
1. **WELCOME AND CALL TO ORDER**

2. **LAND ACKNOWLEDGEMENT**

- 2.1 Treaty Six Land Acknowledgement - Blackfalds Town Council acknowledges that we are on Treaty Six Territory, a traditional meeting ground, gathering place, and travelling route to the Cree, Saulteaux (So-toe), Blackfoot, Métis, Dene (De-nay) and Nakota Sioux (Sue). We acknowledge all the many First Nations, Métis, and Inuit whose footsteps have marked these lands for centuries.

3. **ADOPTION OF AGENDAS**

3.1 Regular Agenda for April 23, 2024

3.2 Consent Agenda for April 23, 2024

a) **Declaration of No Interest** (*conflict of duty and interest, pecuniary or other*)

b) **Adoption of Minutes**

- Special Council Meeting Minutes - April 9, 2024
- Regular Council Meeting Minutes - April 9, 2024
- Standing Committee of Council Minutes - April 15, 2024

c) **Council Reports**

- Mayor Hoover
- Deputy Mayor Sands
- Councillor Appel
- Councillor Svab
- Councillor Dennis

d) **Administrative Reports**

- Report for Council, CAO Report - April 2024

e) **Boards, Committee and Commission Minutes and/or Reports**

- Family & Community Support Services Board Meeting Minutes - February 8, 2024
- Family & Community Support Services Board Meeting Minutes - March 14, 2024
- Recreation, Parks and Culture Board Meeting Minutes - March 6, 2024

f) **Information**

- Lacombe Foundation Audited Financial Statement - 2023
- Parkland Regional Library System Annual Report Infographic 2023
- City of Lacombe Council Highlights - April 8, 2024
- Lacombe County Council Highlights - April 11, 2024
- Parkland Regional Library System - Parkland's 65th Anniversary Celebration - May 10, 2024

g) **Correspondence**

- Letter from Alberta Disability Workers Association - April 8, 2024 - Re: Alberta Disability Services Professional Appreciation Week May 20-26, 2024

4. **DELEGATION**

4.1 Franchise Presentation - Fortis Alberta, *Chris Burt*

4.2 2023 Audited Financial Statements - BDO, *Mitchell Kennedy and Tetiana Nabutovskyi*

5. **PUBLIC HEARING**

None

6. **BUSINESS**

6.1 Request for Decision, 2023 Audited Financial Statements

6.2 Request for Decision, Bylaw 1295.24 - Access to Information Bylaw (*Second & Third Reading*)

6.3 Request for Decision, Bylaw 1296.24 - Records & Information Management Bylaw (*Second & Third Reading*)

6.4 Request for Decision, Bylaw 1305.24 - 2024 Property Tax Rate Bylaw (*Second & Third Reading*)

6.5 Request for Decision, Council Policy CP 183.24 - Electronic and Digital Signatures

6.6 Request for Decision, Council Policy CP 184.24 - Signing Authority

6.7 Request for Decision, Quarterly Financial Reports for the Period Ending March 31, 2024

6.8 Request for Decision, Community Initiatives Grant – Seehaderah Association

6.9 Request for Decision, Blackfalds Bulldogs Funding Request – BCHL All-Star Weekend Bid

6.10 Request for Decision, Boys and Girls Club of Wolf Creek Funding Request

6.11 Request for Decision, Proclamation - Alberta Rural Health Week May 27-31, 2024

7. **NOTICES OF MOTION**

7.1 Mayor Hoover - McKay Ranch Area Structure Plan

8. **CONFIDENTIAL**

None

9. **ADJOURNMENT**

Future Meetings/Events:

- Regular Council Meeting – May 14, 2024
- Regular Council Meeting – May 28, 2024

MINUTES

A Special Council Meeting for the Town of Blackfalds was held on April 9, 2024, at 5018 Waghorn Street in Council Chambers, commencing at 6:00 p.m.

MEMBERS PRESENT

Mayor Jamie Hoover
Deputy Mayor Jim Sands
Councillor Edna Coulter
Councillor Marina Appel
Councillor Laura Svab
Councillor Brenda Dennis

ATTENDING

Kim Isaak, Chief Administrative Officer
Danielle Nealon, Executive & Legislative Coordinator

REGRETS

None

MEDIA

None

OTHERS PRESENT

Tracey Lorensen, Civic Excellence (*virtual*)

WELCOME AND CALL TO ORDER

Mayor Hoover welcomed everyone to the Special Council Meeting of April 9, 2024, and called the meeting to order at 6:00 p.m.

TREATY SIX LAND ACKNOWLEDGEMENT

A Land Acknowledgement was read to recognize that the Town of Blackfalds is on Treaty Six Territory.

ADOPTION OF AGENDA

100/24 Deputy Mayor Sands moved That Council adopt the Special Agenda for April 9, 2024, as presented.

CARRIED UNANIMOUSLY

CONFIDENTIAL

- **Chief Administrative Officer Performance Evaluation - FOIP Act 19 (1) - Confidential Evaluations**

101/24 Councillor Svab moved That Council move to a closed session commencing at 6:01 p.m. in accordance with Section 197(2) of the *Municipal Government Act* to discuss matters exempt from disclosure under Section 19 of the *Freedom of Information and Protection of Privacy Act*.

CARRIED UNANIMOUSLY

Closed Session Attendance: Mayor Jamie Hoover, Deputy Mayor Jim Sands, Councillor Edna Coulter, Councillor Marina Appel, Councillor Laura Svab, Councillor Brenda Dennis, CAO Kim Isaak and Tracey Lorensen, Civic Excellence (*virtual*).

102/24 Councillor Coulter moved That Council move to come out of the closed session at 6:50 p.m.

CARRIED UNANIMOUSLY

MINUTES

SPECIAL COUNCIL MEETING RETURNED TO ORDER

Mayor Hoover called the Special Council Meeting back to order at 6:50 p.m.

Special Council Meeting Attendance: *Mayor Jamie Hoover, Deputy Mayor Jim Sands, Councillor Edna Coulter, Councillor Marina Appel, Councillor Laura Svab, Councillor Brenda Dennis and CAO Kim Isaak.*

ADJOURNMENT

Mayor Hoover adjourned the Special Council Meeting at 6:50 p.m.

Jamie Hoover, Mayor

Kim Isaak, CAO

DRAFT

MINUTES

A Regular Council Meeting for the Town of Blackfalds was held on April 9, 2024, at 5018 Waghorn Street in Council Chambers, commencing at 7:00 p.m.

MEMBERS PRESENT

Mayor Jamie Hoover
Deputy Mayor Jim Sands
Councillor Edna Coulter
Councillor Marina Appel
Councillor Laura Svab
Councillor Brenda Dennis

ATTENDING

Kim Isaak, Chief Administrative Officer
Justin de Bresser, Director of Corporate Services
Preston Weran, Director of Infrastructure and Planning Services
Rick Kreklewich, Director of Community Services
Ken Morrison, Director of Emergency Management and Protective Services
Jolene Tejkl, Planning & Development Manager
Marco Jadie, IT Tech
Danielle Nealon, Executive & Legislative Coordinator

REGRETS

None

MEDIA

None

OTHERS PRESENT

None

WELCOME AND CALL TO ORDER

Mayor Hoover welcomed everyone to the Regular Council Meeting of April 9, 2024, and called the meeting to order at 7:00 p.m.

TREATY SIX LAND ACKNOWLEDGEMENT

A Land Acknowledgement was read to recognize that the Town of Blackfalds is on Treaty Six Territory.

ADOPTION OF AGENDAS

Addition of Regular Agenda Business item 6.11 Letter from Minister of Municipal Affairs, Ric McIver.

103/24 Councillor Dennis moved That Council adopt the Regular Agenda for April 9, 2024, as amended.

CARRIED UNANIMOUSLY

104/24 Councillor Svab moved That Council adopt the Consent Agenda for April 9, 2024, as presented, containing:

- **Declaration of No Interest** (*conflict of duty and interest, pecuniary or other*)
- **Adoption of Minutes**
 - Regular Council Meeting Minutes – March 26, 2024
- **Council Reports**

None

MINUTES

- **Administrative Reports**
 - Report for Council, Enforcement and Protective Services Director's Monthly Report - March 2024
 - Report for Council, Development & Building Monthly Report - March 2024
 - Report for Council, BOLT KPI Monthly Report - March 2024
 - Report for Council, Corporate Services Director's Quarterly Report, 1st Quarter of 2024
 - Report for Council, Infrastructure and Planning Services Director's Quarterly Report, 1st Quarter of 2024
 - Report for Council, Community Services Director's Quarterly Report, 1st Quarter of 2024
- **Boards, Committee and Commission Minutes and/or Reports**
 - Lacombe Foundation Board Meeting Minutes - February 6, 2024
 - Municipal Planning Commission Meeting Minutes - February 27, 2024
 - Servus Credit Union Blackfalds Public Library Programming Report - March 2024
- **Information**
 - City of Lacombe Council Highlights - March 25, 2024
 - Parkland Regional Library Financial Statements - December 31, 2023
- **Correspondence**
None

CARRIED UNANIMOUSLY**DELEGATION**

None

PUBLIC HEARING**Bylaw 1299.24 - McKay Ranch Area Structure Plan**

Mayor Hoover declared the Public Hearing open at 7:03 p.m. for Bylaw 1299.24.

The purpose of Bylaw 1299.24 is to repeal Bylaw 1101/10 and all amendments thereto for the purpose of adopting an amended Area Structure Plan for the lands located in the Town of Blackfalds, legally described as SW 25-39-27-W4M.

First Reading was given to Bylaw 1299.24 on March 12, 2024.

Notice of this Public Hearing was advertised in accordance with Section 606 of the *Municipal Government Act* and the Town of Blackfalds Public Notification Bylaw and Public Participation Policy:

- On the bulletin board in the Town's Civic Centre, upstairs outside of Council Chambers;
- A hard copy of proposed Bylaw 1299.24 was available for viewing at the Town's Civic Centre Front Counter (upstairs);
- March 2024 and April 2024 edition of "Talk of the Town";
- On the Planning & Development webpage of the Town's website commencing on March 14, 2024;
- Via email to local authorities and agencies on March 13, 2024;
- All registered landowners in the McKay Ranch community;
- All registered landowners with land adjacent to the McKay Ranch community;
- Via email to the Municipal Planning Commission on March 13, 2024;
- In the March 28, 2024, and April 4, 2024, editions of the Lacombe Express; and
- On the Town's social media channels in the weeks leading up to the Public Hearing.

The following written comments have been received to date:

- March 19, 2024, submission from Lacombe County
- March 27, 2024, submission from ATCO Transmission
- April 3, 2024, submission from TELUS
- April 3, 2024, submission from ATCO Gas

MINUTES

There was one late submission relating to the Bylaw:

- April 4, 2024, submission from Alberta Transportation and Economic Corridors with the following comments and observations with respect to the proposed development(s):
 - We have reviewed the information provided and offer no objections in principle to Proposed McKay Ranch ASP Bylaw No. 1299.24 amendment as noted above.
 - Pursuant to Section 618.3(1) of the *Municipal Government Act* (MGA), the department expects that the municipality will comply with any applicable items related to provincial highways in an ALSA plan if applicable.
 - Pursuant to 618.4(1) of the *Municipal Government Act*, the department expects that the Municipality will mitigate the impacts of traffic generated by developments approved on the local road connections to the highway system, in accordance with Policy 7 of the Provincial Land Use Policies.

Those in Favour of the Bylaw

The project manager for the proposed development spoke in favour of the proposed Bylaw.

Those Opposed to the Bylaw

(None came forward)

Any Person Deemed to be Affected by the Bylaw Who Wishes to be Heard

A resident came forward and brought concerns regarding the timing of the re-zoning.

Mayor Hoover declared the Public Hearing for Bylaw 1299.24 closed at 7:13 p.m.

105/24

Councillor Dennis moved to adjourn the Public Hearing for Bylaw 1299.24 at 7:13 p.m.

CARRIED UNANIMOUSLY

Bylaw 1303.24 McKay Ranch Redistricting

Mayor Hoover declared the Public Hearing open at 7:14 p.m. for Bylaw 1300.24.

The purpose of Bylaw 1303.24 is to amend Schedule 'A' of Land Use Bylaw 1268.22 to redistrict Lot 1 Block 2 Plan 112 4253, Lot 2 Block 1 Plan 102 2396 to Urban Reserve District (UR) and redistrict Lot 3 Block 13 Plan 142 2837 to Residential Medium Density District (R-3), as shown on the Schedule "B" of Bylaw 1303.24.

First Reading was given to Bylaw 1303.24 on March 12, 2024.

Notice of this Public Hearing was advertised in accordance with Section 606 of the *Municipal Government Act* and the Town of Blackfalds' Public Notification Bylaw and Public Participation Policy:

- On the bulletin board in the Town's Civic Centre, upstairs outside of Council Chambers;
- A hard copy of proposed Bylaw 1303.24 was available for viewing at the Town's Civic Centre Front Counter (upstairs);
- March 2024 and April 2024 edition of "Talk of the Town";
- On the Planning & Development webpage of the Town's website commencing on March 13, 2024;
- Via email to local authorities and agencies on March 13, 2024;
- All registered landowners in the McKay Ranch community
- All registered landowners with land adjacent to the McKay Ranch community;
- Via email to the Municipal Planning Commission on March 13, 2024;
- In the March 28, 2024, and April 4, 2024, editions of the Lacombe Express; and
- On the Town's social media channels in the weeks leading up to the Public Hearing.

MINUTES

The following written comments have been received to date:

- March 13, 2024, submission from ATCO Pipelines
- March 19, 2024, submission from Lacombe County
- April 3, 2024, submission from TELUS

There was one late submission relating to the Bylaw:

- April 4, 2024, submission from Alberta Transportation and Economic Corridors with the following comments and observations with respect to the proposed land use amendment (s):
 - We have reviewed the information provided and offer no objections in principle to Proposed McKay Ranch LUB Bylaw No. 1303.24 amendment as noted above.
 - Pursuant to Section 618.3(1) of the *Municipal Government Act* (MGA), the department expects that the municipality will comply with any applicable items related to provincial highways in an ALSA plan if applicable.
 - Pursuant to 618.4(1) of the *Municipal Government Act*, the department expects that the Municipality will mitigate the impacts of traffic generated by developments approved on the local road connections to the highway system, in accordance with Policy 7 of the Provincial Land Use Policies.

Those in Favour of the Bylaw
(None came forward)

Those Opposed to the Bylaw
(None came forward)

Any Person Deemed to be Affected by the Bylaw Who Wishes to be Heard

A resident came forward and indicated concerns regarding higher density in the McKay Ranch area.

Mayor Hoover declared the Public Hearing for Bylaw 1303.24 closed at 7:20 p.m.

106/24 Deputy Mayor Sands moved to adjourn the Public Hearing for Bylaw 1303.24 at 7:21 p.m.

CARRIED UNANIMOUSLY

BUSINESS**Request for Decision, Bylaw 1299.24 - McKay Ranch Area Structure Plan**

Following the closing of the Public Hearing, Manager Tejkl brought forward Bylaw 1299.24 - McKay Ranch Area Structure Plan for Council's consideration of Second and Third Reading.

107/24 Councillor Appel moved That Council give Second Reading to Bylaw 1299.24 – McKay Ranch Area Structure Plan.

DEFEATED

In Favour: Mayor Hoover and Councillor Appel

Request for Decision, Bylaw 1303.24 - McKay Ranch Redistricting

Following the closing of the Public Hearing, Manager Tejkl brought forward Bylaw 1303.24, pertaining to McKay Ranch Redistricting for Council's consideration of Second and Third Reading.

108/24 Councillor Coulter moved That Council give Second Reading to Bylaw 1303.24 as amended by removing amendment 2.3 of the Bylaw.

CARRIED UNANIMOUSLY

109/24 Deputy Mayor Sands moved That Council give Third and Final Reading to Bylaw 1303.24 as amended by removing amendment 2.3 of the Bylaw.

CARRIED UNANIMOUSLY

MINUTES**Request for Decision, Bylaw 1295.24 – Access to Information Bylaw**

Following the recommendation from the Standing Committee of Council on March 18, 2024, Director de Bresser presented the Access to Information Bylaw for Council's consideration of First Reading.

- 110/24 Councillor Appel moved That Council give First Reading to Bylaw 1295.24 - Access to Information Bylaw

CARRIED UNANIMOUSLY

Request for Decision, Bylaw 1296.24 – Records & Information Management Bylaw

Following the recommendation from the Standing Committee of Council on March 18, 2024, Director de Bresser brought forward for First Reading, Bylaw 1296.24 – Records & Information Management Bylaw for Council's consideration.

- 111/24 Councillor Coulter moved That Council give First Reading Bylaw 1296.24 - Records & Information Management Bylaw.

CARRIED UNANIMOUSLY

Request for Decision, Bylaw 1305.24 - 2024 Property Tax Rate Bylaw

Director de Bresser brought forward the 2024 Property Tax Rate Bylaw for Council's consideration of First Reading.

- 112/24 Councillor Svab moved That Council give First Reading to Bylaw 1305.24 - 2024 Property Tax Rate Bylaw for the Town of Blackfalds.

CARRIED UNANIMOUSLY

Request for Decision, Council Policy CP-182.24 - Social Media

Following the recommendation from the Standing Committee of Council on March 18, 2024, Director de Bresser presented the Council Social Media Policy for Council's consideration.

- 113/24 Deputy Mayor Sands moved That Council adopt Council Policy CP-182.24 - Social Media.

CARRIED UNANIMOUSLY

Request for Decision, Transfer Station Capital Project and Use Pay Options

Director Weran, on behalf of Manager Thevenaz, requested Council's direction regarding a user-pay system at the Transfer Station.

- 114/24 Councillor Svab moved That Council instruct Administration to investigate options for a user-pay system at the Transfer Station as part of the Transfer Station Phase 2 Upgrades Capital Project.

CARRIED

Opposed: Councillor Dennis and Councillor Coulter

Request for Decision, Capital Purchase Amendment

Director Kreklewich brought forward a request to amend a vehicle capital purchase within the 2024 Capital Budget.

- 115/24 Councillor Appel moved That Council amend the 2024 Capital Budget to include the purchase of a van for Community Services in the amount of \$50,000 and remove the truck purchase in the amount of \$70,000.

CARRIED UNANIMOUSLY

MINUTES

Request for Decision, Proclamation - National Public Works Week - May 19-25, 2024

Director Weran presented a request for Council to proclaim May 19th – 25th, 2024, as Public Works Week.

- 116/24** Deputy Mayor Sands moved That Council move to proclaim May 19th – 25th, 2024, as Public Works Week in the Town of Blackfalds.
CARRIED UNANIMOUSLY

Request for Decision, Proclamation - National Youth Week May 1-7, 2024

Director Kreklewich brought forward a request for Council to proclaim May 1st-7th, 2024, as National Youth Week.

- 117/24** Councillor Svab moved That Council move to proclaim May 1st-7th, 2024, as National Youth Week in the Town of Blackfalds.
CARRIED UNANIMOUSLY

Letter from Minister of Municipal Affairs, Ric McIver

The letter received from the Minister of Municipal Affairs, Ric McIver, was added under Business item 6.11 on the Regular Agenda.

- 118/24** Councillor Dennis moved That Council accept the letter from the Minister of Municipal Affairs, Ric McIver, as information.
CARRIED UNANIMOUSLY

RECESS

Mayor Hoover called for a five-minute recess at 8:36 p.m.

REGULAR COUNCIL MEETING RETURNED TO ORDER

Mayor Hoover called the Regular Council Meeting back to order at 8:40 p.m.

CONFIDENTIAL

- **Employee Engagement Survey - FOIP Section 24(1) Advice from Officials**

- 119/24** Deputy Mayor Sands moved That Council move to a closed session commencing at 8:40 p.m. in accordance with Section 197(2) of the *Municipal Government Act* to discuss matters exempt from disclosure under Section 24 of the *Freedom of Information and Protection of Privacy Act*.
CARRIED UNANIMOUSLY

Closed Session Attendance: Mayor Jamie Hoover, Deputy Mayor Jim Sands, Councillor Edna Coulter, Councillor Marina Appel, Councillor Laura Svab, Councillor Brenda Dennis and CAO Kim Isaak.

- 120/24** Councillor Appel moved That Council move to come out of the closed session at 8:55 p.m.
CARRIED UNANIMOUSLY

REGULAR COUNCIL MEETING RETURNED TO ORDER

Mayor Hoover called the Regular Council Meeting back to order at 8:55 p.m.

Regular Council Meeting Attendance: Mayor Jamie Hoover, Deputy Mayor Jim Sands, Councillor Edna Coulter, Councillor Marina Appel, Councillor Laura Svab, Councillor Brenda Dennis and CAO Kim Isaak.

ADJOURNMENT

Mayor Hoover adjourned the Regular Council Meeting at 8:56 p.m.

Jamie Hoover, Mayor

Kim Isaak, CAO

DRAFT

MINUTES

A Standing Committee of Council Meeting for the Town of Blackfalds was held on Monday, April 15, 2024, at 5018 Waghorn Street in Council Chambers, commencing at 7:00 p.m.

MEMBERS PRESENT

Mayor Jamie Hoover
Deputy Mayor Jim Sands
Councillor Edna Coulter
Councillor Laura Svab
Councillor Marina Appel
Councillor Brenda Dennis

ATTENDING

Kim Isaak, Chief Administrative Officer
Justin de Bresser, Director of Corporate Services
Preston Weran, Director of Infrastructure and Planning Services
Rick Kreklewich, Director of Community Services
Ken Morrison, Director of Emergency Management & Protective Services
Marco Jadie, IT Technician
Lorrie Logan, Municipal Clerk

REGRETS

None

MEDIA

None

OTHERS PRESENT

Michelle Brown – Blackfalds Bulldogs

WELCOME AND CALL TO ORDER

Deputy Mayor Sands welcomed everyone to the Standing Committee of Council Meeting of April 15, 2024, and called the meeting to order at 7:00 p.m.

Addition of Confidential Item 5.1 4409 South Street Site Testing FOIP Sec 24 - Advice from Officials.

013/24

Mayor Hoover moved That Standing Committee of Council receive the Agenda for April 15, 2024, as amended.

CARRIED UNANIMOUSLY

TREATY SIX LAND ACKNOWLEDGEMENT

A Land Acknowledgement was read to recognize that the Town of Blackfalds is on Treaty Six Territory.

PRESENTATIONS

BCHL All-Star Weekend, Michelle Brown

Michelle Brown delivered a presentation outlining the benefits and guidelines associated with placing a bid to host the BCHL (British Columbia Hockey League) in Blackfalds, which is scheduled to take place in January 2025.

BUSINESS

Director Kreklewich introduced the newly developed Community Initiatives Grant Funding Policy for the Standing Committee of Council's review and direction.

MINUTES

- 014/24** Councillor Appel moved That Administration bring the Community Initiatives Grant Funding Policy forward to the Recreation Culture and Parks (RCP) board meeting on May 8th and then to a following or subsequent Council Meeting.

CARRIED UNANIMOUSLY

Request for Direction, Letter from Minister Rebecca Schulz – Alberta Drought

In response to Minister Schultz's request regarding drought migration measures, Director Weran outlined the Town's action plans to mitigate droughts.

- 015/24** Councillor Svab moved That Standing Committee of Council receive this memo as information and further draft a letter to our partners The City of Red Deer and the Water Commission to find a common approach to public engagement and consultation regarding drought management.

CARRIED UNANIMOUSLY

Request for Direction, Electronic and Digital Signature Policy

CAO Isaak introduced the Electronic and Digital Signature Policy for Standing Committee of Council's review and direction.

- 016/24** Mayor Hoover moved That Standing Committee of Council recommends that the Electronic and Digital Signature Council Policy be brought forward to a Regular Council Meeting for consideration.

CARRIED UNANIMOUSLY

Request for Direction, Signing Authority Council Policy

CAO Isaak presented the Signing Authority Council Policy for Standing Committee of Council's review and direction.

- 017/24** Councillor Appel moved That Standing Committee of Council recommends to Council that the Signing Authority Council Policy be brought forward to a Regular Council Meeting for consideration.

CARRIED UNANIMOUSLY

RECESS

Councillor Dennis moved That Standing Committee of Council recess for five-minutes at 8:10 p.m.

CARRIED UNANIMOUSLY

STANDING COMMITTEE OF COUNCIL MEETING RETURNED TO ORDER

Deputy Mayor Sands called the Standing Committee of Council Meeting back to order at 8:16 p.m.

CONFIDENTIAL

- **4409 Street Site Testing - FOIP 24 - Advice from Officials**

- 018/24** Councillor Coulter moved That Standing Committee of Council move to a closed session commencing at 8:16 p.m. in accordance with Section 197(2) of the *Municipal Government Act* to discuss matters exempt from disclosure under Section 24 of the *Freedom of Information and Protection of Privacy Act*.

CARRIED UNANIMOUSLY

Closed Session Attendance: Mayor Jamie Hoover, Deputy Mayor Jim Sands, Councillor Brenda Dennis, Councillor Edna Coulter, Councillor Marina Appel, Councillor Laura Svab, CAO Kim Isaak, Director Justin de Bresser, and Director Preston Weran

MINUTES

019/24 Mayor Hoover moved That Standing Committee of Council move to come out of the closed session at 8:30 p.m.

CARRIED UNANIMOUSLY

STANDING COMMITTEE OF COUNCIL MEETING RETURNED TO ORDER

Deputy Mayor Sands called the Standing Committee of Council Meeting back to order at 8:30 p.m.

Standing Committee of Council Meeting Attendance: *Mayor Jamie Hoover, Deputy Mayor Jim Sands, Councillor Brenda Dennis, Councillor Edna Coulter, Councillor Marina Appel, Councillor Laura Svab, CAO Kim Isaak, Director Justin de Bresser, and Director Preston Weran*

ADJOURNMENT

Deputy Mayor Sands adjourned the Standing Committee of Council Meeting at 8:30 p.m.

Jim Sands, Deputy Mayor

Kim Isaak, CAO

TO		Members of Council		
FROM		Mayor Jamie Hoover		
SUBJECT		<ul style="list-style-type: none"> • Summary of meetings/events attended as a Council representative during this reporting period • Summary of key issues, decisions and/or comments for Council's information 		
REPORT DATE		For the period: March 16 – April 16, 2024		
Date	Meeting	Event	Other	KEY POINTS OF DISCUSSION AND/OR DECISIONS
	<i>(Choose one)</i>			
March 18	x			SCC
March 19		x		C.A.R.E. event – CommUnity Power of one, held in commemoration of the International Day for the Elimination of Racial Discrimination
March 21	x			Agenda review meeting
March 21	x			RDRMUG meeting
March 21	x			World Water Day with Alberta WPAC's
March 21			x	Lunch meeting with Lacombe County Reeve Shepherd, City of Lacombe Mayor Creasey
March 23		x		Blackfalds Community Family Easter event
March 25	x			Lacombe Foundation meeting
March 26	x			RCM

April 4	x			Agenda review meeting
April 6		x		Shoppers Drug Mart Grand Opening
April 8	x			NRDRWSC meeting
April 8	x			NRDRWWSC meeting
April 9	x			Special Council meeting
April 9	x			RCM
April 10				Red Deer Catholic School Division, School Board meeting
April 9-12			x	EDA Conference
April 15			x	Lacombe Foundation Chair admin day
April 15	x			SCC

TO		Members of Council		
FROM		Deputy Mayor Jim Sands		
SUBJECT		<ul style="list-style-type: none"> • Summary of meetings/events attended as a Council representative during this reporting period • Summary of key issues, decisions and/or comments for Council's information 		
REPORT DATE		For the period: Mar 15/ 24 – Apr 15/ 24		
Date	Meeting	Event	Other	KEY POINTS OF DISCUSSION AND/OR DECISIONS
	<i>(Choose one)</i>			
Mar 16/ 24			X	Round Table Report Submission
Mar 18/ 24	X			Standing Committee of Council Meeting
Mar 26/ 24	X			MPC Meeting
Mar 26/ 24	X			Regular Council Meeting
Apr 9/ 24	X			Special Council Meeting
Apr 9/ 24	X			Regular Council Meeting
Apr 10/ 24	X			Red Deer Catholic School Board Meeting and Dinner
Apr 11/ 24	X			FCSS Meeting April
Apr 15/ 24	X			Standing Committee of Council Meeting

TO		Members of Council		
FROM		Councillor Marina Appel		
SUBJECT		<ul style="list-style-type: none"> • Summary of meetings/events attended as a Council representative during this reporting period • Summary of key issues, decisions and/or comments for Council's information 		
REPORT DATE		For the period: 16 March 2024 – 15 April 2024		
Date	Meeting	Event	Other	KEY POINTS OF DISCUSSION AND/OR DECISIONS
	<i>(Choose one)</i>			
March 18	X			SCC Meeting
March 26			X	Public Hearings – Bylaw 1300.24 - Aspen Lakes West Area Structure Plan and Bylaw 1302.24 Redesignation of the Aspen Lakes School Site
March 26	X			RCC Meeting
April 2	X			Municipal Library Board Meeting
April 3	X			Rec, Culture and Parks Board Meeting
April 4		X		Blackfalds Chamber of Commerce Meeting + Cyber Security Event
April 9	X			Special Council Meeting
April 9	X			RCC Meeting
April 10	X			Meeting with the Red Deer Catholic School Board

April 12	X			Staff Christmas Party Meeting with Administration
April 15			X	Staff Party Meeting with Administration
April 15	X			SCC Meeting

TO		Members of Council		
FROM		Councillor Laura Svab		
SUBJECT		<ul style="list-style-type: none"> • Summary of meetings/events attended as a Council representative during this reporting period • Summary of key issues, decisions and/or comments for Council's information 		
REPORT DATE		For the period: Mar 15 - Apr 15, 2024		
Date	Meeting	Event	Other	KEY POINTS OF DISCUSSION AND/OR DECISIONS
	<i>(Choose one)</i>			
March 18	x			Standing Committee of Council Meeting
March 26	x			MPC
March 26	x			Regular Council Meeting
April 2	x			IREC School Council
April 3	x			Recreation, Culture & Parks Board Meeting
April 9	x			Special Council Meeting
April 9	x			Regular Council Meeting
April 10	x			Red Deer Catholic School Board and Blackfalds Council Meeting
April 15				Standing Committee of Council Meeting

March 14				
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TO		Members of Council		
FROM		Councillor Brenda Dennis		
SUBJECT		<ul style="list-style-type: none"> • Summary of meetings/events attended as a Council representative during this reporting period • Summary of key issues, decisions and/or comments for Council's information 		
REPORT DATE		For the period: March 16 to April 15, 2024		
Date	Meeting	Event	Other	KEY POINTS OF DISCUSSION AND/OR DECISIONS
	<i>(Choose one)</i>			
March 18	X			Standing Committee Meeting
March 26	X			Municipal Planning Commission Meeting
March 26	X			Regular Council Meeting
April 9	X			Special Council Meeting
April 9	X			Regular Council Meeting
April 10	X			RDCRS / Council Meeting
April 11	X			FCSS Meeting
April 15	X			Standing Committee Meeting

MEETING DATE: April 23, 2024

PREPARED BY: Kim Isaak, Chief Administrative Officer

SUBJECT: CAO Report - April 2024

Key Projects and Initiatives

- Edits are being completed on the 2024 Introductory Municipal Service Level Inventory with an anticipated internal approval by the CAO by the end of April. After this time, it will be shared with employees.
- Response received by the Minister approving the request to waive the requirement for a by-election.
- CAO Performance Evaluation presentation and discussion with Senior Leadership Group held on April 16, 2024.
- Feedback received from Council members on their individual appointments to various Committees. Work continues on the auditing of the minutes and agendas of the various Committees.
- Completed review of the Collective Agreement with Directors and Managers in preparation for bargaining with CUPE this fall.
- Awaiting feedback from Lacombe County Administration on Fire Services Agreement.
- Financial Audit is wrapping up with a presentation from Auditors at the April 23, 2024 Regular Meeting of Council.
- Customer Service Training has been coordinated and will be held from May 6-9, 2024.
- Conflict Resolution Training will be held on May 10, 2024.
- Senior Leadership Team has been engaged to discuss possible solutions to address employee engagement concerns coming out of the survey.
- Hiring for enumerators for the 2024 Census is complete, with training to follow. The Census will kick off on May 6, 2024.
- Mayor for a Day Program will commence on April 19 and close on May 20.
- Street Sweeping commenced the week of April 14th.
- Work continues on several land sale matters, including one necessary to complete work required for the North West Stormwater Management Project.
- Solid Waste Management Tenders are under review.
- Work continues with Alberta Infrastructure, the Catholic School Board, ACI Architects, and Stantec Engineering to collaborate on the school site design.
- Work continues toward construction of the Leung Phase 2 capital works, including the football field, the Asphalt overlay project along East Railway Street and Transfer Station Phase 2 improvements.
- Awaiting report and drawings from Stantec on Eagle Builders Parking Options.
- 2-year renewal agreement has been signed with IJD Inspections to conduct building inspections on behalf of the Town of Blackfalds.
- The first quarter of 2024 has been very busy for the P&D Department with several ASP and LUB amendment applications submitted, and from a permitting standpoint, there has been a ~ 142% increase in the number of permits processed and a ~ 123% increase in permit values in comparison with this time last year. This bodes well for our local economy!
- FoodCycler Program has been a huge success, with all 100 units applied for.
- The three pool boilers were repaired and are now functional.

- John Deere Zero-Turn Mower was purchased.
- Projects, Events, and EBC Manager continuing to work with promoters to bring in a concert for late Spring or Summer.
- Grande Central Archery held a tournament shoot from April 5-7, 2024 in the Abbey Centre Field House.
- Meeting held with RCMP to discuss the Multi Year Financial Plan.
- LREMP Exercise and organizational meeting has been scheduled for April 24, 2024.
- Templates for Fire Safety Plans for businesses have been completed.
- Classroom portion of the NFPA 1140 Wildland Course has been completed with the practical to come when weather permits.

Updates Related to Existing Bylaws or Council Policies

- Draft amendments to the CAO Bylaw to modernize and incorporate *Municipal Government Act* amendments.
- Electronic Signing Authority Policy (new) - Item on April 23, 2024 Regular Council Meeting Agenda for Council's consideration.
- Delegation of Signing Authority (new) - Item on April 23, 2024, Regular Council Meeting Agenda for consideration.
- Special Event Permit Policy approved at the March 26, 2024, Regular Meeting of Council.
- Council Social Media Policy (new) - Adopted at the April 9, 2024 Regular Meeting of Council
- Community Initiatives Grant Policy (new) – Initial review at the April 15, 2024 Standing Committee of Council. Direction to bring to the Recreation and Parks and Culture Committee for input.
- Customer Service Policy (new) – Research and discussion around customer service standards that can be applied in Policy.
- Aspen Lakes West LUB Amendments – Approved at the March 26, 2024 Regular Meeting of Council.
- McKay Ranch LUB amendments – Approved at the April 9, 2024 Regular Meeting of Council.
- Traffic Bylaw Amendments – In Progress.
- Animal Control Bylaw Amendments – In Progress.

Facility Leases

- A lease has been signed between the Town and a Holistic Health Services provider for space in the Support Services Building.

Administrative Policy Changes / Additions

- Employee Social Media Policy (new) – In Progress.
- Edits to the Congratulations and Condolences Policy – In Progress
- Succession Planning Policy (new) – Research in Progress

APPROVALS



Kim Isaak,
Chief Administrative Officer

TOWN OF BLACKFALDS
Blackfalds & District Family & Community Support Services Board
Meeting held Virtually via Microsoft Teams
Thursday, February 8, 2024 at 7:00 p.m.
MINUTES

MEMBERS PRESENT

Jim Sands	Town of Blackfalds Councillor
Brenda Dennis	Town of Blackfalds Councillor
Dena Thomas	Public at Large
Glenda Brown	Public at Large,
Jessalyn Parsons	Public at Large
Annette Bugutsky	Public at Large

ATTENDING

Rick Kreklewich	Town of Blackfalds Director of Community Services
Sue Penner	Town of Blackfalds FCSS Admin Asst

OTHERS ATTENDING

REGRETS

Sheila Giffin	Public at Large
Auralei Agrey	Public at Large
Melissa MacLeod	Public at Large
Cliff Soper	County of Lacombe Resident

WELCOME AND CALL TO ORDER

Chair Dena Thomas welcomed all attending and called the Blackfalds & District Family & Community Support Services Board Meeting to order at 6:55 pm.

Member Bugutsky moved that the Blackfalds & District Family & Community Support Services Board approve the agenda as presented.

CARRIED UNANIMOUSLY

TREATY SIX LAND ACKNOWLEDGEMENT

A Land Acknowledgement was read to recognize that the Town of Blackfalds is on Treaty Six territory.

PRESENTATIONS

N/A

TOWN OF BLACKFALDS
Blackfalds & District Family & Community Support Services Board
Meeting held Virtually via Microsoft Teams
Thursday, February 8, 2024 at 7:00 p.m.
MINUTES

BUSINESS

- 4.1 **Big Brothers Big Sisters – Annual Report**
Director Kreklewich mentioned a few highlights from the Annual Report they submitted.
- There are 174 mentoring relationships in Blackfalds with 16 on a waiting list.
 - In 2023, mentoring programs in Blackfalds represented 42% of the overall BBBS mentoring programs.
 - Group mentoring programs saw an increase in the number of youths participating, with an additional 27 youth served compared to 2022.
 - The Kids & Kops Summer Day Camp is a highly requested program and last summer 24 youth participated.
 - In 2023 they witnessed a remarkable increase in the number of volunteer mentors completing training.
- 4.2 **Big Brothers Big Sisters Grant – Final Report**
- They provided financial information on how their \$15,000 grant was distributed.
- 4.3 **Iron Ridge Elementary Campus Grant – Final Report**
- The \$8,500 grant was used for Social Emotional Programming. This programming is proactive in developing working relationships with parents, students, and staff including counseling and consultation programming skills. The program helps to develop skills that will enable students and families to overcome difficulties, cope with challenges and develop skills for long-term resilience which in turn benefits the community at large.
- 4.4 **Iron Ridge Junior Campus Grant – Final Report**
- They received \$7,706.51 which was directed towards the School Social Worker Program Funding.
 - This allowed the school social worker to increase their FTE and be available fulltime within the school. The school social worker is utilized by students, families, and teachers to help enhance the development of student's educational, social, emotional, and behavioral experiences. They are a referral source to a variety of community agencies and play a major role in advocating effectively in support of students and families.
- 4.5 **Volunteer Appreciation Events**
- Director Kreklewich presented the Volunteer Appreciation Event information.
 - The selection process will be carried out the same as in past years:
 - Carol Simpson Volunteer of the Year Award (Town Council)
 - Gloria House Mentor Award (FCSS Board)
 - Outstanding Group Awards (FCSS Board)
 - Dylan Stork Youth Ambassador Award (Town Council)
 - Leaders of Tomorrow Awards (The Mayor, FCSS Youth Programmer and a FCSS Board Representative)

TOWN OF BLACKFALDS
Blackfalds & District Family & Community Support Services Board
Meeting held Virtually via Microsoft Teams
Thursday, February 8, 2024 at 7:00 p.m.
MINUTES

- The Best of Blackfalds is scheduled to take place on the evening of April 18; awards presented will include:
 - Carol Simpson Volunteer of the Year Award,
 - Gloria House Mentor Award, and
 - Outstanding Group Award (adult category).
- Awards presentation during National Youth Week: Our Oscar themed Youth Recognition Night is scheduled to take place May 2. Awards presented will include:
 - Dylan Stork Youth Ambassador Award,
 - Leaders of Tomorrow (elementary, junior high and high school category), and
 - Outstanding Group Award (youth category).

