$ 121,481	\$ (182,524)

The accompanying notes are an integral part of these financial statements.

TOWN OF ONOWAY
Schedule of Segmented Information
For The Year Ended December 31, 2022

Schedule 4

	General Administration	Protective Services	Public Works	Roads Streets, Walks and Lighting	Utilities	All Other	Total
REVENUE							
Taxation	636,294	176,916	211,816	334,694	-	(21,543)	1,338,177
Sales and user charges	1,886	30,502	-	-	997,811	38,834	1,069,033
Other	41,457	346,233	-	2,432	-	175,481	565,603
Government transfers	45,214	-	-	-	-	131,214	176,428
	724,851	553,651	211,816	337,126	997,811	323,986	3,149,241
EXPENSES							
Contracted and general services	315,167	391,912	90,495	86,976	384,751	82,046	1,351,347
Salaries, wages, and benefits	744,869	8,966	56,207	106,353	125,034	139,048	1,180,477
Materials, goods, and supplies	13,484	145,457	46,058	64,710	94,298	133,094	497,101
Utilities	18,272	5,515	11,001	77,974	25,640	4,312	142,714
Interest on long-term debt	6,926	-	-	-	63,529	-	70,455
Other	-	-	-	-	-	76,253	76,253
Insurance	31,133	1,801	8,055	1,113	10,229	1,824	54,155
	1,129,851	553,651	211,816	337,126	703,481	436,577	3,372,502
NET REVENUE BEFORE AMORTIZATION	(405,000)	-	-	-	294,330	(112,591)	(223,261)
Amortization	21,729	11,980	54,339	128,446	242,863	9,218	468,575
NET REVENUE (DEFICIT)	\$ (426,729)	\$ (11,980)	\$ (54,339)	\$ (128,446)	\$ 51,467	\$ (121,809)	\$ (691,836)

The accompanying notes are an integral part of these financial statements.

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1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town are the representations of management prepared in accordance with Canadian public sector accounting standards. Significant aspects of the accounting policies adopted by the Town are as follows:

(a) Reporting Entity

The financial statements reflect assets, liabilities, revenue and expenses and changes in fund balances and changes in financial position of the Town. This is comprised of the municipal operations plus all of the organizations that are owned or accountable to the Town Council for the administration of their financial affairs and resources.

The Town is a member of the West Inter Lake District Regional Water Services Commission and Highway 43 East Waste Commission. The Town has not proportionately consolidated these financial results of the organizations.

The schedule of taxes levied also includes requisitions for education, health, social and other external organizations that are not part of the municipal reporting entity.

The statements exclude trust assets that are administered for the benefit of external parties.

(b) Basis of Accounting

Revenues are accounted for in the period in which the transactions or events occurred that gave rise to the revenues.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Government transfers are recognized in the financial statements as revenue in the period that the events giving rise to the transfer occurred, providing the transfers are authorized, any eligibility criteria have been met by the municipality, and reasonable estimates of the amounts can be made.

Expenses are recognized in the period the goods and services are acquired and a liability is incurred or transfers are due.

(c) Use of Estimates

The preparation of financial statements in conformity with the accounting principles for local governments established by the Public Sector Accounting Board requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditures during the period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

(d) Valuation of Financial Assets and Liabilities

The Town's financial assets and liabilities are measured as follows:

Cash	Cost and amortized cost
Investments	Fair value and amortized cost
Receivables	Lower of cost or net recoverable value
Accounts payable and accrued liabilities	Cost
Long-term debt	Amortized cost

1. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(e) Cash and Cash Equivalents

Cash and cash equivalents include items that are readily convertible to known amounts of cash, are subject to an insignificant risk of change in value, and have a maturity of one year or less at acquisition.

(f) Investments

Investments in derivatives and equity instruments quoted in an active market are carried at fair value with transaction costs expensed upon initial recognition. Unrealized gains and losses from changes in the fair value are recognized in the statement of remeasurement gains and losses. When the investment is disposed of the accumulated gains or losses are reclassified to the statement of operations. Investments in interest bearing securities are recorded at amortized cost. Investment premiums and discounts are amortized on over the term of the respective investments. When there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss. Investment income is recorded as revenue in the period it is earned.

(g) Land Held for Resale

Land held for resale is recorded at the lower of cost or net realizable value. Cost includes costs for land acquisition and improvements required to prepare the land for servicing such as clearing, stripping, and levelling charges. Related development costs incurred to provide infrastructure such as water and wastewater services, roads, sidewalks, and street lighting are recorded as physical assets under their respective function.

(h) Asset Retirement Obligations

Asset retirement obligations are legal obligations associated with the retirement of tangible capital assets. Asset retirement activities include all activities relating to an asset retirement obligation including, but not limited to, decommissioning or dismantling, remediation of contamination, post-retirement activities such as monitoring, and constructing other tangible capital assets to perform post-retirement activities.

A liability for asset retirement obligation is recognized when there is a legal obligation to incur retirement costs, the past transaction or event giving rise to the liability as occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made.

When a liability for asset retirement obligation is recognized, asset retirement costs related to recognized tangible capital assets in productive use are capitalized by increasing the carrying value of the related asset and are amortized over the estimated useful life of the underlying tangible capital asset. Asset retirement costs related to unrecognized tangible capital assets and those not in productive use are expensed.

(i) Contaminated Sites

Contaminated sites are defined as the result of contamination being introduced in air, soil, water or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard. A liability for remediation on contaminated sites is recognized, net of any recoveries, when an environmental standard exists, contamination exceeds the environmental standard, the Town is directly responsible for or accepts responsibility for the liability, future economic benefits will be given up, and a reasonable estimate of the liability can be made.

1. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(j) Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over their estimated useful lives as follows:

Engineered structures	
Water systems	45 - 75 years
Wastewater systems	75 years
Roadways	10 - 20 years
Storm systems	75 years
Buildings	25 & 50 years
Machinery and equipment	5 - 33 years
Vehicles	10 years

Tangible capital assets received as contributions are recorded at fair value at the date of receipt and also are recorded as revenue.

Works of art for display are not recorded as tangible capital assets but are disclosed.

(k) Taxation Revenue

Property taxes are recognized as revenue in the year they are levied.

Construction and borrowing costs associated with local improvement projects are recovered through annual special assessments during the period of the related borrowing. These levies are collectable from property owners for work performed by the Town and are recognized as revenue in the year the tax is levied.

(i) Under-Levies and Over-Levies

Under-levies and over-levies arise from the difference between the actual levy made to cover each requisition and the actual amount requisitioned.

In situations where the actual levy is less than the requisition amount, the under-levy is accrued as a receivable and reflected as property taxes. If the actual levy exceeds the requisition, the over-levy is accrued as a liability and property tax revenue is reduced.