4.6

Minutes

Approval of Minutes from January 11, 2024

Councillor Dennis moved That the Blackfalds & District Family & Community Support Services Board recommends that Council adopt the minutes from January 11th, 2024.

CARRIED UNANIMOUSLY

4.7 **FCSS Managers Report – Presented by Director Kreklewich**

- Blackfalds Youth Crew's numbers are increasing.
- Home Alone Safety scheduled for January 17th was cancelled due to staff illness but make up classes were run on February 1st and 2nd.
- Youth Cooking Class is an 8-week program that started on January 31st. It is an Alberta Health Services program geared towards teaching youth about healthy eating, according to Canada's Food Guide.
- Mission Impossible is an obstacle course developed by the FCSS Youth Programmer to advance youth physical coordination and social skills and it had 15 youth registered.
- Christmas Bureau Program had 463 total users – 271 children, 127 women and 65 men. A total of 124 hampers were distributed to 103 families and 21 single or seniors' hampers.
- The Family Easter Event is on March 23 and the Blackfalds Community Centre from 12 – 2 pm.
- Blackfalds FCSS Facebook Page has 655 followers as of the end of January.
- FCSS Manager position will be advertised this week.
- Tim Moorhouse of Moorhouse and Associates should have a final report to us next week as it is still with their graphic designer.

TOWN OF BLACKFALDS
Blackfalds & District Family & Community Support Services Board
Meeting held Virtually via Microsoft Teams
Thursday, February 8, 2024 at 7:00 p.m.

MINUTES

Chair Thomas adjourned the the Blackfalds & District Family & Community Support Services Board Meeting at 7:24 p.m.



Dena Thomas, Chair



Sue Penner, Admin Staff

TOWN OF BLACKFALDS
Blackfalds & District Family & Community Support Services Board
Meeting held Virtually via Microsoft Teams
Thursday, March 14, 2024 at 7:00 p.m.
MINUTES

MEMBERS PRESENT

Jim Sands	Town of Blackfalds Councillor
Brenda Dennis	Town of Blackfalds Councillor
Dena Thomas	Public at Large
Sheila Giffin	Public at Large
Auralei Agrey	Public at Large
Melissa MacLeod	Public at Large
Jessalyn Parsons	Public at Large
Annette Bugutsky	Public at Large

ATTENDING

Rick Kreklewich	Town of Blackfalds Director of Community Services
Sue Penner	Town of Blackfalds FCSS Admin Asst

OTHERS ATTENDING

N/A

REGRETS

Glenda Brown	Public at Large
Melissa MacLeod	Public at Large
Cliff Soper	County of Lacombe Resident

WELCOME AND CALL TO ORDER

Chair Dena Thomas welcomed all attending and called the Blackfalds & District Family & Community Support Services Board Meeting to order at 6:59 pm.

Councillor Dennis moved that the Blackfalds & District Family & Community Support Services Board approve the agenda as presented.

CARRIED UNANIMOUSLY

TREATY SIX LAND ACKNOWLEDGEMENT

A Land Acknowledgement was read to recognize that the Town of Blackfalds is on Treaty Six territory.

PRESENTATIONS

N/A

TOWN OF BLACKFALDS
Blackfalds & District Family & Community Support Services Board
Meeting held Virtually via Microsoft Teams
Thursday, March 14, 2024 at 7:00 p.m.
MINUTES

BUSINESS

Minutes

February 8th minutes will be presented at the April 11th Family & Community Support Services Board meeting along with the March minutes as they were missed in the agenda package.

Leader of Tomorrow Awards Adjudicator

The current process is that the Mayor, FCSS Youth Programmer and one FCSS Board Representative review and adjudicate the Leaders of Tomorrow Youth Awards categories. Chairperson Thomas moved that Member Agrey be appointed to the Youth Awards Adjudication committee.

CARRIED UNANIMOUSLY

FCSS Managers Update

Advertising for the new FCSS Manager closes on Friday, March 15, 2024, and many great applications have been received. The interview process will begin shortly.

Staff continue working with Moorhouse Consulting to have a final document for the FCSS Board to review before it is sent to Town Council.

Volunteer Programmer Report

Drop-in 50+ Walking Club attendance continues to increase. During the month of February 67 people participated. Participants distance is tracked, and the group walked 9744 laps in February which is a remarkable distance!

It's More Than Just a Movie (monthly event) – the February event showcased 'Sweet Home Alabama' and was attended by 24 participants.

Volunteer Recognition Planning has started. During National Volunteer Week April 16-22, 2024 the Best of Blackfalds 18+ event takes place on April 18th and the Youth Recognition Night on May 2nd.

Community Engagement Programmer Report

The Community Volunteer Income Tax Program started on March 1st and has been extremely successful so far with approximately 40 tax related appointments made so far.

The Free Family Easter Event will be held on March 23rd from noon to 2:00 pm at the Community Centre. Confirmed partnerships with Kids Konnection, UBAKA, BBBS, FRN, and Bulldogs and in-kind donations secured from Boston Pizza, DQ and Mac Munchies. BBBS will run a BBQ on a donation basis.

FCSS Facebook Page had 679 followers at the close of February.

TOWN OF BLACKFALDS
Blackfalds & District Family & Community Support Services Board
Meeting held Virtually via Microsoft Teams
Thursday, March 14, 2024 at 7:00 p.m.
MINUTES

Youth Programmer

BYC continues to see an increase in participants. Popular programs are Child Safe Canada Home Alone Safety, Youth cooking Club, Mission Impossible. The Youth Crew youth ran bingo for Winterfest which was over 150.

Chair Thomas adjourned the the Blackfalds & District Family & Community Support Services Board Meeting at 7:33 p.m.



Dena Thomas, Chair

Shela G. Finn, vice chair



Sue Penner, Admin Staff

MINUTES

MEMBERS PRESENT

Laura Svab, Town of Blackfalds Councillor
Marina Appel, Town of Blackfalds Councillor
Dwayne West, Lacombe County Representative
Jill Bried, Public at Large
Trent Kroetsch, Public at Large
Kristy Lawrence, Public at Large
Kayla Marquis, Public at Large
Louise Rellis, Public at Large

OTHERS ATTENDING

Rick Kreklewich, Director of Community Services
Carol Simpson, Abbey Centre General Manager
Jeff Heindel, Parks and Facilities Manager

REGRETS

WELCOME AND CALL TO ORDER

Jill Bried welcomed all attending and called the Recreation, Culture and Parks Board Meeting to order at 6:32 pm.

Member Kroetsch moved That the Recreation, Culture and Parks Board approve the Agenda as presented.

CARRIED UNANIMOUSLY

TREATY SIX LAND ACKNOWLEDGEMENT

A Land Acknowledgement was read to recognize that the Town of Blackfalds is on Treaty Six territory.

PRESENTATIONS

None

BUSINESS

Minutes

Member Svab moved That the Recreation, Culture and Parks Board recommends that Council adopt the Minutes from February 7, 2024 as amended.

CARRIED UNANIMOUSLY

Community Initiatives Grant – Blackfalds Fibre Arts Collective

The Recreation, Culture and Parks Board reviewed the Community Initiatives Grant request provided by the Blackfalds Fibre Arts Collective.

MINUTES

Member Rellis moved That the Recreation, Culture and Parks Board recommend to Council to consider the Community Initiatives Grant request for \$2,904 from the Blackfalds Fibre Arts Collective.

CARRIED

Community Initiatives Grant – Blackfalds Seniors Club

The Recreation, Culture and Parks Board reviewed the Community Initiatives Grant request provided by the Blackfalds Seniors Club.

Member Rellis moved That the Recreation, Culture and Parks Board recommend to Council to consider the Community Initiatives Grant request for \$1,000 from the Blackfalds Seniors Club.

CARRIED UNANIMOUSLY

Community Initiatives Grant – Seehadareh Association

The Recreation, Culture and Parks Board reviewed the Community Initiatives Grant request provided by the Seehadareh Association.

Member Kroetsch moved That the Recreation, Culture and Parks Board request further information from the Seehadareh Association regarding details of their program/event.

CARRIED UNANIMOUSLY

Abbey Centre 10 Year Anniversary Events

Manager Simpson provided an itinerary of the events surrounding the Abbey Centre's 10 year anniversary.

- Activities are being provided at various times throughout the day.
- Taekwondo requires pre-registration for their activity, all other activities do not require any registration. All activities are free of charge.
- Giveaways will be provided each day.
- Easter holidays are on that weekend so the Friday has limited operating hours.
- Free cake and coffee on the Thursday, 2:30 to 4:30 pm.

Abbey Centre Update

- Manager Simpson reviewed the monthly highlights

Parks and Facilities Update

- Manager Heindel reviewed the monthly highlights

MINUTES

The Recreation, Parks and Culture Board received the items as information.

Chair Bried adjourned the Recreation, Culture & Parks Board Meeting at 7:43 p.m.



Jill Bried, Chair



Rick Kreklewich, Director of Community Services

LACOMBE FOUNDATION

Financial Statements

FOR THE YEAR ENDED DECEMBER 31, 2023

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of the Lacombe Foundation

Opinion

We have audited the financial statements of the Lacombe Foundation (the "Foundation"), which comprise the statement of financial position as at December 31, 2023, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Foundation as at December 31, 2023, and the results of its operations and the changes in its net assets and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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 Foundation 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 accounting standards for not-for-profit organizations, and for such internal 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 Foundation'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 Foundation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Foundation's financial reporting process.

Auditor's 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 an audit 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 Foundation'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 Foundation'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 Foundation 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 any significant deficiencies in internal control that we identify during our audit.

METRIX GROUP LLP



Chartered Professional Accountants

Edmonton, Alberta
March 25, 2023

**LACOMBE FOUNDATION
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2023**

	<u>2023</u>	<u>2022</u>
ASSETS		
CURRENT		
Cash and cash equivalents (Note 2)	\$ 732,466	\$ 1,047,189
Guaranteed investment certificates (Note 3)	4,600,000	3,300,000
Accounts receivable (Note 4)	217,888	164,078
Prepaid expenses and deposits	<u>100,528</u>	<u>73,596</u>
	5,650,882	4,584,863
TANGIBLE CAPITAL ASSETS (Note 5)	<u>6,473,038</u>	<u>6,940,813</u>
	\$ <u>12,123,920</u>	\$ <u>11,525,676</u>
 LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities (Note 7)	\$ 463,098	\$ 276,908
Deferred contributions (Note 8)	79,834	82,121
Unearned income and deposits	57,536	55,851
Current portion of callable debt (Note 9)	<u>39,956</u>	<u>21,552</u>
	640,424	436,432
Callable debt (Note 9)	<u>1,383,542</u>	<u>1,416,350</u>
	2,023,966	1,852,782
DEFERRED CONTRIBUTIONS - TANGIBLE CAPITAL ASSETS (Note 10)	<u>2,430,378</u>	<u>2,729,544</u>
	<u>4,454,344</u>	<u>4,582,326</u>
 NET ASSETS		
Unrestricted net assets	2,736,329	1,883,895
Internally restricted net assets (Note 12)	2,314,085	2,286,089
Invested in tangible capital assets	<u>2,619,162</u>	<u>2,773,366</u>
	<u>7,669,576</u>	<u>6,943,350</u>
	\$ <u>12,123,920</u>	\$ <u>11,525,676</u>

APPROVED ON BEHALF OF THE BOARD:

 Director
 Director

**LACOMBE FOUNDATION
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2023**

	2023 <u>Budget</u>	2023 <u>Actual</u>	2022 <u>Actual</u>
REVENUE			
Accommodation	\$ 2,740,304	\$ 2,882,570	\$ 2,643,181
Lodge assistance program grant	463,579	463,580	463,574
Alberta Health Services	365,376	452,282	370,167
Government assistance (Note 13)	-	440,440	593,310
Interest	17,500	215,008	63,752
Recoveries	143,805	158,409	133,701
Purchase rebate	-	27,996	13,123
Donations	-	4,110	6,262
Other grant revenue	<u>-</u>	<u>-</u>	<u>14,057</u>
	<u>3,730,564</u>	<u>4,644,395</u>	<u>4,301,127</u>
EXPENSES			
Wages and benefits	2,921,530	2,900,735	2,778,937
Food and kitchen supplies	430,700	447,977	414,838
Utilities	410,100	380,385	371,059
Administrative management	228,110	205,787	189,050
Building and ground maintenance	191,000	114,181	131,902
Interest on callable debt	129,700	112,831	74,230
Property taxes	92,050	85,848	86,754
General administration	95,800	69,903	44,031
Insurance	60,000	48,615	55,608
Laundry and linen supplies	61,600	41,925	49,563
Equipment and appliances	39,000	34,586	33,992
Professional fees	23,000	15,840	15,396
Resident life enhancement	7,700	15,174	12,964
Bad debts	<u>-</u>	<u>-</u>	<u>(876)</u>
	<u>4,690,290</u>	<u>4,473,787</u>	<u>4,257,448</u>
EXCESS (DEFICIENCY) BEFORE OTHER ITEMS	<u>(959,726)</u>	<u>170,608</u>	<u>43,679</u>
OTHER ITEMS			
Municipal requisitions (Note 14)	775,000	775,000	624,600
Amortization of deferred capital contributions	-	299,166	372,130
Amortization of tangible capital assets	<u>-</u>	<u>(518,548)</u>	<u>(516,923)</u>
	<u>775,000</u>	<u>555,618</u>	<u>479,807</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>\$ (184,726)</u>	<u>\$ 726,226</u>	<u>\$ 523,486</u>

LACOMBE FOUNDATION
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Unrestricted Net Assets	Invested in Tangible Capital Assets	Internally Restricted Net Assets (Note 12)	<u>2023</u>	<u>2022</u>
NET ASSETS - BEGINNING OF YEAR	\$ 1,883,895	\$ 2,773,366	\$ 2,286,089	\$ 6,943,350	\$ 6,419,863
Excess of revenue over expenses	726,226	-	-	726,226	523,486
Tangible capital asset purchases	(50,774)	50,774	-	-	-
Amortization of tangible capital assets	518,548	(518,548)	-	-	-
Amortization of deferred contributions	(299,166)	299,166	-	-	-
Repayment of callable debt	(14,404)	14,404	-	-	-
Transfer to internally restricted net assets	<u>(27,996)</u>	<u>-</u>	<u>27,996</u>	<u>-</u>	<u>-</u>
NET ASSETS - END OF YEAR	<u>\$ 2,736,329</u>	<u>\$ 2,619,162</u>	<u>\$ 2,314,085</u>	<u>\$ 7,669,576</u>	<u>\$ 6,943,349</u>

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

**LACOMBE FOUNDATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>2023</u>	<u>2022</u>
OPERATING ACTIVITIES		
Excess of revenue over expenses	\$ 726,226	\$ 523,486
Items not affecting cash:		
Amortization of tangible capital assets	518,548	516,923
Amortization of deferred contributions	<u>(299,166)</u>	<u>(372,130)</u>
	<u>945,608</u>	<u>668,279</u>
Change in non-cash working capital		
Accounts receivable	(53,810)	(6,751)
Prepaid expense and deposits	(26,930)	(3,795)
Accounts payable and accrued liabilities	186,190	(146,128)
Deferred contributions	(2,287)	1,721
Unearned income and deposits	<u>1,685</u>	<u>(312)</u>
	<u>104,848</u>	<u>(155,265)</u>
Cash flow from (used by) operating activities	<u>1,050,456</u>	<u>513,014</u>
INVESTING ACTIVITIES		
Purchase of tangible capital assets	(50,774)	-
Increase in guaranteed investment certificates	<u>(1,300,000)</u>	<u>-</u>
Cash flow from (used by) investing activities	<u>(1,350,774)</u>	<u>-</u>
FINANCING ACTIVITIES		
Repayment of callable debt	<u>(14,404)</u>	<u>(42,728)</u>
INCREASE (DECREASE) IN CASH FLOW	(314,722)	470,286
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>1,047,188</u>	<u>576,902</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 732,466</u>	<u>\$ 1,047,188</u>

LACOMBE FOUNDATION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NATURE OF OPERATIONS

Lacombe Foundation was established by Ministerial Order, pursuant to the Alberta Housing Act. It is responsible for the operation and administration of Lacombe Senior Citizens' Lodge, Eckville Manor House, Terrace Heights Affordable Housing in Lacombe, Alberta and Blackfalds Affordable Housing in Blackfalds, Alberta. The Foundation qualifies as a not-for-profit organization as defined in the Income Tax Act and is exempt from income taxes.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Presentation

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

(b) Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand and balances with banks. All amounts are readily converted into known amounts of cash and are subject to an insignificant change in value.

(c) Tangible Capital Assets

Tangible capital assets are stated at cost less accumulated amortization. Contributed capital assets are recorded at fair value at the date of contribution. When fair value cannot be reasonably determined, the capital asset is recorded at a nominal value. Tangible capital assets are amortized over their estimated useful lives at the following rates and methods:

Buildings	20 to 25 years, Straight-line method
Equipment	4 to 10 years, Straight-line method

Work in progress is not amortized until the assets are available for use.

(d) Long-lived assets

Long-lived assets consist of tangible capital assets. Long-lived assets held for use are measured and amortized as described in the applicable accounting policies.

The Foundation writes down long-lived assets held for use when conditions indicate that the asset no longer contributes to the Foundation's ability to provide goods and services. The assets are also written-down when the value of future economic benefits or service potential associated with the asset is less than its net carrying amount. When the Foundation determines that a long-lived asset is impaired, its carrying amount is written down to the asset's fair value.

(e) Revenue Recognition

The Foundation follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Externally restricted contributions for tangible capital assets are recorded as deferred contributions until spent. Once spent, they are transferred to unamortized capital allocations which are amortized to revenue on the same basis as the tangible capital assets acquired by the contribution.

LACOMBE FOUNDATION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(f) Revenue Recognition (cont'd)

Rent and recoveries are recognized as revenue in the year the service is provided.

Restricted investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

(g) Internally restricted net assets

The Foundation's Board of Directors hold internally restricted net assets in reserves to be used for specific purposes (see details in Note 12). These internally restricted amounts are not available for general purposes without approval by the Board of Directors.

(h) Contributed materials and services

Contributions of materials and services are recognized in the financial statements at fair value at the date of contribution, but only when a fair value can be reasonably estimated and when the materials and services are used in the normal course of operations, and would otherwise have been purchased.

(i) Measurement uncertainty

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenue and expenses during the reporting period. Significant areas requiring the use of management's estimates include the useful lives of tangible capital assets, the corresponding rates of amortization and the amount of accrued liabilities. All estimates are reviewed periodically and adjustments are made to the statements of operations as appropriate in the year they become known.

(j) Financial Instruments

Measurement of financial instruments

The Foundation initially measures its financial assets and financial liabilities at fair value, and subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash and cash equivalents, guaranteed investment certificates and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and callable debt.

The Foundation has no financial assets measured at fair value.

Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the statement of operations.

**LACOMBE FOUNDATION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023**

2. CASH AND CASH EQUIVALENTS

	<u>2023</u>	<u>2022</u>
Operating accounts	\$ 695,338	\$ 1,011,285
Security deposits	36,228	35,004
Petty cash	<u>900</u>	<u>900</u>
	<u>\$ 732,466</u>	<u>\$ 1,047,189</u>

3. GUARANTEED INVESTMENT CERTIFICATE

ATB Financial guaranteed investment certificates bear interest at rates between 3.25% and 5.06% (2022 - 0.75% to 3.25%) and matures from January to August 2024.

The Board has internally restricted \$2,314,085 (2022 - \$2,286,089) of cash reserves for the future major maintenance repairs and upgrades to the lodges and affordable housing facilities, as indicated in Note 12.

4. ACCOUNTS RECEIVABLE

	<u>2023</u>	<u>2022</u>
Interest receivable	\$ 106,121	\$ 34,142
Government assistance	69,812	78,353
Resident and tenant receivables	32,874	43,032
GST recoverable	<u>9,081</u>	<u>8,551</u>
	<u>\$ 217,888</u>	<u>\$ 164,078</u>

**LACOMBE FOUNDATION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023**

5. TANGIBLE CAPITAL ASSETS

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	
			<u>2023</u>	<u>2022</u>
Land	\$ 1,980,648	\$ -	\$ 1,980,648	\$ 1,980,648
Buildings	12,664,610	8,603,579	4,061,031	4,436,594
Equipment	1,089,866	778,248	311,618	403,830
Work in progress	<u>119,741</u>	<u>-</u>	<u>119,741</u>	<u>119,741</u>
	<u>\$ 15,854,865</u>	<u>\$ 9,381,827</u>	<u>\$ 6,473,038</u>	<u>\$ 6,940,813</u>

Work in progress relates to the preliminary concept drawings for the redevelopment of the new Lacombe Lodge. No amortization of this asset has been recorded during the current year because it is currently under development.

6. BANK INDEBTEDNESS

The Foundation has an operating line of credit with an authorized limit of \$175,000 (2022 - \$175,000) which bears interest at prime plus 1%. In addition, the Foundation has a Mastercard facility available with a limit of \$15,000 (2022 - \$15,000) which bears interest at prime plus 2%. As at December 31, 2023 a total of \$0 (2022 - \$0) has been drawn on the line of credit and a total of \$0 (2022 - \$0) has been drawn on the Mastercard. The line of credit and Mastercard are secured by the same security as disclosed in Note 9 for callable debt.

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2023</u>	<u>2022</u>
Employee future benefits payable	\$ 155,111	\$ 153,246
Government funding payable	111,934	43,684
Accounts payable	104,092	33,065
Due to Bethany Nursing Home of Camrose, Alberta	66,300	5,036
Accrued liabilities	19,606	34,808
Workers Compensation Board of Alberta	5,205	4,986
Wages payable	<u>850</u>	<u>2,083</u>
	<u>\$ 463,098</u>	<u>\$ 276,908</u>

Employee future benefits consist of vacation, statutory holidays and overtime accruals.

8. DEFERRED CONTRIBUTIONS

Deferred contributions in the amount of \$79,834 (2022 - \$82,121) relates to donations made for designated purposes, and are recorded as revenue when expended.

**LACOMBE FOUNDATION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023**

9. CALLABLE DEBT

	<u>2023</u>	<u>2022</u>
ATB Financial demand loan bearing interest at prime plus 0.95%, repayable in monthly blended payments of \$5,575.	\$ 578,663	\$ 584,551
ATB Financial demand loan bearing interest at prime plus 0.95%, repayable in monthly blended payments of \$7,300.	<u>844,835</u>	<u>853,351</u>
	1,423,498	1,437,902
Amounts payable within one year	<u>(39,956)</u>	<u>(21,552)</u>
	<u>\$ 1,383,542</u>	<u>\$ 1,416,350</u>

Although the bank loans are of a demand nature, the Foundation does not believe that the demand feature will be exercised. Accordingly, the scheduled principal repayments on the callable debt for the next five years are as follows:

2024	\$ 39,956
2025	43,336
2026	47,003
2027	50,980
2028	55,294
Thereafter	<u>1,186,929</u>
	<u>\$ 1,423,498</u>

The collateral security pledged by the Foundation to support the callable debt is a first charge over land and building with a carrying value of \$5,978,179 (2022 - \$6,348,722) and an assignment of rents.

**LACOMBE FOUNDATION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023**

10. DEFERRED CONTRIBUTIONS - TANGIBLE CAPITAL ASSETS

Deferred contributions related to capital assets represent restricted contributions from government and donations with which some of the capital assets were purchased. The changes in the deferred contributions balance or the year are as follows:

	<u>2023</u>	<u>2022</u>
DEFERRED BALANCE, BEGINNING OF YEAR	\$ 2,729,544	\$ 3,101,674
Less: Amounts recognized as revenue	<u>(299,166)</u>	<u>(372,130)</u>
BALANCE, END OF YEAR	<u>\$ 2,430,378</u>	<u>\$ 2,729,544</u>

11. RELATED PARTY TRANSACTIONS

The Bethany Nursing Home of Camrose, Alberta acts as a Chief Administrative Officer (CAO), providing management, administrative, and operational support for the Foundation.

The Foundation paid management fees of \$183,900 plus \$8,190 for network and administrative support to Bethany Nursing Home of Camrose, Alberta for the year ended December 31, 2023 (2022 - \$171,866 plus \$8,190 for network and administration support).

As at December 31, 2023, the amount payable to Bethany Nursing Home of Camrose, Alberta is \$66,300 (2022 - \$5,036) and the amount receivable is \$18,795 (2022 - \$36,696) .

These transactions were in the normal course of operations and were recorded at the exchange amount, which is the amount agreed upon the related parties.

12. INTERNALLY RESTRICTED NET ASSETS

	<u>2023</u>	<u>2022</u>
Lodge Operations Fund Reserve	\$ 2,256,946	\$ 2,228,950
Affordable Housing Fund Reserve	<u>57,139</u>	<u>57,139</u>
	<u>\$ 2,314,085</u>	<u>\$ 2,286,089</u>

The Foundation's Board of Directors has established reserve funds to fund future major maintenance repairs and upgrades to the lodges and affordable housing facilities.

**LACOMBE FOUNDATION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023**

13. GOVERNMENT ASSISTANCE

In response to the negative economic impact of COVID-19, the Government of Alberta and Alberta Health Services announced that they would cover the incremental costs of COVID-19 related expenditures or costs of Seniors Lodges and Designated Supportive Living. The eligible costs included wages, supplies and occupancy changes related to COVID-19.

The Foundation has determined that it has qualified for the assistance in the year totaling \$440,440 (2022 - \$593,310) related to the incremental COVID-19 funding which has been reflected in revenue.

14. MUNICIPAL REQUISITIONS

	<u>2023</u>	<u>2022</u>
Lacombe County	\$ 504,680	\$ 406,740
City of Lacombe	140,352	113,802
Town of Blackfalds	100,440	79,824
Town of Eckville	8,293	6,870
Town of Bentley	7,905	6,558
Village of Alix	7,595	6,059
Village of Clive	<u>5,735</u>	<u>4,747</u>
	<u>\$ 775,000</u>	<u>\$ 624,600</u>

LACOMBE FOUNDATION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

15. FINANCIAL INSTRUMENTS

The Foundation maintains a risk management framework to monitor, evaluate, and manage the principal risks assumed with financial instruments. The risks that arise from financial instruments include liquidity and market risk; market risk arises from changes in interest rates and other price risks.

Market risk

The Foundation's financial instruments expose it to market risk, in particular interest rate risk on temporary investments. There has been no significant change in risk from the prior year. The guaranteed investment certificates bear interest at a fixed rate and the origination is therefore exposed to the risk of changes in fair value resulting from interest rate fluctuations. The Foundation's callable debt consists of loans that are subject to fluctuations in interest rates. The Foundation does not use derivative financial instruments to alter the effects of this risk.

Liquidity risk

Liquidity risk is the risk the Foundation may encounter difficulty in meeting its obligations associated with its financial liabilities as they become due. The Foundation's exposure to liquidity risk is dependent on the receipt of funds from a variety of sources, whether in the form of revenue or advances. There has been no significant change in risk from the prior year.

Credit risk

The Foundation is exposed to credit risk in connection with its receivables. The Foundation does not obtain collateral or other security to support the receivables subject to credit risk, and does not anticipate significant loss beyond what is already provided for as an allowance for doubtful accounts. There has been no significant change in risk from the prior year.

LACOMBE FOUNDATION
STATEMENT OF OPERATIONS - LACOMBE LODGE
DECEMBER 31, 2023

Schedule 1

	2023 <u>Budget</u>	2023 <u>Actual</u>	2022 <u>Actual</u>
REVENUE			
Accommodation	1,473,550	\$ 1,503,057	\$ 1,417,652
Lodge assistance program grant	328,368	328,369	328,366
Government assistance	-	251,157	333,570
Interest	10,000	118,659	44,990
Recoveries	100,505	98,966	87,029
Purchase rebate	-	18,496	8,676
Donations	-	675	4,192
Other grant revenue	-	-	10,557
	<u>1,912,423</u>	<u>2,319,379</u>	<u>2,235,032</u>
EXPENSES			
Wages and benefits	1,499,100	1,448,983	1,434,916
Food and kitchen supplies	282,000	295,385	272,425
Utilities	235,500	218,597	205,866
Administrative management	124,750	113,998	106,891
Building and ground maintenance	99,000	48,951	54,228
General administration	41,250	32,620	23,046
Laundry and linen supplies	29,600	19,201	23,061
Equipment and appliances	18,000	15,754	15,262
Insurance	18,700	14,875	17,864
Professional fees	10,500	7,270	7,098
Resident life enhancement	5,200	6,587	7,428
	<u>2,363,600</u>	<u>2,222,221</u>	<u>2,168,085</u>
EXCESS (DEFICIENCY) BEFORE OTHER ITEMS	<u>(451,177)</u>	<u>97,158</u>	<u>66,947</u>
OTHER ITEMS			
Municipal requisitions	451,182	451,182	243,070
Amortization of deferred capital contributions	-	90,811	150,811
Amortization of tangible capital assets	-	(197,424)	(184,413)
	<u>451,182</u>	<u>344,569</u>	<u>209,468</u>
EXCESS OF REVENUE OVER EXPENSES	<u>\$ 5</u>	<u>\$ 441,727</u>	<u>\$ 276,415</u>

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

LACOMBE FOUNDATION
STATEMENT OF OPERATIONS - ECKVILLE MANOR HOUSE
DECEMBER 31, 2023

Schedule 2

	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
REVENUE			
Accommodation	\$ 791,754	\$ 882,922	\$ 756,663
Alberta Health Services	365,376	452,282	370,167
Government assistance	-	189,283	259,740
Lodge assistance program grant	135,211	135,211	135,208
Interest	5,000	75,082	12,003
Recoveries	29,300	36,175	31,071
Purchase rebate	-	9,500	4,447
Donations	-	3,435	2,070
Other grant revenue	<u>-</u>	<u>-</u>	<u>3,500</u>
	<u>1,326,641</u>	<u>1,783,890</u>	<u>1,574,869</u>
EXPENSES			
Wages and benefits	1,375,200	1,396,945	1,308,272
Food and kitchen supplies	148,700	152,592	142,413
Utilities	116,000	114,757	114,818
Administrative management	75,760	64,021	59,263
Building and ground maintenance	37,000	41,015	41,746
General administration	35,650	28,611	14,597
Laundry and linen supplies	26,000	18,124	21,487
Resident life enhancement	2,500	8,587	5,536
Equipment and appliances	13,000	7,712	10,075
Professional fees	10,500	7,174	7,098
Insurance	<u>7,300</u>	<u>5,674</u>	<u>6,736</u>
	<u>1,847,610</u>	<u>1,845,212</u>	<u>1,732,041</u>
DEFICIENCY BEFORE OTHER ITEMS	<u>(520,969)</u>	<u>(61,322)</u>	<u>(157,172)</u>
OTHER ITEMS			
Municipal requisitions	323,818	323,818	381,530
Amortization of deferred capital contributions	-	280	13,244
Amortization of tangible capital assets	<u>-</u>	<u>(7,259)</u>	<u>(20,937)</u>
	<u>323,818</u>	<u>316,839</u>	<u>373,837</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>\$ (197,151)</u>	<u>\$ 255,517</u>	<u>\$ 216,665</u>

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

LACOMBE FOUNDATION
STATEMENT OF OPERATIONS - TERRACE HEIGHTS LANDING
DECEMBER 31, 2023

Schedule 3

	2023 <u>Budget</u>	2023 <u>Actual</u>	2022 <u>Actual</u>
REVENUE			
Accommodation	\$ 255,000	\$ 266,584	\$ 257,936
Recoveries	11,000	17,926	13,260
Interest	<u>2,500</u>	<u>15,830</u>	<u>4,507</u>
	<u>268,500</u>	<u>300,340</u>	<u>275,703</u>
EXPENSES			
Interest on callable debt	53,000	45,868	30,199
Utilities	52,000	43,855	46,724
Property taxes	33,750	31,568	31,639
Wages and benefits	23,750	27,996	20,224
Building and ground maintenance	23,000	17,518	19,339
Administrative management	16,100	16,272	13,356
Insurance	16,000	13,130	14,581
Equipment and appliances	5,000	7,081	4,858
General administration	10,900	5,211	3,680
Laundry and linen supplies	3,000	2,059	2,461
Professional fees	1,000	707	600
Bad debts	<u>-</u>	<u>-</u>	<u>(759)</u>
	<u>237,500</u>	<u>211,265</u>	<u>186,902</u>
EXCESS BEFORE OTHER ITEMS	<u>31,000</u>	<u>89,075</u>	<u>88,801</u>
OTHER ITEMS			
Amortization of deferred capital contributions	-	135,854	135,854
Amortization of tangible capital assets	<u>-</u>	<u>(187,129)</u>	<u>(184,837)</u>
	<u>-</u>	<u>(51,275)</u>	<u>(48,983)</u>
EXCESS OF REVENUE OVER EXPENSES	<u>\$ 31,000</u>	<u>\$ 37,800</u>	<u>\$ 39,818</u>

LACOMBE FOUNDATION
STATEMENT OF OPERATIONS - BLACKFALDS AFFORDABLE HOUSING
DECEMBER 31, 2023

Schedule 4

	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>
REVENUE			
Accommodation	\$ 220,000	\$ 230,007	\$ 210,930
Interest	-	5,437	2,252
Recoveries	<u>3,000</u>	<u>5,342</u>	<u>2,341</u>
	<u>223,000</u>	<u>240,786</u>	<u>215,523</u>
EXPENSES			
Interest on callable debt	76,700	66,963	44,031
Property taxes	58,300	54,280	55,115
Wages and benefits	23,480	26,811	15,525
Insurance	18,000	14,936	16,427
Administrative management	11,500	11,496	9,540
Building and ground maintenance	32,000	6,697	16,589
Equipment and appliances	3,000	4,039	3,797
General administration	8,000	3,461	2,708
Utilities	6,600	3,176	3,651
Laundry and linen supplies	3,000	2,541	2,554
Professional fees	1,000	689	600
Bad debts	-	-	(117)
	<u>241,580</u>	<u>195,089</u>	<u>170,420</u>
EXCESS (DEFICIENCY) BEFORE OTHER ITEMS	<u>(18,580)</u>	<u>45,697</u>	<u>45,103</u>
OTHER ITEMS			
Amortization of deferred capital contributions	-	72,221	72,221
Amortization of tangible capital assets	-	(126,736)	(126,736)
	<u>-</u>	<u>(54,515)</u>	<u>(54,515)</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>\$ (18,580)</u>	<u>\$ (8,818)</u>	<u>\$ (9,412)</u>



Parkland Regional Library System 2023 Annual Report

Libraries, Value Beyond Words



Photo from Olds Municipal Library

Thank you!

The Parkland Library Board thanks our member municipalities and the Government of Alberta for continued funding. With your help we supported 49 public libraries in 2023.



Photo from Hughenden Library

Parkland Libraries have...

637,120 items in their collections.

Virtual Library Services

- 262,476 website and online catalogue visits
- 58,010 eLibrary database sessions
- 156,051 digital checkouts
- 1,422,940 WiFi sessions at libraries

Parkland HQ

- Completed workshops, training, analysis, and reports on multiple topics for library staff
- Housed and managed 10,081 print items plus 3,635 non print items like kits and audiobooks
- Maintains a collection of 21,494 virtual items like eBooks and eAudiobooks

Libraries, Value Beyond Words



2023 Annual Report



Resource Sharing

- Van drivers made 3,180 deliveries driving 182,850 kilometers
- 843,900 items delivered in van runs in 2023
- Purchased, processed, and added 41,841 items to the system catalogue

Advocacy Activity

The Systems Advocacy Committee created and distributed advocacy materials for the Provincial election which may have significantly impacted the province-wide efforts to obtain an increase in operating grant funding from the Government of Alberta

IT Support

- A new website was implemented for the region. This was a major undertaking that involved many Parkland staff with many obstacles to overcome.
- 86 computers were replaced throughout the region.
- A total of 64 new wireless access points were replaced in all member libraries.

Library Services Support

- 73 visits to 43 member libraries
- Training provided to 10 new library managers
- 1,237 consulting sessions by Parkland Staff
- Held 18 training events for 255 attendees

Marketing Activity

- Canadian Library Month Contests resulted in 1,700 new cardholders in October
- Distributed 8,750 bookmarks, 275 brochures, 750 flyers, and 900 stickers to member libraries to help them market their services

Social Media

- A LinkedIn strategy was implemented and followers increased by 39%
- 69% increase in engagement for Facebook
- 35% increase in engagement for Instagram

Contact Us:

Parkland Regional Library System
4565 46th Street
Lacombe, AB T4L 0K2
403-782-3850

Board Chair Barb Gilliat

Director: Ron Sheppard (ext. 230)
Manager of Library Services: Andrea Newland (ext.221)
Manager of Finance and Operations: Donna Williams (ext. 141)
Manager of Technology Infrastructure: Tim Spark (ext. 212)
IT Helpdesk (ext. 600)

[Complete Board and Municipality list here.](#)

*Statistics based on 2023 annual report to PLSB Municipal Affairs



City of Lacombe

COUNCIL HIGHLIGHTS

April 8th, 2024

Regular Meeting of Council

2. Consent of Agenda

2.1 Consent Agenda

- Council approved the Asset Management Council Policy (81/211.01.2024PO) and rescinded the Asset Management Council Policy (81/211.012018PO).
- Council gave first reading to Bylaw 400.54 – LUB Amendment in Mackenzie Ranch Area for R5 Site.

5. Public Hearings

5.1 Bylaw 400.51 Land Use Bylaw Amendment - Addition of Residential Units to Airport

A public hearing was held for Bylaw 400.51—Addition of Residential Units to the Airport. Council gave Bylaw 400.51 first reading to amend Land Use Bylaw 400. If approved, the bylaw will allow a maximum of two Accessory dwelling units as a discretionary use within two separate airport hangars.

Additionally, if Council passes the Bylaw, the definition of an Accessory dwelling unit will be amended to include a reference to the Airport District and regulations for Accessory dwelling units will be added in Section 13 of the LUB.

6. Requests for Decision

6.1 Bylaw 400.51 Land Use Bylaw Amendment – Site-Specific Amendment to the Airport District

Bylaw 400.51 proposed to amend the City of Lacombe Land Use Bylaw (LUB) to add a site-specific exception to the property at 3910 63rd Avenue (Lot 2A, Plan 8320722), the north portion of the Lacombe Regional Airport, to allow a maximum of two Accessory dwelling units as a discretionary use; to amend the definition of an Accessory dwelling unit to include reference to the Airport District, and to add regulations for Accessory dwelling units in Section 13 of the LUB.

A motion for Council to give second reading to Bylaw 400.51 was defeated.

6.2 Council Procedural Bylaw 370 Review – Third Reading

The Procedural Bylaw provides rules governing the proceedings and regular business of Council and Council Committees. Council has flexibility in adopting any necessary changes.

Bylaw 370 is normally reviewed at the beginning of each new Council term and was most recently amended in November 2021.

The current review included proposed amendments to the following:

1. Definitions
2. From Council
3. Meetings and Proceedings
4. Rules of Order
5. Conduct
6. Agendas
7. Meeting Etiquette
8. Regular, Special, Organizational and Council Committee Meetings
9. Order of Business
10. Rights in Debate
11. Motions
12. Voting
13. Bylaws, Resolutions and Policies
14. Minutes

Council gave third reading to the Procedural Bylaw Amendment – Bylaw 370.4 as amended.