Requisition tax rates in the subsequent year are adjusted for any under-levies or over-levies of the prior year.

(m) New Accounting Standards not yet Adopted

Effective for fiscal years beginning on or after April 1, 2023, *PS 3400 Revenue* provides guidance on how to account for and report revenue, and specifically, it addresses revenue arising from exchange transactions and unilateral transactions.

TOWN OF ONOWAY
Notes to Financial Statements
For The Year Ended December 31, 2023

2. CASH AND CASH EQUIVALENTS

	<u>2023</u>	<u>2022</u>
Deposit account with financial institution	\$ 595,588	\$ 411,132
Cash on hand	177	600
	<u>\$ 595,765</u>	<u>\$ 411,732</u>

3. RECEIVABLES

	<u>2023</u>	<u>2022</u>
Trade and other	\$ 279,807	\$ 315,124
Taxes and grants in place of taxes	159,877	142,015
Utilities	99,157	91,323
Goods and Services Tax	16,812	35,387
	<u>555,653</u>	<u>583,849</u>
Less: Allowance for doubtful accounts	<u>(21,741)</u>	<u>(21,741)</u>
	<u>\$ 533,912</u>	<u>\$ 562,108</u>

All receivables other than taxes and grants in place of taxes are current. The age of taxes and grants in place of taxes receivables that are not impaired are as follows:

	<u>2023</u>	<u>2022</u>
Current	\$ 76,726	\$ (2,759)
1 year	9,932	63,950
2 years	3,287	10,892
3 years	-	-
Over 3 years	48,191	48,191
	<u>\$ 138,136</u>	<u>\$ 120,274</u>

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2023</u>	<u>2022</u>
Trade payables	\$ 272,593	\$ 425,928
Accrued interest on long-term debt	17,039	17,943
	<u>\$ 289,632</u>	<u>\$ 443,871</u>

TOWN OF ONOWAY
Notes to Financial Statements
For The Year Ended December 31, 2023

5. DEFERRED REVENUE

Deferred revenue consists of externally restricted unspent funds received which relate to costs of future periods.

	2022	Received	Used	2023
Municipal Sustainability Initiative	\$ -	\$ 143,026	\$ (11,285)	\$ 131,741
Other grants	83,822	15,000	(21,000)	77,822
Climate Resilience Capacity Building	-	60,000	(58,344)	1,656
Canada Community-Building Fund	-	64,417	(64,203)	214
	<u>\$ 83,822</u>	<u>\$ 282,443</u>	<u>\$ (154,832)</u>	<u>\$ 211,433</u>

6. LONG-TERM DEBT

	2023	2022
Government of Alberta debenture, repayable in bi-annual instalments of \$76,783 including interest at a fixed rate of 4.676%, due September 15, 2033. Debenture debt is issued on the credit and security of Town at large.	<u>\$ 1,215,503</u>	<u>\$ 1,308,943</u>

Principal and interest payments are as follows:

	Principal	Interest	Total
2024	\$ 97,860	\$ 55,706	\$ 153,566
2025	102,489	51,077	153,566
2026	107,337	46,228	153,565
2027	112,415	41,151	153,566
2028	117,733	35,833	153,566
Thereafter	667,669	90,159	757,828
	<u>\$ 1,205,503</u>	<u>\$ 320,154</u>	<u>\$ 1,525,657</u>

The Town's cash payments for interest in 2023 were \$60,126 (2022 - \$64,347).

TOWN OF ONOWAY
Notes to Financial Statements
For The Year Ended December 31, 2023

7. TANGIBLE CAPITAL ASSETS

	2023	2022
Engineered structures		
Wastewater systems	\$ 4,049,652	\$ 4,125,533
Water systems	3,761,980	3,923,192
Roadways	1,502,541	1,622,039
Storm systems	574,960	572,698
	9,889,133	10,243,462
Machinery, equipment, and furnishings	558,233	663,141
Buildings	255,325	285,343
Land	179,480	196,380
Vehicles	77,996	96,204
	\$ 10,960,167	\$ 11,484,530

	Cost Beginning of Year	Additions	Disposals	Write-downs	Cost End of Year
Engineered structures					
Water systems	\$ 7,054,050	\$ 43,470	\$ (156,064)	-	\$ 6,941,456
Wastewater systems	5,189,649	-	-	-	5,189,649
Roadways	4,083,363	-	-	-	4,083,363
Storm systems	671,119	11,285	-	-	682,404
	16,998,181	54,755	(156,064)	-	16,896,872
Land	196,380	-	(16,900)	-	179,480
Buildings	1,324,304	-	(5,845)	-	1,318,459
Machinery, equipment, and furnishings	1,634,610	18,940	(203,711)	-	1,449,839
Vehicles	391,683	-	(34,670)	-	357,013
	\$ 20,545,158	\$ 73,695	\$ (417,190)	-	\$ 20,201,663

	Accumulated Amortization Beginning of Year	Current Amortization	Disposals	Write-downs	Accumulated Amortization End of Year
Engineered structures					
Water systems	\$ 3,130,858	\$ 123,181	\$ (74,563)	-	\$ 3,179,476
Roadways	2,461,324	119,498	-	-	2,580,822
Wastewater systems	1,064,116	75,881	-	-	1,139,997
Storm systems	98,421	9,023	-	-	107,444
	6,754,719	327,583	(74,563)	-	7,007,739
Buildings	1,038,961	27,563	(3,390)	-	1,063,134
Machinery, equipment, and furnishings	971,469	113,610	(193,473)	-	891,606
Vehicles	295,479	18,208	(34,670)	-	279,017
	\$ 9,060,628	\$ 486,964	\$ (306,096)	-	\$ 9,241,496

TOWN OF ONOWAY
Notes to Financial Statements
For The Year Ended December 31, 2023

8. ACCUMULATED SURPLUS

	<u>2023</u>	<u>2022</u>
Unrestricted surplus (deficit)	139,011	(22,595)
Restricted surplus		
Operating reserves (Note 9)	245,888	245,888
Capital reserves (Note 9)	462,207	431,741
Equity in tangible capital assets (Schedule 1)	<u>9,744,664</u>	<u>10,175,587</u>
	<u>\$ 10,591,770</u>	<u>\$ 10,830,621</u>

9. RESERVES

	<u>2023</u>	<u>2022</u>
Operating Reserves		
General operating	<u>\$ 245,888</u>	<u>\$ 245,888</u>
	<u>\$ 245,888</u>	<u>\$ 245,888</u>
Capital Reserves		
General capital	<u>\$ 402,207</u>	<u>\$ 371,741</u>
Recreation venue / opportunity	<u>60,000</u>	<u>60,000</u>
	<u>\$ 462,207</u>	<u>\$ 431,741</u>

10. CREDIT FACILITIES

The Town has a revolving line of credit with an authorized amount of up to \$1,000,000 bearing interest at prime plus 1.00% per annum. At year end, \$NIL (2022 - \$NIL) was drawn upon.

The Town has a credit card with an authorized credit limit of \$30,000, of which \$NIL was drawn at year end.

TOWN OF ONOWAY
Notes to Financial Statements
For The Year Ended December 31, 2023

11. TRUST FUNDS

The Town administers the following trusts on behalf of third parties. As related trust assets are not owned by the Town, the trusts have been excluded from the financial statements. The following table provides a summary of the transactions within these trusts during the year:

	Opening	Receipts	Disbursements	Ending
Tax sale property funds	\$ 78,528	\$ 3,555	\$ -	\$ 82,083
Collaboration Program Grants	22,211	-	-	22,211
Seniors Housing	1,000	-	-	1,000
	<u>\$ 101,739</u>	<u>\$ 3,555</u>	<u>\$ -</u>	<u>\$ 105,294</u>

12. SALARIES AND BENEFITS DISCLOSURE

Disclosure of salaries and benefits for municipal officials, the chief administrative officers, and designated officers as required by Alberta Regulation 313/2000 is as follows:

	2023		2022	
	Salary	Benefits and Allowances	Total	Total
Town Council				
Kwasny (Mayor)	7,920	283	8,203	8,333
Coninx	11,594	478	12,072	12,439
Johnson	9,394	361	9,755	9,497
Murray	9,444	352	9,796	8,607
Winterford	4,145	160	4,305	9,127
Pocket	1,930	69	1,999	-
	<u>\$ 44,427</u>	<u>\$ 1,703</u>	<u>\$ 46,130</u>	<u>\$ 48,003</u>
Chief Administrative Officer				
Thompson	\$ 135,000	\$ 15,828	\$ 150,828	\$ 41,194
Wildman	-	-	-	267,744
Duhamel	-	-	-	82,500
Designated Officers	<u>\$ 13,198</u>	<u>\$ -</u>	<u>\$ 13,198</u>	<u>\$ 12,357</u>

Salary includes regular base pay, lump sum payments, gross honoraria and any other direct cash remuneration.

Benefits and allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees, and the employer's share of the costs of any additional taxable benefits.

13. CONTRACTUAL OBLIGATIONS

(a) Emergency Services

The Town has entered into an agreement for the provision of emergency first response, fire suppression, and emergency rescue services for the period January 1, 2021 - December 31, 2025. The basic annual fee for these services is approximately \$260,000 annually.

(b) Waste Collection

The Town has entered into an agreement for waste collection services for the period January 1, 2021 - December 31, 2025. Estimated annual charges for \$65,000 annually.

14. UTILITY FRANCHISE AGREEMENTS

Disclosure of utility franchise agreement annual revenues as required by Alberta Regulation 313/2000 is as follows:

	<u>2023</u>	<u>2022</u>
Fortis Alberta Inc.	\$ 93,624	\$ 92,513
Atco Gas	<u>36,146</u>	<u>41,536</u>
	<u>\$ 129,770</u>	<u>\$ 134,049</u>

15. FINANCIAL INSTRUMENTS RISK MANAGEMENT

The Town's financial instruments consist of cash and cash equivalents, receivables, accounts payable and accrued liabilities, and long-term debt. The Town is exposed to the following risks with respect to these financial instruments.

(a) Credit Risk

The Town is subject to credit risk with respect to taxes and grants in place of taxes receivable and trade and other receivables. Credit risk arises from the possibility that taxpayers and entities to which the Town provides services may experience financial difficulty and be unable to fulfill their obligations. The large number and diversity of taxpayers and customers minimizes the credit risk.

(b) Interest Rate Risk

Interest rate risk is the risk that the Town's earnings will be affected by the fluctuation and degree of volatility in interest rates. Interest rate risk on the Town's long-debt is managed through fixed rate debt.

(c) Liquidity Risk

Liquidity risk is the risk that the Town will encounter difficulty in meeting obligations associated with its financial liabilities. The Town maintains cash balances to ensure that funds are available to meet current and forecasted financial requirements. Management continues to monitor the Town's liquidity position on a regular basis.

TOWN OF ONOWAY
Notes to Financial Statements
For The Year Ended December 31, 2023

16. BUDGET

The 2023 budget data presented in these financial statements is based on the operating and capital budgets approved by Council on April 24, 2023. The chart below reconciles the approved financial plan to the figures reported in these financial statements.

	<u>2023</u> <u>(Budget)</u>	<u>2023</u> <u>(Actual)</u>
Annual surplus (deficit)	311,658	(238,851)
Add back:		
Amortization expense	69,674	486,964
Net transfers from (to) reserves	(12,886)	(30,466)
Deduct:		
Loss on disposal of tangible capital assets	-	111,094
Principal debt repayments	(91,329)	(93,439)
Purchase of tangible capital assets	(207,443)	(73,695)
	<u>\$ 69,674</u>	<u>\$ 161,607</u>

17. DEBT LIMITS

Section 276(2) of the *Municipal Government Act* requires that debt and debt limits, as defined by Alberta Regulation 255/00, for the Town be disclosed as follows:

	<u>2023</u>	<u>2022</u>
Total debt limit	\$ 5,348,915	\$ 4,723,862
Total debt	(1,215,503)	(1,308,943)
Amount of debt limit unused	<u>\$ 4,133,412</u>	<u>\$ 3,414,919</u>
Service on debt limit	\$ 891,486	\$ 787,310
Service on debt	(153,566)	(152,565)
Amount of debt servicing limit unused	<u>\$ 737,920</u>	<u>\$ 634,745</u>

18. APPROVAL OF FINANCIAL STATEMENTS

These financial statements were approved by Council and administration.



Town of Onoway Request for Information

Meeting:	Council Meeting
Meeting Date:	April 11, 2024
Presented By:	Jennifer Thompson, Chief Administrative Officer
Title:	Town of Onoway Rebrand

BACKGROUND / PROPOSAL

At the Council meeting of January 11, 2024 Council approved interim operating budget projects. Administration worked with a company to present options for Council on the Brand Redevelopment.

5.	FINANCIAL REPORTS Motion #003/24	MOVED by Deputy Mayor Lisa Johnson that Council approve the 2024 Interim Operating Budget Projects as presented: <ul style="list-style-type: none">- Information Technology Services Transition - \$36,205.00- Town of Onoway Brand Redevelopment - \$3,495.00
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DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES

Administration has a few options being presented to Council to gauge whether or not Council's vision is in alignment with the options being presented. Administration is requesting Council have a discussion about what they appreciate regarding the presented options, other ideas and options for what Council would like to see as a refreshed brand for the Town of Onoway. This will allow administration to work with the contractor regarding a new logo for the Town of Onoway.