6.3 Bylaw 514 – Taxable Dormitories

The Municipal Government Act requires municipalities to pass a Bylaw to allow the levying of taxes on student dormitories. The City of Lacombe has levied taxes on student dormitories for many years. The City requires a current Bylaw to permit the continued levying of taxes on student dormitories.

Council gave third reading to Bylaw 514.

6.4 Gull Lake Letter from MLA Johnson (added to the Agenda):

Council endorsed the Feasibility Study request from MLA Johnson regarding Gull Lake stabilization and environmental protection.

8. In Camera

8.1 Land (FOIP Section 16)

Council approved the renaming of the East Stormwater Retention Pond as discussed in In Camera item 8.1.

8.3 Legal (FOIP Section 16 & 24)

Council directed Administration to proceed as discussed regarding contractual obligations related to the Affordable Housing Grant program.

****The next scheduled Council Meetings:***

- Monday, April 15th, 2024 – Committee of the Whole Meeting at 5:30 p.m. – City Hall***
- Monday, April 22nd, 2024 – Regular Council Meeting at 5:30 p.m. – City Hall***
- Monday, May 13th, 2024 – Regular Council Meeting at 5:30 p.m. – City Hall***



HIGHLIGHTS OF THE REGULAR COUNCIL MEETING APRIL 11, 2024

PUBLIC HEARING FOR BYLAW NO. 1409/24 VILLAGE OF ALIX/LACOMBE COUNTY INTERMUNICIPAL DEVELOPMENT PLAN

A public hearing was held for Bylaw No. 1409/24 pertaining to proposed amendments to the Village of Alix Lacombe/County Intermunicipal Development Plan. Following the Public Hearing, Bylaw No. 1409/24 received second reading.

PLANNING DEPARTMENT UPDATE

Council received an update on the projects and initiatives of the Planning Department for the month of March 2024.

COMMITTEE OF THE WHOLE MEETING NOTES

The following recommendations from the Committee of the Whole Meeting held on April 2, 2024 received the approval of Council:

- That the that the Mirror Lot Inventory presentation be received for information; and further, that the County Manager be directed to complete an inventory and assessment of the underground servicing infrastructure in the Hamlet of Mirror in 2025 and subsequently undertake an underground servicing strategy.
- That the County Manager be directed to prepare a report and recommendation regarding the marketing of current County-owned properties in the Hamlet of Mirror for consideration at a future Council Meeting.
- That the Local Government Fiscal Framework Plan presentation be received for information.
- That the Hydrogen and Energy Transition for Rural Alberta presentation be received for information.
- That the Lacombe County New Pavement Plan be approved as presented; and further, that the County Manager be directed to prepare a report and recommendation regarding implementation of the key recommendations of Lacombe County New Pavement Plan, for consideration at a future Council meeting.
- That the Housing Opportunity matter be discussed at a future Council meeting, on a closed meeting basis.

INTERMUNICIPAL COLLABORATION FRAMEWORK REVIEW SURVEY

The draft response to the Intermunicipal Collaboration Framework review survey, as completed by the County Manager, was approved and will be submitted to Alberta Municipal Affairs on behalf of Lacombe County.

SYLVAN LAKE WATER/WASTEWATER COMMISSION BUSINESS PLAN REVIEW TERMS OF REFERENCE

Council endorsed a letter to be sent to Sylvan Lake Regional Water and Water and Wastewater Commission (SLRWWC) in response to their invitation for comments and feedback regarding the proposed Terms of Reference for the updating of the SLRWWC Business Plan.



WHERE PEOPLE ARE THE KEY

SYLVAN LAKE AND AREA HEALTH FOUNDATION

Lacombe County, as part of the area serviced by the Sylvan Lake Advanced Ambulatory Care Service, supports the Sylvan Lake and Area Urgent Care Committee in the formation of the Sylvan Lake and Area Health Foundation.

VILLAGE OF CLIVE AND LACOMBE COUNTY INTERMUNICIPAL DEVELOPMENT COMMITTEE/INTERMUNICIPAL COLLABORATION FRAMEWORK COMMITTEE TERMS OF REFERENCE

The Village of Clive and Lacombe County Intermunicipal Development Plan/Intermunicipal Collaboration Framework Committee Terms of Reference were approved as presented.

POLICY RC(1) FUNDING APPLICATION – BENTLEY ARENA

Lacombe County will fund 48% of the cost of the Bentley Arena Ice Plant Replacement, to a maximum of \$383,717. This contribution will be funded from the County's Recreation Capital Assistance Reserve.

POLICY RC(1) FUNDING APPLICATION – CLIVE SCHOOL PLAYGROUND PROJECT

Lacombe County will contribute up to \$100,000 to the Clive School Council Association's Clive School Playground project. This contribution will be funded from the Recreation Capital Assistance Reserve.

BYLAW NOS. 1406/24 AND 1407/24 DWELLINGS ON AGRICULTURAL 'A' DISTRICT PARCELS

Bylaw Nos. 1406/24 and 1407/24 pertaining to dwellings on Agricultural 'A' District Parcels received second and third readings and were passed.

BYLAW NO. 1410/24 TAX RATE BYLAW

Bylaw No. 1410/24 was presented for Council's consideration and, by resolution, received first, second and third readings and was passed. This bylaw pertains to the rates of taxation to be levied against assessable property within Lacombe County for the 2024 taxation year.

MEDICINE LODGE SKI HILL SOCIETY

Representatives of the Medicine Lodge Ski Hill Society provided Council with a presentation regarding the history and operations of the Medicine Lodge Skill Hill as well as proposed improvements to the facility. The Medicine Lodge Ski Hill Society has submitted a Policy RC(1) Funding Application in the amount of \$327,435 to support the facility upgrades as well as a Policy RC(2) Funding Application in the amount of \$25,000 for operational support. The County Manager was directed to prepare a report and recommendation regarding the County's support for improvements to the Medicine Lodge Ski Hill for consideration at a future Council meeting.

Next Regular Council Meeting is

April 25, 2024 – 9:00 a.m.

Next Committee of the Whole Meeting is

June 4, 2024 – 9:00 a.m.

Lacombe County Administration Building

****For more details from Lacombe County Council meetings, please refer to the meeting minutes. All meeting minutes are posted on the website (www.lacombecounty.com) after approval.**

From: info
Subject: You're Invited! Parkland's 65th Anniversary Celebration on May 10

From: Parkland Administration <administration@prl.ab.ca>
Sent: Monday, April 8, 2024 2:08 PM
To: Member Library Board Chairs <boardchairs@prl.ab.ca>; Municipal Administrators <municipaladministrators@prl.ab.ca>; PRL Board <prlboard@prl.ab.ca>; libraries@gov.ab.ca; Regional Systems Directors <regionalsystemsdirectors@prl.ab.ca>
Subject: You're Invited! Parkland's 65th Anniversary Celebration on May 10

Good Afternoon Everyone,

Calling all library staff and board members, you're invited! Please celebrate with us on **Friday May 10th from 1pm - 3pm** at Parkland HQ **4565 46 Street Lacombe, AB, T4L 0K2** for our 65th Anniversary! There will be cake, refreshments, and building tours. We'd love any contributions to our time capsule to be opened at our 100th anniversary.

Please note this event is not open to the public, but we are excited to host all of our library friends!



Hailey Halberg
Marketing Specialist

Parkland Regional Library System | 4565 46 Street Lacombe AB T4L 0K2
403.782.3850 ext. 213 | prl.ab.ca

Libraries – Value Beyond Words

April 08, 2024

To whom it may concern,

Re: Alberta Disability Services Professional Appreciation Week:

I am writing this letter in my capacity as Board President of the Alberta Disability Worker Association (ADWA) to bring awareness to a matter of significance.

The [Alberta Disability Workers Association \(ADWA\)](#) is the established professional voice and advocate for the 15,000+ professionals employed in Community Disability Services (CDS) across the Province of Alberta. ADWA was formed in 2010, and one of our important roles is to heighten Albertans' awareness of our essential and valuable workforce by publicly recognizing the positive impact the profession has on the lives of people with disabilities, their families, and the overall community. ADWA is a professional association, not a union; our members are Community Disability Service professionals who voluntarily register for membership.

The Minister of Seniors, Community and Social Services, Jason Nixon, has declared the week of May 20-26, 2024, as the Alberta Disability Services Professional Appreciation Week. This declaration, which has been enacted in perpetuity (3rd Monday in May), is a testament to the unwavering dedication and invaluable contributions made by disability service professionals in our communities.

I respectfully request that where possible Alberta's communities join ADWA in acknowledging this significant occasion. By doing so, we can collectively raise awareness about the essential role that CDS professionals play in enhancing the lives of individuals with disabilities who live, work, and play in communities, across Alberta. One example is that various CDS organizations are hoping that their municipalities will "light up" on Wednesday, May 22, 2024, to showcase the breadth of this profession across Alberta.

Your support in this initiative would not only serve to honor the dedicated professionals working in disability services but also encourage a more inclusive and understanding societal ethos.

Thank you in advance for your consideration.

All the best,



Alexander Stoye
Board President
Alberta Disability Worker Association (ADWA)



Town of Blackfalds Franchise Presentation

Chris Burt
Stakeholder Relations Manager

FORTIS
ALBERTA



FortisAlberta at a Glance

583,500+

customers (residential, farm and industrial sites)

128,000 km+

of power lines

 **1 million+**
power poles

60% of Alberta's electric
distribution network

 **17,000 GWh**
of electricity delivered per year

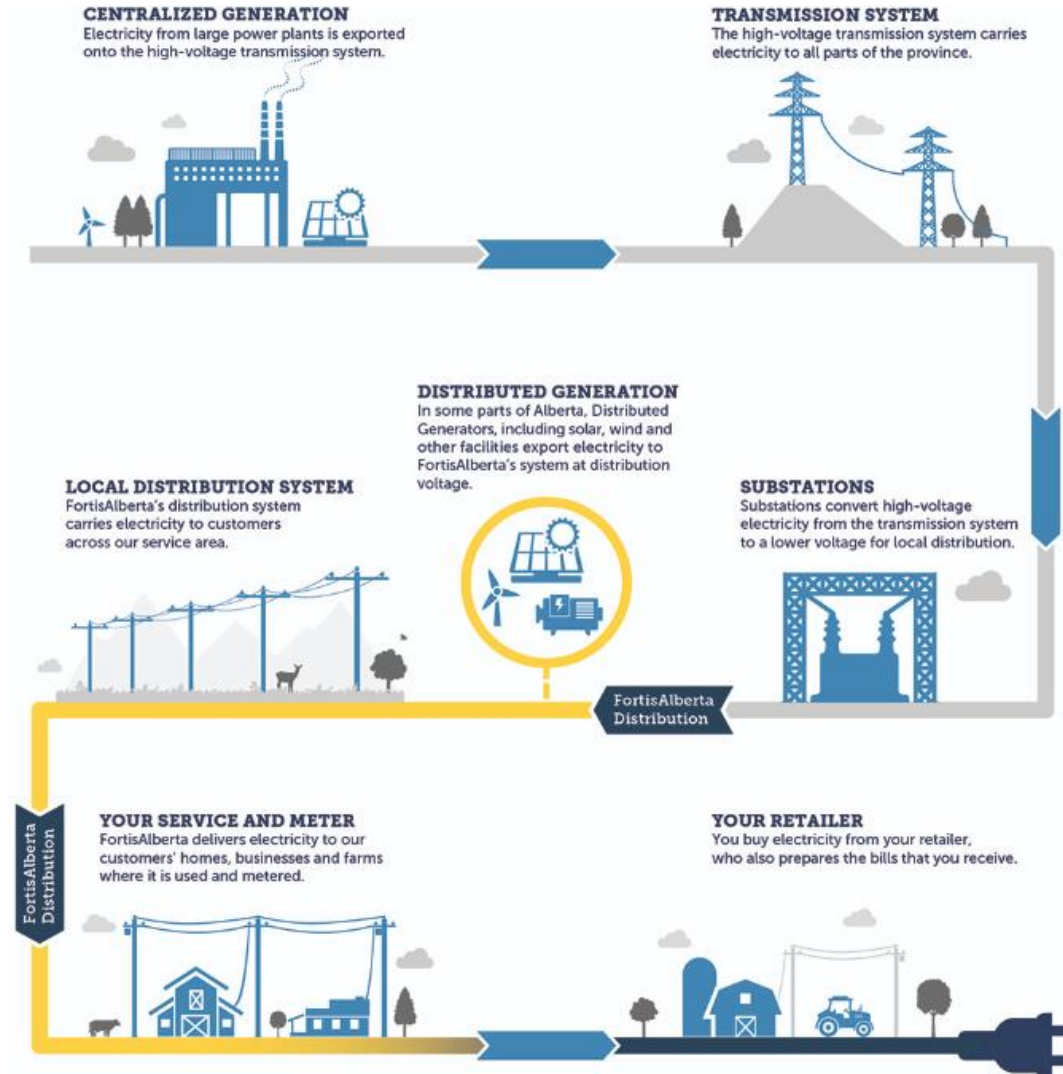
15% of electricity delivered each year is generated
by renewable sources connected to our system

240 number of communities
we operate in

 **1200+**
Albertans employed

**FORTIS
ALBERTA**

Alberta's Electricity System

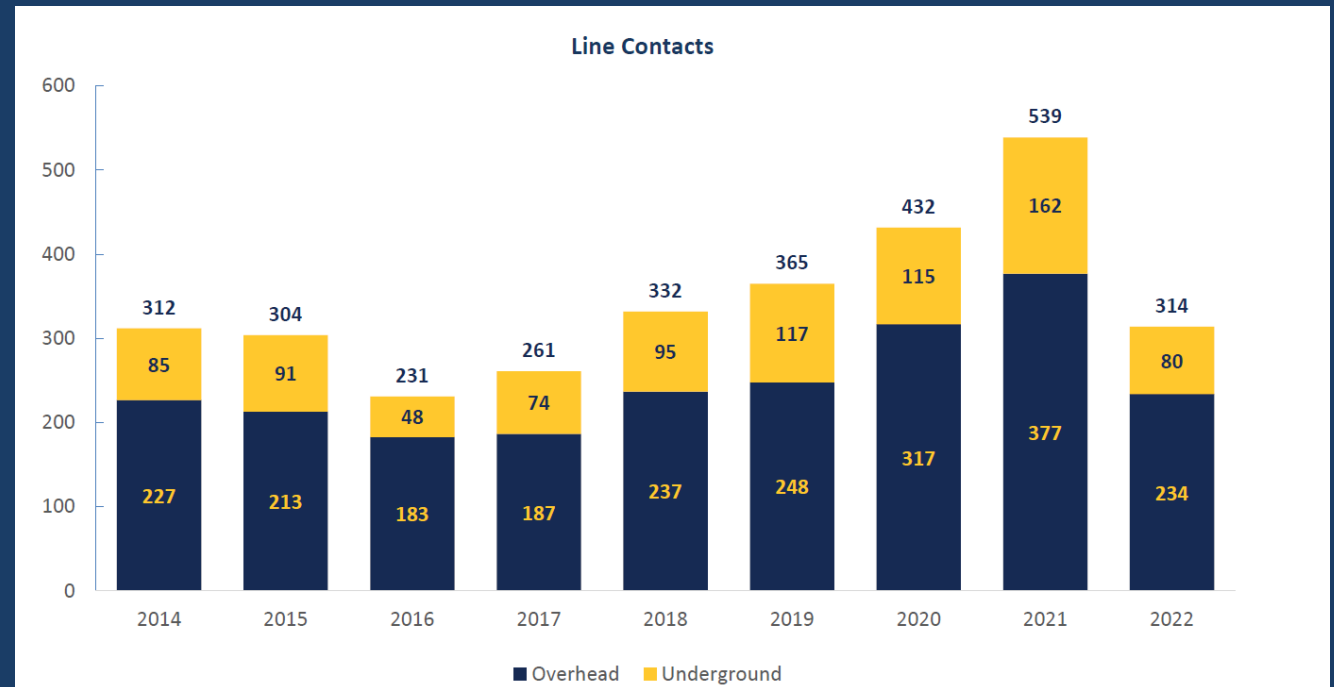




Electrical Safety



#clickbeforeyoudig



Reliability Results

YEAR	SAIDI	SAIFI
2022	0.30	0.10
2021	0.17	0.49
2020	0.67	0.50

These major event outages have occurred within your Municipality over the last 3 years.

$$\text{SAIDI (System Average Interruption Duration Index)} = \frac{\text{Total Customer-Hours of Interruption}}{\text{Total Customers Served}}$$

$$\text{SAIFI (System Average Interruption Frequency Index)} = \frac{\text{Total Customer Interruptions}}{\text{Total Customers Served}}$$

	2020		2021		2022	
	SAIDI	SAIFI	SAIDI	SAIFI	SAIDI	SAIFI
FortisAlberta Average	1.82	1.20	2.42	1.42	1.70	1.08
Canadian Average	5.49	2.44	4.50	2.28	8.33	2.63

The Canadian and FortisAlberta Inc. Averages exclude significant events (i.e., hurricanes, floods, ice storms etc.)



Outage Detail

Cause	Outage Date ▲	Customer Hours	Customer Interruptions
Adverse Weather	11/5/2019	310	134
Equipment Failure	5/14/2020	506	959
	6/12/2020	682	274
	10/27/2020	89	72
	2/1/2021	112	113
	8/2/2022	289	63
Foreign Interference	9/24/2020	299	99
	6/21/2021	96	135
	8/4/2021	179	286
Lightning	6/12/2020	1035	625
	8/3/2020	160	24
Scheduled Outage	12/30/2019	56	148
	8/11/2022	663	160
	10/19/2022	260	47
Unknown	10/27/2019	155	855
	4/7/2021	93	540



Streetlights

We're available 24/7 during power outages and emergencies.



CALL NOW

- OUTAGE MAP**

View and report power outages within the FortisAlberta service territory.

>
- STREETLIGHT MAP**

Locate streetlights, request repairs, and check the repair status.

>
- MY ACCOUNT**

View site and project status information and review your electricity consumption.

>
- CHECK PROJECT STATUS**

Check the status of your new or upgraded service.

>
- ABOUT US**

Connect with us online and learn more about the company.

>

Rate Code	Description	Site ID	Quantity
3114	100 HPS CONNECT/UNMTRD INVEST	0040001225535	24
3180	100 LED EQ CONNECT/UNMTRD INVE	0040001225535	100
3106	150 HPS CONNECT/UNMTRD INVEST	0040001225535	10
3182	150 LED EQ CONNECT/UNMTRD INVE	0040001225535	356
3342	180 LPS CONNECT/UNMTRD NO-INVE	0040168338112	1
3334	250 HPS CONNECT/UNMTRD NON-INV	0040168338112	3
3186	250 LED EQ CONNECT/UNMTRD INVE	0040001225535	123
3386	250 LED-EQ CONN/UNMTRD NON-INV	0040168338112	1
3337	400 HPS CONNECT/UNMTRD NON-INV	0040168338112	2
3174	70 LED EQ CONNECT/UNMTRD YARDL	0040001225535	551
Total			1171

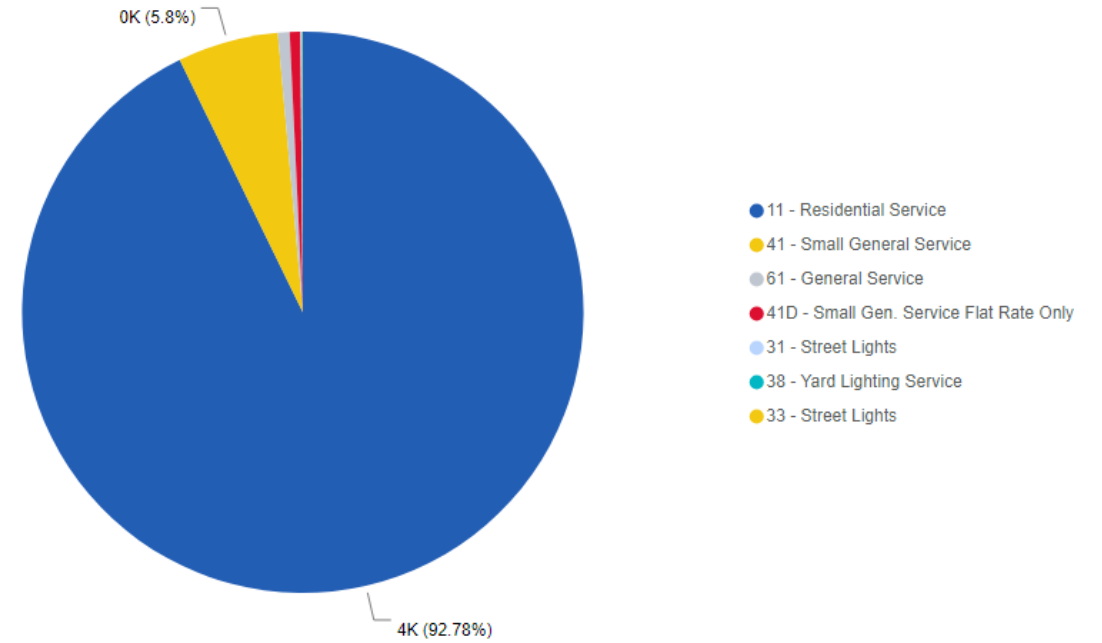
This inventory is as of December 31, 2023

Total Number of Reported Streetlight Outages from January 1 – December 31, 2023		
Total # of Streetlight Repairs Reported	Total # of Streetlight Repairs Met SLA	Total # of Streetlight Repairs Missed SLA
11	11	0



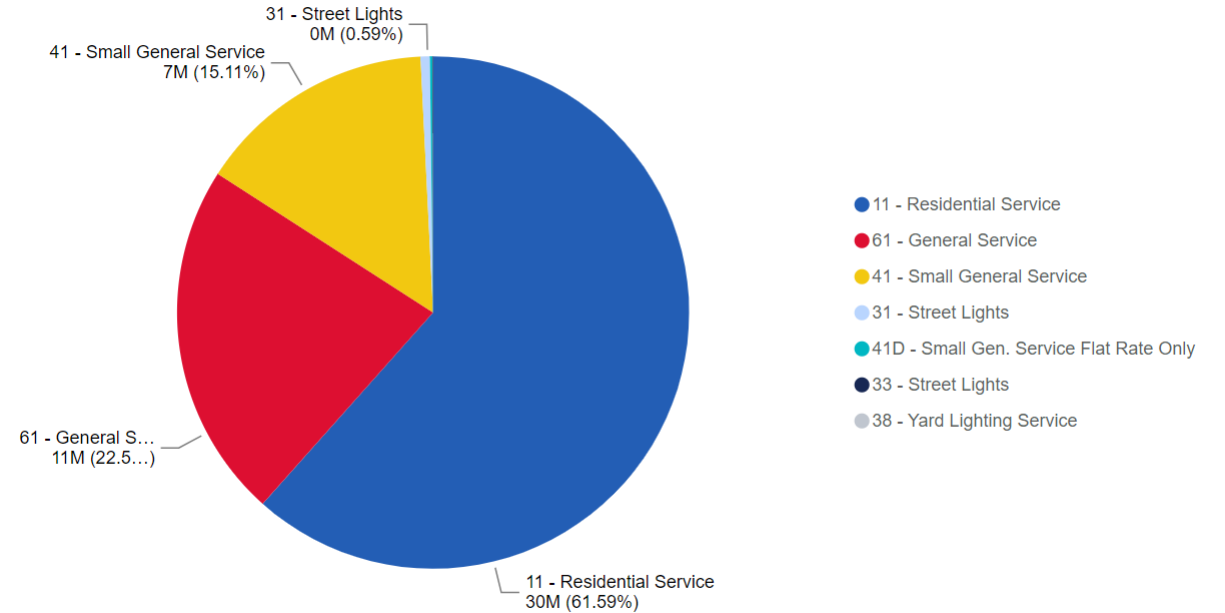
Site Count

Rate Category	2021	2022	2023
11 - Residential Service	4,048	4,083	4,110
31 - Street Lights	3	3	3
33 - Street Lights	1	1	1
38 - Yard Lighting Service	2	2	2
41 - Small General Service	234	238	257
41D - Small Gen. Service Flat Rate Only	29	29	27
61 - General Service	31	30	30
Total	4,348	4,386	4,430



Consumption

Rate Category	2021	2022	2023
11 - Residential Service	29,888,531	29,796,847	30,070,283
31 - Street Lights	277,517	281,582	285,909
33 - Street Lights	14,821	15,578	15,578
38 - Yard Lighting Service	4,117	4,117	4,117
41 - Small General Service	6,254,038	6,477,786	7,378,332
41D - Small Gen. Service Flat Rate Only	80,343	79,201	77,974
61 - General Service	9,114,449	11,115,953	10,990,261
Total	45,633,816	47,771,064	48,822,454



Municipal Sites with Consumption

Rate Category	2023 Site Count	2023 Consumption
31 – Streetlights	1	283,645
33 – Streetlights	1	15,578
41 – Small General Service	27	1,306,925
41D – Small Gen. Service Flat Rate Only	9	19,666
61 – General Service	4	2,784,405
Total	41	4,410,219

Franchise Fee & Linear Tax

Rate Category	2021	2022	2023
11 - Residential Service	\$638,152	\$671,414	\$704,043
31 - Street Lights	\$71,967	\$74,971	\$79,713
33 - Street Lights	\$342	\$336	\$334
38 - Yard Lighting Service	\$316	\$325	\$339
41 - Small General Service	\$114,690	\$128,494	\$147,318
41D - Small Gen. Service Flat Rate Only	\$5,038	\$5,191	\$5,292
61 - General Service	\$158,883	\$180,631	\$168,305
Total	\$989,388	\$1,061,361	\$1,105,345

Rate Category	2021	2022	2023
11 - Residential Service	\$41,997	\$44,495	\$47,835
31 - Street Lights	\$4,716	\$5,014	\$5,347
33 - Street Lights	\$22	\$22	\$22
41 - Small General Service	\$7,535	\$8,557	\$9,961
41D - Small Gen. Service Flat Rate Only	\$330	\$347	\$355
61 - General Service	\$10,438	\$11,983	\$11,417
Total	\$65,039	\$70,418	\$74,937

Maintenance Activities

FortisAlberta spent over \$115M in capital maintenance activities in 2022 and has forecasted to spend over \$115M* again for 2023. * this does not include line moves or urgent repairs.

Municipality	Feeder	Detailed Line Patrol	Pole & Ground Replacement	Vegetation Management
Town of Blackfalds	198S-212L	2024	2025	2022
	198S-2235L	2025	2026	2022
	198S-28LS	2028	2029	2022
	198S-311L	2023	2024	2022





System Planning

Distribution Feeder	198S-1717L 198S-2235L 198S-28LS 198S-311L
Substation Transformer	84.0 MVA
2032 Estimated Substation Transformer Capacity	29.3 MVA
2032 Estimated Distribution Feeder Capacity	15.7 MVA

For detailed planning capacity information please contact your Stakeholder Relations Manager.

THANK YOU



Town of Blackfalds

Audit final communication to the Members
of Council for the year ended December
31, 2023



START



BDO

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To the Members of Council of Town of Blackfalds

We are pleased to provide you with the results of our audit of Town of Blackfalds (the "Town") financial statements for the year ended December 31, 2023.

The enclosed final communication includes our approach to your audit, including: significant risks identified and the nature, extent, and results of our audit work. We will also communicate any significant internal control deficiencies identified during our audit and reconfirm our independence.

During the course of our audit, management made certain representations to us - in discussions and in writing. We documented these representations in the audit working papers.

We look forward to discussing our audit conclusions with you. In the meantime, please feel free to contact us if you have any questions or concerns.

Yours truly,

BDO Canada LLP
April 23, 2024

For the year ended December 31, 2023

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Audit at a glance

Preliminary materiality was \$700,000. Final materiality remained unchanged from our preliminary assessment.

We are not aware of any fraud affecting the Town. If you have become aware of changes to processes or are aware of any instances of actual, suspected, or alleged fraud since our discussions held at planning, please let us know.

We have complied with relevant ethical requirements and are not aware of any relationships between Town of Blackfalds and our Firm that may reasonably be thought to bear on our independence.

For the year ended December 31, 2023



Will ZoBell



November 7, 2023



April 23, 2024

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Status of the audit

We have substantially completed our audit of the year ended December 31, 2023 financial statements, pending completion of the following items:

- ▶ Receipt of signed management representation letter
- ▶ Receipt of outstanding legal confirmations
- ▶ Subsequent events review through to the financial statements approval date
- ▶ Approval of financial statements by the Members of Council

We conducted our audit in accordance with Canadian generally accepted auditing standards. The objective of our audit was to obtain reasonable, not absolute, assurance about whether the financial statements are free from material misstatement. See [Appendix A](#) for our draft independent auditor's report.

The scope of the work performed was substantially the same as that described in our Planning Communication to the Members of Council dated .

For the year ended December 31, 2023



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Audit findings

As part of our ongoing communications with you, we are required to have a discussion on our views about significant qualitative aspects of the Town's accounting practices, including accounting policies, accounting estimates and financial statements disclosures. We look forward to exploring these topics in depth and answering your questions. A summary of the key discussion points are below:

Financial statement areas	Risks noted	Audit findings
Contaminated Sites	Risk that contaminated sites exist and a liability has not been accrued.	Land was identified and a liability was not accrued. This resulted in a qualified audit opinion.
Revenue	There is an inherent risk related to revenue recognition and ensuring it is recorded in the correct period.	Town represented that services have been performed and that reasonable assurance exists regarding the measurement and collectability of consideration received. Government transfers were reviewed for timing of recognition as revenue. We did not identify any findings related to this risk.
Management Override of Controls	Management is in a unique position to override or circumvent the controls in place.	We did not identify any findings related to this risk.
Asset Retirement Obligation	There is a risk related to incomplete recognition and disclosure related to Asset Retirement Obligations.	Town estimated the ARO using the undiscounted cash flows expected to be incurred in the year 2061. Discount of 5% and inflation of 3% were used to estimate ARO. The total estimated ARO is \$20,425. We did not identify any findings related to this risk.

For the year ended December 31, 2023



BDO'S DIGITAL AUDIT SUITE

BDO Portal

We use BDO Portal to help you collaborate with your audit team in a seamless way—placing everything you need in one accessible, secure place.

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Internal control matters

- ▶ During the audit, we performed the following procedures regarding the Town's internal control environment:
- ▶ Documented operating systems to assess the design and implementation of control activities that were relevant to the audit.
- ▶ Discussed and considered potential audit risks with management.
- ▶ We considered the results of these procedures in determining the extent and nature of audit testing required.



We are required to communicate to you in writing about any significant deficiencies in internal control that we have identified during the audit.

A significant deficiency is defined as a deficiency or combination of deficiencies in internal control that merits the attention of those charged with governance.

The audit expresses an opinion on the Town's financial statements. As a result, it does not cover every aspect of internal controls—only those relevant to preparing the financial statements and designing appropriate audit procedures. This work was not for the purpose of expressing an opinion on the effectiveness of internal control.

No control deficiencies were noted that, in our opinion, are of significant importance to discuss.



Other required communications

Professional standards require independent auditors to communicate with those charged with governance certain matters in relation to an audit. In addition to the points communicated within this letter, the attached table summarizes these additional required communications.

Issue	BDO response
Potential effect on the financial statements of any material risks and exposures, such as pending litigation, that are required to be disclosed in the financial statements.	There were no pending litigations as per discussions with management.
Material uncertainties related to events and conditions that may cast significant doubt on the entity's ability to continue as a going concern.	There were no going concern issues.
Disagreements with management about matters that, individually or in the aggregate, could be significant to the entity's financial statements or our audit report.	There were no disagreements.
Matters involving non-compliance with laws and regulations.	There was no non-compliance with laws or regulations noted.
Significant related party transactions that are not in the normal course of operations and which involve significant judgments made by management concerning measurement or disclosure.	As per our audit there were no such transactions.



How we audit financial statements: Our audit process

IDENTIFY AND ASSESS RISK

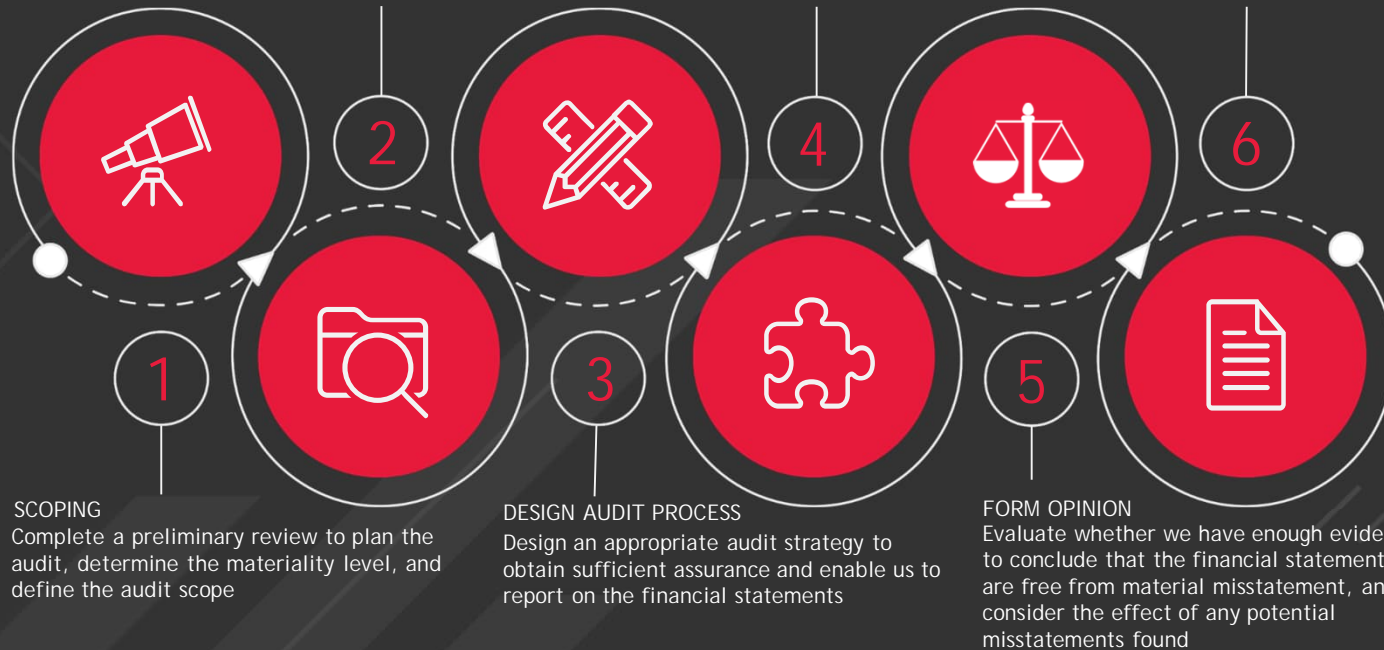
Focus on those areas of financial statements that contain potential material misstatements as a consequence of the risks you face

OBTAIN AUDIT EVIDENCE

Perform audit procedures while maintaining appropriate degree of professional skepticism, to conclude whether or not the financial statements are presented fairly

COMMUNICATION

Communicate our opinion and details of matters on which we are required to communicate



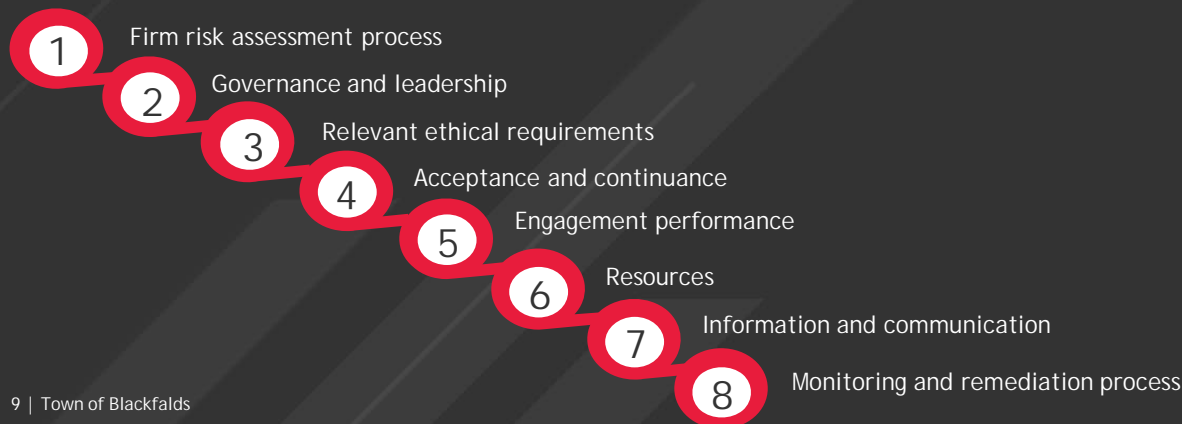


How the firm's system of quality management (SoQM) supports the consistent performance of quality audit engagements

The firm is committed to maintaining high standards of audit quality that meet stakeholders' expectations and serve the public interest. We foster a culture where audit quality is at the center of our strategy and priorities. All partners and staff are accountable for performing quality engagements and upholding professional ethics, values, and attitudes.

The firm invested significant time and resources to establish and operate a SoQM that complies with the requirements set out in Canadian Standard on Quality Management 1 - Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements (CSQM 1) as issued by the Auditing and Assurance Standards Board (AASB). The SoQM ensures the firm and its personnel meet professional standards, legal and regulatory requirements, and conduct engagements accordingly, with reports issued appropriately for the circumstances.

Taken together our system of quality management supports consistent performance of audit engagements by focusing on eight components that operate in an iterative and integrated manner. These include:



Standard for Audit Quality



CSQM 1

The quality of an audit depends not only on the people conducting it—but also on the systems underpinning it. These new rules up the ante for your audit quality.



Establishing and improving the firm's SoQM

In establishing and continuously improving our firm's SoQM, we carried out the following for each of the SoQM components:

OBJECTIVES

We established the quality objectives required by CSQM1 in the core components of our SoQM and any additional quality objectives as appropriate.

QUALITY RISKS

We identified the quality risks that may adversely affect achieving these objectives. These consider the nature and circumstances of the firm and the engagements it performs and the conditions, events or circumstances that may impact its SoQM.

RESPONSES

We designed and implemented appropriate responses (policies, procedures and controls) to mitigate the assessed quality risks to an acceptable level.

MONITORING

We monitor the design, implementation and operating effectiveness of the firm's SoQM to identify areas for improvement. Root cause analysis is performed on deficiencies identified and remedial actions are implemented on a timely basis. This robust monitoring and remediation process is important for continuous improvement in quality processes.

On at least an annual basis the firm evaluates whether these deficiencies have a severe and/or pervasive impact on the achievement of the quality objectives in the SoQM.

We identify emerging developments and changes in the circumstances of the firm or its engagements and adapt the SoQM to respond to such changes.

Evaluating SoQM:

Our annual SoQM evaluation involves reviewing information about the system's design, implementation, and operation through monitoring activities. It includes testing response effectiveness, reviewing findings from inspections, and other relevant SoQM information. Using professional judgment, we assess whether identified findings represent deficiencies in the SoQM, investigating their root causes and evaluating their severity and pervasiveness.

Our audit approach: Responsiveness in action

Our firm is deliberately structured to allow one partner to every six staff members. This means easy access to senior staff and the lead partner throughout your audit. It also helps our team gain a better understanding of your organization. Our audit process differs from the typical audit in our use of in-field reviews. The benefit of these in-field reviews is that final decision-makers are on site ensuring issues are resolved and files closed quickly. We offer clients the full-service expertise of a national firm. Yet we maintain a local community focus. The comprehensive range of services we deliver is complemented by a deep industry knowledge gained from over 100 years of working within local communities.



Discover how we're accelerating audit quality



Audit Quality Report

We collected our core beliefs around audit quality, the very practical steps we take to sustain it, and the progress we have made to accelerate its quest.

[Follow our progress](#)



BDO's digital audit suite

Our digital audit suite of technologies enables our engagement teams to conduct consistent risk-based audits, both domestically and internationally, with maximum efficiency and minimal disruption to our clients' operations and people.

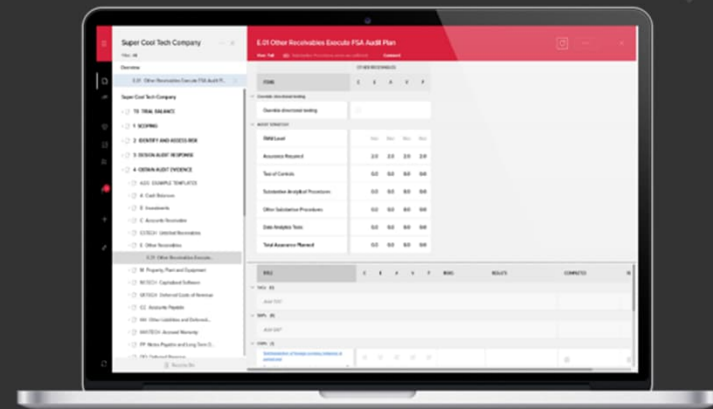
APT Next Gen

Our audit software and documentation tool, APT, is an integral part of our audit methodology. Our professionals engage APT to devise and perform appropriate, risk-based audit procedures and testing based on applicable Canadian Auditing Standards (CASs), as well as to factor in engagement and industry-specific objectives and circumstances.

APT enables us to deliver an audit that fits your organization—whether large or small; complex or basic.

This sophisticated tool also amplifies two key attributes of our audits: consistency and quality. The quality framework that we developed measures our audit performance with hard quality indicators and reflects our indispensable culture for quality. To see our audit quality and consistency in action, look no further than how our teams share best audit practices for continuous improvement.

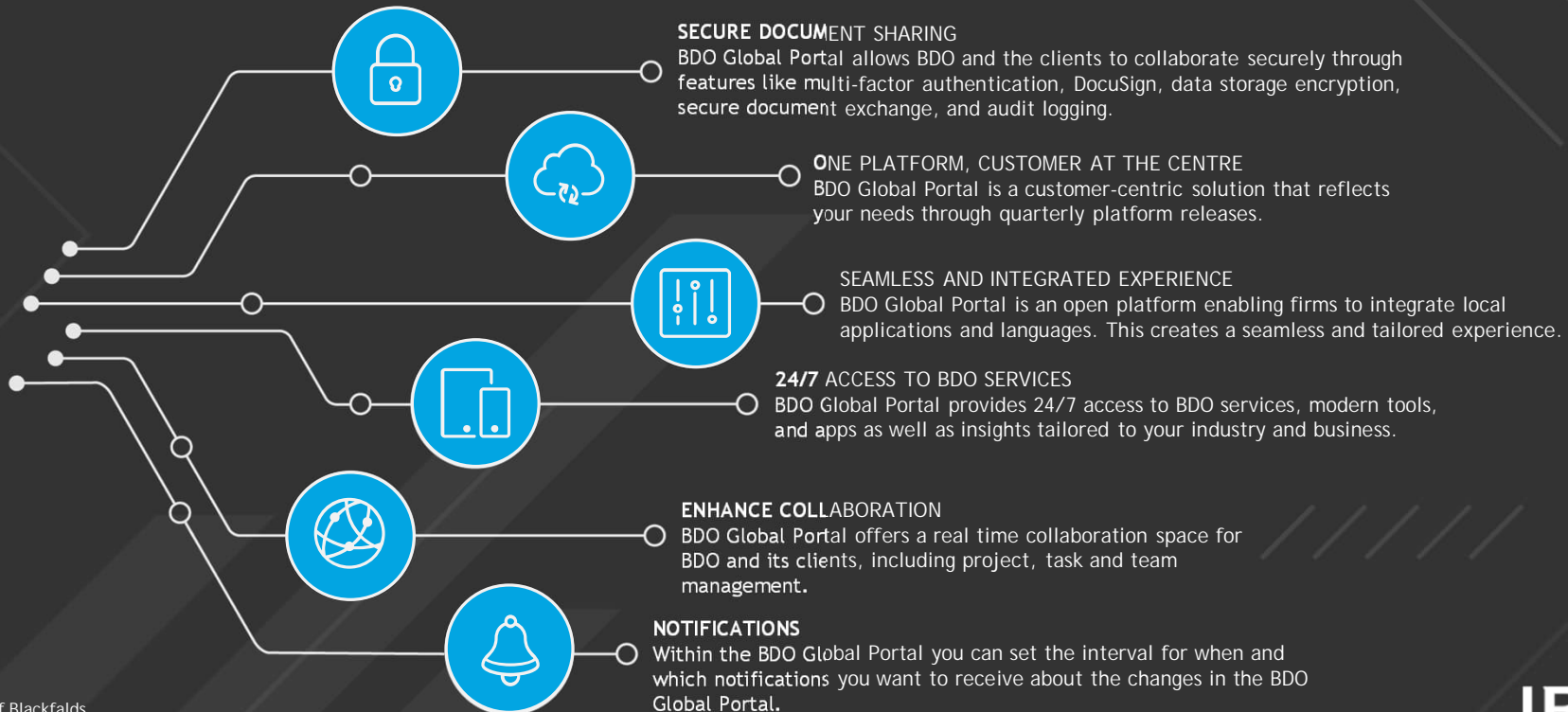
Through a strategic alliance with Microsoft and the introduction of new technology, this global, cloud-based application can now streamline and focus the audit process in even more ways for BDO professionals and their clients.





BDO Global Portal

BDO Global Portal transforms and enhances your digital experience with your BDO advisors. Available at any time, Portal enables you to access all services, tools, apps, and information and to collaborate with your advisors in a seamless way through a flexible, appealing, and secure environment.





Recommended Resource

Staying in the know with knowledge and perspective

Key changes to financial reporting



When the rules of reporting change, you may need to fine-tune how to present financial statements and govern the organization.

[ACCESS OUR KNOWLEDGE CENTRE](#)

The latest tax pointers



Corporate. Commodity. Transfer pricing. International tax. Government programs. Together they add up to immense differences on the organization's bottom line. Our tax collection keeps you current.

[STAY ON TOP OF TAXES](#)

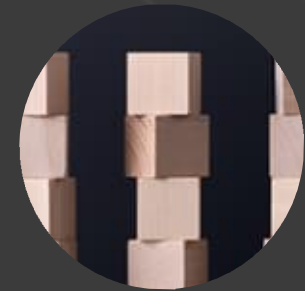
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This publication will walk through a practical approach to applying Section PS 3280 including: identification, recognition and measurement of an obligation, and the different options available to entities on transition.

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For the year ended December 31, 2023

Spotlight on ESG



Transformative world events—an international health crisis, social movements, shareholder and investor values, global supply chains, energy transition, smart cities, and sustainable finance—are transforming Canadian business.

Standards and regulations are rapidly changing to reflect the goals of all of your stakeholders. Organizations, investors, and customers are embracing environmental, social, and governance (ESG) considerations as important measures of success. Non-financial and financial information is becoming more interconnected.

ESG Insights



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For the year ended December 31, 2023



Spotlight on not-for-profit



Sector insights to shape your organization

Our not-for-profit leaders are thinking about the big questions facing the sector—from fulfilling your mission with limited resources to staying compliant with regulation. Our team combines sector-leading assurance, advisory, and tax expertise to bring you key insights.

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Featured insights and offerings for not-for-profit organizations



Sector insights at your convenience

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**Town of Blackfalds
Consolidated Financial Statements
For the year ended December 31, 2023**

DRAFT

**Town of Blackfalds
Consolidated Financial Statements
For the year ended December 31, 2023**

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Independent Auditor's Report

To the Mayor and Council of the Town of Blackfalds

Opinion

We have audited the consolidated financial statements of Town of Blackfalds and its controlled or owned organizations (the Group), which comprise the consolidated statement of financial position as at December 31, 2023, and the consolidated statement of operations, consolidated statement of changes in net financial debt, and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2023 and its consolidated financial performance and its cash flows for the year then ended in accordance with Public Sector Accounting Standards.

Basis for Qualified Opinion

As disclosed in Note 13, the Group has identified potential contaminate sites which will require future remediation. The Group has not undertaken to estimate the liability in respect to contaminated sites and therefore has recorded no provision for this liability. The effects of this deviation from Canadian public sector accounting standards on contaminated sites and annual surplus for the year ended December 31, 2023 has not been determined as it is impracticable to do so and the effects could be material.

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

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 of the Return, which describes the basis of accounting. The Return is prepared to assist the Entity to meet the reporting requirements of the Accounting Principles referred to above. As a result, the Return may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Public Sector Accounting Standards, and for such internal 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 consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Group's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but 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 an audit 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 consolidated 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 Group's internal control.
- Evaluate the appropriateness of accounting policies used 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 Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

Chartered Professional Accountants,
Red Deer, Alberta
April 23, 2024

Town of Blackfalds
Consolidated Statement of Financial Position

December 31	2023	2022
Financial assets		
Cash and cash equivalents (Note 1)	\$ 14,211,323	\$ 18,666,855
Taxes receivable (Note 2)	495,232	481,483
Accounts receivable (Note 3)	4,120,379	4,101,734
Land held for resale	1,066,181	-
Investments (Note 4)	15,939,499	10,669,046
	<u>35,832,614</u>	<u>33,919,118</u>
Liabilities		
Accounts payable and accrued liabilities	1,773,372	2,179,391
Employee benefit obligation (Note 5)	424,814	403,029
Deposit liabilities	410,650	474,744
Deferred revenue (Note 6)	4,112,184	3,320,367
Long-term debt (Note 7)	18,766,692	21,181,847
	<u>25,487,712</u>	<u>27,559,378</u>
Net financial assets	<u>10,344,902</u>	<u>6,359,740</u>
Non-financial assets		
Tangible capital assets (Note 8)	185,437,028	189,106,513
Inventory for consumption	287,695	261,550
Prepaid expenses	135,559	62,288
	<u>185,860,282</u>	<u>189,430,351</u>
Accumulated surplus (Note 10)	<u>\$ 196,205,184</u>	<u>\$ 195,790,091</u>
Debt limits (Note 12)		
Contingencies (Note 13)		
Commitments (Note 14)		

Town of Blackfalds
Consolidated Statement of Operations

For the year ended December 31	Budget 2023	2023	2022
Revenue			
Net municipal taxes (Note 15)	\$ 12,519,430	\$ 12,504,677	\$ 11,815,265
Government transfers for operating (Note 16)	1,066,214	1,195,740	920,013
Sales and user fees	9,394,573	9,763,826	9,192,471
Rental revenue	855,100	783,765	815,164
Franchises	2,067,111	1,978,889	2,066,776
Investment income	396,032	1,222,363	628,205
Penalties and costs on taxes	172,200	171,615	196,124
Fines and costs	145,000	191,708	142,118
Other	904,372	809,159	521,353
	27,520,032	28,621,742	26,297,489
Expenditures (Note 17)			
Legislative	452,160	479,272	378,942
Administration	2,587,649	2,742,091	2,622,955
Family and community services	558,775	586,954	608,560
Protective services	3,375,713	3,758,308	3,529,199
Planning and development	863,005	779,988	817,947
Recreation and parks	6,499,017	8,420,957	7,816,060
Transportation	2,125,167	4,684,461	4,752,129
Loss on disposal of tangible capital assets	-	-	58,846
Waste management	1,536,491	1,625,318	1,560,343
Wastewater treatment and disposal	2,409,611	3,016,584	2,326,959
Water supply and distribution	2,997,145	3,544,490	3,455,764
	23,404,733	29,638,423	27,927,704
Deficiency of revenue over expenditures - before other	4,115,299	(1,016,681)	(1,630,215)
Other income			
Government transfers for capital (Note 16)	1,433,787	1,104,879	5,724,772
Contributed assets	-	250,000	-
Gain on disposal of assets	-	76,895	-
	5,549,086	415,093	4,094,557
Excess (deficiency) of revenue over expenditures	5,549,086	415,093	4,094,557
Accumulated surplus, beginning of the year	195,790,091	195,790,091	191,695,534
Accumulated surplus, end of year	\$ 201,339,177	\$ 196,205,184	\$ 195,790,091

Town of Blackfalds
Consolidated Statement of Change in Net Financial Assets

For the year ended December 31	Budget 2023	2023	2022
Excess of revenue over expenditures	5,549,086	415,093	4,094,557
Acquisition of tangible capital assets	\$ (9,331,853)	\$ (3,387,643)	\$ (7,250,471)
Net (gain) loss on sale of tangible capital assets	-	(76,895)	58,846
Amortization of tangible capital assets	5,895,397	5,895,397	6,036,720
	2,112,630	2,845,952	2,939,652
Land Held for Resale	-	1,066,181	-
Use/consumption of prepaid expenses and inventory of supplies	-	(73,271)	11,709
Purchase of inventory for consumption	-	(62,820)	4,479
Proceeds on disposal of tangible capital assets	-	209,120	110,012
Net change in net financial assets	2,112,630	3,985,162	3,065,852
Net financial assets, beginning of year,	6,359,740	6,359,740	3,293,888
Net financial assets, end of year	\$ 8,472,370	\$ 10,344,902	\$ 6,359,740

Town of Blackfalds
Consolidated Statement of Cash Flows

For the year ended December 31	2023	2022
Operating transactions		
Excess of revenue over expenditures	\$ 415,093	\$ 4,094,557
Items not involving cash		
Amortization	5,895,397	6,036,720
Net loss from prior year	-	-
Net (gain) loss on disposal of tangible capital assets	(76,895)	58,846
Land held for sale	1,029,506	-
Changes in non-cash operating balances		
Taxes receivable	(13,749)	122,376
Accounts receivable	(18,645)	996,325
Inventory held for resale	(1,066,181)	-
Prepaid expenses	(73,271)	11,706
Accounts payable and accrued liabilities	(406,019)	(2,839,957)
Inventory for consumption	(26,145)	4,479
Employee benefit obligation	21,785	65,506
Deposit liabilities	(64,094)	(127,766)
Deferred revenue	791,817	(907,734)
	<u>6,408,599</u>	<u>7,515,058</u>
Capital transactions		
Acquisition of tangible capital assets	(3,387,643)	(7,250,471)
Proceeds on sale of tangible capital assets	209,120	110,012
	<u>(3,178,523)</u>	<u>(7,140,459)</u>
Investing transactions		
Purchase of investments	<u>(5,270,453)</u>	<u>(2,166,620)</u>
Financing transactions		
Repayment of long-term debt	<u>(2,415,155)</u>	<u>(1,181,908)</u>
	<u>(2,415,155)</u>	<u>(1,181,908)</u>
Net change in cash and cash equivalents	(4,455,532)	(2,973,929)
Cash and cash equivalents, beginning of year	18,666,855	21,640,784
Cash and cash equivalents, end of year	\$ 14,211,323	\$ 18,666,855

Town of Blackfalds
Summary of Significant Accounting Policies

December 31, 2023

**Management's
Responsibility for the
Financial Statements**

The consolidated financial statements of the Town are the responsibility of management. They have been prepared in accordance with Canadian generally accepted accounting principles established by the Public Sector Accounting Board of the Chartered Professional Accountants Canada.

Reporting Entity

The financial statement reflect the assets, liabilities, revenue and expenses of all municipal organizations, committees and Boards which are owned or controlled by the Town and are, therefore, accountable to the Town Council for the administration of their financial affairs and resources. Included with the municipality are the following:

Family and Community Support Services
Blackfalds Public Library

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

The statement excludes trust assets that are administered for the benefit of external parties. Interdepartmental and organizational transactions and balances are eliminated.

Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting recognizes revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

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, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed or goods have yet to be provided.

Revenue is recognized in the period when the related expenses are incurred, services performed/goods provided, or the tangible capital assets are acquired.

**Cash and Cash
Equivalents**

Management considers all highly liquid investments with maturity of three months or less at acquisition to be cash equivalents.

Town of Blackfalds
Summary of Significant Accounting Policies

December 31, 2023

Investments Investments are recorded at cost unless there has been a decline in the market value which is other than temporary in nature in which case the investments are written down to market value.

Inventory of Supplies Inventories of materials and supplies for consumption are valued at the lower of cost or replacement cost.

Excess Collections and Under-levies Excess collections arise from the difference between the actual levy made to cover each requisition and the actual amount requisitioned. If the actual levy exceeds the requisition, the excess collection is accrued as a liability and as a reduction in property tax revenue. Requisition tax rates in the subsequent year are adjusted for any excess collections.

Tangible Capital Assets Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Contributed tangible capital assets are recorded at fair value at the time of the donation, with a corresponding amount recorded as revenue. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing once the asset is available for productive use as follows:

Land improvements	15 to 70 years
Buildings	15 to 70 years
Engineered Structures	
Road system	15 to 60 years
Water system	40 to 60 years
Wastewater system	40 to 60 years
Storm system	40 to 60 years
Machinery, equipment and furnishings	5 to 40 years
Vehicles	5 to 20 years

Town of Blackfalds
Summary of Significant Accounting Policies

December 31, 2023

Leases Leases are classified as capital or operating leases. Leases which transfer substantially all the benefits and risks associated with ownership are recorded as the acquisition of a tangible capital asset and the incurrence of an obligation. The asset is amortized in a manner consistent with tangible capital assets owned by the Town, and the obligation, including interest thereon, is liquidated over the term of the lease. All other leases are accounted for as operating leases, and the rental costs are expensed as incurred.

Financial Instruments Accounts receivable, accounts payable are measured at cost. Investments and long-term debt are measured at cost or amortized cost. For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense. All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations. Transaction costs are added to the carrying value for financial instruments measured using cost or amortized cost.

Asset Retirement Obligations A liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset at the financial statement date when there is a legal obligation for the commission to incur retirement costs, the past transaction has or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to asset retirement activities, based on information available at year-end. The best estimate of an asset retirement obligation incorporates a present value technique, when the cash flows required to settle an asset retirement obligation are expected to occur over extended future periods.

When a liability for an asset retirement obligation is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset. The asset retirement cost is amortized over the useful life of the related asset. At each financial reporting date, the commission reviews the carrying amount of the liability. The commission recognizes period-to-period changes to the liability due to the passage of time as accretion expense. Changes to the liability arising from revisions to either the timing, the amount of the original estimate of undiscounted cash flows or the discount rate are recognized as an increase or decrease to the carrying amount of the related tangible capital asset. The commission continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

Long-term Debt Long-term debt is initially recognized net of any premiums, discounts, fees and transactions costs, with interest expense recognized using the effective interest method. Long-term debt is subsequently measured at amortized cost.

Government Transfers Government transfers are the transfers of assets from senior levels of

Town of Blackfalds
Summary of Significant Accounting Policies

December 31, 2023

government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return.

Government transfers are recognized in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized and any eligibility criteria have been met except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Revenue Recognition

Taxes receivable are recognized net of an allowance for anticipated uncollectable amounts. Requisitions operate as a flow through and are excluded from municipal revenue.

Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event had occurred. Requisitions operate as a flow through and are excluded from municipal revenue.

Charges for sewer and water usage are recorded as user fees. Connection fee revenues are recognized when the connection has been established.

User fees and franchises revenue are recognized over the period of use, sales of goods are recognized when goods are delivered. Licenses and permits with a single performance obligation at a point of time are recognized as revenue on issuance, those which result in a continued performance obligation over time are recognized over the period of the license or permit as the performance obligation is satisfied.

Sales of service and other revenue is recognized on an accrual basis.

Liability for Contaminated Sites

A contaminated site is a site at which substances occur in concentrations that exceed the maximum acceptable amounts under an environmental standard. Sites that are currently in productive use are only considered a contaminated site if an unexpected event results in contamination. A liability for remediation of contaminated sites is recognized when the organization is directly responsible or accepts responsibility; it is expected that future economic benefits will be given up; and a reasonable estimate of the amount can be made. The liability includes all costs directly attributable to the remediation activities including post remediation operations, maintenance and monitoring. The liability is recorded at net of any expected recoveries.

Town of Blackfalds
Summary of Significant Accounting Policies

December 31, 2023

Use of Estimates

The preparation of consolidated financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future. Estimates are used when accounting for items and matters such as valuation of accounts receivable, useful life of tangible capital assets, contributed assets and contingencies, accrued liabilities, employee benefits.

New Accounting Policies Adopted During the Year

PS 3280 Asset Retirement Obligations, a new standard establishing guidance on the accounting and reporting of legal obligations associated with the retirement of tangible capital assets controlled by a government or government organization. A liability for a retirement obligation can apply to tangible capital assets either in productive use or no longer in productive use. As this standard includes solid waste landfill sites active and post-closing obligations, upon adoption of this new standard, existing Solid Waste Landfill Closure and Post-Closure Liability section PS 3270 will be withdrawn.

PS 3450 Financial Instruments, provides guidance on the recognition, measurement, presentation, and disclosure of financial instruments including derivative instruments. The standard requires fair value measurements of derivative instruments and equity instruments; all other financial instruments can be measured at either cost or fair value depending upon elections made by the Town. Management has reviewed the standard and all the financial statements and determined the Town does not have derivative or equity instruments. The financial instruments have been measured based on the significant accounting policy. Refer to Note 2 on the Town's financial instrument risk.

Town of Blackfalds
Notes to Consolidated Financial Statements

December 31, 2023

1. Cash and Cash Equivalents

	2023	2022
Cash	\$ 5,745,572	\$ 9,990,221
Short-term deposits with original maturities of three months or less (0.7% - 2.5%)	8,465,751	8,676,634
	\$ 14,211,323	\$ 18,666,855

The Town has a demand revolving loan to a maximum of \$1,000,000, bearing interest at prime minus 0.25% (effective rate of 7.20%). As at December 31, 2023 there was no amount drawn under this facility (2022 - nil).

Included in the above amounts are the following externally restricted amounts including amounts received from the Government of Canada and the Province of Alberta as conditional grants held exclusively for future projects.

	2023	2022
MSI capital	\$ 1,208,808	\$ 702,832
Prepaid animal licences	2,070	2,790
Canada Community-Building Fund	271,532	476,643
Other	287,624	195,545
	\$ 1,770,034	\$ 1,377,810

Town of Blackfalds
Notes to Consolidated Financial Statements

December 31, 2023

2. Taxes Receivable

	2023	2022
Current taxes and grants in place	\$ 492,066	\$ 464,426
Non-current taxes and grants in place	3,166	17,057
	\$ 495,232	\$ 481,483

3. Accounts Receivable

	2023	2022
Trade receivables	\$ 3,846,671	\$ 3,767,213
Goods and service tax recoverable	54,570	104,870
Accrued interest receivable	219,138	229,651
	\$ 4,120,379	\$ 4,101,734

Included in Trade receivable are receivables from various Government programs of \$2,342,150.

4. Investments

	2023	2022
Bonds short-term at a rate of 2.88% maturing in 2024	\$ 1,606,313	\$ 555,324
Bonds long-term at a rate of 2.077% - 5.679% maturing between 2025-2032	8,057,479	8,254,029
Principal Protected Notes (PPN)	5,989,800	1,589,900
Servus Credit Union preferred shares	285,907	269,793
	\$ 15,939,499	\$ 10,669,046

Town of Blackfalds
Notes to Consolidated Financial Statements

December 31, 2023

5. Employee Benefit Obligation

	2023	2022
Accrued vacation pay	\$ 402,537	\$ 382,013
Accrued sick leave benefit	22,277	21,016
	<u>\$ 424,814</u>	<u>\$ 403,029</u>

The obligation is comprised of the vacation, overtime, and sick time that employees have earned or are entitled to within the next budgetary year.

Vacation and overtime are governed by various employment agreements and Alberta Labour Standards. Overtime can be banked or paid out. Certain employees are allowed to bank up to 40 hours of overtime a year.

Sick time is accrued at a rate of 1 day a month to a maximum of 480 hours. The accrual is reduced when sick time is taken by the employee. Employees are only allowed to accrue up to 12 days per year to use as sick time and the accrual does not vest with the employee.

Town of Blackfalds
Notes to Consolidated Financial Statements

December 31, 2023

6. Deferred Revenue

	Opening balance	Contributions received or receivable	Revenue recognized	Ending balance
Municipal Sustainability Initiative	1,741,375	1,105,440	(599,464)	2,247,351
Canada Community-Building Fund	1,083,393	655,661	(226,930)	1,512,124
Canada Community Revitalization Fund	220,402	-	(220,402)	-
Other Federal/Provincial Grants	-	108,885	(100,000)	8,885
Other	275,197	151,970	(83,343)	343,824
	<u>\$ 3,320,367</u>	<u>2,021,956</u>	<u>(1,230,139)</u>	<u>\$ 4,112,184</u>

Grants

Under various grant agreements with the Government of Canada and the Province of Alberta, the Town is required to account for grants provided and to complete the projects or program in accordance with standards detailed in the various agreements. If these requirements are not adhered to, grants provided will become repayable to the source government. Unexpended funds are repayable to the source government upon final accounting. Funds are deferred until related expenditures under the specific grant agreement have been incurred.

Lacombe County Cost Share Agreements

The Town shares a border with the Lacombe County and has various cost sharing agreements in place to service needs of the community.

Other Deferred Revenue

Deferred revenue represents amounts received which will be taken into revenue in the period in which they are earned and corresponding expenditures are incurred. The balance in other deferred revenue consists of items such as animal and business licences, donations, and recreational deferred items.

Town of Blackfalds
Notes to Consolidated Financial Statements

December 31, 2023

7. Long-Term Debt

Long-term debt reported on the statement of financial position is comprised of the following:

	2023	2022
Alberta Capital Finance Authority Debt	18,766,692	21,181,847

Debenture debt is repayable to the Alberta Capital Finance Authority and bears interest at rates ranging from 2.09% to 3.14% per annum, before Provincial subsidy, and matures in periods 2024 to 2045. Debenture debt is issued on credit and security of the Town at large.

Principal and interest payments relating to long term debt are due as follows:

	Principal Repayments	Interest Payments	Total
2024	\$ 637,863	\$ 510,296	\$ 1,148,159
2025	677,043	495,095	1,172,138
2026	1,057,763	473,540	1,531,303
2027	1,088,484	442,820	1,531,304
2028	1,120,113	411,191	1,531,304
Thereafter	14,185,426	2,469,639	16,655,065
	\$ 18,766,692	\$ 4,802,581	\$ 23,569,273

Town of Blackfalds
Notes to Consolidated Financial Statements

December 31, 2023

8. Tangible Capital Assets

								2023
	Land	Land Improvements	Buildings	Engineered Structures	Machinery and Equipment	Vehicles	Work in Progress	Total
Cost, beginning of year	\$ 5,780,234	\$ 8,049,554	\$ 76,983,923	\$140,394,676	\$ 10,311,561	\$ 3,257,047	\$ 18,485,833	\$263,262,828
Additions		1,432,621	35,276	365,991	438,856	828,964	35,935	3,137,643
Contributed assets				250,000				250,000
Change in work in progress	985,237	2,101,893	-	14,108,892	106,738	152,667	(17,520,579)	(65,152)
Disposals	(1,029,506)	(21,423)	(6,815)	(51,668)	(30,154)	(208,396)	-	(1,347,962)
Cost, end of year	\$ 5,735,965	\$ 11,562,645	\$ 77,012,384	\$155,067,891	\$ 10,827,001	\$ 4,030,282	\$ 1,001,189	\$265,237,357
Accumulated amortization, beginning of year	\$ -	\$ 3,204,803	\$ 10,551,281	\$ 50,203,056	\$ 8,137,241	\$ 2,059,934	\$ -	\$ 74,156,315
Amortization	-	297,413	1,754,219	3,178,968	490,624	174,173	-	5,895,397
Disposals	-	(4,769)	(1,363)	(11,470)	(25,385)	(208,396)	-	(251,383)
Accumulated amortization, end of year	\$ -	\$ 3,497,447	\$ 12,304,137	\$ 53,370,554	\$ 8,602,480	\$ 2,025,711	\$ -	\$ 79,800,329
Net carrying amount, end of year	\$ 5,735,965	\$ 8,065,198	\$ 64,708,247	\$101,697,337	\$ 2,224,521	\$ 2,004,571	\$ 1,001,189	\$185,437,028

Ending balance in change in work in progress consists of \$65,152 for pavement quality study that was moved to operating as no capital asset resulted from study.

Town of Blackfalds
Notes to Consolidated Financial Statements

December 31, 2023

8. Tangible Capital Assets (continued)

								2022
	Land Improvements	Land Improvements	Buildings	Engineered Structures	Machinery and Equipment	Vehicles	Work in Progress	Total
Cost, beginning of year	\$ 5,780,234	\$ 7,468,557	\$ 75,380,509	\$140,394,676	\$ 10,149,914	\$ 3,139,177	\$ 14,460,680	\$256,773,747
Additions		46,886	1,572,622	-	457,533	247,319	4,926,111	7,250,471
Change in work in progress		534,111	30,792	-	209,918	-	(774,821)	-
Write-downs & disposals	-	-	-	-	(505,804)	(129,449)	(126,137)	(761,390)
Cost, end of year	<u>\$ 5,780,234</u>	<u>\$ 8,049,554</u>	<u>\$ 76,983,923</u>	<u>\$140,394,676</u>	<u>\$ 10,311,561</u>	<u>\$ 3,257,047</u>	<u>\$ 18,485,833</u>	<u>\$263,262,828</u>
Accumulated amortization, beginning of year	\$ -	\$ 2,611,966	\$ 10,128,143	\$ 48,805,468	\$ 5,355,534	\$ 1,811,013	\$ -	\$ 68,712,124
Amortization		592,837	423,138	1,397,588	3,244,787	378,370	-	6,036,720
Write-downs & disposals		-	-	-	(463,080)	(129,449)	-	(592,529)
Accumulated amortization, end of year	<u>\$ -</u>	<u>\$ 3,204,803</u>	<u>\$ 10,551,281</u>	<u>\$ 50,203,056</u>	<u>\$ 8,137,241</u>	<u>\$ 2,059,934</u>	<u>\$ -</u>	<u>\$ 74,156,315</u>
Net carrying amount, end of year	<u>\$ 5,780,234</u>	<u>\$ 4,844,751</u>	<u>\$ 66,432,642</u>	<u>\$ 90,191,620</u>	<u>\$ 2,174,320</u>	<u>\$ 1,197,113</u>	<u>\$ 18,485,833</u>	<u>\$189,106,513</u>

Town of Blackfalds
Notes to Consolidated Financial Statements

December 31, 2023

9. Equity in Tangible Capital Assets

	2023	2022
Tangible capital assets	\$ 265,237,357	\$ 263,262,828
Accumulated amortization	(79,800,329)	(74,156,315)
Asset Retirement Obligation	(20,424)	-
Debenture debt	(18,766,692)	(21,181,847)
	\$ 166,649,912	\$ 167,924,666

10. Accumulated Surplus

	2023	2022
Equity in tangible capital assets	\$ 166,649,912	\$ 167,924,666
Unrestricted surplus	5,775,798	3,774,764
	172,425,710	171,699,430
Restricted surplus		
Inventory, Planning & Development, Information systems	2,418,820	1,986,887
Protection Services	924,353	930,568
Streets	524,664	608,148
Water, Wastewater, and Solid Waste	12,147,372	11,104,073
Environment	75,000	75,000
F.C.S.S	15,150	15,400
Cemetery	450	450
Economic Development	8,000	8,000
Library	316,066	316,066
Equipment	6,876,876	8,487,072
Parks and Recreation	472,723	558,997
	23,779,474	24,090,661
	\$ 196,205,184	\$ 195,790,091

Town of Blackfalds
Notes to Consolidated Financial Statements

December 31, 2023

11. Change in Accumulated Surplus

	Unrestricted surplus		Restricted surplus		Equity in tangible capital assets		2023	2022		
Balance, beginning of year	\$	3,774,764	\$	24,090,661	\$	167,924,666	\$	195,790,091	\$	191,695,534
Excess (deficiency) of revenue over expenses		415,093		-		-		415,093		4,094,557
Capital transfers to restricted surplus		(886,634)		886,634		-		-		-
Debenture principal payments		(2,415,155)		-		2,415,155		-		-
Net operating transfers from restricted surplus		1,262,972		(1,262,972)		-		-		-
Contributed assets		(250,000)		-		250,000		-		-
Acquisition of tangible capital assets		(3,387,643)		-		3,387,643		-		-
Transfers		(1,382)		65,151		(63,769)		-		-
Disposals and write-down of assets		1,347,962		-		(1,347,962)		-		-
Asset Retirement Obligation		20,424		-		(20,424)		-		-
Amortization		5,895,397		-		(5,895,397)		-		-
Change in accumulated surplus	\$	2,001,034	\$	(311,187)	\$	(1,274,754)	\$	415,093	\$	4,094,557
Balance, end of year	\$	5,775,798	\$	23,779,474	\$	166,649,912	\$	196,205,184	\$	195,790,091

Town of Blackfalds
Notes to Consolidated Financial Statements

December 31, 2023

12. Debt Limits

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

	2023	2022
Total debt limit	\$42,932,613	\$ 40,153,708
Total debt	18,766,692	21,181,847
Total debt limit available	24,165,921	18,971,861
Debt servicing limit	7,155,436	6,692,285
Debt servicing	1,148,159	1,768,350
Total debt servicing limit available	6,007,277	4,923,935

The debt limit is calculated at 1.5 times revenue of the Town (as defined in Alberta Regulation 255/00) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities which could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the municipality. Rather, the financial statements must be interpreted as a whole.

13. Contingencies

The Town is a member of the North Red Deer Water Services Commission. Under the terms of membership, the Town is liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

The Town of Blackfalds is a member of the Genesis Reciprocal Insurance Exchange and MUNIX. Under the terms of the membership, the Town of Blackfalds could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses were determined.

The Town is in the process of going through environmental studies in order to determine the magnitude contamination in which a liability will likely have to be accrued. The amount was not recorded in the financial statements as at December 31, 2023 as is required under the standard for contaminated sites. Once environmental studies are complete and amounts can be reasonably estimated a liability will be recorded.

Town of Blackfalds
Notes to Consolidated Financial Statements

December 31, 2023

14. Commitments

The Town of Blackfalds had an agreement for recycling and waste management. As of January 2023, the rates are fixed at \$11.41 per household per month, and \$32.60 per commercial bin for every other week pickup, \$62.20 for once a week pickup, and \$130.40 for twice a week pickup. These rates increase annually by the Consumer Price Index as stated by Statistics Canada. The 2023 contract cost the Town \$788,973 (2022 - \$707,856).

The Town of Blackfalds has an agreement with the North Red Deer Regional Wastewater Services commission at a fixed rate of \$1.87 per cubic meter per month and variable charges for overstrength charges and minimum allocation. The 2023 contract cost the town \$1,705,939 (2022 - \$1,283,269).

The Town has agreements to obtain electricity and natural gas services at variable rates. The total commitments are based on usage and therefore are not determinable.

The Town has an agreement with Prairie Bus Lines Ltd. for transit services expiring on August 31, 2025. The commitment is annual total service cost of \$213,338 for 2024 and \$221,871 for 2025.

The Town of Blackfalds has an agreement with Blackfalds Municipal Library for utilizing the space at the Eagle Builders Centre expiring on December 31, 2025. Annual rent is \$227,600 based on the \$16.26 per square foot and 14,000 square feet of space. The Town will pay his rent on behalf of the Library as an annual facility operating grant.

15. Taxation - Net

	Budget 2023	2023	2022
Residential/Farmland	\$ 13,366,545	\$14,581,469	\$ 13,845,911
Non-Residential	2,873,684	1,580,777	1,565,669
Annexed Residential	18,627	18,619	18,124
Annexed Non-Residential	23,364	20,735	20,380
	<u>16,282,220</u>	<u>16,201,600</u>	<u>15,450,084</u>
Requisitions			
Alberta School Foundation	3,658,319	3,615,926	3,545,941
Lacombe Seniors Foundation	104,471	79,824	86,640
Designated Industrial Property	-	1,173	2,238
	<u>3,762,790</u>	<u>3,696,923</u>	<u>3,634,819</u>
Available for general municipal purposes	<u>\$ 12,519,430</u>	<u>\$12,504,677</u>	<u>\$ 11,815,265</u>

Town of Blackfalds
Notes to Consolidated Financial Statements

December 31, 2023

16. Government Transfers

	Budget 2023	2023	2022
Operating			
Federal, Provincial and local government	1,066,214	1,195,740	920,013
Capital			
Federal and Provincial government	\$ 1,433,787	\$ 1,104,879	\$ 5,724,772
Total government transfers	\$ 2,500,001	\$ 2,300,619	\$ 6,644,785

17. Expenses by Object

	Budget 2023	2023	2022
Salaries and wages	\$ 10,575,192	\$ 10,187,205	\$ 9,769,643
Contracted and general services	4,868,675	5,248,494	4,393,668
Materials, goods and utilities	7,298,074	7,621,979	6,980,204
Transfer to individuals and organizations	59,515	65,909	53,259
Bank charges and short term interest	43,000	58,875	48,922
Interest on long-term debt	560,277	560,564	586,442
Amortization	-	5,895,397	6,036,720
Loss on disposals	-	-	58,846
	\$ 23,404,733	\$ 29,638,423	\$ 27,927,704

Town of Blackfalds
Notes to Consolidated Financial Statements

December 31, 2023

18. Municipal Employees Pension Plans

Local Authorities Pension Plan

Certain employees of the Town are eligible to be members of the Local Authorities Pension Plan (LAPP), a multi-employer pension plan which is covered by the Public Sector Pension Plans Act. The Plan serves about 275,000 people and over 420 employers. It is financed by employer and employee contributions and investment earnings of the LAPP Fund. The plan provides defined pension benefits to employees based on their length of service and rates of pay.

The Town contributes to the Plan at a rate of 8.45% of pensionable earnings up to the Canada Pension Plan Maximum Pensionable Earnings and 12.80% for the excess. Employees contribute to the Plan at a rate of 7.45% of pensionable earnings up to the Canada Pension Plan Maximum Pensionable Earnings and 11.80% for the excess.

Contributions for the year were:

	2023	2022
Employer contributions	\$ 573,579	\$ 565,167
Employee contributions	512,074	505,844
	<u>\$ 1,085,653</u>	<u>\$ 1,071,011</u>

As this is a multi-employer pension plan, these contributions are the Town's pension benefit expense. No pension liability for this type of plan is included in the Town's financial statements. The most recent valuation as at December 31, 2022 indicates a surplus of \$12.7 billion (2021 - \$11.9 billion) for basic pension benefits. The actuary does not attribute portions of the unfunded liability to individual employers.

Town of Blackfalds
Notes to Consolidated Financial Statements

December 31, 2023

19. Salary and Benefits Disclosure

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

	<u>Salary</u>	<u>Benefits & Allowances</u>	<u>Total 2023</u>	<u>Total 2022</u>
Mayor Hoover	\$ 70,116	\$ 8,479	\$ 78,595	\$ 78,595
Councillor Appel	32,585	2,621	35,206	35,206
Councillor Dennis	32,555	3,627	36,182	36,182
Councillor Sands	31,640	1,971	33,611	33,611
Councillor Coulter	30,491	2,125	32,616	32,616
Councillor Stendie	29,840	569	30,409	30,409
Councillor Svab	31,925	1,902	33,827	33,827
Prior CAO	62,392	13,505	75,897	270,886
Acting CAO				
	66,472	12,562	79,034	-
Current CAO	82,019	21,381	103,400	-

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

Benefits and allowances includes the employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, accidental disability and dismemberment, dental coverage, vision coverage, and long and short term disability plans.