While the logo is a part of the rebranding, there are also tag lines that may be developed. These are usually three to four words that communicate what the Town of Onoway represents. The Town of Onoway is "Hub of the Highways".

From an administrative perspective the colors chosen represent sky, lakes and rural greenery - nature. Administration asked the contractor to choose colors that were not the same as municipalities in the region however maintain the colour scheme. Staff have been using a green/blue gradient with cohesive email signatures and wanted to continue with that theme. Administration is providing samples of logos of municipalities in the area. Administration did focus on sustainable growth and rural living in an inviting urban setting in discussions.

The image that has been created for the Town of Onoway is "small town country lifestyle with easy urban access" and this is used on social media, taken and adapted from previous written material regarding the Town of Onoway.

Questions of Council:
What is the vision for Onoway?

What does the Hub of the Highways represent? Would the average person looking to invest in or make Onoway their home understand what that represents?
What do you want to convey to anyone reading three words about Onoway?

As noted, Administration would encourage two open houses where residents/businesses may provide feedback on the options being presented, once Council has given feedback.

The budget for rebrand development is limited and Administration has been working to present ideas to Council to save costs.

STRATEGIC ALIGNMENT

Economic Development

COSTS / SOURCE OF FUNDING

Budgeted Funds \$3,495

RECOMMENDED ACTION

Direction as provided from deliberations.

ATTACHMENTS:

Draft logos for Town of Onoway

Logos of some municipalities in the Region for reference

OPTION 1



OPTION 2



OPTION 3



OPTION 4



OPTION A



OPTION B



OPTION C



OPTION D







Town of Onoway Request for Decision

Meeting:	Council Meeting
Meeting Date:	April 11, 2024
Presented By:	Gino Damo, Director of Corporate and Community Services
Title:	2024 Blue Cross Built Together Grant Program

BACKGROUND / PROPOSAL

Description

The Blue Cross Built Together Grant Program helps Albertans build spaces for active living in their community such as playgrounds, multi-use courts, rinks to outdoor gyms, parks and walking trails.

Each year, 5 grants worth \$50,000 in 1 of each of the following areas: Edmonton, Calgary, a secondary city, rural community and an Indigenous community with a focus on ensuring grants are equitably distributed on a regional basis over the life of the program.

Eligible Entity

Any Alberta-based and operated community group or organization that is supporting publicly accessible community amenities that promote active living. This can include community leagues, school councils, **municipalities** and other non-profit organizations.

Funding

The Blue Cross Built Together Grant Program will provide successful applicants **\$50,000**.

- Total Eligible Project Costs should be a **minimum of \$50,000** (after eligibility assessment by the program) in order to increase the chance of the grant being awarded.
- There is no requirement for recipient to match grant funding however will have to cover the difference between the project cost and the grant amount of \$50,000.

Eligible Projects

- Eligible projects include but are not limited to:
 - outdoor gyms,
 - cycling paths,
 - construction or replacement of playgrounds,
 - skate parks, and
 - outdoor rinks,
 - etc.

- Projects must be publicly accessible and free of a membership charge.

Other Important Information

- Minimum of 3 reference letters to a maximum of 5 reference letters are required to be submitted with applications.
 - Letters from members of the community who will be directly impacted by the project are the most impactful. It is recommended that your letters be all or mostly from community members.
 - Letters from government officials such as MLAs, Councilors and MPs are generally form letters that don't hold a lot of impact and **are not recommended** to be submitted with your application.
- Application form will be available **May 14, 2024**.
- Priority will be given to projects that reflect the Built Together mandate of promoting active living and wellness at a grassroots community level, with an emphasis on children.
- Factors taken into consideration when choosing projects to fund are:
 - Need in the community – are there similar projects nearby or other projects that serve the same demographic well?
 - Accessibility – are there any barriers to the community to use the project (are there fees, equipment costs or is the project accessible to all community members?)
 - Funds raised – how close to being fully funded is the project?
 - Overall cost of the project – what impact do our funds have towards the total cost? How much of the project does our grant fund?
 - Distributing projects across Alberta – have we funded projects in the community previously? Are we funding projects equitably across the province? (Spruce Grove-2021 Secondary City, Parkland County-2018 Special Merit & Town of Barrhead-2022 Rural Community)

Important Dates

- May 14, 2024 – Application period opens.
- September 17, 2024 - Application deadline.

DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES

Administration is proposing to apply for the installation of a brand-new playground in Bretzlaff Park located at 4601 44 Street. Estimated costs at this time is unknown.

Additionally, the reserve fund for recreation from Academy of \$60,000 can be applied to the proposed project which would positively impact the development of Bretzlaff Park.

STRATEGIC ALIGNMENT

Service Excellence

COSTS / SOURCE OF FUNDING

None, at this time as project will only proceed if grant is approved.

RECOMMENDED ACTION

- 1) THAT Council authorize Administration to submit an application for the Blue Cross Built Together Grant Program.

ATTACHMENTS

- N/A.



Town of Onoway Request for Decision

Meeting:	Council Meeting
Meeting Date:	March 28, 2024
Presented By:	Gino Damo, Director of Corporate and Community Services
Title:	Council Media Relations Workshop Proposal

BACKGROUND / PROPOSAL

From traditional media such as television and radio to social media apps such as Facebook, the media landscape has expanded rapidly in recent times. This rapid expansion has impacted the way Council members interact not only with their electors but with the general public as a whole regardless of jurisdiction. Due to this interactivity, Administration is recommending that all of Council participate in a Council Media Relations Workshop.

DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES

Administration has reached out to Catalyst Communications to facilitate a Council Media Relations Workshop. The Media Relations Workshop will go into a few areas of knowledge-building and discussion, before jumping into an on-camera exercise that will allow for real-time evaluations of media interview skills. Additionally, the following topics will be covered within the workshop:

- The current state of local media.
- Navigating the media landscape.
- Media interview skills and tricks.
- Media interview planning.
- Live exercise and group discussion.

The above topics will be explored through a combined lens of industry best practice and lived experience specific to local government. The workshop content will be customized to the Town's needs.

The in-person workshop will occur in approximately 3-4 hours (half-day) and in-person.

Also, Administration would like to note that Catalyst Communications has facilitated the Elected Officials Education Program (EOEP) Council's Role in Public Engagement. The difference between the Council's Role in Public Engagement course and the proposed Council Media Relations workshop is that the Media Relations workshop content is customized to the Town Council whereas the Council's Role in Public Engagement course is a high-level delivery course.

STRATEGIC ALIGNMENT

Good Governance

COSTS / SOURCE OF FUNDING

Proposed one-time cost of Council Media Relations Workshop is \$3,520 (includes all workshop expenses, including printed materials and travel) and is an unbudgeted 2024 operating expense.

RECOMMENDED ACTION

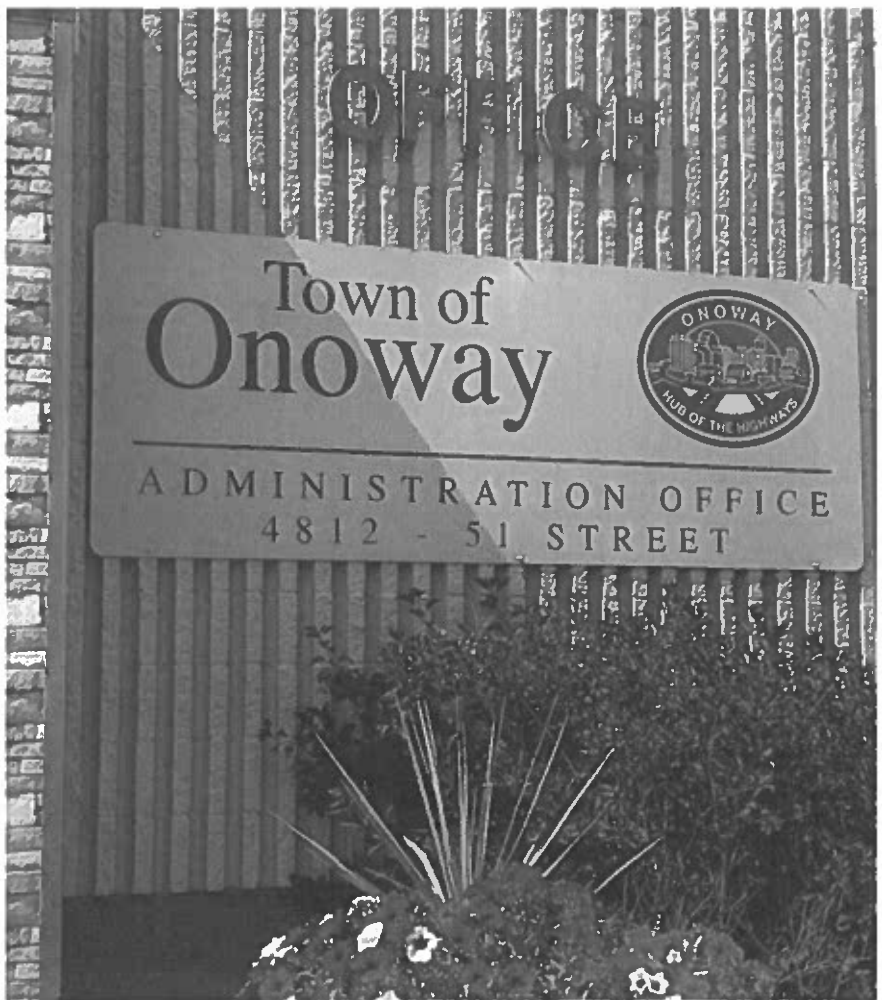
- That Council approve the Council Media Relations Workshop Proposal.
- (Or some other direction as given by Council at meeting time).

ATTACHMENTS

- Catalyst Communications proposal for Media Relations Training.

PROPOSAL FOR MEDIA RELATIONS TRAINING

MARCH 21, 2024



PREPARED BY



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1 Corporate Profile

Catalyst Communications works with local government organizations in building their communications capacity in a variety of areas, including through professional development, providing communications support, and working on communications design and outputs. Our efforts help organizations achieve **success, stability, and sustainability** through efficient and innovative approaches to local government communications. We work in specialized areas of communications training and workshop facilitation, crisis communications, reputation management, public engagement, media relations, communications planning, and corporate communications. Our unique focus on local government means we are able to inject our approaches with both industry best practice and lived experience, while helping organizations build their own internal capacity. Our processes are collaborative and highly engaging, with a focus on short- and long-term outcomes.

We work hard to bring valuable perspectives to each project and agreement we undertake, informed by practical experience and a deep knowledge of local government. Our approaches and recommendations are realistic, actionable, and innovative, while accounting for your local capacity. We recognize the work you do is valuable to those you serve, and we therefore seek to build upon the good work you've already undertaken. We are the experts of process; you are the experts of you. That is not lost on us and, as a result, we value you as a partner in our work together.

Mission

Catalyst Communications is an expert in local government communications, helping organizations grow their internal capacity, while setting them up for success by exceeding expectations in specialized areas of communications, driving short-term excellence and long-term sustainability.

Values

Integrity: We dedicate ourselves to each project and client in full, with an open mind, respectful practices, honesty, and transparency in all that we do.

Value: We strive to always provide value beyond the core scope of deliverables, sharing knowledge and providing support where we can, while building a relationship with clients that extends beyond the constraints of any one project.

Innovation: We push the boundaries to inject new ideas into our thinking and our processes, constantly adapting and evolving, while seeking the best solutions to all challenges that arise.

Diversity: We believe in diversity of opinion, identity, experience, and thought, recognizing that good ideas are not exclusive to any one group. We actively strive for inclusive behaviours across our company, through our work, and with our clients.

2 Workshop Overview

Catalyst Communications was recently contacted by the Town of Onoway regarding Media Relations Training for Town Council and members of the Senior Leadership Team. This overview represents an outline of the session's scope, contents, duration, format, and timing, as requested by the Town, based on our best knowledge of what is required by the organization at this time.

This **half-day workshop** will dive into a few areas of knowledge-building and discussion, before jumping into an on-camera exercise that will allow for real-time evaluations of media interview skills, recognizing that this workshop is to take place in an open and welcoming environment free of judgement. We propose the following agenda:

- **The Current State of Local Media**
- **Navigating the Media Landscape**
- **Media Interview Skills and Tricks**
- **Media Interview Planning**
- **Live Exercise and Group Discussion**

These topics are explored through a combined lens of industry best practice and lived experience specific to local government. We do our best to be flexible in how we develop workshop content for each organization with which we work, recognizing the needs of the Town may differ from those expressed elsewhere. We work hard to deliver content in a manner that encourages active participation from those in attendance – Council and Administration alike – and we intentionally leave room for open discussion and engagement throughout the workshop.

Topics can be amended to meet the needs of this specific session, including:

- Incorporating local policies and bylaws of relevance
- Exploring past stories of impact to the Town, if desired
- Tailoring the live exercise to circumstances that could impact the Town, specifically

Participants will be provided with a Media Interview Planner in print and digital format, so that it can be used as needed moving forward.