Town of Blackfalds
Notes to Consolidated Financial Statements

December 31, 2023

20. Budget

The budget adopted by Council on February 14, 2023, was not prepared on a basis consistent with that used to report actual results (Public Sector Accounting Standards). The budget was prepared on a modified accrual basis while Public Sector Accounting Standards now require a full accrual basis. The budget figures anticipated use of surpluses accumulated in previous years to fund current year operation and capital activities. In addition, the budget expensed all tangible capital asset expenditures rather than including amortization expense. As a result, the budget figures presented in the statements of operations and change in net financial assets represent the budget adopted by Council on February 14, 2023, with adjustments as follows:

	2023
Budgeted excess of revenue over expenditures	\$ 5,549,086
Add:	
Transfer from capital reserves	7,845,691
Capital funding by other sources	52,375
Other adjustments	18,300
	\$ 13,465,452
Less:	
Capital expenditures	9,331,853
Transfer to reserves	2,925,534
Debenture principal payments	1,208,065
Capital budget surplus	\$ 13,465,452
Approved budget	\$ -

December 31, 2023

21. Segmented Information

The Town is a diversified municipal government institution that provides a wide range of services to its citizens. Distinguishable functional segments have been separately disclosed in the segmented information. The nature of the segments and the activities they encompass are as follows:

Protective Services

Protective services is comprised of police, bylaw enforcement and fire protection. This service area is responsible for the overall safety of the public through various prevention and enforcement activities.

Transportation Services

Transportation services is responsible for the delivery of municipal public works services related to the planning, development and maintenance of roadway systems, the maintenance of park and open space, and street lighting.

Water and Wastewater Services

Water and wastewater provides drinking water to the Town's citizens and collects and treats wastewater. The Town processes and cleans sewage and ensures the water system meets all Provincial standards.

Waste Management Services

Waste management provides collection disposal and recycling programs.

Planning and Development

The planning department provides a number of services including town planning and enforcement of building and construction codes and review of all property development plans through its application process.

Recreation and Parks

This service area maintains recreation infrastructure such as parks, arenas, aquatic centres and community centres as well as provides recreational programs and cultural programs at those locations.

Public Health and Welfare

This service area provides and administers community support programs.

General Government

This service area includes legislative and administrative support to all other service areas and also relates to the revenues and expenses that relate to the operations of the Town itself and cannot be directly attributed to a specific segment.

Town of Blackfalds
Notes to Consolidated Financial Statements

December 31, 2023

22. Segmented Information continued

The accounting policies of the segments are the same as those described in the summary of significant accounting policies. In measuring and reporting segment revenue from transactions with other segments, inter-segment transfers have been eliminated. The revenues and expenses that are directly attributable to a particular segment are allocated to that segment. Taxation revenue has been allocated to general government except where specific tax revenues can be directly allocated to a service area.

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Town of Blackfalds
Notes to Consolidated Financial Statements

December 31, 2023

21. Segmented Information (continued)

For the year ended December 31	Protective Services	Transportation Services	Water and Wastewater	Waste Management	Planning and Development	Recreation and Parks	Public Health and Welfare	General Government	2023 Total
Revenue									
Taxation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	12,504,677	\$ 12,504,677
Government transfers for operating	327,194	-	-	-	-	367,921	245,489	255,136	1,195,740
Government transfers for capital	593,936	267,951	-	-	-	220,403	-	22,590	1,104,880
Sales and user fees	164,542	97,976	6,261,229	1,643,154	253,940	1,511,260	50,295	590,843	10,573,239
Franchises and concessions	-	-	-	-	-	-	-	1,978,889	1,978,889
Investment income	-	-	-	-	-	-	-	1,222,363	1,222,363
Fines and costs	194,520	-	72,761	-	-	-	-	95,544	362,825
Rental revenue	359,089	-	-	-	-	424,624	-	-	783,713
Contributed assets	-	-	-	-	-	-	-	250,000	250,000
Other	-	-	245	-	-	-	-	50	295
Gain on disposal of assets	-	-	-	-	-	-	-	76,895	76,895
	<u>1,639,281</u>	<u>365,927</u>	<u>6,334,235</u>	<u>1,643,154</u>	<u>253,940</u>	<u>2,524,208</u>	<u>295,784</u>	<u>16,996,987</u>	<u>30,053,516</u>
Expenses									
Salaries and wages	1,346,460	794,834	1,002,492	212,677	541,032	3,486,296	435,954	2,367,746	10,187,491
Contracted and general services	1,883,749	199,689	675,260	897,718	16,159	1,320,679	21,262	233,978	5,248,494
Materials, goods and utilities	234,865	1,018,836	3,869,686	512,978	187,867	1,253,058	98,146	446,543	7,621,979
Transfers to individuals and organizations	11,015	-	-	-	-	23,687	31,207	-	65,909
Bank charges and short-term interests	-	-	-	-	3,131	20,228	-	35,516	58,875
Interest on long-term debt	11,606	15,798	-	-	-	532,874	-	-	560,278
Amortization	247,144	2,655,304	1,013,635	1,857	31,799	1,784,135	385	161,138	5,895,397
	<u>3,734,839</u>	<u>4,684,461</u>	<u>6,561,073</u>	<u>1,625,230</u>	<u>779,988</u>	<u>8,420,957</u>	<u>586,954</u>	<u>3,244,921</u>	<u>29,638,423</u>
Net surplus (deficit)	\$ (2,095,558)	\$ (4,318,534)	\$ (226,838)	\$ 17,924	\$ (526,048)	\$ (5,896,749)	\$ (291,170)	\$ 13,752,066	\$ 415,093

Town of Blackfalds
Notes to Consolidated Financial Statements

December 31, 2023

21. Segmented Information (continued)

For the year ended December 31	Protective Services	Transportation Services	Water and Wastewater	Waste Management	Planning and Development	Recreation and Parks	Public Health and Welfare	General Government	2022 Total
Revenue									
Taxation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,815,265	\$ 11,815,265
Government transfers for operating	472,067	-	-	-	-	621,055	179,527	80,579	1,353,228
Government transfers for capital	-	2,720,457	1,927,450	-	-	188,839	-	454,810	5,291,556
Sales and user fees	148,197	79,528	5,982,417	1,630,193	448,997	1,203,193	54,348	152,888	9,699,761
Franchises and concessions	-	-	-	-	-	-	-	2,066,776	2,066,776
Investment income	-	-	-	-	-	-	-	628,205	628,205
Fines and costs	146,778	-	69,901	-	-	-	-	121,562	338,241
Rental revenue	471,358	-	-	-	-	343,808	-	-	815,166
Other	-	-	511	-	-	13,552	-	-	14,063
	<u>1,238,400</u>	<u>2,799,985</u>	<u>7,980,279</u>	<u>1,630,193</u>	<u>448,997</u>	<u>2,370,447</u>	<u>233,875</u>	<u>15,320,085</u>	<u>32,022,261</u>
Expenses									
Salaries and wages	1,203,525	819,773	909,520	201,346	519,755	3,364,344	418,791	2,332,589	9,769,643
Contracted and general services	1,783,609	187,749	196,312	875,869	15,857	1,008,909	69,697	255,666	4,393,668
Materials, goods and utilities	265,855	1,081,770	3,406,115	481,262	248,494	1,158,672	96,189	241,847	6,980,204
Transfers to individuals and organizations	11,015	-	-	-	-	18,744	23,500	-	53,259
Bank charges and short-term interest	-	-	-	-	2,041	16,785	-	30,096	48,922
Interest on long-term debt	18,054	16,536	-	-	-	551,852	-	-	586,442
Amortization	247,143	2,646,301	1,270,776	1,857	31,799	1,696,754	383	141,707	6,036,720
Loss on sale of capital assets	-	-	-	-	-	-	-	58,846	58,846
Other	-	-	-	-	-	-	-	-	-
	<u>3,529,201</u>	<u>4,752,129</u>	<u>5,782,723</u>	<u>1,560,334</u>	<u>817,946</u>	<u>7,816,060</u>	<u>608,560</u>	<u>3,060,751</u>	<u>27,927,704</u>
Net surplus (deficit)	\$ (2,290,801)	\$ (1,952,144)	\$ 2,197,556	\$ 69,859	\$ (368,949)	\$ (5,445,613)	\$ (374,685)	\$ 12,259,334	\$ 4,094,557

December 31, 2023

22. Financial Instruments

The Town is exposed to credit risk, liquidity risk, and interest rate risk from its financial instruments. This note describes the Town's objectives, policies, and processes for managing those risks and the methods used to measure them. Further qualitative and quantitative information in respect of these risks is presented below and throughout these financial statements.

Credit risk:

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Town is exposed to credit risk through its cash, accounts receivable, taxes receivable, and investments.

The Town manages its credit risk by credit approval process and holding cash at two provincially regulated banks and cash accounts insured 100% at both banks. The Town measures its exposure to credit risk based on historical experience regarding collections. The maximum exposure to credit risk at the financial statement date is the carrying value of its cash and accounts receivable as outlined in Note 1 and 3. Accounts receivable arise primarily as a result of sales receivable. Based on this knowledge, credit risk of cash and accounts receivable are assessed as low.

The Town manages exposure to credit risk for portfolio investments by ensuring adequate diversification and by maintaining its investments in multiple banks and are in compliance with Town Investment Regulations. As a result, the Town has reduced exposure to market or value risk. The maximum exposure to credit risk on portfolio investments is outlined in Note 4.

Liquidity risk

Liquidity risk is the risk that the Town will encounter difficulty in meeting obligations associated with financial liabilities. The Town is exposed to liquidity risk through its accounts payable, long-term debt, and investments.

The Town manages this risk by maintaining a balance of short term or highly liquid investments and staggers maturity dates of investments for cash flow needs. Also to help manage the risk, the Town has in place a planning, budgeting and forecasting process to help determine the funds required to support the normal operating requirements. The Town measures its exposure to liquidity risk based on extensive budgeting.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Town is exposed to interest rate risk through its long-term debt and the value of portfolio investments.

The Town manages interest rate risk on its long-term debt by holding all debt through MFA at a fixed rate, with refinancing typically being completed at the ten or fifteen year mark. Therefore, fluctuations in market interest rates would not impact future cash flows and

December 31, 2023

operations relating to long-term debt. See Note 7 for interest rates and maturity dates for long term debt.

Price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. As disclosed in Note 4, the Town's investments include \$5,989,800 (2022 - \$1,589,900) of PPNs which earns a rate of return based on the performance of certain debt and equity indices. As a result the cash flows resulting from these PPNs and the fair value thereof will vary depending on changes in either interest rates or the underlying index.

23. Asset Retirement Obligation

The Town owns an Arena Ammonia Plant and, therefore, the Town is legally required to perform activities for disposing of ammonia or demolishing of the plant. The Town estimated the ARO using the undiscounted future cash flows expected to be incurred in the year 2061. The Town applied the discount rate of 5.0% and inflation of 3% to estimate the present value of the associated ARO. The total estimated ARO is \$20,424.

Total asset retirement obligation

	<u>2023</u>
Balance beginning of the year	\$ 19,452
Accretion expense	<u>972</u>
Estimated total liability	\$ 20,424

24. Comparative Figures

Wherever necessary, comparative figures have been reclassified to conform with current year financial statement presentation.

25. Approval of Financial Statements

Council and Management approved these financial statements.

MEETING DATE: April 23, 2024
PREPARED BY: Darolee Bouteiller, Finance Manager
PRESENTED BY: Darolee Bouteiller, Finance Manager
SUBJECT: **2023 Audited Financial Statements**

BACKGROUND

The annual financial statements for the Town of Blackfalds have now been audited, as required by the *Municipal Government Act*.

Annual Financial Statements and Auditor's Report

Annual financial statements

Section 276(1) Each municipality must prepare annual financial statements of the Municipality for the immediately preceding year in accordance with

- (a) Canadian generally accepted accounting principles for Municipal Governments, which are the standards approved by the Public Sector Accounting Board included in the CPA Canada Public Sector Accounting Handbook published by the Chartered Professional Accountants of Canada, as amended from time to time, and
- (b) any modification of the principles or any supplementary accounting standards or principles established by the Minister by regulation.

(2) The municipality's financial statements must include

- (a) the municipality's debt limit, and
- (b) the amount of the municipality's debt as defined in the regulations under section 271.

(3) Each municipality must make its financial statements, or a summary of them, and the auditor's report of the financial statements available to the public in the manner the council considers appropriate by May 1 of the year following the year for which the financial statements have been prepared.

2000 cM-26.1 s276

The Town of Blackfalds audited financial statements for the year ending 2023, along with the Financial Information Return (FIR) and the Statistical Information Return (SIR), are complete and will be submitted to Municipal Affairs prior to the deadline of May 1, 2024.

DISCUSSION

Annual financial statements are prepared each year following an audit process undertaken by chartered professional accountants secured through a contractual agreement with the Town of Blackfalds. The audit is an independent review of the organization's financial systems and processes and includes site visits and interviews.

The BDO Audit team together with the Town of Blackfalds Finance Manager and Financial Analyst established the audit timelines and processes to conduct the full audit. BDO commenced the interim work in late 2023 to review and document internal processes and preliminary testing of procedures.

The Audit team was on-site at the beginning of March 2024 to test randomly selected data from all accounting modules. BDO conducted the audit and prepared the audited statements, FIR return, SIR return and the 2023 Report to the Board. BDO Representatives Mitchell Kennedy, Manager, and Tetiana Nabutovskyi, Senior Accountant, are attending the Council Meeting as a delegation and have provided an overview of the statements and findings. Any recommendations arising from the 2023 audit will be used to improve the current Town of Blackfalds financial systems and processes.

Administration would like to take this opportunity to thank the staff from BDO Canada for the excellent work they have provided.

ADMINISTRATIVE RECOMMENDATION

That Council considers the following motion.

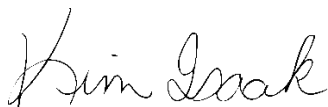
1. That Council move to approve the 2023 Consolidated Financial Statements, as presented.

ALTERNATIVES

- a) That Council move to refer the 2023 Consolidated Financial Statements back to Administration for further information.

ATTACHMENTS

- 2023 Auditors Report (see item 4.2)
- 2023 Audited Financial Statements (see item 4.2)

APPROVALS

Kim Isaak,
Chief Administrative Officer



Department Director/Author



MEETING DATE: April 23, 2024
PREPARED BY: Brad McKenzie, Records Management & FOIP Coordinator
PRESENTED BY: Justin de Bresser, Director of Corporate Services
SUBJECT: **Bylaw 1295.24 – Access to Information Bylaw**

BACKGROUND

Town of Blackfalds Bylaws are reviewed as required to ensure relevance and to identify those that have become redundant and/or require a move to updated formats/templates. Process-related information that has historically (and often errantly) formed part of bylaw documents is now addressed through the use of Administrative Policies and Procedures. The existing Access to Information Bylaw 1242.20 contains an excess of such information.

DISCUSSION

The intent of Bylaw 1295.24 is to re-establish the Chief Administrative Officer (CAO) as the head of the public body, to mandate the delegation of responsibility through Administrative Policy, and to guide and allow for the collection of fees in relation to services provided.

In accordance with Section 95(a) of the *Freedom of Information and Protection of Privacy Act (FOIP)*, the Town must enact a bylaw which designates a person or group of persons as the head of the public body for the purposes of the Act. Furthermore, Section 85 provides for the formal delegation of duties and responsibilities under the Act.

Under Section 93(1), the Town is authorized to collect fees for services as provided for in FOIP Regulation A/R 186/2008.

Repeal and replacement of Bylaw 1242.20 will allow the CAO greater discretion in delegation of powers, better demonstrate the Town's approach to foundational documents, and remove unnecessary procedural detail.

At the March Standing Committee, a question was raised about the fees associated with an FOIP request. Fees for services are outlined in Schedule 2 of the FOIP regulations, and Administration will add the link to our Website under the FOIP page. This page already hosts the initial \$25 fee and the subsequent 30-day timeline.

An additional question was raised about the possibility of linking relevant policies to the Bylaw. The Policy Governance Framework 169/23 does not allow the Administrative policies to be posted and/or linked to such bylaws.

The first reading of the bylaw was given at the April 9th Regular Council meeting.

FINANCIAL IMPLICATIONS

There are no financial implications related to this request.

ADMINISTRATIVE RECOMMENDATION

That Council considers the following motion:

1. That Council gives Second Reading to Bylaw 1295.24 - Access to Information Bylaw, as presented.
2. That Council gives Third and Final reading to Bylaw 1295.24 – Access to Information Bylaw, as presented.

ALTERNATIVES

- a) That Council recommends amendments.

ATTACHMENTS

- *Bylaw 1295.24 - Access to Information Bylaw*

APPROVALS



Kim Isaak,
Chief Administrative Officer



Department Director/Author

BEING A BYLAW OF THE TOWN OF BLACKFALDS IN THE PROVINCE OF ALBERTA TO DESIGNATE THE HEAD OF THE PUBLIC BODY AND ESTABLISH FEES IN RELATION TO THE FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY ACT.

A Bylaw of the Town of Blackfalds, in the Province of Alberta, pursuant to the provisions of the *Municipal Government Act*, being Chapter M 26.1 of the Revised Statutes of Alberta, 2000 and amendments thereto, for the purpose of designating the Head of the Public Body and establishing fees in relation to the *Freedom of Information and Protection of Privacy Act (FOIP)*.

WHEREAS, pursuant to Section 95 of the *Freedom of Information and Protection of Privacy Act*, R.S.A. 2000, Chapter F-25 and amendments thereto, the Municipal Council of the Town of Blackfalds must designate a person or group of persons as the Head of the municipality for the purposes of the *FOIP Act*; and

WHEREAS, pursuant to Section 85 of the *Freedom of Information and Protection of Privacy Act*, R.S.A. 2000, Chapter F-25, the designated Head may delegate to any person any duty, power, or function of the Head, except the power to delegate, and

WHEREAS, in accordance with Section 187 of the *Municipal Government Act* and Section 93 of the *Freedom of Information and Protection of Privacy Act (the Act)*, Council may pass a bylaw establishing fees to charge for services rendered under the Act,

NOW THEREFORE, the Municipal Council of the Town of Blackfalds, duly assembled hereby enacts:

PART 1 – TITLE

- 1.1 That this Bylaw shall be cited as the “Access to Information Bylaw”.

PART 2 – DEFINITIONS

- 2.1 In this Bylaw:
- (a) “**Act**” means the *Freedom of Information and Protection of Privacy Act*.
 - (b) “**Applicant**” means an individual who makes a request to access information under Section 7 of the Act.
 - (c) “**Head**” means the Chief Administrative Officer (CAO), who is responsible for the administration of the *FOIP Act* at the Town of Blackfalds.
 - (d) “**Municipality**” means the Town of Blackfalds and includes any board, committee, commission, panel, agency, or corporation that is created or governed by the Town of Blackfalds and all the members or officers of which are appointed by the Town.
 - (e) “**Record**” means information recorded in any form, including books, documents, maps, drawings, photographs, letters, vouchers, papers, and any other information that is written, photographed, recorded, or stored in any manner but does not include software or any other mechanism that produces records.

PART 3 – DESIGNATED HEAD

- 3.1 For the purposes of the *Freedom of Information and Protection of Privacy Act*, the Chief Administrative Officer (CAO) is designated as the Head of the municipality.

PART 4 - DELEGATION OF RESPONSIBILITIES

- 4.1 The Head will establish an administrative policy to assign duties and responsibilities under the Act.

PART 5 – FEES

- 5.1 Where an applicant is required to pay a fee for services, the amount payable will be determined in accordance with the Freedom of Information and Protection of Privacy Regulation, AR 186/2008 with amendments up to and including AR 56/2019.

5.2 Fees may be assessed for:

- (a) searching for, locating, and retrieving records,
- (b) computer processing and programming,
- (c) producing a copy of a record,
- (d) preparing and handling a record for disclosure,
- (e) shipping records to the applicant, where applicable, and
- (f) supervising the onsite examination of records by an applicant.

5.3 The Act stipulates that, provided an applicant pays the applicable fees as set out in this bylaw (per Section 93 of the Act), they have a right to:

- (a) access a record in the custody or control of the Town,
- (b) view a record in the custody or control of the Town,
- (c) request copies of a record in the custody or control of the Town,
- (d) request correction(s) to personal information maintained by the Town, and
- (e) receive a copy of a record maintained by the Town in a reasonably available format.

PART 6 - REPEAL

6.1 That Bylaw 1242/20 is hereby repealed upon this Bylaw coming into effect.

PART 7 - DATE OF FORCE

7.1 That this Bylaw shall come into effect, upon the date on which it is finally read and passed.

READ for the first time this _____ day of _____, A.D. 20__.

(RES.)

MAYOR JAMIE HOOVER

CAO KIM ISAAK

READ for the second time this _____ day of _____, A.D. 20__.

(RES.)

MAYOR JAMIE HOOVER

CAO KIM ISAAK

READ for the third and final time this _____ day of _____, A.D. 20__.

(RES.)

MAYOR JAMIE HOOVER

CAO KIM ISAAK

MEETING DATE: April 23, 2024
PREPARED BY: Brad McKenzie, Records Management & FOIP Coordinator
PRESENTED BY: Justin de Bresser, Director of Corporate Services
SUBJECT: **Bylaw 1296.24 – Records & Information Management Bylaw**

BACKGROUND

Town of Blackfalds Bylaws are reviewed as required to ensure relevance and to identify those that have become redundant and/or require a move to updated formats/templates. Process-related information that has historically (and often errantly) formed part of bylaw documents is now addressed through the use of Administrative Policies and Procedures. The existing Records and Information Management Bylaw (1249.20) contains an excess of such information and displays inconsistent references to the policy title.

DISCUSSION

The intent of Bylaw 1296.24 is to reiterate the Chief Administrative Officer's authority and obligation for records and information management as well as to mandate delegation of program responsibility through Administrative Policy.

Section 208(1)(b) of the *Municipal Government Act (MGA)* stipulates that the Chief Administrative Officer (CAO) must ensure that all bylaws, minutes of council meetings and other records and documents of the municipality are kept safe.

Section 209 of the MGA authorizes the CAO to delegate any of their powers, duties, or functions under the Act or under any other enactment or bylaw to a designated officer or employee of the municipality.

The Town of Blackfalds recognizes that official records, regardless of media format, hold fiscal, historical, legislative, and operational value. A comprehensive records and information management program is critical to preserve important information assets, support policy and decision-making, and guard against risks associated with inadvertent destruction.

Repeal and replacement of Bylaw 1249.20 will allow the CAO greater discretion in delegation of program-related duties and better demonstrate the Town's approach to foundational documents while removing unnecessary procedural detail.

At the March Standing Committee meeting a question was asked whether a list of file types and retention periods will form part of the administrative policy set out in Bylaw 1296.24. It will not. While the Records & Information Management Policy (which has yet to come forward for approval) makes reference to the functional file plan (as a related document), it is truly a stand-alone document (Procedure PR-004.23).

Due to the fluid nature of the file plan, and the need to adapt to amendments quickly and efficiently, the document must remain stand-alone. Council Resolution 280/20 affirms this intent.

The first reading of the bylaw was given at the April 9th Regular Council meeting.

FINANCIAL IMPLICATIONS

There are no financial implications related to this request.

ADMINISTRATIVE RECOMMENDATION

That Council considers the following motion:

1. That Council gives Second Reading Bylaw 1296.24 - Records & Information Management Bylaw, as presented.
2. That Council gives Third and Final reading to Bylaw 1265.24 – Records & Information Management Bylaw, as presented.

ALTERNATIVES

- a) That Council refers this Bylaw back to Administration for more information or amendments.


ATTACHMENTS

- *Bylaw 1296.24 - Records & Information Management Bylaw*

APPROVALS



Kim Isaak,
Chief Administrative Officer



Department Director/Author

BEING A BYLAW OF THE TOWN OF BLACKFALDS IN THE PROVINCE OF ALBERTA TO ESTABLISH AUTHORITY FOR THE SYSTEMATIC MANAGEMENT, RETENTION, AND DISPOSITION OF THE TOWN'S INFORMATION ASSETS.

A Bylaw of the Town of Blackfalds, in the Province of Alberta, pursuant to the provisions of the *Municipal Government Act*, being Chapter M 26.1 of the Revised Statutes of Alberta, 2000 and amendments thereto, for the purpose of establishing authority for the management, retention, and disposition of records and information in all media formats.

WHEREAS, pursuant to Section 214(2) of the *Municipal Government Act*, RSA 2000, Council may pass a bylaw respecting the destruction of records and documents of the municipality, and

WHEREAS, pursuant to Section 208(1)(b) of the *Municipal Government Act*, RSA 2000, Chapter M-26, and amendments thereto, all bylaws, minutes of Council meetings, and other records and documents of the municipality must be kept safe, and

WHEREAS, pursuant to Section 38 of the *Freedom of Information and Protection of Privacy (FOIP) Act*, RSA 2000, Chapter F-25, and amendments thereto, the Head of a public body must protect personal information by making reasonable security arrangements against such risks as unauthorized access, use, disclosure, or destruction, and

WHEREAS Section (3)(e)(ii) of the *Freedom of Information and Protection of Privacy (FOIP) Act*, RSA 2000 does not prohibit the transfer, storage, or destruction of any record in accordance with a bylaw, resolution, or other legal instrument by which a local public body acts, and

WHEREAS, pursuant to Section 20 of the *Electronic Transactions Act*, RSA 2000, Chapter E5.5, and amendments thereto, if a public body has the power to create, collect, receive, use, transfer, disclose, distribute, publish, or otherwise deal with information and records, it has the power to do so electronically, and

WHEREAS the Council of the Town of Blackfalds acknowledges that records and information management plays an integral role in effective public administration by supporting policy formation and managerial decision making, as well as protecting the interests of the organization and the rights of third parties, the public, and employees, enabling the Town to meet legislative and regulatory requirements, and

WHEREAS the Council of the Town of Blackfalds deems it necessary and appropriate that municipal records, consisting of both paper and/or electronic information, be managed, retained, and disposed of in accordance with federal and provincial legislation as well as industry best practice,

NOW THEREFORE, the Municipal Council of the Town of Blackfalds, duly assembled hereby enacts:

PART 1 – TITLE

- 1.1 That this Bylaw shall be cited as the “Records & Information Management Bylaw”.

PART 2 – DEFINITIONS

- 2.1 In this Bylaw:
 - (a) “**CAO**” means the Chief Administrative Officer.
 - (b) “**Disposition**” means the final activity for records that have met their full retention period. This may include destruction, transfer, or indefinite preservation.
 - (c) “**Record**” means information recorded in any form, including books, documents, maps, drawings, photographs, letters, vouchers, papers, and any other information that is written, photographed, recorded, or stored in any manner but does not include software or any other mechanism that produces records.
 - (d) “**Town**” means the municipality of the Town of Blackfalds.

PART 3 – DESIGNATED AUTHORITY

- 3.1 The Chief Administrative Officer is designated the authority and responsibility to:
 - 3.1.1 manage the retention, access, use, storage, security, and disposition of records and information in accordance with this Bylaw, the *FOIP Act*, and any other federal or provincial laws, and
 - 3.1.2 take any other measures required to implement, administer, apply, or enforce the provisions of this Bylaw.
- 3.2 The CAO is authorized to make decisions, establish, and enforce procedures deemed necessary for the effective management, retention, and disposition of the Town’s information assets.

PART 4 - DELEGATION OF RESPONSIBILITIES

- 4.1 In accordance with Section 209 of the *Municipal Government Act*, the CAO will establish an administrative policy to delegate responsibility for the records and information management program as required.

PART 5 - REPEAL

- 5.1 That Bylaw 1249.20 is hereby repealed upon this Bylaw coming into effect.

PART 6 - DATE OF FORCE

- 6.1 That this Bylaw shall come into effect, upon the date on which it is finally read and passed.

READ for the first time this _____ day of _____, A.D. 20__.

(RES.)

MAYOR JAMIE HOOVER

CAO KIM ISAAK

READ for the second time this _____ day of _____, A.D. 20__.

(RES.)

MAYOR JAMIE HOOVER

CAO KIM ISAAK

READ for the third and final time this _____ day of _____, A.D. 20__.

(RES.)

MAYOR JAMIE HOOVER

CAO KIM ISAAK

MEETING DATE: April 23, 2024

PREPARED BY: Darolee Bouteiller, Finance Manager

PRESENTED BY: Justin de Bresser, Director of Corporate Services

SUBJECT: **Bylaw 1305.24 - 2024 Property Tax Rate Bylaw**

BACKGROUND

The *Municipal Government Act* (MGA) requires that municipalities set property tax rates on an annual basis. The determination of tax rates is based on the funds required to balance the budget. There are several items that impact the budget such as the cost of living set during the budget review, new assessments and requisitions received from Alberta Education and the Lacombe Seniors Foundation.

A budget was approved in December prior to the commencement of the fiscal year. Many factors are included in the development of the budget and assessment estimates are utilized at that time. Final assessments are submitted by February and the budgets are amended to reflect the new assessments. Once this is complete, the tax rates can be finalized.

DISCUSSION

Key Decisions & Information

This document outlines the changes to the assessment for 2024 and the calculation of the 2024 property taxes, school requisition and seniors requisition. There are several key decision areas for Council to consider:

1. Tax increases are normally based on the CPI. December 2023 year-over-year CPI was at 3.0%. Administration has prepared the 2024 Property Tax Rate Bylaw as directed by Council at the Operating Budget Workshop with a 2.90% tax increase.
2. 2024 Educational Property tax rates have been set by the Provincial Government. Education Property taxes are based on the Town's equalized assessment. The 2024 Mill Rates have been calculated using the Town's live assessment base along with the recovery of the under/over levies from prior years.

Assessment Base Changes (Table 2)

The 2024 assessments (based on July 2023) show changes in two major areas. In the area of inflation, the residential tax base increased by \$63.8 Million or 4.96% due to increasing property values. Whereas non-residential property values only increased \$2.5 Million or 1.52%.

The inflationary/deflationary factors were taken into consideration when the property tax rate was calculated. This is commonly known as a floating rate. Residential properties that have increased 4.96% will only see a 2.90% increase on the municipal portion. However, residential properties that have increased over the 4.96% will see more than a 2.90% increase on the municipal portion. Overall, the Town, on average, will collect 2.90% more municipal taxes than it did in 2023.

New Assessment

The new assessment comes in the form of construction of houses, lots and new commercial development. The new assessment provides new tax revenue for the Town and as a result, the residential assessment grew 1.11% and non-residential grew 7.99%. This assessment provides \$254,615 in new revenue.

Tax Rates/Mill Rates

The current Mill Rates are listed below.

Tax Rates	2023	2024	Change
Residential	7.9568	7.8112	-0.1456
Non-Residential	10.5646	10.7268	0.1622

The historical tax levies, residential and non-residential tax/Mill Rates are listed below.

Year	Taxable Levy	Residential Tax Rate	% Change	Non-Residential Tax Rate	Ratio
2017	1,276,840,180	7.5670	3.58%	9.3470	1.23
2018	1,324,710,890	7.6448	1.03%	9.4248	1.22
2019	1,291,678,420	8.1435	6.52%	9.9235	1.22
2020	1,305,318,910	8.1852	0.01%	9.9652	1.25
2021	1,260,843,380	8.6045	6.06%	10.7613	1.30
2022	1,318,333,560	8.3050	-3.48%	10.7993	1.33
2023	1,455,582,810	7.9568	-4.19%	10.5646	1.37
2024	1,547,841,410	7.8112	-1.83%	10.7268	1.23

Section 358(1) of the MGA identifies that the ratio of the highest non-residential tax rate set out in the municipality's property tax bylaw for a year to the lowest residential tax rate set out in the municipality's property tax bylaw for the same year cannot be greater than 5:1. There are some municipalities, particularly Counties that have large ratios between residential and non-residential.

Designated Industrial Property and Linear Assessment

Another change in the assessment is due to the introduction of designated industrial properties (DIP) in 2018 by the Provincial Government. The assessment function for these properties and linear has been transferred to the Provincial Government and there are several changes and reclassifications required in the assessments to accommodate these changes.

There is now a DIP property tax requisition that is provided by Municipal Affairs. The assessment for 2023 is \$16,737,960 and based on the rate of 0.0765 a balance of \$1,280 is due to the province.

Assessments

Final assessment changes are shown below.

Class	2023 Assessment	2023 Inflation / Deflation	2023 New Assessment	2024 Totals
Residential	1,279,485,480	63,556,530	14,266,590	1,357,308,600
Non-Residential	162,932,900	2,533,000	13,347,490	178,813,390
Annexed Residential	7,443,030	239,440	-	7,682,470
Annexed Non-Residential	4,040,020	(3,070)	-	4,036,950
Total	1,453,901,430	66,325,900	27,614,080	1,547,841,410
Percentage Change		4.56%	1.90%	

Overall assessment values have increased by \$66.3 million and in 2023 new assessment increased \$27.6M million.

Property Taxes

The total tax to be collected is \$12.56 million.

Municipal Purposes	Assessment	Mill Rate	Total Collected
Residential/Farmland	1,357,308,600	7.8112	10,602,209
Non-Residential	178,813,390	10.7268	1,918,095
Annexed Residential	7,682,470	2.5950	19,936
Annexed Non-Residential	4,036,950	5.6130	22,659
Total Municipal Purposes	1,547,841,410		12,562,900

Alberta School Fund (ASFF) Requisitions

The table below lists the assessment and Mill Rates for the required school education tax requisition. The assessment base differs from the municipal assessment due to machinery and equipment. Machinery and equipment are exempt from the education requisition.

ASFF Requisition	Live Assessment	Mill Rate	Total Collected
Residential / Farmland	1,364,991,070	2.3939	3,267,652
Non-Residential	175,171,940	3.5209	616,763
Total Requisition	1,540,163,010		3,884,415

Average Assessments

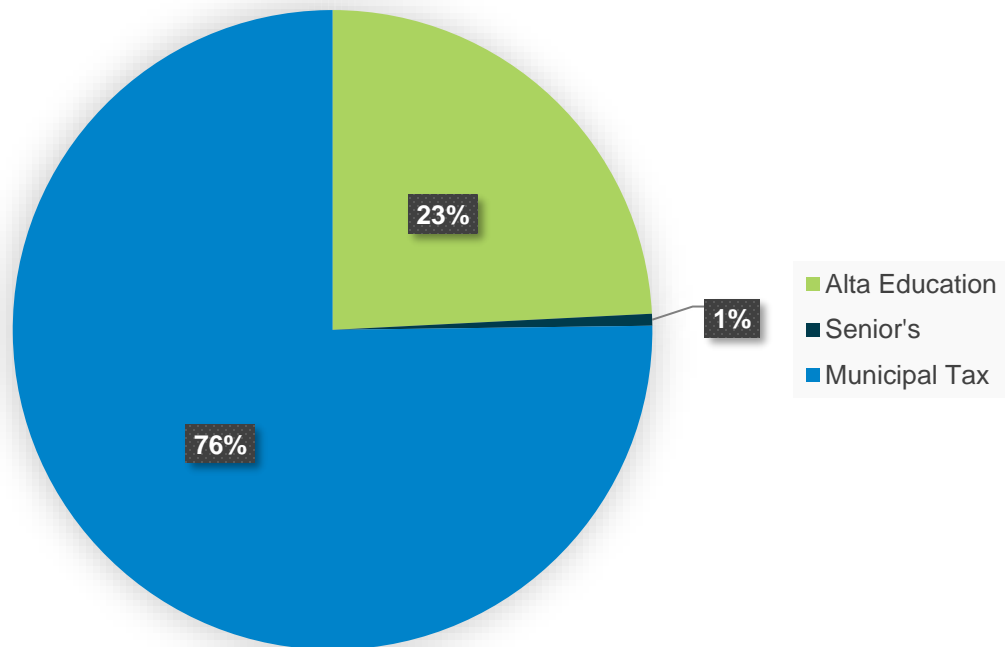
The table below lists the average assessment changes from 2023 to 2024. Assessments are based on the market value as of July 1st, 2023 and physical condition as of December 31st, 2023.

A house valued at \$332,089 will have a \$77 increase in the municipal portion for 2024. The Provincial School Requisition will increase by \$78 due to the School Education Requisitions and the under/over levy collected last year. The Seniors Requisition amount will remain the same for 2024.

	Average Home - 2023			Average Home - 2024			Increase/Decrease
	Assessment	Mill Rate	Total Bill	Assessment	Mill Rate	Total Bill	
Property Taxes	\$316,373	7.9568	\$2,517	\$332,089	7.8112	\$2,594	\$77
School Requisition		2.2677	\$717		2.3939	\$795	\$78
Seniors Requisition		0.0690	\$22		0.0668	\$22	\$0
Total	\$289,083		\$3,257	\$332,089		\$3,411	\$155

The chart below lists where and how your tax dollars are spent. It's important to note that the Municipality receives approximately 76% of the total income. Whereas the province and seniors housing receive approximately 24%.

Distribution of \$1 of Residential Tax



The impact of the tax increase on properties will **vary** depending on the assessment value change. All figures that have been provided are on average bases and individual properties will experience variances +/-.

The rates for annexed properties have not been provided by Lacombe County. Administration will likely have budgeted Mill Rates before Second and Third and Final Reading. The Town's goal is to have Blackfalds property tax notices sent out as close to May 1st as possible. While 60 days' notice is not a firm requirement, Section 309(1) of the MGA provides 60 days for an assessment complaint to be filed. The tax notices are a combined tax and assessment notice, so providing these as close to 60 days as possible, allows resolution of any assessment inquiries.

Tax Rate Bylaw Totals

The 2024 Property Tax Rate Bylaw is attached and contains the information as required by the MGA. The tables included in the Bylaw outline the assessment for each major area, the Mill Rate and the total taxes that will be collected.

Advertising and Property Tax Notices

Property Tax notices are due to be sent out the first week of May. Administration will also include the [2024 Alberta School Requisition](#) facts and information insert. A link to this document will also be included on the tax notice.

The First Reading of Bylaw 1305.24 was given at the April 9th, 2024, Regular Council Meeting.

FINANCIAL IMPLICATIONS

The 2024 Property Tax Rate Bylaw is prepared based on the approved 2024 Operating Budget and includes a 2.90% tax increase.

ADMINISTRATIVE RECOMMENDATION

That Council considers the following motion:

1. That Council give Second Reading to Bylaw 1305.24, 2024 Property Tax Rate Bylaw for the Town of Blackfalds, as presented.
2. That Council give Third and Final Reading to Bylaw 1305.24, 2024 Property Tax Rate Bylaw for the Town of Blackfalds, as presented.

ALTERNATIVES

- a) Council directs Administration to revise the current tax rate increase.
- b) That Council refer this item back to Administration for further consideration.

ATTACHMENTS

- *Bylaw 1305.24, 2024 Property Tax Bylaw*
- *2024 Property Tax Calculations*
- *2024 Alberta School Education Property Fact and Information*

APPROVALS



Kim Isaak,
Chief Administrative Officer



Department Director/Author

BEING A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE TOWN OF BLACKFALDS FOR THE 2024 TAXATION YEAR.