To ensure that workshop participants get the most out of the session, **we do recommend an in-person workshop**, which would span **approximately four hours**. This allows for lively discussion, and for the live exercise to be more effective. If, however, schedules do not align and in-person training is not possible, we can accommodate a virtual session via Zoom.

2.1 Workshop Facilitator

Benjamin Proulx, APR, has established himself as a leader in local government communications. His career began with more than a decade spent as a reporter, editor, and regional editor in chief for Alberta community newspapers and as a director in radio. Following that work, Benjamin shifted his focus to the field of communications, specific to local government, through which he has developed notable skills in areas including crisis communications and crisis management, public engagement, media relations, public relations, and corporate communications.



Benjamin is a results-driven specialist with a focus on helping organizations build their internal capacity, with projects ranging from workshops with Senior Leadership Teams and Council, to the design and execution of public relations, to overseeing and managing crisis communications efforts and reputation management, and more

From an academic standpoint, Benjamin has been at the forefront of identifying innovations for municipalities to strengthen their communications efforts in the face of rapidly evolving public expectations, including the development of the “Engagement with Intent” framework, which has been adopted by many municipalities as they update their public engagement processes and policies.

Benjamin’s speaking profile is attached to this proposal, as well, providing more insight into the areas of discussion often brought forward through municipal conferences and events. Additionally, Benjamin teaches a course titled, ‘Council’s Role in Public Engagement’ through the *Elected Officials Education Program* (University of Alberta Augustana).

His vast experience is bolstered by a deep knowledge of local government, good governance, and effective organizational strategy, having facilitated processes for municipalities by request that are separate from those with a direct communications focus, such as strategic planning, ICF facilitation, Council Code of Conduct reviews and investigations, and as a team member on organizational reviews, After Action Reviews, and more.

Benjamin is Accredited in Public Relations (APR) through the Canadian Society of Public Relations (CPRS).

3 Fee Structure

This budget has been developed based on what has been proposed in this document. All costing is provided in Canadian Dollars (CAD), excluding GST. Project expenses, including travel and printing costs, have been included in the proposed fee.

DELIVERABLE	COST
Media Relations Training	3,250

4 Disclosures

We confirm that we have the capabilities, capacity, expertise, and experience required to undertake this commitment with the Town of Onoway.

4.1 Insurance

Catalyst Communications maintains insurance at or above industry standards in areas including General Commercial Liabilities, and Errors and Omissions. Proof of insurance can be provided upon request.

4.2 Conflict of Interest

There is no real or potential conflict of interest in engaging in this process with the Town, or its municipal partners, whether financial or relationship-based, or in any other manner that may conflict with required impartiality and neutrality.

4.3 Code of Conduct

As an accredited member of the Canadian Public Relations Society (CPRS), Catalyst Communications president Benjamin Proulx adheres to a defined Code of Professional Standards.

4.4 Land Acknowledgement

Catalyst Communications' head office is located on the traditional territories of the Indigenous peoples of the Treaty 6 region. We respect the histories, languages, and cultures of First Nations, Metis, Inuit, and all First Nations Peoples of Canada, whose presence and cultures continue to enrich our community today.

4.5 Commitment to Inclusion

Catalyst Communications is committed to the principles of Equity, Diversity, and Inclusion (EDI), including creating an inclusive space for all our internal team members, and extending this culture of inclusion into our work and to each client with which we work. We embrace differences, and diversity of identity, experience, and thought, and we actively strive for inclusive behaviours across all aspects of our operations.

4.6 Contact Information

Benjamin Proulx
President, Catalyst Communications
780-909-2594
ben@catalystcommunications.ca

5 Summary

This proposal has been developed in alignment with what we understand to be the Town of Onoway's needs in completing Media Relations Training for the Senior Leadership Team and Council. We would be thrilled to work with you on this important professional development effort, supporting the Town in building internal capacity, while providing value beyond the scope of this one project, where possible.

Thank you for your consideration. It would be an honour to work together.

Thank you for considering Catalyst Communications



The content of this proposal is confidential and contains proprietary information. It is intended for the recipient and named parties within the proposal only. It is strictly forbidden to disclose the contents of this proposal to any external third party, including the proposal being included in a public agenda, without the written consent of Catalyst Communications president Benjamin Proulx.

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Town of Onoway Request for Information

Meeting:	Council Meeting
Meeting Date:	April 11, 2024
Presented By:	Jennifer Thompson, Chief Administrative Officer
Title:	Greater Parkland Chamber of Commerce Membership

BACKGROUND / PROPOSAL

For 2024 the Town of Onoway advertised in the Greater Parkland Region Connect magazine to

DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES

At the State of the Region Address on March 15th, 2024 Mayor Kwasny and Jennifer Thompson, CAO had the opportunity to connect with Carol Tissington of the Greater Parkland Regional Chamber. Ms. Tissington was to meet with the Economic Development & Tourism Committee on April 3, 2024, however that meeting was cancelled. Administration met with Ms. Tissington to discuss opportunities in becoming a member of the Greater Parkland Regional Chamber. She also provided each member of Council with the GPRC Connect magazine to showcase the membership in their organization.

The cost of a Greater Parkland Regional Chamber membership is \$295.00. This membership will allow for networking and connections to be made in regard to Economic Development. The advantage of the membership, is that it can be used toward any of the member benefits to assist in promoting Onoway.

One way that promotion could occur is using these benefits toward advertising community events.

Administration recommends becoming a member of the Greater Parkland Regional Chamber and participate in networking events and seek opportunities within the region for sustainable growth for the Town of Onoway. In order to sustainably grow our communities, cooperation and collaboration is of regional benefit with the Greater Parkland Regional Chamber.

STRATEGIC ALIGNMENT

Economic Development

COSTS / SOURCE OF FUNDING

Budgeted Funds \$295

RECOMMENDED ACTION

THAT the Town of Onoway purchase an annual membership with the Greater Parkland Regional Chamber

ATTACHMENTS:

2024 Membership Application

Greater Parkland Regional Chamber Member Benefits

2024 MEMBERSHIP APPLICATION

Company Name: _____

Primary Contact: _____ Title: _____

Email: _____ Phone: _____

Name: _____ Email: _____

Physical Address: _____

Phone Number: _____ Email: _____

Would you like to receive e-Blasts from the GPRC? Yes _____ No _____

The GPRC sends e-Blasts about Chamber events, membership discounts that you and your employees can take advantage of community events and news from our membership.

Would you like to add other employees to our e-Blast mailing list? Yes _____ No _____

Name: _____ Email: _____

Name: _____ Email: _____

Membership gives you a free listing on the Chamber App.

Do you agree to be listed on the App including your business details? Yes _____ No _____

All memberships renewed for the following year will be invoiced at the annual rate established for that year.

Membership Category	Annual Cost	GST	Total
Basic	\$295.00	\$14.75	\$309.75
Enhanced	\$575.00	\$28.75	\$603.75
Not-for-Profit	\$250.00	\$12.50	\$262.50

Membership fees can be paid on a monthly, quarterly or an annual basis.

Payment Information:

Name on card: _____ Phone Number: _____

Credit Card #: _____ Expiry Date: _____ CVV: _____

Cardholder Signature: _____

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GREATER
PARKLAND
REGIONAL
CHAMBER

MEMBER BENEFITS 2024

Website Directory (Free)

- Company Listing on Website comes with your membership.
- Jan 2023 members were receiving, on average, 30 views, of their listing.

Website Banner (\$50 Month)

- The GPRC website receives over 10,000 views a month.
- Your banner will scroll across the home page or a page you select.

Digital Sign (\$50 week)

- The sign is located on Highway 779 at Rotary Park in Stony Plain.
- According to provincial highway statistics over 15,000 vehicles pass the sign daily and see its messages.
- There are specific requirements for the ads so please contact us for the details.

Job Posting (\$75)

- We have a dedicated section on our website for job postings.
- Post and edit until the job is filled.

Social Media (4 posts \$125)

- GPRC has very active Facebook and LinkedIn Accounts.
- Spread over a week you will get four posts on each one.

E Blast (\$125)

- A dedicated email sent to 1383 individuals who have asked to be on our mailing list.
- Get your message directly on the desks of members and others.

Newsletter (\$75) Business Card Size

- The newsletter is sent out monthly to 1383 unique email addresses.
- Insert a business ad in the newsletter to reach a wide range of potential customers.

Digital Kiosk (Free/\$125 Annual)

- The digital kiosk is being installed in the Visitor Information Centre in April of 2024.
- Every member will get a free listing on the kiosk.
- To be moved to the opening page of the kiosk every time a visitor opens it, check with us for further details.
- FULL DISCLOSURE – The kiosk will see the vast majority of its traffic in the summer months.

App (Free/\$125 Annual)

- In 2024 GPRC will be launching our app!
- Every member will get a free listing on the app.
- To be moved to the opening page of the app every time a visitor opens it, check with us for further details.

Chamber on Tap (\$25) Member / (\$35) Non Member

- Our monthly networking event.
- On average 40 people attend.
- Chance to meet new potential customers.

Chamber on Tap Guest Interviewee (\$200)

- Be interviewed as our "STAR" at the Chamber event.

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ALBERTA

MUNICIPAL AFFAIRS

*Office of the Minister
MLA, Calgary-Hays*

AR113531

March 18, 2024

Dear Chief Elected Officials:

Municipal Affairs has been working with the Assessment Model Review (AMR) Steering Committee comprised of industry, assessors, and municipal partners, such as Alberta Municipalities and the Rural Municipalities of Alberta.

The committee was tasked with designing an engagement approach to update the regulated property assessment system. I support the approach and I am pleased to share that engagement will begin this year. We have a shared vision to ensure the AMR is deliberate, evidence-based, and stakeholder-driven.

The AMR will be a multi-year process to review the policies, procedures, and rates that form the regulated property assessment framework. We will engage with municipal associations, industry representatives, and professional assessors throughout the duration of the AMR.

The review of the foundational policies – principles, assessment year modifiers, and the policy document that determines how assessable costs are reported for major projects, the Construction Cost Reporting Guide – will occur in 2024. Any resulting policy and regulatory changes would not be implemented any sooner than 2025.

Reviews of the assessment models for individual property types will then occur from 2025 through 2027 in two stages. These reviews will be followed by broad and direct engagement with municipalities and industry to consider the impacts of the new assessment models on revenue. Discussions of potential impacts will also include stakeholder-centered implementation strategies. To be clear, your municipality will be directly engaged on the overall results of the AMR and the potential impacts. The final decision by government on any changes to assessment models will be sought in 2028. Attached is a visual representation of the upcoming AMR engagement, and a frequently asked question document for your use.

Thank you for working in partnership with the province on this crucial task. Please continue to share your perspectives with both my department and your municipal association. I look forward to working with you and your municipal associations on this important initiative.

Sincerely,

Ric McIver
Minister

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...12

cc: Chief Administrative Officers
Tyler Gandam, President, Alberta Municipalities
Paul McLauchlin, President, Rural Municipalities of Alberta