A Bylaw of the Town of Blackfalds, in the Province of Alberta, pursuant to the provisions of the *Municipal Government Act*, being Section 353 Chapter M-26 RSA 2000 and amendments thereto, for the purpose of imposing an annual property tax in respect of property in the municipality to raise revenue to be used toward the payment of expenditures and transfers set out in the budget of the municipality, and the requisitions.

WHEREAS the Town of Blackfalds has prepared and adopted detailed estimates of the municipal revenue and expenditures as required, at the Council Meeting held November 28, 2023.

AND WHEREAS the estimated municipal expenditures and transfers set out in the budget for the Town of Blackfalds for 2023 totalling \$33,102,554.

AND WHEREAS the estimated municipal revenues and transfers from all sources other than taxation are estimated at:

\$	33,102,554	Operating Budget
\$	16,252,726	(-) Minus Funding from Other Sources
\$	3,873,855	(-) Minus Requisition (Budget) Funding
\$	500,000	(-) Minus Expected Joint Economic Taxes
\$	12,475,973	Municipal Property Taxes

AND WHEREAS the Town of Blackfalds, as per the annexation agreement, shall be authorized to levy taxation rates against the annexed lands as per the Lacombe County taxation rates of 2023.

AND WHEREAS the Council is authorized to classify assessed property and to assess rates of taxation as per the Lacombe County hereby covered under the annexation approval conditions

AND WHEREAS the requisitions are:

\$ 3,261,920	School Requisition - Residential	\$ 103,360	Residential & Non-Res.
\$ 611,935	School Requisition - Non-Residential		
\$ 3,873,855	Total School Requisition	\$ 103,360	Lacombe Foundation

AND WHEREAS the Council of the Town of Blackfalds is required each year to levy on the assessed value of all property tax rates sufficient to meet the estimated expenditures and the requisitions; and

AND WHEREAS the Council is authorized to classify assessed property and to establish different rates of taxation in respect to each class of property subject to the *Municipal Government Act*, Chapter M26, Revised Statutes of Alberta, 2000; and

AND WHEREAS Section 369 of the Act authorizes the Town of Blackfalds to impose a supplementary tax against properties listed on the supplementary tax roll and that the supplementary tax rates be the same as imposed in this bylaw.

AND WHEREAS the assessed values of all taxable property in the Town of Blackfalds as shown on the assessment roll is \$1,547,841,410.

NOW THEREFORE the Municipal Council of the Town of Blackfalds, duly assembled hereby enacts:

PART 1 – TITLE

1. That this Bylaw shall be cited as the “2024 Property Tax Rate Bylaw”.

PART 2 – PURPOSE AND APPLICATION

2. The Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all property as shown on the assessment roll of the Town of Blackfalds.

Municipal Purposes	Assessment	Mill rate	Total Collected
Residential/Farmland	1,357,308,600	7.8112	10,602,209
Non-Residential	178,813,390	10.7268	1,918,095
Annexed Residential	7,682,470	2.5950	19,936
Annexed Non-Residential	4,036,950	5.6130	22,659
Total Municipal Purposes	1,547,841,410		12,562,900

Alberta School Foundation	Assessment	Mill rate	Total Collected
Residential/Farmland	1,364,991,070	2.3939	3,267,652
Non-Residential	175,171,940	3.5209	616,763
Total Educational Purposes	1,540,163,010		3,884,415

Note - Excludes M&E and Linear

Lacombe Seniors Foundation	1,547,841,410	0.0668	103,396
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DIP Property	16,737,960	0.0765	1,280
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Total Tax Levy			16,551,991
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PART 3 - DATE OF FORCE

3. That this Bylaw shall come into effect, upon the date on which it is finally read and passed.

READ for the first time this _____ day of _____, A.D. 2024.

(RES.)

MAYOR JAMIE HOOVER

CAO KIM ISAAK

READ for the second time this _____ day of _____, A.D. 2024.

(RES.)

MAYOR JAMIE HOOVER

CAO KIM ISAAK

READ for the third and final time this _____ day of _____, A.D. 2024.

(RES.)

MAYOR JAMIE HOOVER

CAO KIM ISAAK

Town of Blackfalds
2024 Property Tax Calculation

Worksheets

As of
March 20, 2024



Table 1
Town of Blackfalds
Number of Assessment Records

	2022	2023	Increase	% Change
Residential	3779	3816	37	1.0%
Residential Vacant	281	244	-37	-13.2%
Mobile Homes	177	177	0	0.0%
Farm Land	14	13	-1	-7.1%
Annexed Residential	9	9	0	0.0%
Annexed Acreages	6	6	0	0.0%
Annexed Farm Land	7	7	0	0.0%
Annexed Farm Improvements	7	7	0	0.0%
Annexed Farm Additions	1	1	0	0.0%
Annexed Farm land	14	14	0	0.0%
Machinery & Equipment	2	2	0	0.0%
Commercial	46	50	4	8.7%
Vacant Commercial	14	11	-3	-21.4%
Industrial	84	84	0	0.0%
Vacant Industrial	18	18	0	0.0%
Power & Pipeline	18	17	-1	-5.6%
DIP - Land & Building	4	4	0	0.0%
DIP - Machinery & Equipment	5	5	0	0.0%
Annexed Land & Improvements	4	4	0	0.0%
Annexed Machinery & Equipment	2	2	0	0.0%
Exempt	213	213	0	0.0%
Seniors Complex	2	2	0	0.0%
Totals	4707	4706	-1	-0.02%

Table 2

**2024 Tax Year - 2023 Assessment Analysis
Area by Property Type Analysis (Including Linear)**

Type	Code	Description	Growth & Policy					
			Previous	New assessment	Change	Inflation	Growth	Inflation
	1000	Residential	1,235,137,860	1,314,495,600	16,843,340	62,514,400	1.36%	5.06%
	4000	Residential Vacant	35,440,110	32,495,250	(2,944,860)	-	-8.31%	0.00%
	1100	Mobile Homes	8,824,500	10,236,740	370,110	1,042,130	4.19%	11.81%
	5000	Farm Land	83,010	81,010	(2,000)	-	-2.41%	0.00%
Total Residential			\$1,279,485,480	\$1,357,308,600	\$14,266,590	\$63,556,530		4.97%
	120	Annexed Residential	3,706,460	3,853,160	-	146,700	0.00%	3.96%
	122	Annexed Acreages	17,490	17,490	-	-	0.00%	0.00%
	140	Annexed Farm Land	1,341,280	1,341,280	-	-	0.00%	0.00%
	141	Annexed Farm Improvements	1,844,000	1,918,000	-	74,000	0.00%	4.01%
	142	Annexed Farm Additions	268,710	287,450	-	18,740	0.00%	6.97%
	101	Annexed Farm land	265,090	265,090	-	-	0.00%	0.00%
Total Annexed Residential			\$7,443,030	\$7,682,470	\$0	\$239,440		3.22%
	1001	Machinery & Equipment	6,728,740	6,935,220	-	206,480	0.00%	3.07%
	2000	Commercial	68,534,920	83,452,370	13,941,230	976,220	20.34%	1.42%
	2001	Vacant Commercial	6,687,550	5,371,740	(1,315,810)	-	-19.68%	0.00%
	3000	Industrial	54,392,810	56,008,910	265,800	1,350,300	0.49%	2.48%
	3001	Vacant Industrial	10,648,300	10,307,190	(341,110)	-	-3.20%	0.00%
	6000	Power & Pipeline	15,556,820	16,356,540	799,720	-	5.14%	0.00%
	8000	DIP - Land & Building	148,700	149,170	470	-	0.32%	0.00%
	8001	DIP - Machinery & Equipment	235,060	232,250	(2,810)	-	-1.20%	0.00%
Total Non Residential			\$162,932,900	\$178,813,390	\$13,347,490	\$2,533,000		1.55%
				\$175,171,940				
	220	Annexed Land & Improvements	3,544,530	3,526,020	-	(18,510)	0.00%	-0.52%
	251	Annexed Machinery & Equipment	495,490	510,930	-	15,440	0.00%	3.12%
Total Annexed Non Residential			\$4,040,020	\$4,036,950	\$0	(\$3,070)		-0.08%
	7000	Exempt	189,212,120	198,744,150	1,779,720	7,752,310		
	9000	Seniors Complex	384,690	395,890		11,200		
Exempt			\$189,596,810	\$199,140,040	\$1,779,720	\$7,763,510		
Blackfalds Total			\$1,643,498,240	\$1,746,981,450	\$29,393,800	\$74,089,410	2.02%	5.10%

**Table 3
Town of Blackfalds
Taxation Revenue Analysis**

2023 Actual				
General Area		Annexation Area		Total
Residential	Non-Residential	Residential	Non-Residential	

Assessment -

2022 Assessment (Updated)		\$1,279,485,480	\$162,932,900	\$7,443,030	\$4,040,020	\$1,453,901,430
Add:						
Overall Market Appreciation	4.97%	\$ 63,556,530				\$ 63,556,530
Overall Market Appreciation	1.55%		2,533,000			2,533,000
Overall Market Appreciation	3.22%			239,440		239,440
Overall Market Appreciation	-0.08%				(3,070)	(3,070)
Subtotal		\$1,343,042,010	\$ 165,465,900	\$ 7,682,470	\$ 4,036,950	\$ 66,325,900
New Assessable Properties	1.12%	14,266,590		-		14,266,590
New Assessable Properties	8.19%		13,347,490			13,347,490
Subtotal		\$ 14,266,590	\$ 13,347,490	\$ -	\$ -	\$ 27,614,080
2023 Assessment		\$1,357,308,600	\$ 178,813,390	\$ 7,682,470	\$ 4,036,950	\$ 1,547,841,410

Taxable

Residential Growth	1.11%
Non-Residential Growth	7.99%
Average Growth (Weighted)	1.90%
Residential Market Value Increase	4.96%
Non-Residential Market Value Increase	1.52%
Average Market Value (Weighted)	4.56%

Tax Rates

2024 Actual

Residential	7.8112		
Residential - County	10,490,770	2.5950	
Non-Residential - County			5.6130
Non-Residential		10.7268	

Municipal Tax Revenues

2024 Forecasted Municipal Tax Levy

2024 Levy						
2023 Levy (includes supplementary)		\$ 10,195,123	\$ 1,724,905	\$ 19,315	\$ 22,677	11,962,019
% Increase	2.90%	295,659	50,022			345,681
Subtotal		\$ 10,490,781	\$ 1,774,927	\$ 19,936	\$ 22,659	\$ 12,308,304
Assessment Growth		111,439	143,176	-	-	254,615
Non - Res Split Premium						-
Total Revenue (excludes Supplementary)		\$ 10,602,221	\$ 1,918,103	\$ 19,936	\$ 22,659	\$ 12,562,919
% Split		84.68%	15.32%			12,562,900

Total Additional 2024 Revenue from budget* \$88,116

2024 Average Tax Rate Increase (includes influence of Lacombe County Tax Rate changes) 2.89%

Alberta Seniors Benefit:

This program provides monthly cash benefits for eligible seniors with low income. It provides support in addition to the federal benefits received including Old Age Security and Guaranteed Income Supplement.

Learn more about this program and find out if you are eligible at: <https://www.alberta.ca/alberta-seniors-benefit.aspx> or call the Alberta Supports Contact Centre at 1-877-644-9992.

Can I direct my education property tax to a private school?

No. By provincial law, money collected through the education property tax can only be used to fund the public education system, which includes public and separate schools. Private school funding comes from three sources: provincial general revenues, tuition or instruction fees paid by parents, and private fundraising.

Why are property owners asked to declare their faith?

In Alberta, the Constitution guarantees Roman Catholic citizens' minority rights to a separate education system. In communities with separate school jurisdictions, property owners can declare they are of the Roman Catholic faith so their education property tax dollars can be directed to those separate school jurisdictions.

For more information

Contact your municipality regarding:

- the assessed value of your property;
- market value assessment;
- declaration of school board support; or
- monthly tax installment plans.

Seniors - Contact Alberta Supports Contact Centre:

toll-free at 1-877-644-9992, or visit the website at <https://www.alberta.ca/seniors-and-housing.aspx> for more information on:

- the Seniors Property Tax Deferral Program;
- the Alberta Seniors Benefit; or
- other provincial programs and services for seniors.

Contact the Government of Alberta education property tax line:

780-422-7125 (toll-free in Alberta by first dialing 310-0000)

Education funding information:

Details of the Alberta School Foundation Fund are published in the Alberta Education Annual Report, available online at: <https://www.alberta.ca/government-and-ministry-annual-reports.aspx>

Overall education funding information can be found online at: <https://www.alberta.ca/k-to-12-education-funding-model.aspx>

Education property tax

Facts and information

Facts

An accessible, quality education system is a priority for this government, and for all Albertans. Funding to the K-12 education system incorporates two revenue sources – general provincial revenues and education property taxes. Using two revenue streams provides stability for education funding.

In 1994, the Government of Alberta established the Alberta School Foundation Fund (ASFF). This fund makes certain that the education property tax is accounted for separately from general revenues.

F.A.Q.s

What does the education property tax pay for?

The education property tax supports all public and separate school students. The education property tax helps pay for instructional costs including teacher salaries, textbooks, and other classroom resources.

How is my share of the education property tax calculated?

Your share is based on the assessment value of your property and the local education property tax rate.

A decrease in the local education property tax rate can help lessen the impact of assessment value increases on your individual tax bill.

Where does the education property tax go?

The money collected from the education property tax goes to fund Albertans' priorities in education. The education property tax is pooled into the ASFF and then distributed among Alberta's public and separate school boards on an equal per-student basis.

All separate school boards in the province have opted-out of the ASFF, which means they requisition and collect property tax money from the municipalities directly. Any difference between what an opted-out board collects and what they are entitled to receive is adjusted for so there is no financial gain to a school jurisdiction that opts out of the ASFF.

How does the province collect the education property tax?

Every year the province calculates, based on assessment value, the amount each municipality must contribute towards the public education system.

Municipalities collect the education property tax from ratepayers and then forward it to the province for deposit into the ASFF.

Why is education partially funded through property tax?

The education property tax provides Alberta's education system with a stable and sustainable source of revenue. Pooling the education property tax in the ASFF ensures that students receive a quality education regardless of their municipality's assessment wealth.

Does everyone pay the education property tax?

All property owners pay the education property tax (with some exceptions, such as some non-profit organizations and seniors' lodge facilities). People who rent or lease property may also contribute indirectly through their monthly rent or lease payments. As the education system benefits all Albertans, people without children in school also pay the education property tax.

Every Albertan benefits from a quality education system. The education property tax supports an education system that is producing the workforce of tomorrow.

Do seniors have to pay the education property tax?

The education tax is a tax on property assessment; therefore, seniors who own property must pay the education property tax. The Government of Alberta has implemented programs to assist seniors.

Seniors Property Tax Deferral Program

The Seniors Property Tax Deferral Program allows eligible senior homeowners to defer all or part of their property taxes through a low- interest home equity loan with the Alberta government. The government then pays the property taxes on behalf of the eligible homeowner. The loan does not have to be repaid until the property is sold or sooner if they so choose. For more information, please visit www.alberta.ca/seniors-property-tax-deferral-program.aspx

MEETING DATE: April 23, 2024

PREPARED BY: Kim Isaak, Chief Administrative Officer

PRESENTED BY: Kim Isaak, Chief Administrative Officer

SUBJECT: **Council Policy CP 183.24 - Electronic and Digital Signatures**

BACKGROUND

As part of the ongoing initiative to improve the Town's processes and modernize its policies, it was identified that having a policy that delegated authority to various positions throughout the organization to sign or authorize municipal documents would help expedite the workflow processes.

Section 213(5) of the *Municipal Government Act* provides for the ability to reproduce a signature by any method if so authorized by Council. The draft Electronic and Digital Signatures Council Policy will provide for that authorization. Administration has also drafted an associated Administrative Procedure that outlines in more detail the procedures that must be followed to prove the authenticity of the electronic or digital signatures to ensure that the Town meets its legal obligations.

Council reviewed the Electronic and Digital Signatures Policy at the Standing Committee of Council held on April 15, 2024, and recommended that it come forward to a Regular Meeting of Council for consideration.

DISCUSSION

Administration is recommending that Council approve this Policy authorizing the use of digital signatures for agreements, forms, applications, correspondence, memos, reports, request forms and other documents that are used to conduct business within and between Town departments and staff. Currently, when signing agreements and other documents between the Town of Blackfalds, other levels of government and residents, the Town sends out hard copies of the applicable document with the wet signature, which adds to the timeframe for completion as well as mailing costs. In the future, it is the intent of Corporate Services to utilize electronic and digital signatures for banking instruments such as cheques.

FINANCIAL IMPLICATIONS

The Town will utilize the digital and electronic signature option through Adobe Acrobat, which is currently used within the town's operations. As such, no additional cost will be required to purchase electronic and digital signature software. There will be some minor cost savings from reduced postage and photocopying and time saved in not having to route documents between signatories.

ADMINISTRATIVE RECOMMENDATION

That Council considers the following motion:

1. That Council adopts Council Policy - CP 183.24 - Electronic and Digital Signatures, as presented.

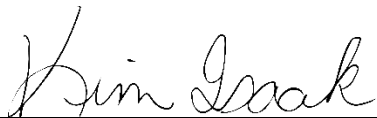
ALTERNATIVES

- a) That Council refer this Policy back to Administration for more information or amendments.

ATTACHMENTS

- *Council Policy - CP 183.24 - Electronic and Digital Signatures*

APPROVALS



Kim Isaak,
Chief Administrative Officer

Department Director/Author

ELECTRONIC AND DIGITAL SIGNATURES

POLICY NO	CP 183.24
DIVISION DEPARTMENT	Administration
REVIEW PERIOD	Every 3 Years or Upon Legislative Change

1. POLICY PURPOSE

- 1.1 To establish a reliable and consistent approach to the use of Electronic and Digital Signatures and provide guidance on when electronic submissions are considered official and acceptable by the Town to expedite workflow processes, modernize Records, reduce the need for physical recordkeeping and improve customer service.

2. POLICY STATEMENT

- 2.1 The Town of Blackfalds is committed to streamlining services using the most up-to-date technology to continue providing excellent customer service. This Policy and related Administrative Procedure will identify the types of documents for which Electronic Signatures will be acceptable and the manner in which an Electronic or Digital Signature must be provided.

3. DEFINITIONS

- 3.1 **“Administrative Procedure”** means specific written processes that support a policy. Procedures that are created, amended or made obsolete require the approval of the CAO.
- 3.2 **“CAO”** means the individual appointed by Council to the position of Chief Administrative Officer as per the *Municipal Government Act*.
- 3.3 **“Corporate Recordkeeping Standard”** means the comprehensive document used as a standard for Records management tools, including a classification scheme and retention schedule.
- 3.4 **“Council”** means all elected officials of the Town of Blackfalds.
- 3.5 **“Digital Certificate”** means a certificate that contains data about the entity that issued the certificate along with encryption data that can be used to verify the identity of the person linked to the Digital Certificate.
- 3.6 **“Digital Signature”** means a unique digital “fingerprint” (encryption) embedded into documents linking the signer and document using a certificate-based digital ID (a digital certificate) unique to the signer and used when the identity of the signer may need to be proven or to ensure the document has not been altered. This type of signature requires

the use of a signature-creating application that has been authenticated by a Digital Certificate.

- 3.7 **“Electronic Signature”** means as defined in Electronic Transactions Act, 2001, cE-5.5, "electronic signature" means electronic information that a person creates or adopts in order to sign a record and that is in, attached to or associated with the record. This can be as simple as a typed word, name, or ticked box, or even an electronic version of a handwritten signature on an electronic document. It is used to indicate the intent to approve or accept the contents of a document.
- 3.8 **“Electronic Signature Software”** the software used by the Town when execution or sign-offs of documents are required.
- 3.9 **“Employee”** means, as defined in S.1(e) of the FOIP Act, includes any person who performs a service for the public body as an appointee, volunteer or student or under a contract or an agency relationship with the public body.
- 3.10 **“Information Technology Services”** (IT Services) means the Town of Blackfalds Employees who are authorized to perform hardware and software maintenance on Town of Blackfalds computer systems and other devices.
- 3.11 **“Record”** means any Record of information however recorded, whether in printed form, on film, by electronic means or otherwise, and includes:
- 3.11.1 Correspondence, a memorandum, a book, a plan, a map, a drawing, a diagram, a pictorial or graphic work, a photograph, a film, a microfilm, a sound recording, a videotape, a machine-readable Record, any other documentary material, regardless of format or location, and any copy thereof, and
- 3.11.2 Subject to the regulations of the Freedom of Information and Protection of Privacy Act, any Record that is capable of being produced from a machine-readable Record under the control of an institution by means of computer hardware and software or any other information storage equipment and technical expertise normally used by the institution.
- 3.12 **“Town”** means the municipality of the Town of Blackfalds.
- 3.13 **“Wet Signature”** means a hand-written signature that has been transferred to paper with pen and ink.

4. SCOPE

- 4.1 This Policy applies to Town Council and Employees engaging in internal and external transactions involving signatures in which they represent the Town.

- 4.2 This Policy applies to all Town-owned or created documents and/or external documents where execution or sign-offs are required. These include forms, applications, agreements and correspondence where there is a need for a signature from the Town or an external third party and only when statutory or regulatory requirements allow for Electronic Signatures or electronic submissions.

5. AUTHORITY AND RESPONSIBILITIES

5.1 Council to:

- 5.1.1 Adopt and support this Policy by resolution.
- 5.1.2 Consider the allocation of resources for the successful implementation of this Policy in the annual budget process.
- 5.1.3 Approve any exceptions to this Policy.

5.2 Chief Administrative Officer to:

- 5.2.1 Advise Council on the development, implementation, and amendment of this Policy.
- 5.2.2 Bind the Town as delegated by Council.
- 5.2.3 Establish Administrative Policies and Procedures for carrying out this Policy, ensuring the development and maintenance of an Electronic and Digital Signatures Administrative Procedure that prescribes guidelines and acceptable use.
- 5.2.4 Ensure that language is incorporated into all Town agreements informing parties that an Electronic or Digital Signatures will be used and treated with the same force as a Wet Signatures unless the third party does not agree to sign using an Electronic or Digital Signature, in which case a Wet Signature shall be accepted.
- 5.2.5 Ensure safeguards are in place to protect against unauthorized use of Electronic and Digital Signatures.
- 5.2.6 Ensure Policy review occurs and verify the implementation of this Policy.

6. POLICY

6.1. Recognition of Electronic and Digital Signatures

- 6.1.1 The Town recognizes that electronic signatures are not to be denied legal effects, validity, or enforceability merely because they are in electronic form. At the same time, this Policy does not affect the Town's ability to conduct transactions using Wet Signatures.

- 6.1.2 The Town will not allow for the use and acceptance of an Electronic or Digital Signature where the applicable legislation or Town's Policies prescribe the use of a Wet Signature.
- 6.2. Consent
- 6.2.1 Use of an Electronic or Digital Signatures will only be used with the consent of all parties (including consent of the Town, in accordance with this Policy and Administrative Procedures). The Town will not require other persons to use an electronic signature without their consent. Where a Wet Signature is requested, the Town will consent to its use.
- 6.3. Use Standards
- 6.3.1 The use of Electronic and Digital Signatures is permitted and shall have the same force and effect as the use of Wet Signatures if all the following criteria are met:
- 6.3.1.1 The signature has been generated using an acceptable form of technology to generate and save the signature. Acceptable forms of technology shall be determined by IT Services.
- 6.3.1.2 The signature is capable of verification.
- 6.3.1.3 The signature is under the sole control of the person using it.
- 6.3.1.4 Electronic notifications requesting Electronic and Digital Signatures are not forwarded to a third party unless the authority to sign the documents has been properly delegated through an acceptable form of technology (e.g. an automated document workflow process).
- 6.3.1.5 The signature can be linked to the data in such a manner that it is readily ascertainable if the data has been changed after the signature is applied. All documents submitted for Electronic Signature must be in PDF format.
- 6.4. All electronic submissions received are subject to the *Freedom of Information and Privacy Act*, RSA 2000, Chapter F-25., as amended and *Personal Information Protection and Electronic Documents Act*, S.C. 2000, c.5, where applicable.

7. EXCLUSIONS

7.1 This Policy excludes the use of Electronic and Digital Signatures for the following:

- 7.1.1 Records that create or transfer interests in land, including interests in mines and minerals;
- 7.1.2 Negotiable instruments;
- 7.1.3 Council and Committee Minutes (exceptions may be made when the Chair is away for extended periods of time); and
- 7.1.4 Town Bylaws.

8. SPECIAL SITUATIONS

None

9. RELATED DOCUMENTS

- 9.1. *Electronic Transactions Act*, RSA 2001, cE-5.5
- 9.2. Section 213(5) of the *Municipal Government Act*, RSA 2000, Chapter M-26
- 9.3. *Freedom of Information and Privacy Act*, RSA 2000, Chapter F-25
- 9.4. *Personal Information Protection and Electronic Documents Act*, S.C. 2000
- 9.5. Town of Blackfalds Records and Information Management Bylaw
- 9.6. Administrative Procedure - Electronic and Digital Signatures

10. END OF POLICY

Mayor

Chief Administrative Officer

Date

Date

POLICY RECORD HISTORY

	Resolution No:	Date
Policy Adopted		
Policy Reviewed		
Policy Revised		

ADMINISTRATIVE REVISIONS

Date	Description

DRAFT

MEETING DATE: April 23, 2024
PREPARED BY: Kim Isaak, Chief Administrative Officer
PRESENTED BY: Kim Isaak, Chief Administrative Officer
SUBJECT: **Council Policy 184.24 - Signing Authority**

BACKGROUND

As part of the ongoing initiative to improve upon the Town’s processes and modernize the policies of the Town it was identified that having a policy that delegated authority to various positions throughout the organization to sign or authorize municipal documents would help to expedite the workflow processes.

Section 213 of the *Municipal Government Act* provides for the ability to designate certain individuals within the municipality as authorized by Council. This policy will serve as the authorizing document.

Council reviewed the Signing Authority Council Policy at the Standing Committee of Council held on April 15, 2024, and recommended that it come forward to a Regular Meeting of Council for consideration.

DISCUSSION

Administration is recommending that Council adopt this Policy authorizing the various signing authorities which are in alignment with the new Council Procurement Policy. This will provide more efficiency throughout the organization as certain documents will not be required to be signed by the CAO and Mayor which will provide a more timely response. The policy specifically outlines which positions have the authority to sign certain documents and whether two signatures are required.

FINANCIAL IMPLICATIONS

There are no financial implications to the adoption of this policy.

ADMINISTRATIVE RECOMMENDATION

That Council considers the following motion:

1. That Council adopt Council Policy 184.24 - Signing Authority, as presented.


ALTERNATIVES

- a) That Council refer this Policy back to Administration for more information or amendments.

ATTACHMENTS

- *Council Policy 184.24 - Signing Authority*

APPROVALS



Kim Isaak,
Chief Administrative Officer

Department Director/Author

SIGNING AUTHORITY

POLICY NO	CP184.24
DIVISION DEPARTMENT	Administration
REVIEW PERIOD	Every 3 Years or Upon Legislative Change

1. POLICY PURPOSE

- 1.1. In accordance with the *Municipal Government Act (MGA)*, authority is delegated to sign cheques, agreements, and other municipal documents to those Elected Officials and employees in the positions indicated in this policy. Specific signing authorities may be designated in the MGA, and in other various bylaws and Council Policies.

2. POLICY STATEMENT

- 2.1. To clarify who in the organization may sign or authorize which municipal documents.
- 2.2. To support accountability for financial and non-financial transactions
- 2.3. Provide clarity of roles and responsibilities.

3. DEFINITIONS

- 3.1. “**Administrative Procedure**” means specific written processes that support a policy. Procedures that are created, amended or made obsolete require the approval of the CAO.
- 3.2. “**Chief Administrative Officer**” (CAO) means the municipality of the Town of Blackfalds.
- 3.3. “**Council**” means all Elected Officials of the Town of Blackfalds
- 3.4. “**Elected Officials**” means the Council of the Town of Blackfalds
- 3.5. “**Municipal Government Act**” (MGA) means the *Municipal Government Act*, RSA 2000, Chapter M-26 and amendments thereto.
- 3.6. “**Supervisor**” means an Employee who has been given the responsibility to manage a team of Employees. (i.e. CAO, Directors, Managers)

4. SCOPE

- 4.1. This Policy applies to all Town employees and Elected Officials.

5. AUTHORITY AND RESPONSIBILITIES

- 5.1. Council to:
 - 5.1.1. Adopt and support this Policy by resolution.

5.2. Chief Administrative Officer to:

- 5.2.1. Advise Council on the development, implementation, and amendment of this Policy.
- 5.2.2. Ensure Policy review occurs and verify the implementation of this Policy.
- 5.2.3. Implement this Policy and the establishment of any Administrative Procedures required for carrying out this Policy.

6. POLICY

- 6.1. Unless specified elsewhere in this Policy, authority is delegated to a position rather than a person.
- 6.2. Unless otherwise specified, authority delegated to a position extends to any person acting in the position.
- 6.3. A delegation of authority to an Employee also confers authority on that employee's supervisor, unless a particular qualification or certification, which must be held by the designated individual, is not held by the Supervisor.
- 6.4. Only employees who have been delegated signing authority through this Policy or through further delegation permitted by the Policy, may sign municipal documents referenced here.
- 6.5. Employees who have been delegated signing authority are responsible for:
 - 6.5.1 Ensuring documents are signed in accordance with this Policy; and
 - 6.5.2 Ensuring the accuracy of the document being signed.
- 6.6. Employees who have been delegated authority in this Policy are responsible for:
 - 6.6.1 Being aware and complying with all relevant bylaws, policies, Administrative Procedures as well as external legislative requirements when exercising delegations;
 - 6.6.2 Providing for sub-delegation in writing as required;
 - 6.6.3 Ensuring that all sub-delegated individuals understand the powers, duties and functions that have been delegated to them.

6.7 Minutes of Meetings

6.7.1 Council Meetings

Authority for signing council meeting minutes is as follows, in accordance with Section 213(1) of the MGA and the CAO Bylaw.

1st Signature	2nd Signature
Mayor or Councillor presiding at the Meeting	CAO or Acting CAO presiding at the Meeting

6.7.2 Council Committee Meetings

Authority for signing council committee meeting minutes is as follows in accordance with Section 213(2) of the MGA and the CAO Bylaw.

1st Signature	2nd Signature
Person presiding at the Meeting	Recording Secretary or CAO

6.8 **Bylaws**

6.8.1 Authority for signing bylaws is as follows, in accordance with Section 213(3) of the MGA and the CAO Bylaw.

1st Signature	2nd Signature
Mayor or Deputy Mayor	CAO or Acting

6.9 **Banking Instruments, Agreements and Other Municipal Documents**

6.9.1 Banking Instruments

Authority for signing all papers, cheques and other documents that are required in the conduct of all bank accounts and other business relating to banking of the Town of Blackfalds funds are as follows, in accordance with 213(4) of the MGA and the CAO's Bylaw. This authority is extended to the printing or other reproduction of signatures as outlined in Section 213(5) of the MGA. This authority may not be further delegated, being that one (1) signature from Group 1 and one (1) signature from Group 2 are required for banking instruments.

Authority for signing or authorizing agreements for the acquisition of goods and services are as follows in accordance with the Town of Blackfalds Procurement Policy

<u>1st Signature – Group 1</u>	<u>2nd Signature – Group 2</u>
Mayor Deputy Mayor Members of Council	CAO Directors Financial Services Manager

6.9.2 Agreements for Budgeted Expenditures (Procurement)

Authority for signing or authorizing agreements for the acquisition of goods and services is as follows in accordance with the Town of Blackfalds Procurement Policy. And the Procurement Authorities and Limits Administrative Procedure. The position listed has the authority to sign all agreements appearing across from and above the position title.

1 st Signature	Agreement – Purchasing	2 nd Signature Required
Employee initiating agreement. <i>(with Designated Purchasing Authority or Purchasing approval in writing)</i>	<ul style="list-style-type: none"> Any purchase agreement approved within the budget up to \$2,500 	Supervisor or Manager <i>(A signed Designated Purchasing Authority Form may service as the second signature)</i>
Supervisor	<ul style="list-style-type: none"> Any purchase agreement approved within the budget up to \$10,000 	Manager
Managers	<ul style="list-style-type: none"> Any purchase agreement approved within the budget up to \$75,000 	Director
Directors Police Chief	<ul style="list-style-type: none"> Any purchase agreement approved within the budget less than \$100,000 	CAO
CAO	<ul style="list-style-type: none"> Any purchase agreement approved within the up to \$500,000 	Mayor
Council Resolution	<ul style="list-style-type: none"> Any purchase agreement greater than \$500,000 or renewal longer than three years and greater than \$500,00 in value. 	Council authorization

6.10 Other Documents and Agreements

Authority is delegated as follows to sign or authorize the following:

1 st Signature	Documents	2 nd Signature Required
CAO	<ul style="list-style-type: none"> • Intergovernmental Agreements 	Mayor
CAO	<ul style="list-style-type: none"> • Administrative Policies 	No
Directors	<ul style="list-style-type: none"> • Administrative Procedures 	No
CAO	<ul style="list-style-type: none"> • Documents required to be registered at Land Titles • Grants of Easements • Discharges • Concert Licenses • Special Event Permits 	Mayor
Director of Corporate Services Financial	<ul style="list-style-type: none"> • Documents related to Tax Recovery (Part 10, Division 8 and 9 of the MGA) 	No
Department Managers	<ul style="list-style-type: none"> • Grant funding applications • Grant funding agreements • Agency partnership agreements 	Directors
Director of Infrastructure and Planning Services	<ul style="list-style-type: none"> • Non-purchasing agreements, negotiable instruments and documents related to engineering. 	CAO
Director of Infrastructure and Planning Services	<ul style="list-style-type: none"> • Registerable Agreements and negotiable instruments related to land use planning and development (e.g. Subdivision Agreements, Development Agreements) 	CAO
Manager of Planning	<ul style="list-style-type: none"> • Non-registerable documents referred to in the Planning and Development part of the MGA and the current Land Use Bylaw • Business Licenses 	No
Manager of Finance	<ul style="list-style-type: none"> • Tax Certificates • Statutory Declarations Pertaining to Ownership of Lands 	No

6.10.1 Signing authority in this section:

- 6.10.1.1 May be further delegated to a City Employee as long as the delegation has been confirmed in writing by the authority holder or the City Manager.
- 6.10.1.2 Does not preclude the CAO from providing a signature on any agreement or document.
- 6.10.1.3 Does not preclude the Mayor from providing a signature on any agreement or document.

7 EXCLUSIONS

None

8 SPECIAL SITUATIONS

None

9 RELATED DOCUMENTS

- 9.1. Appendix “A” – Delegation of Signing Authority
- 9.2. CAO Bylaw
- 9.3. Procurement – Council Policy
- 9.4. Procurement Authorities and Limits – Administrative Procedure
- 9.5. Digital and Electronic Signature Policy – Council Policy
- 9.6. Digital and Electronic Signature – Administrative Procedure

10 END OF POLICY

Mayor

Chief Administrative Officer

Date

Date

POLICY RECORD HISTORY

	Resolution No:	Date
Policy Adopted		
Policy Reviewed		
Policy Revised		

ADMINISTRATIVE REVISIONS

Date	Description

DRAFT

Town of Blackfalds Delegation of Signing Authority

I _____ delegate to _____
(Person Authorizing) (Name of delegate)

The authority to approve and sign the following on my behalf as of _____
(Date)

Agreement or Document Type	Comments

I have read the Town of Blackfalds Signing Authority Policy and understand the limits and responsibilities in delegating this authority.

Per: _____
Signature of Person Authorizing

Date: _____

I have read the Town of Blackfalds Signing Authority Policy and understand the limits and responsibilities in delegating this authority.

Per: _____
Delegate Acknowledging Responsibility

Date: _____

Per: _____
CAO

Date: _____

MEETING DATE: April 23, 2024

PREPARED BY: Darolee Bouteiller, Financial Services Manager

PRESENTED BY: Darolee Bouteiller, Financial Services Manager

SUBJECT: **Quarterly Financial Reports for the Period Ending March 31, 2024**

BACKGROUND

The Quarterly Financial Reports for the period ending March 31, 2024 are attached. Together, these reports represent the financial activities of the municipality during the period year to date.

The Operating Statement of Revenue & Expenditures (Appendix A) gives a high-level view of revenues and expenditures incurred to date, the variance between the annual budget and the actual as a percentage of the Budget. These main indicators will identify areas of concern or anomalies.

The Divisional Statement and Variance Analysis (Appendix B) displays revenue and expenses in each department and gives a brief explanation for significant variances.

Capital Projects are reported for the year-to-date activity for the period ending March 31, 2024 (Appendix C). The report displays the prior years' approvals, approved budget from the capital plan, additional funding approvals, expenditures to date and a brief update on the status of the projects.

Included in the financial reporting is the Council Expenditure report (Appendix D). This report displays the budget, year-to-date expenses, variance and percentage of budget by Councillor.

DISCUSSION

The operating revenues recognized for the period ending March 31, 2024, are at \$6.2M, which is 25.06% of the budgeted revenues, on track for this quarter. The Operating Expenditures are \$4.87M, which is 21.78% of the annual budgeted expenditures; this is slightly below the quarterly budgeted amount for the period. The Town is currently operating in a surplus position, \$1.3M before transfers to reserves. Due to the seasonal nature of the operations, most of the surplus will be absorbed in the future as seasonal activities occur.

Environmental Services revenue for the first quarter is \$1.99M or 23.86% of the annual budget. Expenses are \$1.65M or 22.15% of the budgeted amount, creating a surplus of \$343,380 current year to date. The surplus at the end of the year is transferred into the Utility Reserves for supporting utility maintenance projects. Environmental Services activity is considered reasonable for this time of the year. Usage tends to increase in the summer months, and results will be closer to the budget in future reporting periods.

Appendix B provides a Divisional Variance Analysis to compare revenue, expenses, and surplus/deficit to the annual budget. Many of the department activities are lower than the average benchmark. This is because the expenses are affected by seasonal activities, with more contracts coming in the summer months, as well as lower staffing costs due to vacancies and leaves of absence, and the seasonal workers will be expensed in the spring/summer months.

Revenues:

- General Revenue is slightly higher due to investment returns remaining strong through Q1
- Administration Revenue is only slightly lower than expected, which relates to Tax Certificate & Searches revenue.
- Protective Services Division revenue is on track with higher than expected Municipal Enforcement revenue balancing out the lower than budgeted Policing Fines revenue.
- Development Services' total revenue is tracking higher in the first quarter. This relates to a higher volume of Plumbing, Gas & Electrical Permit fees than anticipated. Development Permit Application revenue is also up, already over 50% of the total 2024 budget.
- Recreation revenue is below the quarterly average, which is typical for this time of the year. Seasonal activities include day camps, swimming lessons, ball diamond rentals, special events, and camping revenue. More activities will get underway throughout the summer and revenues will increase.
- Environmental Services Revenue is slightly below the quarterly average budget. This revenue is based on consumption volume that will increase in future periods; therefore, overall Environmental Services are on track.

Expenses:

- Administration expenses are lower than the YTD average. This is mainly due to the timing of expenses such as IT Hardware purchases and HR software renewals not purchased yet.
- Protective Services expenses are lower due to K- Div Q1 invoice projections coming in lower than expected. These projections include adjustments for equipment, training, unit operations & maintenance, fleet fit up, and extra duty pay resulting in a lower estimate this quarter.
- Infrastructure Services expenses are lower as many projects have not yet started such as sidewalk repairs, line painting, etc.
- Social Services expenses are down for quarter one mainly due to the vacancy of the FCSS Manager position. Program expenses are also low for the quarter and no grants have been paid out yet in 2024.
- Development Services expenses are also below the quarterly benchmark. This relates to minimal project and initiative costs in the first quarter.
- Recreation and Parks costs are under budget as seasonal staff are not hired for Abbey Centre or Parks and seasonal maintenance has not started in the first quarter.
- Environmental Services expenses are slightly below the quarterly average, which is typical for the first quarter. The surplus will be transferred to the Environmental Services reserves at the end of the fiscal year. The surplus is sitting higher in the first quarter but is considered to be on track for the year.

Currently, the Town of Blackfalds operations are on track for 2024. Administration will continue to closely monitor and assess financial results as they arise.

Capital Projects:

Capital Budget consists of items that provide the Town with long-term benefit and/or service and ties directly into the long-term capital plan. The Capital Budget includes projects that are continuing from prior years and not yet completed, \$11.1M plus new funding approved in the 2024 capital budget of \$5.39M. The impact of additional capital funding approved throughout the year is also taken into consideration. The total capital funding available is \$16.5M, of which \$569k has been spent YTD.

Appendix C - Capital Projects, provides details of each capital project, including prior year approvals, and funds remaining, additional approved budget amounts for 2024, amount spent to date, the amount of funds remaining, along with a simple update on the project status.

Projects that were carried over from prior years include McKay Ranch Lift Station, North West Storm System, East Area Storm, NE-22-39-27-W4 Sanitary Trunk Upsizing, and Motor Replacement on Unit T11-11. New projects that have commenced include Phase 2 Transfer Site Upgrades and others such as Leung Road - Phase 2 that are out for tender. Projects that have been completed this year include Womack Road & Gregg Street Realignment, Duncan Ave & Leung Road Phase I, Wheel Loader, Side by Side, Public Works' Additional Truck, and Parks' Zero Turn Mower.

The Town Capital Budget progress is closely monitored by Administration. If capital projects should require modifications in either scope or capital spending the items will be brought forward to Council for approval and guidance.

Council Expenditure:

The report on Council expenditures is included in Appendix D. This report shows the year to date actual expenses, the annual budget, and the variance as a dollar amount spent to date and as a percentage of budget. Being the first quarter of the fiscal year, the expectation would be for expenses to be approximately 25% of the annual budget. All elected officials' honorariums are on track for the year. Many Councillors' per diems and travel expenses are lower than the YTD budget. We anticipate that these expenses will occur later in the year.

These reports have been brought forward to Council as information and are intended to provide an overview of the progress year to date.

ADMINISTRATIVE RECOMMENDATION

That Council considers the following motions:

1. That Council accepts the Operating Statement and Variance report for the period ending March 31, 2024, as information.
2. That Council accepts the Capital Project Report for the period ending March 31, 2024, as information.
3. That Council accepts the Council Expenditure report for the period ending March 31, 2024, as information.

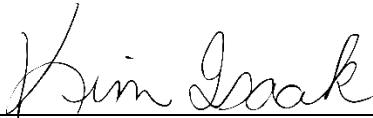
ALTERNATIVES

- a) That Council refers the reports back to Administration for review.

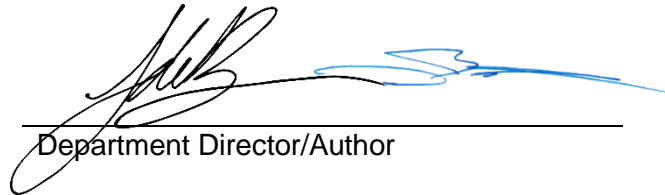
ATTACHMENTS

- *Appendix A – March 31, 2024, Operating Statement of Revenue & Expenditure*
- *Appendix B – March 31, 2024, Division Statement & Variance Analysis*
- *Appendix C – March 31, 2024, Capital Project Report*
- *Appendix D – March 31, 2024, Council Expenditure Report*

APPROVALS



Kim Isaak,
Chief Administrative Officer



Department Director/Author



BUDGET

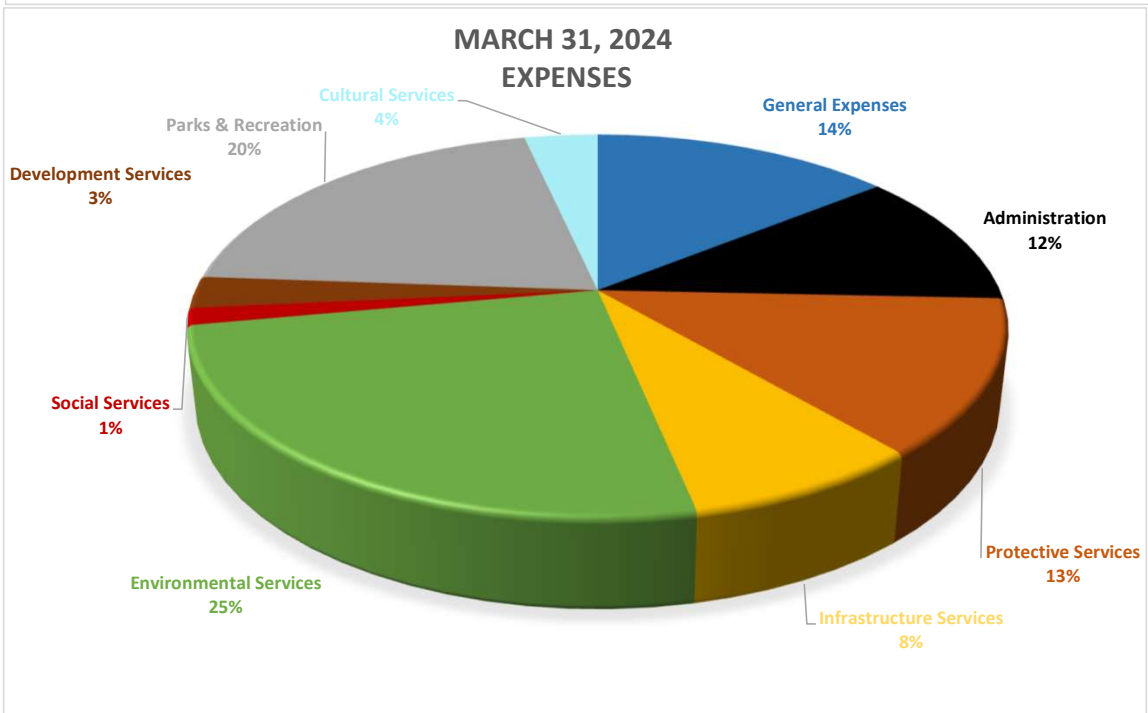
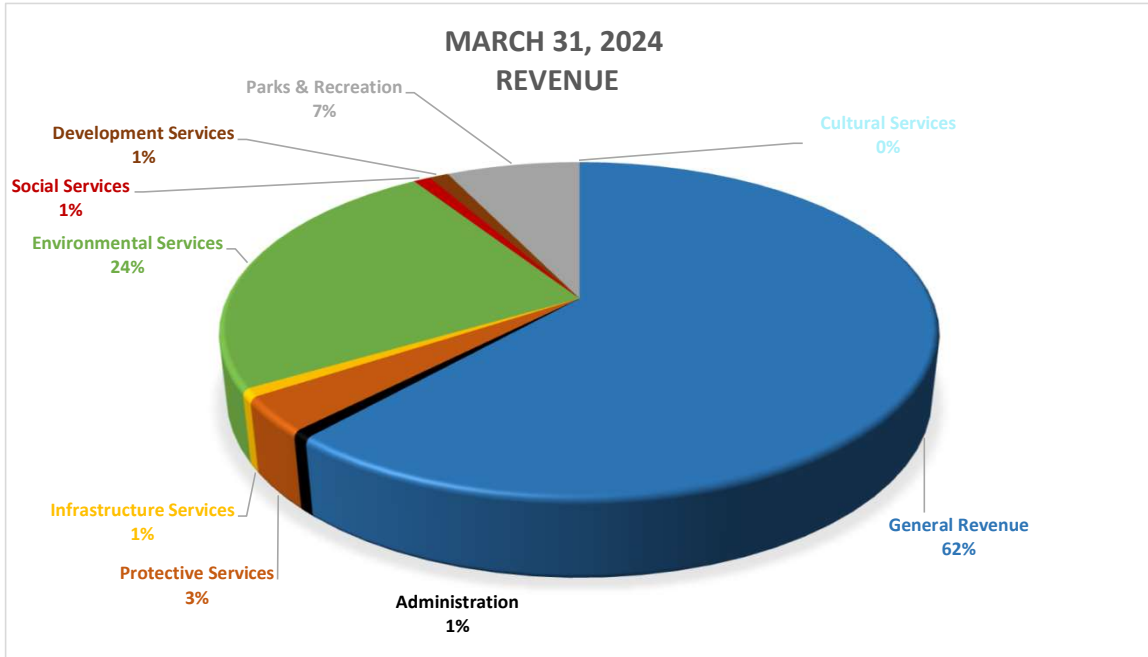
Town of Blackfalds Operating Statement of Revenue & Expenditure For the Quarter Ending March 31, 2024

	2024 Actual	2024 Budget	Variance	% of Budget
Revenues				
Property Taxes	3,243,993	12,975,973	9,731,980	25.00%
Requisition (Education, Seniors Foundation)	925,586	3,702,345	2,776,759	25.00%
Total Taxation	4,169,580	16,678,318	12,508,739	25.00%
General Revenue	880,308	3,163,492	2,283,184	27.83%
Administration	58,849	254,000	195,151	23.17%
Protective Services	276,925	1,160,920	883,995	23.85%
Infrastructure Services	64,889	251,289	186,400	25.82%
Social Services	74,323	288,966	214,643	25.72%
Development Services	85,037	298,534	213,497	28.48%
Parks & Recreation	590,751	2,634,695	2,043,944	22.42%
Cultural Services	0	15,000	15,000	0.00%
Total Other Revenue	2,031,082	8,066,896	6,035,814	25.18%
Total Revenue	6,200,662	24,745,214	18,544,552	25.06%
Expenditures				
General Expenses	926,116	3,702,734	2,776,618	25.01%
Administration	748,727	3,495,320	2,746,593	21.42%
Protective Services	852,383	3,997,244	3,144,861	21.32%
Infrastructure Services	522,018	2,366,161	1,844,143	22.06%
Social Services	93,149	609,250	516,101	15.29%
Development Services	174,186	856,524	682,338	20.34%
Parks & Recreation	1,328,541	6,445,898	5,117,357	20.61%
Cultural Services	225,585	890,365	664,780	25.34%
Total Expenditures	4,870,705	22,363,496	17,492,791	21.78%
Net Surplus/(Deficit) To Date	1,329,956	2,381,718		
Environmental Services				
	2024 Actual	2024 Budget	Variance	% of Budget
(Self Supported Utilities*)				
Water	861,856	3,582,121	2,720,265	24.06%
Wastewater	702,506	3,004,346	2,301,840	23.38%
Solid Waste	429,299	1,770,873	1,341,574	24.24%
Environmental Services Revenue	1,993,660	8,357,340	6,363,680	23.86%
Water	708,349	3,113,375	2,405,026	22.75%
Wastewater	580,664	2,565,229	1,984,565	22.64%
Solid Waste	361,267	1,770,873	1,409,606	20.40%
Environmental Services Expenditures	1,650,280	7,449,477	5,799,197	22.15%
Net Surplus/(Deficit) To Date	343,380	907,863		

BUDGET



Town of Blackfalds
Operating Statement of Revenue & Expenditure
For the Quarter Ending March 31, 2024





BUDGET

Town of Blackfalds Divisional Statement & Variance Analysis For the Quarter Ending March 31, 2024

	2024 Actual	2024 Budget	Variance	% of Budget	Explanation
General					
Taxation	4,169,580	16,678,318	12,508,739	25.00%	Represents 25% of tax revenue YTD. Property Taxes are invoiced in the second quarter but earned evenly throughout the year.
General Revenue	880,308	3,163,492	2,283,184	27.83%	Slightly higher than the quarterly average, but reasonable for the first quarter. Higher than budgeted interest income.
Total General Revenue	5,049,888	19,841,810	14,791,922	25.45%	
General Expenses	926,116	3,702,734	2,776,618	25.01%	On track
Net General	4,123,771	16,139,076	12,015,305	25.55%	
Legislation & Administration					
Revenue	58,849	254,000	195,151	23.17%	Slightly below expected levels due to Q1 being slower for Tax Certificate & Searches revenue
Expenses	748,727	3,495,320	2,746,593	21.42%	Slightly lower than expected due to timing of expenses such as IT Hardware purchases and HR software renewals not paid for in Q1.
Net Legislation & Admin	-689,878	-3,241,320	-2,551,442	21.28%	
Protective Services					
Revenue	276,925	1,160,920	883,995	23.85%	Mostly on track. Fines from Policing are less than expected while fines from Municipal Enforcement are higher than budgeted. Fire revenue is on track through the first quarter.
Expenses	852,383	3,997,244	3,144,861	21.32%	Below budget due to K- Div Q1 invoice projections coming in lower than expected. These projections include adjustments for Equipment, Training, Unit Operations & Maintenance, Fleet Fit Up and Extra Duty Pay resulting in a lower estimate this quarter.
Net Protective Services	-575,458	-2,836,324	-2,260,866	20.29%	
Infrastructure - Services					
Revenue	64,889	251,289	186,400	25.82%	On track. BOLT Bus Pass Fees are slightly above budgeted amount.
Expenses	522,018	2,366,161	1,844,143	22.06%	Less than budget as many projects have not yet started such as sidewalk repairs, line painting, etc.
Net Operations - Infrastructure Services	-457,129	-2,114,872	-1,657,743	21.61%	
Social Services					
Revenue	74,323	288,966	214,643	25.72%	On track. Consists of grants and donations.
Expenses	93,149	609,250	516,101	15.29%	FCSS Manager position was vacant for the majority of the first quarter. Program expenses are low and no grants have been paid out in Q1.
Net Social Services	-18,826	-320,284	-301,458	5.88%	



BUDGET

Town of Blackfalds Divisional Statement & Variance Analysis For the Quarter Ending March 31, 2024

	2024 Actual	2024 Budget	Variance	% of Budget	Explanation
Development Services					
Revenue	85,037	298,534	213,497	28.48%	Slightly above budget due to higher than expected permit revenue.
Expenses	174,186	856,524	682,338	20.34%	No expenses yet for the MDP review project. Building Inspection Fees are minimal but expected to be on track by summer and fall months. Economic Development initiatives have minimal expenses for Q1.
Net Planning & Development	-89,149	-557,990	-468,841	15.98%	
Parks & Recreation					
Revenue	590,751	2,634,695	2,043,944	22.42%	Slightly less than budget due to Jan - Mar being a slower time for fair weather recreation activities (\$0 athletic park rentals for Q1). Abbey Centre revenue is historically lower in Q1, however, this year is right on track at 24% of budgeted amounts.
Expenses	1,328,541	6,445,898	5,117,357	20.61%	Expenses are lower than budget because seasonal staff are not hired for Abbey Centre or Parks and seasonal maintenance has not started in the first quarter.
Net Parks & Recreation	-737,790	-3,811,203	-3,073,413	19.36%	
Cultural Services					
Revenue	0	15,000	15,000	0.00%	Sponsorship from Servus Credit Union not yet received for 2024.
Expenses	225,585	890,365	664,780	25.34%	On Track
Net Library	-225,585	-875,365	-649,780	25.77%	
Total Operation					
Revenue	6,200,662	24,745,214	18,544,552	25.06%	
Expenses	4,870,705	22,363,496	17,492,791	21.78%	
Surplus/(Deficit) before Transfers - YTD	1,329,956	2,381,718	1,051,762		
Environmental Services					
Revenue	1,993,660	8,357,340	6,363,680	23.86%	On track. Invoicing is based on usage, which is typically lower in the first quarter.
Expenses	1,650,280	7,449,477	5,799,197	22.15%	On track as the first quarter tends to be lower usage for water and solid waste.
Net Environmental Services	343,380	907,863	564,483		

Town of Blackfalds

Capital Projects - Current and Carry forwards as at March 31, 2024

Project #	Project Description	Prior Years Approval	Roll Over Reserve/ Funds available from PY	Grants	2024 Capital Budget Approved	2024 Funding Approvals	Total Funding Available	Expenditures Year to Date	Funds remaining	Status
Administration & Protective Services										
24-1209	Plotter				15,000		15,000		15,000	Not yet started
24-2601	Ford Explorer (Enforcement)				90,000		90,000		90,000	Not yet started
24-2602	In Car Camera System				70,000		70,000		70,000	Not yet started
Total Administration & Protective Services		-	-	-	175,000	-	175,000	-	175,000	
Infrastructure										
17-3201	Womack Road & Gregg Street Realignment / CP Rail Crossing / Hwy 2 intersection improvements	6,810,970	-	-	-	-	-	1,161	- 1,161	Completed
21-3209	1.5-Ton Truck with Deck and Service Crane	133,667	133,667				133,667		133,667	Not yet started
21-3210	Duncan Ave & Leung Road Phase I	2,014,507	-				-	2,346	- 2,346	Completed
23-3221	2023 Annual Pavement Improvements	300,000	73,070				73,070		73,070	Warranty work to be completed
23-3251	Motor Replacement T11-11	11,000	11,000				11,000		11,000	In progress
24-3221	2024 Annual Pavement Replacement				450,000	20,000	470,000		470,000	Detailed design is ongoing
24-3704	Catch basin installation at Aspen Drive				25,000		25,000		25,000	Combined with 24-3221
24-3230	Leung Road - Phase 2				2,460,000		2,460,000	18,581	2,441,419	Out for tender
24-3232	John Deere 544H Wheel Loader				340,000		340,000	326,150	13,850	Wheel loader has been received
24-3253	Polaris side by side w dump box				30,000		30,000	27,051	2,949	Side by side has been received
24-3254	Additional Truck				70,000		70,000	56,512	13,488	Truck received and in use
24-3255	Arena Parking Expansion				30,000		30,000		30,000	Not yet started
Total Infrastructure		9,270,143	217,737	-	3,405,000	20,000	3,642,737	431,801	3,210,935	
Recreation										
19-7221	Emergency Generator - Community Hall	80,000	62,173				62,173	-	62,173	On hold
22-7229	Toro 4010-D	100,000	100,000				100,000		100,000	Ordered, not received
23-5601	Additional Columbarium	80,000	58,250				58,250	10,888	47,363	Concrete ribbon project awarded and columbarium purchased
23-7240	Abbey Capital Projects	42,500	26,082				26,082	27,000	- 918	Project complete
24-7220	Zamboni Ice Resurface (CSD)				141,500		141,500		141,500	Ordered, not received
24-7250	Chev Van Express 1500 (CSD)				70,000	20,000	50,000		50,000	Switched from truck to van and decreased budget to \$50k at April 9 RCM
24-7251	Brine Pump Replacement				41,000		41,000		41,000	Waiting for quote and other red flag work
24-7252	Mower Zero Turn John Deere Z950R (CSD)				18,000		18,000	21,334	- 3,334	Purchased and received
24-7255	Football Field				500,000		500,000		500,000	Combined with 24-3221
24-7276	Sterling Industries Sports Park Campground				40,000		40,000		40,000	Not yet started
Total Recreation		302,500	246,505	-	810,500	20,000	1,037,005	59,221	977,784	
Total Capital Projects & Funding		9,572,643	464,242		4,390,500	-	4,854,742	491,023	4,363,719	
Utilities/ Development										
13-4200	PW-STM-01 East Area Storm System and Wetlands	7,325,384	-				-	14,909	- 14,909	Nearing completion - legal and deficiency review underway
14-4203	Lift Station - McKay Ranch	4,492,122	4,164,653				4,164,653		4,164,653	On hold until 2025

BUDGET



Town of Blackfalds

Capital Projects - Current and Carry forwards as at March 31, 2024

Project #	Project Description	Prior Years Approval	Roll Over Reserve/ Funds available from PY	Grants	2024 Capital Budget Approved	2024 Funding Approvals	Total Funding Available	Expenditures Year to Date	Funds remaining	Status
17-3702	North West Storm System	4,485,458	3,865,218				3,865,218	4,185	3,861,034	Project is moving into detailed design, tender planned for Jan 2025.
23-4204	NE-22-39-27-W4 Sanitary Trunk	2,650,000	2,637,573				2,637,573	44,968	2,592,605	Out for tender
23-4301	Phase 1 Transfer Site Upgrade	91,000	14,293				14,293	3,583	10,710	Finalizing Phase 1
24-4102	Catholic School Services				600,000		600,000		600,000	Scope expanding to include roadways and site in order to determine costs.
24-4301	Phase 2 Transfer Site Upgrade				400,000		400,000	10,217	389,783	In progress
Total Utilities / Development Projects		19,043,963	10,681,738	-	1,000,000	-	11,681,738	77,861	11,603,877	
Total Capital Projects		28,616,607	11,145,980		5,390,500	-	16,536,480	568,883	15,967,596	

Town of Blackfalds
Council Expenditures
For the Period Ending March 31, 2024

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Mayor - Hoover				
Honorarium	61,565	15,391	(46,174)	25.00%
Per Diem	10,965	2,355	(8,610)	21.48%
Salaries & Benefits	72,530	17,746	(54,784)	24.47%
Conference & Travel	9,850	611	(9,239)	6.20%
TOTAL EXPENSES	82,380	18,357	(64,023)	22.28%
Councillor - Appel				
Honorarium	29,287	7,322	(21,965)	25.00%
Per Diem	7,522	930	(6,592)	12.36%
Salaries & Benefits	36,809	8,252	(28,557)	22.42%
Conference & Travel	5,200	-	(5,200)	0.00%
TOTAL EXPENSES	42,009	8,252	(33,757)	19.64%
Councillor - Coulter				
Honorarium	29,287	7,322	(21,965)	25.00%
Per Diem	7,522	255	(7,267)	3.39%
Salaries & Benefits	36,809	7,577	(29,232)	20.58%
Conference & Travel	5,200	530	(4,670)	10.19%
TOTAL EXPENSES	42,009	8,106	(33,903)	19.30%
Councillor - Dennis				
Honorarium	29,287	7,322	(21,965)	25.00%
Per Diem	7,522	660	(6,862)	8.77%
Salaries & Benefits	36,809	7,982	(28,827)	21.68%
Conference & Travel	5,200	-	(5,200)	0.00%
TOTAL EXPENSES	42,009	7,982	(34,027)	19.00%
Councillor - Sands				
Honorarium	29,287	7,322	(21,965)	25.00%
Per Diem	7,522	525	(6,997)	6.98%
Salaries & Benefits	36,809	7,847	(28,962)	21.32%
Conference & Travel	5,200	-	(5,200)	0.00%
TOTAL EXPENSES	42,009	7,847	(34,162)	18.68%
Councillor - Stendie				
Honorarium	29,287	5,206	(24,081)	17.78%
Per Diem	7,522	1,485	(6,037)	19.74%
Salaries & Benefits	36,809	6,691	(30,118)	18.18%
Conference & Travel	5,200	-	(5,200)	0.00%
TOTAL EXPENSES	42,009	6,691	(35,318)	15.93%
Councillor - Svab				
Honorarium	29,287	7,322	(21,965)	25.00%
Per Diem	7,522	390	(7,132)	5.18%
Salaries & Benefits	36,809	7,712	(29,097)	20.95%
Conference & Travel	5,200	-	(5,200)	0.00%
TOTAL EXPENSES	42,009	7,712	(34,297)	18.36%

MEETING DATE: April 23, 2024
PREPARED BY: Rick Kreklewich, Director of Community Services
PRESENTED BY: Rick Kreklewich, Director of Community Services
SUBJECT: **Community Initiatives Grant – Seehaderah Association**

BACKGROUND

In 2024, we budgeted \$15,000 for the Community Initiatives Grant to help local groups improve their programs and events. This not only helps them establish themselves as a self-sufficient group and generate buy-in/memberships, but it also takes pressure off Town staff to plan programs.

DISCUSSION

We received a Community Initiatives Grant application from the Seehaderah Association to offset the cost of facility rental, book purchase, marketing, honorariums, foods, crafts, etc., for their Cultural Intelligence Night event. The event is expected to take place on May 31st at the Community Centre at 5:30 pm. They are formally requesting \$4,650 from the Community Initiatives Grant.

This Seehaderh Association’s application was brought forward to the April 3, 2024, Recreation, Culture, and Parks Board Meeting, where it was recommended that Council approve their request for \$1,500 from the Community Initiatives Grant budget. The RCP Board did not recommend approving the costs to offset food/drinks, book purchases, and honorariums for the event.

FINANCIAL IMPLICATIONS

The Community Initiatives Grant program currently has \$6,096 remaining in the budget.

ADMINISTRATIVE RECOMMENDATION

<p>1. That Council provides funding to the Seehaderah Association from the Community Initiatives Grant in the amount of \$1,500.00.</p>


ATTACHMENTS

- *Seehaderah Association Community Initiatives Application*

APPROVALS



Kim Isaak,
Chief Administrative Officer



Department Director/Author

Community Initiatives Grant Application Form

Applicant Information

Organization/Group Name: Seehaderah Association
Contact Person: Victoria Etaje
Address: 3-4905 Womack, RD

Website (if applicable): _____
Email Address: manager@seehaderah.org
Contact Phone Number: (587) 707-6423

Type of Organization:

- Government Agency Blackfalds Business
 Alberta Societies or Charitable Number Other

Brief Organization Description: Non-profit organization. we organize and deliver educational events in a fun way

Program/Event Information

Dates/Times: Summer / Spring program

Location(s): Blackfalds

Program/Event Description: Cultural intelligence show

(Attach if more space required)

Are there any similar programs/events already in Blackfalds? How is your program/event different?

N/A

Community Impact

How will this initiative impact the community? The cultural awareness program has been a tool used to foster a sense of belonging among neighbors by promoting cross-cultural understanding and appreciation. Creating opportunities for a harmonious community.

Who will be impacted in the community? This program will impact our community members including residents, businesses and local organizations by fostering connections among neighbors. We aim to create a more inclusive and vibrant social environment for everyone.

Are you receiving any funding from other sources? Other grants, donations, or sponsorship?
N/A

Will other parties be involved? If Yes, who are they and what support are they providing?

What resources are you contributing (staffing, volunteering, equipment & materials your providing, etc.): We would be providing the organization's set up at the event. We would also seek volunteers in the community to help promote the event. We would have a book to give away too.

Amount Requested: \$ 5,000

How will the grant money be spent? The grant money will be spent on the costs associated with the event which include food from diverse cultures, a book titled Cultural Intelligence.

The personal information collected on this application will be used strictly to facilitate contact upon determination of grant eligibility. This information is collected under the authority of Section 33(c) of the Freedom of Information and Protection of Privacy Act (FOIP) and will be protected under Part 2 of the Act. Questions regarding the collection and/or use of this information may be directed to the Records Management & FOIP Coordinator at foip@blackfalds.ca or by phone at 403.885.6370.

Program/Event Budget:

Please fill in the anticipated budget for your program/event or provide an attached budget.

Revenue	Value \$	Details
Grants	5000	Blackfalds
Donations		
Sponsorships		
Other Revenue	-	
Total Revenue		
Expenditures		
Materials	1512.50	Cultural I.O. BOOK, Crafts
Artist/Instructor/Performance Fees	\$1000	Speakers, Performer honorarium
Promotional Expenses	250	Social media & Printing
Administrative Costs	1487.5	
Insurance, Licencing	250	
Other Costs <i>Food</i>	\$500	Cultural food
Total Expenditures	5000	
Deficit		

Additional Information _____

Organization Contact Signature: *V. [Signature]*

Date: 29 Feb, 2024

Date Received: _____
Town of Blackfalds Staff Signature: _____

Detailed Order of Event

- Set up Event Centre with 50 Chairs 10 tables with 5 each
- Distribute The crafts per table and order of events
- Set up the Food
- Organize the Performance : ensure the equipment needed is in place
- Organize the volunteers and provide information and tour of the place
- Set the Host up with detailed order of event and get them to engage
- Guests arrive and take their seats with traditional music playing
- Host Gives Opening remarks and lights the stage up
- Dr. Elekwa is invited to give us Presentation for 30 minutes
- Host Introduces Guest Performer
- Traditional Performer gives presentation for 10 minutes
- Traditional Performer gives presentation for 10 minutes
- Host Walks crowd through the craft Creation for 10 minutes
- Performer leads crowd in a simple tradition dance for 10 minutes
- Introduce the Food
- Dinner Time
- Closing Remarks
- Talk about the training for Cultural Intelligence available to business owners, schools and government
-

Budget For the Peace

Budget	Actual	Item	Description
\$650		Community Hall Rental. Includes presentation and sound system	(\$65*4 hours). (Stage, option D(\$15*6). (Sound system (\$50 set up) (Projector(\$100). (Damage Deposit (\$100)
\$1500		Cultural Intelligence Book Purchase	Purchased for 50people
\$1000		Honorarium for Presenters and Performers	
\$400		Social media/ Marketing	
\$600		Multicultural foods	Based on 50 people
\$150		Drinks/Juice	
350		Multicultural craft for individuals	Traditional Ukrainian handcraft. Price based in 50 people



SEEHADERAH
SHOWING YOU THE WAY



INVITING ALL BLACKFALDS FAMILIES TO

CULTURAL INTELLIGENCE NIGHT BLACKFALDS

WITH GUEST PRESENTER: DR. DARLINGTON ELEKWA

5:30PM ON MAY 31ST

JOIN US FOR A NIGHT OF MUSIC, FOOD, PRESENTATION
AND A SHOW OF VARIOUS CULTURES

CRAFTS. MUSIC. FOOD.
INFORMATION.
FAMILY TIME



BLACKFALDS COMMUNITY HALL

MEETING DATE: April 23, 2024
PREPARED BY: Rick Kreklewich, Director of Community Services
PRESENTED BY: Rick Kreklewich, Director of Community Services
SUBJECT: **Blackfalds Bulldogs Funding Request – BCHL All Star Weekend Bid**

BACKGROUND

The Blackfalds Bulldogs Jr. A Club have requested financial support to host the BCHL All Star Weekend in January, 2025. A presentation was provided by the Bulldogs at the April 15, 2024 Standing Committee of Council Meeting. In the presentation, the Bulldogs outlined the many benefits of pursuing this event including economic impact, promotion of local business, community engagement, exposure and tourism promotion, supporting youth and sport development and EBC intended use. The BCHL All Star Weekend was held in Penticton the last two seasons. The deadline to submit a bid is April 30, 2024.

DISCUSSION

The Blackfalds Bulldogs are looking for financial support of \$50,000 and in-kind support in the donation of ice time for the BCHL All Star Weekend. The weekend consists of the Top Prospects Game, Skills Competition and 3-on-3 All-Star Competition, plus many other ancillary events. The budget from the previous year's event was included in the presentation. The expenses were \$140,489.09 and the revenues were \$170,122.93.

FINANCIAL IMPLICATIONS

The Bulldogs are requesting \$50,000 in financial support and in-kind support in the donation of ice time. The in-kind amount varies depending on the amount of usage they would require.

ADMINISTRATIVE RECOMMENDATION

That Council consider the following motions:

1. That Council provide financial support to the Blackfalds Bulldogs Jr. A Hockey Club in the amount of \$50,000 for the BCHL All Star Weekend bid application.
2. That Council provide in-kind ice rental to the Blackfalds Bulldogs Jr. A Hockey Club for all events taking place as part of the BCHL All Star Weekend bid application.

ALTERNATIVES

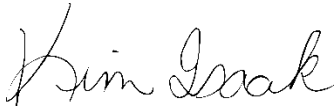
- a) That Council fund any deficit from the BCHL All Star Weekend up to a maximum of \$50,000 and the in-kind facility rentals.

- b) That Council provide a financial contribution of an amount that is agreed to plus the in-kind facility rentals.
- c) That Council refer this item back to Administration for more information.

ATTACHMENTS

- *Blackfalds Bulldogs BCHL All Star Weekend Presentation*
- *BCHL All Star Weekend Bid Guidelines*

APPROVALS



Kim Isaak,
Chief Administrative Officer



Department Director/Author

ALL STAR WEEKEND

BID GUIDELINES



LEAGUE EVENTS OVERVIEW

The BCHL is accepting bids for the All-Star Weekend and Semi-Annual Meeting targeted for either January 16-19 or 23-26, 2025.

The benefits of hosting one of these events include the following:

- Financial: There is an opportunity to generate revenue from ticket sales, local sponsorship, increased value of existing sponsorship inventory, and local grants (where applicable).
- Economic Impact: Your community will benefit from a significant economic boost, including players, staff, league governors, officials, key stakeholders, VIPs, fans, and scouts eating in local restaurants, service providers, hotels, meeting spaces, and more.
- Community Impact: While the primary focus to some may be hockey, these events offer an opportunity to involve youth groups, schools in your community, and local minor sports to engage in a fun atmosphere.
- Sponsor Relations: Having the entire league in your community with an at-capacity facility will be an excellent opportunity to enhance current local sponsors and develop new ones.
- Publicity / Media Relations: The host of the event will have all league media partners available to market the event, both leading up to and on-location. Examples include Global BC, Sportsnet Radio, and more.

TERMS OF HOSTING

The host understands that demonstrating a financial commitment from the community is a requirement of any bid proposal. This financial commitment can come in the form of a municipal grant or local sponsorship support. The league office may accept, reject or counter proposals from hosts.

BID PROCESS TIMELINE

Step 1: March 27, 2024 Bid Guidelines sent to all teams

Step 2: April 30, 2024 Deadline to submit your bid

Submit your bid to the League Office at leagueoffice@bchl.ca. The bid should be 3-4 pages with an MOU and budget. Feel free to contact the league office if you have any questions or to request prior event information to aid in the bid proposal.

Step 3: May 10, 2024 Host city decision and finalizing of terms

The BCHL will decide on the All-Star Weekend location with the following considerations:

- Impact on the League Brand
- Ownership and the team's support for the league
- Community support (both through fans and sponsors)
- Municipal financial support
- Financial projections for the event
- Facility availability for the league event and other surrounding events, such as alliance leagues
- Accessibility and comfort of NHL scouts and NCAA coaches
- Team services and support
- Outdoor ice rink (*considered a bonus but not a requirement*)



ALL STAR WEEKEND

BID GUIDELINES



HOSTING STANDARDS

VENUES/FACILITIES

- The community must have one indoor 200' x 85' regulation-size ice surface for the Top Prospects Game.
- The facility must have at least 1500 seats.
- An outdoor ice rink is considered a strong asset.
- Appropriate space for ancillary event activities and meeting spaces for the Board Meeting.

INFRASTRUCTURE

- Must have a plan to accommodate scouts and media for the Top Prospects Game.
- Have the ability to strategically accommodate all athletes in dressing rooms and for officials well in advance of their designated games or events.
- Appropriate size dressing rooms and a place to dress for the outdoor game, if applicable.
- Having an appointed event Lead and Organizing Committee to assist the League in planning.
- Must be able to provide a well-staffed event of volunteers with support from team staff.
- Provide IT, internet and logistical needs for BCHL teams and media, including the ability to host Flo Sports live streaming at all event venues.

ACCOMMODATIONS

- Able to provide roughly 150 hotel rooms per night nearby the facility for teams, scouts, and fans attending.
- Host to confirm hotel blocks are secure with negotiated low nightly rates and booking information for teams.

TEAM SERVICES

- Negotiated low-price menus from local restaurants and catering companies for athletes and staff.
- Laundry services, access to skate sharpeners, and sufficient size dressings rooms.
- Storage access for teams to store gear overnight and avoid bringing back to hotels.
- Required emergency services throughout the event (ambulance, doctors, etc.).
- Accessible drinkable water at all facilities.

COMMUNITY SUPPORT

- Municipal support through funding or community grants. For reference, the All-Star Weekend benchmark was \$50,000 in cash and an additional \$25,000 in in-kind, based on prior commitments.
 - Must include a letter of intent or support from your municipality.
- Local sponsorship support. For reference, previous event benchmarks are \$10,000 in cash and an additional \$5,000 in-kind, based on prior commitments.
- Community engagement plan with off-ice and on-ice activities and interactions.
- A plan to include a variety of community groups and community leaders throughout the event.

Note: It is important to avoid conflict with existing league sponsors when soliciting local sponsorship support. This can be reviewed with the league office on a case-by-case basis, as needed.

The above are our preferred standards. The league office will consider all bids that support our strategic plan, our teams and our communities.



ALL STAR WEEKEND

BID GUIDELINES



BID SUBMISSION CHECKLIST

We ask that all interested teams submit a plan on the criteria below to complete a bid package. Providing a detailed plan will enhance your submission.

COMMUNITY OVERVIEW

- What makes your community unique? Why will they support this event?
- What community groups will you identify as key to hosting a successful event? (e.g., Local Tourism, Local Government, Indigenous Nation representative)
- What ancillary events can we plan to grow the event and maximize attendance?

BUSINESS PLAN & EVENT TYPE

- MOU outlining Host responsibilities vs League responsibilities (example MOU is in Appendix 3);
- Key financial objectives, including expected revenues and expenses. These may include ticketing, sponsorship, grants and additional funding, merchandise, ancillary events and concessions. All bids must include an Excel proposed budget (an example Event Budget is in Appendix 3);
- Expected financial commitment/support from the municipality;
- Can you provide ice time and enough resources to accommodate agreements required in league alliances (e.g., a feeder league operates a Top Prospects in lead up to ours)

OPERATIONAL PLAN

FACILITIES

- Identifying the facilities to be used during the event.
- Location of the league meeting.

ACCOMMODATIONS

- List of all well-equipped and reputable hotels in and around the community.
- Proof of ability to block rooms for the event and room rates negotiated.

TRANSPORTATION

- Accessibility for teams and scouts. Parking plan for buses, etc.

MARKETING AND ADVERTISING

- Local and provincial marketing plan.
- Plan to engage your local community as well as BCHL member communities and fanbases.

MEDIA SERVICES

- Media plan during the event (e.g., media space, printing/copying access, interviews etc.).

FOOD SERVICES

- List of all restaurants with negotiated menus for breakfast, lunch, dinner and pre-game meals.
- Catering plan for athletes and staff at the venue.

TEAM SERVICES

- Resources to assist member BCHL teams throughout the event (dressing rooms, storage, doctors, laundry, etc.).

MEDICAL EMERGENCY SERVICES

- Local medical and emergency resources throughout the event.
- Emergency Action Plan.

VOLUNTEERS

- Plan to recruit volunteers throughout the event, including but not limited to off-ice officials, security, scout runners, media, team services, etc.



ALL STAR WEEKEND

BID GUIDELINES



APPENDIX 1 – ALL STAR WEEKEND EXAMPLE

Upon request, the league office can provide you with hour-by-hour operation manuals from previous events. The league office will determine the final schedule, considering travel and reducing out-of-division travel.

ALL STAR WEEKEND

WEDNESDAY

- League Office Arrivals

THURSDAY

- Athlete and Team Arrivals
 12:00 - 4:30 PM Governor Meeting
 5:00 PM Top Prospect Combine

FRIDAY

9:00 - 2:00 PM Governor Meeting
 Coach Meeting
 9:00 - 12:00 PM Top Prospect Media & Team Skate
 1:00 PM Alliance Prospects Game/Events
 4:00 PM Alliance Prospects Game/Events
 7:00 PM Top Prospects Game
 9:00 PM VIP Event

SATURDAY

- All Day Outdoor Community Events and Festival
 9:00 AM Community Outdoor Games
 12:00 PM Skills Competition (outdoor rink)
 1:00 PM Alumni Game (outdoor rink)
 2:30 PM 3-on-3 All-Star Competition
 6:00 PM Ancillary Events

SUNDAY

9:00 - 11:00 AM Community Skate



ALL STAR WEEKEND

BID GUIDELINES



APPENDIX 2 – MOU (PREVIOUS EVENT)

Below is an example of a previous event. While this has been the league office's formal template, we will accept proposals that differ from what has occurred in the past. Consideration will be given to events that benefit both the league and the host team.