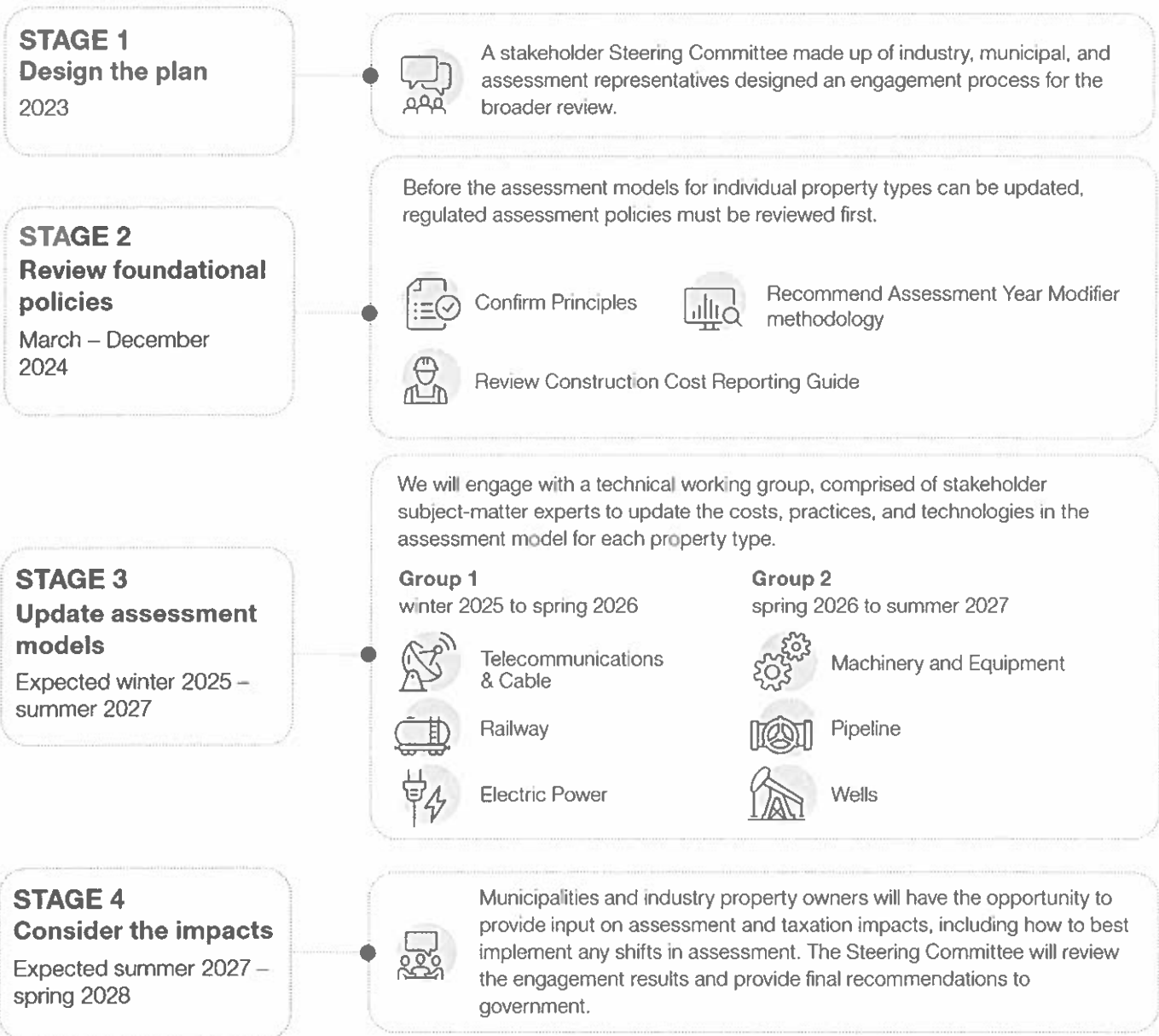
Attachments

- Infographic
- Assessment Model Review: Frequently Asked Questions

Regulated property assessment model review (AMR)

The Assessment Model Review process will update Alberta's regulated property assessment system resulting in fairer valuation of regulated property.

Stakeholder Engagement



Key municipal, industry, and assessment stakeholders will be engaged during each stage of the AMR process. For any questions, please contact the AMR Team at ma.amr@gov.ab.ca.



Frequently Asked Questions Assessment Model Review

What are the properties that will be reviewed during the Assessment Model Review (AMR)?

Regulated properties, which include electric power systems, telecommunication and cable systems, pipelines, wells, and railway will be reviewed during the AMR process.

When will the results of the AMR be implemented?

Any government decisions on any changes to assessment models would be sought in spring or summer 2028, with implementation to follow.

The last model review was paused; how will this one be different?

In general, the previous attempts to review assessment models relied too heavily on a technical approach without a clear plan to broadly engage stakeholders in all phases of the process.

This one will be different, as this engagement approach seeks to mitigate potential controversy to the extent possible through a clear transparent stakeholder-driven process. Assessment discussions will be principle- and evidence-based, and will be separate from discussion of potential tax impacts and mitigation strategies for any resulting assessment changes.

The stakeholder steering committee that designed the engagement plan for this review will also work throughout the process to ensure the input of the represented stakeholders is considered, and will work according to jointly draft guiding principles to resolve challenges.

How are stakeholders able to participate?

Stakeholders are encouraged to provide feedback during each specific stage of the AMR process, either through their steering committee representative (list provided below) or by sending their comments to the AMR Team at ma.amr@gov.ab.ca.

How will we know the status/updates of the AMR process?

Status updates will be communicated to steering committee representatives (list provided below) and posted to the AMR website at <https://www.alberta.ca/regulated-property-assessment-model-engagement>.

Which groups are impacted by the AMR process?

Municipalities and regulated property owners may be impacted by changes in assessment values at the conclusion of the AMR process.

What are the timelines for the AMR process?

The review of AMR Principles, Assessment Year Modifiers, and the Construction Cost Reporting Guide will occur in 2024. Government will consider any resulting policy and regulatory changes in early 2025.

Reviews of the assessment models for individual regulated property types will then occur in two stages, from 2025-27.

Following this, we will begin broader engagement to comprehensively consider and understand the potential assessment and tax impacts of the new models. We will work with stakeholders to evaluate any mitigation or implementation strategies required.

Final government decisions on any changes to assessment models would be sought in 2028.

For further details please visit <https://www.alberta.ca/regulated-property-assessment-model-engagement>.

Have tax implications been considered for the AMR process?

Following preparation of new assessment models, broad engagement will be initiated with municipalities and industry groups. Stakeholders will have the opportunity to provide input during this stage of the process.

Final government decisions on any changes to assessment models would be sought after this input is received and considered.

Who is the main government contact for the AMR process?

To contact Municipal Affairs during the AMR process, please contact the AMR Team toll-free by first dialing 310-0000, then 780-422-1377, or at ma.amr@gov.ab.ca.

Which stakeholder groups are represented on the steering committee?

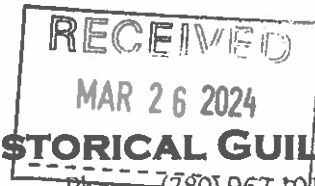
The steering committee is comprised of representatives from the following organizations:

- Alberta Assessors' Association
- Alberta Federation of Rural Electrification Associations
- Alberta Municipalities
- Alberta Rural Municipal Administrators' Association
- Bell MTS
- Canadian Association of Petroleum Producers
- Canadian National Railway Company
- Canadian Pacific Railway Company
- Canadian Property Tax Association
- Canadian Renewable Energy Association
- Capital Power
- Chemistry Industry Association of Canada
- Explorers and Producers Association of Canada
- Federation of Gas Co-ops
- FORTIS Alberta
- Independent Power Producers Society of Alberta
- Local Government Administration Association of Alberta
- Northeast Capital Industry Association
- Pipeline Property Tax Group
- Rogers Communications
- Rural Municipalities of Alberta
- TELUS



ONOWAY AND DISTRICT HISTORICAL GUILD

4708 Lac Ste. Anne Trail North
Box 1368
Onoway AB T0E 1V0
info1@onowaymuseum.ca



Phone: (780) 967-1015
Fax: (780) 967-3733



The Onoway and District Historical Guild is holding a dinner and Silent Auction on May 10th, 2024. The silent auction is one of our main fundraisers that help support the Onoway Museum. Held in the old Beaupre School that was built in 1921, we run various programs with the schools, senior groups, churches and visitors throughout our community to showcase Onoway's history. Our volunteers take the time to provide knowledge, resources and information about the history of schools, clubs, and businesses from our town and surrounding areas.

If you are able to help we ask for a donation toward our silent auction. Your business will be showcased and we are a registered organization that can issue a tax receipt. Thank you for your consideration and all support toward our organization.

Charity Number 860088906 RR001

Please contact
Emily Fyfe
780-967-1015
admin@onowaymuseum.ca