DIVISION OF RESPONSIBILITIES:

HOST TEAM

- Ensuring all required facility space (indoor and outdoor), including but not limited to the ice, dressing rooms, volunteer room, scout room/seating area booked and secure.
- Liaising the League Office with the local government, facility, local caterers, hotels, emergency personnel and vendors etc.
- Rates secured for hotel room blocks, Governor Meeting space and catering.
- Assisting the league office Manager of Events in planning of the event, including attending calls.
- Local marketing of the event and providing the League Office with season ticket holders and fans.
- Ensure all ice facilities have broadcast capability.
- Recruitment and assigning of event volunteers in coordination with the league office.

LEAGUE OFFICE

- Organizing and managing the start-to-finish event planning and execution, with assistance from host team and provided volunteers.
- Game scheduling (all BCHL, alliance league(s) and alumni games. Also scheduling referees).
- Ticket and Scout Package sales and marketing of the event.
- Accreditation for all stakeholders.
- Travel planning for athletes and VIPs.
- Catering for VIPs, athletes, and Board Meeting.
- Printing of Top Prospect game lineups.
- Communication to teams and all key stakeholders.
- Large scale promotion and marketing of the event.
- Work with vendors for all operational needs.
- Coordinating auctions, apparel, equipment orders, permits, etc.

REVENUES:

HOST TEAM

- 50% of ticket/suite sales profit.
- 50% of local sponsorship.
- Concessions sales during BCHL games/events.
- 50/50 sales.
- Beer and wine garden sales, if applicable.
- Own team merchandise sales.

LEAGUE OFFICE

- 50% of ticket/suite sales profit.
- 50% of local sponsorship.
- Municipal funding (e.g., \$50K cash + \$25K contra).
- Related event and title league sponsorship.
- VIK from league sponsorships (e.g., jerseys)
- Broadcast and streaming revenue.
- Revenues involved in alliance league agreements.
- Grants, auctions and league merchandise sales.

EXPENSES:

HOST TEAM

- Top Prospect Game lineup printing costs.
- Local advertising.
- Team staff hours allocated to assisting in event planning and execution.
- Ticketing software/service costs and fees.
- Cost related to volunteers, including off-ice game staff, production crew, etc throughout the weekend.

LEAGUE OFFICE

- Ice facility rental costs.
- League Office, officials, athlete and VIP travel, accommodations and meals.
- Accreditation and event signage printing.
- Player apparel, jerseys and equipment.
- Expenses involved in alliance league agreements.
- Game broadcast costs and production
- Governor meeting rental and related costs.
- Ancillary event costs, licensing, permitting, etc.
- Event first aid and security throughout the event.





2025 BCHL
All-Star Weekend
Bid Package



What is the
BCHL All-Star
Weekend?



2025 BCHL ALL-STAR WEEKEND

- Annual 3-day event organized in collaboration with the BCHL. (Jan 16-19, or Jan 23-26, 2025)
- The weekend typically includes various events such as a skills competition, fan festivities, and most notably, the BCHL All-Star Game.
- The league's top players are divided into two teams, representing different regions within the league.
- Opportunity for fans to see the most talented players showcase their skill.
- Highly scouted event by NCAA and NHL representatives.
- Celebrity and alumni component amidst the activities.



ITINERARY

2024 BCHL ALL-STAR WEEKEND

FRIDAY, JANUARY 19 - SOUTH OKANAGAN EVENTS CENTRE

6:00PM - 8:30PM: BCHL TOP PROSPECTS GAME

SATURDAY, JANUARY 20 - PENTICTON OUTDOOR RINK

9:00AM - 10:00AM: PENTICTON POLICE VS FIREFIGHTERS GAME

10:15AM - 11:15AM: UPPERDEK VEES GAME

12:00PM - 12:45PM: BCHL SKILLS COMPETITION - PRESENTED BY 

1:00PM - 2:00PM: BCHL ALUMNI & FRIENDS GAME - PRESENTED BY 

2:30PM - 4:30PM: BCHL 3-ON-3 ALL-STAR TOURNAMENT - PRESENTED BY 

5:00PM - 6:00PM: DOWNTOWN THROWDOWN RAIL JAM - PRESENTED BY 

*FOOD TRUCKS & BEER GARDEN ALL DAY LONG

SUNDAY, JANUARY 21 - PENTICTON OUTDOOR RINK

10:00AM - 12:00PM: COMMUNITY SKATE - PRESENTED BY 

Why Blackfalds, AB
to host the BCHL
All-Star Weekend?



- **Economic Impact:** Hosting this event can bring significant revenue to the municipality through increased tourism, hotel bookings, restaurant sales, etc. Visitors attending will spend locally benefitting businesses and generating tax revenue for the municipality.
- **Promotion of Local Business:** Showcase local business and their products and services to larger audience.
- **Community Engagement:** Hosting the BCHL All-Star Weekend will foster a sense of pride and excitement among residents, as well as provide opportunity for volunteerism and participation in the festivities.



- **Exposure and Tourism Promotion:** Raise the profile of the Town of Blackfalds, both regionally and nationally. Media coverage of the event, as well as promotion by the BCHL and its partners, can showcase the municipality's attractions, amenities, and hospitality. This exposure will lead to increased tourism.
- **Supporting Youth & Sport Development:** Demonstratable support of youth sport and athletic development within the community. Provide aspiring young athletes the opportunity to witness high-level competition firsthand, and potentially inspire them to pursue the own athletic goals. Additionally, it will support minor sport organizations in their own growth of membership and development.



- **EBC Intended Use:** The EBC was built, in part, to have the capacity and the interest to seek out and host large scale events that contribute positive impact on our municipality.

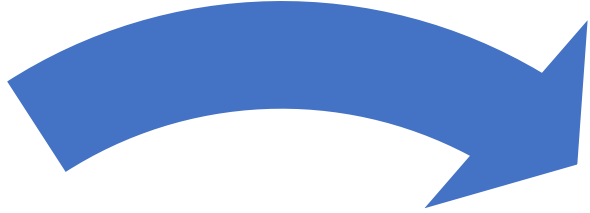
Hosting the BCHL All-Star Weekend is a win-win situation for the Town of Blackfalds, providing economic benefits, promoting local businesses and attractions, fostering community engagement, and supporting youth development.

Investing in the BCHL All-Star Weekend is a strategic investment for the Town to generate continued growth, prosperity, and creating legacy with its constituents.



Testimonial: Penticton Mayor, Julius Bloomfield

- “With the great success of last year’s 60th anniversary All-Star event here in Penticton, we are very excited to welcome the BCHL All-Star Weekend back to our community,” said Penticton Mayor Julius Bloomfield. “The caliber of player is exceptional and the commitment to fan involvement is outstanding. From the Top Prospects Game to the skills challenge on the outdoor rink, the weekend is designed to create special memories for all involved and we’re pleased to be part of it.” ~ Penticton Mayor, Julius Bloomfield



Next Steps:

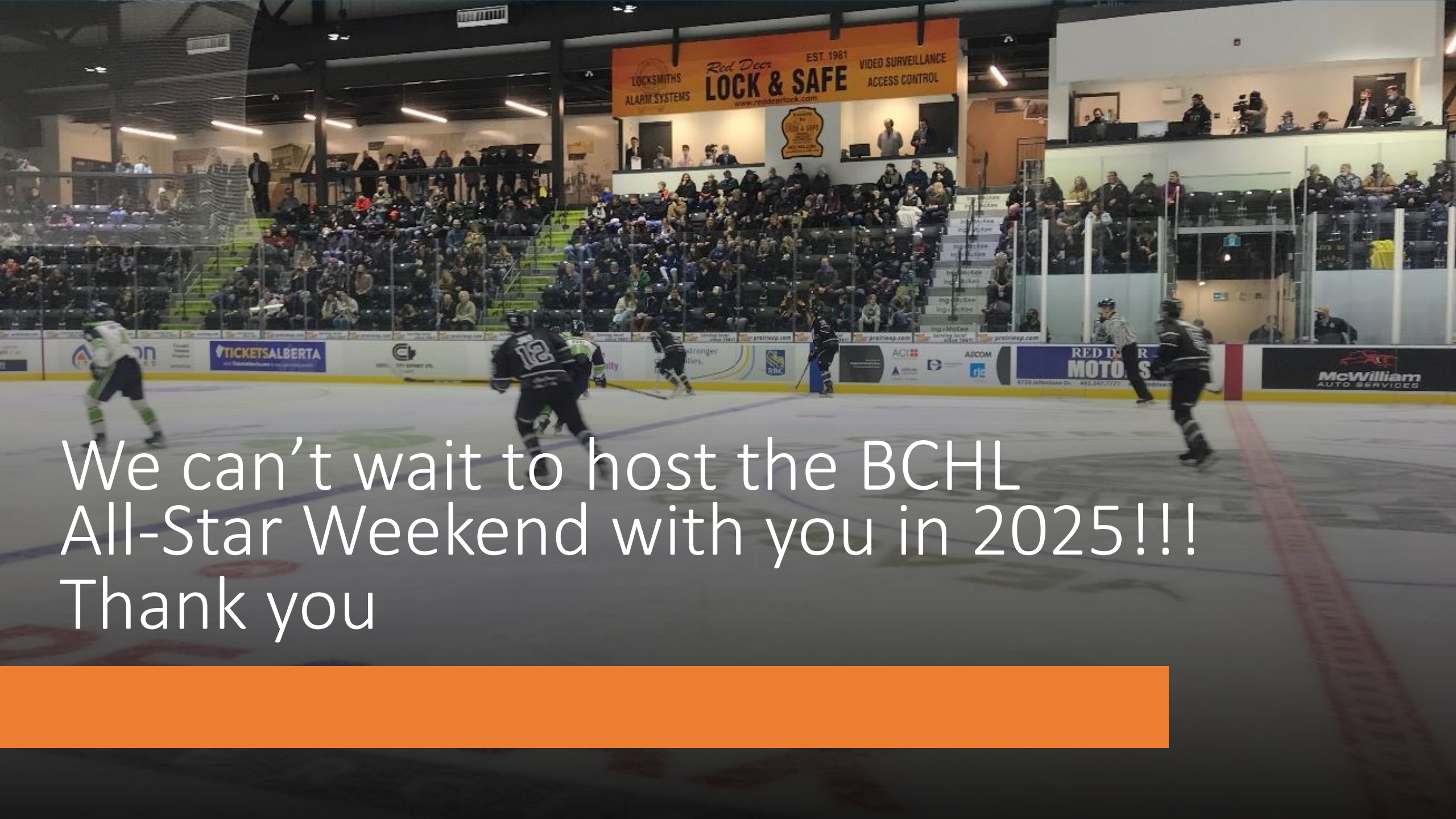
- Town of Blackfalds commits to supporting the All-Star Weekend bid application with a benchmark financial commitment of \$50,000, plus in-kind contributions.
- Town of Blackfalds writes a letter of support outlining commitment.
- Blackfalds Bulldogs completes the bid application in collaboration with Town of Blackfalds administrators.



If BCHL appoints Blackfalds, AB as host location for 2025 All-Star Weekend:

- Collaborative committee formed to include: BCHL Event Director, Town of Blackfalds Administrators, Blackfalds Bulldogs directors, and community stakeholders.





We can't wait to host the BCHL
All-Star Weekend with you in 2025!!!
Thank you

MEETING DATE: April 23, 2024

PREPARED BY: Rick Kreklewich, Director of Community Services

PRESENTED BY: Rick Kreklewich, Director of Community Services

SUBJECT: **Boys and Girls Club of Wolf Creek Funding Request**

BACKGROUND

Earlier this year, Beth Reitz from the Boys and Girls Club of Wolf Creek reached out to Administration to inquire about opening a club in Blackfalds. Administration discussed possible locations for the program. Beth attended the March 18, 2024 Standing Committee of Council Meeting to provide awareness of the Boys and Girls Club of Wolf Creek and to request funding and in-kind space to open a program here in Blackfalds. Transportation to the program was identified as a concern.

DISCUSSION

The Boys and Girls Club of Wolf Creek provides safe, supportive places where children and youth can experience new opportunities, overcome barriers, build positive relationships, and develop confidence and skills for life. Their program assesses the needs of a community to determine programming for that particular community. Program scope has included tutoring, after school care, mental health and counselling, youth leadership, summer camps, etc.

The Club is interested in opening its program in Blackfalds in September 2024 and is requesting financial support of \$15,000 per year for two years and an in-kind donation of programming space. Beth and her team are currently looking into transportation costs. In discussions with Beth, transportation costs are not expected to exceed an additional \$15,000. Beth also met with Iron Ridge Secondary Campus to discuss the possibility of hosting their program in their school.

FINANCIAL IMPLICATIONS

The Boys and Girls Club is requesting financial support of \$15,000 per year for two years and in-kind donation of programming space. Transportation costs are not expected to exceed an additional \$15,000. Revenue loss from room rentals in the in-kind space would be minimal. However, there would be an impact on space for our Town offered programs, etc.

ADMINISTRATIVE RECOMMENDATION

That Council consider the following motions:

1. That Council provides funding to the Boys and Girls Club of Wolf Creek in the amount of \$15,000 per year for two years.
2. That Council provides the Boys and Girls Club of Wolf Creek an in-kind donation of programming space for two years.
3. That Council provides funding to the Boys and Girls Club of Wolf Creek up to \$15,000 per year for two years to offset transportation costs.

ALTERNATIVES

- a) That Council refer this item back to Administration for more information.

ATTACHMENTS

- *Boys and Girls Club Presentation*

APPROVALS



Kim Isaak,
Chief Administrative Officer



Department Director/Author



**OPPORTUNITY
CHANGES
EVERYTHING**

Opportunity Changes Everything



**Town of Blackfalds
Presentation**



Wolf Creek



our mission

To provide safe, supportive places where children and youth can experience new opportunities, overcome barriers, build positive relationships, and develop confidence and skills for life.

our vision

All children and youth discover and achieve their dreams and grow up to be healthy, successful, and active participants in society.

our values



belonging

We welcome everyone in a safe, accepting environment based on belonging and positive relationships.



respect

We ensure that everyone—children, youth, families, volunteers, staff—is heard, valued, and treated fairly.



encouragement and support

We encourage and support every child and youth to play, learn, and grow to achieve their dreams.



working together

We work together with young people, families, volunteers, our communities, and government.

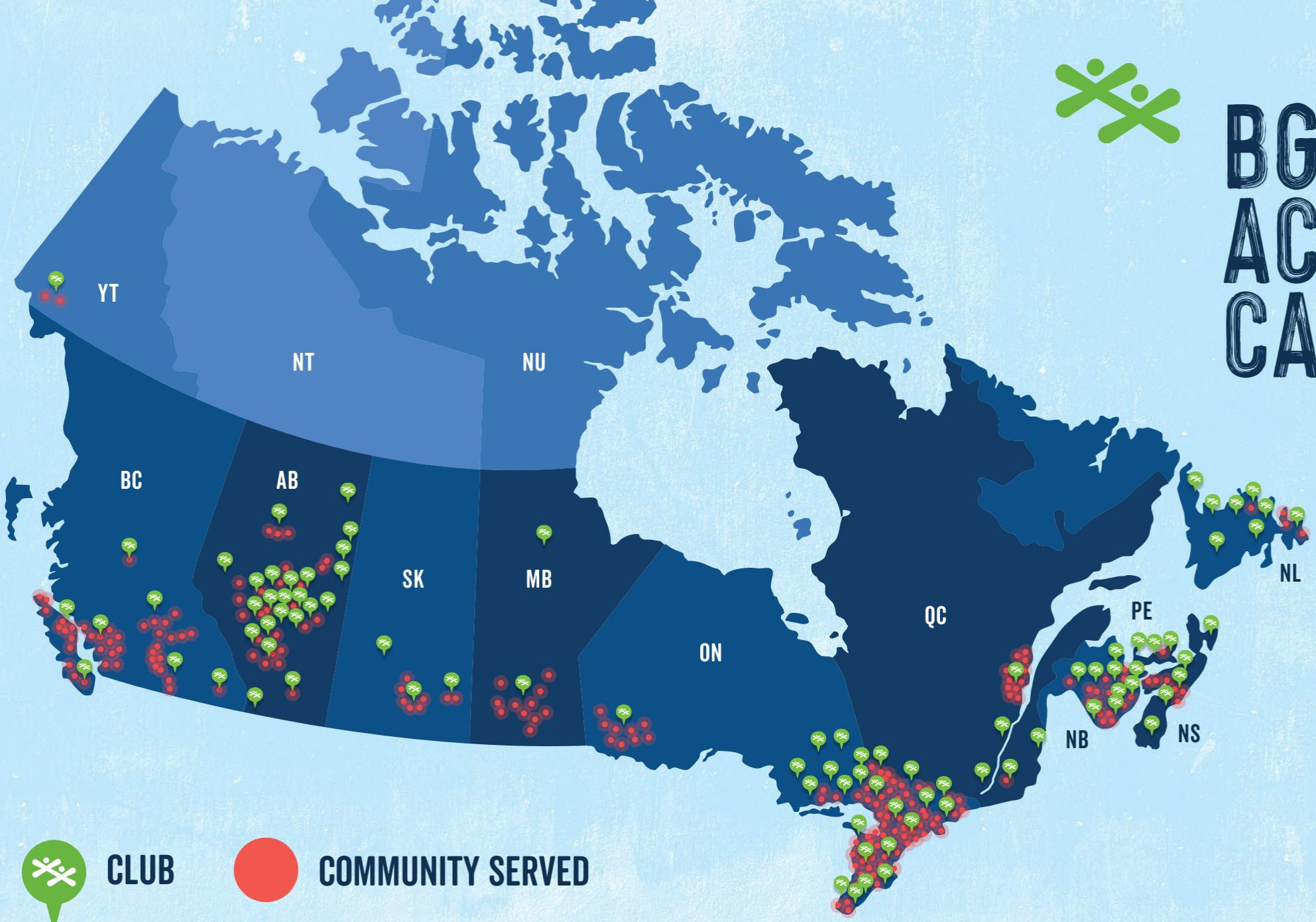


speaking out

We speak out for children, youth, and families so that we can make our world better.



BGC CLUBS ACROSS CANADA

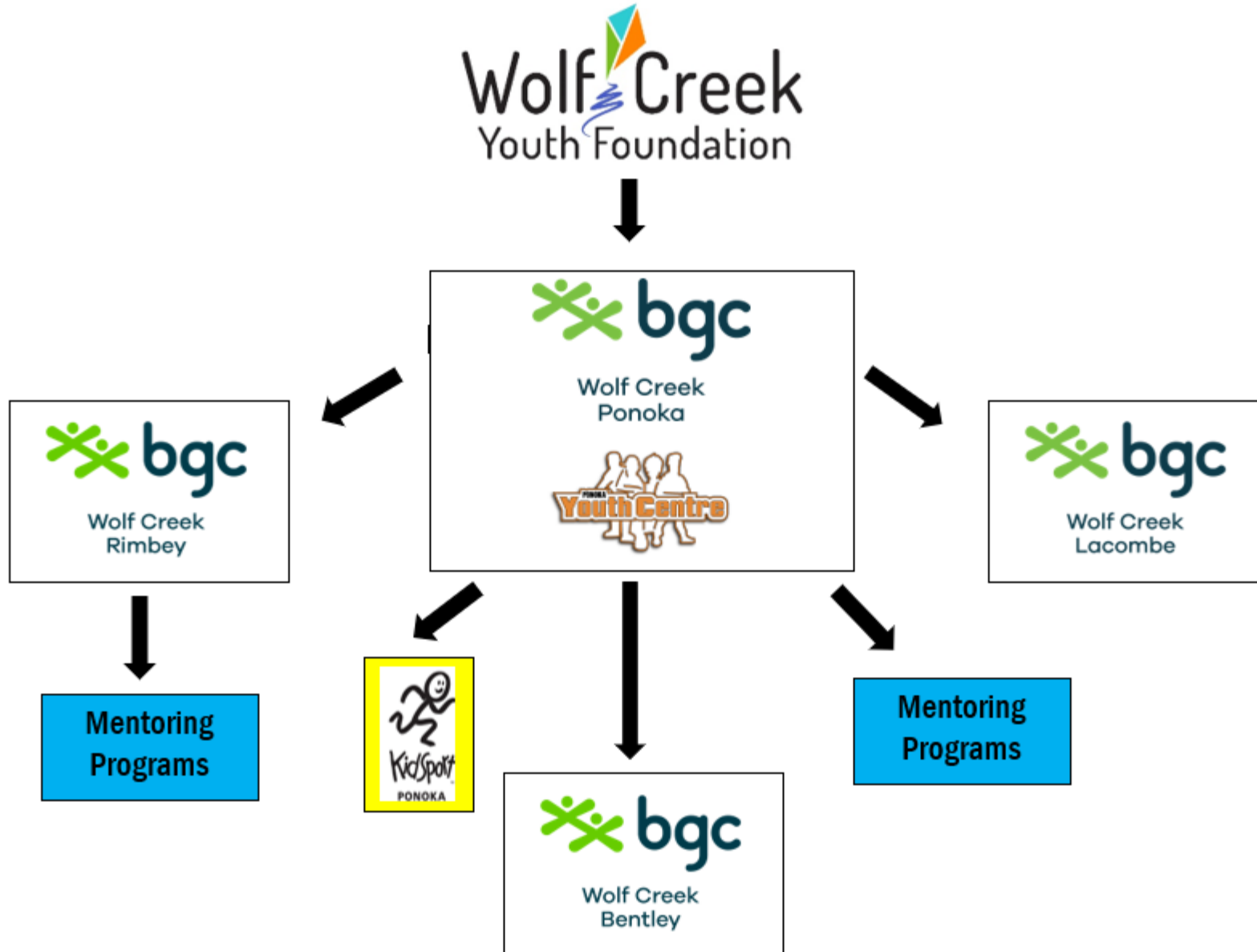


CLUB



COMMUNITY SERVED

Who We Are Locally!



after school programs



homework help

tutoring



scholarships

job readiness

volunteering

civic engagement

mentoring

digital literacy



stem education

financial education



scholarships



summer camps



bgc

What Clubs do



mental health & wellness



physical fitness & sports

crime prevention

restorative justice

nutrition & food education

healthy snacks & meals

breakfast programs



youth leadership



6
Club locations

31,883
visits



95
In-School Mentoring Matches

80
volunteers
2,225
volunteer hours



25,750
healthy meals and snacks served

30
staff members

Because of our Club...

84%

of our youth say
they are more
excited to try new
things!

82%

of our youth say they
have more people to
spend time with!

74%

of our youth say they
feel like they matter to
more people!

77%

of our youth say they are
more comfortable being
themselves!

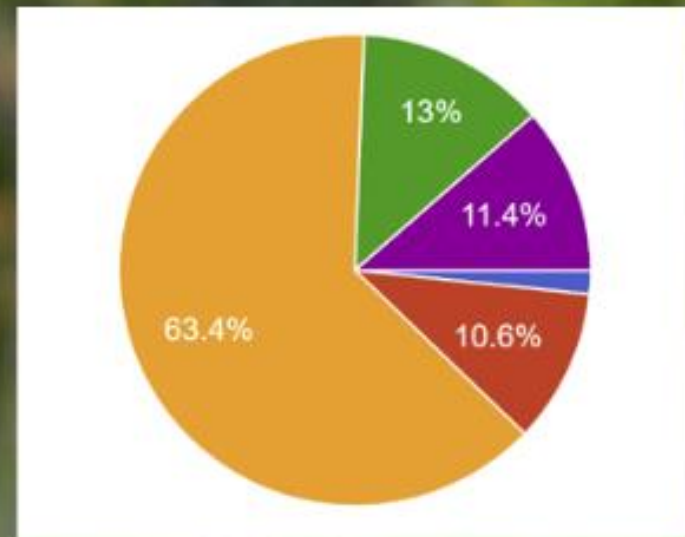
76%

of our youth say they are
more aware of the
feelings of others!



Why Blackfalds?

Out Of School Care Needs
Assessment Data

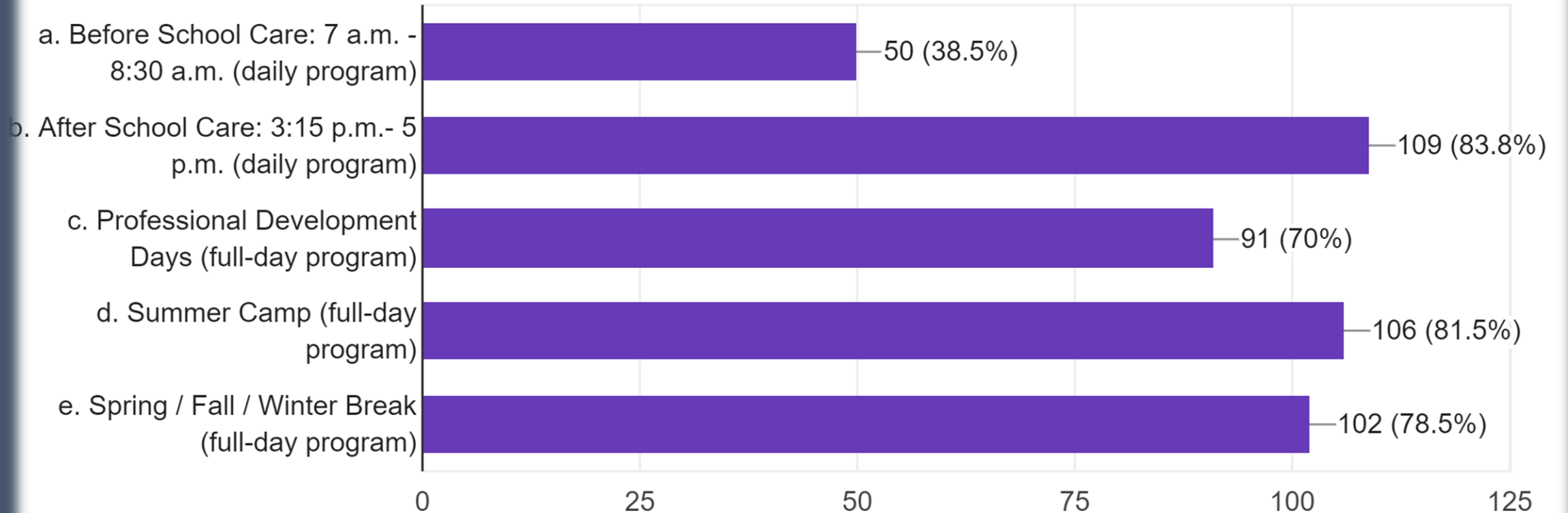


Blackfalds Out of School Care Needs Assessment

February 2024

Please select the programs that your family would access if they were available.

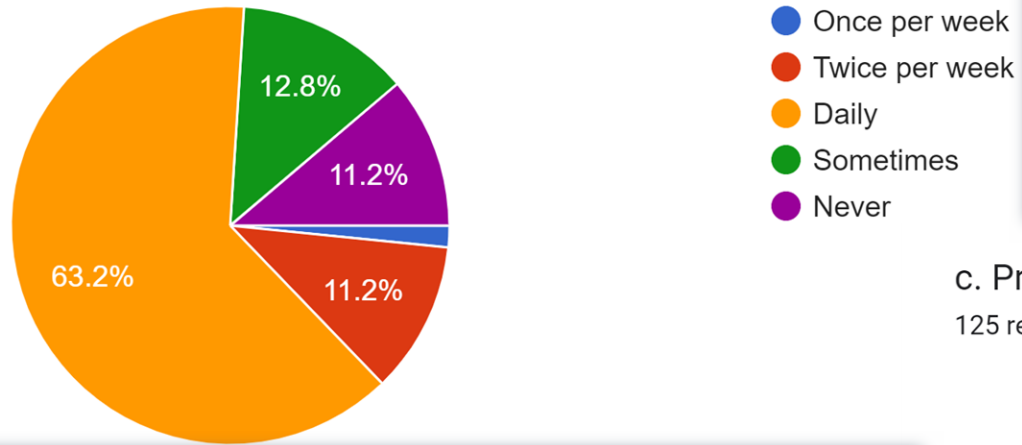
130 responses



Blackfalds Out of School Care Needs Assessment February 2024

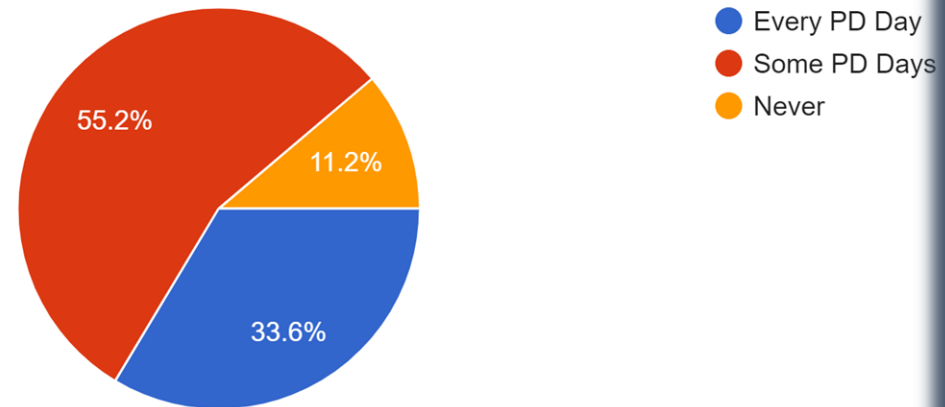
b. After School Care: 3:15 p.m.- 5 p.m. (daily program)

125 responses



c. Professional Development Days (full-day program)

125 responses

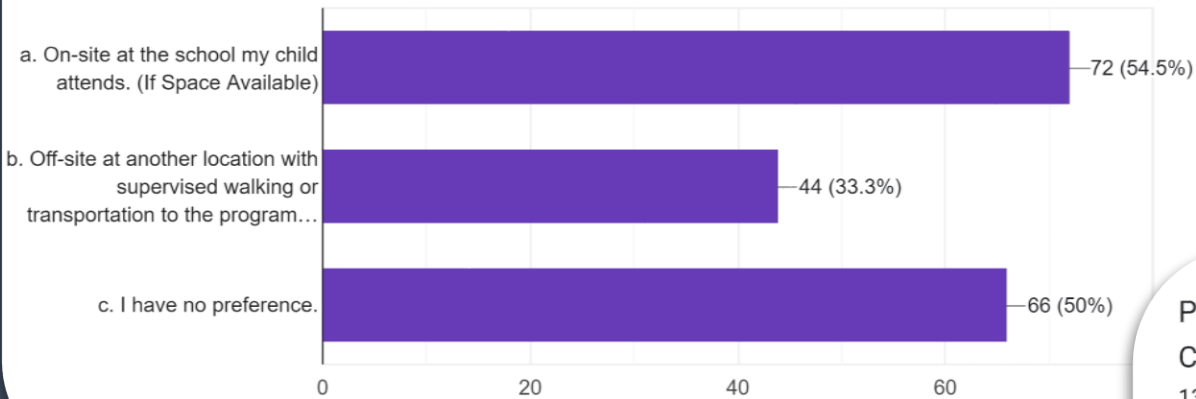


Blackfalds Out of School Care Needs Assessment

February 2024

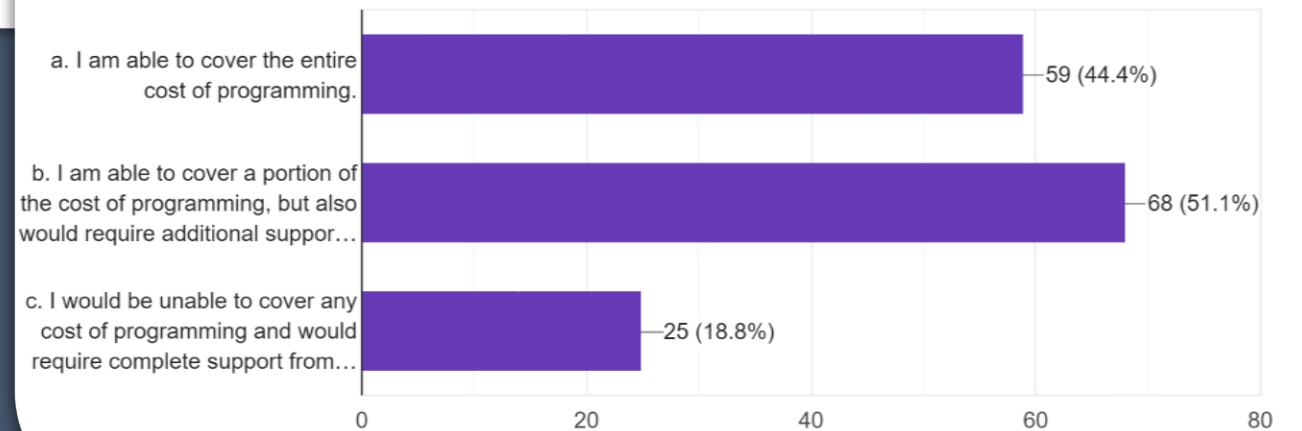
In helping to determine a potential site to house Out of School Care programs, please select the location your family would be most likely to use.

132 responses



Please select which of the following best describes your family's ability to pay for Out of School Care programming.

133 responses



OPPORTUNITY CHANGES EVERYTHING



Wolf Creek
Lacombe

SUBSIDY
INFORMATION

GOVERNMENT CHILD CARE SUBSIDY AVAILABLE

Follow the link or QR code to apply



<https://applychildcaresubsidy.alberta.ca/>

DO YOU QUALIFY?

INFORMATION
NEEDED TO APPLY

Income	Current Subsidy Rates Grades K to 6
\$0-\$49,999	\$366.00
\$50,000-\$54,000	\$348.00
\$55,000-\$59,999	\$311.00
\$60,000-\$64,999	\$275.00
\$65,000-\$69,999	\$238.00
\$70,000-\$74,999	\$201.00
\$75,000-\$79,999	\$165.00
\$80,000-\$84,999	\$128.00
\$85,000-\$89,999	\$92.00

Program Name: BGC Wolf Creek Lacombe Out of School Care

Estimated Number of Hours Needed: 50-100 hours

Estimated Cost: \$366.00 (maximum subsidy)

Once you are approved, please send your
confirmation to admin@bgcwfocreek.com

Speed Bumps



Money



Facility



Transportation



Our Request

In – Kind Assistance
Use of Community Centre
(Former Parent Link
Facility)



Financial Assistance
\$15,000.00
per year for
two years





MEETING DATE: April 23, 2024

PREPARED BY: Justin de Bresser, Director of Corporate Services

PRESENTED BY: Justin de Bresser, Director of Corporate Services

SUBJECT: **Proclamation - Alberta Rural Health Week May 27-31, 2024**

BACKGROUND

May 27 – 31st, 2024, is Alberta Rural Health Week. Alberta Rural Health Week is a great opportunity to honour the contributions of rural Alberta healthcare providers and community volunteers who help keep healthcare close to home.

Rural health providers are powerful assets in our communities. Not only do their healthcare skills and practices enhance the quality of rural life, but these professionals also contribute to rural life on a more personal level. They have special relationships with their community; they not only provide care but are also family, friends, neighbours, and volunteers, and they often teach and mentor future healthcare providers within their communities.

At the March 11th, 2024, Blackfalds Health Professional Attraction & Retention Committee (BHPARC) meeting, the following motion was made.

Councillor Appel moved That the Blackfalds Health Professional Attraction and Retention Committee put \$1000 towards the Gift Baskets for Alberta Rural Health Week and a grant in the amount of \$1,000 to come from Rural Health Professions Action Plan for a total amount of \$2000 to be presented to Council.

CARRIED UNANIMOUSLY

DISCUSSION

As a means to celebrate Alberta Rural Health Week and building on the success of last year, the Blackfalds Health Professionals Attraction and Retention Committee (BHPARC) will be undertaking a weeklong campaign highlighting, acknowledging and thanking those agencies and businesses that are doing this important work in our community. Using our municipal website, local social media channels, municipal LED signage, and through the personal delivery of gift baskets, each of the healthcare providers in the community will be thanked. To fund and support this initiative, the BHPARC will apply again for the Attraction and Retention Grant from Alberta's Rural Health Professions Action Plan (ARHPAP).

FINANCIAL IMPLICATIONS

If the grant application is successful, the proceeds from the ARHPAP Attraction and Retention Grant will help fund the initiative along with the additional \$1,000 from the projects and initiatives budget, giving the total project a \$2,000 budget.

ADMINISTRATIVE RECOMMENDATION

That Council considers the following motions:

1. That Council move to proclaim May 27 – May 31, 2024, as Alberta Rural Health Week in the Town of Blackfalds.
2. That Council allocates \$1,000 to the recognition efforts of the Health Care providers within the Town of Blackfalds.

ATTACHMENTS

- *2024 Alberta Rural Health Week Proclamation*

APPROVALS



Kim Isaak,
Chief Administrative Officer



Department Director/Author

Proclamation

Rural health providers are powerful assets in their communities. Not only do their health-care skills and practices enhance their community's quality of life, but these professionals also contribute to rural life on a more personal level. They have special relationships with their patients and community as family, friends, neighbours, volunteers, teachers and mentors.

Community volunteers, led by local health professional attraction and retention committees, are the heart and soul of their communities. These local volunteers go above and beyond to support health care and health-care providers in their communities, developing innovative and collaborative approaches to successfully attract and retain health-care providers, and help keep health care close to home.

I, Jamie Hoover, Mayor of the Town of Blackfalds,
do hereby designate the week May 27 - May 31, 2024 as

Alberta Rural Health Week in Blackfalds.

I urge all community residents to show appreciation for the contributions of the rural health professionals and community volunteers whose abilities and efforts enhance the quality of life in rural Alberta.

Signed the ____ day of May, 2024



Mayor Jamie Hoover

BLACKFALDS
ALBERTA

MEETING DATE: April 23, 2024

PRESENTED BY: Mayor Jamie Hoover

SUBJECT: **McKay Ranch Area Structure Plan**

On April 9, 2024, at the Regular Meeting of Council, a motion was put forward by Council to give Second Reading to Bylaw 1299.24 – McKay Ranch Area Structure Plan. This motion was defeated.

At the same meeting, Bylaw 1303.24 – McKay Ranch Redistricting was given Second Reading as amended with the removal of amendment 2.3, which was rezoning a parcel of land from Commercial to Residential Medium Density (R3). Third and Final Reading was given to Bylaw 1303.24, and as such, the McKay Ranch Redistricting Bylaw was approved.

As the area of concern from Council opposed to the approval of the McKay Ranch Area Structure Plan was the proposed rezoning of the Commercial Local District (C3) lot to Multi Family Residential, which has now been removed from the Area Structure Plan as a result of Bylaw 1303.24. Section 30.12 of Bylaw 1289.23 – Council Procedural Bylaw states that “once a subject matter has been voted on, and that particular meeting is adjourned, it may not be raised again for six (6) months from the date of the vote unless Council is unanimous in raising the subject matter sooner”.

Based on the above, I request that the following motion be considered at the May 14, 2024, Regular Meeting of Council.

“That Council give unanimous approval to raise the matter of the McKay Ranch Area Structure Plan sooner than the six (6) month time period outlined in Bylaw 1289.23 - Council Procedural Bylaw.”



Jamie Hoover, Mayor